

# Utah!

All state income tax dollars fund education



## 2009 Individual Income Tax TC-40 Forms & Instructions

# WHEN?

## DO YOU WANT YOUR REFUND?



Later

Sooner

The slow economy has forced us to do more electronically. When it comes to taxes, nothing beats electronic filing.

### E-file and you're done!

- ✔ Electronic returns hit our system and update your account without any handling at all.
- ✔ Electronic filing catches mistakes, ensuring your return is filed right the first time.
- ✔ If you owe taxes, you can wait to pay until April 15, no matter how early you file your return.
- ✔ If you're getting a refund, it will be on its way as soon as you or your tax preparer hits *Send*.

### Still want to file paper? Are you sure?

- ✔ Each paper return must be removed from the envelope, sorted, examined, and keyed in by hand.
- ✔ If you make even a simple mistake on a paper return, it will go into our "error file" and wait for a specialist to fix it. This happens to thousands of paper returns each year, adding several more weeks of processing time.
- ✔ If we can't figure out how to fix your return, one of our agents will have to contact you. If you have made a payment, we will deposit your check but it will not credit against your return until the issue is resolved.
- ✔ If you are waiting for a refund, we cannot issue it until your paper return has been manually processed and posted to your account.

To learn more, go to

**[taxexpress.utah.gov](http://taxexpress.utah.gov)**

*Your one-stop shop for everything you need to file electronically.*

Cover photo by Randy Farnsworth

## Manage your account online. *It's quick, easy & FREE!*

One of the ways you can e-file is through our new online application. E-filing is just one benefit of this service. After a one-time sign-up,\* you will be able to access your account and:

- File and amend tax returns.
- Make payments, or schedule future payments.
- Check the status of your refund.
- Check balances and view your account history.
- Update your account information, such as your address.
- Request payment plans and waivers of penalties & interest.
- Much more!

  
**TAX EXPRESS**  
[taxexpress.utah.gov](http://taxexpress.utah.gov)



To register,\* go to [taxexpress.utah.gov](http://taxexpress.utah.gov).

*\*You will need your Federal Adjusted Gross Income from your last Utah income tax return (line 4 of the 2008 return) to use as your PIN. You only need to register once.*

## Processing Your Utah Paper Return

Filing electronically is faster, with fewer errors and quicker refunds. Paper returns must be manually processed. If filing a paper return, please follow these guidelines.

- Use black or dark blue ink only. Do not use felt tip pen.
- Enter only whole dollar amounts - no cents.
- If a line or box does not apply to you, leave it blank.
- Do not use dollar signs, slashes or parenthesis in boxes.
- Sign and mail the original return - keep a copy for your records.
- If entering a loss, use a minus sign in front of the number.

## Utah Forms Availability

### Online at [tax.utah.gov/forms](http://tax.utah.gov/forms)

Fill-in forms are available.

Automated forms ordering:

801-297-6700, in the Salt Lake area

800-662-4335 ext. 6700, outside Salt Lake area

At participating libraries and post offices.

## Employee Verification for Employers

Employers can help prevent identity theft by verifying the social security numbers of job applicants. E-Verify is a free service of the U.S. Department of Homeland Security that verifies employment eligibility through the Internet. Employers can use E-Verify at [www.dhs.gov/E-Verify](http://www.dhs.gov/E-Verify).

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or Telecommunications Device for the Deaf 801-297-2020. Please allow three working days for a response.

## Customer Service

Hours: Monday - Thursday, 7:00 a.m. to 6:00 p.m.

[taxmaster@utah.gov](mailto:taxmaster@utah.gov)

801-297-2200, in the Salt Lake area

800-662-4335, outside the Salt Lake area

Ogden, 2540 Washington Blvd., 6th Floor

Provo, 150 E Center St. #1300

Salt Lake City, 210 N 1950 W

Hurricane, 100 S 5300 W

## Tax Commission Mailing Addresses

Use the following address for mailing your Utah tax return:

### REFUND RETURN

Utah State Tax Commission

210 North 1950 West

Salt Lake City, Utah 84134-0260

### ALL OTHER RETURNS (including PAYMENTS)

Utah State Tax Commission

210 North 1950 West

Salt Lake City, Utah 84134-0266

## Utah Taxpayer Advocate Service

The Taxpayer Advocate Service assists taxpayers who have made multiple unsuccessful attempts to resolve concerns with the Tax Commission. This service helps resolve problems when normal departmental processes break down, identifies why the problem occurred and suggests remedies to stop the problem from reoccurring. See specific details at [tax.utah.gov/contact.html](http://tax.utah.gov/contact.html) or contact us to find out if you qualify for this assistance at 801-297-7562, toll free at 800-662-4335, ext. 7562, or by email at [taxpayeradvocate@utah.gov](mailto:taxpayeradvocate@utah.gov).

The Taxpayer Advocate Service should not be used to bypass normal methods for resolving disputes or issues.

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# General Instructions

## What's New

See the back cover of this booklet for a summary of what's new for the 2009 Utah return.

## Volunteer Income Tax Assistance (VITA)

VITA volunteers provide free tax preparation service to low-income and elderly taxpayers. Some VITA sites can file electronically. Call 2-1-1 to find the closest VITA site.

## Federal Earned Income Tax Credit (EITC)

The federal earned income tax credit is a refundable federal (not Utah) tax credit for certain people who work and have earned income. The credit can mean a larger refund or a reduction in your federal tax.

Check the IRS website at [www.irs.gov/individuals/article/0,,id=130102,00.html](http://www.irs.gov/individuals/article/0,,id=130102,00.html), or call the IRS at 1-800-829-1040 to see if you qualify.

## Who Must File

1. Every Utah resident who must file a federal income tax return;
2. Every non or part-year resident with income from Utah sources who must file a federal return; and
3. Taxpayers wanting a refund of any income tax overpaid regardless of the income amount.

If you must file a Utah return, complete your federal return first, even if you don't have to file with the IRS. You will need the information from the federal return to complete your Utah return.

**Income Tax Exemption:** You may be exempt from Utah individual income tax if your federal adjusted gross income is less than the sum of your federal standard deduction and federal personal exemptions amount for the taxable year. See instructions for line 20 on page 8.

## When to File and Pay

You must file your return and pay any income tax due:

1. By April 15, 2010, if you file on a 2009 calendar year basis (tax year ends December 31, 2009); or
2. By the 15th day of the fourth month after the fiscal year ends, if you file on a fiscal year basis. If the due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

All Utah income taxes for the tax year must be paid by the due date. If your return is not filed on time or all income tax due is not paid by the due date, you may be subject to penalties and interest. (See Penalties and Interest instructions on page 2.)

Utah does not require quarterly estimated tax payments. You can prepay at any time by sending your payment with form TC-546, *Individual Income Tax Prepayment Coupon*, or by going to [taxexpress.utah.gov](http://taxexpress.utah.gov). See additional instructions below.

## Extension of Time to File

**TIP** There is NO extension to pay your taxes – only to file your tax return.

You automatically get an extension of up to six months to file your return without filing a form. *However, penalties will be assessed if you have not met the prepayment requirements by the original due date (April 15th) (see next paragraph).* See Penalties and Interest instructions on page 2. All extension returns must be filed by October 15, 2010.

## Prepayment Requirements for Filing Extension

You must prepay by April 15, 2010:

- 90% of your 2009 tax due (TC-40 line 26 plus line 29);
- 100% of your 2008 Utah tax liability (line 26 plus line 29 of your 2008 Utah return); or
- 90% of your 2009 tax due if you did not have a tax liability in 2008 or if this is your first year filing.

You may prepay through withholding (W-2, TC-675R, 1099-R, etc.), payments applied from previous year refunds, tax credits and credit carryovers, or payment made by the tax due date using form TC-546, *Individual Income Tax Prepayment Coupon*, or online at [taxexpress.utah.gov](http://taxexpress.utah.gov). Interest is assessed on unpaid tax from the original filing due date until the tax is paid in full.

Penalties may also apply.

## Where to File

Mail your return and payment (with the TC-547 coupon) to the correct mailing address shown on page 1.

## What to Attach and What to Keep

Include the following with your TC-40 and also keep a copy with your tax records.

- **Withholding Forms:** Enter withholding tax information on TC-40W and submit with your return. **Do not attach** forms W-2, 1099-R, 1099-MISC, etc., or TC-675R (showing mineral withholding tax). Keep all withholding forms with your tax records for future reference. If you do not complete the TC-40W with all required information, processing of your return may be delayed and your withholding credit may be disallowed.
- **Utah Schedules:** Attach all applicable schedules (TC-40A, TC-40B, TC-40C, TC-40S, and TC-40W).
- **Other Adjustments:** Attach an explanation for any equitable adjustment entered on TC-40A, Part 1, code 69 or Part 2 code 79.
- **Other Forms:** Attach a copy of federal form 8379 to the front of your Utah return if claiming injured spouse provisions. Also, include a Utah TC-40LIS if you are a building project owner of a low-income housing unit.
- **Tax Due:** If you have an amount due on the return, submit form TC-547 and your check or money order along with the return.

**Do not send** a copy of your federal return, credit schedules (other than TC-40C, TC-40S and TC-40W), worksheets, or other documentation with your Utah return. Keep these, along with any receipts, to support entries reported on your return. **You may have to give this information later to verify entries on your Utah return.**

## Rounding Off to Whole Dollars

Round off cents to the nearest whole dollar. Round down if under 50 cents; round up if 50 cents and above. **Do not enter cents anywhere on the return.**

## Penalties and Interest

### PENALTIES

Utah law (UC §59-1-401) provides penalties for not filing tax returns by the due date, paying tax due on time, making sufficient prepayment on extension returns, and filing information returns or supporting schedules. Details of these penalties, along with a list of additional penalties are

at [tax.utah.gov/billing/penaltyinterest.html](http://tax.utah.gov/billing/penaltyinterest.html) and in Pub 58, *Utah Interest and Penalties* (available at [tax.utah.gov/forms](http://tax.utah.gov/forms)). You may calculate penalties by using the online Penalty and Interest Calculator at [tax.utah.gov/picalc](http://tax.utah.gov/picalc).

### INTEREST (In addition to penalties due)

Interest is assessed on underpayments from the due date until the liability is paid in full. The interest rate for 2010 is **3 percent**. Use the online Penalty and Interest Calculator at [tax.utah.gov/picalc](http://tax.utah.gov/picalc) or follow the instructions in Pub 58, *Utah Interest and Penalties*, available at [tax.utah.gov/forms](http://tax.utah.gov/forms) to help you.

### Domicile Defined

Domicile is the place where an individual has a permanent home and where he or she intends to return after being absent. It is the place where an individual has voluntarily fixed his habitation, not for a special or temporary purpose, but with the intent of making a permanent home. A domicile, once established, is not lost until all of the following three conditions are met: 1) a specific intent to abandon the former domicile; 2) the actual physical presence in a new domicile; and 3) the intent to remain in the new domicile permanently.

See Tax Commission rules R865-91-2 and R884-24P-52 at [tax.utah.gov/research/search.html](http://tax.utah.gov/research/search.html) for more information.

### Resident Defined

A Utah resident is an individual who:

1. Is domiciled in Utah for the entire year, even if temporarily outside of Utah for an extended period of time (even years in certain situations);
2. Is domiciled in Utah for any period of time during the taxable year, but only for the duration of that period;
3. Even though domiciled outside Utah, maintains a permanent place of abode in Utah and spends 183 or more days of the taxable year in Utah. This does not apply to military personnel or their spouses who are in Utah on military assignment, unless they are Utah residents.

All income received during the period of Utah residency is taxable in Utah, regardless of where that income is earned.

### Part-Year Resident Defined

A part-year resident is an individual who is a Utah resident for part of the year and a nonresident for part of the year. All income received during the period of Utah residency is taxable in Utah, regardless of where that income is earned. Income from Utah sources is taxable in Utah during the period of nonresidency.

### Nonresident Defined

A nonresident individual is one who was not domiciled in Utah or was in Utah for temporary purposes for less than 183 days during the taxable year or does not maintain a permanent place of abode in Utah. Income received by a nonresident from Utah sources is taxable in Utah.

### Deceased Taxpayer Return

A return must be filed for a deceased individual who would have been required to file an income tax return. The personal representative, executor, administrator, legal representative, or survivor must sign and file the final return and any other returns still due. Persons

claiming a refund on behalf of the deceased, other than a surviving spouse, must attach form TC-131, *Statement of Person Claiming Refund Due a Deceased Taxpayer*, to the front of the return. See pages 5 and 18 for additional instructions for deceased taxpayers.

