

# UTAH 2024

TC-40 Forms and  
Instructions

## Individual Income Tax



*Get a faster refund!*



[tap.utah.gov](https://tap.utah.gov)



Utah State Tax Commission • 210 North 1950 West • Salt Lake City, Utah 84134 • [tax.utah.gov](https://tax.utah.gov)

# DID YOU BUY ANYTHING ONLINE LAST YEAR? YOU MIGHT OWE USE TAX!

Shopping online is easy, but it's not free.

Utah loses tax revenue every year to online sales. This makes it harder for the state to pay for everything from education to healthcare.



When online sellers do not collect **sales tax**, it becomes your responsibility to pay **use tax**. You must pay this use tax when you file your Utah income tax return.

See page 10 for more information and a worksheet to help you calculate how much use tax you owe.

CHECKOUT

## You Should Know:

- Purchases are not exempt from tax just because you make them online.
- Use tax applies to any purchase that sales tax would.
- Your use tax rate depends on where you live. See page 10.
- Grocery food is taxed at a flat 3 percent across Utah.
- Some online sellers have tools to help you calculate the use tax you owe.

- ✓ **The Fastest Refund Possible!**
- ✓ **Error-free filing!**

To learn more, go to:

**tap.utah.gov**

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



### Three good reasons to e-file:

- 😊 Electronic returns get processed faster than paper returns.
- 😊 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, 2025, no matter how early you file your return.



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

- 😞 Each paper return must be removed from the envelope, sorted, examined and processed by hand.
- 😞 If you make even a simple mistake, fixing it will add several more weeks of processing time.
- 😞 If we can't figure out how to fix your return, we will have to contact you and wait for your response before we can process your return.
- 😞 If you are waiting for a refund, we cannot issue it until your paper return has been manually processed and posted to your account.

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Cover art by Randolph Prawitt

## Paper Returns

To avoid errors and get the fastest refund possible, file your return electronically. If you must file a paper return, 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, commas or parentheses.
- If entering a loss, use a minus sign in front of the number.
- Sign and mail the original return – keep a copy for your records.

## Get Utah Forms

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

## References

- UC** Utah Code ([le.utah.gov](http://le.utah.gov))  
**IRC** Internal Revenue Code ([law.cornell.edu/uscode/26](http://law.cornell.edu/uscode/26))  
**USC** U.S. Code ([law.cornell.edu/uscode](http://law.cornell.edu/uscode))  
 Online instructions and information: [incometax.utah.gov](http://incometax.utah.gov)

## E-Verify 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 [everify.uscis.gov](http://everify.uscis.gov).

## Utah Taxpayer Bill of Rights

Learn about your rights and responsibilities as a Utah taxpayer in Pub 2, *Utah Taxpayer Bill of Rights*. Get publications online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

## Prior Year Tax Records

To get a copy of tax records from prior years, see [tax.utah.gov/info/tax-record-copies](http://tax.utah.gov/info/tax-record-copies).

## Customer Service

**Hours:** Monday - Friday, 8:00 a.m. - 5:00 p.m.

**Help from tax pros:** [taxmaster@utah.gov](mailto:taxmaster@utah.gov)

Taxpayer help line: 801-297-2200  
 1-800-662-4335 (outside SLC area)

### Visit us in person:

Ogden: 2540 Washington Blvd., 6th Floor  
 Provo: 150 E Center St., #1300  
 SLC: 210 N 1950 W  
 Hurricane: 100 S 5300 W

## Tax Commission Mailing address

Mail your return to one of the following addresses:

### ALL RETURNS WITH PAYMENTS

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

### ALL OTHER RETURNS (including refunds)

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

## Utah Taxpayer Advocate Service

The Taxpayer Advocate Service helps taxpayers who have made multiple, unsuccessful attempts to resolve concerns with the Tax Commission. This service helps resolve problems when normal agency processes break down, identifies why problems occurred, and suggests solutions. See [tax.utah.gov/contact](http://tax.utah.gov/contact), or contact us to find out if you qualify for this service at 801-297-7562 or 1-800-662-4335, ext. 7562, or by email at [taxpayeradvocate@utah.gov](mailto:taxpayeradvocate@utah.gov).

Do not use the Taxpayer Advocate Service to bypass normal methods for resolving issues or disputes.

*If you need an accommodation under the Americans with Disabilities Act, email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.*

# TC-40 - General Instructions

## What's New

- **Payroll Protection Program (PPP) grant or loan addback:** In certain situations you must add to your income the amount of PPP grants or loans forgiven in 2024. See page 17.
- **Nonprofit Capacity Fund:** The 2023 Utah Legislature passed SB 223, creating the Nonprofit Capacity Fund Program and allowing income tax filers to contribute to it on their tax returns. See page 14.
- **Child Tax Credit:** The 2023 Utah Legislature passed HB 170, creating a nonrefundable child tax credit for children ages 1-3. See page 22.
- **Utah Tax Rate:** The 2024 Utah Legislature passed SB 69, lowering the income tax rate from 4.65 percent to 4.55 percent.

## Free Tax Help

### 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 or 1-800-906-9887 to find the closest VITA site.

### Tax Counseling for the Elderly (TCE)

TCE offers free tax help to anyone, but gives priority to persons 60 years and older. Volunteers specialize in pension and retirement issues unique to seniors. See [aarp.org](http://aarp.org), or call 2-1-1 or 1-888-227-7669.

### Earn it. Keep it. Save it.

This coalition of statewide partners offers free tax preparation and free online DIY tax prep to certain low-income taxpayers. See [UtahTaxHelp.org](http://UtahTaxHelp.org).

## 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 [irs.gov/eitc](http://irs.gov/eitc), or call the IRS at 1-800-829-1040 to see if you qualify.

See information about the Utah earned income tax credit on page 22.

## Who Must File

You must file a TC-40 return if you:

1. are a Utah resident or part-year resident who must file a federal return,
2. are a nonresident or part-year resident with income from Utah sources who must file a federal return, or
3. want a refund of any income tax overpaid.

To file a Utah return, first complete your federal return, even if you do not have to file with the IRS. You need the federal return information to complete your Utah return.

## Exemptions

### Qualified Exempt Taxpayer

You may be exempt from Utah individual income tax if your federal adjusted gross income is less than your federal standard deduction. See instructions for line 21.

### Nonresident Members of Partnerships, S Corporations and Trusts

You do not need to file a return if:

1. you are a nonresident whose only Utah source of income is from a partnership, S corporation or trust (or other pass-through entity); and
2. the partnership, S corporation, trust or other pass-through entities withheld Utah income tax on your Utah income.

### Nonresidents Working Temporarily in Utah

You do not need to file a return if you (and your spouse, if filing jointly):

- are not a Utah resident,
- worked in Utah for 20 days or less,
- have no other source of Utah income, and
- are a resident of a state that either does not have an income tax or does not tax the wages of nonresidents.

You do NOT qualify for this exemption if you (or your spouse, if filing jointly):

- are a professional athlete;
- are a professional entertainer;
- are a person of prominence who performs services on a per-event basis;
- are a real property contractor or laborer; or
- in the year immediately before the current tax year, worked for a non-corporate employer (regardless of ownership or a benefits plan) as:
  - a key employee,
  - an officer, or
  - one of the 50 highest-paid employees.

## When to File and Pay

You must file your return and pay any tax due:

1. by April 15, 2025, if you file on a calendar year basis (tax year ends Dec. 31, 2024); 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.

**Note:** The due date may change if the IRS changes the due date of the federal return. Check [incometax.utah.gov](http://incometax.utah.gov) if you have questions.

You must pay all Utah income taxes for the tax year by the due date. You may be subject to penalties and interest if you do not file your return on time or do not pay all income tax due by the due date. (See instructions for line 40.)

Utah does not require quarterly estimated tax payments. You can prepay at any time at [tap.utah.gov](https://tap.utah.gov), or by mailing your payment with form TC-546, *Individual Income Tax Prepayment Coupon*.

## Extension of Time to File

**TIP** This is **NOT** an extension of time to pay your taxes – it is an extension to file your return.

You get an automatic extension of up to six months to file your return. You do not need to file an extension form, but we will assess penalties if you have not met the prepayment requirements (see below).

See instructions for line 40. All extension returns must be filed by Oct. 15, 2025.

## Prepayment Requirements for Filing Extension

You must prepay by the original due date:

- 90 percent of your 2024 tax due (TC-40, line 27 plus line 30);
- 100 percent of your 2023 tax liability (2023 TC-40, line 27 plus line 30); or
- 90 percent of your 2024 tax due (TC-40, line 27 plus line 30) if you did not have a Utah tax liability in 2023 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, credits and credit carryovers, or payments made by the tax due date using form TC-546, *Individual Income Tax Prepayment Coupon*, or at [tap.utah.gov](https://tap.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.

## How to File

File your Utah taxes at [tap.utah.gov](https://tap.utah.gov).

If filing on paper, mail your return to the address on page 1.

## What to Attach and What to Keep

### Attach

Send the following with your return (also keep a copy with your tax records):

- **Utah Schedules**  
TC-40 page 3, TC-40A, TC-40B, TC-40S, and TC-40W (all that apply).

- **Other Adjustments**

An explanation for any equitable adjustment entered on TC-40A, Part 2, code 79.

- **Other Forms**

Attach form TC-131 if claiming a refund for a deceased taxpayer. Also attach federal form 8379 if you are claiming relief as an injured spouse (see page 5).

- **Tax Due**

Pay any return amount due at [tap.utah.gov](https://tap.utah.gov). If paying by check or money order, include form TC-547, *Individual Income Tax Return Payment Coupon* (see page 32).

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### FYI: Withholding Forms

You must enter withholding tax information on form TC-40W. Attach TC-40W to your return.

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## Keep

Do not send forms W-2, 1099-R, 1099-MISC, Utah Schedule K-1 or TC-675R with your return. If you do not complete and submit form TC-40W with your return, processing will be delayed and we may reject your withholding credit.

Do not send a copy of your federal return, credit schedules (other than Utah schedules TC-40A, TC-40B, TC-40S and/or TC-40W), worksheets, or other documentation with your return.

## Recordkeeping

Keep copies of any receipts, tax forms, worksheets and other documentation to support any income, deduction, exemption and credit you have reported. **We may ask you to provide this information later to support entries on your 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 on the return.**

## Negative Numbers

When reporting losses or other negative numbers, do not use parentheses. Always indicate a negative number with a minus sign (-).

## Utah Domicile (UC §59-10-136)

### Test 1

You are domiciled in Utah if you or your spouse:

1. claimed a child tax credit (IRC §24) for a dependent on your federal tax return, and the dependent is enrolled in a Utah public K-12 school (this does not apply if you are the noncustodial parent and are not married to the custodial parent);
2. are enrolled as a resident student in a Utah state institution of higher education; or
3. voted in Utah during the tax year and were neither registered to vote nor voted in another state.

### Test 2

Even if you do not meet the conditions in Test 1, you are still domiciled in Utah if you or your spouse:

1. have a permanent home in Utah to which either of you intend to return after being absent; and

2. have voluntarily settled in Utah, not for a special or temporary purpose, but with the intent of making a permanent home.

Whether you have a permanent home in Utah is based on a preponderance of the evidence (i.e., the evidence you have a permanent home is more convincing than any evidence you do not), taking into consideration all of the following facts and circumstances:

- You or your spouse has a Utah driver's license.
- You or your spouse receive a residential exemption for a primary residence under UC §59-2, *Property Tax Act*.
- You or your spouse claims a federal tax credit (IRC §24) for a dependent who is enrolled as a resident student in a Utah state institution of higher education.
- The nature and quality of the living accommodations you or your spouse has in Utah compared to another state.
- You have a spouse or dependent in Utah for whom you or your spouse claims a federal tax credit under IRC §24.
- The physical location where you or your spouse earns income.
- The state of registration of a vehicle owned or leased by you or your spouse.
- You or your spouse has a membership in a church, club or similar organization in Utah.
- You or your spouse lists a Utah address on mail, a telephone listing, a listing in an official government publication, other correspondence, or similar item.
- You or your spouse lists a Utah address on a federal or state tax return.
- You or your spouse file a Utah income tax return as a full-year or part-year resident.
- You or your spouse claims Utah residency on a document (other than a Utah income tax return) filed with or provided to a court or other government entity.
- You or your spouse fails to obtain a permit or license normally required of a resident in the state where you claim to have domicile.
- You are the noncustodial parent of a dependent enrolled in a Utah public K-12 school for which you claimed a child tax credit (IRC §24) on your federal tax return, and you are divorced from the custodial parent.
- You maintain a place of abode (i.e., the place where you usually live) in Utah and spent 183 or more days of the tax year in Utah.
- You or your spouse did not vote in Utah during the tax year but voted in Utah in any of the three prior years and were not registered to vote in another state during those three years.

## Spouses

If your spouse has Utah domicile under Test 1 (above), you also have Utah domicile. If your spouse has Utah domicile under Test 2, you also have Utah domicile unless you can establish by a preponderance of the evidence (i.e., the evidence for your claim is more convincing than any evidence against it) that during the tax year and the three prior years you did not:

1. own property in Utah,
2. spend more than 30 total days during a year in Utah,
3. receive earned income for services performed in Utah,
4. vote in Utah, or

5. have a Utah driver's license.

You are not considered to have a spouse with Utah domicile if:

1. you and your spouse are legally separated or divorced, or
2. you and your spouse both claimed married filing separately on your federal individual income tax returns for the tax year.

