

40701

9998

Utah State Tax Commission
Utah Individual Income Tax Return
 All State Income Tax Dollars Fund Education

**2017
TC-40**

• Amended Return - enter code: _____ (code 1 - 5 from instructions)

Full-yr Resident?

Your Social Security No.	Your first name	Your last name	Y/N
Spouse's Soc. Sec. No.	Spouse's first name	Spouse's last name	
Address		Telephone number	
If deceased, complete page 3, Part 1	City	State ZIP+4	Foreign country (if not U.S.)

1 Filing Status - enter code 1 = Single • _____ 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er)	• 2 Exemptions - enter number a _____ Yourself* b _____ Spouse* c _____ Dependents* d _____ Dependents with a disability e _____ Total exemptions (add a through d) * from federal return	3 Election Campaign Fund Does not increase your tax or reduce your refund. Enter the code for the party of your choice. <table style="margin-left: 20px;"> <tr> <td>Yourself</td> <td>Spouse</td> </tr> <tr> <td>• _____</td> <td>• _____</td> </tr> </table> See instructions for code letters or go to incometax.utah.gov/elect . If no contribution, enter N .	Yourself	Spouse	• _____	• _____
Yourself	Spouse					
• _____	• _____					

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

4 Federal adjusted gross income from federal return	•	4	.00
5 Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	•	5	.00
6 Total income - add line 4 and line 5		6	.00
7 State tax refund included on federal form 1040, line 10, if any	•	7	.00
8 Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	•	8	.00
9 Utah taxable income (loss) - subtract the sum of lines 7 and 8 from line 6	•	9	.00
10 Utah tax - multiply line 9 by 5% (.05) (not less than zero)	•	10	.00
11 Exemption amount - multiply line 2e by \$3,038 (if line 4 over \$156,900, see instr.)	•	11	.00
12 Federal standard or itemized deductions	•	12	.00
13 Add line 11 and line 12		13	.00
14 State income tax deducted on federal Schedule A, line 5, if any	•	14	.00
15 Subtract line 14 from line 13		15	.00
16 Initial credit before phase-out - multiply line 15 by 6% (.06)	•	16	.00
17 Enter: \$13,978 (if single or married filing separately); \$20,968 (if head of household); or \$27,956 (if married filing jointly or qualifying widower)	•	17	.00
18 Income subject to phase-out - subtract line 17 from line 9 (not less than zero)		18	.00
19 Phase-out amount - multiply line 18 by 1.3% (.013)	•	19	.00
20 Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	•	20	.00
21 If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)	•	21	
22 Utah income tax - subtract line 20 from line 10 (not less than zero)	•	22	.00

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

To learn more, go to tap.utah.gov

Utah Individual Income Tax Return (continued)

**TC-40
2017**

Pg. 2

40702 SSN _____ Last name _____

23	Enter tax from TC-40, page 1, line 22	23	_____	.00
24	Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)	• 24	_____	.00
25	Full-year resident, subtract line 24 from line 23 (not less than zero) Non or Part-year resident, enter the tax from TC-40B, line 38	• 25	_____	.00
26	Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)	• 26	_____	.00
27	Subtract line 26 from line 25 (not less than zero)	27	_____	.00
28	Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)	• 28	_____	.00
29	AMENDED RETURN ONLY - previous refund	• 29	_____	.00
30	Recapture of low-income housing credit	• 30	_____	.00
31	Utah use tax	• 31	_____	.00
32	Total tax, use tax and additions to tax (add lines 27 through 31)	32	_____	.00
33	Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1)	• 33	_____	.00
34	Credit for Utah income taxes prepaid from TC-546 and 2016 refund applied to 2017	• 34	_____	.00
35	Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2)	• 35	_____	.00
36	Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2)	• 36	_____	.00
37	AMENDED RETURN ONLY - previous payments	• 37	_____	.00
38	Refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)	• 38	_____	.00
39	Total withholding and refundable credits - add lines 33 through 38	39	_____	.00
40	TAX DUE - subtract line 39 from line 32 (not less than zero)	• 40	_____	.00
41	Penalty and interest (see instructions)	41	_____	.00
42	TOTAL DUE - PAY THIS AMOUNT - add line 40 and line 41	• 42	_____	.00
43	REFUND - subtract line 32 from line 39 (not less than zero)	• 43	_____	.00
44	Voluntary subtractions from refund (not greater than line 43) Enter the total from page 3, Part 5	• 44	_____	.00
45	DIRECT DEPOSIT YOUR REMAINING REFUND - provide account information (see instructions for foreign accounts)	checking	savings	
	• Routing number _____ • Account number _____	Account type:	• _____ • _____	

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

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

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

Attach TC-40 page 3 if you: are filing for a deceased taxpayer, are filing a fiscal year return, filed IRS form 8886, are making voluntary contributions, want to deposit into a UESP account, want to apply all/part of your refund to next year's taxes, want to send a direct deposit to a foreign account, or no longer qualify for a homeowner's exemption.

