

40001

9995

Utah State Tax Commission
Utah Individual Income Tax Return
 All State Income Tax Dollars Fund Education

2020
TC-40

• Amended Return - enter code: _____ (see instructions)

USTC ORIGINAL FORM

Full-yr Resident?

Your Social Security No. Your first name Your last name Y/N

Spouse's Soc. Sec. No. Spouse's first name Spouse's last name

Address Telephone number

If deceased, complete
page 3, Part 1

City State ZIP+4 Foreign country (if not U.S.)

1 Filing Status - enter code

- 1 = Single
 • 2 = Married filing jointly
 3 = Married filing separately
 4 = Head of household
 5 = Qualifying widow(er)

If using code 2 or 3, enter spouse's name and SSN above

2 Qualifying Dependents

- a _____ Dependents age 16 and under
 b _____ Other dependents
 c _____ Total (add lines a and b)

Dependents must be claimed for the child tax credit on your federal return. See instructions.

3 Election Campaign Fund

Does not increase your tax or reduce your refund.
 Enter the code for the party of your choice. Yourself _____ Spouse _____
 See instructions for code letters or go to incometax.utah.gov/elect.
 If no contribution, enter **N**.

- 4 Federal adjusted gross income from federal return • 4 _____ .00
- 5 Additions to income from TC-40A, Part 1 (attach TC-40A, page 1) • 5 _____ .00
- 6 Total income - add line 4 and line 5 6 _____ .00
- 7 State tax refund included on federal form **1040, Schedule 1, line 1** (if any) • 7 _____ .00
- 8 Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1) • 8 _____ .00
- 9 **Utah taxable income (loss)** - subtract the sum of lines 7 and 8 from line 6 • 9 _____ .00
- 10 **Utah tax** - multiply line 9 by 4.95% (.0495) (not less than zero) • 10 _____ .00
- 11 Utah personal exemption (multiply line 2c by \$590) • 11 _____ .00
- 12 Federal standard or itemized deductions • 12 _____ .00
- 13 Add line 11 and line 12 13 _____ .00
- 14 State income tax deducted on federal **Schedule A, line 5a** (if any) • 14 _____ .00
- 15 Subtract line 14 from line 13 15 _____ .00
- 16 Initial credit before phase-out - multiply line 15 by 6% (.06) • 16 _____ .00
- 17 Enter: **\$14,879** (if single or married filing separately); **\$22,318** (if head of household); or **\$29,758** (if married filing jointly or qualifying widower) • 17 _____ .00
- 18 Income subject to phase-out - subtract line 17 from line 9 (not less than zero) 18 _____ .00
- 19 Phase-out amount - multiply line 18 by 1.3% (.013) • 19 _____ .00
- 20 Taxpayer tax credit - subtract line 19 from line 16 (not less than zero) • 20 _____ .00
- 21 If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.) • 21 _____
- 22 **Utah income tax** - subtract line 20 from line 10 (not less than zero) • 22 _____ .00

**Electronic filing
 is quick, easy and
 free, and will
 speed up your refund.**

**To learn more,
 go to
tap.utah.gov**

40002

Utah Individual Income Tax Return (continued)

SSN

Last name

TC-40

2020

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23

Enter tax from TC-40, page 1, line 22

23

.00

24

Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)

• 24

.00

25

Full-year resident, subtract line 24 from line 23 (not less than zero)

• 25

.00

Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 37

26

Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)

• 26

.00

27

Subtract line 26 from line 25 (not less than zero)

27

.00

28

Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)

• 28

.00

29

AMENDED RETURN ONLY - previous refund

• 29

.00

30

Recapture of low-income housing credit

• 30

.00

31

Utah use tax

• 31

.00

32

Total tax, use tax and additions to tax (add lines 27 through 31)

32

.00

33

Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1)

• 33

.00

34

Credit for Utah income taxes prepaid from TC-546 and 2019 refund applied to 2020

• 34

.00

35

Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2)

