

20521

9998



Utah S Corporation Return

2015
TC-20S

For calendar year 2015 or fiscal year (mm/dd/yyyy):
beginning - ___ / ___ / ___ and ending - ___ / ___ / ___

- Amended Return (code 1-4)
- Mark "X" if you filed federal form 8886

Mark "X" if this is a new address:

- Physical address
- Mailing address

Corporation name _____

Address _____

City _____ State _____ ZIP + 4 _____

Foreign country (if not U.S.) _____ Telephone number _____

Employer Identification Number _____

UT Incorporation/Qualification No. _____

Attach a copy of your federal 1120S, pages 1 through 4 (and Schedules M-3 and/or form 1125-A, if applicable). Utah TC-20S Schedules A, H, J and N are not required if all shareholders are Utah resident individuals.

- 1 If this is the first S corporation return, enter the effective date (mm/dd/yyyy) and attach IRS designation letter • 1 ___ / ___ / ___

	Resident Individuals	IRC 501 and Other Exempt	Nonresident Individuals and Other Pass-through Entity Taxpayers	Total
2 a. Number of shares	• _____	• _____	• _____	2a _____
b. Percentage of shares	_____	_____	_____	2b 100%
- 3 If this corporation conducted any Utah business activity during the taxable year, enter "X" • 3 _____
- 4 If this corporation elected to treat any subsidiary as a Qualified Subchapter S Subsidiary, enter "X"
Enter on Sch. M each Qualified Subchapter S Subsidiary doing business, incorporated or qualified in Utah. • 4 _____
- 5 Total tax - enter the amount from Schedule A, line 16. If Schedule A is not required, enter zero. • 5 _____
- 6 Total payments - enter the amount from Schedule A, line 19. If Schedule A is not required, enter zero. • 6 _____
- 7 **Tax Due** - subtract line 6 from line 5 (not less than zero) • 7 _____
- 8 Penalties and interest (see instructions) 8 _____
- 9 **Total Due - Pay this amount** - add line 7 and line 8 • 9 _____
- 10 **Overpayment** - subtract the sum of line 5 and line 8 from line 6 (not less than zero) 10 _____
- 11 Amount of overpayment on line 10 to be applied to next taxable year • 11 _____
- 12 **Refund** - subtract line 11 from line 10 • 12 _____

USTC USE ONLY

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.

SIGN	Signature of officer	Date	Title	"X" if USTC may discuss this return with preparer below: _____
HERE	Preparer's signature	Date	Preparer's telephone number	Preparer's PTIN • _____
Paid Preparer's Section	Firm's name and address			Preparer's EIN • _____

1 If this S corporation owns more than 50 percent of the voting stock of another corporation, provide the following for each corporation so owned. Attach additional pages if necessary.

▶ _____ EIN	_____ % of stock owned	_____ Corporation name
_____ End date (if diff from S corp.)	_____ Merge date	____ Yes ____ No Is this corporation doing business in Utah?
▶ _____ EIN	_____ % of stock owned	_____ Corporation name
_____ End date (if diff from S corp.)	_____ Merge date	____ Yes ____ No Is this corporation doing business in Utah?
▶ _____ EIN	_____ % of stock owned	_____ Corporation name
_____ End date (if diff from S corp.)	_____ Merge date	____ Yes ____ No Is this corporation doing business in Utah?
▶ _____ EIN	_____ % of stock owned	_____ Corporation name
_____ End date (if diff from S corp.)	_____ Merge date	____ Yes ____ No Is this corporation doing business in Utah?

2 Enter the location where the corporate books and records are maintained:

3 Enter the state or country of commercial domicile: _____

• 4 Enter the year-end date of the last year for which a federal examination has been completed: _____
mm/dd/yyyy

Under separate cover, send a summary and supporting schedules for all federal adjustments and the federal tax liability for each year for which federal audit adjustments have not been reported to the Tax Commission. Include the date of final determination. Send the information to:

Auditing Division, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, UT 84134-2000

• 5 Enter the year-end dates of years with federal examinations now in progress, and/or final determination of past examinations still pending.

