

41401

9998

Utah State Tax Commission
Utah Fiduciary Income Tax Return

2024
TC-41

For calendar year 2024 or fiscal year ending (mm/yy) /

Amended Return - enter code (1-5) "X" if federal form 8886 filed

Name of estate or trust

EIN or SSN

Name of fiduciary

Fiduciary address

"X" if this is an SSN:

City

State

Zip + 4

Foreign country (if not U.S.)

Table with 3 columns: 1 Type of return - enter code, 2 Status code, 3 "X" if this estate or trust has any nonresident beneficiaries. Rows include Federal total income, additions to income, total adjusted income, fiduciary fees, income distribution deduction, estate tax deduction, exemption, state tax refund, subtractions from income, total deductions, Utah taxable income/loss, Utah tax, allowable deductions, initial credit before phase-out, base phase-out amount, income subject to phase-out, phase-out amount, estate or trust tax credit, and Utah income tax.

Utah Fiduciary Income Tax Return (continued)

**TC-41
2024**

Pg. 2

41402

EIN or SSN _____

Estate/trust name _____

23	Enter tax from line 22	• 23	_____	.00
24	Apportionable nonrefundable credits from TC-41A, Part 3 (attach TC-41A, page 1)	• 24	_____	.00
25	Subtract line 24 from line 23 (not less than zero) Non or Part-year resident estate or trust - complete TC-41B before continuing on line 26	25	_____	.00
26	Full-year resident estate or trust - enter tax from line 25 above Non or part-year resident estate or trust - enter tax from TC-41B, line 21 Bankruptcy estate, see instructions and complete TC-41C	• 26	_____	.00
27	Nonapportionable nonrefundable credits from TC-41A, Part 4 (attach TC-41A, page 1)	• 27	_____	.00
28	Subtract line 27 from line 26 (not less than zero)	28	_____	.00
29	AMENDED RETURN ONLY - previous refund	• 29	_____	.00
30	Utah use tax	• 30	_____	.00
31	Total pass-through withholding tax - enter the total amount from Schedule N, column K Note: This amount must be paid by the due date of the return, without extensions	• 31	_____	.00
32	Total tax, additions and use tax - add lines 28 through 31	32	_____	.00
33	Utah tax withheld shown on TC-41W, Part 1 (attach TC-41W, page 1)	• 33	_____	.00
34	Credit for Utah fiduciary tax prepaid from TC-548 and 2023 refund applied to 2024	• 34	_____	.00
35	AMENDED RETURN ONLY - previous payments	• 35	_____	.00
36	Nonapportionable refundable credits from TC-41A, Part 5 (attach TC-41A, page 2)	• 36	_____	.00
37	Apportionable refundable credits from TC-41A, Part 6 (attach TC-41A, page 2)	• 37	_____	.00
38	Total withholding and refundable credits - add lines 33 through 37	38	_____	.00
39	TAX DUE - subtract line 38 from line 32 (not less than zero)	• 39	_____	.00
40	Penalty and interest (see instructions)	40	_____	.00
41	PAY THIS AMOUNT - add line 39 and line 40	• 41	_____	.00
42	REFUND - subtract line 32 from line 38 (not less than zero)	• 42	_____	.00
43	Enter the amount of refund from line 42 you want applied to your 2025 fiduciary tax	• 43	_____	.00

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 Signature of fiduciary or officer representing estate or trust HERE		Date	• EIN/SSN of fiduciary	"X" if USTC may discuss this return with preparer below: _____
Paid Preparer's Section	Preparer's signature	Date	Preparer's telephone number	Preparer's PTIN • _____
	Firm's name and address			Preparer's EIN • _____

Part 1 - Additions to Income (enter the code and amount of each addition to income)	Code	Amount
See instructions for codes.	• _____	_____ .00
■	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
Total additions to income (add all additions to income and enter total here and on TC-41, line 5)		_____ .00

Part 2 - Subtractions from Income (enter the code and amount of each subtraction from income)	Code	Amount
See instructions for codes.	• _____	_____ .00
If using subtraction 77 (Native American Income), enter your enrollment number and tribal code: Tribe	• _____	_____ .00
Enrollment Number Code	• _____	_____ .00
• _____	• _____	_____ .00
Total subtractions from income (add all subtractions from income and enter total here and on TC-41, line 12)		_____ .00