SSN _____

Last name _____

Part 1 - Deceased Taxpayer Information

- If the taxpayer shown on page 1 is deceased, enter the date of death here: • / /
mm/dd/yy
- If the spouse shown on page 1 is deceased, enter the date of death here: • / /
mm/dd/yy
- If you are claiming a refund for a deceased taxpayer and are not the surviving spouse, enter "X": • _____
You must complete and attach form TC-131 to the return.

Part 2 - Fiscal Year Filer

- If filing a fiscal year return (a year other than January 1 through December 31), enter the fiscal year end (mm/yy) • /
mm/yy
See incometax.utah.gov/topics/fiscal-year-filing.

Part 3 - Federal Form 8886 filed

- If you filed federal form 8886, *Reportable Transaction Disclosure Statement*, enter "X": • _____
Get form and instructions at irs.gov.

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

See explanation of each contribution at incometax.utah.gov/contributions and/or the TC-40 instructions

	Code	Amount	Sch Dist Code
02 Pamela Atkinson Homeless Account			
03 Kurt Oscarson Children's Organ Transplant Account			
05 School District and Nonprofit School District Foundation - enter school district code	• _____	.00	_____
See instructions for school district codes, or get codes at			
incometax.utah.gov/contributions/school-districts	• _____	.00	_____
15 Clean Air Fund			
	• _____	.00	_____
	• _____	.00	_____
Total voluntary contributions (enter the total here and on TC-40, page 2, line 28):		.00	

Part 5 - Voluntary Subtractions from Refund

- 1. Enter the amount of your refund you want deposited into your **Utah Educational Savings Plan (UESP)** account(s): • 1 _____ .00
See instructions. Also see uesp.org, or call 1-800-418-2551.
- 2. Enter the amount of your refund you want applied to your **2018 taxes**: • 2 _____ .00
- Total voluntary subtractions** (enter the total here and on TC-40, page 2, line 44): _____ .00
May not be greater than the amount on line 43.

Part 6 - Direct Deposit to Foreign Account

- If you choose to direct deposit your refund to an account outside the United States and its territories, enter "X": • _____
The Tax Commission cannot transfer a refund to an account outside the United States and its territories.
By checking this box, your refund will not be direct deposited but will be sent to you by check.

Part 7 - Property Owner's Residential Exemption Termination Declaration

- If you are a Utah residential property owner and declare you no longer qualify to receive a residential exemption authorized under UC §59-2-103 for your primary residence, enter "X" and enter the county code where the residence is located (see instructions for county codes and additional information). • _____ Enter "X"
- _____ Enter code

Mail RETURNS WITH PAYMENTS to: Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0266

Mail ALL OTHER RETURNS to: Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0260

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

TC-40 - General Instructions

What's New

- **Election Campaign Fund:** To make a \$2 contribution to the campaign fund of a qualified political party (TC-40, line 3), get the party codes in these instructions, or go to incometax.utah.gov/elect. See page 7.
- **Military Survivor Benefits Credit:** The 2016 Utah Legislature passed HB 233, creating a nonapportionable, nonrefundable credit for certain surviving spouses or dependent children of deceased military members who have received military survivor benefits. See page 24.
- **Municipal Bond Interest:** If you paid federal taxes on interest you received from a Utah municipal bond, you may be entitled to a deduction on your Utah return. See page 17.
- **Clean Air Fund Contribution:** The 2016 Utah Legislature passed HB 237, creating a voluntary contribution to the Clean Air Fund starting Jan. 1, 2017. See page 15.
- **Solar Energy Systems Phase-out:** The 2017 Utah Legislature passed HB 23, phasing out the Renewable Residential Energy Systems Credit (credit 21) for solar panels starting in 2018. The credit remains unchanged for 2017.
- **Student Prosperity Savings Program:** The 2017 Utah Legislature passed HB 24, creating the Student Prosperity Savings Program. Donations to a program account may qualify for a nonrefundable credit. See page 24.
- **Targeted Business Credit:** You must contact the Governor's Office of Economic Development (GOED) to claim the Targeted Business Credit starting tax year 2017.
- **Medical Savings Account Credit Repeal:** The 2016 Utah Legislature passed HB 170, repealing the Medical Care Savings Account Credit (credit 22) effective 2017.
- **Utah Residency:** You (and your spouse) must declare whether or not you are a full-year Utah resident. See *Residency* on page 6.

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.

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, or call the IRS at 1-800-829-1040 to see if you qualify.

Who Must File

1. Every Utah resident or part-year resident who must file a federal income tax return;

2. Every nonresident with income from Utah sources who must file a federal return; and
3. Taxpayers wanting 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.

Qualified Exempt Taxpayer: You may be exempt from Utah individual income tax if your federal adjusted gross income is less than the sum of your federal standard deduction and federal personal exemptions. See instructions for line 21.

Nonresident Filing Exemption: You do not need to file a Utah 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),
2. the partnership, S corporation, trust or other pass-through entities withheld Utah income tax on your Utah income, and
3. you are not claiming a Utah tax credit.

When to File and Pay

You must file your return and pay any tax due:

1. by April 17, 2018, if you file on a 2017 calendar year basis (tax year ends Dec. 31, 2017); 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.

