

40001

9995

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

**2020
TC-40**

• Amended Return - enter code: _____ (see instructions)

USTC ORIGINAL FORM

Full-yr Resident?

Your Social Security No. Your first name Your last name Y/N

Spouse's Soc. Sec. No. Spouse's first name Spouse's last name

Address Telephone number

If deceased, complete
page 3, Part 1

City State ZIP+4 Foreign country (if not U.S.)

1 Filing Status - enter code

- 1 = Single
- _____ 2 = Married filing jointly
- 3 = Married filing separately
- 4 = Head of household
- 5 = Qualifying widow(er)

If using code 2 or 3, enter spouse's name and SSN above

• 2 Qualifying Dependents

- a _____ Dependents age 16 and under
- b _____ Other dependents
- c _____ Total (add lines a and b)

Dependents must be claimed for the child tax credit on your federal return. See instructions.

3 Election Campaign Fund

Does not increase your tax or reduce your refund.
 Enter the code for the Yourself Spouse
 party of your choice. • _____ • _____
 See instructions for
 code letters or go to incometax.utah.gov/elect.
 If no contribution, enter **N**.

4	Federal adjusted gross income from federal return	• 4	_____	.00
5	Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	• 5	_____	.00
6	Total income - add line 4 and line 5	6	_____	.00
7	State tax refund included on federal form 1040, Schedule 1, line 1 (if any)	• 7	_____	.00
8	Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	_____	.00
9	Utah taxable income (loss) - subtract the sum of lines 7 and 8 from line 6	• 9	_____	.00
10	Utah tax - multiply line 9 by 4.95% (.0495) (not less than zero)	• 10	_____	.00
11	Utah personal exemption (multiply line 2c by \$590)	• 11	_____	.00
12	Federal standard or itemized deductions	• 12	_____	.00
13	Add line 11 and line 12	13	_____	.00
14	State income tax deducted on federal Schedule A, line 5a (if any)	• 14	_____	.00
15	Subtract line 14 from line 13	15	_____	.00
16	Initial credit before phase-out - multiply line 15 by 6% (.06)	• 16	_____	.00
17	Enter: \$14,879 (if single or married filing separately); \$22,318 (if head of household); or \$29,758 (if married filing jointly or qualifying widower)	• 17	_____	.00
18	Income subject to phase-out - subtract line 17 from line 9 (not less than zero)	18	_____	.00
19	Phase-out amount - multiply line 18 by 1.3% (.013)	• 19	_____	.00
20	Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	• 20	_____	.00
21	If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)	• 21	_____	
22	Utah income tax - subtract line 20 from line 10 (not less than zero)	• 22	_____	.00

**Electronic filing
is quick, easy and
free, and will
speed up your refund.**

**To learn more,
go to
tap.utah.gov**

Utah Individual Income Tax Return (continued)

**TC-40
2020**

40002 SSN _____ Last name _____

23	Enter tax from TC-40, page 1, line 22	23	_____	.00
24	Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)	• 24	_____	.00
25	Full-year resident, subtract line 24 from line 23 (not less than zero) Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 37	• 25	_____	.00
26	Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)	• 26	_____	.00
27	Subtract line 26 from line 25 (not less than zero)	27	_____	.00
28	Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)	• 28	_____	.00
29	AMENDED RETURN ONLY - previous refund	• 29	_____	.00
30	Recapture of low-income housing credit	• 30	_____	.00
31	Utah use tax	• 31	_____	.00
32	Total tax, use tax and additions to tax (add lines 27 through 31)	32	_____	.00
33	Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1)	• 33	_____	.00
34	Credit for Utah income taxes prepaid from TC-546 and 2019 refund applied to 2020	• 34	_____	.00
35	Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2)	• 35	_____	.00
36	Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2)	• 36	_____	.00
37	AMENDED RETURN ONLY - previous payments	• 37	_____	.00
38	Refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)	• 38	_____	.00
39	Total withholding and refundable credits - add lines 33 through 38	39	_____	.00
40	TAX DUE - subtract line 39 from line 32 (not less than zero)	• 40	_____	.00
41	Penalty and interest (see instructions)	41	_____	.00
42	TOTAL DUE - PAY THIS AMOUNT - add line 40 and line 41	• 42	_____	.00
43	REFUND - subtract line 32 from line 39 (not less than zero)	• 43	_____	.00
44	Voluntary subtractions from refund (not greater than line 43) Enter the total from page 3, Part 5	• 44	_____	.00
45	DIRECT DEPOSIT YOUR REMAINING REFUND - provide account information (see instructions for foreign accounts)			checking savings
	• Routing number _____ • Account number _____			Account type: • _____ • _____