_____ <small>mm/dd/yyyy</small>	_____ <small>mm/dd/yyyy</small>	_____ <small>mm/dd/yyyy</small>	_____ <small>mm/dd/yyyy</small>
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• 6 Enter the year-end dates of years in which extensions for proposing additional assessments of federal tax were agreed to with the Internal Revenue Service.

_____ <small>mm/dd/yyyy</small>	_____ <small>mm/dd/yyyy</small>	_____ <small>mm/dd/yyyy</small>	_____ <small>mm/dd/yyyy</small>
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Note: Utah Code §59-7-519 extends the Statute of Limitations for tax assessment if federal audit adjustments are not fully reported.

Schedule A - Utah Taxable Income for Pass-through Entity Taxpayers **TC-20S, Sch. A**
20523 EIN _____ **2015**

- 1 Federal income (loss) reconciliation from federal form 1120S, Schedule K, line 18 • 1 _____
- 2 Contributions from federal form 1120S, Schedule K, line 12a • 2 _____
- 3 Foreign taxes from federal form 1120S, Schedule K, line 14I • 3 _____
- 4 Recapture of Section 179 deduction from all federal Schedules K-1, box 17, code L • 4 _____
- 5 Total income (loss) - add lines 1 through 4 • 5 _____
- 6 Portfolio income not arising from the trade or business (see instructions) • 6 _____
- 7 Utah net nonbusiness income from TC-20, Schedule H, line 14 • 7 _____
- 8 Non-Utah net nonbusiness income from TC-20, Schedule H, line 28 • 8 _____
- 9 Add lines 6 through 8 9 _____
- 10 Apportionable income (loss) - subtract line 9 from line 5 • 10 _____
- 11 Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9, 13 or 14, if applicable 11 _____
- 12 Utah apportioned business income (loss) - multiply line 10 by line 11 • 12 _____
- 13 **Total Utah income (loss) allocated to pass-through entity taxpayers** - add line 7 and line 12 • 13 _____

- 14 Total pass-through withholding tax - enter the total amount from Schedule N, column I • 14 _____
Note: This amount must be paid by the due date of the return, without extensions.
- 15 Utah use tax • 15 _____
- 16 **Total tax** - add line 14 and line 15 • 16 _____
Enter here and on TC-20S, line 5

- 17 Prepayments from Schedule E, line 4 (do not include any pass-through withholding tax - see instructions) • 17 _____
- 18 Amended returns only (see instructions) • 18 _____
- 19 **Total payments** - add line 17 and line 18 • 19 _____
Enter here and on TC-20S, line 6

Do not include any pass-through withholding or refundable credits on this schedule.

- 1 Overpayment applied from prior year 1 _____

- 2 Extension prepayment Date: ____ / ____ / ____ Check no.: _____ 2 _____
Enter the date and amount of any extension prepayment. If paid by check, enter the check number.

- 3 Other prepayments (attach additional pages if necessary)
Enter the date and amount of any prepayment for the filing period. If paid by check, enter the check number.
 - a Date: ____ / ____ / ____ Check no.: _____ 3a _____
 - b Date: ____ / ____ / ____ Check no.: _____ 3b _____
 - c Date: ____ / ____ / ____ Check no.: _____ 3c _____
 - d Date: ____ / ____ / ____ Check no.: _____ 3d _____

- Total of all prepayments - add lines 3a through 3d 3 _____

- 4 Total prepayments - add lines 1 through 3 4 _____
Enter here and on TC-20S, Schedule A, line 17

Schedule H - Utah Nonbusiness Income Net of Expenses
 20561 EIN _____

Note: Failure to complete this form may result in disallowance of the nonbusiness income.

Part 1 - Utah Nonbusiness Income (nonbusiness income allocated to Utah)

A	B	C	D	E
Type of Utah Nonbusiness Income	Acquisition Date of Utah Nonbusiness Asset(s)	Beginning Value of Investment Used to Produce Utah Nonbusiness Income	Ending Value of Investment Used to Produce Utah Nonbusiness Income	Utah Nonbusiness Income
1a	/ /			
1b	/ /			
1c	/ /			
1d	/ /			
1e	/ /			
2	Total of column C and column D			
3	Total Utah nonbusiness income - add column E for lines 1a through 1e			