You must file a Utah income tax return (or amended return) and pay any penalty and interest that apply if you did not file a return based upon your belief that you did not meet the domicile criteria.

## "Resident" Defined

A resident is a person who is domiciled in Utah for any period during the tax year, but only for the duration of that period.

## "Nonresident" Defined

A nonresident is a person who is not a resident.

## "Part-Year Resident" Defined

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

## Military

Special domicile rules apply to service members and their spouses. See Pub 57, *Military Personnel Instructions*.

## Native Americans

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

Certain income earned by Utah Native Americans may be exempt from Utah income tax. See page 17 to see if you qualify.

## Students

All Utah residency rules and filing requirements apply to students, including Utah residents going to school in another state and non-residents attending a Utah school.

## Income from Other States

Utah residents who earn income in other states must pay Utah tax on that income. You may claim a credit for income tax paid to another state if the other state also taxes the same income. See *Credit for Income Tax Paid to Another State* in Schedule A instructions.

## Income from Other Countries

Utah residents who live and work abroad must pay Utah tax on income earned in other countries if the income is included in federal adjusted gross income on the federal return. There is no Utah credit for taxes paid to another country. See *Federal Tax Credits*, below.

## Foreign Nationals & Expatriates

A foreign national or expatriate who meets Utah domicile and residency requirements is considered a Utah resident for tax purposes. See *Utah Domicile*, above.

You must pay tax on income earned from Utah sources if that income is included in your adjusted gross income on your federal return.

## Injured Spouse

If your spouse had outstanding Utah tax liabilities before your marriage, any refund on a joint Utah 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, a federal agency or another entity claimed your refund to pay a debt owed to them, contact them directly.

Attach a copy of federal form 8379, *Injured Spouse Allocation*, to the front of your joint return if claiming injured spouse provisions and a joint refund is expected to be applied (offset) to a past-due Utah tax obligation of the other spouse.

See more information at [tax.utah.gov/extension/innocent](https://tax.utah.gov/extension/innocent).

## 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 your tax liability. See more information at [tax.utah.gov/extension/innocent](https://tax.utah.gov/extension/innocent).

## Fiscal Year Filers

You can be a Utah fiscal year filer only if you are a federal fiscal year filer. Utah follows the same rules and guidelines for fiscal year filers as the IRS. See IRS Publications 17, 505 and 538.

Use the tax forms for the year in which your fiscal year begins.

Prepare your federal tax return before your Utah return.

## Special Utah Rules

- Enter your **fiscal year end date** on TC-40, page 3, Part 2.
- Calculate your **Utah taxpayer tax credit** using the Utah qualified dependents (TC-40, page 1, box 2, line d) and the standard or itemized deductions from your fiscal year federal return. Use the credit phase-out amount shown on the return for the year in which your fiscal year began.
- Calculate **non-refundable Utah credits** using amounts and facts that apply to your fiscal year. For example, to claim a credit for a contribution to a my529 plan, use the amount contributed during your fiscal year, but the maximum you may take is the maximum allowed for the calendar year in which your fiscal year began.
- Report **Utah use tax** for purchases during your fiscal year, using the rate chart for the calendar year in which your fiscal year began.
- Calculate **credits** for withholding tax, pass-through entity withholding tax and mineral production withholding tax based on forms W-2 and 1099 for the year in which your fiscal year began.

## Amended Return (Superseded Return)

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

Enter your **current address** on an amended return.

Amend your return if you find an error on your Utah or federal return, or if your federal return is adjusted by the IRS in a way that affects your Utah return. You must amend your Utah return within 90 days of the IRS's final determination.

See *Deadlines to Claim a Refund or Credit*, below.

### How to Amend a 2024 Return

- A. On the top of TC-40, page 1, on the "Amended Return" line, enter the code number from the following list that best describes your **Reason for Amending**:

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

- 1 You filed an amended federal return with the IRS. Attach a copy of your amended federal return, form 1040X. (If amending for a net operating loss, do not use code 1, use code 4 - see below.)
  - 2 You made an error on your Utah return. Attach an explanation of the error.
  - 3 Your federal return was changed by an IRS examination or adjustment and it affects your Utah return. 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 any part of your amended return is from a net operating loss carryback, use code 4 and complete a return for each year you are amending. Attach a copy of your amended federal return, form 1040X or 1045. Your documentation must clearly show the year you experienced the loss.
  - 5 Other. Attach an explanation to your 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 29 of your 2024 amended return. If you paid with the original return or made subsequent tax payments before filing the amended return, enter the total previous payments on line 35 of your 2024 amended return. Contributions on line 28 and my529 deposits from TC-40 page 3, Part 6 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 Tax Credits

Federal income tax credits do not have an effect on Utah income tax. See UC §59-10-110.

There are some situations on the federal return that let you take a tax credit instead of excluding income from adjusted gross income or taking an itemized deduction. For example:

- Foreign tax credit -OR- Foreign earned income exclusion
- Lifetime learning credit -OR- Tuition deductions

Be aware: In these cases, if you choose to take a credit on your federal return instead of using an exclusion or deduction, you lose the tax benefit on your Utah return. Do not adjust your federal adjusted gross income or itemized deductions on your Utah return in an effort to gain the tax advantage — report your adjusted gross income and itemized deductions exactly as they appear on your federal return.

## Utah Losses and Loss Carries

You must treat federal net operating losses on your Utah return in the same manner as you do on your federal return.

Nonresidents and part-year residents with a Utah loss but no federal net operating loss can apportion their Utah tax for the loss year to zero on Schedule TC-40B, but may not carry the remaining loss forward or back to other years.

## Deadlines to Claim a Refund or Credit (UC §§59-1-1410 and 59-10-529)

To qualify for a refund or credit, you must file a return within:

- three years from the original return due date (plus extensions), or
- two years from the payment date.

For amended returns, you must file a claim for refund or credit within:

- two years after you had to file an amended Utah return based on changes to your federal return made by the IRS, or
- three years from the original due date (plus extensions) of the return of a loss year to report a net operating loss carryback.

## Payment Options

### Online

Easily and securely pay your tax online with your credit card, an electronic check (ACH debit), or other electronic options. Online payments may include a service fee. Pay at [tap.utah.gov](https://tap.utah.gov).

### Check or Money Order

To pay by check or money order, mail your check or money order with your return. Make payable to the "Utah State Tax Commission" and write your daytime phone number and "2024 TC-40" on the check. **Do not staple** to your 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.

If paying by mail, **include a TC-547 coupon with your payment**. See form TC-547 on the last page of these instructions.

# TC-40 - Line-by-Line Instructions

## 1 TC-40, Page 1

**NOTE:** Enter your Social Security number, phone number, and ZIP+4 as straight numbers, without brackets or hyphens/dashes.

### Amended Return

To amend a previously-filed return, see the instructions on page 5. Enter the "reason-for-amending" code in the field at the top of the return.

### Name, Address, Social Security Number, Residency

Your name and Social Security number must match your Social Security card. If filing married jointly or separately, also enter your spouse's name and Social Security number.

#### Social Security Number

You must provide your Social Security number on your return. All information on the return is protected from unauthorized disclosure by federal and state law.

If you do not have a Social Security number, enter the Individual Taxpayer Identification Number (ITIN) issued by the IRS. If you do not have a Social Security number or an ITIN, apply for one through the IRS, pay any tax due by the return due date, and file a return once you have received your number.

#### Residency

Report whether you are a full-year Utah resident by marking Y (yes) for resident or N (no) for non-resident or part-year resident on the line to the right of your last name. If you or your spouse answer "N," complete and attach Schedule B, *Non or Part-year Resident Schedule*. See "*Resident*" Defined on page 4.

#### 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. Abbreviate if necessary. Leave the State and Zip Code fields blank. Enter only the foreign country name in the "Foreign Country" field.

#### Deceased Taxpayer

If you are filing for a taxpayer who has died, enter the deceased person's name and Social Security number and your mailing address and telephone number. Complete TC-40, page 3, Part 1 if the taxpayer or spouse died in 2024 or 2025.

### Line 1. Filing Status

If you filed federal return:

- **1040 or 1040-SR**, enter the code that matches the filing status from your federal return.
- **1040NR**, enter "1" (Single), regardless of your marital status.
- **1040NR -AND-** your filing status is **qualifying surviving spouse (SS)** on your federal return, enter "5" (Qualifying surviving spouse).

#### Filing Status Codes:

- 1 Single
- 2 Married filing jointly
- 3 Married filing separately
- 4 Head of household
- 5 Qualifying surviving spouse
- 9 Special Instructions for Couples  
(see *Special Instructions for Married Couples* on page 31)

### Line 2. Qualifying Dependents

Qualifying dependents are those you were allowed to claim for a tax credit on federal form 1040 or 1040-SR in column (4) of the "Dependents" section (IRC §24).

**TIP** In the year of a qualifying dependent's birth, you may claim an additional dependent. To do this, count the dependent on both line 2a and line 2c.

- 2a Enter on line 2a the number of qualifying dependents age 16 or younger on Dec. 31, 2024.
- 2b Enter on line 2b the number of other persons not included in 2a for whom you were able to claim a dependent tax credit. You may not claim yourself or your spouse as other dependents.
- 2c Enter on line 2c the number of dependents included on line 2a who were born in 2024.
- 2d Add lines 2a, 2b and 2c.

### Line 3. Election Campaign Fund (UC §59-10-1311)

If your Utah income tax liability on line 27 plus line 30 is \$2 or more (\$4 if married filing jointly), you may contribute \$2 to the campaign fund for any of the qualified parties listed below. If this is a joint return, your spouse may also contribute \$2 to the party of his or her choice. This contribution will not reduce your refund or increase the tax you owe.

#### Political Party Codes:

- |                         |                                 |
|-------------------------|---------------------------------|
| <b>B</b> = No Labels    | <b>L</b> = Libertarian          |
| <b>C</b> = Constitution | <b>M</b> = Independent American |
| <b>D</b> = Democratic   | <b>R</b> = Republican           |
| <b>F</b> = Utah Forward | <b>U</b> = United Utah          |
| <b>G</b> = Green        |                                 |

Enter **N** if you do not want to make a contribution.

**Line 4. Federal Adjusted Gross Income**

Enter your federal adjusted gross income (FAGI) from line 11 of your federal return (1040, 1040-SR, 1040NR).

**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.

**Line 5. Additions to Income**

Enter the total from TC-40A, Part 1.

Complete TC-40A, Part 1 if you have any of the following additions to income:

- Lump sum distribution
- Medical care savings account (MSA) addback
- my529 addback
- Child's income excluded from parent's return
- Municipal bond interest
- Untaxed income of a resident trust
- Untaxed income of a nonresident trust
- Payroll Protection Program grant or loan addback
- Equitable adjustments
- Tax paid on behalf of a pass-through entity taxpayer

**Line 6. Total Income**

Add line 4 and line 5.

**Line 7. State Tax Refund Included on Federal Return**  
(UC §59-10-114(2)(c))

If you itemized your deductions on your 2023 federal form 1040 or 1040-SR, enter the amount reported on your 2024 federal form 1040, Schedule 1, line 1. Otherwise, leave this line blank.

**Line 8. Subtractions from Income**

Enter the total from TC-40A, Part 2.

Complete TC-40A, Part 2 if you have any of the following subtractions from income:

- Interest from Utah municipal bonds and U. S. Government obligations
- Native American income
- Railroad retirement income
- Equitable adjustments
- Nonresident active duty military pay
- State tax refund distributed to beneficiary of trust
- Nonresident military spouse income
- FDIC Premiums
- Qualified Retirement Plan Distributions

**Line 9. Utah Taxable Income/Loss**

Subtract the total of lines 7 and 8 from line 6.

**Line 10. Utah Tax Calculation**

Multiply line 9 by 4.55 percent (.0455). If the result is zero or less, enter "0."

**Line 11. Utah Personal Exemption**  
(UC §59-10-1018(1)(g))

The Utah personal exemption is \$2,046 per dependent. Multiply the amount on line d in box 2 by \$2,046.

**Line 12. Federal Standard or Itemized Deductions**

Enter your federal standard or itemized deduction from line 12 of your federal return (1040, 1040-SR, 1040NR).

**Line 13. Total Exemptions and Standard/Itemized Deductions**

Add line 11 and line 12.

**Line 14. State Income Tax Included in Itemized Deductions on Federal Schedule A**

**TIP** If you claimed the standard deduction on your federal return, leave this line blank.

If you took state and local income tax as an itemized deduction on your federal return (1040 Schedule A, line 5a), enter that amount on line 14, up to \$10,000. **Do not include any sales tax that you itemized.**

**Line 15. Total Exemptions and Federal Deductions**

Subtract line 14 from line 13.

**Line 16. Initial Credit before Phase-out**

Multiply line 15 by 6 percent (.06).

**Line 17. 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	\$17,652
Married filing jointly	\$35,304
Married filing separately	\$17,652
Head of household	\$26,478
Qualifying surviving spouse	\$35,304

**Line 18. Income Subject to Phase-out**

Subtract line 17 from line 9. If the result is zero or less, enter "0".

**Line 19. Phase-out Amount**

Multiply line 18 by 1.3 percent (.013). This is the credit phase-out amount.

**Line 20. Taxpayer Tax Credit**

Subtract the phase-out amount on line 19 from the initial credit on line 16. If the result is zero or less, enter "0".

**Line 21. Qualified Exempt Taxpayers**

If your federal adjusted gross income is less than or equal to your federal standard deduction, you are exempt from Utah income tax. For this purpose, the federal standard deduction **does not** include the extra deductions for age or blindness.

