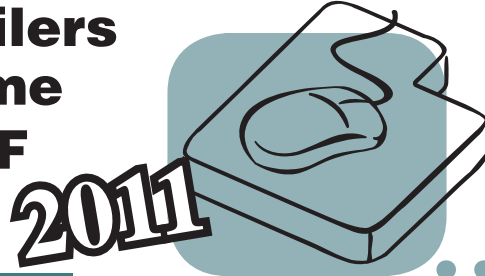


Handbook for Electronic Filers of Utah Individual Income Tax Returns under ELF Including file specifications and record layouts



Utah State Tax Commission

210 North 1950 West
Salt Lake City, Utah 84134
801-297-2200
1-800-662-4335
www.tax.utah.gov

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811, or TDD 801-297-2020. Please allow three working days for a response.

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Introduction

Since 1993, the Utah State Tax Commission has participated with the Internal Revenue Service in joint “one-stop” electronic filing of federal and Utah individual income tax returns. This joint filing provides an efficient and cost effective method of filing for taxpayers.

The Internal Revenue Service has a well-established and ongoing system for electronically filing certain federal individual income tax returns, and the Federal/State Electronic Filing Program has been structured as an enhancement to this system.

Participation in the Utah program will require applicants to first gain acceptance into the federal program. Internal Revenue Service Publication 3112, *IRS e-file Application and Participation*, and Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, describe the application and acceptance procedures, and informs participants in the federal program of their specific obligations. Those who desire to participate in the Utah program are advised to study and become familiar with these IRS publications prior to reading this Utah Handbook.

This publication explains the requirements unique to the Utah electronic filing program. Since most functions in the Utah program draw upon or are similar to the IRS program, only features unique for Utah or where additional information is necessary have been specified in this publication. All provisions in the federal program are in effect for the Utah program. Participation in the Utah program shall be in accordance with the requirements set forth in these federal and Utah publications.

Contact Phone Numbers for Utah Returns

Utah Federal/State Electronic Filing Assistance

Utah Electronic Filing Coordinator
Software and Transmitter Testing
Technical Assistance
801-297-7575, or 1-800-662-4335 ext. 7575
Fax 801-297-7698

General Information/Taxpayer Assistance

801-297-2200
Outside the Salt Lake area
1-800-662-4335
Website tax.utah.gov

Calendar

The following dates are for electronic filing of Utah Individual Income Tax Returns for tax period Jan. 1, 2012 through Dec. 31, 2012. Dates are subject to change.

Begin IRS/Utah Acceptance Testing
Nov. 15, 2011*

Begin Transmitting Live Federal/Utah Returns
Jan. 13, 2012

Last Day for Timely Transmission of Utah Electronic Returns
April 17, 2012

Last Day for Extended Filing of Electronic Returns
Oct. 15, 2012

* Date subject to change

Definition of Terms

USTC – Utah State Tax Commission

IRS – Internal Revenue Service

ERO – Electronic Return Originator

Categories of Electronic Filers

1. **Electronic Return Originator (ERO)** – A firm, organization, or individual who deals directly with a taxpayer, and who:
 - a. prepares a Utah individual income tax return for the purpose of having an electronic return produced; or
 - b. collects a prepared Utah individual income tax return for the purpose of having an electronic return produced; and
 - c. obtains the taxpayer’s signature on Form TC-8453, *Utah Individual Income Tax Transmittal for Electronic Filing*, or IRS Form 8879, *IRS e-file Signature Authorization*, when required.
2. **Transmitter** – A firm, organization or individual who transmits electronic returns directly to the IRS for subsequent retrieval by the USTC.
3. **Software Developer** – A firm, organization or individual who develops computer software for the purpose of:
 - a. formatting Utah returns according to USTC specifications; and/or
 - b. electronically transmitting Utah returns directly to the IRS for subsequent retrieval by the USTC.

Types of Electronic Filers

An Electronic Filer can be one, or a combination, of the categories defined above. The categories are geared to specific functions performed as they relate to the taxpayer, the IRS or the USTC. An electronic filer can be one or more of the following business types:

1. **Preparer** – Completes the Utah return and computes the tax based on information provided by the taxpayer.
2. **Preparer/Transmitter** – Completes the Utah return, computes the tax based upon information provided by the taxpayer, and transmits the return directly to the IRS for subsequent retrieval by the USTC.
3. **Software Developer** – Develops computer software either sold or used for the purpose of formatting and/or transmitting electronic Utah returns directly to the IRS for subsequent retrieval by the USTC.
4. **Service Bureau** – Takes Utah tax returns from accepted electronic filers and formats them, but does not collect returns directly from taxpayers nor transmit returns directly to the IRS.
5. **Service Bureau/Transmitter** – Takes Utah returns from accepted electronic filers, formats the returns, and transmits them directly to the IRS for subsequent retrieval by the USTC.
6. **Transmitter** – Provides transmission services directly to the IRS. May also take Utah returns from accepted EROs and transmit them directly to the IRS for subsequent retrieval by the USTC.

7. **Electronic Return Collector** – Takes prepared Utah returns directly from taxpayers for the purpose of having electronic tax returns produced. An Electronic Return Collector may be a for-profit or a not-for-profit organization in the private or public sector that provides electronic filing services; e.g., employers providing a service to their employees.

Ways to Participate in Electronic Filing

1. Electronic filers may choose to perform all of the functions associated with electronic filing and be EROs, transmitters and software developers, or they may choose to use the services of another accepted electronic filer (third party). For example:
 - a. An ERO can be a preparer who prepares the tax return, or an electronic return collector who only takes prepared returns for the purpose of having electronic returns produced.
 - b. An ERO can develop software to format return records to conform with IRS/USTC specifications (software developer), or purchase software which performs this function, or use a service bureau which will data enter prepared returns and format them to IRS/USTC specifications.
 - c. An ERO can write the software to transmit the formatted Utah returns directly to the IRS (software developer) for subsequent retrieval by the USTC, purchase software to do the transmission (transmitter), or use a third party transmission service to do the transmissions to the IRS.
2. The ways of doing business govern how an individual or organization completes the information needed to participate in electronic filing. Entries on the application indicate the types of information and publications the applicant will need. The functions to be performed by the applicant will determine whether testing with the IRS will be required, what types of tests are needed, and what responsibilities are assumed by the electronic filer. For additional information on these and other definitions, see the list of publications on page 7 of this document.

Federal/Utah Electronic Filing

How Filing Works

Utah taxpayers may arrange with an IRS and USTC approved ERO to file electronically their Utah individual income tax returns, whether they are refunds, balance due or zero balance returns (see *Utah Portion of the Electronic Return* on page 4 of this publication), along with their federal tax return. EROs and transmitters accepted into the IRS electronic filing program (as limited below) will be able to participate in the filing program and file both federal and Utah returns in one transmission to the IRS's Service Center.

The IRS will acknowledge receipt of the federal/state return to the transmitter. The USTC will access the IRS system and retrieve the Utah portion of the electronic return. That data will then be processed by the USTC's electronic system. The USTC will also acknowledge receipt of the state electronic return to the transmitter. The transmitter should expect to receive USTC acknowledgement within three working days from the time the acknowledgement is received from the IRS.

Who May Participate

The Federal/State Electronic Filing Program is offered to Utah individual income taxpayers who file full-year, part year or non-resident, refund, zero balance or balance due returns.

For Utah returns not acceptable for electronic filing, see *Exclusions from Electronic Filing* on page 4.

Information for Participation

Practitioners interested in submitting Utah individual income tax returns through the electronic filing program must first be accepted by the IRS for filing federal returns.

Federal Publication 3112 specifies the application process and requirements for participation in the federal electronic filing program. The IRS's definitions of the electronic return originator, transmitter, and software developer apply for Utah electronic filing purposes under the program.

Acceptance Process

The USTC recognizes and draws upon the IRS federal acceptance process. Only those EROs, software developers, and transmitters who have been accepted by the IRS for participation in the electronic filing program shall be eligible to participate in the IRS/Utah electronic filing program. As soon as you are accepted by the IRS, you may start filing Utah returns electronically.

EFIN and ETIN

The EFIN and ETIN will be assigned by the IRS through an IRS Service Center. The USTC will use these same numbers in the filing program.

Utah Test Data

While all participants in the Utah program must first have followed the IRS testing procedures and been accepted into their electronic filing program, Software Developers are further required to test their software with Utah test data. Only software from an IRS approved and accepted Software Developer that has also been tested and approved by the USTC shall be used by EROs and Transmitters for the electronic submission of Utah returns. Any returns submitted with unapproved software will be automatically rejected.

When the IRS has accepted a Software Developer's test returns, the USTC will retrieve the Utah return test data from the IRS for testing.

See Federal/Utah test returns in Pub 62 at tax.utah.gov/forms, then Vendor Proofs, the Annual Release Schedule.

Utah Portion of the Electronic Return

The Utah portion of an electronic return will consist of data transmitted electronically with the Federal PIN information supporting the paper documents that must be retained by the ERO or the taxpayer for a period of three years. A properly completed and formatted electronic record and PIN information must be received by the USTC in order for an electronic tax return to be considered complete.

Electronic Portion of an Electronically Filed Utah Return

The following forms, statements and schedules may be transmitted electronically:

- TC-40, Individual Income Tax Return, including TC-40A, TC-40B, TC-40C, TC-40S, and/or TC-40W Parts 2 and 3. The TC-40W Part 1 is not required for W-2 and most 1099 information because this detail is available in the federal record. The form 1099-G federal record does not provide detail for state withholding information so this must be included in the state record. Only one 1099-G is allowed when filing electronically. On TC-40W Parts 2 and 3, only one TC-675R and one pass-through entity Utah withholding tax from Schedule K-1 is acceptable when filing electronically.
- Federal self-select PIN information

An electronically submitted Utah return must include all required information fields, including all W-2, W-2G, 1099-R and 1099-G forms with Utah withholding information.

When to Mail the TC-8453 to the Tax Commission

The following procedures should be followed in determining when to submit a Utah form TC-8453 to the USTC:

1. Form TC-8453 **SHOULD NOT** be submitted to the USTC if an electronic signature (PIN) was used on the federal return and the Utah return is filed at the same time.
2. Form TC-8453 **SHOULD** be submitted to the USTC if the Utah return is being filed electronically but separate from the federal return.
3. Form TC-8453 **SHOULD** be submitted to the USTC if any of the requirements outlined below in Paper Portion of an Electronically Filed Utah Return apply.

NOTE: Do **NOT** attach a copy of the federal or Utah return, or any W-2s, W-2Gs, 1099-Rs or 1099-Gs to the TC-8453 if required to submit the form. Keep these forms in your files for three years.

Paper Portion of an Electronically Filed Utah Return

The non-electronic portion of the Utah return, which should be submitted along with a TC-8453, shall include the following paper documents:

1. Supporting schedules and documents requiring original signatures and/or certification. The ERO and the taxpayer should retain copies of these papers.
2. Forms or statements required to be attached to the Utah return. See form TC-8453 on page 36.

Completing the Utah Tax Return

Instructions for entering the data required to complete the Utah tax forms will vary from one computer program to another. However, all Utah tax forms must be completed in accordance with the instructions published by the USTC for the particular form in question. See TC-40 form booklet.

Exclusions from Electronic Filing

IRS Publication 1345 lists several circumstances that preclude the federal return from being filed electronically. A Utah return can be filed electronically without a federal return. However, the following Utah returns **CANNOT** be filed electronically:

- An amended Utah return,
- A corrected Utah return,
- A Utah return for any tax period other than the 2011 calendar year,
- A Utah return with credit for taxes paid to **more than one** additional state (multiple TC-40S forms),
- A Utah return with more than one TC-675R or more than one pass-through entity Utah Schedule K-1 with Utah withholding tax,
- A Utah return with more than one 1099-G with Utah withholding tax'
- A Utah return filed under Special Instructions for Married Couples (see Publication 49) where the filing status is different than that used on the federal return, and
- A Utah return for a deceased taxpayer where the refund is being claimed by someone other than the surviving spouse and form TC-131 is required.

Transmitting the Utah Electronic Return

NOTE: Since the Utah return usually will be transmitted electronically with the federal return to the IRS before it is transmitted to the USTC, the Transmitter must follow all electronic transmitting procedures, communication requirements, and technical specifications set forth by the IRS in their Publications 1345 and 1346.

Participants in the electronic filing program should confirm with their Software Developer or direct Transmitter that their software has been programmed to process and transmit the Utah data with the federal data to the IRS Service Center, and this software has been further tested and approved by the USTC for use in the Utah electronic filing program. Software that does not transmit returns to the IRS Service Center or that has not been tested and approved by the USTC may not be used to submit Utah returns electronically.

ERO/Transmitter Certification

By transmitting the electronic portion of the Utah return, the electronic filer is certifying the Federal PIN has been completed and signed in accordance with instructions in *Utah Portion of the Electronic Return* on page 4, and the official descriptions of all entries of the electronic return apply. The electronic filer further certifies that the original, signed copy of the IRS form 8879 and all other required documents are on file; and for each Utah return submitted electronically, copies of all documents required for the return are and will be maintained on file.

IRS Acknowledgement

For each electronic return submitted, the IRS will transmit an acknowledgement record back to the Transmitter indicating receipt of the data, either acceptance or rejection of the return for processing, and identification of any error conditions found.

If the IRS rejects a federal return due to errors, the accompanying Utah return will also be rejected. If the IRS rejects a Utah return due to errors, the federal return will also be rejected. (See *Reject Codes* below.)