Description of direct expenses related to:		Amount of Direct Expense
4a	Line 1a above	
4b	Line 1b above	
4c	Line 1c above	
4d	Line 1d above	
4e	Line 1e above	
5	Total direct related expenses - add lines 4a through 4e	
6	Utah nonbusiness income net of direct related expenses - subtract line 5 from line 3	

	Column A	Column B
Indirect Related Expenses for Utah Nonbusiness Income	Total Assets Used to Produce Utah Nonbusiness Income	Total Assets
7	Beginning-of-year assets (enter in Column A the amount from line 2, col. C)	
8	End-of-year assets (enter in Column A the amount from line 2, col. D)	
9	Sum of beginning and ending asset values (add line 7 and line 8)	
10	Average asset value - divide line 9 by 2	
11	Utah nonbusiness assets ratio - line 10, Column A, divided by line 10, Column B (to four decimal places)	
12	Interest expense deducted in computing Utah taxable income (see instructions)	
13	Indirect related expenses for Utah nonbusiness income - multiply line 11 by line 12	
14	Total Utah nonbusiness income net of expenses - subtract line 13 from line 6	

Enter on: TC-20, Schedule A, line 6;
 TC-20S, Schedule A, line 7; or
 TC-65, Schedule A, line 10

Schedule H - Non-Utah Nonbusiness Income Net of Expenses
 20562 EIN _____

Part 2 - Non-Utah Nonbusiness Income (nonbusiness income allocated outside Utah)

A	B	C	D	E
Type of Non-Utah Nonbusiness Income	Acquisition Date of Non-Utah Nonbusiness Asset(s)	Beginning Value of Investment Used to Produce Non-Utah Nonbusiness Income	Ending Value of Investment Used to Produce Non-Utah Nonbusiness Income	Non-Utah Nonbusiness Income
15a _____	/ / _____	_____	_____	_____
15b _____	/ / _____	_____	_____	_____
15c _____	/ / _____	_____	_____	_____
15d _____	/ / _____	_____	_____	_____
15e _____	/ / _____	_____	_____	_____
16 Total of column C and column D		_____	_____	
17 Total non-Utah nonbusiness income - add column E for lines 15a through 15e				_____

Description of direct expenses related to:	Amount of Direct Expense
18a Line 15a above _____	_____
18b Line 15b above _____	_____
18c Line 15c above _____	_____
18d Line 15d above _____	_____
18e Line 15e above _____	_____
19 Total direct related expenses - add lines 18a through 18e	_____

20 Non-Utah nonbusiness income net of direct related expenses - subtract line 19 from line 17 • _____

	Column A	Column B
Indirect Related Expenses for Non-Utah Nonbusiness Income	Total Assets Used to Produce Non-Utah Nonbusiness Income	Total Assets
21 Beginning-of-year assets (enter in Column A the amount from line 16, col. C)	_____	_____
22 End-of-year assets (enter in Column A the amount from line 16, col. D)	_____	_____
23 Sum of beginning and ending asset values (add line 21 and line 22)	_____	_____
24 Average asset value - divide line 23 by 2	_____	_____

25 Non-Utah nonbusiness assets ratio - line 24, Column A, divided by line 24, Column B (to four decimal places) _____

26 Interest expense deducted in computing non-Utah taxable income (see instructions) _____

27 Indirect related expenses for non-Utah nonbusiness income - multiply line 25 by line 26 _____

28 Total non-Utah nonbusiness income net of expenses - subtract line 27 from line 20 • _____
 Enter on: TC-20, Schedule A, line 7;
 TC-20S, Schedule A, line 8; or
 TC-65, Schedule A, line 11

(use with TC-20, TC-20S,
 TC-20MC and TC-65)

Note: Use this schedule only if the entity does business in Utah and one or more other states and income must be apportioned to Utah.