### Military Personnel

1. **Residents:** Utah residents in the military do not lose their Utah residency or domicile solely by being absent due to military orders. They must file a Utah income tax return on all income, regardless of the source. If tax must be paid to another state on nonmilitary income, a credit may be allowed for the tax paid to the other state. If claiming this credit, complete and attach form TC-40S, *Credit for Income Tax Paid to Another State*.
2. **Nonresidents:** Nonresidents stationed in Utah solely due to military orders are not subject to Utah tax on their military pay. However, nonresident personnel or their family members residing in Utah and receiving income from Utah sources (other than active duty military pay), must file a Utah income tax return and pay any tax due on that other income. See instructions on page 7 and Pub 57, *Military Personnel Instructions*.
3. **Married couples:** The spouse of an active military service person is considered to have the military person's domicile. If one spouse is a full-year Utah resident and the other spouse is a full-year nonresident, the couple may file separate Utah tax returns, even though they filed a joint federal tax return. See Special Instructions below and Pub 49, *Special Instructions for Married Couples*.

### Special Instructions for Married Couples



**Pub 49** - Special instructions could apply when one spouse is a full-year resident and the other is a full-year nonresident - [tax.utah.gov/forms](http://tax.utah.gov/forms)

To file using Special Instructions, one spouse must be a full-year Utah resident and the other spouse must be a full-year nonresident. If either spouse is a part-year resident, they cannot file using Special Instructions.

Couples who qualify to use the Special Instructions in Pub 49 may file a federal return as married filing joint and their Utah returns as married filing separate. Couples who do not qualify to use the Special Instructions must file the Utah return using the same filing status as on their federal return.

### Native Americans

Native Americans who earn income in Utah must file a Utah tax return.

- Enrolled members of a Native American tribe or nation in Utah, who live and work on the reservation where they are enrolled, are exempt from Utah income tax on income earned on the reservation. See instructions on page 6.
- Enrolled members of the Ute Tribe who work on the Uintah and Ouray Reservation and live on land removed from that reservation under Hagen vs. Utah (510 U.S. 399 (1994)) are exempt from Utah income tax on income earned on the reservation. See instructions on page 6.

See details at [incometax.utah.gov/deductions\\_native.php](http://incometax.utah.gov/deductions_native.php).

## Students

1. **Residents:** A Utah resident who is a student at a non-Utah school (full-time or part-time) must file a Utah return and pay tax on all income, regardless of the source. If income tax must be paid to another state on income also taxed by Utah, a credit may be allowed for tax paid to the other state. To claim the credit, complete and attach form TC-40S, *Credit for Income Tax Paid to Another State*. Do not send a copy of the other state's return with your Utah return. Keep the other state's return and all related documents with your records.
2. **Nonresidents:** A nonresident student attending a Utah school must file a Utah income tax return and pay Utah tax on wages, rental income, business income, etc., earned or received from Utah sources.

## Injured Spouse

If your spouse had outstanding Utah tax liabilities with the Tax Commission before your marriage, any refund on a joint return may be used to pay that liability. You may be able to claim part or all of a refund under the injured spouse provisions.

If another state or federal agency or other entity claimed your refund to pay debt owed them, you must contact that agency or entity directly.

Go to [tax.utah.gov/billing/innocent.html](http://tax.utah.gov/billing/innocent.html) for more information.

## Innocent Spouse

If your spouse did not report income or claimed false deductions or credits and you did not receive any benefit, you may be entitled to relief from the tax liability. See details at [tax.utah.gov/billing/innocent.html](http://tax.utah.gov/billing/innocent.html).

## Amended Return

To amend a previously filed return, use the tax forms and instructions for the year you are amending. You can get prior year forms and instructions at [tax.utah.gov/forms](http://tax.utah.gov/forms).

Amend your return if:

- You discover an error on your Utah or federal return after it is filed; or
- Your federal return is audited or adjusted by the IRS and the audit or adjustment affects your Utah return. You must amend your Utah return within 90 days of the IRS's final determination. Contact the Tax Commission if you are unsure whether or not your Utah taxes are affected by an audit or adjustment.

To qualify for a refund or credit, you must file an amended return within three years after the original return was due. (A return filed before the due date is considered filed on the due date.) If an amended return must be filed based on changes made by the IRS, you must file your claim for refund or credit within two years after a Utah amended return had to be filed.

### How to Amend a 2009 Utah Income Tax Return

- A. On page 1 of the TC-40, in the "For Amended Return - Enter Code" box, enter the code number that best corresponds to your **Reason For Amending**. See codes below.

#### Reason-for-Amending Codes (enter on return)

- 1 You filed an amended return with the IRS (attach a copy of your amended federal return).
  - 2 You made an error on your Utah return (attach an explanation of the error).
  - 3 Your tax calculation was changed by an IRS audit or adjustment (attach a copy of the IRS adjustment).
  - 4 You had a net operating loss. Utah treats net operating losses the same as the federal return. If your amended return is from a carryback net operating loss, complete an income tax return for each year you are amending (attach a copy of your amended federal return).
  - 5 Other (attach explanation to return).
- B. Enter the corrected figures on the return and/or schedules.  
 C. Enter all other amounts as shown on your original return. If you received a refund on your original return, enter the amount of the previous refund on line 28 of the 2009 amended return. If you paid with the original return or made subsequent tax payments before the amended return, enter the total previous payments on line 36 of the 2009 amended return. Contributions on line 27 cannot be changed after the original return is filed.  
 D. Submit the amended return with all schedules, including copies of those schedules that did not change from the original filing.  
 E. Do not submit a copy of your original return with your amended return.

### Federal Form 8886

If you filed federal form 8886, *Reportable Transaction Disclosure Statement*, with the IRS, enter an "X" in the box at the top of your TC-40 where indicated.

## WEB INDEX

### If you need ...

Utah income tax forms, instructions and publications  
 Taxpayer Access Point (TAP) for online filing and payments  
 Tax Commission online services  
 Utah Taxpayer Advocate Service  
 Tax Commission research library

### Go to this website

[tax.utah.gov/forms](http://tax.utah.gov/forms)  
[tap.tax.utah.gov](http://tap.tax.utah.gov)  
[taxexpress.utah.gov](http://taxexpress.utah.gov)  
[tax.utah.gov/contact.html](http://tax.utah.gov/contact.html)  
[tax.utah.gov/research](http://tax.utah.gov/research)



# Line-by-Line Instructions

## Name, Address, Social Security Number

Your social security number(s) and name(s) must match your social security card(s). Print your social security number(s), name(s), mailing address, and 10-digit telephone number, in the spaces provided. If filing married jointly or separately, enter the spouse's name and social security number. Enter social security numbers in the same order your names appear on the form.

### SOCIAL SECURITY NUMBER DISCLOSURE

Everyone filing a Utah individual income tax return must provide his or her social security number according to Utah law. The social security number is used as the account number on the State's system. All information on the income tax return is confidential and protected from unauthorized disclosure by federal and state laws.

### ZIP CODE

Enter your zip code with the "plus four" at the end. This will assure accurate delivery of any refund or other correspondence the Tax Commission sends you.

### FOREIGN ADDRESS

If your address is in a foreign country, enter the mailing address where indicated. Enter the foreign city, state/province and postal code in the city field. Enter only the foreign country name in the "Foreign country" field.

### DECEASED TAXPAYER

If you are filing for a taxpayer who died, enter the deceased individual's name and social security number and your mailing address and telephone number. Enter an "X" in the appropriate box if the taxpayer or spouse died in 2009 or 2010. See additional instructions pages 3 and 18.

## 1. Filing Status

If you filed a joint federal return, you must file a joint Utah return. (If one spouse is a full-year Utah resident and the other spouse is a full-year nonresident, see instructions on page 3 or Pub 49, *Special Instructions for Married Couples Where One Spouse is a Utah Nonresident* at [tax.utah.gov/forms](http://tax.utah.gov/forms) for the code to enter on line 1.)

Enter the code that matches the filing status on your federal return:

**1040 and 1040A**, lines 1 through 5

**1040EZ**, no federal filing status listed. Select filing status code 1 or 2, whichever applies.

## 2. Exemptions

**TIP** For lines 2a through 2c, enter the same number of exemptions claimed on your federal return.

- 2a. Enter "1" if you claim yourself. Enter "0" if someone else, such as a parent, is claiming you as their dependent on their federal return. Enter "0" if you checked "You" on line 5 of your 1040EZ.
- 2b. Enter "1" if you claim your spouse as an exemption on your federal return. Enter "0" if someone else, such as a parent, is claiming your spouse as their dependent on their federal return. Enter "0" if you checked "Spouse" on line 5 of your 1040EZ.
- 2c. Enter the number of dependents you are claiming on line 6c of the federal return 1040 or 1040A.
- 2d. Add all exemptions and enter the total.

## 3. Election Campaign Fund

(UC §59-10-1311)

If your Utah income tax liability on line 26 plus line 29 is \$2 or more (\$4 if married filing jointly), you may contribute \$2 to the campaign fund for any of the qualified parties listed on the return. If this is a joint return, your spouse may also contribute \$2 to the party of his or her choice. This will not reduce your refund or increase the tax amount you owe.

## 4. Federal Adjusted Gross Income

Enter your federal adjusted gross income (FAGI) from your federal return:

**1040**, line 37

**1040NR**, line 35

**1040A**, line 21

**1040NR-EZ**, line 10

**1040EZ**, line 4

**Nonresidents and part-year residents:** Enter the full amount of your federal adjusted gross income from your federal return (as noted above), not just your Utah income.

## 5. Additions to Income

Enter the following additions to income on TC-40A, Part 1 and attach it to your Utah return. On TC-40A, write the **code and amount** of each addition to income. Enter the sum of all additions to income on line 5 of your Utah TC-40. Each addition to income is explained below.

### Codes for Additions to Income, TC-40A, Part 1

- |           |                                                       |
|-----------|-------------------------------------------------------|
| <b>51</b> | Lump Sum Distribution                                 |
| <b>53</b> | Medical Care Savings Account (MSA) Addback            |
| <b>54</b> | Utah Educational Savings Plan (UESP) 529 Plan Addback |
| <b>55</b> | Reimbursed Adoption Expenses                          |
| <b>56</b> | Child's Income Excluded from Parent's Return          |
| <b>57</b> | Municipal Bond Interest                               |
| <b>60</b> | Untaxed Income of a Resident Trust                    |
| <b>61</b> | Untaxed Income of a Nonresident Trust                 |
| <b>69</b> | Equitable Adjustments                                 |

### (51) Lump Sum Distribution (UC §59-10-114(1)(a))

**TIP** This addition to income only applies if you filed form 4972 with your federal return.

If you received a lump sum distribution and filed federal form 4972, enter the total of the amounts shown on Part II, line 6 and on Part III, line 10. Keep a copy of form 4972 and any 1099-R forms showing the distribution with your records.

**Shared Distributions:** If you shared a lump sum distribution, multiply the amount on line 10 of form 4972 by the distribution percentage shown in box 9a on your form 1099-R, then add the amount shown on form 4972, Part II, line 6.

### (53) Medical Care Savings Account (MSA) Addback (UC §59-10-114(1)(c))

A MSA account holder receives a form TC-675M, *Statement of Withholding for Utah Medical Savings Account*, from the account administrator each year they contribute. Include the sum from TC-675M, lines 8 and 9 only up to the amount deducted on your Utah return for a tax year before 2008, or used to calculate the MSA credit on your Utah return after 2007. Keep form TC-675M with your records.

### (54) Utah Educational Savings Plan (UESP) 529 Plan Addback (UC §59-10-114(1)(d))

If you withdrew an amount from a Utah Educational Savings Plan (UESP) 529 account but did not spend it for qualified higher education costs, that amount must be added back to income to the extent the amount was

deducted or used in calculating the UESP credit on the current or a previously filed Utah tax return. A UESP account owner will receive form TC-675H, *Utah Educational Savings Plan Tax Statement of Contributions, Withdrawals, and Transfers*, from UESP. Keep this form with your records. If you have any questions about UESP, call 801-321-7188 or 1-800-418-2551, or visit [www.uesp.org](http://www.uesp.org).

### (55) Reimbursed Adoption Expenses

(UC §59-10-114(1)(h))

Include any adoption expense deducted on your Utah return for a tax year before 2008, for which you received a reimbursement from your insurance company, a public welfare agency, a private charitable organization, or any other source in the current year.

### (56) Child's Income Excluded from Parent's Return

(UC §59-10-114(1)(b))

A parent who reports a child's interest and dividends on their federal return must add any child's income excluded from the parent's income to their Utah return. Use the following worksheet to calculate the add back.

1. Enter the lesser of federal form 8814, line 4 OR line 5	\$ _____
2. Federal amount not taxed	\$ <b>950</b>
3. Subtract line 2 from line 1. If less than zero, enter "0." Add this amount to Utah income	\$ _____

If you add back income for more than one child, complete the calculation above separately for each child using their respective federal form 8814. Total the amounts from line 3 above for each child and enter the amount on TC-40A, Part 1, using code 56.