If the error is one that can be corrected by the Transmitter, both return records may be re-transmitted to the IRS. If the Utah return transmission cannot be corrected, the filer has the option of re-transmitting the federal return data and filing the Utah return on paper.

Repeated rejection of electronically transmitted returns may cause the IRS to rescind the electronic filing privileges of an electronic filer.

Utah Acknowledgement

Utah electronic returns prepared by software that has not been tested and approved by the USTC and returns transmitted by software not authorized by the USTC will be rejected.

For each Utah electronic return retrieved from the IRS, the USTC will send an acknowledgement back to the Transmitter through the IRS, either accepting or rejecting the return for processing by the USTC.

The Transmitter and the ERO (if the Transmitter is a third party) must communicate the status – acceptance or rejection – to the taxpayer within 24-hours of receipt of acknowledgement from the USTC, regardless of whether the return is accepted or rejected.

Acceptance means the Utah return data has been retrieved from the IRS by the USTC, it has been screened upon initial retrieval, and it will be processed into the USTC system. Transmitters and EROs should be aware that screening and processing does not necessarily mean the return data is error free or it will actually process through the Utah system.

Non-Receipt of Utah Acknowledgement

If acknowledgement of an electronically submitted Utah return has not been received from the USTC within five workdays after submitting the return, the Transmitter may inquire about the status of that return by contacting the USTC at 801-297-7575, or 1-800-662-4335 extension 7575 if outside the Salt Lake area.

Reject Codes

Errors Detected by the IRS

Should an error be detected by the IRS in any part of the federal and/or Utah returns, both the federal and the Utah return will be rejected. The reject codes listed in IRS Publication 1346 will be used by the IRS to identify the various error conditions on the rejected return.

Errors Detected at the Utah State Tax Commission

General editing and validity checks will be performed by the USTC upon retrieving a Utah electronic return. If the return data cannot be read or if an error is detected, acknowledgement will be sent to the Transmitter that the return cannot be processed in the Utah system and is therefore rejected. Generally, a code indicating the error will be transmitted along with the rejection notice. (See Appendix C, *Error Codes for Electronically Filed Utah Returns*.)

If the electronic return is accepted for processing in the USTC system, additional in-depth checks will be performed by the system. Returns found to have errors, such as duplicate returns, duplicate social security numbers, computation errors, debt offsets on refunds, etc., will be managed through regular error resolution methods. Where an error is detected by the USTC processing system, the USTC will communicate directly with the taxpayer. The Transmitter will receive acknowledgement of original receipt of the return data and, where possible, preliminary indication of any error(s) detected. However the Transmitter will not receive additional information relative to the error conditions or the status of any return accepted for processing.

The State Acknowledgement System

The USTC will participate in a State Acknowledgement System designed and developed by the Internal Revenue Service as part of its front-end processing system, known as Electronic Management System (EMS). The IRS will maintain and operate the State Acknowledgement System. Through this system, state acknowledgements may be retrieved electronically.

Utah will send their state acknowledgements through the EMS system for trading partners to pick up when they pick up their federal acknowledgements.

Procedures and specifications for the Federal/State Acknowledgement System may be found in IRS Publication 1346.

Form TC-8453

A Utah form TC-8453 is required to be signed and filed with the Utah State Tax Commission **only** if:

- The taxpayer is filing an electronic Utah-only return (no federal return is being submitted at the same time), or
- A federal PIN is not used when filing electronically.

If a Utah form TC-8453 is not required to be filed, the ERO or Transmitter is required to keep a copy on file for three years. A copy of the Utah TC-8453 is included in Appendix D of this publication.

Instructions for Completing Form TC-8453, if Required

IRS DCN

Enter the Document Control Number (DCN) assigned to the federal return for this taxpayer in the appropriate boxes at the top of the TC-8453.

Declaration of Taxpayer for State Only Returns

If the Utah return was transmitted separately from the federal return, the TC-8453 is required to obtain the signed declaration from the taxpayer(s) under the first checkbox.

Before the Utah return is transmitted electronically, the taxpayer, and spouse if married filing a joint return, must sign and date the TC-8453. A taxpayer may not sign a blank TC-8453. The ERO/Transmitter must provide the taxpayer with a legible copy of both the completed Utah return and the TC-8453, including copies of all supporting documents required.

The ERO or taxpayer must maintain paper copies of all documents, discussed in *Paper Portion of An Electronically Filed Utah Return* on page 4, for three years.

Do NOT attach copies of the paper return (either federal or Utah), or withholding forms W-2 or 1099 to the TC-8453.

Processing and Mailing TC-8453

After the TC-8453 has been completed and signed by the taxpayer, if required, the ERO will send the electronic portion of both the federal and the Utah returns to the IRS in accordance with the IRS and Utah file specifications. **Copies of form TC-8453 and associated documents are to be retained by the Transmitter (or by the ERO, where the transmitter is a third party) for a period of three years.**

Every Utah return submitted electronically by a qualified Transmitter will be acknowledged. This acknowledgement will provide notice to the Transmitter that the USTC has either “accepted” or “rejected” the return for processing. If accepted, form TC-8453, if required, must be forwarded to the USTC no later than the next working day. Third-party Transmitters must notify the ERO no later than the next workday after receiving the USTC acknowledgement of acceptance. A rejected return may be corrected and re-submitted as a “State Only” return.

The TC-8453, if required to be filed with the USTC, should be forwarded to:

Utah State Tax Commission
Electronic Filing Section
210 North 1950 West
Salt Lake City, UT 84134-0210

A readable copy of the prepared return and all supporting documents, including the signed TC-8453, must be provided to the taxpayer. The Transmitter (or the ERO where the Transmitter is a third party) must maintain readable file copies of all required documents for each Utah return submitted electronically.

Delays and Problems

Although the USTC does not anticipate problems with the Federal/State electronic filing system, participants in the program should be aware that problems may occur from time to time. This could delay refunds, if applicable.

Taxpayers may confirm their Utah return has been transmitted to the USTC by checking with their ERO or Transmitter. The taxpayer should allow at least three weeks from the date the return was acknowledged to the Transmitter before contacting the USTC to inquire about the status of a refund check.

USTC Tax Helpline – Information:

- Electronic Filing System – 801-297-7575, or 1-800-662-4335 extension 7575 if outside the Salt Lake area
- Refund Information – 801-297-2200, or 1-800-662-4335, if outside of the Salt Lake area.

The taxpayer will be asked for his/her social security number and the amount of federal adjusted gross income on the return. Taxpayers are advised to wait at least three weeks after the return is acknowledged before inquiring about a refund.

The refund status may also be checked online at incometax.utah.gov.

- Other Inquiries – 801-297-2200, or 1-800-662-4335, if outside of the Salt Lake calling area.

Balance Due Returns

When a balance due Utah return is filed, the payment may be made online with a credit card or with an electronic check (ACH debit) from a checking account. Each online payment is subject to a service fee. To pay online, access is through Payment Express at taxexpress.utah.gov.

If payment is being made by check or money order, the **TC-547** coupon must be submitted along with the payment. See Appendix B for a copy of the coupon and instructions for filing. **DO NOT SEND A PAPER COPY OF THE TAX RETURN WITH THE COUPON AND PAYMENT.**

Information Electronic Filers Must Provide to Taxpayers

EROs must furnish taxpayers with accurate and legible copies of all completed forms, schedules, statements, etc., filed with the USTC on behalf of the taxpayer. These documents must be provided at the time the taxpayer signs the completed TC-8453 (if required) or the IRS Form 8879, *IRS e-file Signature Authorization*. An accurate and legible copy of the completed and signed, if required, TC-8453 must also be furnished to the taxpayer.

Generally, the taxpayer's refund check will be mailed directly to the taxpayer within three weeks after an electronic return has been received by the USTC. The USTC cannot guarantee a specific date for the receipt of a refund check. The direct deposit of a refund generally reduces the time significantly for a refund to be in the taxpayer's account in his/her financial institution.

If a jointly filed federal/Utah return is acknowledged but is not accepted by the IRS, the ERO must immediately inform the taxpayer that the Utah return has not been filed. If for any reason the Utah return cannot be transmitted, the taxpayer must file a paper Utah return.

Responsibilities of Electronic Filers / Transmitters / EROs

In order to continue to participate in the electronic filing program, Electronic Filers, Transmitters, and EROs must maintain a high degree of integrity, compliance, and accuracy. In addition, they must also abide by the following standards.

Compliance

All participants in the electronic filing program must comply with the requirements and specifications set forth in IRS Publications 1345 and 1346, and in this *Utah Handbook for Electronic Filers*.

Timeliness/Deadline for Filing

Transmitters must ensure electronic returns are timely filed. The date of the IRS acknowledgement will be considered the filing date for a Utah return filed electronically. Utah returns transmitted to the IRS Service Center through April 17, 2012 will be considered timely filed. Taxpayers who qualify for an extension of time to file their Utah returns may file electronically through Oct. 15, 2012.

Changes to the Returns

Electronically filed returns may not be changed or amended electronically once they have been submitted. If changes are needed after an electronic return is filed, the taxpayer must file an amended return through the paper document filing process.

After Acknowledgement of the Utah Return

A Utah acknowledgement indicates a return has been received electronically by the USTC, and, if accepted, will be processed in the USTC system. Upon receipt of a Utah acknowledgement, the Transmitter (or ERO if the Transmitter is a third party) must keep on file for three years the completed and signed TC-8453, if required, (or Federal form 8879, if the Federal PIN is used,) together with all other required documents. If the return is rejected, the Transmitter (or ERO if the Transmitter is a third party) must return all original documents to the taxpayer, together with an explanation of the taxpayer's responsibility to file a paper return within the normal deadlines required to file a return.

Preparers/EROs/Transmitters may inquire about a tax return if a taxpayer has designated the ERO/Transmitter as the Third Party Designee or by submitting a power-of-attorney to the Tax Commission. The taxpayer may inquire about his tax return but should be advised to wait at least three weeks from the date the electronic return was accepted by the USTC before initiating such inquiry.

Questions from the USTC concerning any return with errors will be directed to the taxpayer or his authorized power-of-attorney.

Penalties

Electronic filing of a Utah individual income tax return in no way modifies or changes the applicable penalties required by the Utah tax code. Please refer to the penalty explanation in the TC-40 booklet; Utah Publication 58; or Utah Code, Title 59, Chapters 1 and 10.

Advertising Standards

Guidelines in IRS Publication 1345 must be followed for Utah Federal/State electronic filing, as though references to "Internal Revenue Service" and "Service" were references to the Utah State Tax Commission, and references to "FMS" or "Treasury Seals" were references to the State of Utah Seal.

Monitoring and Suspension of an Electronic Filer

The USTC will monitor electronic filers for conformity with these and other published rules, specifications, and procedures. Participants who do not conform are subject to suspension from the Utah electronic filing program. Participants who are suspended from the IRS program for any reason are automatically suspended from the Utah program.

Administrative Review Process

Applicants who have been denied participation in the Utah electronic filing program, or participants who have been suspended from the program, have the right of Administrative Review.

Appeals for Administrative Review must be received by the appropriate authority within 30 days from the date of denial or the date of suspension. A copy of the denial or suspension letter must be attached.

Requests for Administrative Review should be faxed to 801-297-3502, or mailed to:

Director, Processing Division
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

Publications and Other Information

The following publications provide additional in-depth descriptions of the process of electronic filing of federal and state individual income tax returns. That process shall be conducted in accordance with the contents of these publications.

Internal Revenue Service

- Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*
- Publication 1346, *Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns* (Tax Year 2011)
- Publication 1436, *Test Package for Electronic Filers of Individual Income Tax Returns* (Tax Year 2011)
- Publication 3112, *IRS e-file Application and Participation*

Federal forms and publications can be obtained on the IRS website at www.irs.gov.

Utah State Tax Commission

- Publication 59, *Utah Handbook for Electronic Filers of 2011 Individual Income Tax Returns Under ELF*
- Publication 60, *Electronic Filing for Individual, Corporation and Partnership Returns (MeF and ELF, including test returns)*
- Publication 99, *Guidelines for Substitute and Copied Utah Tax Forms*
- TC-40, *Individual Income Tax Return and Instructions*

Utah forms and publications can be obtained on the Tax Commission website at www.tax.utah.gov/forms.

Find information (including specifications) about Utah's participation in MeF (modernized electronic filing) online at www.tax.utah.gov/mef.

Appendix A

ELF File Specifications and Records Layout (Tax Year 2011)

The states participating in the Federal/State Electronic Filing Program have adopted the following standard for the generic record. This format will be used for the 2011 processing year.