Complete the worksheet to see if you qualify.

### Qualified Exempt Taxpayer Worksheet (Line 21)

1. Enter the federal adjusted gross income from line 11 of your federal return (1040, 1040-SR, 1040NR) 1 \_\_\_\_\_
2. Enter your standard deduction. 2 \_\_\_\_\_

**Note:** If your standard deduction was limited, enter the amount allowed on your federal return. Federal 1040NR filers enter "0". Otherwise, see the following for your filing status:

- a. **Single:** Enter \$14,600
  - b. **Head of Household:** Enter \$21,900
  - c. **Married filing joint:** Enter \$29,200
  - d. **Married filing separate:** If your spouse did not itemize, enter \$14,600. If your spouse itemized, enter "0"
  - e. **Qualifying surviving spouse:** Enter \$29,200
3. Subtract line 2 from line 1. If the amount is less than zero, enter "0". 3 \_\_\_\_\_

If the amount on line 3 of this worksheet is **more than zero**, leave the box on TC-40, line 21 blank and go to line 22.

If the amount on line 3 of this worksheet is **zero**, you are exempt from Utah income tax. Enter "X" in the box on TC-40, line 21 and enter "0" on line 22. Then complete the rest of the return.

### Line 22. Utah Income Tax

Subtract the taxpayer tax credit on line 20 from the tax calculated on line 10. If the result is zero or less, enter "0".

If you qualified as exempt from Utah tax (see worksheet for line 21) and checked the box on line 21, enter "0".

## TC-40, Page 2

### Line 23. Tax from Page 1

Enter the Utah income tax from line 22 (page 1).

### Line 24. Apportionable Nonrefundable Credits

Enter the total from TC-40A, Part 3.

Complete TC-40A, Part 3 if you can claim any of these credits:

- Capital gain transactions credit
- Retirement credit
- my529 credit
- Health benefit plan credit
- Gold and silver coin sale credit
- Social Security benefits credit
- Military retirement credit
- Earned income tax credit
- Nonrefundable adoption expenses credit
- Child tax credit

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

See instructions for TC-40A, Part 3 on page 18.

### Line 25. Enter Tax

**Full-year residents:** Subtract line 24 from line 23 and enter the result. Do not enter an amount less than zero. Complete the rest of the return.

**Nonresidents and part-year residents:** Subtract line 24 from line 23 and enter the result on TC-40B, *Non or Part-year Resident Schedule*, line 40. Do not enter an amount less than zero. Complete TC-40B and enter the tax from TC-40B, line 41 on TC-40, line 25. Complete the rest of the return.

See instructions for TC-40B on page 28.

### Line 26. Nonapportionable Nonrefundable Credits

Enter the total from TC-40A, Part 4.

Complete TC-40A, Part 4 to claim any of these credits:

- At-home parent credit
- Qualified sheltered workshop cash contribution credit
- Historic preservation credit
- Credit for increasing research activities in Utah
- Carryforward of credit for machinery and equipment used to conduct research
- Credit for income tax paid to another state
- Live organ donation expenses credit
- Renewable residential energy systems credit
- Combat related death credit
- Veteran employment credit
- Employing persons who are homeless credit
- Achieving a Better Life Experience (ABLE) program credit
- Military survivor benefits credit
- Carson Smith Opportunity Scholarship Program credit
- Pass-through entity taxpayer income tax credit

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

See instructions for TC-40A, Part 4, on page 22.

### Line 27. Subtract Line 26 from Line 25

If the total credits on line 26 is more than or equal to the tax on line 25, enter "0".

### Line 28. Voluntary Contributions

Enter the total of your voluntary contributions from TC-40, page 3, Part 4. The contributions will add to your tax due or reduce your refund. Once made, you cannot change a contribution on an amended return.

### Line 29. Amended Return Only - Previous Refund

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

### Line 30. 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.

If you are required to recapture a portion of your federal low income housing credit, you must also recapture a portion of your Utah low income housing credit.

Complete the following worksheet.

#### Tax from Recapture of Low-Income Housing Credit Worksheet

1. Federal net recapture tax (federal form 8611, line 10) 1 \_\_\_\_\_
  2. Credits subject to recapture (federal form 8611, line 3) 2 \_\_\_\_\_
  3. Divide line 1 by line 2 3 \_\_\_\_\_
  4. Total low-income housing credits actually taken over the life of the project on all Utah returns 4 \_\_\_\_\_
  5. Total – multiply line 3 by line 4 5 \_\_\_\_\_
- Enter this amount on TC-40, line 30.

### Line 31. Utah Use Tax

Use tax is a tax on goods and taxable services purchased for use, storage or other consumption in Utah during the tax year and applies only if sales tax was not paid at the time of purchase. If you purchased an item from an out-of-state seller (including Internet, catalog, radio and TV purchases) and the seller did not collect sales tax on that purchase, you must pay the use tax directly to the Tax Commission. If you have a Utah sales tax license/account, include the use tax on your sales tax return. If you do not have a Utah sales tax license/account, report the use tax on line 31 of TC-40.

You may take a credit for sales or use tax paid to another state (but not a foreign country). The credit may not be greater than the Utah use tax you owe. If you paid sales tax to more than one state, complete the *Use Tax Worksheet* below for each state. Add lines 8 on all worksheets, and enter the total on line 31.

#### Use Tax Worksheet

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

Sales and use tax rates vary throughout Utah. Use the *Use Tax Rate Chart* below 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.

The tax on grocery food is 3 percent. Grocery food is food sold for ingestion or chewing by humans and consumed for taste or nutrition. Grocery food does not include alcoholic beverages or tobacco. See Pub 25, *Sales and Use Tax*, for more information.

.0635	<b>Beaver County</b>	.0835	Brighton
.0735	Beaver City, UIPA Min Mt - Beaver City	.0745	Murray, So. SL, So. SL HTRZ
		.0775	Salt Lake City, Inland Port SLC, SLC Convention Hotel, SLC HTRZ
.0635	<b>Box Elder County</b>		MIDA Sundance - SLC
.0665	Brigham City, Mantua, Perry, Willard, UIPA GS - Brigham	.0935	
.0735	Snowville	.0635	<b>San Juan County</b>
.0670	<b>Cache County</b>	.0675	Blanding, Monticello
.0695	Cache Valley Transit, Hyde Park, Lewiston, Millville	.0745	Bluff
		.0635	<b>Sanpete County</b>
.0700	Hyrum, Logan, Nibley, N. Logan, Providence, Richmond, River Heights, Smithfield	.0645	Centerfield, Mayfield
		.0675	Ephraim, Fairview, Gunnison, Mt. Pleasant
.0635	<b>Carbon County</b>	.0665	Manti
.0645	Helper	.0635	<b>Sevier County</b>
.0675	Price	.0645	Aurora, Redmond
.0665	Wellington	.0665	Koosharem, Monroe
.0765	<b>Daggett County</b>	.0675	Richfield, Salina
.0875	Dutch John	.0715	<b>Summit County</b>
.0715	<b>Davis County</b>	.0905	Park City
.0725	Bountiful, Centerville, Clearfield, Clinton, Farmington, Kaysville, Layton, N. Salt Lake, S. Weber, Syracuse, W. Bountiful, Woods Cross	.0745	Snyderville Basin Transit
		.0660	<b>Tooele County</b>
.0635	<b>Duchesne County</b>	.0690	Erda, Lakepoint City, Lakepoint Transit, Lincoln, Stansbury Park
.0645	Duchesne City		Grantsville, Tooele City, UIPA
.0675	Roosevelt	.0700	Twenty Wells
.0635	<b>Emery County</b>		
.0825	Green River, UIPA CC - Gr. River	.0645	<b>Uintah County</b>
.0735	<b>Garfield County</b>	.0695	Naples, Vernal
.0835	Boulder, Panguitch, Tropic	.0735	<b>Utah County</b>
.0855	Bryce Canyon	.0745	Alpine, American Fork, Cedar Hills, Highland, Lehi, Lindon, Orem, Payson, Pleasant Grove, Provo, Santaquin, Spanish Fork, Springville, UIPA Verk - Sp. Fork, ULA Lehi, ULA Lindon, ULA Provo, ULA Vineyard, Vineyard, Vineyard HTRZ
.0845	Escalante		MIDA Sundance - Ut. Co.
.0685	<b>Grand County</b>		
.0885	Moab	.0895	
.0665	<b>Iron County</b>	.0695	<b>Wasatch County</b>
.0865	Brian Head	.0805	Heber
.0675	Cedar City, Parowan	.0755	Independence, Mil. Rec. Wasatch, Mil. Rec. Hideout, Mil. Rec. MWR Hotel, Mil. Rec. GAEC PID
.0635	<b>Juab County</b>		Midway
.0665	Eureka	.0835	Park City East
.0675	Mona, Nephi	.0885	
.0670	Santaquin South	.0645	<b>Washington County</b>
.0735	<b>Kane County</b>	.0675	Hurricane, Ivins, La Verkin, St. George, Santa Clara, Washington City
.0845	Kanab, Big Water		Springdale
.0835	Orderville	.0745	Virgin
.0635	<b>Millard County</b>	.0635	<b>Wayne County</b>
.0675	Fillmore	.0665	Bicknell, Loa, Torrey
.0670	<b>Morgan County</b>	.0725	<b>Weber County</b>
.0695	Morgan City	.0745	Falcon Hill Riverdale, Riverdale
.0635	<b>Piute County</b>		
.0635	<b>Rich County</b>		
.0795	Garden City		
.0725	<b>Salt Lake County</b>		
.0885	Alta		

### Line 32. Total Tax, Use Tax and Additions to Tax

Add lines 27 through 31.

### Line 33. Total Withholding

If you have mineral production withholding or pass-through entity withholding: Complete TC-40 page 3, Part 5. Enter the total from Part 5 on line 33.

**If you have only Utah income tax withholding:** Enter on line 33 the total from form TC-40W, Part 1.

Complete TC-40W, Part 1, listing each W-2 and 1099 with Utah withholding tax. If you have more than four withholding forms, use additional TC-40Ws.

See instructions for TC-40W on page 29.

**Keep withholding forms with your records. Do not attach them to your return. Processing will be delayed and we may reject your withholding credit if you do not complete form TC-40W, Part 1 with all required information.**

### Line 34. Credit for Utah Income Tax Prepaid

Prepayments include payments 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.

### Line 35. Amended Return Only - Previous Payment

Use this line **only** for an amended return. 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.

### Line 36. Nonapportionable Refundable Credits

Enter the total from TC-40A, Part 5.

Complete TC-40A, Part 5 to claim any of the following credits:

- Renewable commercial energy systems credit
- Agricultural off-highway gas/undyed diesel credit
- Farm operation hand tools credit

See instructions for TC-40A, Part 5, on page 26.

### Line 37. Apportionable Refundable Credits

Enter the amount from TC-40A, Part 6, line c.

Complete TC-40A, Part 6 to claim any of the following credits:

- Refundable adoption expenses

See instructions for TC-40A, Part 6, on page 27.

### Line 38. Total Withholding and Refundable Credits

Add lines 33 through 37.

### Line 39. Tax Due

If line 32 is more than line 38, subtract line 38 from line 32. This is the tax you owe.

### Line 40. Penalty and Interest

If you are filing your return or paying any tax late, you may owe penalties and interest. To calculate your penalty and interest, follow the instructions in Pub 58, *Utah Interest and Penalties* ([tax.utah.gov/forms](http://tax.utah.gov/forms)). We will send you a bill if you do not pay the penalties and interest with your return or if the penalty and/or interest is calculated incorrectly.

### Penalties

You may have to pay a penalty for not filing your return by the due date, not paying tax due on time, not pre-paying enough on an extension return, and not filing information returns or supporting schedules (UC §59-1-401). The penalties are a percentage of the unpaid tax, based on the number of days late.

The penalty for underpaying an extension prepayment is 2 percent 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.

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

### Interest

Interest is in addition to penalties due. Calculate interest from the due date (April 15, 2025) to the date paid. The 2025 interest rate is 6 percent.

### Line 41. Total Due - Pay This Amount

Add any penalty and interest you owe on line 40 to the tax on line 39. This is your total due.

For payment options and instructions, see *Payment Options* on page 6.

### Line 42. Refund

If line 38 is more than line 32, subtract line 32 from line 38. This is your refund.

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

Check your Utah refund status at [tap.utah.gov](http://tap.utah.gov).

### Line 43. Voluntary Subtractions from Refund

If you want to deposit all or part of your refund into a my529 account(s) (see page 14), or if you want to apply all or part of your refund as a prepayment of your 2025 Utah income tax liability, complete TC-40 page 3, Part 6. Enter the total from Part 6 on line 43.

**The amount on line 43 cannot be greater than the amount on line 42.**

### Line 44. Remaining Refund Direct Deposit

If you want your refund (or remaining refund) deposited directly into your checking or savings account, enter your bank or credit union's routing number and your account number. Do not include hyphens, spaces or special symbols.

See the *Direct Deposit Example* (below) to find the routing and account numbers on your check. Your financial institution can also provide this information.

Indicate whether you want your refund deposited into your checking or savings account, or if the account is foreign (outside of the United States or its territories). We cannot transfer funds outside of the United States, so if you mark "foreign" you will receive your refund as a check.

If we cannot direct deposit your refund we will mail you a refund check to the address on your return.

## Completing the Return

### Signature

You must sign your return. If filing a joint return, both you and your spouse must sign. Not signing the return will delay your refund.