• 35

.00

36

Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2)

• 36

.00

37

AMENDED RETURN ONLY - previous payments

• 37

.00

38

Refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)

• 38

.00

39

Total withholding and refundable credits - add lines 33 through 38

39

.00

40

TAX DUE - subtract line 39 from line 32 (not less than zero)

• 40

.00

41

Penalty and interest (see instructions)

41

.00

42

TOTAL DUE - PAY THIS AMOUNT - add line 40 and line 41

• 42

.00

43

REFUND - subtract line 32 from line 39 (not less than zero)

• 43

.00

44

Voluntary subtractions from refund (not greater than line 43)

• 44

.00

Enter the total from page 3, Part 5

45

DIRECT DEPOSIT YOUR REMAINING REFUND - provide account information (see instructions for foreign accounts)

checking

savings

• Routing number

• Account number

Account type: •

•

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.

SIGN

Your signature

Date

Spouse's signature (if filing jointly)

Date

HERE

| | | | |
|----------------------|--|-----------------------------|-----------------|
| Third Party Designee | Name of designee (if any) you authorize to discuss this return | Designee's telephone number | Designee PIN |
| | | | • |
| Paid | Preparer's signature | Date | Preparer's PTIN |
| | | | • |
| Preparer's Section | Firm's name and address | Preparer's telephone number | Preparer's EIN |
| | | | • |

Attach TC-40 page 3 if you: are filing for a deceased taxpayer, are filing a fiscal year return, filed IRS form 8886, are making voluntary contributions, want to deposit into a my529 account, want to apply all/part of your refund to next year's taxes, want to direct deposit to a foreign account, or no longer qualify for a homeowner's exemption.

SSN _____

Last name _____

Part 1 - Deceased Taxpayer Information

If the taxpayer shown on page 1 is deceased, enter the date of death here:

• / /
mm/dd/yy

If the spouse shown on page 1 is deceased, enter the date of death here:

• / /
mm/dd/yy

If you are claiming a refund for a deceased taxpayer and are not the surviving spouse, enter "X":

•

You must complete and attach form TC-131 to the return.

Part 2 - Fiscal Year Filer

If filing a fiscal year return (a year other than January 1 through December 31), enter the fiscal year end (mm/yy)

• /
mm/yy

See instructions.

Part 3 - Federal Form 8886 filed

If you filed federal form 8886, *Reportable Transaction Disclosure Statement*, enter "X":

•

Get form and instructions at [irs.gov](https://www.irs.gov).

Part 4 - Voluntary Contributions (write the code and amount of each voluntary contribution)

See explanation of each contribution at [incometax.utah.gov/contributions](https://www.incometax.utah.gov/contributions) and/or the TC-40 instructions

| | Code | Amount | Sch Dist Code |
|---|-----------------|---------------------------------|---------------|
| 02 Pamela Atkinson Homeless Account | | | |
| 03 Kurt Oscarson Children's Organ Transplant Account | | | |
| 05 School District and Nonprofit School District Foundation - enter school district code | • <u> </u> | <u> </u> .00 | <u> </u> |
| See instructions for school district codes, or get codes at incometax.utah.gov/contributions/school-districts | • <u> </u> | <u> </u> .00 | <u> </u> |
| 15 Clean Air Fund | • <u> </u> | <u> </u> .00 | <u> </u> |
| 16 Governor's Suicide Prevention Fund | • <u> </u> | <u> </u> .00 | <u> </u> |
| Total voluntary contributions (enter the total here and on TC-40, page 2, line 28): | | <u> </u> .00 | |

Part 5 - Voluntary Subtractions from Refund

1. Enter the amount of your refund you want deposited into your **my529 account(s)**:

• 1 .00

See instructions. Also see [my529.org](https://www.my529.org), or call 1-800-418-2551.

2. Enter the amount of your refund you want applied to your **2021 taxes**:

• 2 .00

Total voluntary subtractions (enter the total here and on TC-40, page 2, line 44):

 .00

May not be greater than the amount on line 43.

