

40401

9998



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

2024  
TC-40

• Amended Return - enter code: \_\_\_\_\_ (see instructions)

Full-yr Resident?  
Y/N

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

<b>1 Filing Status - enter code</b> 1 = Single • _____ 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying surviving spouse <small>If using code 2 or 3, enter spouse's name and SSN above</small>	<b>• 2 Qualifying Dependents</b> a _____ Dependents age 16 and under b _____ Other dependents c _____ Dependents born in 2024 d _____ Total (add lines a, b and c) <b>See instructions.</b>	<b>3 Election Campaign Fund</b> Does not increase your tax or reduce your refund. Enter the code for the party of your choice. <table border="0"> <tr> <td>Yourself</td> <td>Spouse</td> </tr> <tr> <td>• _____</td> <td>• _____</td> </tr> </table> See instructions for code letters or go to <a href="http://incometax.utah.gov/elect">incometax.utah.gov/elect</a> . If no contribution, enter <b>N</b> .	Yourself	Spouse	• _____	• _____
Yourself	Spouse					
• _____	• _____					

4	Federal adjusted gross income from federal return	• 4	_____	.00
5	Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	• 5	_____	.00
6	Total income - add line 4 and line 5	6	_____	.00
7	State tax refund included on federal form <b>1040, Schedule 1, line 1</b> (if any)	• 7	_____	.00
8	Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	_____	.00
9	<b>Utah taxable income/loss</b> - subtract the sum of lines 7 and 8 from line 6	• 9	_____	.00
10	<b>Utah tax</b> - multiply line 9 by 4.55% (.0455) (not less than zero)	• 10	_____	.00
11	Utah personal exemption (multiply line 2d by \$2,046)	• 11	_____	.00
12	Federal standard or itemized deductions	• 12	_____	.00
13	Add line 11 and line 12	13	_____	.00
14	State income tax from federal form 1040, Schedule A, line 5a	• 14	_____	.00
15	Subtract line 14 from line 13	15	_____	.00
16	Initial credit before phase-out - multiply line 15 by 6% (.06)	• 16	_____	.00
17	Enter: <b>\$17,652</b> (single or married filing separately); <b>\$26,478</b> (head of household); or <b>\$35,304</b> (married filing jointly or qualifying surviving spouse)	• 17	_____	.00
18	Income subject to phase-out - subtract line 17 from line 9 (not less than zero)	18	_____	.00
19	Phase-out amount - multiply line 18 by 1.3% (.013)	• 19	_____	.00
20	Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	• 20	_____	.00
21	If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)	• 21	_____	
22	<b>Utah income tax</b> - subtract line 20 from line 10 (not less than zero)	• 22	_____	.00

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

**To learn more, go to [tap.utah.gov](http://tap.utah.gov)**

**Utah Individual Income Tax Return (continued)**

**TC-40  
2024**

**40402**

SSN \_\_\_\_\_

Last name \_\_\_\_\_

23	Enter tax from TC-40, page 1, line 22	23	_____	.00
24	Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)	• 24	_____	.00
25	Full-year resident, subtract line 24 from line 23 (not less than zero) Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 41	• 25	_____	.00
26	Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)	• 26	_____	.00
27	Subtract line 26 from line 25 (not less than zero)	27	_____	.00
28	Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)	• 28	_____	.00
29	AMENDED RETURN ONLY - previous refund	• 29	_____	.00
30	Recapture of low-income housing credit	• 30	_____	.00
31	Utah use tax	• 31	_____	.00
32	<b>Total tax, use tax and additions to tax</b> (add lines 27 through 31)	32	_____	.00
33	Total withholding - If you have mineral production withholding or pass-through entity withholding, complete page 3, Part 5. If not, enter on line 33 the total of TC-40W, Part 1.	• 33	_____	.00
34	Credit for Utah income taxes prepaid from TC-546 and 2023 refund applied to 2024	• 34	_____	.00
35	AMENDED RETURN ONLY - previous payments	• 35	_____	.00
36	Nonapportionable refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)	• 36	_____	.00
37	Apportionable refundable credits from TC-40A, Part 6, line c (attach TC-40A, page 2)	• 37	_____	.00
38	Total withholding and refundable credits - add lines 33 through 37	38	_____	.00
39	<b>TAX DUE</b> - subtract line 38 from line 32 (not less than zero)	• 39	_____	.00
40	Penalty and interest (see instructions)	40	_____	.00
41	<b>TOTAL DUE - PAY THIS AMOUNT</b> - add line 39 and line 40	• 41	_____	.00
42	<b>REFUND</b> - subtract line 32 from line 38 (not less than zero)	• 42	_____	.00
43	Voluntary subtractions from refund (not greater than line 42) Enter the total from page 3, Part 6	• 43	_____	.00
44	<b>REMAINING REFUND DIRECT DEPOSIT</b> - your account information (see instructions for foreign accounts)	checking	savings	foreign
	• Routing number _____ • Account number _____	Type:	• _____	• _____

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

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

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

Attach page 3 if you: are filing for a deceased taxpayer, are filing a fiscal year return, filed IRS form 8886, are making contributions, want to deposit into a my529 account, want to apply all/part of your refund to next year's taxes, have mineral production or pass-through entity withholding, or no longer qualify for a homeowner's exemption.

