

Last name

SSN

Residency Status:

- **Nonresident.** Home state abbreviation: _____
- **Part-year resident from:** _____ to _____
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Income	<u>Col. A - UTAH</u>	<u>Col. B - FEDERAL</u>
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 income taxes (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)	
10	Pensions and annuities - taxable amount (1040 line 16b, 1040A line 12b)	
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17)	
12	Farm income or (loss) (1040 line 18)	
13	Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3)	
14	Social Security benefits - taxable amount (1040 line 20b, 1040A line 14b)	
15	Other income (1040 line 21)	

16	Total income (add lines 1 through 15)	

Adjustments	<u>Col. A - UTAH</u>	<u>Col. B - FEDERAL</u>
17	Educator expenses (1040 line 23, 1040A line 16)	
18	Certain business expenses (1040 line 24)	
19	Health savings account deduction (1040 line 25)	
20	Moving expenses (1040 line 26; enter in col. A only expenses moving into Utah)	
21	One-half of self-employment tax (1040 line 27)	
22	Self-employed SEP, SIMPLE and qualified plans (1040 line 28)	
23	Self-employed health insurance deduction (1040 line 29)	
24	Penalty on early withdrawal of savings (1040 line 30)	
25	Alimony paid (1040 line 31a)	
26	IRA deduction (1040 line 32, 1040A line 17)	
27	Student loan interest deduction (1040 line 33, 1040A line 18)	
28	Tuition and fees deduction (1040 line 34, 1040A line 19)	
29	Domestic production activities deduction (1040 line 35)	
30	Nonresident military active duty pay included in line 1 column B	

31	Total adjustments (add lines 17 through 30)	

32 Subtract line 31 from line 16 for both columns A and B. • •
 Column B must equal FAGI on TC-40, line 4 (unless line 30 is completed)

Non or Part-year Resident Tax

- 33 Divide line 32 column A by line 32 column B (to 4 decimal places). Do not enter a number greater than 1.0000.
- 34 Enter tax amount from TC-40, line 23
- 35 Multiply line 34 by the decimal on line 33. This is your Utah tax. Enter on TC-40, page 2, line 24. •