

40901

9998

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

**2019  
TC-40**

• Amended Return - enter code: \_\_\_\_\_ (see instructions)

Full-yr Resident?  
Y/N

|                                      |                     |                    |                               |
|--------------------------------------|---------------------|--------------------|-------------------------------|
| Your Social Security No.             | Your first name     | Your last name     |                               |
| 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.) |

|   |   |  |          |        |         |         |
|---|---|--|----------|--------|---------|---------|
| <b>1 Filing Status - enter code</b><br>1 = Single<br>• _____ 2 = Married filing jointly<br>3 = Married filing separately<br>4 = Head of household<br>5 = Qualifying widow(er)<br><small>If using code 2 or 3, enter spouse's name and SSN above</small> | <b>• 2 Qualifying Dependents</b><br>a _____ Dependents age 16 and under<br>b _____ Other dependents<br>c _____ Total (add lines a and b)<br>Dependents must be claimed for the child tax credit on your federal return. See instructions. | <b>3 Election Campaign Fund</b><br>Does not increase your tax or reduce your refund.<br>Enter the code for the party of your choice. <table style="width: 100%; border: none;"> <tr> <td style="text-align: center;">Yourself</td> <td style="text-align: center;">Spouse</td> </tr> <tr> <td style="text-align: center;">• _____</td> <td style="text-align: center;">• _____</td> </tr> </table> See instructions for code letters or go to <a href="http://incometax.utah.gov/elect">incometax.utah.gov/elect</a> .<br>If no contribution, enter <b>N</b> . | Yourself | Spouse | • _____ | • _____ |
| Yourself  | Spouse  |  |          |        |         |         |
| • _____   | • _____   |  |          |        |         |         |

|  |      |           |
|--|------|-----------|
| 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 <b>1040, Schedule 1, line 1</b> (if any)   | • 7  | _____ .00 |
| 8 Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)   | • 8  | _____ .00 |
| 9 <b>Utah taxable income (loss)</b> - subtract the sum of lines 7 and 8 from line 6  | • 9  | _____ .00 |
| 10 <b>Utah tax</b> - multiply line 9 by 4.95% (.0495) (not less than zero)   | • 10 | _____ .00 |
| 11 Utah personal exemption (multiply line 2c by \$579)   | • 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 <b>Schedule A, line 5a</b> (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: <b>\$14,601</b> (if single or married filing separately); <b>\$21,902</b> (if head of household); or <b>\$29,202</b> (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 <b>Utah income tax</b> - 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](http://tap.utah.gov)**

**Utah Individual Income Tax Return (continued)**

**TC-40  
2019**

Pg. 2

40902 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)<br>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 | <b>Total tax, use tax and additions to tax</b> (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 2018 refund applied to 2019  | • 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 | <b>TAX DUE</b> - subtract line 39 from line 32 (not less than zero)   | • 40          | _____           | .00 |
| 41 | Penalty and interest (see instructions)   | 41            | _____           | .00 |
| 42 | <b>TOTAL DUE - PAY THIS AMOUNT</b> - add line 40 and line 41  | • 42          | _____           | .00 |
| 43 | <b>REFUND</b> - subtract line 32 from line 39 (not less than zero)  | • 43          | _____           | .00 |
| 44 | Voluntary subtractions from refund (not greater than line 43)<br>Enter the total from page 3, Part 5  | • 44          | _____           | .00 |
| 45 | <b>DIRECT DEPOSIT YOUR REMAINING REFUND</b> - 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<br>• _____    |
| Paid Preparer's Section | Preparer's signature _____ Date _____                          | Preparer's telephone number | Preparer's PTIN<br>• _____ |
|                         | Firm's name and address  |                             | Preparer's EIN<br>• _____  |

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.



**Income Tax Supplemental Schedule**

**TC-40A  
2019**

40904

SSN \_\_\_\_\_

Last name \_\_\_\_\_

| <b>Part 1 - Additions to Income</b> (write the code and amount of each addition to income)        |  | <b>Code</b> | <b>Amount</b> |
|---|--|-------------|---------------|
| <b>Code</b>   | <b>Code</b>                              | • _____     | _____ .00     |
| 51 Lump sum distributions   | 57 Municipal bond interest               | • _____     | _____ .00     |
| 53 Medical Savings Account (MSA) addback*   | 60 Untaxed income of a resident trust    | • _____     | _____ .00     |
| 54 my529 addback*   | 61 Untaxed income of a nonresident trust | • _____     | _____ .00     |
| 56 Child's income excluded from parent's return   | 69 Equitable adjustments                 | • _____     | _____ .00     |
| * to the extent previously deducted or credited on Utah return                                    |  | • _____     | _____ .00     |
|   |  | • _____     | _____ .00     |
|   |  | • _____     | _____ .00     |
| Total additions to income (add all additions to income and enter total here and on TC-40, line 5) |  |             | _____ .00     |

| <b>Part 2 - Subtractions from Income</b> (write the code and amount of each subtraction from income)        |  | <b>Code</b> | <b>Amount</b> |
|---|--|-------------|---------------|
| <b>Code</b>   | <b>Code</b>                                    | • _____     | _____ .00     |
| 71 Interest from Utah municipal bonds and U.S. Government obligations                                       | 78 Railroad retirement income                  | • _____     | _____ .00     |
| 77 Native American Income: <b>Tribe</b>   | 79 Equitable adjustments                       | • _____     | _____ .00     |
| <b>Enrollment Number</b> <b>Code</b>  | 82 Nonresident active duty military pay        | • _____     | _____ .00     |
| Yours • _____   | 85 State tax refund distributed to beneficiary | • _____     | _____ .00     |
| Spouse's • _____  | 88 Nonresident military spouse income          | • _____     | _____ .00     |
|   | 89 FDIC premiums                               | • _____     | _____ .00     |
|   |  | • _____     | _____ .00     |
| Total subtractions from income (add all subtractions from income and enter total here and on TC-40, line 8) |  |             | _____ .00     |