### (57) Municipal Bond Interest

(UC §59-10-114(1)(e))

Interest from certain bonds, notes and other evidences of indebtedness (commonly known as municipal bonds) issued by non-federal government entities outside Utah are subject to Utah income tax if acquired on or after January 1, 2003. However, interest earned on non-Utah municipal bonds is not subject to Utah tax if the issuing state (or political subdivision) does not impose an income tax on bonds issued by Utah, or the issuing state does not impose an income tax. See details at [incometax.utah.gov/topics\\_municipalbonds.php](http://incometax.utah.gov/topics_municipalbonds.php).

### (60) Untaxed Income of a Resident Trust

(UC §59-10-114(1)(f))

Include any distribution received by a Utah resident beneficiary of a resident trust if the income was taxed at the trust level for federal tax purposes, but was subtracted from state taxable income.

### (61) Untaxed Income of a Nonresident Trust

(UC §59-10-114(1)(g))

Include any distribution received by a Utah resident beneficiary of a nonresident trust of undistributed distributable net income realized by the trust on or after January 1, 2004, if the income was taxed at the trust level for federal tax purposes, but not taxed at the trust level by any state. Undistributed distributable net income is considered to be distributed from the most recently accumulated undistributed distributable net income.

### (69) Equitable Adjustments

(UC §59-10-115(1))

Enter any qualified equitable adjustment needed to prevent receiving a double tax benefit. Attach an explanation of any equitable adjustment reported.

## 6. Total Income

Add line 4 and line 5.

## 7. Deductions from Income

Enter the following deductions from income on TC-40A, Part 2 and attach it to your Utah return. On TC-40A, write the **code and amount** of each deduction from income. Enter the sum of all deductions from income on line 7 of your Utah TC-40. Each deduction from income is explained below.

### Codes for Deductions from Income, TC-40A, Part 2

- 71** Interest from U. S. Government Obligations
- 77** Native American Income
- 78** Railroad Retirement Income
- 79** Equitable Adjustments
- 80** State Tax Refund Included in Federal Income
- 82** Nonresident Active Duty Military Pay
- 85** State Tax Refund Distributed to Beneficiary of Trust
- 88** Nonresident Military Spouse Earned Income

### (71) Interest from U. S. Government Obligations

(UC §59-10-114(2)(a))



**Pub 33** - Detailed instructions of Interest from U. S. Government Obligations

Interest earned on U. S. Government obligations issued by an agency or instrumentality of the United States is **exempt** from state income tax. These obligations include:

- Treasury bills,
- Treasury notes, and
- E, EE, H, HH, and I bonds.

The following income is **NOT** exempt from Utah income tax:

- Interest or dividends from Federal National Mortgage Association (FNMA) and Government National Mortgage Association (GNMA); and
- Interest on IRS or other federal agency refunds.

The following conditions determine if the instrument qualifies as a U. S. Government obligation (see U.S. Supreme Court decision, *Smith vs. Davis*, 323 U.S. 111 (1944)). The instrument must: 1) Be a written document, 2) Bear interest, 3) Contain a binding promise by the U. S. Government to pay a specific sum on a specific date, and 4) Have congressional authorization to pledge the full faith and credit of the United States in support of the promise to pay.

Only interest or dividend income from U. S. Government obligations included in your federal adjusted gross income should be deducted from Utah income. Before entering an amount, subtract any related interest expense on money borrowed to purchase the obligation or security.

Keep all records, forms and worksheets to support this deduction.

### (77) Native American Income

(UC §59-10-114(2)(b) and (e))

An enrolled member of a Native American tribe in Utah who lives and works on the reservation where he/she is an enrolled member is exempt from Utah income tax on the



reservation income. An enrolled member of the Ute tribe who works on the Uintah and Ouray Reservation and lives on land removed from that reservation under Hagen vs. Utah (510 U.S. 399 (1994)) is exempt from Utah income tax on income earned on the reservation.

Enter the exempt income included in your federal adjusted gross income on TC-40A, Part 2, using code 77. Enter your enrollment/census number and your Native/Tribe Code from the list below.

**Nation/Tribe Code**

- 1 Confederated Tribes of the Goshute Reservation
- 2 Navajo Nation Reservation
- 3 Paiute Indian Tribe of Utah Reservation
- 4 Skull Valley Band of Goshute Indians
- 5 Ute Indian Tribe
- 6 Other tribe

**(78) Railroad Retirement Income**

(UC §59-10-114(2)(d))

Federal law does not permit states to tax railroad retirement or disability income received from the Railroad Retirement Board and reported on form RRB-1099. States also cannot tax unemployment and sickness benefits from this source.

If you use a railroad retirement pension from form RRB-1099 to calculate the retirement credit on form TC-40C for a taxpayer under age 65, do not deduct the amount again on TC-40A, Part 2.

Railroad retirement pensions are deductible only for the amount taxed on the federal return. If you received pension payments, disability income or unemployment payments under the Railroad Retirement Act and must report all or part of the amount received as income on federal form 1040, lines 16b and/or 20b, or on federal form 1040A, lines 12b and/or 14b, you may deduct that amount from Utah income. If amounts from sources other than railroad retirement are included on these lines on your federal return, only deduct the amount of railroad retirement reported on these lines.

**(79) Equitable Adjustments**

(UC §59-10-115(1))

Enter any qualified equitable adjustment needed to prevent paying double tax. Attach an explanation of any equitable adjustment claimed.

**(80) State Tax Refund Included in Federal Income**

(UC §59-10-114(2)(c))

If you itemized your deductions on your 2008 federal form 1040, enter the amount reported on your 2009 federal form 1040, line 10. Otherwise leave this line blank.

**(82) Nonresident Active Duty Military Pay**

(UC §59-10-103(1)(l))

Active duty military service pay received by a nonresident is not taxable on the Utah return. The amount of active duty military pay included in federal adjusted gross income should be deducted on TC-40A, Part 2, using code 82. Also, see instructions for TC-40B, line 30 and Pub 57, *Military Personnel Instructions*.

**(85) State Tax Refund Distributed to Beneficiary of Trust**

(UC §59-10-114(2)(c))

Enter any state tax refund distributed to a beneficiary of a resident trust if the tax was used to compute federal income of the resident trust for the year.

**(88) Nonresident Military Spouse Earned Income**

All Utah income of a nonresident spouse of a nonresident active duty military servicemember may be exempt from Utah tax if the following conditions are met: (1 the nonresident spouse had the same domicile as the nonresident servicemember prior to moving to Utah, (2 the nonresident active duty servicemember is in Utah under military orders, and (3 the nonresident spouse is in Utah to be with their military spouse.

Deduct all Utah income of the nonresident spouse on TC-40A, Part 2, using code 88.

**8. Utah Taxable Income**

Subtract line 7 from line 6. If the result is zero or less, enter "0." This amount is used to calculate the tax on line 9.

**9. Tax Calculation**

Multiply the Utah taxable income on line 8 by 5% (.05) and enter the result on line 9.

**Taxpayer Tax Credit (lines 10 - 19)**

(UC §59-10-1018)

You may be allowed a credit against your Utah tax based on the total of your Utah exemptions and adjusted federal itemized deductions or standard deduction. The credit phases out for incomes over a specific amount, based on filing status.

**10. Exemption Calculation**

The Utah personal exemption is \$2,738 per person (75% of the federal exemption amount). If your federal adjusted gross income on TC-40, line 4 is less than or equal to \$125,100, multiply \$2,738 by the number of exemptions claimed in box 2d and enter the result.

If your federal adjusted gross income on line 4 exceeds the amount in the AGI TABLE below for your filing status, you get a reduced exemption amount. Multiply your federal amount from form 1040 line 42, 1040A line 26, or 1040NR line 39 by 0.75 and enter the result.

AGI Table	Filing Status
\$166,800	Single
\$250,200	Married-joint or Qualifying widow(er)
\$125,100	Married-separate
\$208,500	Head of household

**11. Federal Standard or Itemized Deductions**

Enter the amount of your federal standard or itemized deductions, whichever you claimed on your federal return.

**Itemized Deductions:** If you itemized your deductions on your federal return, enter that same amount on line 11. This amount is found on federal form:

**1040**, line 40    **1040NR**, line 37    **1040NR-EZ**, line 11

**Standard Deduction:** If you used the standard deduction on your federal return, enter that same amount on line 11. This amount is found on federal form:

**1040**, line 40    **1040A**, line 24a

**1040EZ**, if you checked either box on line 5 of federal form 1040EZ, enter the amount from line E of the worksheet on the back of form 1040EZ. If you are single and did not check a box on line 5, enter \$5,700. If you are married filing joint and did not check a box on line 5, enter \$11,400.

**12. Total Exemptions and Standard/Itemized Deductions**

Add line 10 and line 11.

### 13. Income Tax Itemized on 2009 Federal Schedule A

**TIP** If you did not itemize your deductions on federal form 1040 Schedule A, leave this line blank. If you itemized on federal form 1040 Schedule A and claimed the general sales tax on line 5 (instead of income tax), leave this line blank.

If you claimed any income tax paid as an itemized deduction on federal form 1040, Schedule A, line 5, enter an amount as follows:

- For federal adjusted gross income LESS than or equal to \$166,800 (or \$83,400 for married filing separate) on your TC-40, line 4, enter the income tax (not sales tax) itemized on your federal Schedule A, line 5.
- For federal adjusted gross income MORE than \$166,800 (or \$83,400 for married filing separate) on your TC-40, line 4, complete the following worksheet.

#### Line 13 Worksheet

- Add lines 4, 9, 15, 19, 20, 27, and 28 on federal Schedule A \$ \_\_\_\_\_
- Add lines 4, 14 and 20, plus any gambling and casualty or theft losses included on line 28 of federal Schedule A \$ \_\_\_\_\_
- Subtract worksheet line 2 from line 1. If your answer is zero or less, stop here. Enter the state income tax from federal Schedule A, line 5 on your TC-40, line 13. \$ \_\_\_\_\_
- Enter the amount from line 29 on Schedule A \$ \_\_\_\_\_
- Subtract line 4 from line 1 \$ \_\_\_\_\_
- Subtract line 5 from line 3 \$ \_\_\_\_\_
- Divide line 6 by line 3 (decimal) \_\_\_\_\_
- Multiply the amount on federal form 1040 Schedule A, line 5 by the decimal on line 7. Enter the amount here and on your TC-40, line 13. \$ \_\_\_\_\_

**Note: Only income tax deducted on federal Schedule A is to be entered here. If you claimed general sales tax instead of income tax on Schedule A, check the box and enter "0" on line 13.**

### 14. Total Exemptions and Federal Deductions

Subtract line 13 from line 12.

### 15. Initial Credit Before Phase-out

Multiply line 14 by 6% (.06).

### 16. Base Phase-out Amount

Enter the following base phase-out amount determined by your filing status shown on line 1.

Filing Status	Base Amount
Single	\$12,511
Married filing jointly	\$25,022
Married filing separately	\$12,511
Head of household	\$18,767
Qualifying widow(er)	\$25,022

### 17. Income Subject to Phase-out

Subtract line 16 (the base phase-out) from line 8 (Utah taxable income). If the result is zero or less, enter "0."

### 18. Phase-out Amount

Multiply line 17 by 1.3% (.013). This is the credit phase-out amount.

### 19. Taxpayer Tax Credit

Subtract the phase-out amount on line 18 from the initial credit on line 15. If the result is zero or less, enter "0."

### 20. Qualified Exempt Taxpayers

If your federal adjusted gross income is less than or equal to the sum of your federal exemption amount and your federal standard deduction you are exempt from Utah income tax. For this purpose, the federal standard deduction **does not** include the extra deduction for age, blindness, real estate tax, sales tax on new vehicle purchase, or disaster loss.

Complete the worksheet to see if you qualify.

#### Qualified Exempt Taxpayer Worksheet

- Enter the federal adjusted gross income from: 1) \_\_\_\_\_  
**1040**, line 37      **1040NR**, line 35  
**1040A**, line 21      **1040NR-EZ**, line 10  
**1040EZ**, line 4
- Enter your standard deduction. If your standard deduction was limited on your federal return, enter the amount allowed. Federal 1040NR and 1040NR-EZ filers, enter "0." 2) \_\_\_\_\_  
  - Single:** Enter \$5,700 (if you filed federal form 1040-EZ and checked the box on line 5, enter the amount from line E on back of your 1040EZ form)
  - Head of Household:** Enter \$8,350
  - Married filing joint:** Enter \$11,400 (if you filed federal form 1040-EZ and checked either box on line 5, enter the amount from line E on back of your 1040EZ form)
  - Married filing separate:** If your spouse did not itemize, enter \$5,700. If your spouse itemized, enter "0."
  - Qualifying widow(er):** Enter \$11,400
- Enter your exemption amount from: 3) \_\_\_\_\_  
**1040**, line 42      **1040NR**, line 39  
**1040A**, line 26      **1040NR-EZ**, line 13  
**1040EZ**, if you checked either box on line 5, enter the amount from line F on back of your 1040EZ form. If you are single and did not check a box on line 5, enter \$3,650. If you are married filing jointly and did not check a box on line 5, enter \$7,300.
- Add lines 2 and 3 4) \_\_\_\_\_
- Subtract line 4 from line 1. If the amount is less than zero, enter "0." 5) \_\_\_\_\_

If the **amount on line 5 of this worksheet is more than zero**, leave box on TC-40, line 20 blank and go to line 21.