Part 6 - Direct Deposit to Foreign Account

If you choose to direct deposit your refund to an account outside the United States and its territories, enter "X":

•


The Tax Commission cannot transfer a refund to an account outside the United States and its territories.

By checking this box, your refund will not be direct deposited but will be sent to you by check.

Part 7 - Property Owner's Residential Exemption Termination Declaration

If you are a Utah residential property owner and declare you no longer qualify to receive a residential exemption authorized under UC §59-2-103 for your primary residence, enter "X" and enter the county code where the residence is located (see instructions for county codes and additional information).

• Enter "X"
• Enter code

Mail
RETURNS WITH
PAYMENTS to:  Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0266

Mail
ALL OTHER
RETURNS to:  Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0260

| Part 1 - Additions to Income (enter the code and amount of each addition to income) | Code | Amount |
|--|---------|-----------|
| See instructions for codes. | • _____ | _____ .00 |
| | • _____ | _____ .00 |
| | • _____ | _____ .00 |
| | • _____ | _____ .00 |
| | • _____ | _____ .00 |
| Total additions to income (add all additions to income and enter total here and on TC-40, line 5) | | _____ .00 |

| Part 2 - Subtractions from Income (enter the code and amount of each subtraction from income) | Code | Amount |
|--|---------|-----------|
| See instructions for codes. | • _____ | _____ .00 |
| If using subtraction 77 (Native American Income), enter your enrollment number and tribal code: | • _____ | _____ .00 |
| Enrollment Number Tribe Code | • _____ | _____ .00 |
| You • _____ | • _____ | _____ .00 |
| Spouse • _____ | • _____ | _____ .00 |
| | • _____ | _____ .00 |
| Total subtractions from income (add all subtractions from income and enter total here and on TC-40, line 8) | | _____ .00 |

| Part 3 - Apportionable Nonrefundable Credits (enter the code and amount of each credit) | Code | Amount |
|--|---------|-----------|
| See instructions for codes. | • _____ | _____ .00 |
| | • _____ | _____ .00 |
| | • _____ | _____ .00 |
| | • _____ | _____ .00 |
| | • _____ | _____ .00 |
| Total apportionable nonrefundable credits (add all Part 3 credits and enter total here and on TC-40, line 24) | | _____ .00 |

| Part 4 - Nonapportionable Nonrefundable Credits (enter the code and amount of each credit) | Code | Amount |
|---|---------|-----------|
| See instructions for codes. | • _____ | _____ .00 |
| | • _____ | _____ .00 |
| If you are using credit 02 (Qualified Sheltered Workshop), enter the sheltered workshop's name: | • _____ | _____ .00 |
| _____ | • _____ | _____ .00 |
| | • _____ | _____ .00 |
| Total nonapportionable nonrefundable credits (add all Part 4 credits and enter total here and on TC-40, line 26) | | _____ .00 |

| Part 5 - Refundable Credits (enter the code and amount of each refundable credit) | | Code | Amount |
|---|--|-------------|---------------|
| See instructions for codes. | | • _____ | _____ .00 |
| | | • _____ | _____ .00 |
| | | • _____ | _____ .00 |
| | | • _____ | _____ .00 |
| | | • _____ | _____ .00 |
| Total refundable credits (add all refundable credits and enter total here and on TC-40, line 38) | | | _____ .00 |

Submit page ONLY if data entered.
Attach completed schedule to your Utah Income Tax Return.

