

For calendar year January 1, 2002 through December 31, 2002 or other taxable periods beginning date \_\_\_\_\_, and ending date \_\_\_\_\_.

Check if Final Return

ENTER CODE (1 - 5) FOR AMENDED RETURN

- 1 - Amended IRS return
- 2 - Corrected state return
- 3 - IRS audit/adjustment
- 4 - Net operating loss
- 5 - Other (Page 2)

Please type or print in black ink.	Full name of the estate or trust	Employer identification number
	Name of fiduciary	Federal identification or social security number of fiduciary
	Fiduciary's present address	
	City, town or post office	State and ZIP code (foreign country)

<p>1. Type of return (check one)</p> <p><b>E</b> <input type="checkbox"/> Decedent estate    <b>F</b> <input type="checkbox"/> Qualified funeral trust (QFT)</p> <p><b>S</b> <input type="checkbox"/> Simple trust        <b>A</b> <input type="checkbox"/> Bankruptcy estate, Ch 7</p> <p><b>C</b> <input type="checkbox"/> Complex trust        <b>B</b> <input type="checkbox"/> Bankruptcy estate, Ch 11</p>	<p><b>G</b> <input type="checkbox"/> Grantor trust</p> <p><b>H</b> <input type="checkbox"/> Charitable trust</p> <p><b>D</b> <input type="checkbox"/> Qualif. disability trust</p> <p><b>T</b> <input type="checkbox"/> ESBT (S portion only)</p>	<p>2. Status of estate or trust (check one)</p> <p><input type="checkbox"/> Resident</p> <p><input type="checkbox"/> Nonresident</p>
<p>3. Check if this estate or trust has any nonresident beneficiaries?</p> <p style="text-align: right;"><input type="checkbox"/> Nonresident Beneficiaries</p>		

ATTACH FORMS W-2, TC-675R, OR K-1 HERE

4. Federal taxable income from federal form 1041 line 22 or 1041-QFT line 12 (or Schedule A, line 10) .....	4	00	
5. State income taxes deducted on federal return (Utah portion only if nonresident) .....	5	00	
6. Interest on U.S. government obligations allocated to beneficiaries (see instructions) .....	6	00	
7. Total adjusted income (add lines 4, 5 and 6) .....	7	00	
8. One-half of federal tax liability on federal return (see instructions) .....	8	00	
9. State tax add-back allocated to beneficiaries (see instructions) .....	9	00	

10. Other deductions (page 5 for instructions and codes - add lines 10a through 10f)																																																																																																																																		
<table style="width: 100%;"> <tr> <td style="width: 33%;">● 10a. <table style="width: 100%;"><tr><td style="width: 10%;">CODE</td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table></td> <td style="width: 33%;">● 10c. <table style="width: 100%;"><tr><td>CODE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table></td> <td style="width: 33%;">● 10e. <table style="width: 100%;"><tr><td>CODE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table></td> </tr> <tr> <td>● 10b. <table style="width: 100%;"><tr><td>CODE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table></td> <td>● 10d. <table style="width: 100%;"><tr><td>CODE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table></td> <td>● 10f. <table style="width: 100%;"><tr><td>CODE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table></td> <td style="width: 10%;"></td> </tr> </table>	● 10a. <table style="width: 100%;"><tr><td style="width: 10%;">CODE</td><td style="width: 10%;"></td><td style="width: 10%;"></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	CODE																				● 10c. <table style="width: 100%;"><tr><td>CODE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	CODE																				● 10e. <table style="width: 100%;"><tr><td>CODE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	CODE																				● 10b. <table style="width: 100%;"><tr><td>CODE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	CODE																				● 10d. <table style="width: 100%;"><tr><td>CODE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	CODE																				● 10f. <table style="width: 100%;"><tr><td>CODE</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	CODE																							
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11. Total deductions (add lines 8 through 10) .....	11	00																																																																																																																																
12. Utah taxable income (subtract line 11 from line 7) .....	12	00																																																																																																																																
13. Utah tax (compute from rate schedule on back using the amount on line 12) .....	13	00																																																																																																																																
14. Credit for tax paid to another state (from Schedule B, line 7) .....	14	00																																																																																																																																
15. Nonrefundable credits (pages 6 through 9 for instructions and codes - add lines 15a through 15f)																																																																																																																																		
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If claiming the Qualified Sheltered Workshop cash contribution credit (code 02), write the Qualified Sheltered Workshop name here: \_\_\_\_\_

