40085 **Non or Part-year Resident Utah Income Schedule** **TC-40B** Rev. 12/08

Last name	SSN

Residency Status:

- **Nonresident**. Home state abbreviation >
- **Part-year resident** from > / / 0 8 to / / 0 8

Income

		Col. A - UTAH	Col. B - FEDERAL
1	Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1)		
2	Taxable interest income (1040/1040A line 8a, 1040EZ line 2)		
3	Ordinary dividends (1040/1040A line 9a)		
4	Taxable refunds, credits or offsets of state & local inc tax (1040 line 10)		
5	Alimony received (1040 line 11)		
6	Business income or (loss) (1040 line 12)		
7	Capital gain or (loss) (1040 line 13, 1040A line 10)		
8	Other gains or (losses) (1040 line 14)		
9	IRA distributions - taxable amount (1040 line 15b, 1040A line 11b)		
1 0	Pensions and annuities - taxable amount (1040 line 16b, 1040A line 12b)		
1 1	Rental real estate, royalties, part., S corp., trusts, etc. (1040 line 17)		
1 2	Farm income or (loss) (1040 line 18)		
1 3	Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)		
1 4	Social Security benefits - taxable amount (1040 line 20b, 1040A line 14b)		
1 5	Other income (1040 line 21)		
1 6	Total income (add lines 1 through 15)		

Adjustments

		Col. A - UTAH	Col. B - FEDERAL
1 7	Educator expenses (1040 line 23, 1040A line 16)		
1 8	Certain business expenses (1040 line 24)		
1 9	Health savings account deduction (1040 line 25)		
2 0	Moving expenses (1040 line 26 - col. A, only expenses moving into Utah)		
2 1	One-half of self-employment tax (1040 line 27)		
2 2	Self-employed SEP, SIMPLE and qualified plans (1040 line 28)		
2 3	Self-employed health insurance deduction (1040 line 29)		
2 4	Penalty on early withdrawal of savings (1040 line 30)		
2 5	Alimony paid (1040 line 31a)		
2 6	IRA deduction (1040 line 32, 1040A line 17)		
2 7	Student loan interest deduction (1040 line 33, 1040A line 18)		
2 8	Tuition and fees deduction (1040 line 34, 1040A line 19)		
2 9	Domestic production activities deduction (1040 line 35)		
3 0	Nonresident military active duty pay included in line 1 column B		
3 1	Total adjustments (add lines 17 through 30)		
3 2	Subtract line 31 from line 16 for both columns A and B. COLUMN B total must equal FAGI on TC-40, line 4 (unless line 30 is completed)	•	•

Non or Part-year Resident Tax

3 3	Divide line 32, column A by line 32, column B (to 4 decimal places)		
3 4	Enter tax amount from TC-40, line 23		
3 5	Multiply the tax on line 34 by the decimal on line 33 and enter result on TC-40, page 2, line 24		•