Part 3 - Apportionable Nonrefundable Credits (enter the code and amount of each credit)	Code	Amount
See instructions for codes.	• _____	_____ .00
■	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
a. Total apportionable nonrefundable credits	a. _____	_____ .00
b. Less apportionable nonrefundable credit distributed to beneficiaries on Schedule K-1	• b. 91 _____	_____ .00
c. Total apportionable nonrefundable credits claimed by fiduciary (subtract line b from line a and enter this amount on TC-41, page 2, line 24)	c. _____	_____ .00

Part 4 - Nonapportionable Nonrefundable Credits (enter the code and amount of each credit)	Code	Amount
See instructions for codes.	• _____	_____ .00
If using credit 02 (Qualified Sheltered Workshop), enter the sheltered workshop's name:	• _____	_____ .00
_____	• _____	_____ .00
	• _____	_____ .00
a. Total nonapportionable nonrefundable credits	a. _____	_____ .00
b. Less nonapportionable nonrefundable credit distributed to beneficiaries on Schedule K-1	• b. 92 _____	_____ .00
c. Total nonapportionable nonrefundable credits claimed by fiduciary (subtract line b from line a and enter this amount on TC-41, page 2, line 27)	c. _____	_____ .00

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

41404 **Fiduciary Supplemental Schedule (continued)**

EIN or SSN _____ Estate/trust name _____

**TC-41A
2024**

Part 5 - Nonapportionable Refundable Credits (write the code and amount of each credit)	Code	Amount
See instructions for codes.	• _____	.00
	• _____	.00
	• _____	.00
	• _____	.00
a. Total nonapportionable refundable credits	a. _____	.00
b. Less nonapportionable refundable credit distributed to beneficiaries on Schedule K-1	• b. 93 _____	.00
c. Total nonapportionable refundable credits claimed by fiduciary or trust (subtract line b from line a and enter this amount on TC-41, line 36)	c. _____	.00
Part 6 - Apportionable Refundable Credits (write the code and amount of each credit)	Code	Amount
See instructions for codes.	• _____	.00
	• _____	.00
	• _____	.00
	• _____	.00
a. Total apportionable refundable credits	a. _____	.00
b. Less apportionable refundable credit distributed to beneficiaries on Schedule K-1	• b. 94 _____	.00
c. Subtract line b from line a	c. _____	.00
d. If you are a nonresident or a part-year resident, enter the apportionment fraction from TC-41C, line 59. If you are a full-year Utah resident, enter "1".	d. _____	
e. Total apportionable refundable credits claimed by fiduciary or trust (multiply line c by line d and enter this amount on TC-41, line 37)	e. _____	.00

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

41405 Non and Part-year Resident Estate or Trust Schedule

**TC-41B
2024**

EIN or SSN _____ Estate/trust name _____

Residency Status:

• **Nonresident.** Home state abbreviation: • **Part-year resident from:** / / to / /
mm/dd/yy mm/dd/yy

Income	Column A - Utah	Column B - Total
1 Interest income (1041 line 1)	.00	.00
2 Total ordinary dividends (1041 line 2a)	.00	.00
3 Business income or loss (1041 line 3)	.00	.00
4 Capital gain or loss (1041 line 4)	.00	.00
5 Rental, royalties, partnerships, other estates and trusts, etc. (1041 line 5)	.00	.00
6 Farm income or loss (1041 line 6)	.00	.00
7 Ordinary gain or loss (1041 line 7)	.00	.00
8 Other income (1041 line 8)	.00	.00
9 Additions to income from TC-41A, Part 1 (Utah portion only in Utah column)	.00	.00
10 Total income/loss - add lines 1 through 9 for both columns A and B	.00	.00