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File Specifications — Data Edits and Validity Checks

(To be performed upon formatting the electronic return data for transmission to the IRS)

***** Generic Record *****

Data Source		Generic Record	
TC-40		Record	
Line	Description	Field No.	Edit To Be Performed
	Utah return being filed	0310(78-80)	Must equal "40L", except for online returns that should be "40O"
Heading	Vendor code	0300(01-10)	Must be four-digit NACTP vendor code, right justified and zero filled
Heading	Amended return	No entry	Must equal blank; amended return not acceptable electronically; box on return must be blank
Heading	Filing period – Begin	0315(01-06)	Must equal "110101"
Heading	Filing period – End	0315(07-12)	Must equal "111231"
Heading	Form 8886 attached to fed. rtn.	0305(51)	Must be blank or "X"
Heading	Imperfect return indicator	0015(1)	Must be blank or "E" (IRS use only)
Heading	ITIN/SSN mismatch	0016(1)	Must be blank or "M" (IRS use only)
Heading	Primary first name	0070(01-17)	First name and middle initial; left justified, blank filled
Heading	Primary last name	0060(01-35)	Last name followed by any qualifiers such as "Jr", "III", etc.; left justified, blank filled
Heading	Primary deceased box	0315(79)	Must be blank or "X"
Heading	Primary date of death	0062(01-08)	N (YYYYMMDD)
Heading	Secondary first name	0070(18-34)	Must equal blank, except if field 0140 page 1 of the federal 1040 record is equal to "2" or "3", then must contain spouse's first name and middle initial; left justified, blank filled
Heading	Secondary last name	0065(01-35)	Must equal blank, except if field 0140 page 1 of the federal 1040 record is equal to "2" or "3", then must contain spouse's last name followed by any qualifiers such as "Sr", "Jr", "III", etc.; left justified, blank filled
Heading	Secondary deceased box	0315(80)	Must be blank or "X"
Heading	Spouse date of death	0068(01-08)	N (YYYYMMDD)
Heading	Street address-1	0075(01-35)	Taxpayer's street address, left justified, blank filled. If a domestic address, fields 0095 and 0100 must also be completed. If a foreign address, leave blank and complete field 0077 instead.
Heading	Street address-2	0080(36-70)	Taxpayer's second line of a domestic street address, left justified, blank filled. If a foreign address, leave blank.
Heading	Foreign street address	0077(01-35)	Foreign street address, left justified, blank filled. If a foreign address, fields 0087 and 0098 must also be completed. If a domestic address, leave blank and complete field 0075 instead.
Heading	City	0085(01-22)	If a domestic address, you must enter the taxpayer's city, left justified, blank filled. If a foreign address, leave blank and enter foreign city, state/province and postal code in field 0087.
Heading	Foreign city, state/province	0087(01-35)	If a foreign address, you must enter foreign city, state/province and any postal code here. Enter foreign country name in field 0098. If a domestic address, leave blank.
Heading	State code	0095(01-02)	If a domestic address, you must enter a valid two-character alpha state code. If a foreign address, leave blank and include foreign state/province in field 0087.

Heading	Foreign country	0098(01-22)	If a foreign address, fields 0077 and 0087 must be completed. If a domestic address, leave blank.
Heading	Zip code	0100(01-12)	If a domestic address, enter a valid zip code for the state in field 0095; left justify, fill with blanks. If a foreign address, leave blank and include any foreign postal code in field 0087.
Heading	Telephone number	0115(01-12)	Enter 10-digit telephone number, including area code, without hyphens or parenthesis; left-justify, fill with blanks.
Heading	Primary SSN	0003(01-09)	Must equal field 0010, page 1 of the federal 1040 record, and be a valid number
Heading	Spouse's SSN	0055(01-09)	Must equal blank, except if field 0140 page 1 of the federal 1040 record is equal to "2" or "3", then must equal field 0030, page 1 of the federal 1040 record, and be a valid number
Line 1	Federal filing status	0150(01)	Must equal "1", "2", "3", "4" or "5" and be equal to field 0140, page 1 of federal 1040 record. If field 0130, page 1 of federal 1040 record is equal to "2" or "3", fields 0055 and 0315(71-76) must be complete.
Line 2a	Exemption - Self	0315(13-14)	Must equal "00" or "01"
Line 2b	Exemption - Spouse	0315(15-16)	Must equal "00" or "01". If "01", field 0150 must be equal to "2".
Line 2c	Exemptions - Other	0315(17-18)	Must equal "00"; except if entry on return, then must be a positive number from "01" through "99"
Line 2d	Exemptions - Total	0315(21-22)	Must equal sum of fields 0315(13-14), 0315(15-16) and 0315(17-18), and equal a number from "00" through "99"
Line 3	Election fund - Self	0315(24)	Must equal "C, D, L, R, or N"
Line 3	Election fund - Spouse	0315(26)	Must equal blank; except, if field 0150 is equal to "2" then must equal a "C, D, L, R, or N"
Line 4	Fed. adjusted gross income	0195	Must equal field 0750, page 1 of Federal 1040 record
Line 5	Additions to income	0570	Must equal sum of fields 0360, 0390, 0665, 0685 and 0725
Line 6	Total of lines 4 and 5	0380	Must equal sum of fields 0195 and 0570
Line 7	State tax refund	0660	Must equal "0", or be a positive number
Line 8	Subtractions from income	0585	Must equal sum of fields 0700, 0705, 0710, 0715, and 0720
Line 9	Utah taxable income	0400	Must equal "0", or be a positive number equal to field 0380 minus fields 0585 and 0660
Line 10	Utah tax - 5%	0765	Must equal field 0400 multiplied by .05 (5%), rounded to the nearest whole dollar
Line 11	Utah exemption amount	0350	Must equal field 0315(21-22) multiplied by "2775". If federal adjusted gross income exceeds certain limits, exemption must be limited. (See TC-40 instructions for line 10.)
Line 12	Standard/Itemized deductions	0200	Field 0200 of Federal record
Line 13	Subtotal of line 10 and line 11	0575	Must equal sum of fields 0350 and 0200
Line 14	State inc. tax deduct on Sch A	0385	Must equal field 0090, Federal 1040 Schedule A record; if it is state and local income tax (not sales tax) (federal field 0092 X'd)
Line 15	Subtract line 13 from line 12	0355	Must equal field 0350 plus field 0200, less field 0385
Line 16	Multiply line 14 by 6%	0365	Must equal field 0355 multiplied by .06
Line 17	Phase-out base amount	0370	Must equal 12720 if field 0150(01) equals 1 or 3; 19080 if field 0150(01) equals 4; or 25440 if field 0150(01) equals 2 or 5
Line 18	Phase-out amount	0375	Must equal field 0400 less field 0370
Line 19	Phase-out credit amount	0555	Must equal field 0375 multiplied by .013
Line 20	Taxpayer tax credit	0670	Must equal field 0365 less field 0555
Line 21	Exemption from Utah tax	0310(62)	Must be blank (non-qualified) or "X" (qualified exempt)
Line 22	Utah income tax	0405	Must equal field 0765 less field 0670
Line 23	Apportionable NR credits	0920	Must equal sum of fields 0895, 0900, 0905, 0910, and 0915
Line 24	Subtract 23 from 22	0760	Must equal field 0405 less field 0920
Line 25	Tax amount	0435	Full year resident, enter tax from field 0760; non- or part-year resident, enter tax from field 0415
Line 26	Nonrefundable credits	0655	Must equal sum of fields 0735, 0740, 0745, 0750, and 0755
Line 27	Subtract line 26 from line 25	0455	Must equal field 0435 minus field 0655. If field 0655 is greater than or equal to field 0435, enter "0".
Line 28a	Contribution code	0305(07-08)	If an amount is in field 0520, this field must equal "01", "02", "03", "05", "09", "10" or "11"; otherwise equals blank
Line 28a	Contribution amount	0520	Must equal blank or "0"; or be a positive number greater than "0"
Line 28a	Sch. District code	0305(19-20)	If field 0305(07-08) equals "05" and amount in field 0520, then must equal a number not less than "01" nor greater than "42"; else equal to blank
Line 28b	Contribution code	0305(09-10)	If an amount is in field 0545, this field must equal "01", "02", "03", "05", "09", "10" or "11"; otherwise equals blank

Line 28b	Contribution amount	0545	Must equal blank or "0"; or be a positive number greater than "0"
Line 28b	Sch District code	0305(21-22)	If field 0305(09-10) equals "05" and amount in field 0545, then must equal a number not less than "01" nor greater than "42"; else equal to blank
Line 28c	Contribution code	0305(11-12)	If an amount is in field 0550, this field must equal "01", "02", "03", "05", "09", "10" or "11"; otherwise equals blank
Line 28c	Contribution amount	0550	Must equal blank or "0"; or be a positive number greater than "0"
Line 28c	Sch District code	0305(23-24)	If field 0305(11-12) equals "05" and amount in field 550, then must equal a number not less than "01" nor greater than "42"; else equal to blank
Line 28d	Contribution code	0305(13-14)	If an amount is in field 0560, this field must equal "01", "02", "03", "05", "09", "10" or "11"; otherwise equals blank
Line 28d	Contribution amount	0560	Must equal blank or "0"; or be a positive number greater than "0"
Line 28d	Sch District code	0305(25-26)	If field 0305(13-14) equals "05" and amount in field 0560, then must equal a number not less than "01" nor greater than "42"; else equal to blank
Line 28	Total contributions	0595	Must equal sum of fields 0520, 0545, 0550 and 0560
Line 29	Amended rtn – prev. refund	No entry	Must equal blank or "0" (amended returns cannot be submitted electronically)
Line 30	Recapture of low-inc. housing cr.	0395	Must equal Form TC-40LIS recapture amount
Line 31	Utah use tax	0410	Must equal blank or "0"; or be a positive number greater than "0"
Line 32	Total tax	0420	Must equal sum of fields 0455, 0595, 0395 and 0410
Line 33	Utah tax withheld	0425	Total UT tax withheld from the federal 1040 record : 1. field 0400 from each W-2 record showing "UT" in field 0370; plus 2. field 0240 from each 1099-R record showing "UT" in field 0246; plus 3. field 0210 from each W-2G record showing "UT" in field 0200; plus 4. Utah withholding tax from only one 1099-G record (field 0730). Round to the nearest whole dollar
		0325(01-09)	1099-G payer's EIN
		0325(10-23)	1099-G payer's Utah withholding account number
		0325(24-32)	1099-G recipient's social security number
		0325(33-44)	1099-G Utah income
		0325(41-60)	1099-G payer's name
Line 34	Prepayment credit	0430	Must equal blank or a positive number greater than "0"
Line 35	Pass-thru entity withholding	0875	Must equal total UT tax paid by pass-through entity and reported on Schedule K-1 (or supplemental sheet). Round to the nearest whole dollar. Return cannot be filed electronically if more than one Schedule K-1.
Line 36	Mineral prod. tax withheld	0880	Must equal total UT tax withheld and reported on Utah TC-675R. Round to the nearest whole dollar. Return cannot be filed electronically if more than one TC-675R.
Line 37	Amended rtn. – prev. pymts	No entry	Must be equal to blank or "0" (amended returns cannot be submitted electronically)
Line 38	Refundable credits	0590	Must equal sum of fields 0495, 0505, 0510, 0515, and 0675
Line 39	Total withholding and credits	0440	Must equal sum of fields 0425, 0430, 0875, 0880, and 0590
Line 40	Tax due	0445	Must equal blank or "0", or a positive number equal to field 0420 minus field 0440
Line 41	Penalty and interest	0450	Must equal blank or "0", or a positive number greater than "0"
Line 42	Total amount due	0500	Must equal blank or "0", or a positive number equal to field 0445 plus field 0450
Line 43	Refund	0460	Must equal blank or "0", or a positive number equal to field 0440 minus the sum of fields 0420 and 0450
Line 44	Refund applied to 2011	0770	Must equal blank or "0", or a positive number less than or equal to field 0460
Line 45	Direct deposit	0030(01-09)	Bank routing number: The first two positions must be "01" through "12", or "21" through "32"
		0035(01-17)	Depositor account number up to 17 digits, left justified, as shown on check
		0040(01)	Checking account indicator must equal "X" or blank. If field 0048 is checked, leave this field blank.
		0048(01)	Savings account indicator must equal "X" or blank. If field 0040 is checked, leave this field blank.
	Account outside U.S.	0315(25)	Must equal "X" or blank. If X'd, no direct deposit option available.
Line 46	Refund deposit to UESP	0315(23)	Must equal "X" or blank. If X'd, total refund deposited into UESP account.
	Taxpayer signature	No entry	Must appear on completed TC-8453, if one is required. See Appendix D.
	Date taxpayer signed	0315(65-70)	Must be a valid date in YYMMDD format, and appear on completed TC-8453, if required
	Spouse signature	No entry	Must appear on completed TC-8453, if one is required, and if field 0150 is equal to "2"
	Date spouse signed	0315(71-76)	Must be a valid date in YYMMDD format, and appear on completed TC-8453, if required, and if field 0150 is equal to "2"

Third party designee name	0320(01-35)	Blank, or name of designee, if appointed. If designee is paid preparer, enter "PREPARER" in this field.
Third party designee telephone	0320(36-45)	Blank, or 10-digit telephone number of designee (including area code, without hyphens or parentheses), if appointed. If designee is paid preparer, enter preparer telephone number from 0300(42-51).
Third party designee PIN	0320(46-54)	Blank, or up to five digits if designee appointed, left justified, blank filled. If designee is paid preparer, enter preparer SSN or PTIN from 0050(1-9).
Paid preparer signature	No entry	Appropriate section of TC-8453, if required, must be completed.
Paid preparer telephone	0300(42-51)	Enter 10-digit telephone number, including area code, without hyphens or parenthesis
Paid preparer PTIN	0050(01-09)	Must be completed and be a valid number if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid preparer firm name	0052(06-40)	Must be completed if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid preparer street address	0052(41-70)	Must be completed if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid preparer city	0052(71-90)	Must be completed if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.
Paid preparer state code	0052(91-92)	Must equal a valid two-character alpha state code
Paid preparer Zip code	0050(19-27)	Must equal a valid zip code for state in field 0052(91-92)
Paid preparer firm EIN	0050(10-18)	Must be completed and be a valid number if there is a paid preparer. Appropriate section of TC-8453, if required, must also be completed.

TC-40A – Income Tax Supplemental Schedule – Additions to income, subtractions from income, nonrefundable credits, and refundable credits are entered on this form with totals carried to the TC-40. Do not complete TC-40A unless the taxpayer has one or more of these items.