**Utah Individual Income Tax Return (continued)**

**TC-40  
2024**

40403

SSN \_\_\_\_\_

Last name \_\_\_\_\_

**Part 1 - Deceased Taxpayer Information**

If the taxpayer shown on page 1 is deceased, enter the date of death here:

•       /      /        
mm/dd/yy

If the spouse shown on page 1 is deceased, enter the date of death here:

•       /      /        
mm/dd/yy

If you are claiming a refund for a deceased taxpayer and are not the surviving spouse, enter "X":

• \_\_\_\_\_

You must complete and attach form TC-131 to the return.

**Part 2 - Fiscal Year Filer**

If filing a fiscal year return (a year other than January 1 through December 31), enter the fiscal year end (mm/yy)

•       /        
mm/yy

See instructions.

**Part 3 - Federal Form 8886 filed**

If you filed federal form 8886, *Reportable Transaction Disclosure Statement*, enter "X":

• \_\_\_\_\_

Get form and instructions at [irs.gov](http://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](http://incometax.utah.gov/contributions) and/or the TC-40 instructions.

	Code	Amount	Sch Dist Code
02 Pamela Atkinson Homeless Account	• _____	_____	.00
03 Kurt Oscarson Children's Organ Transplant Account	• _____	_____	.00
05 School District and Nonprofit School District Foundation - enter school district code See instructions for school district codes, or get codes at <a href="http://incometax.utah.gov/contributions/school-districts">incometax.utah.gov/contributions/school-districts</a>	• _____	_____	.00
15 Clean Air Fund	• _____	_____	.00
16 Governor's Suicide Prevention Fund	• _____	_____	.00
17 Nonprofit Capacity Fund	• _____	_____	.00

**Total voluntary contributions** (enter the total here and on TC-40, page 2, line 28):

\_\_\_\_\_ .00

**Part 5 - Withholding**

1. Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1):

• 1 \_\_\_\_\_ .00

2. Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2):

• 2 \_\_\_\_\_ .00

3. Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2):

• 3 \_\_\_\_\_ .00

**Total withholding** (enter the total here and on TC-40, page 2, line 33):

\_\_\_\_\_ .00

**Part 6 - Voluntary Subtractions from Refund**

1. Enter the amount of your refund you want deposited into your **my529 account(s)**:

• 1 \_\_\_\_\_ .00

See instructions. Also see [my529.org](http://my529.org), or call 1-800-418-2551.

2. Enter the amount of your refund you want applied to your **2025 taxes**:

• 2 \_\_\_\_\_ .00

**Total voluntary subtractions** (enter the total here and on TC-40, page 2, line 43):

\_\_\_\_\_ .00

*May not be greater than the amount on line 42.*

**Part 7 - Property Owner's Residential Exemption Termination Declaration**

If you are a Utah residential property owner and declare you no longer qualify to receive a residential exemption authorized under UC §59-2-103 for your primary residence, enter "X" and enter the county code where the residence is located (see instructions or [incometax.utah.gov](http://incometax.utah.gov) for county codes and additional information).

• \_\_\_\_\_ Enter "X"

• \_\_\_\_\_ Enter code

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

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

Submit page **ONLY** if data entered.

Attach completed schedule to your Utah Income Tax return.

<b>Part 1 - Additions to Income</b> (enter the code and amount of each addition to income)	<b>Code</b>	<b>Amount</b>
See instructions or <a href="http://incometax.utah.gov">incometax.utah.gov</a> for codes.	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
	• _____	_____ .00
<b>Total additions to income</b> (add all additions to income and enter total here and on TC-40, line 5)		_____ .00

<b>Part 2 - Subtractions from Income</b> (enter the code and amount of each subtraction from income)	<b>Code</b>	<b>Amount</b>						
See instructions or <a href="http://incometax.utah.gov">incometax.utah.gov</a> for codes.	• _____	_____ .00						
If using subtraction 77 (Native American Income), enter your enrollment number and tribal code:	• _____	_____ .00						
<table border="0"> <tr> <td></td> <td style="text-align: center;"><b>Tribe</b></td> <td></td> </tr> <tr> <td style="text-align: center;"><b>Enrollment Number</b></td> <td style="text-align: center;"><b>Code</b></td> <td></td> </tr> </table>		<b>Tribe</b>		<b>Enrollment Number</b>	<b>Code</b>		• _____	_____ .00
	<b>Tribe</b>							
<b>Enrollment Number</b>	<b>Code</b>							
You • _____	• _____	_____ .00						
Spouse • _____	• _____	_____ .00						
	• _____	_____ .00						
<b>Total subtractions from income</b> (add all subtractions from income and enter total here and on TC-40, line 8)		_____ .00						