## Direct Deposit Example for Line 45

**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 \_\_\_\_\_

① 250250025 ② 000009876543 ③ 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

### Signature for Deceased

If your spouse died in 2024 or 2025 before filing your return and you are filing a joint return, write "DECEASED" in the signature block for your spouse. See more on page 13. If you are **not** a surviving spouse and are claiming a refund for the deceased taxpayer, sign the return and attach form TC-131.

### Third Party Designee

If you want a friend, family member or other person to discuss your 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 five 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:

1. give the Tax Commission any missing information from your return;
2. call the Tax Commission for information about the processing of your return or the status of your refund or payment(s);
3. receive copies of notices or transcripts related to your return, upon request; and
4. 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. The authorization automatically ends on the due date for filing your next year's tax return (without regard to extensions).

If you want to change the designee's authorization, complete and submit TC-737, *Power of Attorney and Declaration of Representative* ([tax.utah.gov/forms](http://tax.utah.gov/forms)). 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 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 of their Utah individual income tax returns electronically. Exceptions apply for taxpayers who choose not to file electronically and for undue hardship on the preparer in conforming to this provision (see form TC-831).

### Preparer Penalties (UC §§59-1-401(11)-(12))

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).

### Paper Returns

If you file a paper return, allow at least 90 days for it to be processed. Mail your paper return, plus any schedules, payment and payment coupon, to:

Refund Return	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0260
Tax-due Return	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0266

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#### FYI: IRS

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

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## 3 TC-40, Page 3

Submit TC-40, page 3 ONLY if you have entered information on the form. Do NOT submit TC-40, page 3 if it is blank.

### ► Part 1 – Deceased Taxpayer Information

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

If you are filing the deceased taxpayer's return as single, married separate, head of household, or qualifying surviving spouse, and they died in 2024 or 2025 before filing the tax return, enter the taxpayer's date of death (mm/dd/yy) on the first line of TC-40, page 3, Part 1.

If you are the surviving spouse filing a joint return with the taxpayer who died in 2024 or 2025 before filing the tax return, enter the deceased taxpayer's date of death (mm/dd/yy) on TC-40, page 3, Part 1:

1. Line 1 if the deceased person was the primary taxpayer shown on TC-40, page 1; or
2. Line 2 if the deceased person was the spouse shown on TC-40, page 1.

Write "DECEASED" in the signature block on TC-40, page 2 for the deceased taxpayer and sign the return.

If you are not a surviving spouse and are claiming a refund for the deceased taxpayer, enter an "X" on TC-40 page 3, Part 1. Sign the return and attach form TC-131, *Statement of Person Claiming Refund Due a Deceased Taxpayer*.

### ► Part 2 – Fiscal Year End Date

Leave this field blank if you are a calendar year filer (your tax year ends on December 31).

If you file your return on a fiscal year basis (a 12-month period ending on the last day of any month except December), enter your fiscal year-end date (two-digit month and two-digit year).

See *Fiscal Year Filers* on page 5.

### ► Part 3 – Federal Form 8886

If you filed federal form 8886, *Reportable Transaction Disclosure Statement*, with the IRS, enter an "X" in Part 3.

### ► Part 4 – Voluntary Contributions

You may contribute to any of the following approved causes. Contributions will add to your tax due or reduce your refund. Once made, you cannot change a contribution on an amended return.

Leave the entire Part 4 blank if you are not contributing to any of the accounts.

Write the **code and amount** of each contribution on the lines in Part 4. Add your contributions and enter the total on TC-40, line 28.

#### Codes for Contributions

- 02 Pamela Atkinson Homeless Account
- 03 Kurt Oscarson Children's Organ Transplant Account
- 05 School District and Nonprofit School Dist. Foundation
- 15 Clean Air Fund
- 16 Governor's Suicide Prevention Fund
- 17 Nonprofit Capacity Fund

See below for an explanation of each contribution.

#### (02) Pamela Atkinson Homeless Account (UC §59-10-1306)

Contributions help fund services and programs to help Utahns become self-sufficient.

For more information, contact:

Department of Workforce Services  
PO Box 45249  
Salt Lake City, UT 84145-0249  
[jobs.utah.gov/htf/index.html](https://jobs.utah.gov/htf/index.html)

#### (03) Kurt Oscarson Children's Organ Transplant Account (UC §59-10-1308)

Contributions provide financial help to families of children needing an organ transplant.

For more information, contact:

Utah Department of Health and Human Services  
Office of Children with Special Health Care Needs  
Kurt Oscarson Children's Organ Transplant Fund  
195 N 1950 W  
PO Box 144610  
Salt Lake City, UT 84114-4610  
385-310-5238  
[kocotf@utah.gov](mailto:kocotf@utah.gov)  
[familyhealth.utah.gov/cshcn/kocotf/](https://familyhealth.utah.gov/cshcn/kocotf/)

#### (05) School District and Nonprofit School District Foundation (UC §59-10-1307)

Contributions help fund private, nonprofit school district foundations that promote the following: partnership activities between schools and communities; charitable giving activities to specific educational programs; and opportunities for scientific, educational, literary, and improvement objectives. Your 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**

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

**(15) Clean Air Fund  
(UC §59-10-1319)**

Contributions are disbursed to the Utah Division of Air Quality to fund:

1. grants to individuals or organizations in Utah for activities to improve Utah air quality; or
2. public educational programs about the importance of air quality for the health, well-being and livelihood of Utah residents.

For more information, contact:  
Utah Division of Air Quality  
Department of Environmental Quality  
PO Box 144820  
Salt Lake City, UT 84114-4820  
801-536-4019

**(16) Governor's Suicide Prevention Fund  
(UC §59-10-1320)**

Contributions fund mental health crisis response improvements, suicide risk factor reductions and protection factors associated with suicide reduction.

For more information, contact:  
Utah Department of Health & Human Services  
Office of Substance Use and Mental Health  
288 N 1460 W  
Salt Lake City, UT 84116  
801-538-3939

**(17) Nonprofit Capacity Fund  
(UC §59-10-1321)**

Contributions fund the Nonprofit Capacity Grant Program, which provides grants to nonprofit support organizations.

For more information, contact:  
Department of Cultural and Community Engagement  
3760 S Highland Dr  
Millcreek, UT 84106  
801-245-7202  
[community.utah.gov](http://community.utah.gov)

**► Part 5 – Withholding**

Complete Part 5 if you have mineral production withholding or pass-through entity withholding.

**1. Utah Income Tax Withheld**

Enter the total from TC-40W, Part 1.

Complete TC-40W, Part 1, listing each W-2 and 1099 with Utah withholding tax. If you have more than four withholding forms, use additional TC-40Ws.

See instructions for TC-40W on page 29.

**2. Mineral Production Withholding Tax Credit  
(UC §59-6-102(3))**

Enter the total from TC-40W, Part 2.

Complete TC-40W, Part 2 if you are claiming credit for Utah mineral production withholding tax.

The mineral production company on form TC-675R must provide the following information to you:

1. the company's federal employer identification number (EIN),
2. the company's Utah mineral production withholding account number, and
3. your share of the mineral production withholding tax.

Keep all TC-675Rs and Utah Schedule K-1(s) with your records. Do not attach them to your return. Processing will be delayed, and we may reject your mineral production withholding credit if you do not complete TC-40W, Part 2 with all required information.

See instructions for TC-40W, Part 2 on page 30.

**3. Pass-through Entity Withholding Tax Credit  
(UC §59-10-1103)**

Enter the total from TC-40W, Part 3.

Complete TC-40W, Part 3 if you are claiming credit for any Utah income tax withheld or paid on your behalf by a pass-through entity (partnership, LLC, LLP, S corporation or trust) to which you belong.

Keep Utah Schedule K-1 and all other related documents with your records. Do not attach them to your return. Processing will be delayed, and we may reject your withholding credit if you do not complete TC-40W, Part 3 with all required information.

See instructions for TC-40W, Part 3 on page 30.

**Total**

Add the amounts and enter the total here and on TC-40, page 2, line 33.

**Keep withholding forms with your records. Do not attach them to your return. Processing will be delayed and we may reject your withholding credit if you do not complete form TC-40W with all required information.**

**► Part 6 – Voluntary Subtractions from Refund**

**1. my529  
(UC §59-10-1313)**

If you own a my529 account, you may contribute all or part of your refund to your my529 account(s) by entering the amount you want deposited. The deposit will be sent to my529 with your name, address and Social Security number as identification.

my529 will deposit your refund into your my529 account(s). If you have multiple my529 individual accounts under your Social Security number, your refund will be divided equally among all your individual accounts. Both Social Security numbers from a joint return will be matched to existing my529 individual accounts for dividing the refund.

If you enter an amount on this line but do not own a my529 individual account, my529 will send you information to open an account. You may also visit [my529.org](https://my529.org) or call 1-800-418-2551 to open an account. If you do not open an account within the designated time frame, my529 will return your refund to you without interest or earnings.

**Note:** Your refund will not be contributed to your my529 individual account until your return has finished 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 contributed to your my529 individual account(s). The refund will be treated as a current-year contribution in the year contributed.

For more information about my529 accounts, see [my529.org](https://my529.org) or call 1-800-418-2551.

## 2. Refund Applied To 2025 Taxes

You may apply all or part of your refund as a prepayment for your 2025 Utah income tax liability. Enter the amount of refund you want applied to your 2025 tax on this line.

If you change your mind, you must mail a written request to:  
 Taxpayer Resources  
 Utah State Tax Commission  
 210 N 1950 W  
 Salt Lake City, UT 84134-7000

### Total

Add the two amounts and enter the total here and on TC-40, page 2, line 43.

**Note:** This amount may not be greater than the amount on line 42.

We will refund any amount left over, unless you have other outstanding government obligations.

## ► Part 7 – Property Owner’s Residential Exemption Termination Declaration

You must notify the county when you have a primary residential property on which you have claimed the homeowner’s exemption and to which you are no longer entitled. You must also report on your Utah income tax return that you no longer qualify for the homeowner’s exemption on your primary residence.

**Note:** Do not complete Part 7 if you change your primary residence and were entitled to claim the homeowner’s exemption on your former residence and are entitled to claim the homeowner’s exemption on your new residence. If you are unsure about your homeowner’s exemption qualification, contact the county assessor’s office.

Enter "X" in Part 7 if you no longer are entitled to the homeowner’s exemption, and enter the code from the chart below for the county in which the property is located.

### County Codes

01	Beaver	11	Iron	21	Sevier
02	Box Elder	12	Juab	22	Summit
03	Cache	13	Kane	23	Tooele
04	Carbon	14	Millard	24	Uintah
05	Daggett	15	Morgan	25	Utah
06	Davis	16	Piute	26	Wasatch
07	Duchesne	17	Rich	27	Washington
08	Emery	18	Salt Lake	28	Wayne
09	Garfield	19	San Juan	29	Weber
10	Grand	20	Sanpete		

## Mailing Your Return

Mail your return and any payment to the address shown at the bottom of TC-40, page 3.

# TC-40A - Supplemental Schedule Instructions

Use TC-40A to enter six categories of items affecting your Utah individual income tax return:

- ▶ **Part 1** - Additions to Income (added to federal income)
- ▶ **Part 2** - Subtractions from Income (subtracted from federal income)
- ▶ **Part 3** - Apportionable Nonrefundable Credits\*
- ▶ **Part 4** - Nonapportionable Nonrefundable Credits
- ▶ **Part 5** - Nonapportionable Refundable Credits
- ▶ **Part 6** - Apportionable Refundable Credits\*

\*Apportioned for non or part-year residents

## ▶ Part 1 – Additions to Income

Enter the following additions to income that apply. Attach TC-40A to your return.

Write the **code and amount** of each addition to income in Part 1. Total the amounts and carry the total to TC-40, line 5.

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

- 51 Lump sum distribution
- 53 Medical care savings account (MSA) addback
- 54 my529 addback
- 56 Child's income excluded from parent's return
- 57 Municipal bond interest
- 60 Untaxed income of a resident trust
- 61 Untaxed income of a nonresident trust
- 67 Tax paid on behalf of a pass-through entity taxpayer
- 68 Payroll Protection Program grant or loan addback
- 69 Equitable adjustments

Each addition to income is explained below.

### (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 with others, multiply the amount on line 10 of federal form 4972 by the distribution percentage shown in box 9a on your form 1099-R, then add the amount from form 4972, Part II, line 6.

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

If you are an account holder who contributes to an MSA, the account administrator will send you form TC-675M, *Statement of Withholding for Utah Medical Savings Account*. Enter the sum from TC-675M, lines 8 and 9, only up to the amount deducted or used in calculating the MSA credit on your current or previously filed Utah tax return. Keep form TC-675M with your records.

### (54) my529 Addback (UC §59-10-114(1)(d))

If you withdrew an amount from a Utah my529 account but did not use it for qualified education expenses, and the withdrawal did not meet an exception under IRC §529(c) or §530(d), enter that amount to the extent the amount was deducted or used in calculating the my529 credit on your current or a previously filed Utah tax return. If you are a my529 account owner, you will receive form TC-675H, *my529 Tax Statement for Contributions, Withdrawals, and Transfers* from my529. Keep this form with your records. If you have any questions about my529 accounts, call my529 at 1-800-418-2551, or visit [my529.org](http://my529.org).

