

40301

9998



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

2023  
TC-40

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

Full-yr Resident?

Y/N

Your Social Security No.      Your first name      Your last name

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

Address      Telephone number

If deceased, complete  
page 3, Part 1

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

**1 Filing Status - enter code**

- 1 = Single
- \_\_\_\_\_ 2 = Married filing jointly
- 3 = Married filing separately
- 4 = Head of household
- 5 = Qualifying surviving spouse

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

**• 2 Qualifying Dependents**

- a \_\_\_\_\_ Dependents age 16 and under
- b \_\_\_\_\_ Other dependents
- c \_\_\_\_\_ Dependents born in 2023
- d \_\_\_\_\_ Total (add lines a, b and c)

**See instructions.**

**3 Election Campaign Fund**

Does not increase your tax or reduce your refund.

Enter the code for the      Yourself      Spouse  
party of your choice.      • \_\_\_\_\_      • \_\_\_\_\_

See instructions for  
code letters or go to [incometax.utah.gov/elect](http://incometax.utah.gov/elect).

If no contribution, enter **N**.

4	Federal adjusted gross income from federal return	• 4	_____	.00
5	Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	• 5	_____	.00
6	Total income - add line 4 and line 5	6	_____	.00
7	State tax refund included on federal form <b>1040, Schedule 1, line 1</b> (if any)	• 7	_____	.00
8	Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	_____	.00
9	<b>Utah taxable income/loss</b> - subtract the sum of lines 7 and 8 from line 6	• 9	_____	.00
10	<b>Utah tax</b> - multiply line 9 by 4.65% (.0465) (not less than zero)	• 10	_____	.00
11	Utah personal exemption (multiply line 2d by \$1,941)	• 11	_____	.00
12	Federal standard or itemized deductions	• 12	_____	.00
13	Add line 11 and line 12	13	_____	.00
14	State income tax included in federal itemized deductions	• 14	_____	.00
15	Subtract line 14 from line 13	15	_____	.00
16	Initial credit before phase-out - multiply line 15 by 6% (.06)	• 16	_____	.00
17	Enter: <b>\$16,742</b> (single or married filing separately); <b>\$25,114</b> (head of household); or <b>\$33,484</b> (married filing jointly or qualifying surviving spouse)	• 17	_____	.00
18	Income subject to phase-out - subtract line 17 from line 9 (not less than zero)	18	_____	.00
19	Phase-out amount - multiply line 18 by 1.3% (.013)	• 19	_____	.00
20	Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	• 20	_____	.00
21	If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)	• 21	_____	
22	<b>Utah income tax</b> - subtract line 20 from line 10 (not less than zero)	• 22	_____	.00

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

**To learn more,  
go to  
[tap.utah.gov](http://tap.utah.gov)**

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

**TC-40  
2023**

**40302**

SSN \_\_\_\_\_

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

23	Enter tax from TC-40, page 1, line 22	23	_____	.00
24	Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)	• 24	_____	.00
25	Full-year resident, subtract line 24 from line 23 (not less than zero) Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 41	• 25	_____	.00
26	Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)	• 26	_____	.00
27	Subtract line 26 from line 25 (not less than zero)	27	_____	.00
28	Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)	• 28	_____	.00
29	AMENDED RETURN ONLY - previous refund	• 29	_____	.00
30	Recapture of low-income housing credit	• 30	_____	.00
31	Utah use tax	• 31	_____	.00
32	<b>Total tax, use tax and additions to tax</b> (add lines 27 through 31)	32	_____	.00
33	Total withholding - If you have mineral production withholding or pass-through entity withholding, complete page 3, Part 5. If not, enter on line 33 the total of TC-40W, Part 1.	• 33	_____	.00
34	Credit for Utah income taxes prepaid from TC-546 and 2022 refund applied to 2023	• 34	_____	.00
35	AMENDED RETURN ONLY - previous payments	• 35	_____	.00
36	Nonapportionable refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)	• 36	_____	.00
37	Apportionable refundable credits from TC-40A, Part 6, line c (attach TC-40A, page 2)	• 37	_____	.00
38	Total withholding and refundable credits - add lines 33 through 37	38	_____	.00
39	<b>TAX DUE</b> - subtract line 38 from line 32 (not less than zero)	• 39	_____	.00
40	Penalty and interest (see instructions)	40	_____	.00
41	<b>TOTAL DUE - PAY THIS AMOUNT</b> - add line 39 and line 40	• 41	_____	.00
42	<b>REFUND</b> - subtract line 32 from line 38 (not less than zero)	• 42	_____	.00
43	Voluntary subtractions from refund (not greater than line 42) Enter the total from page 3, Part 6	• 43	_____	.00
44	<b>REMAINING REFUND DIRECT DEPOSIT</b> - your account information (see instructions for foreign accounts)	checking	savings	foreign
	• Routing number _____ • Account number _____	Type:	• _____	• _____

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.

