

Attach completed schedule to your 2004 Utah income tax return

Taxpayer's last name

Taxpayer's social security number

Non or Part Year Resident Utah Income Schedule

TC-40C Rev. 12/04

YOU MUST complete the worksheet below and enter the totals from line 31 of COLUMN A and COLUMN B below in the corresponding boxes on line 17 of your state income tax return. Enter the COLUMN A total in "Box a" and the COLUMN B total in "Box b" on line 17 of your return.

Complete **columns A and B** to determine your Utah income and total income.

Column A - UTAH INCOME AND ADJUSTMENTS

INCOME: Include all income/loss 1) earned or received from Utah sources while not a Utah resident; and 2) received while a Utah resident. This includes all pension, annuity, dividend and interest income received while a Utah resident, even if it is not from a Utah source.

ADJUSTMENTS: Enter the amount of each adjustment applicable to Utah income. This includes payments to qualified IRA or self-employed retirement plans, alimony paid while a Utah resident, moving expenses when moving into Utah, etc.

Column B - FEDERAL INCOME AND ADJUSTMENTS

The amounts entered in this column are income and adjustments from all sources, and are found on your federal return, as noted below.

ADJUSTMENTS: Enter the amount of each adjustment applicable to federal income.

Nonresident Military Personnel Adjustment: Enter in Column B, line 29 the amount included in Column B, line 1 that is active duty military pay.

	COLUMN A - UTAH		COLUMN B - FEDERAL	
INCOME				
1. Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)		00		00
2. Taxable interest income (1040/1040A line 8a, 1040EZ line 2)		00		00
3. Ordinary dividends (1040/1040A line 9a)		00		00
4. Taxable refunds, credits or offsets of state and local income taxes (1040 line 10)		00		00
5. Alimony received (1040 line 11)		00		00
6. Business income or (loss) (1040 line 12)		00		00
7. Capital gain or (loss) (1040 line 13, 1040A line 10)		00		00
8. Other gains or (losses) (1040 line 14)		00		00
9. IRA distributions - taxable amount (1040 line 15b, 1040A line 11b)		00		00
10. Pensions and annuities - taxable amount (1040 line 16b, 1040A line 12b)		00		00
11. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17)		00		00
12. Farm income or (loss) (1040 line 18)		00		00
13. Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)		00		00
14. Social Security benefits - taxable amount (1040 line 20b, 1040A line 14b)		00		00
15. Other income (1040 line 21)		00		00
16. Total income (add lines 1 through 15)		00		00
ADJUSTMENTS				
17. Educator expenses (1040 line 23, 1040A line 16)		00		00
18. Certain business expenses (1040 line 24)		00		00
19. IRA deduction (1040 line 25, 1040A line 17)		00		00
20. Student loan interest deduction (1040 line 26, 1040A line 18)		00		00
21. Tuition and fees deduction (1040 line 27, 1040A line 19)		00		00
22. Health savings account deduction (1040 line 28)		00		00
23. Moving expenses (1040 line 29 - deduct in "Column A" only expenses from moving into or within Utah)		00		00
24. One-half of self-employment tax (1040 line 30)		00		00
25. Self-employed health insurance deduction (1040 line 31)		00		00
26. Self-employed SEP, SIMPLE, and qualified plans (1040 line 32)		00		00
27. Penalty on early withdrawal of savings (1040 line 33)		00		00
28. Alimony paid (1040 line 34a)		00		00
29. Nonresident military active duty pay included in federal wages on line 1 column B above (page 9)				00
30. Total adjustments (add lines 17 through 29)		00		00
31. Subtract line 30 from line 16 for both COLUMNS A & B. COLUMN B total must equal the FAGI amount on TC-40, line 4 (unless line 29 is completed).		00		00

Attach this completed SCHEDULE to your Utah tax return.

Enter this total on TC-40, line 17, "Box a." Enter this total on TC-40, line 17, "Box b."