### (56) Child's Income Excluded from Parent's Return (UC §59-10-114(1)(b))

If you are a parent who reported a child's interest and dividends on your federal return, you must add any child's income excluded from your income to your return. Use the following worksheet to calculate the addback:

#### Worksheet

- |  |   |         |
|--|---|---------|
| 1. Enter the lesser of federal form 8814, line 4 or line 5   | 1 | _____   |
| 2. Federal amount not taxed  | 2 | \$1,300 |
| 3. Subtract line 2 from line 1. If less than zero, enter "0." This is the addition to Utah income. | 3 | _____   |

If you reported 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))

Enter interest from certain bonds, notes and other evidences of indebtedness issued by non-federal government entities outside Utah (municipal bonds) acquired after Jan. 1, 2003, if the interest is not included in your federal adjusted gross income. Do not enter interest earned on non-Utah municipal bonds if the issuer does not impose an income tax on bonds issued by Utah, or the issuing state does not impose an income tax.

### (60) Untaxed Income of a Resident Trust (UC §59-10-114(1)(f))

Enter 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 not taxed at the trust level for Utah tax purposes.

**(61) Untaxed Income of a Nonresident Trust**  
(UC §59-10-114(1)(g))

Enter any distribution received by a Utah resident beneficiary of a nonresident trust of undistributed distributable net income realized by the trust, 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.

**(67) Tax Paid on Behalf of a Pass-through Entity Taxpayer**  
(UC §59-10-114(1)(i) and (j))

Enter the total tax paid on your behalf by a pass-through entity during the tax year to:

1. Utah under §59-10-1403.2(2), and
2. any other state that imposes a tax similar to the tax described in §59-10-1403.2(2).

**(68) Payroll Protection Program Grant or Loan Addback**  
(UC §59-10-103(1)(a)(ii))

If you received a COVID-19 Payroll Protection Program (PPP) grant or loan, enter any amount that:

1. was forgiven during the 2024 tax year,
2. is exempt from federal income tax, and
3. you used for expenses that you deducted on your federal tax return.

If you own an interest in an LLC, partnership, S corporation or trust that received a PPP grant or loan meeting these requirements, include your distributed share on this line. (See the "Other Income" line of Utah Schedule K-1 received from the LLC, partnership, S corporation or trust.)

**(69) Equitable Adjustments**  
(UC §59-10-115(2))

Enter any qualified equitable adjustment needed to prevent receiving a double tax benefit.

**► Part 2 – Subtractions from Income**

Enter the following subtractions from income that apply. Attach TC-40A to your return.

Write the **code and amount** of each subtraction from income in Part 2. Total the amounts and carry the total to TC-40, line 8.

**Codes for Subtractions from Income, TC-40A, Part 2**

- 71 Interest from Utah municipal bonds and U. S. government obligations
- 77 Native American income
- 78 Railroad retirement income
- 79 Equitable adjustments
- 82 Nonresident active duty military pay
- 85 State tax refund distributed to beneficiary of trust
- 88 Nonresident military spouse income
- 89 FDIC premiums
- 90 Qualified retirement plan distributions

Each subtraction from income is explained below.

**(71) Interest from Utah Municipal Bonds and U. S. Government Obligations**  
(UC §59-10-114(2)(a) and (f))**Utah Municipal Bonds**

Interest earned on Utah municipal bonds is exempt from Utah income tax.

- Municipal bond interest is usually **excluded from federal adjusted gross income**. In these cases, do not subtract municipal bond interest.
- Some municipal bond interest is **included in federal adjusted gross income**, (e.g., Build America Bonds, etc.). In these cases, deduct Utah municipal bond interest from Utah taxable income. Enter the non-taxable subtraction on TC-40A, Part 2, using code 71.

Keep all records and documentation to support this subtraction.

**U.S. Government Obligations**

Interest earned on U.S. Government obligations is **exempt** from Utah income tax. These obligations include:

- Treasury bills
- Treasury notes
- 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).
- 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.

You may only deduct interest or dividend income from U.S. Government obligations included in your federal adjusted gross income. Before entering an amount, subtract any related interest expense on money borrowed to purchase the obligation or security.

See Pub 33, *Interest from U.S. Government Obligations*, at [tax.utah.gov/forms](http://tax.utah.gov/forms).

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

**(77) Native American Income**  
(UC §59-10-114(2)(b) and (e))

Some income of Utah Native Americans is exempt from Utah income tax. To qualify, you must:

1. be an enrolled member of a Native American tribe in Utah,
2. live on your tribe's reservation, and
3. earn the income on your tribe's reservation (for active duty military income, see Pub 57).

Also, 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.

Enter the exempt income included in your federal total income on TC-40A, Part 2, using code 77. Enter your enrollment/census number and your Nation/Tribe Code from the following list:

---

**Nation/Tribe Code**

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

Keep all records and documents to support this subtraction.

**(78) Railroad Retirement Income**  
(UC §59-10-114(2)(d))

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

Railroad retirement pensions are deductible only if taxed on the federal return. If you received pension payments, disability income or unemployment payments under the Railroad Retirement Act and report all or part of the amount received as income on federal form 1040 or 1040-SR, lines 5b and/or 6b, 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(2))

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

**TIP** Do not use this subtraction to deduct the income of a nonresident spouse. File TC-40B, *Non or Part-year Resident Schedule*. See TC-40B instructions on page 28.

**(82) Nonresident Active Duty Military Pay**  
(50 USC §4001)

Nonresident service members do not pay Utah income tax on active duty military pay. Deduct the amount of active duty military pay included in your federal adjusted gross income on TC-40A, Part 2, using code 82.

See instructions for TC-40B 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 you by a resident trust if the refund was used to compute federal income of the resident trust for the year.

**(88) Nonresident Military Spouse Income**  
(50 USC §4001)

The income of a service member's spouse is exempt from Utah tax if the spouse is:

1. not a resident of Utah,
2. not also a service member, and
3. in Utah solely to be with the service member serving under military orders.

Enter the total income of the nonresident spouse on TC-40A, Part 2, using code 88.

When completing TC-40B, deduct only the Utah income of the nonresident spouse in Column A, line 33.

See Pub 57, *Military Personnel Instructions*.

**(89) FDIC Premiums**  
(UC §59-10-114(2)(i))

You may subtract from income FDIC premiums that were not allowed as a deduction on your federal return under IRC 162(r).

**(90) Qualified Retirement Plan Distributions**  
(UC §59-10-114.1)

Enter the amount of any distribution from a qualified IRC Section 401(a) retirement plan that is included in your federal adjusted gross income if, in the year it was paid into the plan, the amount was:

1. not included in your federal adjusted gross income; and
2. taxed by another state, the District of Columbia, the United States or a U.S. possession.

**► Part 3 – Apportionable Nonrefundable Credits**

Apportionable nonrefundable credits can reduce your income tax to zero, but any credit greater than the tax will not be refunded.

Enter the following apportionable nonrefundable credits (credits that must be apportioned for nonresidents and part-year residents) that apply. Attach TC-40A to your Return.

Write the **code and amount** of each apportionable nonrefundable credit in Part 3. Add the amounts and carry the total to TC-40, line 24.

---

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

- 04 Capital gain transactions credit
  - 18 Retirement credit
  - 20 my529 credit
  - 23 Health benefit plan credit
  - 26 Gold and silver coin sale credit
  - AH Social Security benefits credit
  - AJ Military retirement credit
  - AM Earned income tax credit
  - AS Nonrefundable adoption expenses credit
  - AT Child tax credit
- 

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

Each apportionable nonrefundable credit is explained below.

**(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:

1. the transaction occurs on or after Jan. 1, 2008;
2. at least 70 percent 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 transaction occurred; and
3. you did not have an ownership interest in the qualified Utah small business corporation at the time of investment.

**Calculation of Capital Gain Transactions Credit**

1. Eligible capital gain 1 \_\_\_\_\_
2. Multiply line 1 by 4.55% (.0455). This is your credit. 2 \_\_\_\_\_

Enter this amount on TC-40A, Part 3, using code 04.

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

**Note:** You may not carry forward or back any credit that is more than your tax liability.

**(18) Retirement Credit**  
(UC §59-10-1019)

If you (and/or your spouse, if filing jointly) were born on or before Dec. 31, 1952, you may take a retirement credit of up to \$450. Complete the *Retirement Credit Worksheet*, below, to calculate the credit.

You may not claim this credit if you (or your spouse, if filing jointly) claim either the Social Security Benefits Credit (code AH) or the Military Retirement Credit (code AJ).

**Retirement Credit Worksheet**

1. If only you or only your spouse is taking this credit, enter 450.  
If both you and your spouse are taking this credit, enter 900. 1 \_\_\_\_\_
2. Enter the amount from TC-40, line 6 (Total income) 2 \_\_\_\_\_
3. Enter municipal bond interest from TC-40, Schedule A, Part 1, code 57 3 \_\_\_\_\_
4. Line 2 minus line 3 4 \_\_\_\_\_
5. Enter tax exempt interest from federal form 1040 or 1040-SR, line 2a 5 \_\_\_\_\_
6. **Modified Adjusted Gross Income** 6 \_\_\_\_\_  
Add lines 4 and 5
7. Enter: 7 \_\_\_\_\_
  - a. **Married filing separately:** \$16,000
  - b. **Married filing federal return 1040NR:** \$16,000
  - c. **Married filing joint:** \$32,000
  - d. **Single:** \$25,000
  - e. **Qualifying surviving spouse or head of household:** \$32,000
8. Line 6 minus line 7 (not less than zero) 8 \_\_\_\_\_
9. Multiply line 8 by 0.025 9 \_\_\_\_\_
10. **Retirement Credit** 10 \_\_\_\_\_  
Subtract line 9 from line 1 (not less than zero).

If you (and/or your spouse) claim this credit, enter the total amount on TC-40A, Part 3, using code 18. Also enter your (and/or your spouse's) birthdate(s).



**Because the maximum amount of this credit is \$450 per individual, you (and/or your spouse) may qualify for a larger credit by taking the Social Security Benefits Credit (code AH) or the Military Retirement Credit (code (AJ)). See below.**

**Note:** You may not carry forward or back any retirement credit that is more than your tax liability.

**(20) my529 Credit**  
(UC §59-10-1017)

If a qualified contribution was made to your Utah my529 account, you may claim a nonrefundable credit. To qualify, the contribution must be made during the tax year and must not have been deducted on your federal return.

If you are a my529 account owner, you will receive form TC-675H, *my529 Tax Statement for Contributions, Withdrawals, and Transfers*, from my529. If your filing status is single, head of household, married filing separate or qualifying surviving spouse, enter on TC-40A, Part 3, the amount from TC-675H, box 1A. If your filing status is married filing joint, enter the amount from TC-675H, box 1B. Use code 20.

If you are a grantor trust and you receive more than one TC-675H for the same beneficiary, contact my529 for instructions to correctly calculate the credit.

Keep form TC-675H with your records to provide the Tax Commission upon request. If you have any questions about my529 accounts, call my529 at 1-800-418-2551, or visit **my529.org**.

**Note:** You may not carry forward or back any credit that is more than your tax liability.

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

**TIP** Amounts not included in your federal taxable income and amounts used to claim a federal credit cannot be used for this credit.

You may claim this credit if you purchased your own health insurance and were not eligible to participate in a health benefit plan maintained and funded through an employer or former employer. You do not qualify for this credit if you (or your spouse, if filing a joint return) had the option to get health insurance through an employer or former employer, even if you chose not to use the employer’s plan.

**Definition**

A health benefit plan is a policy, contract or agreement offered by a carrier to pay for or reimburse health care costs.

Health benefit plans do not include:

- accident and disability income insurance;
- liability and supplemental liability insurance;
- workers compensation insurance;
- automobile medical insurance;
- credit-only insurance;
- on-site medical coverage;
- insurance where health care is not the main benefit;
- separate dental, vision, hearing, long-term care or home health plans;
- insurance for a specific illness or disease;
- fixed indemnity insurance;
- Medicare supplemental insurance;
- self-insurance; or
- other similar coverage.

**Excluded Amounts**

You must exclude the following amounts when calculating the credit:

- Amounts used to calculate a federal Health Coverage Tax Credit (HCTC) for Trade Adjustment Assistance (TAA) recipients, alternate TAA recipients or Pension Benefit Guaranty Corporation (PBGC) pension recipients (IRC Section 35).
- Payments into or for an Archer Medical Savings Account (MSA), Health Savings Account (HSA), Health Flexible Spending Accounts (FSA) or Health Reimbursement Arrangement (HRA) (IRC Section 106).
- Pre-tax employer contributions to cafeteria or employer plans covering employees who may choose among two or more cash and qualified benefits (IRC Section 125).
- Trade or business expenses for self-employed persons up to 100 percent of premiums paid but not more than your net business income (under IRC Section 162).
- Amounts deducted on federal Schedule A (IRC section 213).
- Amounts paid on your behalf by a third party, such as government subsidies through Medicaid.

- Payments for Medicare supplemental plans (Medigap).
- Fees or co-pays for Children’s Health Insurance Program (CHIP) and Primary Care Network (PCN) programs run by the Utah Department of Health, or similar programs run by other states.

**Included Amounts**

You may include the following amounts when calculating the credit:

- Payments for a health benefit plan through an Affordable Care Act (ACA) marketplace. You may also include any extra amounts you had to pay for the plan on your federal income tax return, but you must subtract any amounts refunded to you on your federal tax return.
- Medicare Plan A premiums, if you are required to pay them (most people are not).
- Medicare Plan B premiums, even if the payments are deducted from your social security benefits.
- Payments for healthcare plans offered by private insurance carriers approved by Medicare (Medicare Plan C, Medicare Advantage).
- Payments for Medicare Plan D (drug) plans offered by private insurance carriers and approved by Medicare.
- Payments for a health benefit plan connected to Medicaid. Do not include amounts paid by Medicaid.
- Payments through COBRA for a former employer’s insurance plan.