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 *Penalties and Interest* in these instructions).

Utah does not require quarterly estimated tax payments. You can prepay at any time at 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 automatically get an extension of up to six months to file your return. Utah does not have an extension form. However, penalties will be assessed if you have not met the prepayment requirements (see below) by the original due date.

See *Penalties and Interest* instructions on page 3. All extension returns must be filed by Oct. 15, 2018.

Prepayment Requirements for Filing Extension

You must prepay by the original due date:

- 90 percent of your 2017 Utah tax due (TC-40 line 27 plus line 30);

- 100 percent of your 2016 Utah tax liability (TC-40 line 27 plus line 30 of your 2016 Utah return); or
- 90 percent of your 2017 Utah tax due if you did not have a Utah tax liability in 2016 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. 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.

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 Utah return (also keep a copy with your tax records):

- **Utah Schedules**
TC-40 page 3, TC-40A, TC-40B, TC-40C, 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 TC-40LIS if you are a building project owner of a low-income housing unit. 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. If paying by check or money order, include form TC-547, *Individual Income Tax Return Payment Coupon* (see the last page of these instructions).

FYI: Withholding Forms

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

Keep

Do not send forms W-2, 1099-R, 1099-MISC, Utah Schedule K-1 or TC-675R with your return. Keep all withholding forms with your tax records. 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-40C, TC-40S and/or TC-40W), worksheets, or other documentation with your Utah return. Keep these, along with any receipts, with your tax records.

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 Utah return.**

Rounding Off to Whole Dollars

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

Penalties

Utah law (UC §59-1-401) provides penalties for not filing tax returns by the due date, not paying tax due on time, not pre-paying enough on extension returns, and not filing information returns or supporting schedules. See tax.utah.gov/billing/penalties-interest and Pub 58, *Utah Interest and Penalties (tax.utah.gov/forms)*. You can calculate penalties by using the *Penalty and Interest Calculator* at tap.utah.gov.

Interest

(In addition to penalties due)

Interest is assessed on underpayments from the due date until the liability is paid in full. The interest rate for 2018 is 3 percent. Use the *Penalty and Interest Calculator* at tap.utah.gov or see Pub 58, *Utah Interest and Penalties*, at tax.utah.gov/forms.

Domicile Defined

(UC §59-10-136)

Utah Domicile

For Utah tax purposes, a person is considered domiciled in Utah under the following conditions:

Test 1

1. You or your spouse has claimed a dependent on your federal tax return, and the dependent is enrolled in a Utah public K-12 school (unless you are a noncustodial parent who is divorced from a custodial parent).
2. You or your spouse is enrolled as a resident student in a Utah state institution of higher education.

Test 2

There is a rebuttable presumption you or your spouse is domiciled in Utah (i.e., you are domiciled in Utah unless you can prove otherwise) if either of you:

1. claims a residential exemption for a primary residence under UC §59-2, Property Tax Act;
2. is registered to vote in Utah; or
3. claims Utah residency for purposes of filing your income tax return.

Test 3

Even if you or your spouse does not meet any of the conditions above, you are still domiciled in Utah if:

1. either you or your spouse has a permanent home in Utah to which either of you returns after being absent; and

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

Whether or not you or your spouse has a permanent home in Utah is based on a preponderance of the evidence, taking into consideration all of the following facts and circumstances (i.e., we will weigh the following facts and circumstances to decide if you have a permanent home in Utah):

- You or your spouse has a driver's license in Utah.
- You or your spouse claims an exemption for a dependent who is enrolled as a resident student in a Utah state institution of higher education.
- The nature and quality of your living accommodations in Utah compared to another state.
- You have a spouse or dependent in Utah for whom you or your spouse claims a federal tax exemption.
- 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 claims Utah residency on a document filed with or provided to a court or other governmental 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 or your spouse has a dependent child who is in the custody of a former spouse and who is enrolled in a Utah public K-12 school.

No Utah Domicile

You do not have a Utah domicile if you are absent from Utah for at least 761 consecutive days and during this time you or your spouse:

1. does not return to Utah for more than 30 days in a calendar year,
2. does not claim an exemption on their federal tax return for a dependent who is enrolled in a Utah public K-12 school,
3. is not enrolled in a Utah state institution of higher education as a resident student,
4. does not claim the residential exemption for property tax on your primary residence in Utah, or
5. does not claim Utah as your home for federal tax purposes.

An absence from the state begins on the later of the date you or your spouse leaves Utah and ends on the day you or your spouse returns to and stays in Utah for more than 30 days in a calendar year.

If you do not have Utah domicile, you may choose to be considered as having Utah domicile by filing a Utah resident income tax return.

If you are considered to have domicile in Utah, your spouse is also considered to have domicile in Utah. This rule does

not apply if you are legally separated or divorced, or you file your federal returns as married filing separately.

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 Utah return based upon your belief that you did not meet the domicile criteria.

Resident Defined

A Utah resident is a person who meets one or more of the following:

1. is domiciled in Utah for the entire year, even if temporarily outside of Utah for an extended period of time;
2. is domiciled in Utah for any period of time during the taxable year, but only for the duration of that period; or
3. even though domiciled outside Utah, maintains a place of abode in Utah and spends 183 or more days of the taxable year in Utah.