Deductions	Column A - Utah	Column B - Total
11 Fiduciary fees for administrating trust and deducted on federal return (1041 line 12)	.00	.00
12 Income distribution deduction (1041 line 18)	.00	.00
13 Estate tax deduction, including certain generation-skipping taxes (1041 line 19)	.00	.00
14 Exemption (1041 line 21)	.00	.00
15 State tax refund included in federal income	.00	.00
16 Subtractions from income from TC-41A, Part 2 (Utah portion only in Utah column)	.00	.00
17 Total deductions - add lines 11 through 16 for both columns A and B	.00	.00

18 Subtract line 17 from line 10 for both columns A and B • .00 • .00
 Line 18, column B must equal TC-41, line 14

Non or Part-year Resident Estate or Trust Tax

19 Divide line 18 column A by line 18 column B (to 4 decimal places) Do not enter a number greater than 1.0000 or less than 0.0000	19 <u> </u>
20 Enter tax amount from TC-41, line 25	20 <u> </u> .00
21 Multiply line 20 by the decimal on line 19. This is your Utah tax. Enter on TC-41, page 2, line 26	• 21 <u> </u> .00

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

Bankruptcy Estate Schedule

41406

EIN or SSN _____

Estate/trust name _____

**TC-41C
2024**

Pg. 1

Trustee (or debtor-in-possession) _____		Trustee SSN _____	
1	Federal total income (see instructions)	• 1	_____ .00
2	Federal adjustments from federal form 1040, Schedule 1, line 26	• 2	_____ .00
3	Federal adjusted gross income (subtract line 2 from line 1)	3	_____ .00
4	Additions to income (enter code and amount below and total on line 4 (see codes in TC-40 instructions))		
	Code	Amount	Code Amount
	• 4a	_____ .00	• 4b _____ .00
	• 4c	_____ .00	• 4d _____ .00
4			_____ .00
5	Add lines 3 and 4	5	_____ .00
6	State tax refund included on federal form 1040, Schedule 1, line 1	• 6	_____ .00
7	Subtractions from income (enter code and amount below and total on line 7 (see codes in TC-40 instructions))		
	Code	Amount	Code Amount
	• 7a	_____ .00	• 7b _____ .00
	• 7c	_____ .00	• 7d _____ .00
7			_____ .00
8	Utah taxable income/loss - subtract the total of lines 6 and 7 from line 5	• 8	_____ .00
9	Utah tax - multiply line 8 by 4.55% (.0455) (not less than zero)	• 9	_____ .00
10	Personal exemption (zero in 2024)	10	0
11	Enter greater of \$14,600 or federal itemized deductions	• 11	_____ .00
12	Add line 10 and line 11	12	_____ .00
13	State income tax deducted on federal form 1040, Sch. A, line 5a	• 13	_____ .00
14	Subtract line 13 from line 12	14	_____ .00
15	Initial credit before phase-out - multiply line 14 by 6% (.06)	• 15	_____ .00
16	Base phase-out amount	16	17,652
17	Phase-out income - subtract line 16 from line 8 (not less than zero)	17	_____ .00
18	Phase-out amount - multiply line 17 by 1.3% (.013)	• 18	_____ .00
19	Taxpayer tax credit - subtract line 18 from line 15 (not less than zero)	• 19	_____ .00
20	Utah income tax - Subtract line 19 from line 9 (not less than zero)	• 20	_____ .00

Enter the tax from line 20 on TC-41, page 1, line 22

Note: Non or part-year resident bankruptcy estate must also complete TC-41C, page 2

Submit this page ONLY if data entered.

Attach completed schedule to your Utah Fiduciary Tax Return.

