Qualification Worksheet for Form TC-40 line 21

1	Enter the Federal Adjusted Gross income from your Federal return. Form 1040 line 11	35,000.
2	Enter the standard deduction for the filing status reported on your Federal return	21,900.
3	Subtract line 2 from line 1. If the amount is less than zero, enter zero	13,100.

If the amount on line 3 of this worksheet is more than zero, leave the box on TC-40, 21 blank and calculate your tax on TC-40, line 22

If the amount on line 3 of this worksheet is zero, you are exempt from paying Utah income tax. Enter X in the box on line 21 and enter zero on line 22.