Addition to income code (1)	0310(01-02)	Must equal blank; except if an amount is in field 0360, must equal "51", "53" through "57", "60", "61", or "69"
Addition to income amount (1)	0360	Must equal blank, "0", or a positive number
Addition to income code (2)	0310(03-04)	Must equal blank; except if an amount is in field 0390, must equal "51", "53" through "57", "60", "61", or "69"
Addition to income amount (2)	0390	Must equal blank, "0", or a positive number
Addition to income code (3)	0310(05-06)	Must equal blank; except if an amount is in field 0665, must equal "51", "53" through "57", "60", "61", or "69"
Addition to income amount (3)	0665	Must equal blank, "0", or a positive number
Addition to income code (4)	0310(07-08)	Must equal blank; except if an amount is in field 0685, must equal "51", "53" through "57", "60", "61", or "69"
Addition to income amount (4)	0685	Must equal blank, "0", or a positive number
Addition to income code (5)	0310(09-10)	Must equal blank; except if an amount is in field 0725, must equal "51", "53" through "57", "60", "61" or "69"
Addition to income amount (5)	0725	Must equal blank, "0", or a positive number
Total additions to income	0570	Must equal sum of fields 0360, 0390, 0665, 0685, and 0725
Subtraction from income code (1)	0310(13-14)	Must equal blank; except if an amount is in field 0700, must equal "71", "77" through "79", "82", "85" or "88"
Subtraction from income amount (1)	0700	Must equal blank, "0", or a positive number
Subtraction from income code (2)	0310(15-16)	Must equal blank; except if an amount is in field 0705, must equal "71", "77" through "79", "82", "85" or "88"
Subtraction from income amount (2)	0705	Must equal blank, "0", or a positive number
Subtraction from income code (3)	0310(17-18)	Must equal blank; except if an amount is in field 0710, must equal "71", "77" through "79", "82", "85" or "88"
Subtraction from income amount (3)	0710	Must equal blank, "0", or a positive number
Subtraction from income code (4)	0310(19-20)	Must equal blank; except if an amount is in field 0715, must equal "71", "77" through "79", "82", "85" or "88"
Subtraction from income amount (4)	0715	Must equal blank, "0", or a positive number
Subtraction from income code (5)	0310(21-22)	Must equal blank; except if an amount is in field 0720, must equal "71", "77" through "79", "82", "85" or "88"
Subtraction from income amount (5)	0720	Must equal blank, "0", or a positive number
Native American primary no.	0305(31-39)	Must equal blank, except if code "77" is in field 0310(13-14), 0310(15-16), 0310(17-18), 0310(19-20), or 0310(21-22), then positive number, right justified, zero filled
Native American tribe code	0305(49)	Must be positive number from "1" to "6" if 0305(31-39) not equal to blank
Native American secondary no.	0305(40-48)	Must equal blank, except if field 0150 equals "2" and code "77" is in field 0310(13-14), 0310(15-16), 0310(17-18), 0310(19-20), or 0310(21-22), then

		positive number, right justified, zero filled
Native American tribe code	0305(50)	Must be positive number from "1" to "6" if 0305(40-48) not equal to blank
Total subtractions from income	0585	Must be total of fields 0700, 0705, 0710, 0715, and 0720
Apportion NR credit code (1)	0310(33-34)	Must equal blank; except if an amount is in field 0895, then must equal "04", "18", "20", or "22" through "24"
Apportion NR credit amount (1)	0895	Must equal blank, "0", or a positive number
Apportion NR credit code (2)	0310(35-36)	Must equal blank; except if an amount is in field 0900, then must equal "04", "18", "20", or "22" through "24"
Apportion NR credit amount (2)	0900	Must equal blank, "0", or a positive number
Apportion NR credit code (3)	0310(76-77)	Must equal blank; except if an amount is in field 0905, then must equal "04", "18", "20", or "22" through "24"
Apportion NR credit amount (3)	0905	Must equal blank, "0", or a positive number
Apportion NR credit code (4)	0315(29-30)	Must equal blank; except if an amount is in field 0910, then must equal "04", "18", "20", or "22" through "24"
Apportion NR credit amount (4)	0910	Must equal blank, "0", or a positive number
Apportion NR credit code (5)	0315(35-36)	Must equal blank; except if an amount is in field 0915, then must equal "04", "18", "20", or "22" through "24"
Apportion NR credit amount (5)	0915	Must equal blank, "0", or a positive number
Total apportion NR credits	0920	Must be sum of fields 0895, 0900, 0905, 0910, and 0915
Nonapportion NR credit code (1)*	0310(66-67)	Must equal blank; except if an amount is in field 0735, then must equal "01", "02", "05", "06", "07", "08", "10", "12", "13", "17", "19", "21", "25", "34" or "35"
Nonapportion NR credit amount (1)	0735	Must equal blank, "0", or a positive number
Nonapportion NR credit code (2)*	0310(68-69)	Must equal blank; except if an amount is in field 0735, then must equal "01", "02", "05", "06", "07", "08", "10", "12", "13", "17", "19", "21", "25", "34" or "35"
Nonapportion NR credit amount (2)	0740	Must equal blank, "0", or a positive number
Nonapportion NR credit code (3)*	0310(70-71)	Must equal blank; except if an amount is in field 0735, then must equal "01", "02", "05", "06", "07", "08", "10", "12", "13", "17", "19", "21", "25", "34" or "35"
Nonapportion NR credit amount (3)	0745	Must equal blank, "0", or a positive number
Nonapportion NR credit code (4)*	0310(72-73)	Must equal blank; except if an amount is in field 0735, then must equal "01", "02", "05", "06", "07", "08", "10", "12", "13", "17", "19", "21", "25", "34" or "35"
Nonapportion NR credit amount (4)	0750	Must equal blank, "0", or a positive number
Nonapportion NR credit code (5)*	0310(74-75)	Must equal blank; except if an amount is in field 0735, then must equal "01", "02", "05", "06", "07", "08", "10", "12", "13", "17", "19", "21", "25", "34" or "35"
Nonapportion NR credit amount (5)	0755	Must equal blank, "0", or a positive number
Name of workshop	0315(38-52)	Must equal blank, except if code "02" is in field 0310(66-67), 0310(68-69), 0310(70-71), 0310(72-73), or 0310(74-75), then entry of name, left justified, blank filled
Total nonapportion NR credits	0655	Must be sum of fields 0735, 0740, 0745, 0750, and 0755
Refundable credit code (1)*	0310(25-26)	Must equal blank; except if an amount is in field 0495, then must equal "37" through "41", "44", "45" or "47" through "49"
Refundable credit amount (1)	0495	Must equal blank, "0", or a positive number
Refundable credit code (2)*	0310(27-28)	Must equal blank; except if an amount is in field 0505, then must equal "37" through "41", "44", "45" or "47" through "49"
Refundable credit amount (2)	0505	Must equal blank, "0", or a positive number
Refundable credit code (3)*	0310(29-30)	Must equal blank; except if an amount is in field 0510, then must equal "37" through "41", "44", "45" or "47" through "49"
Refundable credit amount (3)	0510	Must equal blank, "0", or a positive number
Refundable credit code (4)*	0310(31-32)	Must equal blank; except if an amount is in field 0515, then must equal "37" through "41", "44", "45" or "47" through "49"
Refundable credit amount (4)	0515	Must equal blank, "0", or a positive number
Refundable credit code (5)*	0310(11-12)	Must equal blank; except if an amount is in field 0675, then must equal "37" through "41", "44", "45" or "47" through "49"
Refundable credit amount (5)	0675	Must equal blank, 0, or a positive number
Total refundable credits	0590	Must equal sum of fields 0495, 0505, 0510, 0515, and 0675

* Nonrefundable credits for codes 34 and 35, and refundable credits for codes 37, 38, 44, 45 and 49 are issued by the Governor's Office of Economic Development through a certificate showing the credit amount, the code, and how to claim the credit. These credits are infrequent and will be audited before approval. They are not listed in the instructions, on the forms, or on our website.

TC-40B – Non or Part-Year Resident Income Schedule – Utah income and adjustments from column A, plus the adjustment made to Federal AGI on line 30, column B for nonresident military pay. Do not file TC-40B unless the taxpayer is a nonresident or a part-year resident.

Heading	Nonresident only	0310(46)	Must be blank or "X" if claiming nonresident status
Heading	Nonresident home state	0310(47-48)	Postal abbreviation for nonresident home state, or "NA" for nonresident alien
Heading	Part-year resident only	0310(49)	Must be blank or "X" if claiming part-year resident status
Heading	Part-year resident from	0310(50-55)	Must equal blank if field 0310(49) is not X'd; else date residency started in Utah (YYMMDD)
Heading	Part-year resident to	0310(56-61)	Must equal blank if field 0310(49) is not X'd; else date residency ended in Utah (YYMMDD)
Line 1	Column A	0525	Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)
Line 2	Column A	0530	Taxable interest income (1040/1040A line 8a, 1040EZ line 2)
Line 3	Column A	0535	Ordinary dividends (1040/1040A line 9a)
Line 4	Column A	0540	Taxable refunds, credits or offsets of state and local income taxes (1040 line 10)
Line 5	Column A	0600	Alimony received (1040 line 11)
Line 6	Column A	0605	Business income or (loss) (1040 line 12)
Line 7	Column A	0610	Capital gain or (loss) (1040 line 13, 1040A line 10)
Line 8	Column A	0650	Other gains or (losses) (1040 line 14)
Line 9	Column A	0680	IRA distributions – taxable amount (1040 line 15b, 1040A line 11b)
Line 10	Column A	0775	Pensions and annuities – taxable amount (1040 line 16b, 1040A line 12b)
Line 11	Column A	0780	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17)
Line 12	Column A	0785	Farm income or (loss) (1040 line 18)
Line 13	Column A	0790	Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)
Line 14	Column A	0795	Social Security benefits – taxable amount (1040 line 20b, 1040A line 14b)
Line 15	Column A	0800	Other income (1040 line 21)
Line 16	Column A	0925	Additions to income (Utah portion of TC-40A, Part 1)
Line 17	Column A	0805	Total income (add lines 1 through 16)
Line 18	Column A	0810	Educator expenses (1040 line 23, 1040A line 16)
Line 19	Column A	0695	Certain business expenses (1040 line 24)
Line 20	Column A	0830	Health savings account deduction (1040 line 25)
Line 21	Column A	0835	Moving expenses (1040 line 26 – deduct in "Column A" only expenses from moving into or within Utah)
Line 22	Column A	0840	One-half of self-employment tax (1040 line 27)
Line 23	Column A	0850	Self-employed SEP, SIMPLE and qualified plans (1040 line 28)
Line 24	Column A	0845	Self-employed health insurance deduction (1040 line 29)
Line 25	Column A	0855	Penalty on early withdrawal of savings (1040 line 30, 1040A line 16)
Line 26	Column A	0860	Alimony paid (1040 line 31a)
Line 27	Column A	0815	IRA deduction (1040 line 32, 1040A line 17)
Line 28	Column A	0820	Student loan interest deduction (1040 line 33, 1040A line 18)
Line 29	Column A	0825	Tuition and fees (1040 line 34, 1040A line 19)
Line 30	Column A	0890	Domestic production activities deduction (1040 line 35)
Line 31	Column A	0885	State tax refund (1040 line 10)
Line 32	Column A	0565	Subtractions from income (Utah portion of TC-40A, Part 2)
Line 32a	Description	0330(61-80)	Other federal adjustments (written in on 1040 line 36, and below the line 32 description on the Utah TC-40B)
Line 32a	Column A	0325(68-79)	Utah portion of other federal adjustments (written in on 1040 line 36, and below the line 32 amount on the Utah TC-40B)
Line 33	Column A	0865	Total adjustments (add lines 18 through 32)
Line 34	Column A	0870	Subtract line 33 column A from line 17 column A
Line 34	Column B	0690	Subtract line 33 column B from line 17 column B
Line 35	Utah ratio	0320(55-59)	Must equal field 0870 divided by field 0690, rounded to 4 decimal places and right justified. Do not enter decimal.
Line 36	Utah income tax	0760	Must equal the amount on TC-40, line 24
Line 37	Non or part-year res. tax	0415	Must equal blank, "0", or equal to field 0760 times field 0320(55-59), rounded to the nearest whole dollar

TC-40C – Retirement Credit – Do not file TC-40C unless the taxpayer (and/or spouse if filing jointly) qualify for retirement credit.

