

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

2004
TC-41
Rev. 12/04

For calendar year January 1, 2004 through December 31, 2004 or other taxable period beginning date _____, and ending date _____.

Check if Final Return

FOR AMENDED RETURN - ENTER CODE (1 - 5) from page 2 of instructions

Form section for estate/trust information including: Full name of the estate or trust, Employer identification number, Name of fiduciary, Federal identification or social security number of fiduciary, Fiduciary's address, City, town or post office, 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: 4. Federal taxable income, 5. Additions to income, 6. Total adjusted income, 7. One-half of federal tax liability, 8. Other deductions, 9. Total deductions, 10. Utah taxable income, 11. Utah tax, 12. Credit for tax paid to another state, 13. Nonrefundable credits.

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

Main calculation section: 14. Total tax paid to another state and nonrefundable credits, 15. Subtract line 14 from line 11, 16. AMENDED RETURNS ONLY, 17. Utah use tax, 18. Total tax, additions and use tax, 19. Utah tax withheld, 20. Credit for Utah income taxes prepaid, 21. AMENDED RETURNS ONLY, 22. Refundable credits.

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

Main calculation section: 23. Total withholdings and credits, 24. Tax Due, 25. Refund.

This return must be signed on the back.

Schedules A and B - Utah Tax Rate Schedule

Schedule A – Nonresident Estate or Trust (computation of federal taxable income)

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 - not greater than 100%)	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 taxed in state of:	1		00
2. Total income from federal form 1041, line 9 or 1041-QFT, line 5	2		00
3. Percent other state income bears to total income (line 1 divided by line 2 - not greater 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 1	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

2004 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
\$864 but not over \$1,726	\$20, plus 3.3% of excess over \$863
\$1,727 but not over \$2,588	\$48, plus 4.2% of excess over \$1,726
\$2,589 but not over \$3,450	\$85, plus 5.2% of excess over \$2,588
\$3,451 but not over \$4,313	\$129, plus 6.0% of excess over \$3,450
\$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.

SIGN HERE	Signature of fiduciary or officer representing estate or trust	Date signed	EIN of administrator of fiduciary	<input type="checkbox"/> Check here if the Tax Commission may discuss this return with the preparer shown below (see page 11)
	Preparer's signature (page 11)	Date signed	Preparer's Social Security no. or PTIN	
Paid Preparer's Section	Firm's name (or yours if self-employed)	Preparer's telephone number	Preparer's EIN	
	Preparer's complete address (street, city, state, zip)			

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