

Utah State Tax Commission
Utah Individual Income Tax Return
 All state income tax dollars support education,
 children and individuals with disabilities.

**2022
TC-40**

• Amended Return - enter code: **9** (see instructions)

Full-yr Resident?

40201				
9999				
Your Social Security No.	Your first name	Your last name	Y/N	
9999999999	FIRST-NAMEXXXXXXXX	LAST-NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX	Y	
Spouse's Soc. Sec. No.	Spouse's first name	Spouse's last name		
9999999999	SPOUSE-NAMEXXXXXXXX	SPOUSE-LAST-NAMEXXXXXXXXXXXXXXXXXXXX	N	
If deceased, complete page 3, Part 1	Address	Telephone number		
	ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXX		PHONE99999	
	City	State	ZIP+4	Foreign country (if not U.S.)
	CITYXXXXXXXXXXXXXXXXXXXX	ST	ZIP999999	FOREIGN-COUNTRYXXXXXXXX

1 Filing Status - enter code	2 Qualifying Dependents	3 Election Campaign Fund
1 = Single	a 9 Dependents age 16 and under	Does not increase your tax or reduce your refund.
• 9 2 = Married filing jointly	b 9 Other dependents	Enter the code for the Yourself Spouse
3 = Married filing separately	c 99 Total (add lines a and b)	party of your choice. • X • X
4 = Head of household	Dependents must be claimed for the child tax credit on your federal return. See instructions.	See instructions for
5 = Qualifying widow(er)		code letters or go to incometax.utah.gov/elect .
If using code 2 or 3, enter spouse's name and SSN above		If no contribution, enter N .

4	Federal adjusted gross income from federal return	• 4	9999999999
5	Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	• 5	9999999999
6	Total income - add line 4 and line 5	6	9999999999
7	State tax refund included on federal form 1040, Schedule 1, line 1 (if any)	• 7	9999999999
8	Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	9999999999
9	Utah taxable income/loss - subtract the sum of lines 7 and 8 from line 6	• 9	9999999999
10	Utah tax - multiply line 9 by 4.85% (.0485) (not less than zero)	• 10	9999999999
11	Utah personal exemption (multiply line 2c by \$1,802)	• 11	9999999999
12	Federal standard or itemized deductions	• 12	9999999999
13	Add line 11 and line 12	13	9999999999
14	State income tax included in federal itemized deductions	• 14	9999999999
15	Subtract line 14 from line 13	15	9999999999
16	Initial credit before phase-out - multiply line 15 by 6% (.06)	• 16	9999999999
17	Enter: \$15,548 (if single or married filing separately); \$23,322 (if head of household); or \$31,096 (if married filing jointly or qualifying widower)	• 17	9999999999
18	Income subject to phase-out - subtract line 17 from line 9 (not less than zero)	18	9999999999
19	Phase-out amount - multiply line 18 by 1.3% (.013)	• 19	9999999999
20	Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	• 20	9999999999
21	If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)	• 21	X
22	Utah income tax - subtract line 20 from line 10 (not less than zero)	• 22	9999999999

**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 2022

40203

SSN 999-99-9999

Last name XXXXXXXXXXXXXXXXXXXX

Part 1 - Deceased Taxpayer Information

If the taxpayer shown on page 1 is deceased, enter the date of death here:

• 99/99/99 mm/dd/yy

If the spouse shown on page 1 is deceased, enter the date of death here:

• 99/99/99 mm/dd/yy

If you are claiming a refund for a deceased taxpayer and are not the surviving spouse, enter "X":

• X

You must complete and attach form TC-131 to the return.

Part 2 - Fiscal Year Filer

If filing a fiscal year return (a year other than January 1 through December 31), enter the fiscal year end (mm/yy)

• 99/99 mm/yy

See instructions.

Part 3 - Federal Form 8886 filed

If you filed federal form 8886, Reportable Transaction Disclosure Statement, enter "X":

• X

Get form and instructions at irs.gov.

Part 4 - Voluntary Contributions (write the code and amount of each voluntary contribution)

See explanation of each contribution at incometax.utah.gov/contributions and/or the TC-40 instructions

Table with 4 columns: Code, Amount, Sch Dist Code. Rows include Pamela Atkinson Homeless Account, Kurt Oscarson Children's Organ Transplant Account, School District and Nonprofit School District Foundation, Clean Air Fund, Governor's Suicide Prevention Fund.

Total voluntary contributions (enter the total here and on TC-40, page 2, line 28):

9999999999

Part 5 - Voluntary Subtractions from Refund

1. Enter the amount of your refund you want deposited into your my529 account(s):

• 1999999999

See instructions. Also see my529.org, or call 1-800-418-2551.

2. Enter the amount of your refund you want applied to your 2023 taxes:

• 2999999999

Total voluntary subtractions (enter the total here and on TC-40, page 2, line 44):

9999999999

May not be greater than the amount on line 43.

