

40601

9998

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

**2016
TC-40**

• Amended Return - enter code: _____ (code 1 - 5 from instructions)

Your Social Security No.	Your first name	Your last name	If deceased, complete page 3, Part 1
Spouse's Soc. Sec. No.	Spouse's first name	Spouse's last name	
Address		Telephone number	
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) <small>If using code 2 or 3, enter spouse's name and SSN above</small>	• 2 Exemptions - enter number a _____ Yourself* b _____ Spouse* c _____ Dependents* d _____ Dependents with a disability e _____ Total exemptions (add a through d) <small>* from federal return</small>	3 Election Campaign Fund - enter code <small>Does not increase your tax or reduce your refund</small> C = Constitution D = Democratic Yourself Spouse M = Independent American • _____ • _____ L = Libertarian R = Republican N = No contribution
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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, line 10, 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 5% (.05) (not less than zero)	•	10	.00
11 Exemption amount - multiply line 2e by \$3,038 (if line 4 over \$155,650, see instr.)	•	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 5, 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: \$13,867 (if single or married filing separately); \$20,801 (if head of household); or \$27,734 (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
taxexpress.utah.gov**

Utah Individual Income Tax Return (continued)

**TC-40
2016**

40602 SSN _____ Last name _____

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) Non or Part-year resident, enter the tax from TC-40B, line 38	• 25	_____	.00
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 2015 refund applied to 2016	• 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) Enter the total from page 3, Part 5	• 44	_____	.00
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 Section	Preparer's signature _____ Date _____	Preparer's telephone number	Preparer's PTIN • _____
	Firm's name and address _____		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 UESP account, want to apply all/part of your refund to next year's taxes, want to send a direct deposit to a foreign account, or no longer qualify for a homeowner's exemption.

Income Tax Supplemental Schedule

**TC-40A
2016**

40604

SSN _____

Last name _____

Part 1 - Additions to Income (write the code and amount of each addition to income)		Code	Amount
Code	Code	• _____	_____ .00
51 Lump sum distributions	57 Municipal bond interest	• _____	_____ .00
53 Medical Savings Account (MSA) addback*	60 Untaxed income of a resident trust	• _____	_____ .00
54 Utah Educational Savings Plan (UESP) addback*	61 Untaxed income of a nonresident trust	• _____	_____ .00
56 Child's income excluded from parent's return	69 Equitable adjustments	• _____	_____ .00
* to the extent previously deducted or credited on Utah return		• _____	_____ .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 (write the code and amount of each subtraction from income)		Code	Amount
Code	Code	• _____	_____ .00
71 Interest from U.S. Government Obligations	78 Railroad retirement income	• _____	_____ .00
77 Native American Income: Tribe	79 Equitable adjustments	• _____	_____ .00
Enrollment Number Code	82 Nonresident active duty military pay	• _____	_____ .00
Yours • _____	85 State tax refund distributed to beneficiary	• _____	_____ .00
Spouse's • _____	88 Nonresident military spouse income	• _____	_____ .00
		• _____	_____ .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 (write the code and amount of each credit)		Code	Amount
Code	Code	• _____	_____ .00
04 Capital gain transactions credit	22 Medical Care Savings Account (MSA) credit	• _____	_____ .00
18 Retirement tax credit (attach TC-40C)	23 Health benefit plan credit	• _____	_____ .00
20 Utah Educational Savings Plan (UESP) credit	24 Qualifying solar project credit	• _____	_____ .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 (write the code and amount of each credit)		Code	Amount
Code	Code	• _____	_____ .00
01 At-home parent credit	13 Carryforward of mach./equip. research credit	• _____	_____ .00
02 Qualified sheltered workshop credit - name: _____	17 Tax paid to another state (attach TC-40S)	• _____	_____ .00
		• _____	_____ .00
05 Clean fuel vehicle credit	19 Live organ donation expenses credit	• _____	_____ .00
06 Historic preservation credit	21 Renewable residential energy systems credit	• _____	_____ .00
07 Carryforward of enterprise zone credit	25 Combat related death credit	• _____	_____ .00
08 Low-income housing credit	27 Veteran employment tax credit	• _____	_____ .00
10 Recycling market dev. zone credit	28 Employing persons who are homeless	• _____	_____ .00
12 Research activities credit	63 Achieving a Better Life Experience Prog. credit	• _____	_____ .00
Total nonapportionable nonrefundable credits (add all Part 4 credits and enter total here and on TC-40, line 26)			_____ .00