Briefly describe the nature and location(s) of your Utah business activities:

Apportionable Income Factors

	Column A Inside Utah	Column B Inside and Outside Utah
1 Property Factor		
a Land	• 1a _____	• _____
b Depreciable assets	• 1b _____	• _____
c Inventory and supplies	• 1c _____	• _____
d Rented property	• 1d _____	• _____
e Other tangible property	• 1e _____	• _____
f Total tangible property - add lines 1a through 1e	• 1f _____	• _____
2 Property factor - divide line 1f, Column A, by line 1f, Column B (to six decimal places)		• 2 _____
3 Payroll Factor		
a Total wages, salaries, commissions and other compensation	• 3a _____	• _____
4 Payroll factor - divide line 3a, Column A, by line 3a, Column B (to six decimal places)		• 4 _____
5 Sales Factor		
a Total sales (gross receipts less returns and allowances)		• 5a _____
b Sales delivered or shipped to Utah buyers from outside Utah	• 5b _____	
c Sales delivered or shipped to Utah buyers from within Utah	• 5c _____	
d Sales shipped from Utah to the United States government	• 5d _____	
e Sales shipped from Utah to buyers in states where the corp. has no nexus (corporation not taxable in buyer's state)	• 5e _____	
f Rent and royalty income	• 5f _____	• _____
g Service income (attach schedule)	• 5g _____	• _____
h Total sales and services (add lines 5a through 5g)	• 5h _____	• _____
6 Sales factor - line 5h, Column A, divided by line 5h, Column B (to six decimals)		• 6 _____

Continued on page 2

▶ 7 All entities - enter your NAICS code here

• 7 _____

**Sales Factor Weighted Taxpayers complete only Part 3 below (see instructions).
All others complete Part 1, or Part 2 if electing to double-weight the sales factor.**

Note: Complete Part 3 below if more than 50 percent of your total sales everywhere are from economic activities defined in NAICS codes that DO NOT begin with 21, 2212, 31, 32, 33, 48, 49, 51 (except Subsector 519) or 52. (For unitary groups, this must be for your sales everywhere by all members of the unitary group.)

Part 1: Equally-weighted Three Factor Formula Election

8 Total factors - add lines 2, 4 and 6 8 _____

9 Calculate the **Apportionment Fraction** to **SIX DECIMALS** • 9 _____
Divide line 8 by 3 (or the number of factors present)

Part 2: Double-weighted Sales Factor Formula Election

10 Enter "X" if electing the double-weighted sales factor • 10 _____

11 Double sales factor - multiply line 6 by 2 11 _____

12 Total factors - add lines 2, 4 and 11 12 _____

13 Calculate the **Apportionment Fraction** to **SIX DECIMALS** • 13 _____
Divide line 12 by 4 (or the number of factors present, counting the sales factor twice)

Part 3: Sales Factor Weighted Taxpayers Only (see instructions below for those who qualify)*

14 **Apportionment Fraction** - enter the six-decimal sales factor from line 6 • 14 _____

Enter the fraction from line 9, line 13 or line 14, above, as follows:

- TC-20 filers:** Enter on TC-20, Schedule A, line 12
- TC-20S filers:** Enter on TC-20S, Schedule A, line 11
- TC-20MC filers:** Enter on TC-20MC, Schedule A, where indicated
- TC-65 filers:** Enter on TC-65, Schedule A, line 14

* A **Sales Factor Weighted Taxpayer** is a taxpayer having greater than 50 percent of total sales everywhere generated by economic activities performed by the taxpayer, and classified in any NAICS code except those in sections 21, 2212, 31, 32, 33, 48, 49, 51 (except Subsector 519) or 52. See Schedule J instructions for more information.

▶ Number of Schedules K-1 attached to this return _____

		Federal Amount	Utah Amount
Income (Loss)	1 Ordinary business income (loss)	_____	_____
	2 Net rental real estate income (loss)	_____	_____
	3 Other net rental income (loss)	_____	_____
	4a U.S. government interest income	_____	_____
	4b Municipal bond interest income	_____	_____
	4c Other interest income	_____	_____
	5 Ordinary dividends	_____	_____
	6 Royalties	_____	_____
	7 Net short-term capital gain (loss)	_____	_____
	8 Net long-term capital gain (loss)	_____	_____
	9 Net Section 1231 gain (loss)	_____	_____
10 Recapture of Section 179 deduction	_____	_____	
11 Other income (loss) (describe)	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
Deductions	12 Section 179 deduction	_____	_____
	13 Contributions	_____	_____
	14 Investment interest expense	_____	_____
	15 Section 59(e)(2) expenditures	_____	_____
	16 Foreign taxes paid or accrued	_____	_____
	17 Other deductions (describe)	_____	_____
	_____	_____	_____
Utah Credits	18 Utah nonrefundable credits - enter the name of the Utah credit	Code	Credit Amount
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
19 Utah refundable credits - enter the name of the Utah credit	Code	Credit Amount	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
20 Total Utah tax withheld on behalf of all shareholders from Schedule N, column I			_____

