

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

**2014**  
**TC-40**

40401  
 9998

• Amended Return - enter code: **9** (code 1 - 5 from instructions)

Your Social Security No.	Your first name	Your last name	If deceased,
9999999999	FIRST-NAMEXXXXXXXX	LAST-NAMEXXXXXXXXXXXXXXXXXXXXXXXXXXXX	complete
Spouse's Soc. Sec. No.	Spouse's first name	Spouse's last name	page 3,
9999999999	SPOUSE-NAMEXXXXXXXX	SPOUSE-LAST-NAMEXXXXXXXXXXXXXXXXXXXX	Part 1
Address		Telephone number	
ADDRESSXXXXXXXXXXXXXXXXXXXXXXXXXXXX		PHONE99999	
City	State	ZIP+4	Foreign country (if not U.S.)
CITYXXXXXXXXXXXXXXXXXXXX	ST	ZIP999999	FOREIGN-COUNTRYXXXXXXXX

1 Filing Status - enter code	2 Exemptions - enter number	3 Election Campaign Fund - enter code
1 = Single	a 9 Yourself*	Does not increase your tax or reduce your refund
• 9 2 = Married filing jointly	b 9 Spouse*	C = Constitution
3 = Married filing separately	c 99 Dependents*	D = Democratic Yourself Spouse
4 = Head of household	d 99 Dependents with a disability	M = Independent American • X • X
5 = Qualifying widow(er)	e 99 Total exemptions (add a through d)	L = Libertarian
If using code 2 or 3, enter spouse's name and SSN above	* from federal return	R = Republican N = No contribution

4	Federal adjusted gross income from federal return	• 4	9999999999
5	Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	• 5	9999999999
6	Total income - add line 4 and line 5	6	9999999999
7	State tax refund included on federal form 1040, line 10, if any	• 7	9999999999
8	Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	• 8	9999999999
9	<b>Utah taxable income (loss)</b> - subtract the sum of lines 7 and 8 from line 6	• 9	9999999999
10	<b>Utah tax</b> - multiply line 9 by 5% (.05) (not less than zero)	• 10	9999999999
11	Exemption amount - multiply line 2e by \$2,963 (if line 4 over \$152,525, see instr.)	• 11	9999999999
12	Federal standard or itemized deductions	• 12	9999999999
13	Add line 11 and line 12	13	9999999999
14	State income tax deducted on federal Schedule A, line 5, if any	• 14	9999999999
15	Subtract line 14 from line 13	15	9999999999
16	Initial credit before phase-out - multiply line 15 by 6% (.06)	• 16	9999999999
17	Enter: <b>\$13,590</b> (if single or married filing separately); <b>\$20,385</b> (if head of household); or <b>\$27,180</b> (if married filing jointly or qualifying widower)	• 17	9999999999
18	Income subject to phase-out - subtract line 17 from line 9 (not less than zero)	18	9999999999
19	Phase-out amount - multiply line 18 by 1.3% (.013)	• 19	9999999999
20	Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	• 20	9999999999
21	If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)	• 21	X
22	<b>Utah income tax</b> - subtract line 20 from line 10 (not less than zero)	• 22	9999999999

**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 2014

40402

SSN 999-99-9999

Last name

Table with 80 rows and 10 columns. Rows 6-45 contain tax line items such as 'Enter tax from TC-40', 'Apportionable nonrefundable credits', 'Total tax due', and 'Refund'. Columns include line number, description, amount, and a grid for input.

Signature section with fields for 'SIGN Your signature', 'Date', 'Spouse's signature', 'Date', 'Third Party Designee', 'Preparer's signature', 'Date', 'Preparer's telephone number', 'Preparer's PTIN', 'Preparer's EIN', and 'Firm's name and address'.

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.

8 **Part 1 - Deceased Taxpayer Information**

9 If the taxpayer shown on page 1 is deceased, enter the date of death here: • **99/99/99**  
 10 mm/dd/yy  
 11 If the spouse shown on page 1 is deceased, enter the date of death here: • **99/99/99**  
 12 mm/dd/yy  
 13 If you are claiming a refund for a deceased taxpayer and are not the surviving spouse, enter "X": • **X**  
 14 You must complete and attach form TC-131 to the return.

16 **Part 2 - Fiscal Year Filer**

17 If filing a fiscal year return (a year other than January 1 through December 31), enter the fiscal year end (mm/yy) • **99/99**  
 18 See [incometax.utah.gov/topics/fiscal-year-filing](http://incometax.utah.gov/topics/fiscal-year-filing). mm/yy

20 **Part 3 - Federal Form 8886 filed**

21 If you filed federal form 8886, *Reportable Transaction Disclosure Statement*, enter "X": • **X**  
 22 Get form and instructions at [irs.gov](http://irs.gov).

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

25 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
26 02 Pamela Atkinson Homeless Account			
27 03 Kurt Oscarson Children's Organ Transplant Account			
28 05 School District and Nonprofit School District Foundation - enter school district code	• 99	9999999999.	99
29 See codes at <a href="http://incometax.utah.gov/contributions/school-district-contributions">incometax.utah.gov/contributions/school-district-contributions</a>			
30 09 Cat and Dog Community Spay and Neuter Program	• 99	9999999999.	99
31 11 Canine Body Armor Account			
32 12 Invest More for Education Account	• 99	9999999999.	99
33 13 Youth Development Organization Account			
34 14 Youth Character Organization Account	• 99	9999999999.	99
35			
36 <b>Total voluntary contributions</b> (enter the total here and on TC-40, page 2, line 28)		9999999999.	

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

40 To deposit your total refund into your Utah Educational Savings Plan (UESP) account(s), enter "X": • **X**  
 41 Partial refunds are not allowed. UESP will divide your refund equally between all your accounts. If you do not  
 42 have an account, UESP will send you an Account Agreement to open an account. If you fail to return the agreement  
 43 within the time frame UESP designates, your refund will be returned to you by UESP without interest or earnings.  
 44 See [uesp.org](http://uesp.org), or call 801-321-7188 or 1-800-418-2551.

46 **Part 6 - Direct Deposit to Foreign Account**

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

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

52 If you are a Utah residential property owner and declare you no longer qualify to receive a residential exemption • **X** Enter "X"  
 53 authorized under UC §59-2-103 for your primary residence, enter "X" and enter the county code where the  
 54 residence is located (see instructions for county codes and additional information). • **99** Enter code

57 Mail RETURNS WITH PAYMENTS to:	▶	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0266	57 Mail ALL OTHER RETURNS to:	▶	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0260
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61 **Submit page ONLY if data entered.**  
 62 **Attach completed schedule to your Utah Income Tax return.**