

Utah State Tax Commission
210 N 1950 W, Salt Lake City, Utah 84134
(801) 297-2200 or 1-800-662-4335

Utah Fiduciary Income Tax Return

2003
TC-41
Rev. 12/03

For calendar year January 1, 2003 through December 31, 2003 or other taxable period 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
(Pages 1 and 2)

Form section for estate/trust information including: Full name of the estate or trust, Name of fiduciary, Fiduciary's present address, City, town or post office, Employer identification number, Federal identification or social security number of fiduciary, State and ZIP code (foreign country).

Form section for return type and status: 1. Type of return (check one) including Decedent estate, Simple trust, etc. 2. Status of estate or trust (check one) including Resident, Nonresident. 3. Check if this estate or trust has any nonresident beneficiaries?

ATTACH FORMS W-2 OR TC-675R HERE

Main calculation section with lines 4 through 13. Includes boxes for CODE and amounts. Line 4: Federal taxable income. Line 5: Additions to income. Line 6: Total adjusted income. Line 7: One-half of federal tax liability. Line 8: Other deductions. Line 9: Total deductions. Line 10: Utah taxable income. Line 11: Utah tax. Line 12: Credit for tax paid to another state. Line 13: Nonrefundable credits.

If claiming the Qualified Sheltered Workshop cash contribution credit (code 02), write the Qualified Sheltered Workshop name here: _____

Continuation of calculation section with lines 14 through 22. Line 14: Total tax paid to another state and nonrefundable credits. Line 15: Subtract line 14 from line 11. Line 16: AMENDED RETURNS ONLY (previous refund received on original return). Line 17: Utah use tax. Line 18: Total tax, additions and use tax. Line 19: Utah tax withheld. Line 20: Credit for Utah income taxes prepaid. Line 21: AMENDED RETURNS ONLY (credit for taxes paid on original return). Line 22: Refundable credits.

If claiming the nonresident shareholder's tax credit (code 43), enter the S corporation federal ID number

Final calculation section with lines 23 through 25. Line 23: Total withholdings and credits. Line 24: Tax Due. Line 25: Refund.

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 or 1041-QFT, line 5	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 or 1041-QFT directly allocable to Utah income	6	00
7. Deductions from federal form 1041 or 1041-QFT 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 - see instructions on page 6.

1. Total income from federal form 1041, line 9 or 1041-QFT, line 5	1	00
2. Total income taxed in state of:	2	00
3. Percent other state 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 11 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 listed on line 2	6	00
7. Credit for fiduciary taxes paid to other state (line 5 or 6, whichever is less) Enter here and on line 12 on front of form	7	00

2003 Utah Fiduciary Tax Rate Schedule

FIDUCIARY TAX RATE SCHEDULE – Calculate the tax based upon income amount shown on line 10 on front of return. Enter amount of tax on line 11 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	<input type="checkbox"/> Check if self-employed	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