Line 1	“You” date of birth	0305(52-59)	Must equal blank or a date before 01011953 (MMDDYYYY)
Line 1	Spouse date of birth	0305(60-67)	Must equal blank or a date before 01011953 (MMDDYYYY)
Line 2	“You” check box	0315(32)	Must equal blank or “X” if date of birth in 0305(52-59) is before 01011947
Line 2	Spouse check box	0315(33)	Must equal blank or “X” if date of birth in 0305(60-67) is before 01011947
Line 3	Total checked boxes	0315(34)	Must equal “0”, except if either field 0315(32) and/or 0315(33) is equal to “X”, then must equal sum of X’s in fields 0315(32) and 0315(33)
Line 4	Part 2 credit	0465	Must equal field 0315(34) multiplied by 450
Line 5	“You” check box	0305(17)	Must equal blank or “X” if birth date in 0305(52-59) is after 12311946 and before 01011953
Line 5	Spouse check box	0305(18)	Must equal blank or “X” if birth date in 0305(52-59) is after 12311946 and before 01011953
Line 7	“You” qualified income	0620	Must equal “0” or a positive number
Line 7	Spouse qualified income	0630	Must equal “0” or a positive number
Line 10	Part 3 credit	0470	Must equal “0” if field 0305(17) equal to blank and field 0305(18) equal to blank, else: 1. if field 0305(17) equal to “X” and field 0305(18) equal to blank, must equal the lesser of 288 or 6% of field 0620, 2. if field 0305(17) equal to blank and field 0305(18) equal to “X”, must equal the lesser of 288 or 6% of field 0630, or 3. if field 0305(17) equal to “X” and field 0305(18) equal to “X”, must equal the lesser of 288 or 6% of field 0620, plus the lesser of 288 or 6% of field 0630.
Line 11	Total	0475	Must equal sum of field 0465 plus field 0470
Line 12	Total income	0380	Must equal TC-40, line 6
Line 13	Nontaxable interest	0320(69-80)	Must equal field 0385 of page 1 of federal 1040 or page 1 of federal 1040A, minus the sum of: field 0360 if field 0310(01-02) is equal to “57”, 0390 if field 0310(03-04) is equal to “57”, field 0665 if field 0310(05-06) is equal to “57”, field 0685 if field 0310(07-08) is equal to “57”, and field 0725 if field 0310(09-10) is equal to “57”
Line 15	Less floor amount	0480	If field 0150 is equal to “2”, “4” or “5”, field 0480 must equal “32000”; if field 0150 is equal to “3”, field 0480 must equal “16000”; if field 0150 is equal to “1”, field 0480 must equal “25000”
Line 16	Subtotal	0485	Must equal field 0380 plus field 0320(69-80) less field 0480, but not less than “0”
Line 17	Multiply line 16 by .025	0490	Must equal field 0485 multiplied by .025, rounded to nearest whole dollar
Line 18	Retirement credit	0580	Must equal field 0475 minus field 0490 and equal a positive number greater than “0”

TC-40S – Credit for Tax Paid to Another State – Do not complete TC-40S unless the taxpayer is claiming credit for taxes paid to only one other state. If claiming credit for more than one other state, the return cannot be filed electronically but must be filed on paper. Nonresidents are not eligible for this credit.

Line 1	Other state name	0315(56-57)	Must equal a valid two-character alpha state code
Line 1	FAGI taxed by both states	0615	Portion of FAGI taxed by Utah and by other state
Line 2	Federal AGI	0195	Must be equal to TC-40, line 4
Line 3	Ratio of other state income	0625	Field 0615 divided by field 0195, and rounded to 4 decimal places
Line 4	Utah income tax	0405	Must be equal to TC-40, line 22
Line 5	Credit limit	0635	Field 0405 multiplied by field 0625, rounded to whole dollar
Line 6	Taxes paid to other state	0640	Actual income tax paid to state shown in field 0315(56-57)
Line 7	Credit for taxes paid	0645	Must equal the lesser of field 0635 or field 0640. Carried to TC-40A, Part 4, using code “17”.

TC-40W – Utah Withholding Tax Schedule – Part 1, form W-2 and 1099 data will be captured from the federal return. Part 2 and Part 3 data are shown below. Note that only one TC-675R, Mineral Production Withholding, and only on Schedule K-1, Pass-through Entity Withholding, is allowed per electronic return. If there are more than one of either of these forms or schedules, the return cannot be filed electronically and must be filed on paper.

PART 2 – UTAH MINERAL PRODUCTION WITHHOLDING TAX

Producer federal EIN	0310(37-45)	Producer’s EIN from TC-675R, box 2
Producer’s name	0330(21-40)	Producer’s name from TC-675R, box 1
Utah withholding account number	0325(45-58)	Producer’s Utah withholding account number from TC-675R, box 3. Must be 14-characters ending with “WMP” with no hyphens.

0025	State direct deposit - not used	1	blank
0027	Direct debit date - not used	8	blanks
0028	Direct debit amount - not used	12	blanks
0030	Line 45 – Bank routing number	9	N; blank if no state direct deposit. The first two positions must be "01" through "12", or "21" through "32"
0032	State-RTN-Indicator	1	N "0" = no state return present "1" = State return found on FOMF "2" = State return not found on FOMF
0035	Line 45 – Depositor account number	17	A/N, or blank if no state direct deposit
0040	Line 45 – Checking account indicator	1	A ("X" or blank; if 0048 is X'd, 0040 must be blank)
0048	Line 45 – Savings account indicator	1	A ("X" or blank; if 0040 is X'd, 0048 must be blank)
0049	Online filing	1	A/N (blank, or "O" if online filing)
0050	State Numeric Data	27	N
	Preparer PTIN	9	N, PNNNNNNNN (1040 Seq. 1360)
	Preparer EIN	9	N (1040 Seq. 1380)
	Preparer Zip	5	N (1040 Seq. 1410-5)
	Preparer Zip+4	4	N (1040 Seq. 1410-4)
0052	State Alphanumeric Data	93	A/N
	Mailbox ID	5	A/N
	Preparer firm name	35	A/N (1040 Seq. 1370)
	Preparer address	30	A/N
	Preparer city	20	A/N (1040 Seq. 1390)
	Preparer state	2	A/N (1040 Seq. 1400)
	Preparer self-employed indicator	1	A/N (1040 Seq. 1350)
0055	Spouse SSN	9	N
0060	Name Line 1	35	A/N – required entry
	Primary last name	32	A/N
	Primary suffix	3	A/N
0062	Date of death – primary taxpayer	8	N (YYYYMMDD)
0065	Name Line 2	35	A/N
	Secondary last name	32	A/N
	Secondary suffix	3	A/N
0068	Date of death – secondary taxpayer	8	N (YYYYMMDD)
0070	Name Line 3	35	A/N
	Primary first name	16	A/N
	Primary middle initial	1	A/N
	Secondary first name	16	A/N
	Secondary middle initial	1	A/N
	Filler	1	A/N (blank)
0074	In care of (c/o) address	35	A/N
0075	Taxpayer address – pos. 1-35	35	A/N
0077	Foreign address	35	A/N
0080	Taxpayer address continued – pos. 36-70	35	A
0085	City	22	A/N
0087	Foreign city, state/province, postal code	35	A/N
0090	City code	5	N
0095	State abbreviation (if U.S.)	2	A
0098	Foreign country	22	A
0100	Zip code (if U.S.)	12	N
0105	County	20	A
0110	County code	5	N
0115	Telephone number	12	N
0120	Primary taxpayer signature PIN	5	N (Federal PIN only)
0125	Secondary (spouse) signature PIN	5	N (Federal PIN only)
0126	ERO EFIN/PIN	11	N
0150	Line 1 – Federal filing status	1	N
0155-0190	Not used	86	blanks
0195	Line 4 – Adjusted gross income (FAGI)	12	N
0200	Standard/itemized deductions	12	N

0205	Not used	12	blanks
0300	A/N field 1	80	A/N
	Software developer code	10	A/N
	Paid preparer name	31	A/N (1040 Seq. 1340)
	Preparer phone number	10	N
	Non-paid preparer	13	A/N (1040 Seq. 1338)
	Preparer state EIN – not used	16	blanks
0305	A/N Field 2	80	A/N
0305(01-06)	Not used)	6	blanks
0305(07-08)	Line 28a – Contribution code	2	N
0305(09-10)	Line 28b – Contribution code	2	N
0305(11-12)	Line 28c – Contribution code	2	N
0305(13-14)	Line 28d – Contribution code	2	N
0305(15-16)	Not used	2	blanks
0305(17)	TC-40C - “You” under 65 check box	1	A
0305(18)	TC-40C - Spouse under 65 check box	1	A
0305(19-20)	Line 28a – School district code	2	N
0305(21-22)	Line 28b – School district code	2	N
0305(23-24)	Line 28c – School district code	2	N
0305(25-26)	Line 28d – School district code	2	N
0305(27-30)	Not used	4	blanks
0305(31-39)	TC-40A, Part 2 – Native Amer “Your” no.	9	N
0305(40-48)	TC-40A, Part 2 – Native Amer spouse’s no.	9	N
0305(49)	TC-40A, Part 2 – N.A. “Your” tribe code	1	N
0305(50)	TC-40A, Part 2 – N.A. spouse’s tribe code	1	N
0305(51)	Form 8886 attached to federal return	1	A (blank, X)
0305(52-59)	TC-40C - “You” date of birth	8	N (MMDDYYYY)
0305(60-67)	TC-40C - Spouse date of birth	8	N (MMDDYYYY)
0305(68-80)	Not used	13	blanks
0310	A/N Field 3	80	A/N
0310(01-02)	TC-40A, Part 1 – Add to income code (1)	2	N
0310(03-04)	TC-40A, Part 1 – Add to income code (2)	2	N
0310(05-06)	TC-40A, Part 1 – Add to income code (3)	2	N
0310(07-08)	TC-40A, Part 1 – Add to income code (4)	2	N
0310(09-10)	TC-40A, Part 1 – Add to income code (5)	2	N
0310(11-12)	TC-40A, Part 5 – Refundable credit code (5)	2	N
0310(13-14)	TC-40A, Part 2 – Subtract from inc code (1)	2	N
0310(15-16)	TC-40A, Part 2 – Subtract from inc code (2)	2	N
0310(17-18)	TC-40A, Part 2 – Subtract from inc code (3)	2	N
0310(19-20)	TC-40A, Part 2 – Subtract from inc code (4)	2	N
0310(21-22)	TC-40A, Part 2 – Subtract from inc code (5)	2	N
0310(23-24)	Not used	2	blanks
0310(25-26)	TC-40A, Part 5 – Refundable credit code (1)	2	N
0310(27-28)	TC-40A, Part 5 – Refundable credit code (2)	2	N
0310(29-30)	TC-40A, Part 5 – Refundable credit code (3)	2	N
0310(31-32)	TC-40A, Part 5 – Refundable credit code (4)	2	N
0310(33-34)	TC-40A, Part 3 – App NR credit code (1)	2	N
0310(35-36)	TC-40A, Part 3 – App NR credit code (2)	2	N
0310(37-45)	TC-40W, Part 2 – Prod. EIN on TC-675R	9	N
0310(46)	TC-40B – Nonresident check box	1	A (blank or X)
0310(47-48)	TC-40B – Nonresident home state	2	A (valid state abbreviation or “NA” for nonresident alien)
0310(49)	TC-40B – Part-year resident check box	1	A (blank or X)
0310(50-55)	TC-40B – Part-year resident date from	6	N (YYMMDD)
0310(56-61)	TC-40B – Part-year resident date to	6	N (YYMMDD)
0310(62)	Line 21 – Qualified exempt	1	A (blank or X)
0310(63-65)	Not used	3	blanks

0310(66-67)	TC-40A, Part 4 – Nonapp NR credit code (1)	2	N
0310(68-69)	TC-40A, Part 4 – Nonapp NR credit code (2)	2	N
0310(70-71)	TC-40A, Part 4 – Nonapp NR credit code (3)	2	N
0310(72-73)	TC-40A, Part 4 – Nonapp NR credit code (4)	2	N
0310(74-75)	TC-40A, Part 4 – Nonapp NR credit code (5)	2	N
0310(76-77)	TC-40A, Part 3 – App NR credit code (3)	2	N
0310(78-80)	Utah tax form filed	3	A/N (40L, or 40O for online)
0315	A/N Field 4	80	A/N
0315(01-06)	Tax period begin date	6	N (YYMMDD)
0315(07-12)	Tax period end date	6	N (YYMMDD)
0315(13-14)	Line 2a – Exemption – self	2	N (00, 01)
0315(15-16)	Line 2b – Exemption – spouse	2	N (00, 01)
0315(17-18)	Line 2c – Exemptions – other	2	N (00-99)
0315(19-20)	Not used	2	blanks
0315(21-22)	Line 2d – Exemptions – total	2	N (00-99)
0315(23)	Line 46 – UESP refund option	1	A (blank or “X”)
0315(24)	Line 3 – Election fund – self	1	A (C, D, L, R, N)
0315(25)	Line 45 – Account outside U.S.	1	A (blank or “X”)
0315(26)	Line 3 – Election fund – spouse	1	A (C, D, L, R, N)
0315(27-28)	Not used	2	blanks
0315(29-30)	TC-40A, Part 3 – App NR credit code (4)	2	N
0315(31)	Not used	1	blank
0315(32)	TC-40C – “You” age 65 or over	1	blank or “X”
0315(33)	TC-40C – Spouse age 65 or over	1	blank or “X”
0315(34)	TC-40C – Age 65 or over total	1	N (0, 1, 2)
0315(35-36)	TC-40A, Part 3 - App NR credit code (5)	2	N
0315(37)	Not used	1	blank
0315(38-52)	TC-40A, Part 4 – Workshop name	15	A/N
0315(53-55)	Not used	3	blanks
0315(56-57)	TC-40S – Other state code	2	A (blank or valid state code)
0315(58-64)	Not used	7	blanks
0315(65-70)	Taxpayer signature date	6	N (YYMMDD)
0315(71-76)	Spouse signature date	6	N (YYMMDD)
0315(77-78)	Not used	2	blanks
0315(79)	Taxpayer deceased	1	blank, or “X” for deceased
0315(80)	Spouse deceased	1	blank, or “X” for deceased
0320	A/N Field 5	80	A/N
0320(01-35)	Third party designee name	35	A/N
0320(36-45)	Third party designee telephone	10	N
0320(46-50)	Third party designee PIN	5	N
0320(51-54)	Not used	4	blanks
0320(55-59)	TC-40B – line 35 income ratio	5	N
0320(60-68)	TC-40W, Part 3 – PTE EIN on Sch. K-1	9	N
0320(69-80)	Nontaxable interest for TC-40C	12	N – enter only 11 digits with leading zeros and a space (12th character) at end
0325	A/N Field 6	80	A/N
0325(01-09)	1099-G payer’s EIN	9	N
0325(10-23)	1099-G payer’s Utah withholding acct no.	14	A/N
0325(24-32)	1099-G payee’s (recipient’s) SSN	9	N
0325(33-44)	1099-G Utah income	12	N – enter only 11 digits with leading zeros and a space (12th character) at end
0325(45-58)	TC-675R payee’s Utah withholding acct no.	14	A/N – Must be 14-characters ending in “WMP” with no hyphens.
0325(59-67)	TC-675R pass-through entity’s EIN	9	N
0325(68-79)	TC-40B – Column A, line 32a	12	N
0325(80)	Not used	1	blank
0330	A/N Field 7	80	A/N