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 Your signature _____ Date _____ Spouse's signature (if filing jointly) _____ Date _____
HERE

Third Party Designee	Name of designee (if any) you authorize to discuss this return	Designee's telephone number	Designee PIN • _____
Paid Preparer's Section	Preparer's signature _____ Date _____	Preparer's telephone number	Preparer's PTIN • _____
	Firm's name and address		Preparer's EIN • _____

Attach TC-40 page 3 if you: are filing for a deceased taxpayer, are filing a fiscal year return, filed IRS form 8886, are making voluntary contributions, want to deposit into a my529 account, want to apply all/part of your refund to next year's taxes, want to direct deposit to a foreign account, or no longer qualify for a homeowner's exemption.

Part 1 - Additions to Income (enter the code and amount of each addition to income)	Code	Amount
See instructions for codes.	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
Total additions to income (add all additions to income and enter total here and on TC-40, line 5)		_____ .00

Part 2 - Subtractions from Income (enter the code and amount of each subtraction from income)	Code	Amount
See instructions for codes.	• _____	_____ .00
If using subtraction 77 (Native American Income), enter your enrollment number and tribal code:	• _____	_____ .00
Tribe		
Enrollment Number Code		
You • _____	• _____	_____ .00
Spouse • _____	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
Total subtractions from income (add all subtractions from income and enter total here and on TC-40, line 8)		_____ .00

Part 3 - Apportionable Nonrefundable Credits (enter the code and amount of each credit)	Code	Amount
See instructions for codes.	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
Total apportionable nonrefundable credits (add all Part 3 credits and enter total here and on TC-40, line 24)		_____ .00

Part 4 - Nonapportionable Nonrefundable Credits (enter the code and amount of each credit)	Code	Amount
See instructions for codes.	• _____	_____ .00
	• _____	_____ .00
If you are using credit 02 (Qualified Sheltered Workshop), enter the sheltered workshop's name:	• _____	_____ .00
_____	• _____	_____ .00
	• _____	_____ .00
Total nonapportionable nonrefundable credits (add all Part 4 credits and enter total here and on TC-40, line 26)		_____ .00

Part 5 - Refundable Credits (enter the code and amount of each refundable credit)	Code	Amount
See instructions for codes.	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
Total refundable credits (add all refundable credits and enter total here and on TC-40, line 38)		_____ .00

Submit page ONLY if data entered.
Attach completed schedule to your Utah Income Tax Return.

Non and Part-year Resident Schedule

**TC-40B
2020**

40006 SSN _____ Last name _____

Residency Status: • _____ 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 line 1)	.00	.00
2 Taxable interest income (1040 line 2b)	.00	.00
3 Ordinary dividends (1040 line 3b)	.00	.00
4 IRAs, pensions and annuities - taxable amount (1040 lines 4b and 5b)	.00	.00
5 Social Security benefits - taxable amount (1040 line 6b)	.00	.00
6 Taxable refunds/credits/offsets of state/local income taxes (1040, Schedule 1, line 1)	.00	.00
7 Alimony received (1040, Schedule 1, line 2a)	.00	.00
8 Business income or (loss) (1040, Schedule 1, line 3)	.00	.00
9 Capital gain or (loss) (1040, line 7)	.00	.00
10 Other gains or (losses) (1040, Schedule 1, line 4)	.00	.00
11 Rental real estate, royalties, partnerships, S corps, trusts, etc. (1040, Schd 1, line 5)	.00	.00
12 Farm income or (loss) (1040, Schedule 1, line 6)	.00	.00
13 Unemployment compensation (1040, Schedule 1, line 7)	.00	.00
14 Other income (1040, Schedule 1, line 8)	.00	.00
15 Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)	.00	.00
16 Total income (loss) - add lines 1 through 15 for both columns A and B	.00	.00