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

Income Tax Supplemental Schedule

**TC-40A
2016**

Pg. 2

40605

SSN _____

Last name _____

Part 5 - Refundable Credits (write the code and amount of each refundable credit)

Code	Code	Code	Amount
		•	.00
39 Renewable commercial energy systems	47 Agricultural off-highway gas/undyed diesel		
40 Targeted business tax credit	48 Farm operation hand tools	•	.00
41 Special needs adoption credit		•	.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.**

Non and Part-year Resident Schedule

**TC-40B
2016**

40606

SSN _____

Last name _____

Residency Status: • Nonresident: Home state abbreviation: • Part-year resident from: / / to / /
mm/dd/yy mm/dd/yy

Income	Col. A - UTAH	Col. B - TOTAL
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 Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)	.00	.00
17 Total income (loss) - add lines 1 through 16 for both columns A and B	.00	.00

Adjustments	Col. A - UTAH	Col. B - TOTAL
18 Educator expenses (1040 line 23, 1040A line 16)	.00	.00
19 Certain business expenses of reservists, performing artists, etc. (1040 line 24)	.00	.00
20 Health savings account deduction (1040 line 25)	.00	.00
21 Moving expenses (1040 line 26) - enter in col. A only expenses moving into Utah	.00	.00
22 Deductible part of self-employment tax (1040 line 27)	.00	.00
23 Self-employed SEP, SIMPLE and qualified plans (1040 line 28)	.00	.00
24 Self-employed health insurance deduction (1040 line 29)	.00	.00
25 Penalty on early withdrawal of savings (1040 line 30)	.00	.00
26 Alimony paid (1040 line 31a)	.00	.00
27 IRA deduction (1040 line 32, 1040A line 17)	.00	.00
28 Student loan interest deduction (1040 line 33, 1040A line 18)	.00	.00
29 Tuition and fees (1040 line 34, 1040A line 19)	.00	.00
30 Domestic production activities deduction (1040 line 35)	.00	.00
31 Taxable refunds, credits, or offsets of state and local income taxes (1040 line 10)	.00	.00
32 Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)	.00	.00
33 (see instructions): _____	.00	.00
34 Total adjustments - add lines 18 through 33 for both columns A and B	.00	.00

35 Subtract line 34 from line 17 for both columns A and B • .00 • .00
 Line 35, column B must equal TC-40, line 9

Non or Part-year Resident Utah Tax

36 Divide line 35 column A by line 35 column B (to 4 decimal places) Do not enter a number greater than 1.0000 or less than 0.0000	36	_____
37 Subtract TC-40, line 24 from TC-40, line 23 and enter the result (not less than zero) here	37	.00
38 Multiply line 37 by the decimal on line 36. This is your Utah tax. Enter on TC-40, page 2, line 25	• 38	.00