When determining whether a person spends 183 or more days in Utah, a "day" means a day in which the person spends more time in Utah than in any other state.

183-Day Test

If you are a Utah resident, based only on your being in Utah for 183 days or more during the taxable year, and:

1. neither you nor your spouse is domiciled in Utah, and
2. your spouse was not in Utah for 183 days or more,

file TC-40B, *Non or Part-year Resident Schedule*. See TC-40B instructions on page 26.

These rules do not apply to military personnel or their spouses who are in Utah on military assignment, unless they are Utah residents.

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

See Tax Commission rule R865-91-2 at tax.utah.gov/commission-office/rules for more information.

Nonresident Defined

A nonresident is a person who was not domiciled in Utah or was in Utah for temporary purposes for less than 183 days during the taxable year or does not maintain a place of abode in Utah. Income received by a nonresident from Utah sources is taxable in Utah. In determining whether a person spends 183 or more days in Utah, a "day" means a day in which the person spends more time in Utah than in any other state.

Part-Year Resident Defined

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

Military Personnel

Residents

Utah residents in the military do not lose their Utah residency or domicile solely by being absent due to military orders. They must file a Utah income tax return on all income, regardless of the source. If tax must be paid to another state on nonmilitary income, a credit may be allowed for the tax paid to the other state. If claiming this credit, complete and attach form TC-40S, *Credit for Income Tax Paid to Another State*.

Nonresidents

Nonresidents stationed in Utah solely due to military orders are not subject to Utah tax on their military pay. However, nonresident military personnel residing in Utah and receiving income from Utah sources (other than active duty military pay) must file a Utah income tax return and pay any tax due on that other income. See page 18 and Pub 57, *Military Personnel Instructions*.

Married Couples

The nonresident spouse of a nonresident active military service member may be exempt from Utah tax on income received in Utah under certain conditions. See page 18.

If one spouse is a full-year Utah resident and the other spouse is a full-year nonresident, they may file their federal return as married filing jointly and file their Utah returns as married filing separately. See Pub 57, *Military Personnel Instructions*. If either spouse is a part-year resident, they cannot file using these special instructions but must file their Utah return using the same filing status as on their federal return.

Native Americans

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

1. Enrolled members of a Native American tribe or nation in Utah, who live and work on the reservation where they are enrolled, are exempt from Utah income tax on income earned on the reservation. See page 17.
2. Enrolled members of the Ute Tribe who work on the Uintah and Ouray Reservation and live on land removed from that reservation under *Hagen v. Utah* (510 U.S. 399 (1994)) are exempt from Utah income tax on income earned on the reservation. See page 17.

See incometax.utah.gov/subtractions/native-american-income.

Students

Residents

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

Nonresidents

A nonresident student attending a Utah school must file a Utah income tax return and pay Utah tax on wages, rental income, business income, etc., earned or received from Utah sources.

Injured Spouse

If your spouse had outstanding Utah tax liabilities 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 Utah 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.

Innocent Spouse

If your spouse did not report income or claimed false deductions or credits and you did not receive any benefit, you may be entitled to relief from the tax liability. See more information at tax.utah.gov/extension/innocent.

Amended 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.

Amend your return if you find an error on your Utah or federal return, or if your federal return is audited or 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 2017 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**:

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 audit 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 Utah 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 2017 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 37 of your 2017 amended return. Contributions on line 28 and UESP deposits from TC-40 page 3, Part 5 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.**

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.

TC-40 - Line-by-Line Instructions

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(s) and Social Security number(s) must match your Social Security card(s). 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 income tax return is protected from unauthorized disclosure by federal and state law.

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 2017 or 2018.

Line 1. Filing Status

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

- 1040 and 1040A**, lines 1 through 5
- 1040EZ** No federal filing status listed. Select filing status code 1 or 2, whichever applies.
- 1040NR and 1040NR-EZ**, see incometax.utah.gov.

Line 2. Exemptions

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

- 2a Enter "1" if you claim your own exemption on your federal return. Enter "0" if someone else, such as a parent, claims you as their dependent on their federal return. Enter "0" if you checked "You" on line 5 of your 1040EZ.

2b Enter "1" if you claim your spouse as an exemption on your federal return. Enter "0" if someone else, such as a parent, claims your spouse as a dependent on their federal return. Enter "0" if you checked "Spouse" on line 5 of your 1040EZ.

2c Enter the number of dependents you claim on line 6c of the federal return 1040 or 1040A.

2d Enter the number of dependents with a disability exemption you are claiming. Complete form TC-40D, *Dependent with a Disability Exemption*, for each dependent claimed each year (see explanation below). Do not send form TC-40D with your return; keep it and all related documents with your records.

2e Add lines 2a through 2d and enter the total.