**Schedule K-1 - Shareholder's Share
of Utah Income, Deductions and Credits**

**TC-20S, Sch. K-1
2015**

S Corporation Information

A S-corporation's EIN: _____

B S-corporation's name, address, city, state, and ZIP code:

Shareholder Information

C Shareholder's SSN or EIN: _____

D Shareholder's name, address, city, state, and ZIP code:

E Percent of ownership: _____

Other Information

Note: To complete lines 1 through 17:
 * Utah residents, enter the amounts from federal Schedule K-1.
 * Utah nonresidents, see instructions to calculate amounts.
 All filers complete lines 18 through 20, if applicable.

Tax Commission Use Only

Shareholder's Share of Utah Income, Deductions and Credits		
1	Utah ordinary business income (loss)	_____
2	Utah net rental real estate income (loss)	_____
3	Utah other net rental income (loss)	_____
4a	Utah U.S. government interest income	_____
4b	Utah municipal bond interest income	_____
4c	Utah other interest income	_____
5	Utah ordinary dividends	_____
6	Utah royalties	_____
7	Utah net short-term capital gain (loss)	_____
8	Utah net long-term capital gain (loss)	_____
9	Utah net Section 1231 gain (loss)	_____
10	Utah recapture of Section 179 deduction	_____
11	Utah other income (loss) (describe) _____ _____	_____
12	Utah Section 179 deduction	_____
13	Utah contributions	_____
14	Utah investment interest expense	_____
15	Utah Section 59(e)(2) expenditures	_____
16	Foreign taxes paid or accrued	_____
17	Utah other deductions (describe) _____ _____	_____
18	Utah nonrefundable credits - enter name	Code Credit Amount _____ _____ _____ _____ _____ _____ _____ _____ _____
19	Utah refundable credits - enter name	Code Credit Amount _____ _____ _____ _____ _____ _____ _____ _____ _____
20	Utah tax withheld on behalf of shareholder "X" if withholding waiver applied for	_____ _____

**Schedule M - Qualified Subchapter S Subsidiaries
 Incorporated, Qualified & Doing Business in Utah**

**TC-20S, Sch. M
 2015**

20527

EIN _____

Instructions

- * List ONLY qualified subchapter S subsidiaries incorporated, qualified or doing business in Utah. Attach additional Schedules M if needed.
- Federal schedules may not be substituted, since they may include corporations excluded from Utah reporting.
- * Corporations required to file in Utah but not listed on this form will not be considered to have met the Utah filing requirement.

Subsidiary Corporations

	• EIN	Utah Incorporation/ Qualification Number	Name	Acquisition Date (mm/dd/yyyy)
1	_____	_____	_____	/ /
2	_____	_____	_____	/ /
3	_____	_____	_____	/ /
4	_____	_____	_____	/ /
5	_____	_____	_____	/ /
6	_____	_____	_____	/ /
7	_____	_____	_____	/ /
8	_____	_____	_____	/ /
9	_____	_____	_____	/ /
10	_____	_____	_____	/ /
11	_____	_____	_____	/ /
12	_____	_____	_____	/ /
13	_____	_____	_____	/ /
14	_____	_____	_____	/ /
15	_____	_____	_____	/ /
16	_____	_____	_____	/ /
17	_____	_____	_____	/ /
18	_____	_____	_____	/ /
19	_____	_____	_____	/ /
20	_____	_____	_____	/ /
21	_____	_____	_____	/ /
22	_____	_____	_____	/ /
23	_____	_____	_____	/ /

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

WITHHOLDING WAIVER CLAIMED under §59-10-1403.2(5): If shareholders will pay the Utah tax on their own returns: • _____

Enter "1" to claim a waiver for ALL shareholders (enter "X" in column B and "0" in column F for all shareholders)