**41407 Bankruptcy Estate Schedule
Non or Part-year Resident (continued)**

EIN or SSN _____ Estate/trust name _____

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

Income	Column A - Utah	Column B - Total
21 Wages, salaries, tips, etc. (1040 line 1z)	.00	.00
22 Taxable interest income (1040 line 2b)	.00	.00
23 Ordinary dividends (1040 line 3b)	.00	.00
24 IRAs, pensions and annuities - taxable amount (1040 lines 4b and 5b)	.00	.00
25 Social Security benefits - taxable amount (1040 line 6b)	.00	.00
26 Taxable refunds/credits/offsets of state/local income tax (1040, Schedule 1, line 1)	.00	.00
27 Alimony received (1040, Schedule 1, line 2a)	.00	.00
28 Business income or loss (1040, Schedule 1, line 3)	.00	.00
29 Capital gain or loss (1040, line 7)	.00	.00
30 Other gains or losses (1040, Schedule 1, line 4)	.00	.00
31 Rental real estate, royalties, partnerships, S corps, trusts, etc. (1040, Schd 1, line 5)	.00	.00
32 Farm income or loss (1040, Schedule 1, line 6)	.00	.00
33 Unemployment compensation (1040, Schedule 1, line 7)	.00	.00
34 Other income (1040, Schedule 1, line 9)	.00	.00
35 Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)	.00	.00
36 Reserved	.00	.00
37 Reserved	.00	.00
38 Total income/loss - add lines 21 through 37 for both columns A and B	.00	.00

Adjustments	Column A - Utah	Column B - Total
39 Educator expenses (1040, Schedule 1, line 11)	.00	.00
40 Certain business expenses (1040, Schedule 1, line 12)	.00	.00
41 Health savings account deduction (1040, Schedule 1, line 13)	.00	.00
42 Moving expenses (1040, Schedule 1, line 14) - col. A only expenses moving into Utah	.00	.00
43 Deductible part of self-employment tax (1040, Schedule 1, line 15)	.00	.00
44 Self-employed SEP, SIMPLE and qualified plans (1040, Schedule 1, line 16)	.00	.00
45 Self-employed health insurance deduction (1040, Schedule 1, line 17)	.00	.00
46 Penalty on early withdrawal of savings (1040, Schedule 1, line 18)	.00	.00
47 Alimony paid (1040, Schedule 1, line 19a)	.00	.00
48 IRA deduction (1040, Schedule 1, line 20)	.00	.00
49 Student loan interest deduction (1040, Schedule 1, line 21)	.00	.00
50 Reserved	.00	.00
51 Reserved	.00	.00
52 State tax refund included on federal form 1040, Schedule 1, line 1	.00	.00
53 Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)	.00	.00
54 Reserved	.00	.00
55 Reserved	.00	.00
56 (see instructions): _____	.00	.00
57 Total adjustments - add lines 39 through 56 for both columns A and B	.00	.00

58 Subtract line 57 from line 38 for both columns A and B • _____ .00 • _____ .00
Line 58, column B must equal TC-41C, page 1, line 8

Non or Part-year Resident Bankruptcy Estate Tax		
59 Divide line 58 column A by line 58 column B (to 4 decimal places, not more than 1.0000 or less than 0.0000)	59	_____
60 Enter tax amount from TC-41, line 25	60	_____ .00
61 UTAH TAX - Multiply line 60 by the decimal on line 59. Enter on TC-41, line 26	• 61	_____ .00

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

► Number of Schedules K-1 attached to this return: _____

		Federal Amount	Utah Amount
Income/Loss	1a U.S. government interest income	.00	.00
	1b Municipal bond interest income	.00	.00
	1c Other interest income	.00	.00
	2 Ordinary dividends	.00	.00
	3 Net short-term capital gain	.00	.00
	4 Net long-term capital gain	.00	.00
	5 Other portfolio and nonbusiness income	.00	.00
	6 Ordinary business income	.00	.00
	7 Net rental real estate income	.00	.00
	8 Other rental income	.00	.00
Deductions and Other Information	9 Directly apportioned deductions (describe)	.00	.00
	_____	.00	.00
	_____	.00	.00
	_____	.00	.00
	_____	.00	.00
	10 Estate tax deduction	.00	.00
	11 Final year deductions (describe)	.00	.00
	_____	.00	.00
	_____	.00	.00
	_____	.00	.00
Utah Credits	12 Other information	.00	.00
	_____	.00	.00
	_____	.00	.00
	_____	.00	.00
	_____	.00	.00
	13 Utah nonrefundable credits - enter the name of the Utah credit	Code	Credit Amount
	_____	_____	.00
	_____	_____	.00
	_____	_____	.00
	_____	_____	.00
14 Utah refundable credits - enter the name of the Utah credit	Code	Credit Amount	
_____	• _____	.00	
_____	• _____	.00	
_____	• _____	.00	
_____	• _____	.00	
15 Total Utah tax withheld on behalf of all beneficiaries from Schedule N, column K		.00	

Attach completed schedule to your Utah Fiduciary Tax return.