Adjustments	Col. A - UTAH	Col. B - TOTAL
17 Educator expenses (1040, Schedule 1, line 10)	.00	.00
18 Certain bus. expenses of reservists, performing artists, etc. (1040, Schd 1, line 11)	.00	.00
19 Health savings account deduction (1040, Schedule 1, line 12)	.00	.00
20 Moving expenses (1040, Schedule 1, line 13) - col. A only expenses moving into Utah	.00	.00
21 Deductible part of self-employment tax (1040, Schedule 1, line 14)	.00	.00
22 Self-employed SEP, SIMPLE and qualified plans (1040, Schedule 1, line 15)	.00	.00
23 Self-employed health insurance deduction (1040, Schedule 1, line 16)	.00	.00
24 Penalty on early withdrawal of savings (1040, Schedule 1, line 17)	.00	.00
25 Alimony paid (1040, Schedule 1, line 18a)	.00	.00
26 IRA deduction (1040, Schedule 1, line 19)	.00	.00
27 Student loan interest deduction (1040, Schedule 1, line 20)	.00	.00
28 Tuition and fees (1040, Schedule 1, line 21)	.00	.00
29 Reserved	.00	.00
30 Taxable refunds/credits/offsets of state and local income taxes (1040, Schd 1, line 1)	.00	.00
31 Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)	.00	.00
32 (see instructions): _____	.00	.00
33 Total adjustments - add lines 17 through 32 for both columns A and B	.00	.00

34 Subtract line 33 from line 16 for both columns A and B • _____ .00 • _____ .00
Line 34, column B must equal TC-40, line 9

Non or Part-year Resident Utah Tax		
35	Divide line 34 column A by line 34 column B (to 4 decimal places) Do not enter a number greater than 1.0000 or less than 0.0000	35 _____
36	Subtract TC-40, line 24 from TC-40, line 23 and enter the result (not less than zero) here	36 _____ .00
37	UTAH TAX - Multiply line 36 by the decimal on line 35. Enter on TC-40, page 2, line 25	• 37 _____ .00

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

40007 Retirement Tax Credit Schedule

TC-40C
2020

SSN _____

Last name _____

		You	Spouse
1	Date of birth	1 • <u> / / </u> mm/dd/yy	• <u> / / </u> mm/dd/yy
2	Enter "X" if you were born on or before Dec. 31, 1952	2 _____	_____
3	Enter the total number of X's on line 2		3 _____
4	Multiply line 3 by \$450		4 _____ .00
5	Total income from TC-40, line 6		5 _____ .00
6	Nontaxable interest income (from 1040, line 2a) (see instr.)		6 _____ .00
7	Modified adjusted gross income (add line 5 and line 6)		7 _____ .00
8	Enter: \$16,000, if married filing separately \$25,000, if single \$32,000, if married filing jointly or qualified widow(er) \$32,000, if head of household		8 _____ .00
9	Subtract line 8 from line 7 (not less than zero)		9 _____ .00
10	Multiply line 9 by 2.5% (.025)		10 _____ .00
11	Retirement credit - subtract line 10 from line 4 (not less than zero) Enter this amount on TC-40A, Part 3, using code 18		11 _____ .00

Submit page ONLY if data entered.
Attach completed schedule to your Utah Income Tax Return.

Credit for Income Tax Paid to Another State

**TC-40S
2020**

40008

SSN _____

Last name _____

NOTE: Part-year residents rarely qualify for this credit. Nonresidents do not qualify for this credit. See instructions.

FIRST STATE

1	Enter federal adjusted gross income taxed by both Utah and state of: _____	1	_____	.00
2	Federal adjusted gross income from TC-40, line 4 (see instructions)	2	_____	.00
3	Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.			
		3	_____	
4	Utah income tax from TC-40, line 22. Part-year residents, see instructions.	4	_____	.00
5	Credit limitation - multiply line 4 by decimal on line 3	5	_____	.00
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.	6	_____	.00
7	Credit for tax paid another state - lesser of line 5 or line 6	7	_____	.00

SECOND STATE

1	Enter federal adjusted gross income taxed by both Utah and state of: _____	1	_____	.00
2	Federal adjusted gross income from TC-40, line 4 (see instructions)	2	_____	.00
3	Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.			
		3	_____	
4	Utah income tax from TC-40, line 22. Part-year residents, see instructions.	4	_____	.00
5	Credit limitation - multiply line 4 by decimal on line 3	5	_____	.00
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.	6	_____	.00
7	Credit for tax paid another state - lesser of line 5 or line 6	7	_____	.00

THIRD STATE

1	Enter federal adjusted gross income taxed by both Utah and state of: _____	1	_____	.00
2	Federal adjusted gross income from TC-40, line 4 (see instructions)	2	_____	.00
3	Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.			
		3	_____	
4	Utah income tax from TC-40, line 22. Part-year residents, see instructions.	4	_____	.00
5	Credit limitation - multiply line 4 by decimal on line 3	5	_____	.00
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.	6	_____	.00
7	Credit for tax paid another state - lesser of line 5 or line 6	7	_____	.00