0330(01-20)	Pass-through entity name on K-1	20	A/N
0330(21-40)	TC-675R producer's name	20	A/N
0330(41-60)	1099-G payer's name	20	A/N
0330(61-80)	TC-40B – Column A, line 32a	20	A/N
0350	Line 11 – Personal exemptions	12	N
0355	Line 15 – Subtract line 14 from line 13	12	N
0360	TC-40A, Part 1 – Addition to income (1)	12	N
0365	Line 16 – Line 15 times .06	12	N
0370	Line 17 – Phase-out base amount	12	N
0375	Line 18 – Phase-out amount	12	N
0380	Line 6 – Total of lines 4 and 5	12	N
0385	Line 14 – State tax deducted on Sch A	12	N
0390	TC-40A, Part 1 – Addition to income (2)	12	N
0395	Line 30 – Recapture low-income housing cr.	12	N
0400	Line 9 – Utah taxable income	12	N
0405	Line 22 – Utah income tax	12	N
0410	Line 31 – Utah use tax	12	N
0415	TC-40B, line 37 – Non-PY resident tax	12	N
0420	Line 32 – Total tax	12	N
0425	Line 33 – Utah tax withheld	12	N
0430	Line 34 – Utah tax prepaid	12	N
0435	Line 25 – Utah tax – page 2	12	N
0440	Line 39 – Sum of lines 33 thru 38	12	N
0445	Line 40 – Tax due	12	N
0450	Line 41 – Penalty and interest	12	N
0455	Line 27 – Line 25 less line 26	12	N
0460	Line 43 – Refund	12	N
0465	TC-40C – Line 4 credit	12	N
0470	TC-40C – Line 10 credit	12	N
0475	TC-40C – Line 11 total credit	12	N
0480	TC-40C – Line 15	12	N
0485	TC-40C – Line 16	12	N
0490	TC-40C – Line 17	12	N
0495	TC-40A, Part 5 – Refundable credit amt (1)	12	N
0500	Line 42 – Pay this amount	12	N
0505	TC-40A, Part 5 – Refundable credit amt (2)	12	N
0510	TC-40A, Part 5 – Refundable credit amt (3)	12	N
0515	TC-40A, Part 5 – Refundable credit amt (4)	12	N
0520	Line 28a – Contribution amount	12	N
0525	TC-40B – Column A, line 1	12	N
0530	TC-40B – Column A, line 2	12	N
0535	TC-40B – Column A, line 3	12	N
0540	TC-40B – Column A, line 4	12	N
0545	Line 28b – Contribution amount	12	N
0550	Line 28c – Contribution amount	12	N
0555	Line 19 – Phase-out credit amount	12	N
0560	Line 28d – Contribution amount	12	N
0565	TC-40B – Column A, line 32	12	N
0570	TC-40A, Part 1 – Total additions	12	N
0575	Line 13 – Total exemptions & deductions	12	N
0580	TC-40C – line 18 Retirement credit	12	N
0585	TC-40A, Part 2 – Total subtractions	12	N
0590	TC-40A, Part 5 – Total refundable credits	12	N
0595	Line 28 – Total contributions	12	N
0600	TC-40B – column A, line 5	12	N
0605	TC-40B – column A, line 6	12	N

0610	TC-40B – column A, line 7	12	N
0615	TC-40S, line 1 – FAGI taxed by both states	12	N
0620	TC-40C, line 7 – Taxpayer qualified income	12	N
0625	TC-40S, line 3 – % other state to total	12	N
0630	TC-40C, line 7 – Spouse qualified income	12	N
0635	TC-40S, line 5 – Limit (field 0630 x field 0625)	12	N
0640	TC-40S, line 6 – Actual tax paid other state	12	N
0645	TC-40S, line 7 – Cr. for tax paid other state	12	N
0650	TC-40B – column A, line 8	12	N
0655	TC-40A, Pt. 4 – Total nonapp NR credits	12	N
0660	Line 7 – State tax refund	12	N
0665	TC-40A, Part 1 – Addition to income (3)	12	N
0670	Line 20 – Taxpayer tax credit	12	N
0675	TC-40A, Part 5 – Refundable credit amt (5)	12	N
0680	TC-40B – column A, line 9	12	N
0685	TC-40A, Part 1 – Addition to income (4)	12	N
0690	TC-40B – column B, line 34	12	N
0695	TC-40B – column A, line 19	12	N
0700	TC-40A, Pt. 2 – Subtraction from income (1)	12	N
0705	TC-40A, Pt. 2 – Subtraction from income (2)	12	N
0710	TC-40A, Pt. 2 – Subtraction from income (3)	12	N
0715	TC-40A, Pt. 2 – Subtraction from income (4)	12	N
0720	TC-40A, Pt. 2 – Subtraction from income (5)	12	N
0725	TC-40A, Pt. 1 – Add to income (5)	12	N
0730	Form 1099 – Utah Withholding	12	N
0735	TC-40A, Part 4 – Nonrefund credit amt (1)	12	N
0740	TC-40A, Part 4 – Nonrefund credit amt (2)	12	N
0745	TC-40A, Part 4 – Nonrefund credit amt (3)	12	N
0750	TC-40A, Part 4 – Nonrefund credit amt (4)	12	N
0755	TC-40A, Part 4 – Nonrefund credit amt (5)	12	N
0760	Line 24 – Tax less app NR credits	12	N
0765	Line 10 – Utah tax	12	N
0770	Line 44 – Refund applied to 2012	12	N
0775	TC-40B – column A, line 10	12	N
0780	TC-40B – column A, line 11	12	N
0785	TC-40B – column A, line 12	12	N
0790	TC-40B – column A, line 13	12	N
0795	TC-40B – column A, line 14	12	N
0800	TC-40B – column A, line 15	12	N
0805	TC-40B – column A, line 17	12	N
0810	TC-40B – column A, line 18	12	N
0815	TC-40B – column A, line 27	12	N
0820	TC-40B – column A, line 28	12	N
0825	TC-40B – column A, line 29	12	N
0830	TC-40B – column A, line 20	12	N
0835	TC-40B – column A, line 21	12	N
0840	TC-40B – column A, line 22	12	N
0845	TC-40B – column A, line 24	12	N
0850	TC-40B – column A, line 23	12	N
0855	TC-40B – column A, line 25	12	N
0860	TC-40B – column A, line 26	12	N
0865	TC-40B – column A, line 33	12	N
0870	TC-40B – column A, line 34	12	N
0875	Line 35 – Pass-through entity withholding	12	N
0880	Line 36 – Mineral production withholding	12	N
0885	TC-40B – column A, line 31	12	N

Example - TC-40

40101

9999

0300(01-10)

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

2011
TC-40

Fiscal year end month/year (mm/yy) - N/A

Form 8886 filed 0305(51)

Amended Return - enter code

Your Soc. Sec. No.

0003(01-09) 0070(01-17)

0060(01-35)

X if deceased

0315(79)

Spouse's SSN

0055(01-09) 0070(18-34)

0065(01-35)

0315(80)

0075(01-35)

0115(01-12)

0080(36-70)

0085(01-22)

0095(01-02)

0100(01-12)

0098(01-22)

0315

1 Filing Status - enter code	2 Exemptions - enter number	3 Election Campaign Fund - enter code
0150 1 = Single	a (13-14) Yourself	C = Constitution Yourself Spouse
• (01) 2 = Married filing jointly	b (15-16) Spouse } from federal return	D = Democratic • (24) • (26)
3 = Married filing separately	c (17-18) Dependents	L = Libertarian 0315
4 = Head of household	d (21-22) Total exemptions (add a through c)	R = Republican Does not increase tax or reduce refund
5 = Qualifying widow(er)		N = No contribution

4	Federal adjusted gross income from federal return	• 4	0195	.
5	Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	• 5	0570	.
6	Total income - add lines 4 and 5	6	0380	.
7	State tax refund included on federal form 1040, line 10	• 7	0660	.
8	Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	0585	.
9	Utah taxable income (loss) - subtract the total of lines 7 and 8 from line 6	• 9	0400	.
10	Utah tax - multiply line 9 by 5% (.05) (not less than zero)	• 10	0765	.
11	Exemptions - multiply line 2d by \$2,775	• 11	0350	.
12	Enter your federal standard or itemized deductions	• 12	0200	.
13	Add lines 11 and 12	13	0575	.
14	State income tax deducted on federal Schedule A, line 5 (see instr.)	• 14	0385	.
15	Subtract line 14 from line 13	15	0355	.
16	Multiply line 15 by 6% (.06)	• 16	0365	.
17	Enter amount based on filing status: if line 1 equals 1 or 3, enter \$12,720; if line 1 equals 4, enter \$19,080; if line 1 equals 2 or 5, enter \$25,440	• 17	0370	.
18	Subtract line 17 from line 9 (not less than zero)	18	0375	.
19	Multiply line 18 by 1.3% (.013)	• 19	0555	.
20	Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	• 20	0670	.
21	If you are a qualified exempt taxpayer, enter "X" (complete worksheet)	• 21	0310(62)	.
22	Utah income tax - subtract line 20 from line 10 (not less than zero)	• 22	0405	.
23	Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)	• 23	0920	.
24	Subtract line 23 from line 22 (not less than zero)	24	0760	.

Non or Part-Year Residents, complete TC-40B before continuing on page 2

Filing electronically is quick, easy and free, and will speed up your refund.

To learn more, go to taxexpress.utah.gov

Example - TC-40 page 2

40102 Utah Individual Income Tax Return (continued)				TC-40 2011	Page 2
SSN		0003(01-09)			
2 5	Enter tax (full-year resident enter tax from line 24; non or part-year resident enter tax from TC-40B, line 37)			• 2 5	0435 .
2 6	Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)			• 2 6	0655 .
2 7	Subtract line 26 from line 25 (not less than zero)				0455 .
2 8	Contributions - add lines 28a through 28d and enter total on line 28			0305	2 7
	<u>Code</u>	<u>Description</u>	<u>Code</u> <u>Amount</u>	<u>Sch Dist Code</u>	
	0 1	Utah Nongame Wildlife Account	• 2 8 a (07-08) 0520	• (19-20)	
	0 2	Pamela Atkinson Homeless Account	• 2 8 b (09-10) 0545	• (21-22)	
	0 3	Kurt Oscarson Children's Organ Transplant Account	• 2 8 c (11-12) 0550	• (23-24)	
	0 5	School District & Nonprofit School District Foundation	• 2 8 d (13-14) 0560	• (25-26)	2 8 0595 .
	0 9	Cat & Dog Community Spay and Neuter Program			
	1 0	Methamphetamine Housing Reconstruction & Rehabilitation Fund			
	1 1	Canine Body Armor Account			
2 9	AMENDED RETURN ONLY - previous refund			• 2 9	N/A .
3 0	Recapture of low-income housing credit			• 3 0	0395 .
3 1	Utah use tax			• 3 1	0410 .
3 2	Total tax, use tax and additions to tax - add lines 27 through 31			3 2	0420 .
3 3	Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1)			• 3 3	0425 .
3 4	Credit for Utah income taxes prepaid from TC-546 and 2010 refund applied to 2011			• 3 4	0430 .
3 5	Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2)			• 3 5	0875 .
3 6	Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2)			• 3 6	0880 .
3 7	AMENDED RETURN ONLY - previous payments			• 3 7	N/A .
3 8	Refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)			• 3 8	0590 .
3 9	Total withholding and refundable credits - add lines 33 through 38			3 9	0440 .
4 0	TAX DUE - subtract line 39 from line 32 (not less than zero)			• 4 0	0445 .
4 1	Penalty and interest			4 1	0450 .
4 2	PAY THIS AMOUNT - add lines 40 and 41			• 4 2	0500 .
4 3	REFUND - subtract line 32 from line 39 (not less than zero)			• 4 3	0460 .
4 4	Enter the amount of refund you want applied to your 2012 tax			• 4 4	0770 .
4 5	DIRECT DEPOSIT YOUR REFUND - provide account information				
	• Routing number	0030(01-09)	• Account number	0035(01-17)	checking savings
	Check box if refund will go to an account outside the United States (see instructions)			• 0315(25)	• 0040 • 0048
				(01)	(01)
4 6	To deposit total refund in your Utah Educational Savings Plan account(s), enter "X" (see instructions)			• 4 6	0315(23)

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules reflect my true tax status.

