

40501

9998

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

**2015  
TC-40**

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

Your Social Security No.	Your first name	Your last name	If deceased, complete page 3, Part 1
Spouse's Soc. Sec. No.	Spouse's first name	Spouse's last name	
Address		Telephone number	
City	State	ZIP+4	

<b>1 Filing Status - enter code</b> 1 = Single • _____ 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er) <small>If using code 2 or 3, enter spouse's name and SSN above</small>	<b>• 2 Exemptions - enter number</b> a _____ Yourself* b _____ Spouse* c _____ Dependents* d _____ Dependents with a disability e _____ Total exemptions (add a through d) <small>* from federal return</small>	<b>3 Election Campaign Fund - enter code</b> <small>Does not increase your tax or reduce your refund</small> <b>C = Constitution</b> <b>D = Democratic</b> Yourself      Spouse <b>M = Independent American</b> • _____      • _____ <b>L = Libertarian</b> <b>R = Republican</b> <b>N = No contribution</b>
---	---	--

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 <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 5% (.05) (not less than zero)	• 10	_____	.00
11 Exemption amount - multiply line 2e by \$3,000 (if line 4 over \$154,950, 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: <b>\$13,805</b> (if single or married filing separately); <b>\$20,707</b> (if head of household); or <b>\$27,610</b> (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 <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  
taxexpress.utah.gov**

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

**TC-40  
2015**

Pg. 2

40502 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	<b>Total tax, use tax and additions to tax</b> (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 2014 refund applied to 2015	• 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	<b>TAX DUE</b> - subtract line 39 from line 32 (not less than zero)	• 40	_____	.00
41	Penalty and interest (see instructions)	41	_____	.00
42	<b>TOTAL DUE - PAY THIS AMOUNT</b> - add line 40 and line 41	• 42	_____	.00
43	<b>REFUND</b> - subtract line 32 from line 39 (not less than zero)	• 43	_____	.00
44	Amount of refund on line 43 to be applied to your 2016 taxes	• 44	_____	.00
45	<b>DIRECT DEPOSIT YOUR REFUND</b> - 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, filing a fiscal year return, filed IRS form 8886, are making voluntary contributions, requesting a direct deposit to be sent to your Utah Educational Savings Plan, requesting a direct deposit to be sent to a foreign account, or are no longer entitled to 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](http://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](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			
03 Kurt Oscarson Children's Organ Transplant Account			
05 School District and Nonprofit School District Foundation - enter school district code	• _____	.00	_____
See codes at <a href="http://incometax.utah.gov/contributions/school-district-contributions">incometax.utah.gov/contributions/school-district-contributions</a>			
09 Cat and Dog Community Spay and Neuter Program	• _____	.00	_____
11 Canine Body Armor Account			
12 Invest More for Education Account	• _____	.00	_____
13 Youth Development Organization Account			
14 Youth Character Organization Account	• _____	.00	_____
<b>Total voluntary contributions</b> (enter the total here and on TC-40, page 2, line 28)		.00	

**Part 5 - Utah Educational Savings Plan - Refund Application**

To deposit your total refund into your Utah Educational Savings Plan (UESP) account(s), enter "X":

• \_\_\_\_\_

Partial refunds are not allowed. UESP will divide your refund equally between all your accounts. If you do not have a UESP individual account, UESP will send you information about how to open an account and also return your refund without interest or earnings.

See [uesp.org](http://uesp.org), or call 801-321-7188 or 1-800-418-2551.

**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

• \_\_\_\_\_ Enter "X"

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 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.**