**Use additional forms TC-40S if claiming credits for more than three states.
Enter the total of all amounts shown on line 7 above on TC-40A, Part 4, using code 17.
Submit page ONLY if data entered.
Attach completed schedule to your Utah Income Tax Return.**

Part 1 - Utah Withholding Tax Schedule

**TC-40W
2020**

40009

SSN _____

Last name _____

Line Explanations	IMPORTANT
<p>1 Employer/payer ID number from W-2 box "b" or 1099</p> <p>2 Utah withholding ID number from W-2 box "15" or 1099 (14 characters, ending in WTH, no hyphens)</p> <p>3 Employer/payer name and address from W-2 box "c" or 1099</p> <p>4 Enter "X" if reporting Utah withholding from form 1099</p> <p>5 Employee's Social Security number from W-2 box "a" or 1099</p> <p>6 Utah wages or income from W-2 box "16" or 1099</p> <p>7 Utah withholding tax from W-2 box "17" or 1099</p>	<p>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.</p> <p>Use additional forms TC-40W if you have more than four W-2s and/or 1099s with Utah withholding tax.</p> <p>Enter mineral production withholding from TC-675R in Part 2 of TC-40W; enter pass-through entity withholding in Part 3 of TC-40W.</p>
<p>First W-2 or 1099</p> <p>1 _____</p> <p>2 _____ (14 characters, no hyphens)</p> <p>3 _____</p> <p>4 _____</p> <p>5 _____</p> <p>6 _____ .00</p> <p>7 _____ .00</p>	<p>Second W-2 or 1099</p> <p>1 _____</p> <p>2 _____ (14 characters, no hyphens)</p> <p>3 _____</p> <p>4 _____</p> <p>5 _____</p> <p>6 _____ .00</p> <p>7 _____ .00</p>
<p>Third W-2 or 1099</p> <p>1 _____</p> <p>2 _____ (14 characters, no hyphens)</p> <p>3 _____</p> <p>4 _____</p> <p>5 _____</p> <p>6 _____ .00</p> <p>7 _____ .00</p>	<p>Fourth W-2 or 1099</p> <p>1 _____</p> <p>2 _____ (14 characters, no hyphens)</p> <p>3 _____</p> <p>4 _____</p> <p>5 _____</p> <p>6 _____ .00</p> <p>7 _____ .00</p>

Enter total Utah withholding tax from all lines 7 here and on TC-40, page 2, line 33: _____ .00

Submit page ONLY if data entered.
Attach completed schedule to your Utah Income Tax Return.
Do not attach W-2s or 1099s to your Utah return.

Mineral Production and Pass-through Withholding

**TC-40W
2020**

40010

SSN _____

Last name _____

Part 2 -Utah Mineral Production Withholding Tax - TC-675R

Do not send TC-675R or Utah Schedules K-1 with return. Enter TC-675R or Schedule K-1 information below. Use additional TC-40Ws if needed.

Line Explanations

- | | |
|---|--|
| 1 Producer's EIN from box "2" of TC-675R | 4 Pass-through entity EIN if credit from partnership or S corporation (enter EIN from Utah Schedule K-1) |
| 2 Producer's name from box "1" of TC-675R | 5 Utah mineral production withholding tax from box"6" of TC-675R or from Utah Schedule K-1. |
| 3 Producer's Utah withholding number from box "3" of TC-675R (14 characters, ending in WMP, no hyphens) | |

First TC-675R or Utah Schedule K-1	Second TC-675R or Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ (14 characters, no hyphens)	3 _____ (14 characters, no hyphens)
4 _____	4 _____
5 _____ .00	5 _____ .00
Third TC-675R or Utah Schedule K-1	Fourth TC-675R or Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ (14 characters, no hyphens)	3 _____ (14 characters, no hyphens)
4 _____	4 _____
5 _____ .00	5 _____ .00

Enter total mineral production withholding tax from all lines 5 here and on TC-40, page 2, line 36. _____ .00

Part 3 -Utah Pass-through Entity Taxpayer Withholding - Utah Schedule K-1

Do not send Utah Schedule(s) K-1 with return. Enter information below. Use additional TC-40Ws if needed.

Line Explanations

- 1 Pass-through entity EIN from Utah Schedule K-1 box "A"
- 2 Name of pass-through entity from Utah Schedule K-1 box "B"
- 3 Utah withholding tax paid by pass-through entity

First Utah Schedule K-1	Second Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ .00	3 _____ .00
Third Utah Schedule K-1	Fourth Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ .00	3 _____ .00

Enter total pass-through withholding tax from all lines 3 here and on TC-40, page 2, line 35: _____ .00

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