Estate or Trust Information

A Estate or trust EIN or SSN: _____

B Estate or trust name

Fiduciary Information

C Fiduciary name, address, city, state, and ZIP code

Beneficiary Information

D Beneficiary's EIN or SSN _____

E Beneficiary's name, address, city, state, and ZIP code

F Beneficiary's phone number _____

G Percent of Utah income distributed to the beneficiary _____

H Dependent Beneficiary - enter "X" _____
 "Statement of Dependent Beneficiary Income" on file with trustee
 (See Schedule N instructions for definition of *dependent beneficiary*.)

Other Information

Tax Commission Use Only:

Beneficiary's Share of Utah Income, Deductions and Credits			
1a	Utah U.S. government interest income	.00	
1b	Utah taxable municipal bond interest income	.00	
1c	Utah other interest income	.00	
2	Utah ordinary dividends	.00	
3	Utah net short-term capital gain	.00	
4	Utah net long-term capital gain	.00	
5	Utah portfolio and nonbusiness income	.00	
6	Utah ordinary business income	.00	
7	Utah net rental real estate income	.00	
8	Utah other rental income	.00	
9	Utah directly apportioned deductions (describe)	.00	
	_____	.00	
	_____	.00	
	_____	.00	
	_____	.00	
10	Estate tax deduction	.00	
11	Final year Utah deductions (describe)	.00	
	_____	.00	
	_____	.00	
	_____	.00	
	_____	.00	
12	Other Utah information	.00	
	_____	.00	
	_____	.00	
	_____	.00	
	_____	.00	
13	Utah nonrefundable credits distributed to beneficiary		
	Name of credit	Code	Amount
	_____	_____	.00
	_____	_____	.00
	_____	_____	.00
	_____	_____	.00
14	Utah refundable credits distributed to beneficiary		
	Name of Credit	Code	Amount
	_____	_____	.00
	_____	_____	.00
	_____	_____	.00
	_____	_____	.00
15	Utah tax withheld on behalf of beneficiary		.00
	"X" if withholding waiver applied for	_____	

Schedule N - Pass-through Entity Withholding Tax

**TC-41N
2024**

41410

EIN or SSN _____

Estate/trust name _____

An estate or trust with nonresident individual beneficiaries, resident/nonresident business beneficiaries, or resident/nonresident trust or estate beneficiaries must complete the information below to report the Utah income and to calculate the Utah withholding tax for these beneficiaries.

WITHHOLDING WAIVER CLAIMED under §59-10-1403.2(5): If beneficiaries will pay the Utah tax on their own returns: _____

Enter "1" to claim a waiver for ALL beneficiaries (enter "X" in column B and "0" in column F for all beneficiaries)

Enter "2" to claim a waiver for SOME beneficiaries (enter "X" in column B and "0" in column F for those beneficiaries claimed)

See Schedule N instructions for liability responsibilities when claiming a waiver.

A	Name of beneficiary	F	Income/loss attributable to Utah	G	4.55% of income - F times .0455 (not less than zero)	H	Mineral production withholding credit	I	Tax paid by PTE	J	Upper-tier pass-through withholding	K	Withholding tax to be paid by this fiduciary - G less H, I and J (not less than 0)
#1	A _____	F _____	.00	G _____	.00	H _____	.00	I _____	.00	J _____	.00	K _____	.00
	• B _____	• C _____						I _____	.00				
	• D _____	E _____						J _____	.00				
#2	A _____	F _____	.00	G _____	.00	H _____	.00	I _____	.00	J _____	.00	K _____	.00
	• B _____	• C _____						I _____	.00				
	• D _____	E _____						J _____	.00				
#3	A _____	F _____	.00	G _____	.00	H _____	.00	I _____	.00	J _____	.00	K _____	.00
	• B _____	• C _____						I _____	.00				
	• D _____	E _____						J _____	.00				
#4	A _____	F _____	.00	G _____	.00	H _____	.00	I _____	.00	J _____	.00	K _____	.00
	• B _____	• C _____						I _____	.00				
	• D _____	E _____						J _____	.00				
#5	A _____	F _____	.00	G _____	.00	H _____	.00	I _____	.00	J _____	.00	K _____	.00
	• B _____	• C _____						I _____	.00				
	• D _____	E _____						J _____	.00				
#6	A _____	F _____	.00	G _____	.00	H _____	.00	I _____	.00	J _____	.00	K _____	.00
	• B _____	• C _____						I _____	.00				
	• D _____	E _____						J _____	.00				
#7	A _____	F _____	.00	G _____	.00	H _____	.00	I _____	.00	J _____	.00	K _____	.00
	• B _____	• C _____						I _____	.00				
	• D _____	E _____						J _____	.00				