SIGN	Your signature	Date	Spouse's signature	Date
HERE		0315(65-70)		0315(71-76)
Third Party Designee	Name of designee (if any) you authorize to discuss this return	Designee's telephone number	Designee PIN	
	0320(01-35)	0320(36-45)	0320(46-50)	
Paid Preparer's Section	Preparer's signature	Preparer's telephone number	Preparer's PTIN	
		0300(42-51)	0050(01-09)	
	Firm's name and address	Preparer's EIN		
	0052(06-40, 41-70, 71-90, 91-92); 0050(19-27)	0050(10-18)		

Example – TC-40A

40103 **Income Tax Supplemental Schedule**
 SSN 0003(01-09)

TC-40A Page 1
2011

Part 1 - Additions to Income (write the code and amount of each addition to income)		0310		
<u>Code</u>		<u>Code</u>		
5 1	Lump sum distribution	5 6	Child's income excluded from parent's return	• (01-02) 0360 .
5 3	Medical Savings Account (MSA) addback *	5 7	Municipal bond interest	• (03-04) 0390 .
5 4	Utah Educational Savings Plan (UESP) addback *	6 0	Untaxed income of a resident trust	
5 5	Reimbursed adoption expenses *	6 1	Untaxed income of a nonresident trust	• (05-06) 0665 .
		6 9	Equitable adjustments	
	* to the extent previously deducted or credited on Utah return			• (07-08) 0685 .
				• (09-10) 0725 .
Total additions to income (add all additions to income and enter total here and on TC-40, line 5)				0570 .

Part 2 - Subtractions from Income (write the code and amount of each subtraction from income)		0310		
<u>Code</u>		<u>Code</u>		
7 1	Interest from U.S. Government Obligations	7 8	Railroad retirement income	• (13-14) 0700 .
7 7	Native American income: Tribe	7 9	Equitable adjustments	
	Enrollment Number Code	8 2	Nonresident active duty military pay	• (15-16) 0705 .
Your	• 0305(31-39) (49)	8 5	State tax refund distributed to beneficiary	
Spouse's	• 0305(40-48) (50)	8 8	Nonresident military spouse income	• (17-18) 0710 .
				• (19-20) 0715 .
				• (21-22) 0720 .
Total subtractions from income (add all subtractions from income and enter total here and on TC-40, line 8)				0585 .

Part 3 - Apportionable Nonrefundable Credits (write the code and amount of each credit)		0310		
<u>Code</u>		<u>Code</u>		
0 4	Capital gain transactions credit	2 2	Medical Care Savings Account (MSA) credit	• (33-34) 0895 .
1 8	Retirement tax credit (attach TC-40C)	2 3	Health benefit plan credit	
2 0	Utah Educational Savings Plan (UESP) credit	2 4	Qualifying solar project credit	• (35-36) 0900 .
				• (76-77) 0905 .
				0315
				• (29-30) 0910 .
				• (35-36) 0915 .
Total apportionable nonrefundable credits (add all Part 3 credits and enter total here and on TC-40, line 23)				0920 .

Part 4 - Nonapportionable Nonrefundable Credits (write the code and amount of each credit)		0310		
<u>Code</u>		<u>Code</u>		
0 1	At-home parent credit	1 0	Recycling market dev. zone credit	• (66-67) 0735 .
0 2	Qualified sheltered workshop credit - name:	1 2	Research activities credit	
	0315(38-52)	1 3	Research machinery/equipment credit	• (68-69) 0740 .
0 5	Clean fuel vehicle credit	1 7	Tax paid to another state (attach TC-40S)	
0 6	Historic preservation credit	1 9	Live organ donation expenses credit	• (70-71) 0745 .
0 7	Enterprise zone credit	2 1	Renewable residential energy systems credit	
0 8	Low-income housing credit	2 5	Combat related death credit	• (72-73) 0750 .
				• (74-75) 0755 .
Total nonapportionable nonrefundable credits (add all Part 4 credits and enter total here and on TC-40, line 26)				0655 .

Submit this page ONLY if data entered.
Attach completed schedule to your 2011 Utah Income Tax return.

Example – TC-40A page 2

40104 **Income Tax Supplemental Schedule (continued)**
 SSN 0003(01-09)

TC-40A Page 2
2011

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

<u>Code</u>	<u>Code</u>		0310		
3 9	Renewable commercial energy systems	4 7	Agricultural off-highway gas/undyed diesel	• (25-26)	0495 .
4 0	Targeted business tax credit	4 8	Farm operation hand tools	• (27-28)	0505 .
4 1	Special needs adoption credit			• (29-30)	0510 .
				• (31-32)	0515 .
				• (11-12)	0675 .
Total refundable credits (add all refundable credits and enter total here and on TC-40, line 38)					0590 .

Submit this page **ONLY** if data entered.
 Attach completed schedule to your 2011 Utah Income Tax return.

Example - TC-40B

40105 Non and Part-year Resident Schedule
 SSN 0003(01-09)

**TC-40B
 2011**

Residency Status:

0310(46) 0310(47-48) 0310(49) 0310(50-55) 0310(56-61)
 • **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)	0525	.
2 Taxable interest income (1040/1040A line 8a, 1040EZ line 2)	0530	.
3 Ordinary dividends (1040/1040A line 9a)	0535	.
4 Taxable refunds, credits, or offsets of state and local income taxes (1040 line 10)	0540	.
5 Alimony received (1040 line 11)	0600	.
6 Business income or (loss) (1040 line 12)	0605	.
7 Capital gain or (loss) (1040 line 13, 1040A line 10)	0610	.
8 Other gains or (losses) (1040 line 14)	0650	.
9 IRA distributions - taxable amount (1040 line 15b, 1040A line 11b)	0680	.
1 0 Pensions and annuities - taxable amount (1040 line 16b, 1040A line 12b)	0775	.
1 1 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17)	0780	.
1 2 Farm income or (loss) (1040 line 18)	0785	.
1 3 Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)	0790	.
1 4 Social Security benefits - taxable amount (1040 line 20b, 1040A line 14b)	0795	.
1 5 Other income (1040 line 21)	0800	.
1 6 Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)	0925	0570
1 7 Total income - add lines 1 through 16 for both columns A and B	0805	.

Adjustments	Col. A - UTAH	Col. B - TOTAL
1 8 Educator expenses - (1040 line 23, 1040A line 16)	0810	.
1 9 Certain business expenses (1040 line 24)	0695	.
2 0 Health savings account deduction (1040 line 25)	0830	.
2 1 Moving expenses (1040 line 26; enter in col. A only expenses moving into Utah)	0835	.
2 2 One-half of self-employment tax (1040 line 27)	0840	.
2 3 Self-employed SEP, SIMPLE and qualified plans (1040 line 28)	0850	.
2 4 Self-employed health insurance deduction (1040 line 29)	0845	.
2 5 Penalty on early withdrawal of savings (1040 line 30)	0855	.
2 6 Alimony paid (1040 line 31a)	0860	.
2 7 IRA deduction (1040 line 32, 1040A line 17)	0815	.
2 8 Student loan interest deduction (1040 line 33, 1040A line 18)	0820	.
2 9 Tuition and fees - (1040 line 34, 1040A line 19)	0825	.
3 0 Domestic production activities deduction (1040 line 35)	0890	.
3 1 State tax refund included on federal form 1040, line 10	0885	0660
3 2 Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)	0565	0585
0330(61-80)	0325(68-79)	.
3 3 Total adjustments - add lines 18 through 32 for both columns A and B	.	.

3 4 Subtract line 33 from line 17 for both columns A and B (not less than zero) • 0870 • 0690
 Line 34, column B must equal TC-40, line 9

Non or Part-year Resident Utah Tax		
3 5 Divide line 34 column A by line 34 column B (to 4 decimal places). Do not enter a number greater than 1.0000.	3 5	0320(55-59)
3 6 Enter tax amount from TC-40, line 24	3 6	0760
3 7 Multiply line 36 by the decimal on line 35. This is your Utah tax. Enter on TC-40, page 2, line 25	• 3 7	0415

Submit this page ONLY if data entered.
 Attach completed schedule to your 2011 Utah Income Tax return

Example - TC-40C

40106 Retirement Tax Credit Schedule
 SSN 0003(01-09)

**TC-40C
 2011**

Part 1 - Taxpayer Information

	<u>You</u>	<u>Spouse</u>
1 Date of birth - if born after 1952, you do not qualify for credit	0305(52-59) • / / mm dd yy	0305(60-67) • / / mm dd yy

Part 2 - Age 65 or Over - Credit

2 Enter "X" if you were age 65 or older by December 31, 2011	0315(32)	0315(33)	
3 Enter total number of X's on line 2		0315(34)	
4 Multiply the number on line 3 by \$450		0465	.

Part 3 - Under Age 65 - Retirement Income Credit

5 Enter "X" if you were under age 65 <u>and</u> born before January 1, 1953			
6 If you entered an "X" on line 5, enter \$288 in the same column	0305(17)	0305(18)	.
7 Enter total qualified retirement income for taxpayer checked on line 5	0620	0630	.
8 Multiply the amount on line 7 for each column by 6% (.06)			.
9 Enter the lesser of line 6 or line 8 for each column			.
10 Enter the total of line 9 for both columns		0470	.

Part 4 - Calculation of Credit

11 Add lines 4 and 10		0475	.
12 Enter total income from your TC-40, line 6	0380		.
13 Enter nontaxable interest income (form 1040 or 1040A, line 8b) (see instr.)	0320(69-80)		.
14 Modified adjusted gross income (add lines 12 and 13)			.
15 Enter: \$16,000, if married filing separately \$25,000 if single \$32,000 if married filing jointly or qualifying widow(er) \$32,000 if head of household	0480		.
16 Subtract line 15 from line 14 (not less than zero)	0485		.
17 Multiply line 16 by 2.5% (.025)		0490	.
18 Retirement Credit - subtract line 17 from line 11 (not less than zero) Enter this amount on TC-40A, Part 3, using code 18		0580	.

Submit this page ONLY if data entered.
 Attach completed schedule to your 2011 Utah Income Tax return

Example - TC-40S

Credit for Income Taxes Paid to Another State		TC-40S
40107	SSN 0003(01-09)	2011
FIRST STATE		0315(56-57)
1	Enter federal adjusted gross income taxed by both Utah and state of >	0615 .
2	Federal adjusted gross income from TC-40, line 4	0195 .
3	Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.	0625
4	Utah income tax from TC-40, line 22. Part-year residents, see instructions.	0405 .
5	Credit limitation - multiply line 4 by decimal on line 3	0635 .
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.	0640 .
7	Credit for tax paid another state - lesser of line 5 or line 6	0645
SECOND STATE		
1	Enter federal adjusted gross income taxed by both Utah and state of >	.
2	Federal adjusted gross income from TC-40, line 4	.
3	Divide line 1 by line 2; round to 4 decimal places	.
4	Utah income tax from TC-40, line 22. Part-year residents, see instructions.	.
5	Credit limitation - multiply line 4 by decimal on line 3	.
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.	.
7	Credit for tax paid another state - lesser of line 5 or line 6	.
THIRD STATE		
1	Enter federal adjusted gross income taxed by both Utah and state of >	.
2	Federal adjusted gross income from TC-40, line 4	.
3	Divide line 1 by line 2; round to 4 decimal places	.
4	Utah income tax from TC-40, line 22. Part-year residents, see instructions.	.
5	Credit limitation - multiply line 4 by decimal on line 3	.
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.	.
7	Credit for tax paid another state - lesser of line 5 or line 6	.

Example – TC-40W

40108	Part 1 - Utah Withholding Tax Schedule SSN 0003(01-09)	TC-40W 2011	Page 1
Line Explanations: 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		IMPORTANT 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. Use additional forms TC-40W if you have more than four W-2s and/or 1099s with Utah withholding tax. Enter mineral production withholding from TC-675R in Part 2 of TC-40W or enter pass-through entity withholding in Part 3 of TC-40W.	
1		1	
2	< 14 characters, no hyphens	2	< 14 characters, no hyphens
3	OBTAIN THIS INFORMATION FROM THE FEDERAL RECORD		3
4		4	
5		5	
6	.	6	.
7	.	7	.
1		1	
2	< 14 characters, no hyphens	2	< 14 characters, no hyphens
3		3	
4		4	
5		5	
6	.	6	.
7	.	7	.
Enter total Utah withholding tax from all lines 7 here and on TC-40, page 2, line 33		0425	

Appendix B

Electronic Filing Payment Coupon Instructions

A payment coupon, Utah form TC-547, should be prepared for all balance due returns filed electronically. The coupon is submitted with the taxpayer's payment to the Tax Commission. **A PAPER COPY OF THE ELECTRONICALLY FILED RETURN SHOULD NOT BE INCLUDED WITH THE VOUCHER AND PAYMENT.**

A sample of the payment coupon is shown on the next page.

This coupon is to be completed and given by the electronic return originator to the taxpayer at the time the taxpayers return is completed with instructions for sending to the USTC with the payment due. **THE TAXPAYER SHOULD BE INFORMED THEY SHOULD NOT FILE A PAPER COPY OF THEIR RETURN WITH THEIR PAYMENT.**

The taxpayer is to send the coupon with his/her check or money order in payment of the tax due by April 17, 2012 to:

Utah State Tax Commission
210 N 1950 W
SLC UT 84134-0266

NOTE: There is **no** scan line on the coupon and no coupon needs to be sent to the Tax Commission for testing.

The coupon is to be printed on the bottom third of the page, with a one and one eighth inch margin at the bottom. The top portion of the page does not need to be printed, at the software developer's option.