Part 6 - Direct Deposit to Foreign Account

If you choose to direct deposit your refund to an account outside the United States and its territories, enter "X":

• X

The Tax Commission cannot transfer a refund to an account outside the United States and its territories.

By checking this box, your refund will not be direct deposited but will be sent to you by check.

Part 7 - Property Owner's Residential Exemption Termination Declaration

If you are a Utah residential property owner and declare you no longer qualify to receive a residential exemption authorized under UC §59-2-103 for your primary residence, enter "X" and enter the county code where the residence is located (see instructions or incometax.utah.gov for county codes and additional information).

• X Enter "X"

• 99 Enter code

Mail RETURNS WITH PAYMENTS to: Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0266

Mail ALL OTHER RETURNS to: Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0260

Submit page ONLY if data entered.

Attach completed schedule to your Utah Income Tax return.

Income Tax Supplemental Schedule

TC-40A 2022

40204

SSN 999-99-9999

Last name XXXXXXXXXXXXXXXXXXXX

Part 1 - Additions to Income (enter the code and amount of each addition to income)

Code Amount

See instructions or incometax.utah.gov for codes.

- XX 9999999999
• XX 9999999999
• XX 9999999999
• XX 9999999999
• XX 9999999999

Total additions to income (add all additions to income and enter total here and on TC-40, line 5)

9999999999

Part 2 - Subtractions from Income (enter the code and amount of each subtraction from income)

Code Amount

See instructions or incometax.utah.gov for codes.

- XX 9999999999
• XX 9999999999
• XX 9999999999
• XX 9999999999
• XX 9999999999

Total subtractions from income (add all subtractions from income and enter total here and on TC-40, line 8)

9999999999

Part 3 - Apportionable Nonrefundable Credits (enter the code and amount of each credit)

Code Amount

See instructions or incometax.utah.gov for codes.

- XX 9999999999
• XX 9999999999
• XX 9999999999
• XX 9999999999
• XX 9999999999

Total apportionable nonrefundable credits (add all Part 3 credits and enter total here and on TC-40, line 24)

9999999999

Part 4 - Nonapportionable Nonrefundable Credits (enter the code and amount of each credit)

Code Amount

See instructions or incometax.utah.gov for codes.

- XX 9999999999
• XX 9999999999
• XX 9999999999
• XX 9999999999

Total nonapportionable nonrefundable credits (add all Part 4 credits and enter total here and on TC-40, line 26)

9999999999

Submit page ONLY if data entered.

Attach completed schedule to your Utah Income Tax Return.

Part 5 - Refundable Credits (enter the code and amount of each refundable credit)	Code	Amount
See instructions or incometax.utah.gov for codes.	• XX	9999999999
	• XX	9999999999
	• XX	9999999999
	• XX	9999999999
	• XX	9999999999
Total refundable credits (add all refundable credits and enter total here and on TC-40, line 38)		9999999999

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

Non and Part-year Resident Schedule

TC-40B 2022

40206 SSN 999-99-9999 Last name XXXXXXXXXXXXXXXXXXXX

Residency Status: X Nonresident: Home state abbreviation: XX X Part-year resident from: 99/99/99 to 99/99/99 mm/dd/yy mm/dd/yy

Income Col. A - UTAH Col. B - TOTAL

Table with 3 columns: Description, Col. A - UTAH, Col. B - TOTAL. Rows include Wages, salaries, tips, etc. (1040 line 1z), Taxable interest income (1040 line 2b), Ordinary dividends (1040 line 3b), IRAs, pensions and annuities - taxable amount (1040 lines 4b and 5b), Social Security benefits - taxable amount (1040 line 6b), Taxable refunds/credits/offsets of state/local income taxes (1040, Schedule 1, line 1), Alimony received (1040, Schedule 1, line 2a), Business income or loss (1040, Schedule 1, line 3), Capital gain or loss (1040, line 7), Other gains or losses (1040, Schedule 1, line 4), Rental real estate, royalties, partnerships, S corps, trusts, etc. (1040, Schd 1, line 5), Farm income or loss (1040, Schedule 1, line 6), Unemployment compensation (1040, Schedule 1, line 7), Other income (1040, Schedule 1, line 9), Additions to income from TC-40A, Part 1 (Utah portion only in Utah column), Reserved, Reserved, Total income/loss - add lines 1 through 17 for both columns A and B.