FYI: Dependent with a Disability Exemption Qualification (UC §59-10-1018)

Dependent Child with a Disability

A dependent child with a disability is:

1. a person 21 years of age or younger who is claimed as a dependent on the taxpayer's federal individual tax return for the year;
2. not the taxpayer or the taxpayer's spouse; and
3. either:
 - a. an eligible student with a disability (see below), or
 - b. identified under guidelines of the Department of Health as qualified for *Baby Watch Early Intervention Program for Infants and Toddlers*.

For more information about *Baby Watch*, contact the Utah Department of Health, Baby Watch Early Intervention Program for Infants and Toddlers, PO Box 144720, SLC, UT 84114-4720; 801-584-8226 or 1-800-961-4226.

Eligible Student with a Disability

An eligible student with a disability is:

1. determined eligible by an IEP team under State Board of Education special education rules under Title 63G, Chapter 3, Utah Administrative Rulemaking Act as having a disability classified as autism, deafness, preschool developmental delay, dual sensory impairment (deaf/blind), hearing impairment, intellectual disability, multi-disability, orthopedic impairment, other health impairment, traumatic brain injury, or visual impairment;
2. **not** receiving residential services from the Division of Services for People with Disabilities created under Section 62A-5-102 or a school established under Title 53A, Chapter 25b, Utah Schools for the Deaf and the Blind; and
3. enrolled in an public education program for students with disabilities authorized under §53A-15-301, or is a recipient of a scholarship awarded under Title 53A, Chapter 1a, Part 7, Carson Smith Scholarships for Students with Special Needs Act.

For more information contact your local school district or charter school, local school, or the State Board of Education, 250 East 500 South, PO Box 144200, SLC, UT 84114-4200; 801-538-7500.

Dependent Adult with a Disability

A dependent adult with a disability is:

1. a person 18 years of age or older who is claimed as a dependent on the taxpayer's federal individual tax return for the year;
2. not the taxpayer or the taxpayer's spouse;
3. eligible for services under Title 62A, Chapter 5, Services for People with Disabilities; and
4. not enrolled in an education program for students with disabilities authorized under §53A-15-301.

For more information contact the Division of Services for People with Disabilities, 195 N 1950 W, SLC, UT 84116; 1-844-275-3773; dspd.utah.gov.

Get form TC-40D at tax.utah.gov/forms or by calling or writing the Tax Commission or one of the agencies noted above.

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.

Potical Party Codes:

C = Constitution	M = Independent American
D = Democratic	R = Republican
G = Green	U = United Utah
L = Libertarian	

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 your federal return:

1040 , line 37	1040NR , line 36
1040A , line 21	1040NR-EZ , line 10
	1040EZ , line 4

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

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
- Utah Educational Savings Plan (UESP) 529 plan addback

- Child's income excluded from parent's return
- Municipal bond interest
- Untaxed income of a resident trust
- Untaxed income of a nonresident trust
- Equitable adjustments

Line 6. Total Income

Add line 4 and line 5.

Line 7. State Tax Refund Included on Federal Form 1040 (UC §59-10-114(2)(c))

If you itemized your deductions on your 2016 federal form 1040, enter the amount reported on your 2017 federal form 1040, line 10. 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 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

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 5 percent (.05). If the result is zero or less, enter "0."

FYI: Taxpayer Tax Credit (lines 11 - 20) (UC §59-10-1018)

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

Line 11. Exemption Amount (UC §59-10-1018(2)(b)(i))

The Utah personal exemption is **\$3,038**.

If your federal adjusted gross income on TC-40, line 4, is **less than or equal to** the amount in the **AGI Table** below for your filing status, multiply **\$3,038** by the total number of exemptions shown in box 2e and enter the result.

If your federal adjusted gross income on line 4 **exceeds** the amount in the **AGI Table** below for your filing status, you are subject to a reduction in your exemption amount. Multiply your federal exemption amount from form 1040 line 42, 1040A line 26, or 1040NR line 40, by 0.75 and enter the result.

AGI Table	Filing Status
\$156,900	Married-separate
\$261,500	Single
\$287,650	Head of household
\$313,800	Married-joint or qualifying widow(er)

Note: If your federal adjusted gross income on line 4 exceeds the amount in the AGI Table and you claim a dependent with a disability exemption on line 2d, complete the following worksheet to determine your Utah exemption amount.

High Income Worksheet for Disabled Exemption

1. Amount from federal form 1040 line 42, 1040A line 26, or 1040NR line 40	1	_____
2. Number of exemptions from federal form 1040 or 1040A line 6d or 1040NR line 7d	2	_____
3. Divide line 1 by line 2 and enter results (round to the nearest whole dollar)	3	_____
4. Multiply the amount on line 3 by 75% (0.75) (round to the nearest whole dollar)	4	_____
5. Number of Utah exemptions on TC-40 line 2e	5	_____
6. Multiply line 4 by line 5.	6	_____

Enter this amount on TC-40, line 11

Line 12. Federal Standard or Itemized Deductions

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

Itemized Deductions

If you itemized your deductions on your federal return, enter that same amount on line 12. This amount is found on federal form:

1040, line 40 **1040NR**, line 38 **1040NR-EZ**, line 11

Standard Deduction

If you used the standard deduction on your federal return, enter that same amount on line 12. This amount is found on federal form:

1040, line 40 **1040A**, line 24
1040EZ, if you checked either box on line 5 of federal form 1040EZ, enter the amount from line E of the worksheet on the back of form 1040EZ. If you are single and did not check a box on line 5, enter \$6,350. If you are married filing joint and did not check a box on line 5, enter \$12,700.