If the **amount on line 5 of this worksheet is zero**, you are exempt from Utah income tax. Enter "X" in the box on TC-40, line 20 and enter "0" on line 21. Then complete the balance of the return.

### 21. Utah Income Tax

Subtract the taxpayer tax credit on line 19 from the tax calculated on line 9. If the result is zero or less, enter "0."

If you qualified as exempt from Utah tax (see worksheet for line 20) and checked the box on line 20, enter "0."

### 22. Apportionable Nonrefundable Credits

**TIP** Apportionable nonrefundable credits can reduce your income tax to zero, but cannot result in a refund.

Claim the following apportionable nonrefundable credits (credits that must be apportioned for non and part-year residents) on TC-40A, Part 3 and attach it to your Utah

return. On TC-40A, write the **code and amount** of each apportionable nonrefundable credit you are claiming. Enter the sum of these credits on line 22 of your TC-40. Each apportionable nonrefundable credit is explained below.

Keep all related documents with your records. You may have to give this information later to verify a credit claimed on your return.

**Codes for Apportionable Nonrefundable Credits, TC-40A Part 3**

- 04 Capital Gain Transactions Credit
- 18 Retirement Tax Credit
- 20 Utah Educational Savings Plan (UESP) 529 Plan Credit
- 22 Medical Care Savings Account (MSA) Credit
- 23 Health Benefit Plan Credit
- 24 Qualifying Solar Project Credit

**(04) Capital Gain Transactions Credit**

(UC §59-10-1022)

You may claim a credit for the short-term and long-term capital gain on a transaction if:

- a. The gain occurs on or after January 1, 2008;
- b. At least 70% of the gross proceeds of the transaction are used to buy stock in a qualified Utah small business corporation within 12 months from when the capital gain occurred; and
- c. You did not have an ownership interest in the qualified Utah small business corporation at the time of investment.

See [incometax.utah.gov/credits\\_capitalgains.php](http://incometax.utah.gov/credits_capitalgains.php) or refer to UC §59-10-1022 for more information.

There is no form for this credit. Keep all related documents with your records.

Use the following calculation to determine your credit.

**Calculation of Capital Gain Transactions Tax Credit**

- |                                                      |          |
|------------------------------------------------------|----------|
| 1. Eligible short-term or long-term capital gain     | \$ _____ |
| 2. Multiply line 1 by 5% (.05). This is your credit. | \$ _____ |
- Enter this amount on TC-40A, Part 3, using code 04.

**Note:** Any credit that is more than the tax liability may not be carried back or forward.

**(18) Retirement Tax Credit**

(UC §59-10-1019)

Complete form TC-40C to calculate your allowable retirement credit. Enter the amount from line 18 of TC-40C on TC-40A, Part 3, using code 18. Attach the TC-40C to your Utah return.

**Note:** Any retirement credit that is more than the tax liability may not be carried back or forward.

**A. Taxpayers age 65 or older as of December 31, 2009**

Each taxpayer (you, and/or your spouse if filing jointly) age 65 or older at the end of 2009, may be allowed a retirement credit of up to \$450. This credit is limited by the total of your modified adjusted gross income, nontaxable interest income, and any additions to income reported on TC-40A, Part 1.

**B. Taxpayers under age 65 who were born before January 1, 1953**

Each taxpayer (you, and/or your spouse if filing jointly) under age 65 at the end of 2009 **and** born before January 1, 1953, who received eligible retirement

income, may qualify for a credit up to \$288, but not more than 6% of the qualifying income. The credit is limited by the total of your modified adjusted gross income, nontaxable interest income, and any additions to income reported on TC-40A, Part 1.

**NOTE:** The retirement credit is phased-out when modified adjusted gross income exceeds certain amounts based on filing status (shown on line 15 of TC-40C). When calculating modified adjusted gross income on line 14, do not include any municipal bond interest on line 13 reported on TC-40A, Part 1, code 57.

**Qualifying Income**

Qualifying income is pensions, annuities or taxable retirement social security benefits. To claim the credit you must have earned the qualifying income. You cannot use pension, annuity or social security income of your spouse as your qualified income.

The following are retirement income:

- Amounts paid from an annuity contract bought under a plan your employer contributed to and you cannot revoke under IRC Section 404(a)(2);
- Amounts purchased by an employee under a plan that meets the requirements of IRC Section 408 (IRA plans);
- Amounts paid by the United States, a state thereof, or the District of Columbia; and
- Taxable retirement social security benefits (excluding survivor benefits), only if included in your federal adjusted gross income.

**Income That Does NOT Qualify**

- Disbursements from deferred compensation plans, such as 401(k) and 457 plans; and
- Social security survivor benefits a child receives on behalf of a deceased employee.

**(20) Utah Educational Savings Plan (UESP) 529 Plan Credit (UC §59-10-1017)**

If a qualified contribution was made to your Utah Educational Savings Plan (UESP) 529 account, you may claim a nonrefundable credit. To qualify, the contribution must be made during the taxable year and not deducted on your federal return.

If filing as an individual, the credit is 5% of contributions made (up to \$1,740) per beneficiary during the tax year, with a maximum credit of \$87 per beneficiary.

If married filing jointly, the credit is 5% of contributions made (up to \$3,480) per beneficiary during the tax year, with a maximum credit of \$174 per beneficiary. If both you and your spouse receive a TC-675H form for contributions for the same beneficiary, you must limit your total tax credit to \$174 for that beneficiary.

A UESP account owner will receive form TC-675H, *Utah Educational Savings Plan Tax Statement of Contributions, Withdrawals, and Transfers*, from UESP. Your allowable credit is shown on line 1A or line 1B, whichever applies. Enter this credit on TC-40A, Part 3, using code 20.

Keep form TC-675H with your records. If you have any questions about UESP, call 801-321-7188 or 1-800-418-2551, or visit [www.uesp.org](http://www.uesp.org).

**Note:** Any credit that is more than the tax liability may not be carried back or forward.



## (22) Medical Care Savings Account (MSA) Credit (UC §59-10-1021)

If you made a qualified investment in a Medical Care Savings Account (MSA) and did NOT deduct that investment on your federal form 1040, you may use the MSA amount to calculate your Utah credit.

The Utah resident account holder of an MSA receives form TC-675M, *Statement of Withholding for Utah Medical Savings Account*, from the account administrator. Include the sum of lines 5 and 6, on line 1 of the calculation below. Keep form TC-675M with your records.

Use the following calculation to determine your credit.

### Calculation of Medical Care Savings Account Tax Credit

1. Eligible amount for credit from line 5 and line 6 of form TC-675M \$ \_\_\_\_\_
2. Multiply line 1 by 5% (.05). This is your MSA credit. \$ \_\_\_\_\_  
Enter this amount on TC-40A, Part 3, using code 22.

**Note:** Any credit that is more than the tax liability may not be carried back or forward.

## (23) Health Benefit Plan Credit (UC §59-10-1023)

**TIP** Amounts itemized or otherwise deducted in determining federal taxable income, or used to claim a federal credit, cannot be used for this Utah credit.

You may claim a credit of 5% of the amount paid for a health benefit plan **only** if you, your spouse on a joint return, or any dependent claimed on your return is **not** insured under a health benefit plan maintained and funded in whole or in part by your, your spouse's or your dependent's employer, or another person's employer. You cannot claim this credit if you choose not to participate in a plan maintained and funded by an employer. You also cannot use pre-tax deductions from wages through employer-sponsored programs, such as a cafeteria or flex plan, to claim the credit.

### Excluded Amounts

The credit is 5% of amounts paid for a health benefit plans (but not self-insurance) less the total of the following:

1. Credit for health insurance costs of eligible individuals (IRC Section 35),
2. Income exclusions for employer-provided coverage under an accident or health plan (IRC Section 106),
3. Cafeteria or employer plans covering all employees who may choose among two or more cash and qualified benefits (IRC Section 125),
4. Trade or business expenses for self-employed individuals up to 100% of premiums paid, but not more than your net business income (IRC Section 162), and
5. Medical and dental expenses deducted on federal Schedule A that are more than 7.5% of your federal adjusted gross income (IRC Section 213).
6. All dental, vision or Medicare supplemental policies if not part of your health benefit plan.

The maximum credit is:

- \$300 for a single taxpayer (including married filing separately, head of household, and qualifying widow(er)) with no dependents,
- \$600 for a married couple filing jointly with no dependents, and
- \$900 for a taxpayer (any filing status) with dependents.

There is no form for this credit. Keep all related documents with your records.

Use the following calculation to determine your credit.

### Calculation of Health Benefit Plan Credit

1. Amount paid for health benefit plan \$ \_\_\_\_\_
2. Excluded amount (see instructions) ( \_\_\_\_\_ )
3. Subtract line 2 from line 1 \$ \_\_\_\_\_
4. Multiply line 3 by 5% (.05). \$ \_\_\_\_\_
5. Enter maximum credit allowed  
\$300 for single taxpayer with no dependents  
\$600 for married filing jointly with no dependents  
\$900 for taxpayer(s) with dependents \$ \_\_\_\_\_
6. Enter the lesser of line 4 or line 5. This is your credit.  
Enter this amount on TC-40A, Part 3, using code 23. \$ \_\_\_\_\_

**Note:** Any credit that is more than the tax liability may not be carried back or forward.

See [incometax.utah.gov/credits\\_healthbenefitplan.php](http://incometax.utah.gov/credits_healthbenefitplan.php) or refer to UC §59-10-1023 for more information.

## (24) Qualifying Solar Project Credit (UC §59-10-1024)

You may claim a credit of 25% of the amount paid to buy one or more solar units from a qualifying political subdivision (as defined in UC §59-10-1024), up to a maximum credit of \$2,000. This is in addition to any other energy credit you claim.

A qualifying solar unit is a portion of the electrical output of an active solar project constructed, controlled or owned by a qualifying political subdivision, which generates electricity furnished to and for the benefit of one or more residential units, and is sold to the taxpayer in exchange for a credit on the taxpayer's electric bill.

Use the following calculation to determine your credit.

### Calculation of Qualifying Solar Project Credit

1. Amount paid for solar unit(s) \$ \_\_\_\_\_
  2. Multiply line 1 by 25% (.25) \$ \_\_\_\_\_
  3. Maximum allowable credit 2,000
  4. Enter lesser of line 2 or line 3. This is your credit. \$ \_\_\_\_\_
- Enter this amount on TC-40A, Part 3, using code 24.

**Note:** Any credit that is more than the tax liability may be carried forward as a credit for the next four years.

There is no form for this credit. Keep all related documents with your records.

Contact your city or electrical utility provider or refer to UC §59-10-1024 for more information.

## 23. Subtract line 22 from line 21

Apportionable nonrefundable credits cannot exceed the tax liability on the return. If the total of the credits shown on line 22 is more than or equal to the tax on line 21, enter "0."

**FULL-YEAR RESIDENT** - Enter the tax from line 23 on TC-40, page 2, line 24, then complete the rest of the return.

**NON OR PART-YEAR RESIDENT** - Enter the tax from line 23 on TC-40B, *Non or Part-year Resident Utah Schedule*, line 34. Complete the TC-40B, enter the tax from TC-40B, line 35 on TC-40, page 2, line 24, then complete the rest of the return.

## TC-40B – Nonresident and Part-year Resident Instructions

Follow these steps to calculate your Utah tax.

1. Complete form TC-40, page 1, through line 23.
2. Complete form TC-40B, Non or Part-Year Resident Utah Schedule, included in this booklet.
  - a. **Column A – Utah Income and Adjustments:**  
Enter on lines 1 through 16 all income (loss) earned or received from Utah sources while not a Utah resident, plus all income (loss) earned or received from all sources while a Utah resident (even if not from a Utah source). Enter adjustments on lines 17 through 31 applicable to Utah income, including moving expenses when moving into Utah.
  - b. **Column B – Federal Income and Adjustments:**  
Enter on lines 1 through 16 the total income (loss) from all sources as reported on your federal return, as noted on the TC-40B. Enter adjustments on lines 17 through 31 claimed on your federal return, as noted on the TC-40B.
  - c. **Nonresident Active Duty Military Pay Adjustment:**  
Enter on line 30, column B any active duty military pay received by a nonresident taxpayer and included in the income reported on line 1, column B. (This income should already be excluded in the entry on line 1, column A for Utah.)
3. Divide the total on line 32 column A by the total on line 32 column B, and enter the result on line 33. Round your result to four decimal places. Do not enter an amount more than 1.0000.
4. Enter the tax from your TC-40, page 1, line 23, on line 34.
5. Multiply the tax on line 34 by the decimal on line 33, and enter the result on line 35. This is your Utah tax.
6. Transfer your Utah tax from line 35 to page 2 of your TC-40, line 24.
7. Complete page 2 of your TC-40.

