

Schedule N Pass-through Entity Withholding Tax

Employer Identification Number: _____

An estate or trust with nonresident individual beneficiaries, resident business beneficiaries and/or nonresident business beneficiaries must complete the information below to calculate the Utah income and to calculate the withholding tax for these beneficiaries.

Withholding Waiver Request under §59-10-1403.2(5): If beneficiaries will pay the Utah tax on their own returns: }
Enter "1" to request a waiver for **ALL** beneficiaries, enter "X" in column B and "0" in column G for all beneficiaries }
Enter "2" to request a waiver for **SOME** beneficiaries, enter "X" in column B and "0" in column F for those beneficiaries requested }

See Schedule N instructions for liability responsibilities when requesting a waiver.

A. Name of beneficiary	F. Income (loss) attributable to Utah	G. 5% of income F times 5% (.05) (not less than 0)	H. Mineral production withholding credit	J. Withholding tax to be paid by this fiduciary G less H and I (not less than 0)
B. Withholding waiver for this beneficiary (enter "X" in column B and "0" in Column G)			I. Upper-tier pass-through withholding	
C. "X" if Dependent Beneficiary (enter "0" in col. G)				
D. SSN/EIN of beneficiary				
E. Beneficiary's % of income				
1) A. _____	F. _____ .00	G. _____ .00	H. _____ .00	J. _____ .00
• B. _____	• C. _____		I. _____ .00	
• D. _____	E. _____			
2) A. _____	F. _____ .00	G. _____ .00	H. _____ .00	J. _____ .00
• B. _____	• C. _____		I. _____ .00	
• D. _____	E. _____			
3) A. _____	F. _____ .00	G. _____ .00	H. _____ .00	J. _____ .00
• B. _____	• C. _____		I. _____ .00	
• D. _____	E. _____			
4) A. _____	F. _____ .00	G. _____ .00	H. _____ .00	J. _____ .00
• B. _____	• C. _____		I. _____ .00	
• D. _____	E. _____			
5) A. _____	F. _____ .00	G. _____ .00	H. _____ .00	J. _____ .00
• B. _____	• C. _____		I. _____ .00	
• D. _____	E. _____			
6) A. _____	F. _____ .00	G. _____ .00	H. _____ .00	J. _____ .00
• B. _____	• C. _____		I. _____ .00	
• D. _____	E. _____			
7) A. _____	F. _____ .00	G. _____ .00	H. _____ .00	J. _____ .00
• B. _____	• C. _____		I. _____ .00	
• D. _____	E. _____			

Total Utah withholding tax to be paid by this fiduciary: J. _____ .00
Enter here and on TC-41, line 31 and on Sch. K, line 15

Report the beneficiary's pass-through withholding tax from column J on Schedule K-1, line 15.