

Credit for Fiduciary Income Tax Paid to Another State

Name of estate or trust _____

EIN _____

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

Part-year resident: A taxpayer who is domiciled in Utah for part of the year and domiciled in a state, other than Utah, for part of the year, may only claim credit on the portion of income: (1) subject to both Utah tax and tax in the other state, (2) received while domiciled in Utah, and (3) included in "Column A-Utah" on TC-41B.

FIRST STATE

- 1. Enter only taxable income taxed by both Utah and the state of: _____ .00
- 2. Utah taxable income from TC-41 line 14, or TC-41C line 8, if applicable _____ .00
- 3. Ratio - divide line 1 by line 2 and round to 4 decimal places (do not enter number greater than 1.0000) _____
- 4. Utah fiduciary tax (line 22 on TC-41 - Part-year resident see inst.) _____ .00
- 5. Credit limitation (multiply line 4 by number on line 3) _____ .00
- 6. Actual fiduciary tax paid to state shown on line 1. Part-year returns must prorate the tax paid to another state. Credit only applies to the portion of the actual taxes paid to the other state on income shown on line 1. _____ .00
- 7. Credit for tax paid to another state (lesser of line 5 or line 6) _____ .00

Keep a signed copy of the other state's income tax return for your records.

SECOND STATE

- 1. Enter only taxable income taxed by both Utah and the state of: _____ .00
- 2. Utah taxable income from TC-41 line 14, or TC-41C line 8, if applicable _____ .00
- 3. Ratio - divide line 1 by line 2 and round to 4 decimal places (do not enter number greater than 1.0000) _____
- 4. Utah fiduciary tax (line 22 on TC-41 - Part-year resident see inst.) _____ .00
- 5. Credit limitation (multiply line 4 by number on line 3) _____ .00
- 6. Actual fiduciary tax paid to state shown on line 1. Part-year returns must prorate the tax paid to another state. Credit only applies to the portion of the actual taxes paid to the other state on income shown on line 1. _____ .00
- 7. Credit for tax paid to another state (lesser of line 5 or line 6) _____ .00

Keep a signed copy of the other state's income tax return for your records.

THIRD STATE

- 1. Enter only taxable income taxed by both Utah and the state of: _____ .00
- 2. Utah taxable income from TC-41 line 14, or TC-41C line 8, if applicable _____ .00
- 3. Ratio - divide line 1 by line 2 and round to 4 decimal places (do not enter number greater than 1.0000) _____
- 4. Utah fiduciary tax (line 22 on TC-41 - Part-year resident see inst.) _____ .00
- 5. Credit limitation (multiply line 4 by number on line 3) _____ .00
- 6. Actual fiduciary tax paid to state shown on line 1. Part-year returns must prorate the tax paid to another state. Credit only applies to the portion of the actual taxes paid to the other state on income shown on line 1. _____ .00
- 7. Credit for tax paid to another state (lesser of line 5 or line 6) _____ .00

Keep a signed copy of the other state's income tax return for your records.

Use additional forms TC-41S if claiming credits for more than three states
Sum the amounts on line 7 and enter on TC-41A, Part 4, using code 17
Submit this page ONLY if data entered
Attach completed schedule to your 2013 Utah fiduciary return