Attach form TC-40B to your Utah return. Do not attach a copy of your federal return. Keep a copy of form TC-40B and your federal return with your records.

### 24. Enter Tax

**Full-year residents:** Enter the tax from line 23.

**Non or part-year residents:** Enter the tax from line 35 of TC-40B.

### 25. Nonapportionable Nonrefundable Credits

**TIP** Nonapportionable nonrefundable credits can reduce your income tax to zero, but cannot result in a refund.

Claim the following nonapportionable nonrefundable credits on TC-40A, Part 4 and attach it to your Utah return. On TC-40A, write the **code and amount** of each credit you are claiming. Enter the sum of these credits on line 25 of your Utah TC-40. Each nonapportionable nonrefundable credit is explained below.

Keep all related documents, including credit forms, with your records. You may have to give this information later to verify a credit claimed on your return.

#### Codes for Nonapportionable Nonrefundable Credits, TC-40 Part 4

<b>01</b> At-Home Parent Credit	<b>10</b> Recycling Market Credit
<b>02</b> Qualified Sheltered Workshop	<b>11</b> Tutoring Disabled Depend.
<b>03</b> Carryover of '05 and '06 Energy Cr.	<b>12</b> Research Activities in Utah
<b>05</b> Clean Fuel Vehicle Credit	<b>13</b> Research Mach./Equip.
<b>06</b> Historic Preservation Credit	<b>17</b> Taxes Paid to Another State
<b>07</b> Enterprise Zone Credit	<b>19</b> Live Organ Donation Exp.
<b>08</b> Low-Income Housing Credit	<b>21</b> Renew. Residential Energy Sys.

#### (01) At-Home Parent Tax Credit (UC §59-10-1005)

An at-home parent may claim a nonrefundable credit of \$100 for each child 12 months old or younger on the last day of 2009. An at-home parent includes a:

- Biological mother or father,
- Stepmother or stepfather,
- Adoptive parents,
- Foster parents,
- Legal guardian, or
- Individuals housing a child placed by a child-placing agency for legal adoption.

To qualify for the credit, all of the following criteria must be met:

1. The child must be 12 months or younger on the last day of 2009;
2. The at-home parent must provide full-time care in their residence;
3. The child must be claimed as a dependent on the at-home parent's return;
4. The total of the at-home parent's wages, tips and compensation listed on federal W-2 forms and the gross income on federal Schedule C, *Profit or Loss from Business*, line 7, or Schedule C-EZ, *Net Profit from Business*, line 1, must be \$3,000 or less for the taxable year; and
5. The federal adjusted gross income shown on TC-40 line 4 is \$50,000 or less.

**Note:** Any credit that is more than the tax liability may not be carried back or forward.

There is no form for this credit. Keep all related documents with your records.

#### (02) Qualified Sheltered Workshop Cash Contribution Credit (UC §59-10-1004)

**TIP** Charitable contributions claimed on the federal Schedule A cannot be claimed as a credit here.

Cash contributions made in 2009 to a qualified Utah nonprofit rehabilitation sheltered workshop facility for persons with disabilities are eligible for the credit. Check with the workshop to make sure they have a current Day Training Provider License or Day Support Provider Certificate issued by the Department of Human Services. The credit is the lesser of \$200 or 50% of the total cash contributions.

There is no form for this credit. Keep all related documents with your records. **The name of the qualified workshop must be written on TC-40A, Part 4 to claim the credit.**

**Note:** Any credit that is more than the tax liability may not be carried back or forward.

Contact the Contract Administrator, Division of Services for People with Disabilities, 120 N 200 W #411, SLC, UT 84103, 801-538-4200; or go to [www.dspd.utah.gov](http://www.dspd.utah.gov) for more information.

**(03) Carryover of 2005 or 2006 Energy Credit**

(UC §59-10-1014)

If you claimed a renewable energy systems tax credit on your 2005 or 2006 income tax return, and the tax credit was more than your tax liability for the year, the excess credit may be carried over to the next four years. If you have any credit that was not used in a subsequent year, and are using it in 2009, enter that amount on TC-40A, Part 4, using code 03.

**(05) Clean Fuel Vehicle Credit (UC §59-10-1009)**

Complete form TC-40V, *Clean Fuel Vehicle Tax Credit*, with the Division of Air Quality approval stamp, verifying the credit is approved. Do not send form TC-40V with your return. Keep the form and all related documents with your records.

Four different credits are available. The credit may only be claimed once per vehicle. You receive a credit of:

1. \$750 if you bought a new vehicle with less than 7,500 miles, and registered and titled for the first time in Utah. The vehicle must meet the following fuel economy standards:
  - At least 31 miles per gallon for gasoline-fueled vehicles;
  - At least 36 miles per gallon for diesel-fueled vehicles;
  - At least 19 miles per gallon for vehicles fueled by a blend of 85% ethanol and 15% gasoline;
  - At least 19 miles per gallon for liquefied petroleum gas-fueled vehicles; or
  - Meet standards consistent with 40 C.F.R. 600.209-95(d) that are adopted by the Air Quality Board by rule.
2. The lesser of \$2,500 or 35% of the purchase price for a qualified vehicle fueled by compressed natural gas and registered in Utah.
3. The lesser of \$2,500 or 50% of the cost of conversion equipment (less any clean fuel grant received) for a vehicle registered in Utah. The equipment must convert the engine to:
  - Be fueled by propane, compressed natural gas, or electricity;
  - Be fueled by another fuel as effective as the above listed fuels, as determined by the Air Quality Board; or
  - Meet the clean fuel vehicle standards in the federal Clean Air Act.
4. The lesser of \$1,000 or 50% of the cost of conversion equipment not designed or used primarily for the transportation of persons or property, including maintenance equipment, less any clean fuel grant received, if the equipment converts the engine to be:
  - Fueled by propane, compressed natural gas, or electricity;
  - Fueled by another fuel determined by the Air Quality Board to be as effective as the above listed fuels; or
  - Substantially more effective in reducing air pollution than the fuel for which the engine was originally designed.

**Note:** Any credit that is more than the tax liability may be carried forward as a credit for the next five years.

Contact the Division of Air Quality, 150 N 1950 W, SLC, UT 84116, 801-536-4000, or go to [www.airquality.utah.gov/Planning/Mobile/Clean\\_Fuel\\_Tax\\_Credit.htm](http://www.airquality.utah.gov/Planning/Mobile/Clean_Fuel_Tax_Credit.htm) for more information.

**(06) Historic Preservation Credit (UC §59-10-1006)**

Complete form TC-40H, *Historic Preservation Tax Credit*, with the State Historic Preservation Office certification, verifying the credit is approved. Do not send form TC-40H with your return. Keep the form and all related documents with your records.

The credit is for costs to restore any residential certified historic building.

**Note:** Any credit that is more than the tax liability may be carried forward as a credit for the next five years.

Contact the State Historic Preservation Office, 300 S Rio Grande St., SLC, UT 84101, 801-533-3500, or go to [history.utah.gov/historic\\_buildings/financial\\_assistance/index.html](http://history.utah.gov/historic_buildings/financial_assistance/index.html) for form TC-40H, certification, and more information.

**(07) Enterprise Zone Credit (UC §63M-1-413)**

**TIP** You may not claim this credit or carry it into the same year you claim the recycling market development zone credit (nonapportionable nonrefundable credit, code 10) or the targeted business income tax credit (refundable credit, code 40).

The Enterprise Zone Credit is for certain businesses that hire new full-time employees, restore buildings or meet certain other requirements in a designated zone. Indian tribes may apply for enterprise zone designation within an Indian reservation.

**Note:** Any credit that is more than the tax liability may be carried forward as a credit for the next three years.

If you are allocated enterprise zone credit from your ownership in a partnership or S corporation, your credit must be based on your ownership percentage.

There is no form for this credit. Keep all related documents with your records.

Contact the Governor's Office of Economic Development, 324 S State St., Suite 500, SLC, UT 84111, 801-538-8804; or go to [goed.utah.gov/incentives/enterprise\\_zones](http://goed.utah.gov/incentives/enterprise_zones) for more information.

**(08) Low-Income Housing Credit (UC §59-10-1010)**

This credit is determined by the Utah Housing Corporation for owners of a low-income housing project who also received part of the federal low-income housing tax credit. When this credit applies, the project owner will provide you form TC-40TCAC (issued by the Utah Housing Corporation).

If you share in this credit, get form TC-40TCAC, *Utah Low-Income Housing Tax Credit Allocation Certification*, and complete form TC-40LI, *Summary of Utah Low-Income Housing Tax Credit*. If you are carrying this credit back or forward, also complete form TC-40LIC, *Utah Low-Income Housing Tax Credit Carryback and/or Carryforward*. Do not send these forms with your return. Keep the forms and all related documents with your records.

The building project owner must also complete and attach to the return form TC-40LIS, *Credit Share Summary of Low-Income Housing Project*.

**Note:** Any credit that is more than the tax liability may be carried as a credit back three years or forward for the next five years.



Contact Utah Housing Corporation, 2479 S Lake Park Blvd, West Valley City, UT 84120, 801-902-8200, or go to [www.utahhousingcorp.org](http://www.utahhousingcorp.org) for more information.

**(10) Recycling Market Development Zone**  
(UC §59-10-1007)

**TIP** You may not claim this credit or carry it into the same year you claim the enterprise zone credit (nonapportionable nonrefundable credit, code 07) or the targeted business income tax credit (refundable credit, code 40).

Complete form TC-40R, *Recycling Market Development Zone Tax Credit*, with the Governor's Office of Economic Development certification, verifying the credit is approved. Do not send form TC-40R with your return. Keep the form and all related documents with your records.

The credit is for individuals and businesses operating in a designated recycling market development zone.

**Note:** Any credit that is more than the tax liability may be carried forward as a credit for the next three years.

Contact the Governor's Office of Economic Development, 324 S State St, Suite 500, SLC, UT 84111, 801-538-8804, or go to [goed.utah.gov/relocate/incentives-recycling\\_zones](http://goed.utah.gov/relocate/incentives/recycling_zones) for more information.

**(11) Tutoring Credit for Disabled Dependents**  
(UC §59-10-1011)

The credit is the lesser of \$100 or 25% of what you pay for tutoring each disabled dependent.

A disabled dependent is a person who: (1) is disabled under UC §53A-15-301; (2) attends a public or private kindergarten, elementary, or secondary school; and (3) is eligible to receive disability program monies under UC §53A-17a-111.

Tutoring means educational services approved by an individual education plan team and given to a disabled dependent that supplements classroom instruction the dependent receives at a Utah public or private kindergarten, elementary, or secondary school.

Tutoring does not include:

1. Purchases of instructional books and materials; or
2. Payments for extracurricular activities, including sporting events, musical or dramatic events, speech activities, or driver education.

**Note:** Any credit that is more than the tax liability may not be carried back or forward.

There is no form for this credit. Keep all related documents with your records.

Contact the Utah State Board of Education at 801-538-7587 for more information.

**(12) Tax Credit for Research Activities in Utah**  
(UC §59-10-1012)

The credit is:

1. 5% of your qualified expenses for increasing research activities in Utah above a base amount,
2. 5% of certain payments made to a qualified organization increasing basic research in Utah above a base amount, and
3. 6.3% of your qualified research expenses for a taxable year beginning in 2009.

**Note:** Any credit for 1 or 2 above that is more than the tax liability may be carried forward as a credit for the next 14 taxable years. Any credit for 3 above may not be carried forward.

There is no form for this credit. Keep all related documents with your records.

**(13) Tax Credit for Machinery and Equipment Used to Conduct Research** (UC §59-10-1013)

The credit is:

1. 6% of the cost of machinery and equipment used primarily to conduct qualified research in Utah for 12 or more consecutive months, and
2. 6% of the cost of machinery and equipment donated to a qualified organization and used primarily to conduct basic research in Utah for 12 or more consecutive months.

**Note:** Any credit that is more than the tax liability may be carried forward as a credit for the next 14 taxable years.

If machinery or equipment for which this credit was claimed is used for less than 12 consecutive months for qualified research, an amended return must be filed for the year the credit was claimed, the credit deleted from the return, and any increase in tax paid. See amended return instructions on page 4.

There is no form for this credit. Keep all related documents with your records.