Report the beneficiary's pass-through withholding tax from column K on Schedule K-1, line 15

Total Utah withholding tax to be paid by this fiduciary: _____ .00
Enter on TC-41, line 31 and on Sch. K, line 15.

Credit for Income Tax Paid to Another State

**TC-41S
2024**

41411

EIN or SSN _____

Estate/trust name _____

NOTE: Part-year resident estates/trusts rarely qualify for this credit. Nonresident estates/trusts do not qualify for this credit. See instructions.

FIRST STATE

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

SECOND STATE

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

THIRD STATE

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

**Use additional forms TC-41S if claiming credits for more than three states.
Enter the total of all amounts shown line 7 above on TC-41A, Part 4, using code 17.
Submit page ONLY if data entered.
Attach completed schedule to your Utah Fiduciary Tax return.**

Part 1 - Utah Withholding Tax Schedule

**TC-41W
2024**

41412

EIN or SSN _____

Estate/trust name _____



Line Explanations	IMPORTANT
<p>1 Employer/payer ID number from W-2 box "b" or 1099</p> <p>2 Utah withholding ID number from W-2 box "15" or 1099 (14 characters, ending in WTH, no hyphens)</p> <p>3 Employer/payer name and address from W-2 box "c" or 1099</p> <p>4 Enter "X" if reporting Utah withholding from form 1099</p> <p>5 Employee's Social Security number from W-2 box "a" or 1099</p> <p>6 Utah wages or income from W-2 box "16" or 1099</p> <p>7 Utah withholding tax from W-2 box "17" or 1099</p>	<p>Do not send your W-2s or 1099s with your return. Instead enter W-2 or 1099 information below, but only if there is Utah withholding on the form.</p> <p>Use additional forms TC-41W if you have more than four W-2s and/or 1099s with Utah withholding tax.</p> <p>Enter mineral production withholding from TC-675R in Part 2 of TC-41W; enter pass-through entity withholding in Part 3 of TC-41W.</p>
<p>First W-2 or 1099</p> <p>1 _____</p> <p>2 _____ (14 characters, no hyphens)</p> <p>3 _____ _____ _____</p> <p>4 _____</p> <p>5 _____</p> <p>6 _____ .00</p> <p>7 _____ .00</p>	<p>Second W-2 or 1099</p> <p>1 _____</p> <p>2 _____ (14 characters, no hyphens)</p> <p>3 _____ _____ _____</p> <p>4 _____</p> <p>5 _____</p> <p>6 _____ .00</p> <p>7 _____ .00</p>
<p>Third W-2 or 1099</p> <p>1 _____</p> <p>2 _____ (14 characters, no hyphens)</p> <p>3 _____ _____ _____</p> <p>4 _____</p> <p>5 _____</p> <p>6 _____ .00</p> <p>7 _____ .00</p>	<p>Fourth W-2 or 1099</p> <p>1 _____</p> <p>2 _____ (14 characters, no hyphens)</p> <p>3 _____ _____ _____</p> <p>4 _____</p> <p>5 _____</p> <p>6 _____ .00</p> <p>7 _____ .00</p>

Enter total Utah withholding tax from all lines 7 here and on TC-41, line 33: _____ .00

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



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

Do not send TC-675R or Utah Schedules K-1 with return. Enter TC-675R or Schedule K-1 information below. Use additional TC-41Ws if needed.