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

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

Attach page 3 if you: are filing for a deceased taxpayer, are filing a fiscal year return, filed IRS form 8886, are making contributions, want to deposit into a my529 account, want to apply all/part of your refund to next year's taxes, have mineral production or pass-through entity withholding, or no longer qualify for a homeowner's exemption.

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

**TC-40  
2023**

40303

SSN \_\_\_\_\_

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

**Part 1 - Deceased Taxpayer Information**

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

•     /    /      
mm/dd/yy

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

•     /    /      
mm/dd/yy

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

• \_\_\_\_\_

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

**Part 2 - Fiscal Year Filer**

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

•     /      
mm/yy

See instructions.

**Part 3 - Federal Form 8886 filed**

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

• \_\_\_\_\_

Get form and instructions at [irs.gov](http://irs.gov).

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

See explanation of each contribution at [incometax.utah.gov/contributions](http://incometax.utah.gov/contributions) and/or the TC-40 instructions

**Sch Dist  
Code**

02 Pamela Atkinson Homeless Account

•                      
Code Amount .00 Sch Dist Code

03 Kurt Oscarson Children's Organ Transplant Account

•                    

05 School District and Nonprofit School District Foundation - enter school district code

•                    

See instructions for school district codes, or get codes at

[incometax.utah.gov/contributions/school-districts](http://incometax.utah.gov/contributions/school-districts)

•                    

15 Clean Air Fund

•                    

16 Governor's Suicide Prevention Fund

•                    

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

                    .00

**Part 5 - Withholding**

1. Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1):

• 1                     .00

2. Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2):

• 2                     .00

3. Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2):

• 3                     .00

**Total withholding** (enter the total here and on TC-40, page 2, line 33):

                    .00

**Part 6 - Voluntary Subtractions from Refund**

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

• 1                     .00

See instructions. Also see [my529.org](http://my529.org), or call 1-800-418-2551.

2. Enter the amount of your refund you want applied to your **2024 taxes**:

• 2                     .00

**Total voluntary subtractions** (enter the total here and on TC-40, page 2, line 43):

                    .00

*May not be greater than the amount on line 42.*

**Part 7 - Property Owner's Residential Exemption Termination Declaration**

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

•      Enter "X"

•      Enter code

Mail  
RETURNS WITH  
PAYMENTS to:



Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-0266

Mail  
ALL OTHER  
RETURNS to:



Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-0260

Submit page **ONLY** if data entered.

Attach completed schedule to your Utah Income Tax return.



<b>Part 5 - Nonapportionable Refundable Credits</b> (enter the code and amount of each credit)	<b>Code</b>	<b>Amount</b>
See instructions or <a href="http://incometax.utah.gov">incometax.utah.gov</a> for codes.	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
<b>Total nonapportionable refundable credits</b> (add all Part 5 credits and enter total here and on TC-40, line 36)		_____ .00

<b>Part 6 - Apportionable Refundable Credits</b> (enter the code and amount of each credit)	<b>Code</b>	<b>Amount</b>
See instructions or <a href="http://incometax.utah.gov">incometax.utah.gov</a> for codes.	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
a. Total apportionable refundable credits (add all Part 6 credits and enter total here)	a. _____	_____ .00
b. If you are a nonresident or a part-year resident, enter the apportionment fraction from TC-40B, line 39: If you are a full-year Utah resident, enter "1".	b. _____	
c. <b>Apportioned refundable credits</b> (multiply line a by line b and enter the total here) Enter this amount on TC-40, line 37.	c. _____	_____ .00

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

**Non and Part-year Resident Schedule**

**TC-40B  
2023**

40306

SSN \_\_\_\_\_

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

**Residency Status:** • \_\_\_\_\_ Nonresident: Home state abbreviation: \_\_\_\_\_ • \_\_\_\_\_ Part-year resident from: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
mm/dd/yy mm/dd/yy

Income	Col. A - UTAH	Col. B - TOTAL
1 Wages, salaries, tips, etc. (1040, line 1z)	.00	.00
2 Taxable interest income (1040, line 2b)	.00	.00
3 Ordinary dividends (1040, line 3b)	.00	.00
4 IRAs, pensions and annuities - taxable amount (1040, lines 4b and 5b)	.00	.00
5 Social Security benefits - taxable amount (1040, line 6b)	.00	.00
6 Taxable refunds/credits/offsets of state/local income taxes (1040, Schedule 1, line 1)	.00	.00
7 Alimony received (1040, Schedule 1, line 2a)	.00	.00
8 Business income or loss (1040, Schedule 1, line 3)	.00	.00
9 Capital gain or loss (1040, line 7)	.00	.00
10 Other gains or losses (1040, Schedule 1, line 4)	.00	.00
11 Rental real estate, royalties, partnerships, S corps, trusts, etc. (1040, Schd 1, line 5)	.00	.00
12 Farm income or loss (1040, Schedule 1, line 6)	.00	.00
13 Unemployment compensation (1040, Schedule 1, line 7)	.00	.00
14 Other income (1040, Schedule 1, line 9)	.00	.00
15 Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)	.00	.00
16 Reserved	.00	.00
17 Reserved	.00	.00
18 Total income/loss - add lines 1 through 17 for both columns A and B	.00	.00