Adjustments Col. A - UTAH Col. B - TOTAL

Table with 3 columns: Description, Col. A - UTAH, Col. B - TOTAL. Rows include Educator expenses (1040, Schedule 1, line 11), Certain bus. expenses of reservists, performing artists, etc. (1040, Schd 1, line 12), Health savings account deduction (1040, Schedule 1, line 13), Moving expenses (1040, Schedule 1, line 14) - col. A only expenses moving into Utah, Deductible part of self-employment tax (1040, Schedule 1, line 15), Self-employed SEP, SIMPLE and qualified plans (1040, Schedule 1, line 16), Self-employed health insurance deduction (1040, Schedule 1, line 17), Penalty on early withdrawal of savings (1040, Schedule 1, line 18), Alimony paid (1040, Schedule 1, line 19a), IRA deduction (1040, Schedule 1, line 20), Student loan interest deduction (1040, Schedule 1, line 21), Reserved, Reserved, State tax refund included on federal form 1040, Schedule 1, line 1, Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column), Reserved, Reserved, (see instructions): XXXXXXXXXXXXXXXXXXXX, Total adjustments - add lines 19 through 36 for both columns A and B.

38 Subtract line 37 from line 18 for both columns A and B Line 38, column B must equal TC-40, line 9

Non or Part-year Resident Utah Tax

Table with 3 columns: Description, Col. A - UTAH, Col. B - TOTAL. Rows include Divide line 38 column A by line 38 column B (to 4 decimal places, not more than 1.0000 or less than 0.0000), Subtract TC-40, line 24 from TC-40, line 23 and enter the result (not less than zero) here, UTAH TAX - Multiply line 40 by the decimal on line 39. Enter on TC-40, page 2, line 25.

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

Credit for Income Tax Paid to Another State

TC-40S
2022

40208

SSN 999-99-9999

Last name XXXXXXXXXXXXXXXXXXXX

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

FIRST STATE

Table with 7 rows for the first state. Row 1: Enter federal adjusted gross income taxed by both Utah and state of: XX 1 9999999999. Row 2: Federal adjusted gross income from TC-40, line 4 (see instructions) 2 9999999999. Row 3: Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000. 3 9.9999. Row 4: Utah income tax from TC-40, line 22. Part-year residents, see instructions. 4 9999999999. Row 5: Credit limitation - multiply line 4 by decimal on line 3 5 9999999999. Row 6: Actual income tax paid to state shown on line 1 6 9999999999. Row 7: Credit for tax paid another state - lesser of line 5 or line 6 7 9999999999.

SECOND STATE

Table with 7 rows for the second state. Row 1: Enter federal adjusted gross income taxed by both Utah and state of: XX 1 9999999999. Row 2: Federal adjusted gross income from TC-40, line 4 (see instructions) 2 9999999999. Row 3: Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000. 3 9.9999. Row 4: Utah income tax from TC-40, line 22. Part-year residents, see instructions. 4 9999999999. Row 5: Credit limitation - multiply line 4 by decimal on line 3 5 9999999999. Row 6: Actual income tax paid to state shown on line 1 6 9999999999. Row 7: Credit for tax paid another state - lesser of line 5 or line 6 7 9999999999.

THIRD STATE

Table with 7 rows for the third state. Row 1: Enter federal adjusted gross income taxed by both Utah and state of: XX 1 9999999999. Row 2: Federal adjusted gross income from TC-40, line 4 (see instructions) 2 9999999999. Row 3: Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000. 3 9.9999. Row 4: Utah income tax from TC-40, line 22. Part-year residents, see instructions. 4 9999999999. Row 5: Credit limitation - multiply line 4 by decimal on line 3 5 9999999999. Row 6: Actual income tax paid to state shown on line 1 6 9999999999. Row 7: Credit for tax paid another state - lesser of line 5 or line 6 7 9999999999.

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.

Mineral Production and Pass-through Withholding

TC-40W 2022

40210

SSN 999-99-9999

Last name XXXXXXXXXXXXXXXXXXXXXXXX

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

First TC-675R or Utah Schedule K-1

Second TC-675R or Utah Schedule K-1

Table with 2 columns: First TC-675R or Utah Schedule K-1 and Second TC-675R or Utah Schedule K-1. Rows 1-5 contain EIN, name, withholding number, and tax amounts.

Third TC-675R or Utah Schedule K-1

Fourth TC-675R or Utah Schedule K-1

Table with 2 columns: Third TC-675R or Utah Schedule K-1 and Fourth TC-675R or Utah Schedule K-1. Rows 1-5 contain EIN, name, withholding number, and tax amounts.

Enter total mineral production withholding tax from all lines 5 here and on TC-40, page 2, line 36. 9999999999

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

Table with 2 columns: First Utah Schedule K-1 and Second Utah Schedule K-1. Rows 1-3 contain EIN, name, and tax amounts.

Third Utah Schedule K-1

Fourth Utah Schedule K-1

Table with 2 columns: Third Utah Schedule K-1 and Fourth Utah Schedule K-1. Rows 1-3 contain EIN, name, and tax amounts.

Enter total pass-through withholding tax from all lines 3 here and on TC-40, page 2, line 35: 9999999999

Submit page ONLY if data entered.

Attach completed schedule to your Utah Income Tax Return.