**Credit Calculation**

Use the worksheet below to calculate the credit.

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

**Calculation of Health Benefit Plan Credit**

1. Amount paid for health benefit plan in 2024	1	_____
2. Enter your excess advance premium tax credit repayment from your 2023 federal form 1040, Schedule 2, line 2	2	_____*
3. Add line 1 and line 2	3	_____
4. Enter your net premium tax credit from your 2023 federal form 1040, Schedule 3, line 9	4	_____*
5. Subtract line 4 from line 3	5	_____
6. Excluded amount (see instructions, above)	6	_____
7. Subtract line 6 from line 5 (if less than zero, enter "0")	7	_____
8. Multiply line 7 by 4.55% (.0455)	8	_____
9. Enter maximum credit allowed per return: \$300 for single taxpayer with no dependents \$600 for married filing jointly with no dependents \$900 for all taxpayers with dependents	9	_____
10. Enter the lesser of line 8 or line 9. This is your credit.	10	_____

**Enter this amount on TC-40A, Part 3, using code 23.**

\*Enter an amount on line 2 or line 4 only if you claimed the Health Benefit Credit on your 2023 return.

**Note:** You may not carry forward or back any credit that is more than your tax liability.

**(26) Gold and Silver Coin Sale Credit**  
(UC §59-10-1028)

Capital gains recognized on the sale or exchange of gold and silver coins issued by the United States government and reported on a federal individual income tax return are eligible for an apportionable nonrefundable credit against Utah tax.

You may also include any gold or silver coin or bullion, other than that issued by the United States, if a court of competent jurisdiction issues a final, unappealable judgment or order determining that Utah may recognize the gold or silver coin or bullion as legal tender in the state, or Congress enacts legislation expressly providing that such coin or bullion is legal tender.

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

1. The capital gain transaction must be for the sale or exchange of gold or silver coin issued by the federal government for another form of legal tender,
2. the capital gain transaction must result in a short-term or long-term capital gain (defined in IRC §1222) that is reported on Schedule D of your federal individual or fiduciary return,
3. any eligible capital gain must first be offset by any capital loss recognized for the year for federal purposes from the sale of gold and/or silver coin, and
4. the transaction must be made during the tax year.

For more information, see UC Title 59, Chapter 1, Part 15, *Specie Legal Tender Act*.

**Calculation of Gold and Silver Coin Sale Credit**

- |   |   |              |
|---|---|--------------|
| 1. Capital gains on all sales and exchanges of gold and silver coins                        | 1 | _____        |
| 2. Capital losses on all sales and exchanges of gold and silver coins                       | 2 | _____        |
| 3. Subtract line 2 from line 1 (if a loss, STOP, there is no credit)                        | 3 | _____        |
| 4. Amount from federal form 1040, Schedule D, line 16 (if a loss, STOP, there is no credit) | 4 | _____        |
| 5. Enter the lesser of line 3 or line 4   | 5 | _____        |
| 6. Credit percentage - 4.55%  | 6 | <b>.0455</b> |
| 7. Credit - multiply line 5 by line 6   | 7 | _____        |

**Enter this amount on TC-40A, Part 3, using code 26.**

**Note:** You may not carry forward or back any credit that is more than your tax liability.

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

**(AH) Social Security Benefits Credit**  
(UC §59-10-1042)

You may qualify for this credit if you (or your spouse, if filing jointly) received taxable Social Security retirement, disability or survivor benefits. Complete the *Social Security Credit Worksheet*, below, to calculate this credit. You may only claim this credit for Social Security benefits included in adjusted gross income on this return.

You may not claim this credit if you (or your spouse, if filing jointly) claim the Retirement Credit (code 18).

**Social Security Credit Worksheet**

- |   |    |       |
|---|----|-------|
| 1. For yourself (and/or your spouse), enter the amount from federal return 1040 or 1040-SR, line 6b; or 1040NR, Schedule NEC, line 8. | 1  | _____ |
| 2. Enter the amount from TC-40, line 6 (Total income)   | 2  | _____ |
| 3. Enter municipal bond interest from TC-40, Schedule A, Part 1, code 57  | 3  | _____ |
| 4. Line 2 minus line 3  | 4  | _____ |
| 5. Enter tax exempt interest from federal form 1040 or 1040-SR, line 2a   | 5  | _____ |
| 6. <b>Modified Adjusted Gross Income</b><br>Add lines 4 and 5   | 6  | _____ |
| 7. Multiply line 1 by 0.0455  | 7  | _____ |
| 8. Enter:   | 8  | _____ |
| a. <b>Married filing separately:</b> \$37,500   |    |       |
| b. <b>Married filing federal return 1040NR:</b> \$37,500  |    |       |
| c. <b>Married filing joint:</b> \$75,000  |    |       |
| d. <b>Single:</b> \$45,000  |    |       |
| e. <b>Qualifying surviving spouse or head of household:</b> \$75,000  |    |       |
| 9. Line 6 minus line 8 (not less than zero)   | 9  | _____ |
| 10. Multiply line 9 by 0.025  | 10 | _____ |
| 11. <b>Social Security Benefits Credit</b><br>Line 7 minus line 10 (not less than zero)   | 11 | _____ |

**If claiming this credit, enter the total amount on TC-40A, Part 3, using code AH.**

**Note:** You may not carry forward or back any credit that is more than your tax liability.

**(AJ) Military Retirement Credit**  
(UC §59-10-1043)

You may qualify for this credit if you (or your spouse, if filing jointly) received taxable military retirement pay. Military retirement pay means retirement pay related to service in the armed forces, including retirement pay received by a survivor of a deceased service member. It does not include Social Security income, 401(k) or IRA distributions, or other sources of income, such as non-military federal retirement. You may only claim this credit for military retirement income included in adjusted gross income reported on this return.

Complete the *Military Retirement Credit Worksheet*, below, to calculate this credit.

You may not claim this credit if you (or your spouse, if filing jointly) claim the Retirement Credit (code 18).



**Do not take this credit if you receive survivor benefits for a service member who died while on active duty or while in training; instead, take the Military Survivor Benefits Credit (code AA). See page 26.**

**Military Retirement Credit Worksheet**

Complete one worksheet for each person taking this credit.

1. Enter the amount of taxable military retirement pay 1 \_\_\_\_\_
2. **Military Retirement Credit** 2 \_\_\_\_\_  
Multiply line 1 by 0.0455

**If claiming this credit, add the amount on line 2 of all worksheets and enter the total amount on TC-40A, Part 3, using code AJ.**

**Note:** You may not carry forward or back any credit that is more than your tax liability.

**(AM) Earned Income Tax Credit (UC §59-10-1044)**

You may claim a Utah earned income tax credit equal to 20 percent of your federal earned income tax credit. To qualify you must:

1. qualify for and claim the federal credit in the same tax year, and
2. earn Utah income that is reported on a W-2.

**Earned Income Tax Credit Worksheet**

1. Enter your federal earned income tax credit from federal form 1040 or 1040SR, line 27 1 \_\_\_\_\_
  2. Multiply line 1 by 0.2 2 \_\_\_\_\_
  3. Total Utah wages shown on form W-2, box 16 3 \_\_\_\_\_
- Enter the lesser of line 2 or line 3 on TC-40A, Part 3, using code AM.

**Note:** You may not carry forward or back any credit that is more than your tax liability.

**(AS) Nonrefundable Adoption Expenses Credit (UC §59-10-1046)**

You may claim a nonrefundable credit of up to \$3,500 for expenses related to an adoption finalized during the tax year.

To qualify for this nonrefundable credit, your adjusted gross income must be:

- at least \$55,000 but less than \$110,000 if your filing status is married filing jointly; or
- at least \$27,500 but less than \$55,000 if your filing status is single, head of household or qualifying surviving spouse.

If your income is less than the minimum amount for this credit, see the refundable adoption expenses credit (code ME) on page 27.

You do NOT qualify for an adoption expenses tax credit if:

1. you received any state or federal assistance during the tax year;
2. you claimed the same expenses as a federal tax credit under 26 USC Sec. 23;
3. you are married but you and your spouse did not file a joint federal tax return; or
4. you are adopting your spouse's child or your spouse is adopting yours.

**Note:** You may carry forward for the next three years any credit that is more than your tax liability.

For more information and to apply for this credit, contact:

Department of Workforce Services  
**infodisclosure@utah.gov**  
 Phone: 801-526-9603  
 Fax: 801-526-9244  
[jobs.utah.gov/adoptioncredit](http://jobs.utah.gov/adoptioncredit)

**(AT) Child Tax Credit (UC §59-10-1047)**

You may claim a credit for any child who:

1. qualifies for the federal child tax credit under IRC 24, and
2. was, on the last day of 2024, at least one year and no more than three years old.

**Child Tax Credit Worksheet**

1. Enter the number of children who qualify for the federal tax credit (IRC 24) and who were between the ages of 1 and 3 on the last day of 2024 1 \_\_\_\_\_
2. Multiply line 1 by \$1,000 2 \_\_\_\_\_
3. Enter the amount from TC-40, line 6 (Total Income) 3 \_\_\_\_\_
4. Enter municipal bond interest from TC-40, Schedule A, Part 1, code 57 4 \_\_\_\_\_
5. Line 3 minus line 4 5 \_\_\_\_\_
6. Enter tax exempt interest from federal form 1040 or 1040-SR, line 2a 6 \_\_\_\_\_
7. **Modified Adjusted Gross Income** 7 \_\_\_\_\_  
Add lines 5 and 6
8. Enter: 8 \_\_\_\_\_
  - a. **Married filing separately:** \$27,000
  - b. **Married filing federal return 1040NR:** \$27,000
  - c. **Married filing joint:** \$54,000
  - d. **Single:** \$43,000
  - e. **Qualifying surviving spouse or head of household:** \$43,000
9. Line 7 minus line 8 (not less than zero) 9 \_\_\_\_\_
10. Multiply line 9 by 0.10 10 \_\_\_\_\_
11. **Child Tax Credit** 11 \_\_\_\_\_  
Line 2 minus line 10 (not less than zero)

**Enter this amount on TC-40A, Part 3, using code AT.**

**Note:** You may not carry forward or back any credit that is more than your tax liability.

**► Part 4 – Nonapportionable Nonrefundable Credits**

Nonapportionable nonrefundable credits can reduce your income tax to zero, but any credit greater than your tax liability will not be refunded.

Enter the following nonapportionable nonrefundable credits that apply. Attach TC-40A to your return.

Write the **code and amount** of each nonapportionable nonrefundable credit in Part 4. Total the amounts and carry the total to TC-40, line 26.

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

- 01 At-home parent credit
  - 02 Qualified sheltered workshop cash contribution credit
  - 06 Historic preservation credit
  - 12 Credit for increasing research activities in Utah
  - 13 Carryforward of credit for machinery and equipment used to conduct research
  - 17 Credit for income tax paid to another state
  - 19 Live organ donation expenses credit
  - 21 Renewable residential energy systems credit
  - 25 Combat related death credit
  - 27 Veteran employment credit
  - 28 Employing persons who are homeless credit
  - 63 Achieving a Better Life Experience (ABLE) program credit
  - AA Military survivor benefits credit
  - AG Carson Smith Opportunity Scholarship Program credit
  - AP Pass-through entity taxpayer income tax credit
- 

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

Each nonapportionable nonrefundable credit is explained below.

#### (01) At-Home Parent 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 2024. An at-home parent includes the:

- biological mother or father,
- stepmother or stepfather,
- adoptive parents,
- foster parents,
- legal guardian, and
- persons housing a child placed by a child-placing agency for legal adoption.

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

1. The child must be 12 months or younger on the last day of 2024;
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, must be \$3,000 or less for the tax year; and
5. the federal adjusted gross income (TC-40, line 4) must be \$50,000 or less.

**Note:** You may not carry forward or back any credit that is more than your tax liability.

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 during the tax year 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 percent of the total cash contributions.

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

**TIP** You must enter the name of the qualified workshop on TC-40A, Part 4 to claim the credit.

**Note:** You may not carry forward or back any credit that is more than your tax liability.

For more information contact:

Division of Services for People with Disabilities  
288 N 1460 W  
Salt Lake City, UT 84116  
1-800-275-3773  
[dspd.utah.gov](http://dspd.utah.gov)

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

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

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 to provide the Tax Commission upon request.

**Note:** You may carry forward for the next five years any credit that is more than your tax liability.

For more information contact:

Utah State Historic Preservation Office  
3760 S Highland Drive  
Salt Lake City, UT 84106  
801-245-7277  
[ushpo.utah.gov/shpo/financial-incentives/](http://ushpo.utah.gov/shpo/financial-incentives/)

#### (12) Credit for Increasing Research Activities in Utah (UC §59-10-1012)

The credit is:

1. 5 percent of your qualified expenses for increasing research activities in Utah above a base amount,
2. 5 percent of certain payments made to a qualified organization increasing basic research in Utah above a base amount, and

3. 7.5 percent of your qualified research expenses in Utah for the current tax year.

**Note:** You may carry forward for the next 14 years any credit for 1 or 2 (above) that is more than your tax liability. You may not carry forward any credit for 3 (above).

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

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

The credit expired for tax years beginning after 2010.