**(17) Credit for Income Tax Paid to Another State**  
(UC §59-10-1003)

**TIP** Nonresidents do not qualify for this credit.

If you are a Utah resident or part-year resident with income that is taxed by Utah and another state(s), the District of Columbia, or a possession of the United States, you may be entitled to a credit for the amount of tax paid to the other state(s).

Part-year residents rarely qualify for this credit. If you are domiciled in Utah for part of the year and domiciled in another state for part of the year, you may only claim credit on the portion of income:

1. Taxable in Utah,
2. Taxed also by the other state(s), and
3. Included in "Column A - Utah" income on form TC-40B.

Part-year residents must prorate the tax paid to the other state(s). The credit only applies to the part of the tax paid on the income taxed in both states.

Complete and attach form TC-40S, *Credit for Income Tax Paid to Another State*. If there are two or more states, use separate calculations for each state. See examples at [incometax.utah.gov/credits\\_taxesotherstates.php](http://incometax.utah.gov/credits_taxesotherstates.php).

Do not use the state income tax withheld from form W-2 as the tax paid to the other state. You must complete and file the other state's return to determine the tax amount paid. You may be asked to give additional information later to verify this credit.

Keep a signed copy of the other state's return and all related documents with your records.

**(19) Live Organ Donation Expenses Credit**

(UC §59-10-1015)

You may claim a credit up to \$10,000 of qualified costs incurred for donating human bone marrow, or any part of an intestine, kidney, liver, lung, or pancreas for transplanting in another individual. Qualified expenses include travel, lodging or a "lost wage" for you or your dependent if the expense was not reimbursed.

**Note:** Any credit that is more than the tax liability may be carried forward as a credit for the next five years.

Complete form TC-40T, *Live Organ Donation Expenses Credit*. Do not send form TC-40T with your return. Keep the form and related documents with your records.

**(21) Renewable Residential Energy Systems Tax Credit**

(UC §59-10-1014)

Get form TC-40E, *Renewable Residential and Commercial Energy Systems Tax Credits*, from the Utah Geological Survey with their certification stamp, verifying the credit is approved and showing the amount of the approved credit. Do not send form TC-40E with your return. Keep the form and all related documents with your records.

This credit is for reasonable costs, including installation, of a residential energy system that supplies energy to a Utah residential unit. Additional residential energy systems or parts may be claimed in following years as long as the total amount claimed does not exceed \$2,000 per residential unit. If the residence is sold to a non-business entity before claiming the tax credit, you may irrevocably transfer the right to the tax credit to the new owner. The principal portion of the system's lease payments may qualify for the credit if the lessor irrevocably transfers the right to the tax credit to the new owner.

**Note:** Any credit that is more than the tax liability may be carried forward as a credit for the next four years.

Contact the Utah Geological Survey (UGS), 1594 W North Temple, Box 146100, SLC, UT 84114-6100, 801-537-3300, or go to [geology.utah.gov/sep/incentives/index.htm](http://geology.utah.gov/sep/incentives/index.htm) for more information.

**26. Subtract line 25 from line 24**

Nonapportionable nonrefundable credits cannot exceed your tax liability. If the total credits on line 25 is more than or equal to the tax on line 24, enter "0."

**27. Contributions**

**TIP** You may contribute to the following approved funds. Contributions will add to your tax due or reduce your refund. You cannot change any contribution on an amended return.

Write the **code and amount** of each contribution on lines 27a through 27d. Enter the sum on line 27. Each contribution is explained below.

**Codes for Contributions**

- |                                                                    |
|--------------------------------------------------------------------|
| <b>01</b> Utah Nongame Wildlife Fund                               |
| <b>02</b> Pamela Atkinson Homeless Trust Fund                      |
| <b>03</b> Kurt Oscarson Children's Organ Transplant Fund           |
| <b>05</b> School District and Nonprofit School District Foundation |
| <b>09</b> Cat and Dog Community Spay and Neuter Program            |

**(01) Utah Nongame Wildlife Fund**

(UC §59-10-1305)

Contribute \$1 or more to help fund preservation, protection, perpetuation, and enhancement of nongame wildlife

species that are protected, endangered or threatened with extinction. Contact the Utah Division of Wildlife Resources, 1594 W North Temple, Suite 2110, SLC, UT 84116, 801-538-4853 for more information.

**(02) Pamela Atkinson Homeless Trust Fund**

(UC §59-10-1306)

Contribute \$1 or more to help fund services and programs to help Utahns become self-sufficient. Contact the Governor's Office of Economic Development, 324 S State St., Suite 500, SLC, UT 84111, 801-538-8650 or go to [housing.utah.gov/pahtf/index.html](http://housing.utah.gov/pahtf/index.html).

**(03) Kurt Oscarson Children's Organ Transplant Fund**

(UC §59-10-1308)

Contribute \$1 or more to provide financial help to the families of children needing an organ transplant. For information, contact the representative for the Department of Health, 7247 S Santa Maria Circle, West Jordan, UT 84084, 801-566-5356 or 801-243-7060.

**(05) School District and Nonprofit School District Foundation**

(UC §59-10-1307)

Contribute \$1 or more to help fund private, nonprofit school district foundations established to promote: (1) partnership activities between schools and communities; (2) charitable giving activities to specific educational programs; and (3) opportunities for scientific, educational, literary, and improvement objectives. The contribution goes to the school district if there is no nonprofit foundation. Enter a code for the school district/foundation (from the list below) in the **SCHOOL DIST. CODE** box to the right of the amount.

School District Codes for "SCHOOL DIST. CODE" box			
Code	Code	Code	Code
<b>01</b> Alpine	<b>11</b> Grand	<b>21</b> Nebo	<b>31</b> Sevier
<b>02</b> Beaver	<b>12</b> Granite	<b>22</b> N. Sanpete	<b>32</b> S. Sanpete
<b>03</b> Box Elder	<b>13</b> Iron	<b>23</b> N. Summit	<b>33</b> S. Summit
<b>04</b> Cache	<b>14</b> Jordan	<b>24</b> Ogden	<b>34</b> Tintic
<b>05</b> Carbon	<b>15</b> Juab	<b>25</b> Park City	<b>35</b> Tooele
<b>06</b> Daggett	<b>16</b> Kane	<b>26</b> Piute	<b>36</b> Uintah
<b>07</b> Davis	<b>17</b> Logan	<b>27</b> Provo	<b>37</b> Wasatch
<b>08</b> Duchesne	<b>18</b> Millard	<b>28</b> Rich	<b>38</b> Washington
<b>09</b> Emery	<b>19</b> Morgan	<b>29</b> Salt Lake	<b>39</b> Wayne
<b>10</b> Garfield	<b>20</b> Murray	<b>30</b> San Juan	<b>40</b> Weber
<b>41</b> Utah Assistive Technology	<b>42</b> Canyons		

**(09) Cat and Dog Community Spay and Neuter Program**

(UC §59-10-1310)

Contribute \$1 or more to help fund exempt organizations that operate a qualified clinic of licensed veterinarians who spay and neuter cats and dogs owned by low-income persons. For information, contact the Department of Health, 288 N 1460 W, PO Box 141000, SLC, UT 84114-1000, 801-538-6344.

**28. Amended Returns Only - Previous Refunds**

This line is **only** for amended returns. Enter the total of all refunds, credits, or offsets of state income tax received for the tax year being amended. Do not include refund interest.

**29. Recapture of Low-Income Housing Credit**

If you claimed the Utah low-income housing credit in a previous year and then disposed of the building or an ownership interest, or if the qualified basis of the building has decreased, you may have to recapture the credit. See form TC-40LIC for instructions.

### 30. Utah Use Tax

You must pay use tax on all taxable items bought for storage, use or consumption in Utah during the filing year, if sales and use tax was not paid to the seller at the time of purchase. This includes Internet or catalog purchases.

You may take a credit for sales or use tax paid to another state (but not a foreign country). If the other states' tax rate is lower than Utah's, you must pay the difference. If the other states' tax rate is more than Utah's, no credit or refund is given. If sales tax was paid to more than one state, complete a worksheet (on this page) for each state. Add lines 8 on all worksheets and enter the total on line 30.

Sales and use tax rates vary throughout Utah. Use the chart on this page to get the rate for the location where the merchandise was delivered, stored, used, or consumed. Use the county tax rate if the city is not listed.

Grocery food bought through the Internet or catalog is taxed at 3%. The grocery food must be sold for ingestion or chewing by humans and consumed for the substance's taste or nutritional value. The reduced rate does not apply to alcoholic beverages or tobacco. See Tax Commission Publication 25, at [tax.utah.gov/forms](http://tax.utah.gov/forms) for more information.

Enter use tax of \$400 or less. If the amount is over \$400, you must get a sales and use tax license and pay the use tax on a sales and use tax return.

### 31. Total Tax, Use Tax and Additions to Tax

Add lines 26 through 30.

### 32. Utah Income Tax Withheld

You **MUST** enter your **UTAH TAX WITHHELD** on this line. Utah tax withheld is shown by the code **UT** and the amount withheld found on the following forms:

- W-2, boxes 15 and 17
- 1099-MISC, boxes 16 and 17
- 1099-R, boxes 10 and 11
- Utah withholding shown on any other form 1099

Complete TC-40W, Part 1 listing each W-2 and 1099 with Utah withholding tax. The total Utah withholding tax on the TC-40W, Part 1 must equal the amount entered on line 32. If you have more than four withholding forms, use additional TC-40Ws. See example on page 19.

**Keep withholding forms with your records. Processing may be delayed or the withholding tax credit disallowed if you do not complete the TC-40W, Part 1 with all required information.**

**NOTE:** If there is no Utah employer identification number on a form W-2 box 15, 1099-R box 11, 1099-MISC box 17, or any other 1099 form, your refund may be reduced or the tax due increased. Contact the employer or payer of the income to get the Utah employer ID number.

### 33. Credit for Utah Income Tax Prepaid

Prepayments include those made with form TC-546, *Individual Income Tax Prepayment Coupon*, and any amount of the previous year's refund applied to your current tax liability.

### 34. Pass-through Entity Taxpayer's Withholding Tax Credit

(UC §59-10-1103)

You get credit for any Utah income tax withheld or paid on your behalf by a pass-through entity to which you belong.

#### Worksheet for Computing Utah Use Tax on Line 30

1. Amount of purchases (except grocery food) subject to use tax	\$ _____
2. Use tax rate (decimal from chart)	x. _____
3. Multiply line 1 by line 2	\$ _____
4. Amount of grocery food purchases subject to use tax	\$ _____
5. Multiply line 4 by .03	\$ _____
6. Add line 3 and line 5	\$ _____
7. Credit for sales tax paid to another state on use tax purchases	\$( _____ )
8. Use tax due (subtract line 7 from line 6) If less than zero, enter "0"	\$ _____

#### Use Tax Rate Chart (Effective Dec. 31, 2009)

<b>.0595</b> Beaver County	<b>.0685</b> Salt Lake County
.0695 Beaver City	.0835 Alta
<b>.0595</b> Box Elder County	<b>.0595</b> San Juan County
.0650 Brigham City, Perry, Willard	.0630 Blanding
.0695 Snowville	.0635 Monticello
<b>.0630</b> Cache County	<b>.0595</b> Sanpete County
.0655 Cache Valley Transit, Hyde Park, Lewiston, Millville	.0625 Ephraim, Gunnison, Mt. Pleasant
.0660 Hyrum, Logan, N.Logan, Providence, Richmond, River Heights, Smithfield, Nibley	<b>.0595</b> Sevier County
<b>.0595</b> Carbon County	.0605 Aurora, Redmond
.0635 Price	.0625 Richfield
.0625 Wellington	.0635 Salina
<b>.0695</b> Daggett County	<b>.0605</b> Summit County
<b>.0650</b> Davis County	.0745 Park City
.0660 Bountiful, Centerville, Woods Cross, West Bountiful	.0635 Snyderville Basin Transit
<b>.0595</b> Duchesne County	<b>.0595</b> Tooele County
.0605 Duchesne City	.0625 Erda, Grantsville, Lakepoint, Lincoln, Stansbury Park
.0635 Roosevelt	.0635 Tooele City
<b>.0595</b> Emery County	<b>.0645</b> Uintah County
.0775 Green River	.0670 Naples
<b>.0695</b> Garfield County	.0675 Vernal
.0795 Boulder, Panguitch, Tropic	<b>.0650</b> Utah County
.0805 Bryce Canyon	.0675 Alpine, American Fork, Eagle Mountain, Highland, Lehi, Linton, Mapleton, Payson, Pleasant Grove, Provo, Provo Canyon, Salem, Saratoga Springs, Spanish Fork, Springville
<b>.0595</b> Grand County	.0685 Cedar Hills, Orem
.0785 Moab	<b>.0595</b> Wasatch County
<b>.0595</b> Iron County	.0625 Heber
.0605 Cedar City	.0705 Independence
.0785 Brian Head	.0735 Midway, Park City East
<b>.0595</b> Juab County	<b>.0595</b> Washington County
.0625 Nephi	.0625 Hurricane, Ivins, La Verkin, St. George, Santa Clara, Washington City
<b>.0695</b> Kane County	.0755 Springdale
.0795 Kanab, Orderville	<b>.0595</b> Wayne County
<b>.0595</b> Millard County	<b>.0685</b> Weber County
<b>.0595</b> Morgan County	.0705 Riverdale
<b>.0595</b> Piute County	
<b>.0595</b> Rich County	
.0695 Garden City	

Enter the withholding tax claimed on TC-40W, Part 3 and bring the total over to line 34.