TC-547, Income Tax Payment Coupon

Utah State Tax Commission

Individual Income Tax Return Payment Coupon

TC-547
Rev. 12/11

USE OF PAYMENT COUPON

If you have a tax due balance on your Utah individual income tax return and you have previously filed your return (either electronically or by paper) without a payment, include the payment coupon below with your check or money order to insure proper credit to your account. Do not mail another copy of your income tax return with this payment. Sending a duplicate of your return may delay posting of the payment.

If you are sending a payment with your paper Utah individual income tax return, include the payment coupon below with your check or money order, to insure proper credit to your account.

Do not use this return payment coupon to prepay future individual income taxes. Use form TC-546.

ELECTRONIC PAYMENT

You may pay your tax online at taxexpress.utah.gov.

HOW TO PREPARE THE PAYMENT

Make your check or money order payable to the Utah State Tax Commission. Do not send cash. The Tax Commission does not assume liability for loss of cash placed in the mail.

Print your name and address, daytime telephone number and the year the payment is for on your check or money order.

SENDING PAYMENT COUPON

If sending this payment coupon separate from your individual income tax return, do **NOT** mail another copy of your return with this payment.

Complete and detach the payment coupon below.

Do not attach (staple, paper clip, etc.) the check or money order to the payment coupon.

Send the payment coupon and payment to:

Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0266

SEPARATE AND RETURN ONLY THE BOTTOM COUPON WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.

Individual Income Tax Return Payment Coupon

Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0266

TC-547
Rev. 12/11

Tax year ending

USTC Use Only

Primary taxpayer name	Social Security no.
-----------------------	---------------------

Secondary taxpayer name	Social Security no.
-------------------------	---------------------

Address		
City	State	Zip code

Payment amount enclosed \$		00
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Make check or money order payable to the Utah State Tax Commission

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Appendix C

Error Codes for Electronically Filed Utah Returns

The following codes are used to notify an electronic return originator of any error in an electronically submitted Utah Individual Income Tax Return.

<u>Error</u>	<u>Description</u>	<u>Line Number</u>	<u>Field Number</u>
0001	Duplicate return	N/A	---
0030	Federal AGI not numeric	TC-40, Line 4	0195
0032	Exemption amount not numeric	TC-40, Line 11	0350
0036	Standard/Itemized deduction amount not numeric	TC-40, Line 12	0200
0044	State income tax deduction amount not numeric	TC-40, Line 14	0385
0045	Qualified exempt checkbox must be X or blank	TC-40, Line 21	0310(62)
0047	Utah taxable income not numeric	TC-40, Line 9	0400
0049	Use tax amount not numeric	TC-40, Line 31	0410
0052	Tax withheld amount not numeric	TC-40, Line 33	0425
0053	Prepaid credit amount not numeric	TC-40, Line 34	0430
0057	Refund amount not numeric	TC-40, Line 43	0460
0059	Tax due amount not numeric	TC-40, Line 40	0445
0083	Exemption for taxpayer not 00 or 01	TC-40, Line 2a	0315(13-14)
0084	Exemption for spouse not 00 or 01	TC-40, Line 2b	0315(15-16)
0085	Dependent exemptions not numeric	TC-40, Line 2c	0315(17-18)
0087	Total exemptions not numeric	TC-40, Line 2d	0315(21-22)
0088	Filing status not 1, 2, 3, 4, or 5	TC-40, Line 1	0150
0100	Nonresident Utah AGI not numeric	TC-40B, line 34, col. A	0870
0101	Nonresident Federal AGI not numeric	TC-40B, line 34, col. B	0690
0102	Nonresident Utah tax not numeric	TC-40B, line 37	0415
0103	Additions to income amount not numeric	TC-40A, Part 1	0360, 0390, 0665, 0685, & 0725
0104	Subtractions from income amount not numeric	TC-40A, Part 2	0700, 0705, 0710, 0715, & 0720
0105	Recapture of low-income housing credit not numeric	TC-40, Line 30	0395
0198	"You" 65 or over checkbox invalid	TC-40C, Line 2	0315(32)
0199	Spouse 65 or over checkbox invalid	TC-40C, Line 2	0315(33)
0200	"You" date of birth not numeric	TC-40C, Line 1	0305(52-59)
0201	Spouse date of birth not numeric	TC-40C, Line 1	0305(60-67)
0202	"You" under 65 checkbox invalid	TC-40C, Line 5	0305(17)
0203	Spouse under 65 checkbox invalid	TC-40C, Line 5	0305(18)
0204	Part 2 credit not numeric	TC-40C, line 4	0465
0208	Retirement cr nontaxable interest not numeric	TC-40C, line 13	0320(69-80)
0210	Retirement cr base amount not numeric	TC-40C, line 15	0480
0211	Retirement cr net income not numeric	TC-40C, line 16	0485
0212	Retirement cr phase-out amount not numeric	TC-40C, line 17	0490
0213	Retirement cr amount not numeric	TC-40C, line 18	0580
0216	"You" under 65 income amount not numeric	TC-40C, Line 7	0620
0217	Spouse under 65 income amount not numeric	TC-40C, Line 7	0630
0222	Part 3 credit not numeric	TC-40C, Line 10	0470
0310	Contribution amount not numeric	TC-40, Line 28 a-d	0520, 0545, 0550, & 0560
0317	Apportionable nonrefundable credit amount not numeric	TC-40A, Part 3	0895, 0900, 0905, 0910, & 0915
0318	Nonapportion nonrefundable credit amount not numeric	TC-40A, Part 4	0735, 0740, 0745, 0750, & 0755
0319	Refundable credit amount not numeric	TC-40A, Part 5	0495, 0505, 0510, 0515, & 0675
0325	Utah subtractions from income not numeric	TC-40B, line 32, col. A	0565
0326	Refund applied to next year not numeric	TC-40, Line 44	0770
0327	Utah additions to income not numeric	TC-40B, line 16, col. A	0925
0328	FAGI taxed in state of not numeric	TC-40S, line 1	0615
0329	AGI from Federal return not numeric	TC-40S, line 2	0195
0330	Utah income tax amount not numeric	TC-40S, line 4	0405
0331	Credit limitation amount not numeric	TC-40S, line 5	0635
0332	Actual tax paid other state not numeric	TC-40S, line 6	0640

0333	Credit tax paid other state not numeric	TC-40S, line 7	0645
0335	Wages, salaries, tips, etc. amount not numeric	TC-40B, line 1, col. A	0525
0336	Taxable interest income not numeric	TC-40B, line 2, col. A	0530
0337	Ordinary dividends amount not numeric	TC-40B, line 3, col. A	0535
0338	Taxable refunds, credits or offsets not numeric	TC-40B, line 4, col. A	0540
0339	Alimony received amount not numeric	TC-40B, line 5, col. A	0600
0340	Business income or (loss) amount not numeric	TC-40B, line 6, col. A	0605
0341	Capital gain or (loss) amount not numeric	TC-40B, line 7, col. A	0610
0342	Other gains or (losses) amount not numeric	TC-40B, line 8, col. A	0650
0343	Taxable IRA distributions amount not numeric	TC-40B, line 9, col. A	0680
0344	Taxable pensions and annuities amount not numeric	TC-40B, line 10, col. A	0775
0345	Rentals, royalties, etc. amount not numeric	TC-40B, line 11, col. A	0780
0346	Farm income or (loss) amount not numeric	TC-40B, line 12, col. A	0785
0347	Unemployment compensation not numeric	TC-40B, line 13, col. A	0790
0348	Taxable social security benefits amount not numeric	TC-40B, line 14, col. A	0795
0349	Other income amount not numeric	TC-40B, line 15, col. A	0800
0350	Total income amount not numeric	TC-40B, line 17, col. A	0805
0351	Educator expenses not numeric	TC-40B, line 18, col. A	0810
0352	IRA deduction amount not numeric	TC-40B, line 27, col. A	0815
0353	Student loan interest deduction amount not numeric	TC-40B, line 28, col. A	0820
0354	Tuition and fees deduction not numeric	TC-40B, line 29, col. A	0825
0355	Health savings account deduction not numeric	TC-40B, line 20, col. A	0830
0356	Moving expenses amount not numeric	TC-40B, line 21, col. A	0835
0357	One-half self-employment tax amount not numeric	TC-40B, line 22, col. A	0840
0358	Self-employed health insurance not numeric	TC-40B, line 24, col. A	0845
0359	Self-employed SEP, etc. plans amount not numeric	TC-40B, line 23, col. A	0850
0360	Penalty on early withdrawal amount not numeric	TC-40B, line 25, col. A	0855
0361	Alimony paid amount not numeric	TC-40B, line 26, col. A	0860
0362	Total adjustments amount not numeric	TC-40B, line 33, col. A	0865
0364	Certain business expenses amount not numeric	TC-40B, line 19, col. A	0695
0365	State tax refund amount not numeric	TC-40B, line 31, col. A	0885
0366	Domestic production activities deduction not numeric	TC-40B, line 30, col. A	0890
0367	Penalty and interest amount not numeric	TC-40, line 41	0450
0368	Pay this amount not numeric	TC-40, line 42	0500
0369	Invalid taxpayer signature date	TC-40, page 2	0315(65-70)
0370	Invalid spouse signature date	TC-40, page 2	0315(71-76)
0371	Invalid part-year resident from-date	TC-40B	0310(50-55)
0372	Invalid part-year resident to-date	TC-40B	0310(56-61)
0374	Total additions to income amount not numeric	TC-40, Line 5	0570
0375	Total deductions from income amount not numeric	TC-40, Line 8	0585
0376	State tax refund included on federal 1040	TC-40, line 7	0660
0377	Tax amount not numeric	TC-40, Line 10	0765
0379	Nonresident checkbox invalid	TC-40B	0310(46)
0380	Part-year resident checkbox invalid	TC-40B	0310(49)
0381	Initial taxpayer tax credit not numeric	TC-40, line 16	0365
0382	Taxpayer tax credit phase-out base amount not numeric	TC-40, line 17	0370
0383	Taxpayer tax credit phase-out amount not numeric	TC-40, line 19	0555
0384	Taxpayer tax credit amount not numeric	TC-40, line 20	0670
0385	Utah income tax amount not numeric	TC-40, line 22	0405
0386	Apportionable nonrefundable credit total not numeric	TC-40, line 23	0920
0387	Resident or nonresident tax amount not numeric	TC-40, line 25	0435
0388	Nonapportionable nonrefund. credits total not numeric	TC-40, line 26	0655
0389	Pass-through withholding tax amt not numeric	TC-40, line 35 & TC-40W, Part 3	0875
0390	Mineral production withholding tax amount not numeric	TC-40, line 36 & TC-40W, Part 2	0880
0391	Refundable credits total not numeric	TC-40, line 38	0590
0392	Utah subtractions from income	TC-40B, line 32, col. A	0565

0393	Producer federal EIN not numeric or invalid	TC-40W, Part 2, line 1	0310(37-45)
0394	Utah account number invalid	TC-40W, Part 2, line 3	0325(45-58)
0395	Pass-through entity EIN invalid	TC-40W, Part 2, line 4	0325(59-67)
0396	PTE federal EIN not numeric or invalid	TC-40W, Part 3, line 1	0320(60-68)
0397	Account outside U.S. checkbox invalid	TC-40, line 45	0315(25)
0398	USEP refund deposit checkbox invalid	TC-40, line 46	0315(23)
0399	Utah other adjustment	TC-40B, line 32a, col. A	0325(68-79)
0889	Invalid test SSN	N/A	0003 and 0055
0998	Invalid software ID	N/A	0300(1-10)
0999	Multiple errors (more than 2)	N/A	---

Appendix E

Summary of ELF File Changes from Tax Year 2010 to 2011

0305 – Alphanumeric Field 2

0305(07-08)	Added new contribution code 11	2	N
0305(09-10)	Added new contribution code 11	2	N
0305(11-12)	Added new contribution code 11	2	N
0305(13-14)	Added new contribution code 11	2	N
0305(52-59)	Taxpayer date of birth is in MMDDYYYY format	8	N
0305(60-67)	Spouse date of birth is in MMDDYYYY format	8	N

0305 – Alphanumeric Field 2

0305(17)	“X” if taxpayer birth date is after 12/31/1946 and before 1/1/1953	1	A
0305(18)	“X” if spouse birth date after 12/31/1946 and before 1/1/1953	1	A

0310 – Alphanumeric Field 3

0310(11-12)	Added new refundable credit code – 45	2	N
0310(25-26)	Added new refundable credit code – 45	2	N
0310(27-28)	Added new refundable credit code – 45	2	N
0310(29-30)	Added new refundable credit code – 45	2	N
0310(31-32)	Added new refundable credit code – 45	2	N
0310(47-48)	Added “NA” for nonresident alien in home state field	2	A

0310 – Alphanumeric Field 3

0310(66-67)	Added new nonrefundable credit codes 25, 34 and 35, and deleted code 03	2	N
0310(68-69)	Added new nonrefundable credit codes 25, 34 and 35, and deleted code 03	2	N
0310(70-71)	Added new nonrefundable credit codes 25, 34 and 35, and deleted code 03	2	N
0310(72-73)	Added new nonrefundable credit codes 25, 34 and 35, and deleted code 03	2	N
0310(74-75)	Added new nonrefundable credit codes 25, 34 and 35, and deleted code 03	2	N

0315 – Alphanumeric Field 4

0315(32)	“X” if taxpayer birth date must be before 1947	1	blank or “X”
0315(33)	“X” if spouse birth date must be before 1947	1	blank or “X”

0350 – Alphanumeric Field 7

0350	Changed exemption amount from 2738 to 2775	12	N
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0370 – Alphanumeric Field 7

0370	Changed phase-out amounts to 12720 / 19080 / 25440	12	N
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