Part 1 - Utah Withholding Tax Schedule

40009

SSN

Last name

TC-40W
2020

Pg. 1

| Line Explanations | IMPORTANT |
|--|--|
| 1 Employer/payer ID number from W-2 box "b" or 1099 2 Utah withholding ID number from W-2 box "15" or 1099 (14 characters, ending in WTH, no hyphens) 3 Employer/payer name and address from W-2 box "c" or 1099 4 Enter "X" if reporting Utah withholding from form 1099 5 Employee's Social Security number from W-2 box "a" or 1099 6 Utah wages or income from W-2 box "16" or 1099 7 Utah withholding tax from W-2 box "17" or 1099 | Do not send your W-2s or 1099s with your return. Instead enter W-2 or 1099 information below, but only if there is Utah withholding on the form. Use additional forms TC-40W if you have more than four W-2s and/or 1099s with Utah withholding tax. Enter mineral production withholding from TC-675R in Part 2 of TC-40W; enter pass-through entity withholding in Part 3 of TC-40W. |
| First W-2 or 1099 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00 | Second W-2 or 1099 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00 |
| Third W-2 or 1099 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00 | Fourth W-2 or 1099 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00 |

Enter total Utah withholding tax from all lines 7 here and on TC-40, page 2, line 33: .00

Submit page ONLY if data entered.
 Attach completed schedule to your Utah Income Tax Return.
 Do not attach W-2s or 1099s to your Utah return.

Mineral Production and Pass-through Withholding

40010

SSN _____

Last name _____

**TC-40W
2020**

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Part 2 -Utah Mineral Production Withholding Tax - TC-675R

Do not send TC-675R or Utah Schedules K-1 with return. Enter TC-675R or Schedule K-1 information below. Use additional TC-40Ws if needed.

Line Explanations

- | | |
|---|--|
| 1 Producer's EIN from box "2" of TC-675R | 4 Pass-through entity EIN if credit from partnership or S corporation (enter EIN from Utah Schedule K-1) |
| 2 Producer's name from box "1" of TC-675R | |
| 3 Producer's Utah withholding number from box "3" of TC-675R (14 characters, ending in WMP, no hyphens) | 5 Utah mineral production withholding tax from box "6" of TC-675R or from Utah Schedule K-1. |

| First TC-675R or Utah Schedule K-1 | Second TC-675R or Utah Schedule K-1 |
|-------------------------------------|-------------------------------------|
| 1 _____ | 1 _____ |
| 2 _____ | 2 _____ |
| 3 _____ (14 characters, no hyphens) | 3 _____ (14 characters, no hyphens) |
| 4 _____ | 4 _____ |
| 5 _____ .00 | 5 _____ .00 |

| Third TC-675R or Utah Schedule K-1 | Fourth TC-675R or Utah Schedule K-1 |
|-------------------------------------|-------------------------------------|
| 1 _____ | 1 _____ |
| 2 _____ | 2 _____ |
| 3 _____ (14 characters, no hyphens) | 3 _____ (14 characters, no hyphens) |
| 4 _____ | 4 _____ |
| 5 _____ .00 | 5 _____ .00 |

Enter total mineral production withholding tax from all lines 5 here and on TC-40, page 2, line 36. _____ .00

Part 3 -Utah Pass-through Entity Taxpayer Withholding - Utah Schedule K-1

Do not send Utah Schedule(s) K-1 with return. Enter information below. Use additional TC-40Ws if needed.

Line Explanations

- | |
|--|
| 1 Pass-through entity EIN from Utah Schedule K-1 box "A" |
| 2 Name of pass-through entity from Utah Schedule K-1 box "B" |
| 3 Utah withholding tax paid by pass-through entity |

| First Utah Schedule K-1 | Second Utah Schedule K-1 |
|-------------------------|--------------------------|
| 1 _____ | 1 _____ |
| 2 _____ | 2 _____ |
| 3 _____ .00 | 3 _____ .00 |

| Third Utah Schedule K-1 | Fourth Utah Schedule K-1 |
|-------------------------|--------------------------|
| 1 _____ | 1 _____ |
| 2 _____ | 2 _____ |
| 3 _____ .00 | 3 _____ .00 |

Enter total pass-through withholding tax from all lines 3 here and on TC-40, page 2, line 35: _____ .00

**Submit page ONLY if data entered.
Attach completed schedule to your Utah Income Tax Return.**