Keep federal Schedule K-1 (or supplemental schedule) issued by the pass-through entity and all other related documents with your records. Do not attach them to your Utah return. Processing may be delayed or the withholding tax credit disallowed if you do not complete TC-40W, Part 3 with all required information.

### 35. Mineral Production Withholding Tax Credit

(UC §59-6-102(3))

List any Utah mineral production withholding tax from TC-675R or federal Schedule K-1 (or supplemental schedule) on TC-40W, Part 2 and enter this total on your TC-40, page 2, line 35.



The mineral production company must provide the following information to you:

- The company's federal employer identification number (EIN),
- The company's Utah mineral production withholding account number, and
- Your share of the mineral production withholding tax.

Keep all TC-675Rs and federal Schedule K-1(s) (or supplemental schedules) with your records. Processing may be delayed or the mineral withholding tax credit disallowed if you do not complete TC-40W, Part 2 with all required information.

### 36. Amended Returns Only - Previous Payments

Use this line **only** for amended returns. Enter the total tax paid with the original return plus any later tax payments for the tax year being amended. Do not include on this line any penalty, interest or fees paid on the previous return.

### 37. Refundable Credits

Claim the following refundable credits on TC-40A, Part 5 and attach it to your Utah return. On TC-40A, write the **code and amount** of each credit you are claiming. Carry the sum of all credits to line 37 of your return. Each refundable credit is explained below.

Keep all related documents, including credit forms, with your records. You may be asked to furnish this information later to verify a credit entered on your Utah return.

#### Codes for Refundable Credits, TC-40A Part 5

- |    |                                                   |
|----|---------------------------------------------------|
| 39 | Renewable Commercial Energy Systems Credit        |
| 40 | Targeted Business Tax Credit                      |
| 41 | Special Needs Adoption Credit                     |
| 47 | Agricultural Off-highway Gas/Undyed Diesel Credit |
| 48 | Farm Operation Hand Tools Credit                  |

#### (39) Renewable Commercial Energy Systems Credit (UC §59-10-1106)

This credit is for reasonable costs, including installation, of a commercial energy system that is an active solar system, a direct-use geothermal system, a geothermal heat-pump system, a hydro-energy system, or a passive solar system. Credit is also allowed for a commercial system that uses wind, geothermal electricity, or biomass equipment.

Get form TC-40E, *Renewable Residential and Commercial Energy Systems Tax Credits*, from the Utah Geological Survey with their certification stamp, verifying the credit is approved and showing the amount of the approved credit. Do not send this form with your return. Keep the form and all related documents with your records.

Contact the Utah Geological Survey (UGS), 1594 W North Temple, Box 146100, SLC, UT 84114-6100, 801-537-3300, or go to [geology.utah.gov/sep/incentives/index.htm](http://geology.utah.gov/sep/incentives/index.htm) for more information.

#### (40) Targeted Business Tax Credit (UC §63M-1-504)

**TIP** You may not claim this credit the same year you claim the enterprise zone tax credit (nonapportionable nonrefundable credit, code 07) or the recycling market development zone tax credit (nonapportionable nonrefundable credit, code 10).

A credit is available to businesses providing a community investment project as defined in UC §§63M-1-501 through 63M-1-503. Get a certified copy of form TC-40TB,

*Targeted Business Tax Credit*. Keep this form and all related documents with your records.

Contact the Governor's Office of Economic Development, 324 S State St., Suite 500, SLC, UT 84111, 801-538-8804, or go to [goed.utah.gov/incentives/enterprise\\_zones](http://goed.utah.gov/incentives/enterprise_zones) for more information.

#### (41) Special Needs Adoption Credit (UC §59-10-1104)

You may claim a credit of \$1,000 for each special needs child you adopt in Utah. This credit may only be claimed the year the court issues the adoption order.

To claim this credit, the child must meet one of the following conditions: be five years of age or older; be under the age of 18 with a physical, emotional, or mental disability; or be a part of a sibling group (two or more persons) placed together for adoption.

There is no form for this credit. Keep all related documents with your records.

#### (47) Agricultural Off-highway Gas/Undyed Diesel Credit (UC §59-13-202)

You may claim a credit of 24.5 cents per gallon for motor fuel and undyed diesel fuel bought in Utah to operate stationary farm engines and self-propelled farm machinery used solely for commercial nonhighway agricultural use if the fuel was taxed at the time it was bought. This does not include (but is not limited to) the following: golf courses, horse racing, boat operations, highway seeding, vehicles registered for highway use, hobbies, personal farming, etc.

**Credit calculation:** Gallons \_\_\_\_\_ x .245 = Credit \_\_\_\_\_

There is no form for this credit. Keep all related documents with your records.

#### (48) Farm Operation Hand Tools Credit (UC §59-10-1105)

This credit is for sales and use tax paid on hand tools purchased and used or consumed primarily and directly in a farming operation in Utah. The credit only applies if the purchase price of a tool is more than \$250.

There is no form for this credit. Keep all related documents with your records.

### 38. Total Withholding and Refundable Credits

Add lines 32 through 37.

#### 39. Tax Due

If line 31 is more than line 38, subtract line 38 from line 31. This is the tax you owe.

#### 40. Penalty and Interest

If you are filing your return or paying any tax late, you may owe penalties and interest. Calculate your penalty and interest by using the Penalty and Interest Calculator at [tax.utah.gov/picalc](http://tax.utah.gov/picalc) or by following the instructions in Pub 58, *Utah Interest and Penalties* at [tax.utah.gov/forms](http://tax.utah.gov/forms). The Tax Commission will send you a bill if you do not pay the penalties and interest with your return, or the penalty and/or interest was calculated incorrectly.

**PENALTIES:** You may receive a penalty for not filing your return on time and for not paying any tax due on time. The penalties are a percentage of the unpaid tax, based on the number of days late. Instructions to calculate these penalties are at [tax.utah.gov/billing/penaltyinterest.html](http://tax.utah.gov/billing/penaltyinterest.html) and in Pub 58, *Utah Interest and Penalties*, at [tax.utah.gov/forms](http://tax.utah.gov/forms). Include these penalties on line 40, if applicable.

A penalty for underpaying an extension prepayment is 2% of the unpaid tax per month of the extension period. If the return is not filed by the extension due date, failure to file and pay penalties will apply as if the extension had not been granted. Also, include this penalty on line 40, if applicable.

There is no late filing penalty (including on an amended return) if you have no tax due on the return.

**INTEREST:** Calculate interest from the due date (April 15, 2010) to the date paid. The 2010 rate is **3%**. Include this interest on line 40, if applicable.

### 41. Pay This Amount

Add any penalty and interest you owe on line 40 to the tax on line 39. Pay this amount with your return. Include a TC-547 coupon (page 21) with your payment.

#### PAYMENT OPTIONS

You may pay your tax online with your credit card or with an electronic check (ACH debit). Online payments may include a service fee. Follow the instructions at [taxexpress.utah.gov](http://taxexpress.utah.gov).

You may also mail your check or money order payable to the Utah State Tax Commission with your return. Write your social security number, daytime phone number and "2009 TC-40" on your check. **DO NOT STAPLE** check to return. Remove any check stub before sending. **DO NOT MAIL CASH** with your return. The Tax Commission is not liable for cash lost in the mail. **Include the TC-547 coupon on page 21 with your payment.**

Mail your payment, coupon and Utah return to the Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0266.

#### IF FILING A PAPER RETURN, ALLOW AT LEAST 90 DAYS FOR YOUR RETURN TO BE PROCESSED.

#### PAYMENT AGREEMENT REQUEST

**TIP** A payment agreement plan cannot be set up until your return is processed.

If you cannot pay the full amount you owe, you may register on Taxpayer Access Point (TAP) at [tap.tax.utah.gov](http://tap.tax.utah.gov). After registration or log in, click on "Request Pay Plan or Waiver." Or, you may contact the Tax Commission at 801-297-7703, or if outside the Salt Lake area 1-800-662-4335 extension 7703.

TAP is a feature of [TaxExpress.utah.gov](http://TaxExpress.utah.gov). It allows many free services, including e-file and e-pay, as well as allowing you to monitor your own income tax account and request a pay plan.

Pay plan requests will be considered after your return is processed. If accepted, you will receive a letter stating the terms and conditions of the agreement. A pay plan does not stop penalty and interest from accruing and we may still file a tax lien to secure the debt.

You may make payments prior to approval of the pay plan or prior to receiving a billing notice.

### 42. Refund

If line 38 is more than line 31, subtract line 31 from line 38. This is your refund.

**NOTE:** Your refund may be applied to any outstanding federal or state debt owed.

Mail your Utah return to Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0260.

Check your refund status online at [incometax.utah.gov](http://incometax.utah.gov).

### 43. Refund Applied To 2010 Taxes

You may apply all or part of your refund as a prepayment for your 2010 Utah income tax liability. Enter the amount of refund you want applied to your 2010 tax on this line. Any part not applied to your 2010 tax liability will be refunded to you (unless you have other outstanding government obligations). This election cannot be changed.

If you checked the UESP box on line 45, you cannot apply any of the refund to next year's tax. See instructions for line 45 below.

### 44. Direct Deposit

**TIP** You will not receive a check if your refund is deposited directly into your account.

If you want your refund deposited directly into your checking or savings account, enter your financial institution's routing number and your account number.

The check example on page 18 shows where the routing and checking account numbers are printed on your check. Your financial institution can also provide this information.

If your financial institution rejects your direct deposit request, you will receive a check by mail.

In order to comply with new banking rules, if you want your direct deposit to go to an account outside of the United States, check the box below the account number. The Tax Commission cannot transfer funds outside of the United States and checking this box will cause any refund to be sent to you by check.

If you checked the UESP box on line 45, you cannot direct deposit any of your refund into your checking or savings account. See instructions for line 45 below.

### 45. UESP Refund Election

(UC §59-10-1313)

**TIP** If you elect to have your refund sent to your UESP account(s), do not enter anything on lines 43 and 44.

You may have your entire refund automatically contributed to a Utah Educational Savings Plan (UESP) 529 account by enter an "X" on line 45. Partial refunds are not allowed. The refund will be sent to UESP along with your name, address, and social security number as identification.

UESP will deposit your refund into your UESP account(s). If you have multiple UESP accounts under your social security number, your refund will be divided equally among all your accounts. Both social security numbers from a joint return will be matched to existing UESP accounts for dividing the refund.

If you do not have a UESP account, UESP will send you an Account Agreement to open an account. If you do not return the signed agreement within the time frame UESP designates, your refund will be returned to you by UESP without interest or earnings.

**NOTE:** Your refund will not be deposited to your UESP account until your return has completed processing, which may take up to 90 days. Any outstanding federal or state debt you owe may be subtracted from your refund before it is deposited into your UESP account(s). The refund will be treated as a current year contribution in the year deposited.

For more information on UESP accounts, call 801-321-7188 or 1-800-418-2551, or visit [www.uesp.org](http://www.uesp.org).

## Completing the Return

### Signature

You must sign your return. If filing a joint return, both husband and wife must sign. Failing to sign the return will delay your refund.

### Signature for Deceased

If your spouse died in 2009 or 2010, before filing your return, and you are filing a joint return, write "DECEASED" in the signature block for your spouse. See additional instructions on pages 3 and 5. *If you are not a surviving spouse and are claiming a refund for the deceased taxpayer, attach form TC-131.*

### Attachments to Return

Attach ONLY the following with your TC-40:

- All applicable Utah schedules (TC-40A, TC-40B, TC-40C, TC-40S, and/or TC-40W);
- An explanation of any other adjustment entered on TC-40A, Part 1, using code 69 or Part 2, using code 79.
- A copy of Utah TC-40LIS if you are a building project owner of a low-income housing unit.
- **Tax Due:** If you owe tax on your return, submit form TC-547 and your check or money order along with the return.

Do not send a copy of your federal return, credit schedules, worksheets, or other documents. Also, do not send copies of your W-2, 1099-R, 1099-MISC, or TC-675R forms. These are listed on the TC-40W. Keep all these with your tax records.