| <b>Part 3 - Apportionable Nonrefundable Credits</b> (write the code and amount of each credit)                |  | <b>Code</b> | <b>Amount</b> |
|---|--|-------------|---------------|
| <b>Code</b>   |  | • _____     | _____ .00     |
| 04 Capital gain transactions credit   |  | • _____     | _____ .00     |
| 18 Retirement tax credit (attach TC-40C)  |  | • _____     | _____ .00     |
| 20 my529 credit   |  | • _____     | _____ .00     |
| 23 Health benefit plan credit   |  | • _____     | _____ .00     |
| 26 Gold and silver coin sale credit   |  | • _____     | _____ .00     |
|   |  | • _____     | _____ .00     |
| Total apportionable nonrefundable credits (add all Part 3 credits and enter total here and on TC-40, line 24) |  |             | _____ .00     |

| <b>Part 4 - Nonapportionable Nonrefundable Credits</b> (write the code and amount of each credit)                |  | <b>Code</b> | <b>Amount</b> |
|--|--|-------------|---------------|
| <b>Code</b>  | <b>Code</b>  | • _____     | _____ .00     |
| 01 At-home parent credit   | 19 Live organ donation expenses credit             | • _____     | _____ .00     |
| 02 Qualified sheltered workshop credit - name: _____   | 21 Renewable residential energy systems credit     | • _____     | _____ .00     |
|  | 25 Combat related death credit                     | • _____     | _____ .00     |
| 05 Carryforward of clean fuel vehicle credit   | 27 Veteran employment tax credit                   | • _____     | _____ .00     |
| 06 Historic preservation credit  | 28 Employing persons who are homeless              | • _____     | _____ .00     |
| 08 Low-income housing credit   | 63 Achieving a Better Life Experience Prog. credit | • _____     | _____ .00     |
| 12 Research activities credit  | AA Military survivor benefits credit               | • _____     | _____ .00     |
| 13 Carryforward of mach./equip. research credit  | AB Student Prosperity Savings Program credit       | • _____     | _____ .00     |
| 17 Tax paid to another state (attach TC-40S)   |  |             |               |
| Total nonapportionable nonrefundable credits (add all Part 4 credits and enter total here and on TC-40, line 26) |  |             | _____ .00     |

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

**Income Tax Supplemental Schedule**

**TC-40A  
2019**

40905

SSN \_\_\_\_\_

Last name \_\_\_\_\_

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**Part 5 - Refundable Credits** (write the code and amount of each refundable credit)

| <b>Code</b>  | <b>Code</b>  | <b>Code</b> | <b>Amount</b> |
|--|--|-------------|---------------|
|  |  | • _____     | _____ .00     |
| <b>39</b> Renewable commercial energy systems  | <b>47</b> Agricultural off-highway gas/undyed diesel |             |               |
| <b>41</b> Special needs adoption   | <b>48</b> Farm operation hand tools                  | • _____     | _____ .00     |
|  |  | • _____     | _____ .00     |
|  |  | • _____     | _____ .00     |
|  |  | • _____     | _____ .00     |
|  |  | • _____     | _____ .00     |
| Total refundable credits (add all refundable credits and enter total here and on TC-40, line 38) |  |             | _____ .00     |

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

| Line Explanations  | IMPORTANT   |
|--|---|
| 1 Employer/payer ID number from W-2 box "b" or 1099<br>2 Utah withholding ID number from W-2 box "15" or 1099<br><b>(14 characters, ending in WTH, no hyphens)</b><br>3 Employer/payer name and address from W-2 box "c" or 1099<br>4 Enter "X" if reporting Utah withholding from form 1099<br>5 Employee's Social Security number from W-2 box "a" or 1099<br>6 Utah wages or income from W-2 box "16" or 1099<br>7 Utah withholding tax from W-2 box "17" or 1099 | <p><b>Do not send your W-2s or 1099s with your return.</b> Instead enter W-2 or 1099 information below, but <b>only</b> 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><b>First W-2 or 1099</b></p> 1 _____<br>2 _____ (14 characters, no hyphens)<br>3 _____<br>_____<br>_____<br>4 _____<br>5 _____<br>6 _____ .00<br>7 _____ .00  | <p><b>Second W-2 or 1099</b></p> 1 _____<br>2 _____ (14 characters, no hyphens)<br>3 _____<br>_____<br>_____<br>4 _____<br>5 _____<br>6 _____ .00<br>7 _____ .00  |
| <p><b>Third W-2 or 1099</b></p> 1 _____<br>2 _____ (14 characters, no hyphens)<br>3 _____<br>_____<br>_____<br>4 _____<br>5 _____<br>6 _____ .00<br>7 _____ .00  | <p><b>Fourth W-2 or 1099</b></p> 1 _____<br>2 _____ (14 characters, no hyphens)<br>3 _____<br>_____<br>_____<br>4 _____<br>5 _____<br>6 _____ .00<br>7 _____ .00  |

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  
2019**

40910

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.**