If you claimed a credit on your return for machinery and/or equipment used to conduct research for a year after 1998 and prior to 2011, and the credit was more than your tax liability for the year, you may carry over the excess credit to the next 14 years and use it to offset tax until used up. If you are using any remaining credit in this year, enter that carryover amount on TC-40A, Part 4, using code 13.

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

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 income tax paid to the other state(s). Nonresidents do not qualify for this credit. Complete Schedule B to see if your income was taxed by both states.

You can only take this credit for individual income tax (i.e., you cannot take it for sales tax or local taxes). You may take this credit for taxes paid to another state by a pass-through entity only if the income is included on TC-40, line 9 (Utah taxable income).

Complete and attach form TC-40S, *Credit for Income Tax Paid to Another State*. If there are two or more states, calculate each state separately. Carry the sum of the credits from TC-40S, line 7 to TC-40A, Part 4, using code 17.

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 have to provide additional information later to verify this credit.

**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 and enter the tax paid to the other state(s) on TC-40S, line 6. The credit only applies to tax paid on the part of your income (TC-40, line 1) taxed by both states.

**Note:** You may not carry forward or back any credit that is more than your tax liability.

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

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### **FYI: Common Credit 17 Errors**

- Claiming the withholding amount on a W-2 as taxes paid to another state.
  - Claiming credit for taxes other than income tax.
  - Claiming the entire amount of tax paid to another state.
  - Part-year residents not prorating correctly on TC-40S.
- 

### **(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 person. Qualified expenses include travel, lodging or a "lost wage" if the expense was not reimbursed, and the organ was donated by you, your spouse, or a dependent.

**Note:** You may carry forward for the next five years any credit that is more than your tax liability.

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 to provide the Tax Commission upon request.

### **(21) Renewable Residential Energy Systems Credit (UC §59-10-1014)**

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 certain limits. Contact the Governor's Office of Energy Development for more information. If the residence is sold to a non-business entity before claiming the credit, you may irrevocably transfer the right to the 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 credit rights to the new owner.

Get form TC-40E, *Renewable Residential and Commercial Energy Systems Tax Credits*, from the Governor's Office of Energy Development 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 to provide the Tax Commission upon request.

You may not claim this credit if you claim either the Renewable Commercial Energy Systems Credit (code 39) or the credit described in Utah Code §59-10-1029.

**Note:** You may carry forward for the next four years any credit that is more than your tax liability.

**Note:** The credit for residential solar power systems has expired effective 2023. Carryforwards are allowed through 2027.

For more information contact:

Governor's Office of Energy Development (OED)  
 PO Box 144845  
 Salt Lake City, UT 84114  
 801-538-8682  
[energy.utah.gov/tax-credits/renewable-energy-systems-tax-credit](http://energy.utah.gov/tax-credits/renewable-energy-systems-tax-credit)

**(25) Combat Related Death Credit  
(UC §59-10-1027)**

If you are filing a return on behalf of a military service member who died as a result of military service in a combat zone, you may claim a nonrefundable credit equal to the amount of your tax liability on the return attributable to the deceased service member.

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

1. The military service member must have been in an active or reserve component of the United States Army, Navy, Air Force, Marine Corps, Coast Guard or Space Force;
2. The combat related death must have occurred on or after Jan. 1, 2010;
3. The death must have occurred while the military service member was serving in a combat zone, or be the result of a wound, disease, or injury incurred while serving in a combat zone; and
4. The service must have been on or after the date declared by the President of the United States by Executive Order as a combat zone, and on or before such designation is terminated by the President.

If the return is being filed by a single person (or married filing separately), the credit is equal to your tax liability shown on line 22. Enter this amount on TC-40A, Part 4, using code 25.

If the return is being filed as married filing jointly (deceased service member and spouse), use the following calculation to determine the allowable credit.

**Calculation of Combat Related Death Credit for Joint Return**

1. Adjusted gross income on joint federal return 1 \_\_\_\_\_
2. Federal adjusted gross income of deceased military member 2 \_\_\_\_\_
3. Allocated percentage - divide line 2 by line 1 3 \_\_\_\_\_
4. Amount of tax liability from TC-40, line 22 4 \_\_\_\_\_
5. Combat Related Death Credit – multiply line 3 by line 4. 5 \_\_\_\_\_

**Enter this amount on TC-40A, Part 4, using code 25.**

**Note:** You may use a different method of allocating your tax liability if that method more accurately reflects the deceased service member's tax liability.

**(27) Veteran Employment Credit  
(UC §59-10-1031)**

A nonrefundable credit is available to taxpayers who hire a qualified, recently deployed veteran.

A qualified, recently deployed veteran is a person who was mobilized to active federal military service in an active or reserve component of the United States Armed Forces, and received an honorable or general discharge within the two-year period before the employment begins.

To qualify for the credit, the qualified veteran must meet all of the following conditions:

1. received an honorable or general discharge within the two-year period before the employment begins;

2. was collecting or was eligible to collect unemployment benefits, or has exhausted their unemployment benefits within the last two years, under UC Title 35A, Chapter 4, Part 4, *Benefits and Eligibility*; and
3. work for the taxpayer for at least 35 hours per week for not less than 45 of the 52 weeks following the veteran's employment start date.

The credit is claimed beginning in the year the 45 consecutive weeks in paragraph 3 above are met.

Calculate the credit as follows:

**First Year Credit**

(count all months in the year the 45-week requirement is met):

1. Number of months or partial months the veteran was employed in the first year 1 \_\_\_\_\_
2. Monthly credit allowable in first year 2 **200**
3. First year credit – multiply line 1 by line 2 (maximum \$2,400) 3 \_\_\_\_\_

**Second Year Credit:**

4. Number of months or partial months the veteran was employed in the 2nd year 4 \_\_\_\_\_
5. Monthly credit allowable in second year 5 **400**
6. Second year credit – multiply line 4 by line 5 (maximum (\$4,800) 6 \_\_\_\_\_

We will not refund any credit greater than your tax due, but you may carry it forward to offset tax for up to five years.

If taking this credit, you must keep the following documentation and make it available to the Tax Commission upon request:

1. the veteran's name, last known address, and taxpayer identification or Social Security number;
2. the start date of employment;
3. documentation establishing that the veteran was employed 45 out of the 52 weeks after the date of employment;
4. documentation from the veteran's military service unit showing that the veteran was recently deployed; and
5. a signed statement from the Department of Workforce Services that the veteran was collecting, was eligible to collect, or exhausted their unemployment benefits within the last two years.

**(28) Employing Persons Who Are Homeless Credit  
(UC §59-10-1032)**

You may claim a credit for hiring a homeless person if you receive a credit certificate from the Department of Workforce Services.

Do not send the certificate with your return. Keep the certificate and all related documents with your records.

**Note:** You may carry forward for the next five years any credit that is more than your tax liability.

For more information contact:  
 Department of Workforce Services  
 140 E 300 S  
 PO Box 142503  
 Salt Lake City, UT 84111-2503  
 385-272-7798  
[jobs.utah.gov/employer/business/htc.html](http://jobs.utah.gov/employer/business/htc.html)

**(63) Achieving a Better Life Experience (ABLE) Program Credit (UC §59-10-1035)**

You may claim a credit for 4.55 percent of the total qualified contributions you made to a Utah resident's *Achieving a Better Life Experience Program* account. You must make the contributions during the tax year and have an itemized statement from the qualified ABLE program.

You may not claim a credit for an amount of a contribution that is returned to you or an amount already deducted on your federal income tax return.

**Credit calculation**

Contributions \_\_\_\_\_ x .0455 = Credit \_\_\_\_\_

**Note:** You may not carry forward or back any credit that is more than your tax liability.

For more information, contact:  
 Department of Workforce Services - ABLEUtah  
 1595 West 500 South  
 Salt Lake City, Utah 84104-5238  
 1-800-439-1653  
[ableut.com](http://ableut.com)

**(AA) Military Survivor Benefits Credit (UC §59-10-1036)**

If you are a surviving spouse or dependent child (10 U.S.C. Sec 1447) of a deceased military member, you may claim a credit for 4.55 percent of the survivor benefits you received during the year.

Survivor benefits are benefits paid due to:

1. the death of a member of the armed forces or reserve while on active duty, or
2. the death of a member of the reserve that results from a service-connected cause while performing inactive duty training.

**TIP** Do not take this credit if the deceased service member was retired from the armed forces; instead, take the Military Retirement Credit (code AJ). See page 21.

**Credit calculation**

Survivor benefits \_\_\_\_\_ x .0455 = Credit \_\_\_\_\_

**Note:** You may not carry forward or back any credit that is more than your tax liability.

**(AG) Carson Smith Opportunity Scholarship Program Credit (UC §59-10-1041)**

You may claim a credit for a donation made to the *Carson Smith Opportunity Scholarship Program*. You will receive a tax credit certificate from the program, listing the amount of the credit. You may not claim this credit if you claimed the donation as an itemized deduction on your federal return.

Do not send the certificate with your return. Keep the certificate and all related documents with your records.

**Note:** You may carry back one year or forward for the next three years any credit that is more than your tax liability.

For more information, contact:  
[info@childrenfirsteducationfund.org](mailto:info@childrenfirsteducationfund.org)  
 385-204-5331

**(AP) Pass-through Entity Taxpayer Income Tax Credit (UC §59-10-1045)**

You may claim a credit equal to the amount of tax paid on your behalf by a pass-through entity to Utah under §59-10-1043.2(2), as shown on your K-1 from the pass-through entity.

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

**Note:** You may carry forward for the next five years any credit that is more than your tax liability.

**► Part 5 – Nonapportionable Refundable Credits**

Enter the following nonapportionable refundable credits that apply. Attach TC-40A to your return.

Write the **code and amount** of each nonapportionable refundable credit in Part 5. Total the amounts and carry the total to TC-40, line 36.

**Codes for Nonapportionable Refundable Credits, TC-40A Part 5**

- 39 Renewable commercial energy systems credit
- 47 Agricultural off-highway gas/undyed diesel credit
- 48 Farm operation hand tools credit

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

Each nonapportionable refundable credit is explained below.

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

Get form TC-40E, *Renewable Residential and Commercial Energy Systems Tax Credits*, from the Governor's Office of Energy Development with their certification stamp. Do not send this form with your return. Keep the form and all related documents with your records to provide the Tax Commission upon request.

You may not claim this credit if you claim either the Renewable Residential Energy Systems Credit (code 21) or the credit described in Utah Code §59-10-1029.

For more information contact:

Governor's Office of Energy Development (OED)  
 PO Box 144845  
 Salt Lake City, UT 84114  
 801-538-8682  
[energy.utah.gov/tax-credits/renewable-energy-systems-tax-credit](http://energy.utah.gov/tax-credits/renewable-energy-systems-tax-credit)

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

You may claim a credit of 36.5 cents per gallon for motor fuel and undyed diesel fuel bought in Utah during 2024 and used to operate stationary farm engines and self-propelled farm machinery used solely for commercial non-highway agricultural use if the fuel was taxed at the time it was bought. This does not include golf courses, horse racing, boat operations, highway seeding, vehicles registered for highway use, hobbies, personal farming and other non-agricultural use.

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**Credit calculation**

Gallons \_\_\_\_\_ x .365 = Credit \_\_\_\_\_

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There is no form for this credit. Keep all related documents with your records to provide the Tax Commission upon request.

**(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 to provide the Tax Commission upon request.

**► Part 6 – Apportionable Refundable Credits**

Enter the following apportionable refundable credits (credits that must be apportioned for nonresidents and part-year residents) that apply. Attach TC-40A to your return.

Write the code and amount of each apportionable refundable credit in Part 6. Carry the total from line c to TC-40, line 37.

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**Codes for Apportionable Refundable Credits, TC-40A Part 6**  
**ME Refundable adoption expenses credit**

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

Each apportionable refundable credit is explained below.

**(ME) Refundable Adoption Expenses Credit**  
**(UC §59-10-1114)**

You may claim a refundable credit of up to \$3,500 for expenses related to an adoption finalized during the tax year.

To qualify for this refundable credit, your adjusted gross income must be less than:

- \$55,000 if your filing status is married filing jointly; or
- \$27,500 if your filing status is single, head of household or qualifying surviving spouse.

If your income is greater than these limits, see the nonrefundable adoption expenses credit (code AS) on page 22.

You do NOT qualify for an adoption expenses tax credit if:

1. you received any state or federal assistance during the tax year;
2. you claimed the same expenses as a federal tax credit under 26 USC Sec. 23;
3. if married, you and your spouse did not file a joint federal tax return; or
4. you are adopting your spouse's child or your spouse is adopting yours.

For more information and to apply for this credit, contact:

Department of Workforce Services  
[infodisclosure@utah.gov](mailto:infodisclosure@utah.gov)  
 Phone: 801-526-9603  
 Fax: 801-526-9244  
[jobs.utah.gov/adoptioncredit](http://jobs.utah.gov/adoptioncredit)

# TC-40B - Non or Part-year Resident Schedule

Use TC-40B to calculate the Utah tax for a nonresident or a part-year resident.

## Residency Status

1. If you are a part-year resident, enter the date you established residency in Utah and the date the residency ended. Enter dates in the format mm/dd/yy.
2. If you (and your spouse) are a nonresident, enter the two-character home state postal abbreviation. If you are a resident of a foreign country (a foreign national or citizen), enter "NA" in the home state abbreviation field.
3. If you are a Utah resident whose spouse is a nonresident, enter your spouse's two-character home state postal abbreviation. If your spouse is a resident of a foreign country (a foreign national or citizen), enter "NA" in the home state abbreviation field.