Line 13. Total Exemptions and Standard/Itemized Deductions

Add line 11 and line 12.

Line 14. State Income Tax Deducted on 2017 Federal Schedule A

TIP If you did not itemize your deductions on federal form 1040 Schedule A, leave this line blank.

If you claimed any state and local income tax paid as an itemized deduction on federal form 1040, Schedule A, line 5, enter that amount on line 14. **Do not enter any sales tax from Schedule A, line 5.**

Nonresident Aliens

If you claimed any state or local tax paid as an itemized deduction, enter the amount from your federal form 1040NR, Schedule A, line 1, or the amount deducted as itemized deductions on federal form 1040NR-EZ, line 11.

High Income Earners

If your federal adjusted gross income on TC-40, line 4, is MORE than the amount in the **AGI Table** below for your filing status, complete the **Line 14 Worksheet**.

AGI Table	Filing Status
\$156,900	Married-separate
\$261,500	Single
\$287,650	Head of household
\$313,800	Married-joint or qualifying widow(er)

Line 14 Worksheet

1. Add lines 4, 9, 15, 19, 20, 27 and 28 on federal Schedule A 1 _____
2. Add lines 4, 14 and 20, plus any gambling and casualty or theft losses included on line 28 of federal Schedule A 2 _____
 If the amount on line 2 is greater than the amount on line 1, you do not need to complete this worksheet. Enter on line 14 the state income tax from federal Schedule A, line 5.
 If the amount on line 1 is greater than the amount on line 2, complete the rest of this worksheet.
3. Subtract line 2 from line 1 3 _____
4. Enter the amount from federal Schedule A, line 29 4 _____
5. Subtract line 4 from line 1 5 _____
6. Subtract line 5 from line 3 6 _____
7. Divide line 6 by line 3 (decimal) 7 _____
8. Multiply the amount on federal Schedule A, line 5 by the decimal on line 7. 8 _____

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	\$13,978
Married filing jointly	\$27,956
Married filing separately	\$13,978
Head of household	\$20,968
Qualifying widow(er)	\$27,956

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 the sum of your federal exemption amount and your federal standard deduction, you are exempt from Utah income tax. For this purpose, the federal standard deduction **does not** include the extra deductions for age, blindness, sales tax on new vehicle purchase, or disaster loss.

Complete the worksheet to see if you qualify.

Qualified Exempt Taxpayer Worksheet (Line 21)

1. Enter the federal adjusted gross income from: 1 _____
1040, line 37 **1040NR**, line 36
1040A, line 21 **1040NR-EZ**, line 10
1040EZ, line 4
2. Enter your standard deduction. 2 _____
Note: If your standard deduction was limited, enter the amount allowed on your federal return. Federal 1040NR and 1040NR-EZ filers, enter "0". Otherwise, see the following for your filing status:
 a. **Single:** Enter \$6,350 (if you filed federal form 1040EZ and checked the box on line 5, enter the amount from line E on back of your 1040EZ form)
 b. **Head of Household:** Enter \$9,350
 c. **Married filing joint:** Enter \$12,700 (if you filed federal form 1040EZ and checked either box on line 5, enter the amount from line E on back of your 1040EZ form)
 d. **Married filing separate:** If your spouse did not itemize, enter \$6,350. If your spouse itemized, enter "0".
 e. **Qualifying widow(er):** Enter \$12,700
3. Enter your exemption amount from: 3 _____
1040, line 42 **1040NR**, line 40
1040A, line 26 **1040NR-EZ**, line 13
1040EZ, if you checked either box on line 5, enter the amount from line F on back of your 1040EZ form. If you are single and did not check a box on line 5, enter \$4,050. If you are married filing jointly and did not check a box on line 5, enter \$8,100.
4. Add lines 2 and 3 4 _____
5. Subtract line 4 from line 1. If the amount is less than zero, enter "0". 5 _____

If the amount on line 5 of this worksheet is **more than zero**, leave the box on TC-40, line 21 blank and go to line 22.

If the amount on line 5 of this worksheet is **zero**, you are exempt from Utah income tax. Enter "X" in the box on TC-40, line 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".

2 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
- Utah Educational Savings Plan (UESP) 529 Plan Credit
- Health Benefit Plan Credit
- Qualifying Solar Project Credit
- Gold and Silver Coin Sale 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

Note: Apportionable nonrefundable credits cannot exceed the tax liability on the return.

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 37. Do not enter an amount less than zero. Complete TC-40B and enter the tax from TC-40B, line 38 on TC-40, line 25. Complete the rest of the return.

See instructions for TC-40B on page 26.

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
- Carryforward of Clean Fuel Vehicle Credit
- Historic Preservation Credit
- Carryforward of Enterprise Zone Credit
- Low-Income Housing Credit
- Recycling Market Development Zone 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
- Student Prosperity Savings Program 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 20.