Adjustments	Col. A - UTAH	Col. B - TOTAL
19 Educator expenses (1040, Schedule 1, line 11)	.00	.00
20 Certain bus. expenses of reservists, performing artists, etc. (1040, Schd 1, line 12)	.00	.00
21 Health savings account deduction (1040, Schedule 1, line 13)	.00	.00
22 Moving expenses (1040, Schedule 1, line 14) - col. A only expenses moving into Utah	.00	.00
23 Deductible part of self-employment tax (1040, Schedule 1, line 15)	.00	.00
24 Self-employed SEP, SIMPLE and qualified plans (1040, Schedule 1, line 16)	.00	.00
25 Self-employed health insurance deduction (1040, Schedule 1, line 17)	.00	.00
26 Penalty on early withdrawal of savings (1040, Schedule 1, line 18)	.00	.00
27 Alimony paid (1040, Schedule 1, line 19a)	.00	.00
28 IRA deduction (1040, Schedule 1, line 20)	.00	.00
29 Student loan interest deduction (1040, Schedule 1, line 21)	.00	.00
30 Reserved	.00	.00
31 Reserved	.00	.00
32 State tax refund included on federal form 1040, Schedule 1, line 1	.00	.00
33 Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)	.00	.00
34 Reserved	.00	.00
35 Reserved	.00	.00
36 (see instructions): _____	.00	.00
37 Total adjustments - add lines 19 through 36 for both columns A and B	.00	.00

38 Subtract line 37 from line 18 for both columns A and B • \_\_\_\_\_ .00 • \_\_\_\_\_ .00  
Line 38, column B must equal TC-40, line 9

**Non or Part-year Resident Utah Tax**

39 Divide line 38 column A by line 38 column B (to 4 decimal places, not more than 1.0000 or less than 0.0000)	39	_____
40 Subtract TC-40, line 24 from TC-40, line 23 and enter the result (not less than zero) here	40	_____ .00
41 <b>UTAH TAX</b> - Multiply line 40 by the decimal on line 39. Enter on TC-40, page 2, line 25	• 41	_____ .00

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

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

**FIRST STATE**

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

**SECOND STATE**

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

**THIRD STATE**

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

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

Line Explanations	IMPORTANT
1 Employer/payer ID number from W-2 box "b" or 1099	<p><b>Do not send your W-2s or 1099s with your return.</b> Instead enter W-2 or 1099 information below, but <b>only</b> if there is Utah withholding on the form.</p> <p>Use additional forms TC-40W if you have more than four W-2s and/or 1099s with Utah withholding tax.</p> <p>Enter mineral production withholding from TC-675R in Part 2 of TC-40W; enter pass-through entity withholding in Part 3 of TC-40W.</p>
2 Utah withholding ID number from W-2 box "15" or 1099 <b>(14 characters, ending in WTH, no hyphens)</b>	
3 Employer/payer name and address from W-2 box "c" or 1099	
4 Enter "X" if reporting Utah withholding from form 1099	
5 Employee's Social Security number from W-2 box "a" or 1099	
6 Utah wages or income from W-2 box "16" or 1099	
7 Utah withholding tax from W-2 box "17" or 1099	

First W-2 or 1099	Second W-2 or 1099
1 _____	1 _____
2 _____ (14 characters, no hyphens)	2 _____ (14 characters, no hyphens)
3 _____	3 _____
4 _____	4 _____
5 _____	5 _____
6 _____ .00	6 _____ .00
7 _____ .00	7 _____ .00

Third W-2 or 1099	Fourth W-2 or 1099
1 _____	1 _____
2 _____ (14 characters, no hyphens)	2 _____ (14 characters, no hyphens)
3 _____	3 _____
4 _____	4 _____
5 _____	5 _____
6 _____ .00	6 _____ .00
7 _____ .00	7 _____ .00

**Total Utah withholding tax from all lines 7:** \_\_\_\_\_ .00

If you have nothing to enter on TC-40W, page 2, enter this total on TC-40, page 2, line 33.  
 If you have entries on TC-40W, page 2, enter this total on TC-40, page 3, Part 5, line 1.

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



**40310 Mineral Production and Pass-through Withholding**

**TC-40W  
2023**

SSN \_\_\_\_\_

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

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

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

**Line Explanations**

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

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

**Total mineral production withholding tax from all lines 5.** Enter here and on TC-40, page 3, Part 5, line 2. \_\_\_\_\_ .00

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

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

**Line Explanations**

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

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

**Total pass-through withholding tax from all lines 3.** Enter here and on TC-40, page 3, Part 5, line 3. \_\_\_\_\_ .00

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