Line Explanations

- | | |
|---|--|
| 1 Producer's EIN number 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) | |

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

Enter total mineral production withholding tax from all lines 5 here and on TC-41A, Part 5, using code 46. _____ .00

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

Do not send Utah Schedule(s) K-1 with return. Enter information below. Use additional TC-41Ws if needed.

Line Explanations

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

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

Enter total pass-through withholding tax from all lines 3 here and on TC-41A, Part 5, using code 43: _____ .00

25401 Credits Received from Upper-tier Pass-through Entities and Mineral Production Withholding Tax Credit on TC-675R

EIN _____

**TC-250
2024**

(use with TC-20S, TC-41 and TC-65)

Part 1 - Utah Nonrefundable Credits Received from Upper-tier Pass-through Entities

	Upper-tier pass-through entity EIN from Utah Sch. K-1, box "A"	Name of upper-tier pass-through entity from Utah Schedule K-1, box "B"	Credit Code	UT nonrefundable credit from Utah Sch. K-1
1	_____	_____	_____	_____
2	_____	_____	_____	_____
3	_____	_____	_____	_____
4	_____	_____	_____	_____
5	_____	_____	_____	_____
6	_____	_____	_____	_____

Enter these credits on Utah TC-20S Sch. K, line 18, or TC-41 Sch. A, Part 3 or 4, or TC-65 Sch. K, line 17, using the credit code above.
Combine amounts for the same codes.

Part 2 - Utah Refundable Credits Received from Upper-tier Pass-through Entities

	Upper-tier pass-through entity EIN from Utah Sch. K-1, box "A"	Name of upper-tier pass-through entity from Utah Schedule K-1, box "B"	Credit Code	UT refundable credit from Utah Sch. K-1
1	_____	_____	_____	_____
2	_____	_____	_____	_____
3	_____	_____	_____	_____
4	_____	_____	_____	_____
5	_____	_____	_____	_____
6	_____	_____	_____	_____
7	_____	_____	_____	_____
8	_____	_____	_____	_____
9	_____	_____	_____	_____
10	_____	_____	_____	_____
11	_____	_____	_____	_____
12	_____	_____	_____	_____
13	_____	_____	_____	_____
14	_____	_____	_____	_____

Enter these credits on Utah TC-20S Sch. K, line 19, or TC-41 Sch. A, Part 5, or TC-65 Sch. K, line 18, using the credit code above.
Combine amounts for the same codes.

Part 3 - Utah Mineral Production Withholding Tax Credit Received on TC-675R

	Producer EIN from TC-675R, box "2"	Producer's name from TC-675R, box "1"	Mineral production withholding from TC-675R, box "6"
1	_____	_____	_____
2	_____	_____	_____
3	_____	_____	_____
4	_____	_____	_____
5	_____	_____	_____
6	_____	_____	_____
7	_____	_____	_____
8	_____	_____	_____
9	_____	_____	_____
10	_____	_____	_____

Total Utah mineral production withholding tax credit received on TC-675R

Enter total credit on Utah TC-20S Sch. K, line 19, or TC-41 Sch. A, Part 5, or TC-65 Sch. K, line 18, using credit code 46.

Statement of Dependent Beneficiary Income

Required by Utah Code §59-10-1402(17)

**TC-41DB
2024**

By signing below, I declare that, for the taxable year ending ____ / ____ /20 ____, I have or will claim the beneficiary named below as a dependent on my federal income tax return.

Name of dependent beneficiary

Dependent's Social Security Number

I attest that the dependent named above is a beneficiary of a trust that is a pass-through entity, and the dependent's federal adjusted gross income for the taxable year does not exceed the basic standard deduction calculated under Internal Revenue Code Section 63 for the taxable year.

Signed

Date

Print name

Taxpayer's Social Security Number

Instructions:

- 1 Give this form to the fiduciary estate or trust.
- 2 Keep a copy with your tax records.
- 3 Do not send a copy of this form to the Tax Commission.
- 4 This statement must be kept by the trustee of the trust and made available to the Tax Commission upon request (Utah Code §59-10-1403.2(6)).