

40401

9998

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

**2024  
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	
City		State	ZIP+4
		Foreign country (if not U.S.)	

If deceased, complete page 3, Part 1

<b>1 Filing Status - enter code</b> 1 = Single • _____ 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying surviving spouse <small>If using code 2 or 3, enter spouse's name and SSN above</small>	<b>• 2 Qualifying Dependents</b> a _____ Dependents age 16 and under b _____ Other dependents c _____ Dependents born in 2024 d _____ Total (add lines a, b and c) <b>See instructions.</b>	<b>3 Election Campaign Fund</b> Does not increase your tax or reduce your refund. Enter the code for the party of your choice. <table style="margin-left: 20px;"> <tr> <td>Yourself</td> <td>Spouse</td> </tr> <tr> <td>• _____</td> <td>• _____</td> </tr> </table> See instructions for code letters or go to <a href="http://incometax.utah.gov/elect">incometax.utah.gov/elect</a> . If no contribution, enter <b>N</b> .	Yourself	Spouse	• _____	• _____
Yourself	Spouse					
• _____	• _____					

4 Federal adjusted gross income from federal return	• 4	_____ .00
5 Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	• 5	_____ .00
6 Total income - add line 4 and line 5	6	_____ .00
7 State tax refund included on federal form <b>1040, Schedule 1, line 1</b> (if any)	• 7	_____ .00
8 Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	_____ .00
9 <b>Utah taxable income/loss</b> - subtract the sum of lines 7 and 8 from line 6	• 9	_____ .00
10 <b>Utah tax</b> - multiply line 9 by 4.55% (.0455) (not less than zero)	• 10	_____ .00
11 Utah personal exemption (multiply line 2d by \$2,046)	• 11	_____ .00
12 Federal standard or itemized deductions	• 12	_____ .00
13 Add line 11 and line 12	13	_____ .00
14 State income tax from federal form 1040, Schedule A, line 5a	• 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>\$17,652</b> (single or married filing separately); <b>\$26,478</b> (head of household); or <b>\$35,304</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	_____ .00
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  
2024**

**40402**

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 2023 refund applied to 2024	• 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  
2024**

40403

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](https://www.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](https://www.incometax.utah.gov/contributions) and/or the TC-40 instructions.

	Code	Amount	Sch Dist Code
02 Pamela Atkinson Homeless Account	• _____	_____	.00
03 Kurt Oscarson Children's Organ Transplant Account	• _____	_____	.00
05 School District and Nonprofit School District Foundation - enter school district code See instructions for school district codes, or get codes at <a href="https://www.incometax.utah.gov/contributions/school-districts">incometax.utah.gov/contributions/school-districts</a>	• _____	_____	.00
15 Clean Air Fund	• _____	_____	.00
16 Governor's Suicide Prevention Fund	• _____	_____	.00
17 Nonprofit Capacity Fund	• _____	_____	.00
<b>Total voluntary contributions</b> (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](https://www.my529.org), or call 1-800-418-2551.
- 2. Enter the amount of your refund you want applied to your **2025 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](https://www.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 84134-0266

Submit page **ONLY** if data entered.

Attach completed schedule to your Utah Income Tax return.