<b>Part 3 - Apportionable Nonrefundable Credits</b> (enter the code and amount of each credit)	<b>Code</b>	<b>Amount</b>
See instructions or <a href="http://incometax.utah.gov">incometax.utah.gov</a> for codes.	• _____	_____ .00
	• _____	_____ .00
If you are using credit 18 (Retirement Credit), enter your birth date(s):	• _____	_____ .00
You • <u>    /    /    </u> Spouse • <u>    /    /    </u>	• _____	_____ .00
mm/dd/yy mm/dd/yy	• _____	_____ .00
	• _____	_____ .00
<b>Total apportionable nonrefundable credits</b> (add all Part 3 credits and enter total here and on TC-40, line 24)		_____ .00

<b>Part 4 - Nonapportionable Nonrefundable Credits</b> (enter the code and amount of each credit)	<b>Code</b>	<b>Amount</b>
See instructions or <a href="http://incometax.utah.gov">incometax.utah.gov</a> for codes.	• _____	_____ .00
	• _____	_____ .00
If you are using credit 02 (Qualified Sheltered Workshop), enter the sheltered workshop's name:	• _____	_____ .00
_____	• _____	_____ .00
	• _____	_____ .00
<b>Total nonapportionable nonrefundable credits</b> (add all Part 4 credits and enter total here and on TC-40, line 26)		_____ .00

**Income Tax Supplemental Schedule**

**TC-40A  
2024**

40405

SSN \_\_\_\_\_

Last name \_\_\_\_\_



**Part 5 - Nonapportionable Refundable Credits** (enter the code and amount of each credit)

See instructions or [incometax.utah.gov](http://incometax.utah.gov) for codes.

Code	Amount
• _____	_____ .00
• _____	_____ .00
• _____	_____ .00
• _____	_____ .00
• _____	_____ .00
<b>Total nonapportionable refundable credits</b> (add all Part 5 credits and enter total here and on TC-40, line 36)	_____ .00

**Part 6 - Apportionable Refundable Credits** (enter the code and amount of each credit)

See instructions or [incometax.utah.gov](http://incometax.utah.gov) for codes.

Code	Amount
• _____	_____ .00
• _____	_____ .00
• _____	_____ .00
• _____	_____ .00
a. Total apportionable refundable credits (add all Part 6 credits and enter total here)	a. _____ .00
b. If you are a nonresident or a part-year resident, enter the apportionment fraction from TC-40B, line 39: If you are a full-year Utah resident, enter "1".	b. _____
c. <b>Apportioned refundable credits</b> (multiply line a by line b and enter the total here) Enter this amount on TC-40, line 37.	c. _____ .00

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



Line Explanations	IMPORTANT
1 Employer/payer ID number from W-2 box "b" or 1099 2 Utah withholding ID number from W-2 box "15" or 1099 <b>(14 characters, ending in WTH, no hyphens)</b> 3 Employer/payer name and address from W-2 box "c" or 1099 4 Enter "X" if reporting Utah withholding from form 1099 5 Employee's Social Security number from W-2 box "a" or 1099 6 Utah wages or income from W-2 box "16" or 1099 7 Utah withholding tax from W-2 box "17" or 1099	<b>Do not send your W-2s or 1099s with your return.</b> Instead enter W-2 or 1099 information below, but <b>only</b> if there is Utah withholding on the form.  Use additional forms TC-40W if you have more than four W-2s and/or 1099s with Utah withholding tax.  Enter mineral production withholding from TC-675R in Part 2 of TC-40W; enter pass-through entity withholding in Part 3 of TC-40W.
<b>First W-2 or 1099</b> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	<b>Second W-2 or 1099</b> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00
<b>Third W-2 or 1099</b> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	<b>Fourth W-2 or 1099</b> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00

**Total Utah withholding tax from all lines 7:** \_\_\_\_\_ .00  
 If you have nothing to enter on TC-40W, page 2, enter this total on TC-40, page 2, line 33.  
 If you have entries on TC-40W, page 2, enter this total on TC-40, page 3, Part 5, line 1.

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

**40410 Mineral Production and Pass-through Withholding**

**TC-40W  
2024**

SSN \_\_\_\_\_ Last name \_\_\_\_\_

**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-40Ws if needed.

**Line Explanations**

- 1 Producer's EIN from box "2" of TC-675R
- 2 Producer's name from box "1" of TC-675R
- 3 Producer's Utah withholding number from box "3" of TC-675R  
(14 characters, ending in WMP, no hyphens)
- 4 Pass-through entity EIN if credit from partnership or S corporation  
(enter EIN from Utah Schedule K-1)
- 5 Utah mineral production withholding tax from box"6" of TC-675R or  
from Utah Schedule K-1.

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

**Total mineral production withholding tax from all lines 5.** Enter here and on TC-40, page 3, Part 5, line 2. \_\_\_\_\_ .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-40Ws 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

**Total pass-through withholding tax from all lines 3.** Enter here and on TC-40, page 3, Part 5, line 3. \_\_\_\_\_ .00

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