## Follow these steps to calculate your Utah tax:

1. Complete form TC-40 through line 24.
2. Complete form TC-40B, *Non or Part-Year Resident Schedule* (see line-by-line instructions, below).
3. Complete the rest of form TC-40, beginning with line 25.

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

## Line-by-Line Instructions

**Note:** Column A is for Utah income and adjustments. Column B is for total income and adjustments.

### Lines 1 - 14

**Column A:** Enter 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) included in income on the federal return.

**Column B:** Enter the total income/loss from all sources as reported on your federal return.

### Line 15

**Column A:** Enter only the additions to income attributable to Utah and shown on TC-40A, Part 1. In the case of an addition to income attributable to a Medical Savings Account addback or a my529 addback, only include the addition in the Utah column to the extent it was previously subtracted from Utah taxable income. Include in Column A an equitable adjustment shown on TC-40A, Part 1, only to the extent the equitable adjustment relates to additions to income from Utah sources.

**Column B:** Enter the total additions to income shown on TC-40A, Part 1.

### Lines 16 and 17 - RESERVED

### Line 18

Enter the total of lines 1 through 17.

### Lines 19 - 29

**Column A:** Enter adjustments applicable to Utah income, including moving expenses for members of the armed forces when moving into Utah (line 22).

**Column B:** Enter adjustments claimed on your federal return.

### Lines 30 and 31 - RESERVED

### Line 32

**Column A:** Enter a subtraction for a state tax refund included on line 1 of federal form 1040, Schedule 1, only to the extent the refund subtracted is related to Utah tax.

**Column B:** Enter the state tax refund included on line 1 of federal form 1040, Schedule 1.

### Line 33

**Column A:** Enter only the subtractions from income attributable to Utah and shown on TC-40A, Part 2. Include in Column A an equitable adjustment shown on TC-40A, Part 2, only to the extent the equitable adjustment relates to subtractions from income from Utah sources.

**Column B:** Enter the total subtractions from income shown on TC-40A, Part 2.

### Lines 34 and 35 - RESERVED

### Line 36

If you adjusted your income on federal form 1040, Schedule 1, line 25, enter the description on line 36 blank line and the adjustment amount in Column B. In Column A, enter the amount of the adjustment that is from Utah income.

### Line 37

Enter the total of lines 19 through 36.

**Note:** Do not report nonresident active duty military pay included in federal income in the Utah portion of income on line 1. Include a nonresident military spouse's Utah portion of income on lines 1 through 17, whichever applies, and also include the deduction claimed on TC-40A, Part 2 for this income (code 88) on line 33.

### Line 38

Subtract line 37 from line 18 for both columns A and B and enter the result.

**Note:** The amount on line 38 in column B must equal the Utah taxable income shown on TC-40, line 9.

### Line 39

Divide the total on line 38 Column A by the total on line 38 Column B, and enter the result on line 39. Round to four decimal places. Do not enter a decimal greater than 1.0000, and do not enter a negative number. (If the amount in column A or column B is zero, enter 0.0000 on line 39.)

### Line 40

Subtract TC-40, line 24 from TC-40, line 23. This is your net tax.

### Line 41

Multiply line 40 by the decimal on line 39. This is your Utah tax. Carry this amount to TC-40, line 25.

# TC-40W - Utah Withholding Tax Schedule

You must claim Utah withholding tax credits by completing form TC-40W and attaching it to your return.

Do not send W-2s, 1099s, TC-675Rs, and Utah Schedule K-1 with your return. Keep all these forms with your tax records — we may ask you to provide the documents at a later time.

Processing may be delayed or your withholding tax credits may be disallowed if you do not complete TC-40W as explained below and submit it with your return.

## ▶ TC-40W, Part 1

Report Utah withholding tax from the following forms:

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

To claim credit for Utah withholding tax, complete TC-40W, page 1. Enter the following information:

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).

### FYI: Withholding Account Number

The Utah withholding account number is a 14-character number. The first eleven characters are numeric and the last three are "WTH." Do not enter hyphens. Example: 12345678901WTH.

If form W-2 or 1099 does not include this number, contact the employer or payer to get the correct number to enter on TC-40W, Part 1. Failure to include this number on TC-40W may cause your withholding to be disallowed and delay any refund.

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 Social Security number (shown on the W-2 box "a," or 1099).

Line 6 - Enter your Utah wages or income being reported (or your spouse's, if filing jointly) (W-2 box 16, or 1099).

Line 7 - Enter your Utah withholding tax (or your spouse's, if filing jointly) (W-2 box 17, or 1099).

**Note:** If there is no Utah employer identification number on a form W-2 box 15, 1099-R box 13, 1099-MISC box 17, or any other 1099 form, your refund may be reduced or your tax due increased. Contact the employer or payer of the income to get the Utah ID number.

Add the amounts of Utah withholding tax from all lines 7 and enter the total at the bottom of TC-40W, page 1. Enter this total on either TC-40, page 3, Part 5, line 1 (if you have mineral production withholding or pass-through entity withholding), or on form TC-40, page 2, line 33 (if you have income tax withholding only).

## W-2 Example

## Utah TC-40W Example

▶ **TC-40W, Part 2**

To claim credit for Utah mineral production withholding tax, enter the following information. If from form TC-675R, enter lines 1, 2, 3 and 5; if from Utah Schedule K-1, enter lines 4 and 5.

Line 1 - Enter the mineral producer's federal EIN (TC-675R box 2).

Line 2 - Enter the mineral producer's name (TC-675R box 1).

Line 3 - Enter the mineral producer's Utah withholding account number (TC-675R box 3).

**FYI: Mineral Withholding Account Number**

The Utah mineral withholding account number is a 14-character number. The first eleven characters are numeric and the last three are "WMP." Do not enter hyphens. Example: 12345678901WMP.

If form TC-675R does not include this number, contact the payer to get the correct number to enter on TC-40W, Part 2. Failure to include this number on TC-40W may cause your withholding to be disallowed and delay any refund.

Line 4 - If the mineral withholding tax distribution was received from a pass-through entity (partnership, LLC, LLP, S corporation or trust), 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 - Enter your mineral production withholding tax (TC-675R box 6) or your share of mineral production

withholding tax reported on Utah 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 3, Part 5, line 2.

Do not send TC-675R(s) with your return. Keep them in your files.

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

▶ **TC-40W, Part 3**

To claim credit for Utah withholding tax paid on your behalf by a pass-through entity (partnership, LLC, LLP, S corporation or trust), enter the following information from Utah Schedule K-1:

Line 1 - Enter the pass-through entity's federal EIN (Schedule K-1 box A).

Line 2 - Enter the pass-through entity's name (Schedule K-1 box B).

Line 3 - Enter the 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 3, Part 5, line 3.

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

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

**TC-675R Example**

Statement of Utah Tax Withheld on Mineral Production			TC-675R Rev. 6/13
1. Producer's name, address, city, state and ZIP code <b>ABC MINING COMPANY PO BOX 4941 PRICE UT 84501</b>			For tax year: <b>2024</b>
2. Producer's federal EIN <b>84-1909732</b>	3. Producer's Utah account number <b>12345678002WMP</b>	4. Recipient's federal EIN (or SSN if an individual) <b>545-18-6791</b>	
5. Utah mineral production gross payment to recipient <b>24,615.18</b>	6. Utah tax withheld on mineral production <b>1,230.76</b>	7. Utah mineral production gross payment not subject to withholding <b>.00</b>	
8. Recipient's name, address, city, state, ZIP code			9. Recipient entity type (check one) <input type="checkbox"/> C - Corporation <input type="checkbox"/> L - Limited Liability Company <input type="checkbox"/> S - S Corporation <input type="checkbox"/> O - Limited Liability Partnership <input type="checkbox"/> I - Individual <input type="checkbox"/> T - Trust, Estate or Fiduciary <input type="checkbox"/> P - Partnership

Mineral Production and Pass-through Withholding		TC-40W 2024	Pg. 2
40410	SSN <b>545-18-6791</b> Last name <b>WINTER</b>		
<b>Part 2 - Utah Mineral Production Withholding Tax - TC-675R</b>			
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.			
<b>Line Explanations</b>			
1 Producer's EIN from box "2" of TC-675R	4 Pass-through entity EIN if credit from partnership or S corporation (enter EIN from Utah Schedule K-1)		
2 Producer's name from box "1" of TC-675R	5 Utah mineral production withholding tax from box "6" of TC-675R or from Utah Schedule K-1.		
3 Producer's Utah withholding number from box "3" of TC-675R (14 characters, ending in WMP, no hyphens)			
<b>First TC-675R or Utah Schedule K-1</b>		<b>Second TC-675R or Utah Schedule K-1</b>	
1 <b>84-1909732</b>	1 _____		
2 <b>ABC MINING COMPANY</b>	2 _____		
3 <b>12345678002WMP</b> (14 characters, no hyphens)	3 _____ (14 characters, no hyphens)		
4 <b>545-18-6791</b>	4 _____		
5 <b>1,231.00</b>	5 _____ .00		

# Special Instructions for Married Couples

A married couple who files a joint federal return may file separate Utah returns ONLY IF:

- one spouse is a full-year Utah resident, AND
- the other spouse is a full-year nonresident.

**TIP** If either spouse is a part-year resident, you cannot use *Special Instructions for Married Couples* and your filing status must match your federal return.

To file this way, use *Special Instructions for Couples*, below.

You may also use *Special Instructions* if the spouse of a Utah resident is a nonresident military service member. See Pub 57, *Military Personnel Instructions*.

**Note:** You cannot use TAP to file using *Special Instructions*. You must file by paper or electronically using approved tax software.

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## Special Instructions for Couples

1. Complete a federal return “as if” you were filing separately.  
**DO NOT file the “as if” return with the IRS. Use this return ONLY to complete these special instructions.**
  2. Determine your allocation percentage:
    - A. Adjusted gross income on your married filing joint federal return \_\_\_\_\_
    - B. Utah resident spouse’s federal adjusted gross income only \_\_\_\_\_
      - For a full-year Utah resident, federal “as if” adjusted gross income.
      - For a nonresident who has Utah income and must file a Utah return, federal adjusted gross income.
    - C. **Allocation percentage** \_\_\_\_\_
      - Divide line B by line A and carry to four decimal places.
  3. Follow the line-by-line instructions in this book to complete Utah form TC-40, **with the following exceptions:**
    - Box 1 Filing Status** – Enter a “9.” This code is not shown on the return but is valid for this special calculation.
    - Line 4 Federal Adjusted Gross Income** – Enter the federal “as if” adjusted gross income from line 2B, above.
    - Line 5 Additions to Income** – Multiply each addition to income by the allocation percentage, above. Enter the additions on TC-40A, Part 1, and carry the total to TC-40, line 5.
    - Line 7 State tax refund included on federal return** – Multiply any state income tax refund on federal form 1040, Schedule 1, line 1 by the allocation percentage, above.
    - Line 8 Subtractions from Income** – Except for codes 82 and 88, multiply each subtraction from income by the allocation percentage, above. Enter the subtractions on TC-40A, Part 2, and carry the total to line 8.  
If filing for the service member:
      - a. Subtract the total military pay earned while not a Utah resident that was included in federal adjusted gross income on TC-40A, Part 2, using code 82.
      - b. Code 88 is not allowed.
    - Line 11 Utah personal exemption** – Multiply the number of qualifying dependents from line 2d by the allocation percentage, above. Then multiply the result by \$2,046.
    - Line 12 Federal standard or itemized deductions** – Multiply the deduction claimed on your married filing joint federal income tax return by the allocation percentage, above.
  4. Complete Utah form TC-40B using the amounts from your “as if” married filing separate federal return.
  5. Complete the rest of the Utah return.
  6. Attach a copy of both your married filing joint federal return and your “as if” married filing separate federal return. You do not need to include federal 1040 schedules and supporting documents.
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# Individual Income Tax Return Payment Coupon

tax.utah.gov

## Use of Payment Coupon

If you have a tax due balance on your Utah individual income tax return and you have previously filed your return (either electronically or by paper) without a payment, include the payment coupon below with your check or money order to insure proper credit to your account. Do not mail another copy of your income tax return with this payment. Sending a duplicate of your return may delay posting of the payment.

If you are sending a payment with your paper Utah individual income tax return, include the payment coupon below with your check or money order, to insure proper credit to your account.

*Do not use this return payment coupon to prepay future individual income taxes. Use form TC-546.*

## Electronic Payment

You may pay your tax online at [tap.utah.gov](http://tap.utah.gov).

## How to Prepare the Payment

Make your check or money order payable to the Utah State Tax Commission. Do not send cash. The Tax Commission does not assume liability for loss of cash placed in the mail.

Print your name and address, daytime telephone number and the year the payment is for on your check or money order.

## Sending Payment Coupon

If sending this payment coupon separate from your individual income tax return, do **NOT** mail another copy of your return with this payment.

Complete and detach the payment coupon below.

Do not attach (staple, paper clip, etc.) the check or money order to the payment coupon.

Send the payment coupon and payment to:

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

**SEPARATE AND RETURN ONLY THE BOTTOM COUPON 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. 12/11

Tax year ending
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USTC Use Only
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Primary taxpayer name	Social Security no.
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Secondary taxpayer name	Social Security no.
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Address		
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City	State	ZIP code
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<b>Payment amount enclosed</b>	\$		<b>00</b>
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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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