Line 27. Subtract Line 26 from Line 25

Nonapportionable nonrefundable credits cannot exceed your tax liability. 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, 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. See form TC-40LIC for instructions.

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 taxable 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). If the other state's tax rate is lower than Utah's, you must pay the difference. If the other state's tax rate is more than Utah's, no credit or refund is given. If sales tax was paid 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.

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 bought through the Internet or a catalog is 3 percent. Grocery food must be sold for ingestion or chewing by humans and consumed for taste or nutritional value. Grocery food does not include alcoholic beverages or tobacco. See Pub 25, *Sales and Use Tax*, for more information.

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 _____

Use Tax Rate Chart (Effective Dec. 31, 2017)

.0595 Beaver County	.0595 Morgan County
.0695 Beaver City	.0595 Piute County
.0595 Box Elder County	.0620 Rich County
.0650 Brigham City, Perry, Willard	.0780 Garden City
.0695 Snowville	.0685 Salt Lake County
.0630 Cache County	.0835 Alta
.0655 Cache Valley Transit, Hyde Park, Lewiston, Millville	.0705 Murray, South Salt Lake
.0660 Hyrum, Logan, Nibley, N. Logan, Providence, Richmond, River Heights, Smithfield	.0620 San Juan County
.0620 Carbon County	.0660 Blanding, Monticello
.0630 Helper	.0620 Sanpete County
.0660 Price	.0630 Centerfield, Mayfield
.0650 Wellington	.0650 Ephraim, Fairview, Mt. Pleasant
.0695 Daggett County	.0660 Gunnison
.0805 Dutch John	.0620 Sevier County
.0675 Davis County	.0630 Aurora, Redmond
.0685 Bountiful, Centerville, Clearfield, Farmington, Layton, N. Salt Lake, W. Bountiful, Woods Cross	.0660 Richfield, Salina
.0620 Duchesne County	.0655 Summit County
.0630 Duchesne City	.0845 Park City
.0660 Roosevelt	.0685 Snyderville Basin Transit
.0620 Emery County	.0620 Tooele County
.0810 Green River	.0650 Erda, Grantsville, Lakepoint, Lincoln, Stansbury Park
.0695 Garfield County	.0660 Tooele City
.0795 Boulder, Panguitch, Tropic	.0605 Uintah County
.0805 Bryce Canyon, Escalante	.0655 Naples, Vernal
.0670 Grand County	.0675 Utah County
.0860 Moab	.0685 American Fork, Lindon, Orem, Payson, Provo
.0595 Iron County	.0595 Wasatch County
.0605 Cedar City	.0625 Heber
.0795 Brian Head	.0705 Independence
.0595 Juab County	.0735 Midway
.0625 Nephi	.0785 Park City East
.0620 Santaquin South	.0605 Washington County
.0695 Kane County	.0635 Hurricane, Ivins, La Verkin, St. George, Santa Clara, Washington City
.0795 Kanab, Orderville	.0765 Springdale
.0620 Millard County	.0595 Wayne County
	.0710 Weber County
	.0730 Falcon Hill Riverdale, Riverdale

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

Add lines 27 through 31.

Line 33. Utah Income Tax Withheld

Enter 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 27.

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. 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 Utah 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 11.

Line 36. Mineral Production Withholding Tax Credit
(UC §59-6-102(3))

Enter the total of Utah mineral production withholding tax from TC-675R or Utah Schedule K-1.

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 Utah 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 28.

Line 37. 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 38. 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
- Special Needs Adoption Credit
- Agricultural Off-highway Gas/Undyed Diesel Credit
- Farm Operation Hand Tools Credit

See instructions for TC-40A, Part 5, on page 24.

Line 39. Total Withholding and Refundable Credits

Add lines 33 through 38.

Line 40. Tax Due

If line 32 is more than line 39, subtract line 39 from line 32. This is the tax you owe.

Line 41. Penalty and Interest

If you are filing your return or paying any tax late, you may owe penalties and interest. Calculate your penalty and interest by using the Penalty and Interest Calculator at tax.utah.gov or by following the instructions in Pub 58, *Utah Interest and Penalties*. 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 receive a penalty for not filing your return on time and for not paying any tax due on time. The penalties are a percentage of the unpaid tax, based on the number of days late. See instructions to calculate penalties at tax.utah.gov/billing/penalties-interest and in Pub 58, *Utah Interest and Penalties*. Include these penalties on line 41, if applicable.

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. Also, include this penalty on line 41, if applicable.

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

Interest

Calculate interest from the due date (April 17, 2018) to the date paid. The 2018 interest rate is 3 percent. Include this interest on line 41, if applicable.

Line 42. Total Due - Pay This Amount

Add any penalty and interest you owe on line 41 to the tax on line 40. Pay this amount at tax.utah.gov or pay with your return and include a TC-547 coupon with your payment.

Payment Options

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

You may also mail your check or money order payable to the "Utah State Tax Commission" with your return. Write your daytime phone number and "2017 TC-40" on your check. **Do not staple** your check 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. **Include the TC-547 coupon with your payment.**

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

If filing a paper return, allow at least 90 days for your return to be processed.