### Third Party Designee

If you want a friend, family member or other person to discuss your 2009 Utah tax return with the Tax Commission, enter their name and phone number in the Third Party Designee area (page 2 of your return). Also, enter a number (up to 5 digits) as a personal identification number (PIN). If you want the paid preparer who signed your return as the Third Party Designee, enter "Preparer" in the designee's name area.

If you fill in the Third Party Designee area, you (and your spouse if filing a joint return) authorize the Tax Commission to call the designee with questions that may arise while processing your return. You also authorize the designee to:

- Give the Tax Commission any missing information from your return;
- Call the Tax Commission for information about the

- processing of your return or the status of your refund or payment(s);
- Receive copies of notices or transcripts related to your return, upon request; and
- Respond to certain Tax Commission notices about math errors, offsets and return preparation.

You are not authorizing the designee to receive any refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Commission. If you want to change the designee's authorization, complete and submit TC-737, *Power of Attorney and Declaration of Representative*. Form TC-737 is available at [tax.utah.gov/forms](http://tax.utah.gov/forms).

The authorization automatically ends on the due date for filing your 2010 tax return (without regard to extensions). This is April 15, 2011 for most people. If you want to revoke the authorization before it ends, submit your request in writing to the Utah State Tax Commission, attention Taxpayer Services, 210 N 1950 W, SLC, UT 84134.

### Paid Preparer Requirements

A paid preparer must enter his or her name, address, and social security number or PTIN in the section below the taxpayer's signature.

### Preparer Electronic Filing Requirements

(UC §59-10-514.1)

If a preparer (or two or more preparers affiliated together in the same establishment) prepared over 100 returns in a prior calendar year, the preparer(s) must submit all their Utah individual income tax returns electronically or using 2D bar code technology. Exceptions apply for taxpayers who choose not to file electronically or using 2D technology and for undue hardship on the preparer in conforming to this provision (see form TC-831).

**Preparer Penalties:** The person who prepares, presents, procures, advises, aids, assists, or counsels another on a return, affidavit, claim, or similar document administered by the Tax Commission, and who knows or has reason to believe it may understate a tax, fee or charge is subject to both a civil penalty (\$500 per document) and criminal penalties (second degree felony with a fine from \$1,500 to \$25,000). See Utah Code §59-1-401(9) and (10) for details.

### IRS

**All information on your return is compared to information filed with the IRS.**

## Direct Deposit Example for Line 44

**JOHN J. TAXPAYER**  
**MARY S. TAXPAYER**  
 900 N 500 W  
 My Town, UT 84000 1234

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_  
 \_\_\_\_\_ DOLLARS

**MY TOWN BANK**  
 My Town, UT 84000

FOR \_\_\_\_\_

Routing number
Account number
Do not include the check number

⑆ 250250025 ⑆ 000009876543 ⑆ 1234

• Routing number

2 5 0 2 5 0 0 2 5

• Account number

0 0 0 0 0 9 8 7 6 5 4 3

Enter "X" for bank account type

• Checking  • Savings



# Form TC-40W - Utah Withholding Schedule

## W-2 Example

22222		a Employee's social security number <b>567-89-0123</b>	OMB No. 1545-0008	
b Employer identification number (EIN) <b>87-1234567</b>		1 Wages, tips, other compensation 32,519.85	2	
c Employer's name, address, and ZIP code <b>ABC ENTERPRISES INC 9876 MAIN ST SALT LAKE CITY UT 84101</b>		3 Social security wages 32,519.85	4	
		5 Medicare wages and tips 32,519.85	6	
		7 Social security tips	8	
d Control number		9 Advance EIC payment	10	
e Employee's first name and initial WILLIAM J SMITH 456 TIMBER DR MURRAY UT 84150		11 Nonqualified plans	12a	
		13 Statutory employee Retirement plan Third-party Sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	12b	
		14 Other	12c	
f Employee's address and ZIP code			12d	
15 State <b>UT</b>	Employer's state I.D. no. <b>W12345</b>	16 State wages, tips, etc. <b>32,519.85</b>	17 State income tax <b>767.99</b>	18 Locality name 19 Local wages.

Form **W-2 Wage and Tax Statement 2009**

### TC-40W, Part 1 Instructions

You must report Utah withholding tax from the following forms on the TC-40W, Part 1:

- Federal form W-2, Wage and Tax Statement
- Federal form 1099 (with Utah withholding) including 1099-R, 1099-MISC, 1099-G, etc.

Do not send W-2s or 1099s with your Utah return. Keep them in your files.

Processing may be delayed or the withholding tax credit disallowed if you do not complete the TC-40W with all required information.

To claim credit for Utah withholding tax, complete TC-40W, Part 1. Enter the following information from form W-2 or 1099:

- Line 1 - Enter the employer/payer federal EIN (W-2 box "b," or 1099).
- Line 2 - Enter the employer/payer Utah withholding account number (W-2 box "15," or 1099).
- Line 3 - Enter the employer/payer name and address (W-2 box "c," or 1099).
- Line 4 - Enter an "X" if the income and withholding tax are from a form 1099.
- Line 5 - Enter the taxpayer's social security number (W-2 box "a," or 1099).
- Line 6 - Enter the Utah wages or income being reported (W-2 box "16," or 1099).
- Line 7 - Enter the Utah withholding tax (W-2 box "17," or 1099).

Add the amounts of Utah withholding tax from all lines 7 and enter the total on form TC-40, page 2, line 32.

## TC-40W Example

40098		<b>Part 1 - Utah Withholding Tax Schedule</b> Your last name	
<b>General Instructions:</b> <ul style="list-style-type: none"> <li>Enter W-2 information here <b>only</b> if it shows Utah withholding tax in box 17. Do <b>not</b> list other state withholding on this form.</li> <li>If you have a form 1099 showing Utah withholding tax, list it here also.</li> <li>Enter mineral production withholding from TC-675R in Part 2; enter nonresident partner or shareholder withholding in Part 3.</li> <li>Do <b>not</b> attach W-2s, 1099s, TC-675Rs, or Schedule K-1s to your Utah return. Keep these forms in your file.</li> <li>Additional TC-40W forms, are available at <a href="http://tax.utah.gov/forms">tax.utah.gov/forms</a>.</li> <li>The instructions at right corresponds with the numbers below. For example, enter the federal EIN from the W-2 on line 1.</li> </ul>			
<b>First W-2 or 1099</b>		<b>Line by Line Instructions</b>	
1. <b>87-1234567</b> Employer/payer ID number	1. _____ Employer/payer ID number	<b>Employer Information</b>	
2. <b>W12345</b> Utah withholding ID number	2. _____ Utah withholding ID number	1. Employer/payer ID	
3. <b>ABC ENTERPRISES INC</b> Employer/payer name and address <b>9876 MAIN ST</b> <b>SALT LAKE CITY UT 84101</b>	3. _____ Employer/payer name and address	2. Utah withholding ID	
4. _____ iX if form 1099	4. _____ iX if form 1099	3. Employer/payer name	
5. <b>567-89-0123</b> Employee's SSN	5. _____ Employee's SSN	4. Enter iX if report	
6. <b>32,520.00</b> Utah wages/income	6. _____ Utah wages/income	<b>Employee Information</b>	
7. <b>768.00</b> Utah withholding tax	7. _____ Utah withholding tax	5. Employee's Social Security number	
		6. Utah wages/income	
		7. Utah withholding tax	

### TC-40W, Part 2 Instructions

To claim credit for Utah mineral withholding tax, enter the following information from TC-675R or Schedule K-1 (or supplemental schedule) on TC-40W, Part 2:

- Line 1 - Mineral producer's federal EIN (TC-675R box "2," or from Schedule K-1).
- Line 2 - Mineral producer's name (TC-675R box "1").
- Line 3 - Producer's Utah withholding account number (TC-675R box "3").
- Line 4 - If the mineral withholding tax distribution was received from a pass-through entity (partnership or S corporation), enter the pass-through entity's federal EIN. If you receive a TC-675R directly from the mineral producer, leave this line blank.
- Line 5 - Mineral production withholding tax (TC-675R box "5") or your share of mineral production withholding tax reported on Schedule K-1 by a pass-through entity.

Add the amounts of mineral production withholding tax from all lines 5 and enter the total on form TC-40, page 2, line 35.

### TC-40W, Part 3 Instructions

To claim credit for Utah withholding tax paid on your behalf by a pass-through entity (partnership or S corporation), enter the following information from Schedule K-1 (or supplemental schedule) on TC-40W, Part 3:

- Line 1 - Pass-through entity's federal EIN.
- Line 2 - Pass-through entity's name.
- Line 3 - Utah withholding tax withheld or paid on your behalf by the pass-through entity.

Add the amounts of pass-through entity Utah withholding tax from all lines 3 and enter the total on form TC-40, page 2, line 34.

Do not send the Schedule(s) K-1 (or supplemental sheets) with your Utah return. Keep them in your files.

Processing may be delayed or the withholding tax credit disallowed if you do not complete the TC-40W with all required information.

## TC-675R Example

2009 - Statement of Utah Tax Withheld on Mineral Production			TC-675R
1 Payer's name, address, state and ZIP code <b>ABC MINING COMPANY PO BOX 4941 PRICE UT 84501</b>		7 Recipient's name, address, state, and ZIP code <b>ROBERT R. WINTER 2414 S 8200 W MAGNA UT 84044</b>	
2 Payer's federal EIN <b>84-1909732</b>	3 Utah account ID <b>R49135</b>	8 Recipient's federal EIN (or if an individual, SSN) 545-18-6791	
4 Utah mineral production gross payment to recipient <b>24,615.18</b>		9 Recipient entity type (check one) C - Corporation <input type="checkbox"/> O - Limited Liability Partnership S - S Corporation <input checked="" type="checkbox"/> I - Individual L - Limited Liability Company <input type="checkbox"/> T - Trust Estate or Fiduciary P - Partnership	
5 Utah tax withheld on mineral production <b>1,230.76</b>			
6 Utah mineral production gross payment not subject to withholding <b>.00</b>			

Part 2 - Utah Mineral Production Withholding (TC-675R)		TC-40W
		Rev. 12/09
40099	Your last name <b>WINTER</b>	Your social security number 545-18-6791
Do not send your TC-675R, Schedule K-1 or supplemental information sheet with your return.		
Line instructions: 1. Producer's EIN from box i2f 2. Producer's name from box i1f 3. Producer's Utah withholding ID number from box i3f 4. Pass-through entity EIN if credit from partnership or S corporation 5. Utah mineral withholding tax from box i5f		
First TC-675R, K-1 or supplemental sheet		Second TC-675R, K-1 or supplemental sheet
1. Producer's EIN <b>84-1909732</b>	2. Producer's name <b>ABC MINING COMPANY</b>	1. Producer's EIN _____
3. Producer's Utah withholding ID # <b>R49135</b>	4. Pass-through entity EIN, if applicable _____	2. Producer's name _____
5. Utah mineral withholding tax <b>1,231.00</b>		3. Producer's Utah withholding ID # _____
		4. Pass-through entity EIN, if applicable _____
		5. Utah mineral withholding tax _____ .00

SEPARATE AND RETURN ONLY THE BOTTOM PORTION WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.

# Individual Income Tax Return Payment Coupon

Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0266

**TC-547**  
Rev. 9/09

Tax year ending  
**2009**

USTC Use Only

Primary taxpayer name  Social Security no.

Secondary taxpayer name  Social Security no.

Address

City  State  Zip code

Payment amount enclosed \$  00

Make check or money order payable to the Utah State Tax Commission.  
Do not send cash. Do not staple check to coupon. Detach check stub.

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## What's New for 2009

The following changes apply for the 2009 tax year:

- **Health Benefit Plan Credit.** This new credit is 5% of the amount paid for certain health benefit plans for taxpayers meeting specific qualifications. See page 10.
- **Qualifying Solar Project Credit.** This new credit is 25% of the cost of a solar unit that generates electricity and is purchased from a Utah city or town, an inter-local entity, or a special service district. See page 10.
- **Clean Fuel Vehicle Credit Changes.** This credit has changed from previous years. There are now four credits for fuel efficient vehicles and certain conversion equipment to make a vehicle more fuel efficient. See page 12.
- **Research Activities Credit.** This credit increased to 6.3% on certain qualified research expenses. See page 13.
- **UESP Refund Election.** If you have a Utah refund, you may have the entire refund deposited into your Utah Educational Savings Plan 529 account. See pages 17.
- **Revised TC-40W.** The Utah form TC-40W, *Utah Withholding Tax Schedule*, has been revised to make it easier to complete. See pages 19 and 20.
- **Military Spouse Income Exemption.** Earned income of the spouse of a nonresident military service member is exempt from Utah income tax. See page 7.

*You can file electronically yourself or through a tax practitioner or accountant.  
Check it out at [incometax.utah.gov](http://incometax.utah.gov)*

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