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

40607 Retirement Tax Credit Schedule

TC-40C
2016

SSN _____

Last name _____

Part 1 - Taxpayer Information		You	Spouse
1	Date of birth - if born after 1952, you do not qualify for credit	• <u> </u> / <u> </u> / <u> </u> mm/dd/yy	• <u> </u> / <u> </u> / <u> </u> mm/dd/yy
Part 2 - Age 65 or over - Credit		You	Spouse
2	Enter "X" if you were age 65 or older by December 31, 2016 (or date of death)	<u> </u>	<u> </u>
3	Enter the total number of X's on line 2		3 <u> </u>
4	Multiply line 3 by \$450		4 <u> </u> .00
Part 3 - Under age 65 - Retirement Income Credit		You	Spouse
5	Enter "X" if you were under age 65 and born before January 1, 1953	<u> </u>	<u> </u>
6	If you entered an "X" on line 5, enter \$288 in the same column	<u> </u> .00	<u> </u> .00
7	Total qualified retirement income for taxpayer checked on line 5 (see instr.)	<u> </u> .00	<u> </u> .00
8	Multiply the amount on line 7 for each column by 6% (.06)	<u> </u> .00	<u> </u> .00
9	Enter the lesser of line 6 or line 8 for each column	<u> </u> .00	<u> </u> .00
10	Total of line 9 for both columns		10 <u> </u> .00
Part 4 - Calculation of Credit			
11	Add lines 4 and 10		11 <u> </u> .00
12	Total income from TC-40, line 6	<u> </u> .00	
13	Nontaxable interest income (from 1040 or 1040A, line 8b) (see instr.)	<u> </u> .00	
14	Modified adjusted gross income (add line 12 and line 13)	<u> </u> .00	
15	Enter: \$16,000, if married filing separately \$25,000, if single \$32,000, if married filing jointly or qualified widow(er) \$32,000, if head of household	<u> </u> .00	
16	Subtract line 15 from line 14 (not less than zero)	<u> </u> .00	
17	Multiply line 16 by 2.5% (.025)		17 <u> </u> .00
18	Retirement credit - subtract line 17 from line 11 (not less than zero) Enter this amount on TC-40A, Part 3, using code 18		18 <u> </u> .00

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

Credit for Income Tax Paid to Another State

**TC-40S
2016**

40608

SSN _____

Last name _____

NOTE: Part-year residents rarely qualify for this credit. Nonresidents do not qualify for this credit. See instructions.

FIRST STATE

1	Enter federal adjusted gross income taxed by both Utah and state of: _____	1	_____	.00
2	Federal adjusted gross income from TC-40, line 4 (see instructions)	2	_____	.00
3	Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.	3	_____	
4	Utah income tax from TC-40, line 22. Part-year residents, see instructions.	4	_____	.00
5	Credit limitation - multiply line 4 by decimal on line 3	5	_____	.00
6	Actual income tax paid to state shown on line 1 Part-year residents must prorate tax paid to other state. Credit only applies to the portion of actual taxes paid to the other state on income shown on line 1.	6	_____	.00
7	Credit for tax paid another state - lesser of line 5 or line 6	7	_____	.00

SECOND STATE

1	Enter federal adjusted gross income taxed by both Utah and state of: _____	1	_____	.00
2	Federal adjusted gross income from TC-40, line 4 (see instructions)	2	_____	.00
3	Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.	3	_____	
4	Utah income tax from TC-40, line 22. Part-year residents, see instructions.	4	_____	.00
5	Credit limitation - multiply line 4 by decimal on line 3	5	_____	.00
6	Actual income tax paid to state shown on line 1 Part-year residents must prorate tax paid to other state. Credit only applies to the portion of actual taxes paid to the other state on income shown on line 1.	6	_____	.00
7	Credit for tax paid another state - lesser of line 5 or line 6	7	_____	.00

THIRD STATE

1	Enter federal adjusted gross income taxed by both Utah and state of: _____	1	_____	.00
2	Federal adjusted gross income from TC-40, line 4 (see instructions)	2	_____	.00
3	Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.	3	_____	
4	Utah income tax from TC-40, line 22. Part-year residents, see instructions.	4	_____	.00
5	Credit limitation - multiply line 4 by decimal on line 3	5	_____	.00
6	Actual income tax paid to state shown on line 1 Part-year residents must prorate tax paid to other state. Credit only applies to the portion of actual taxes paid to the other state on income shown on line 1.	6	_____	.00
7	Credit for tax paid another state - lesser of line 5 or line 6	7	_____	.00

**Use additional forms TC-40S if claiming credits for more than three states.
Enter the total of all amounts shown on line 7 above on TC-40A, Part 4, using code 17.
Submit page ONLY if data entered.
Attach completed schedule to your Utah Income Tax Return.**

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	<p>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.</p> <p>Use additional forms TC-40W if you have more than four W-2s and/or 1099s with Utah withholding tax.</p> <p>Enter mineral production withholding from TC-675R in Part 2 of TC-40W; enter pass-through entity withholding in Part 3 of TC-40W.</p>
<p>First W-2 or 1099</p> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	<p>Second W-2 or 1099</p> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00
<p>Third W-2 or 1099</p> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	<p>Fourth W-2 or 1099</p> 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

**TC-40W
2016**

40610

SSN _____

Last name _____

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.**