Payment Agreement Request

A payment agreement plan cannot be set up until after the return due date and when we've processed your return.

If you cannot pay the full amount you owe, you can request a payment plan. Go to tax.utah.gov and click on "TAP - Taxpayer Access Point." Then click "Request Waiver, Payment Plan or e-Reminder."

Or call the Tax Commission at 801-297-7703, or 1-800-662-4335 ext. 7703 (outside the SLC area).

We will consider your payment plan request after we process your return. If we accept your plan request we will send you an email stating the terms and conditions of the agreement.

Even if we accept your request for a payment plan, we will continue to assess penalties and interest on any amount not paid in full by the return due date and we may still file a tax lien to secure the debt.

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

Line 43. Refund

If line 39 is more than line 32, subtract line 32 from line 39. This is your refund.

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

Mail your Utah refund return to the Utah State Tax Commission, 210 N 1950 W, Salt Lake City, UT 84134-0260.

Check your Utah refund status at tax.utah.gov.

Line 44. Voluntary Subtractions from Refund

If you want to deposit all or part of your refund into a UESP account(s), or if you want to apply all or part of your refund as a prepayment of your 2018 Utah income tax liability, complete TC-40 page 3, Part 5. Enter the total from Part 5 on line 44.

The amount on line 44 cannot be greater than the amount on line 43.

Line 45. Direct Deposit of Refund

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 illustration below.

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

If we cannot direct deposit your refund we will mail you a refund check to the address on your return. See incometax.utah.gov/refunds/mail for reasons we might not be able to direct deposit 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 _____	Routing number	Account number
Do not include the check number		
: 250250025 : 000009876543 : 1234		

• Routing number 2 5 0 2 5 0 0 2 5 • Account number 0 0 0 0 0 9 8 7 6 5 4 3

Enter "X" for bank account type
 • Checking • Savings

Completing the Return

Signature

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

Signature for Deceased

If your spouse died in 2017 or 2018 before filing your return and you are filing a joint return, write "DECEASED" in the signature block for your spouse. See more on page 14. 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 5 digits) as a personal identification number (PIN). If you want the paid preparer who signed your return as the Third Party Designee, enter "Preparer" in the designee's name area.

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

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). This due date is April 15 in most years for most people.

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). 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).

Tax Due

If you owe tax and choose not to pay electronically, submit form TC-547 and your check or money order with the return. See form TC-547 on the last page of these instructions.

FYI: IRS

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

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 widow(er), and they died in 2017 or 2018 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 2017 or 2018 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

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. Enter the two-digit month and the two-digit year (e.g., 06/18 for June 2018.)

You must use the tax forms for the year in which your fiscal year begins. For example, if your fiscal year is July 1, 2016 through June 30, 2017, you must use the 2016 Utah return to file for that fiscal year.

See more information at incometax.utah.gov/filing/fiscal-year-filing.

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

► 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

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:

Housing and Community Development Division
Department of Workforce Services
1385 S State Street
Salt Lake City, UT 84115
801-468-0148

(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:

Representative for the Department of Health
44 N Mario Capecchi Dr.
PO Box 144610
Salt Lake City, UT 84114-4610
801-584-8250

(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
05	Carbon	15	Juab	26	Piute	41	UtahAssistive Technology
06	Daggett	16	Kane	27	Provo	37	Wasatch
07	Davis	17	Logan	28	Rich	38	Washington
08	Duchesne	18	Millard	29	Salt Lake	39	Wayne
09	Emery	19	Morgan	30	San Juan	40	Weber
10	Garfield	20	Murray	31	Sevier		
		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
195 North 1950 West
Salt Lake City, UT 84116
801-536-4000

► Part 5 – Voluntary Subtractions from Refund

1. Utah Educational Savings Plan (UESP)
(UC §59-10-1313)

You may contribute all or part of your refund to your Utah Educational Savings Plan (UESP) 529 individual account(s) by entering the amount you want deposited. The deposit will be sent to UESP with your name, address and Social Security number as identification.

UESP will deposit your refund into your UESP account(s). If you have multiple UESP 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 UESP individual accounts for dividing the refund.

If you do not have a UESP individual account, UESP will send you information to open an account. If you do not open an account within the designated time frame, your refund will be returned to you by UESP without interest or earnings.

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

For more information about UESP accounts, call 1-800-418-2551, or visit uesp.org.

2. Refund Applied To 2018 Taxes

You may apply all or part of your refund as a prepayment for your 2018 Utah income tax liability. Enter the amount of refund you want applied to your 2018 tax on this line.

Total

Add the two amounts and enter the total here and on TC-40, page 2, line 44.

Note: This amount may not be greater than the amount on line 43.

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

► Part 6 – Direct Deposit to Foreign Account

Enter "X" if you requested direct deposit on TC-40, page 2, and you want your direct deposit to go to an account outside of the United States or its territories. We cannot transfer funds outside of the United States, so if you check this box Utah will send you your refund as a check.

► 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.