16. Total tax paid to another state and nonrefundable credits (add lines 14 and 15) .....	16	00	
17. Subtract line 16 from line 13 (if line 16 is greater than or equal to line 13, enter zero) .....	17	00	
18. AMENDED RETURNS ONLY (previous refund received on original return) .....	18	00	
19. Utah use tax (see instructions) .....	19	00	
20. Total tax, additions and use tax (add lines 17, 18 and 19) .....	20	00	
21. Utah tax withheld (see instructions) .....	21	00	
22. Credit for Utah income taxes prepaid (from form TC-548) .....	22	00	
23. AMENDED RETURNS ONLY (credit for taxes paid on original return) .....	23	00	

24. Refundable credits (page 10 for instructions and codes - add lines 24a through 24f)																																																																																																																																		
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If claiming the nonresident shareholder's tax credit (code 43), enter your federal ID number

25. Total withholdings and credits (add lines 21 through 24) .....	25	00	
26. TAX DUE - if line 20 is greater than line 25, subtract line 25 from line 20. This is the amount you owe. ....	TAX DUE ☹️	26	00
27. REFUND - if line 25 is greater than line 20, subtract line 20 from line 25. This is the amount you overpaid. ....	REFUND ☺️	27	00

**This return must be signed on the back.**

# Schedules A and B - Utah Tax Rate Schedule

## Schedule A – Computation of the federal taxable income of the estate or trust derived from Utah sources.

To be completed by all nonresident estates or trusts.

1. Total income from federal form 1041, line 9 .....	1	00
2. Ordinary income derived from Utah sources (attach schedule - see instructions) .....	2	00
3. Utah capital gain or (loss) (attach schedule – see instructions) .....	3	00
4. Total income derived from Utah sources (add lines 2 and 3) .....	4	00
5. Percent of total federal income derived from Utah sources (line 4 divided by line 1) .....	5	%
6. Deductions from federal form 1041 directly allocable to Utah income .....	6	00
7. Deductions from federal form 1041 not allocable to any specific income .....	7	00
8. Allocable amount of line 7 (line 7 multiplied by line 5) .....	8	00
9. Total deductions allocable to Utah income (add lines 6 and 8) .....	9	00
10. Federal taxable income derived from Utah sources (line 4 less line 9). Enter here and on line 4 on front of form .....	10	00

## Schedule B – Credit for fiduciary income tax paid to another state. Applies only to resident estates or trusts paying a fiduciary tax to another state. You must attach a signed copy of all other state fiduciary returns for which credit is claimed.

1. Total income from federal form 1041, line 9 .....	1	00
2. Total income taxed in state(s) of: .....	2	00
3. Percent other state(s) income bears to total income (line 2 divided by line 1; do not enter more than 100%) .....	3	%
4. Utah fiduciary tax as computed on line 13 on front of form .....	4	00
5. Credit limitation (line 4 multiplied by percent on line 3) .....	5	00
6. Fiduciary tax paid to state(s) listed on line 2 .....	6	00
7. Credit for fiduciary taxes paid to other state(s) (line 5 or 6, whichever is less) Enter here and on line 14 on front of form .....	7	00

## 2002 Utah Fiduciary Tax Rate Schedule

**FIDUCIARY TAX RATE SCHEDULE** – Calculate the tax based upon income amount shown on line 12 on front of return. Enter amount of tax on line 13 on front of return.

**If the state taxable income is:**

**The tax is:**

Less than or equal to \$863 .....	2.3% of the state taxable income
Over \$863 but not over \$1,726 .....	\$20, plus 3.3% of excess over \$863
Over \$1,726 but not over \$2,588 .....	\$48, plus 4.2% of excess over \$1,726
Over \$2,588 but not over \$3,450 .....	\$85, plus 5.2% of excess over \$2,588
Over \$3,450 but not over \$4,313 .....	\$129, plus 6.0% of excess over \$3,450
Over \$4,313 .....	\$181, plus 7.0% of excess over \$4,313

## Signatures Required

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

Paid Preparer's Section	Signature of fiduciary or officer representing estate or trust		Date		EIN of administrator if a financial institution	
	Paid preparer's signature		Date signed		Preparer's SSN/PTIN	
	Firm's name (or yours if self-employed)		Telephone number		EIN	
Paid preparer's complete address		City		State	ZIP code	

Mail your return and payment to: Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0250  
 Attach a complete copy of the federal fiduciary return, Form 1041 or 1041-QFT and Schedules