Enter "2" to claim a waiver for SOME shareholders (enter "X" in column B and "0" in column F for those shareholders claimed)

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

A	Name of shareholder	E	Income (loss) attributable to Utah	F	5% of income - E times 5% (.05) (not less than zero)	G	Mineral production withholding credit	H	Upper-tier pass-through withholding	I	Withholding tax to be paid by this corporation - F less G and H (not less than 0)
#1	A _____	E _____	F _____	G _____	I _____						
	• B _____					H _____					
	• C _____	D _____									
#2	A _____	E _____	F _____	G _____	I _____						
	• B _____					H _____					
	• C _____	D _____									
#3	A _____	E _____	F _____	G _____	I _____						
	• B _____					H _____					
	• C _____	D _____									
#4	A _____	E _____	F _____	G _____	I _____						
	• B _____					H _____					
	• C _____	D _____									
#5	A _____	E _____	F _____	G _____	I _____						
	• B _____					H _____					
	• C _____	D _____									
#6	A _____	E _____	F _____	G _____	I _____						
	• B _____					H _____					
	• C _____	D _____									
#7	A _____	E _____	F _____	G _____	I _____						
	• B _____					H _____					
	• C _____	D _____									

Report the shareholder's pass-through withholding tax from column I on Schedule K-1, line 20

Total Utah withholding tax to be paid by this corporation: _____
 Enter on TC-20S, Sch. A, line 14 and on Sch. K, line 20.

**25501 Credits Received from Upper-tier Pass-through Entities
and Mineral Production Withholding Tax Credit on TC-675R**

EIN _____

**TC-250
2015**

(use with TC-20S, TC-41 and TC-65)

Part 1 - Utah Nonrefundable Credits Received from Upper-tier Pass-through Entities

	Upper-tier pass-through entity EIN from Utah Sch. K-1, box "A"	Name of upper-tier pass-through entity from Utah Schedule K-1, box "B"	Credit Code	UT nonrefundable credit from Utah Sch. K-1
1	_____	_____	_____	_____
2	_____	_____	_____	_____
3	_____	_____	_____	_____
4	_____	_____	_____	_____
5	_____	_____	_____	_____
6	_____	_____	_____	_____

Enter these credits on Utah TC-20S Sch. K, line 18, or TC-41 Sch. A, Part 3 or 4, or TC-65 Sch. K, line 17, using the credit code above.
Combine amounts for the same codes.

Part 2 - Utah Refundable Credits Received from Upper-tier Pass-through Entities

	Upper-tier pass-through entity EIN from Utah Sch. K-1, box "A"	Name of upper-tier pass-through entity from Utah Schedule K-1, box "B"	Credit Code	UT refundable credit from Utah Sch. K-1
1	_____	_____	_____	_____
2	_____	_____	_____	_____
3	_____	_____	_____	_____
4	_____	_____	_____	_____
5	_____	_____	_____	_____
6	_____	_____	_____	_____
7	_____	_____	_____	_____
8	_____	_____	_____	_____
9	_____	_____	_____	_____
10	_____	_____	_____	_____
11	_____	_____	_____	_____
12	_____	_____	_____	_____
13	_____	_____	_____	_____
14	_____	_____	_____	_____

Enter these credits on Utah TC-20S Sch. K, line 19, or TC-41 Sch. A, Part 5, or TC-65 Sch. K, line 18, using the credit code above.
Combine amounts for the same codes.

Part 3 - Utah Mineral Production Withholding Tax Credit Received on TC-675R

	Producer EIN from TC-675R, box "2"	Producer's name from TC-675R, box "1"	Mineral production withholding from TC-675R, box "6"
1	_____	_____	_____
2	_____	_____	_____
3	_____	_____	_____
4	_____	_____	_____
5	_____	_____	_____
6	_____	_____	_____
7	_____	_____	_____
8	_____	_____	_____
9	_____	_____	_____
10	_____	_____	_____

Total Utah mineral production withholding tax credit received on TC-675R

Enter total credit on Utah TC-20S Sch. K, line 19, or TC-41 Sch. A, Part 5, or TC-65 Sch. K, line 18, using credit code 46.