

40501

9998

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

2025
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 |
| Address | | Telephone number |
| If deceased, complete page 3, Part 1 | City | State ZIP+4 |
| | | Foreign country (if not U.S.) |

1 Filing Status - enter code

- 1 = Single
- 2 = Married filing jointly
- 3 = Married filing separately
- 4 = Head of household
- 5 = Qualifying surviving spouse

If using code 2 or 3, enter spouse's name and SSN above

2 Qualifying Dependents

- a _____ Dependents age 16 and under
- b _____ Other dependents
- c _____ Dependents born in 2025
- d _____ Total (add lines a, b and c)

See instructions.

3 Election Campaign Fund

Does not increase your tax or reduce your refund.
Enter the code for the Yourself Spouse
party of your choice. • •
See instructions for
code letters or go to incometax.utah.gov/elect.
If no contribution, enter N.

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, Schedule 1, line 1** (if any)

• 7 _____ .00

8 Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)

• 8 _____ .00

9 **Utah taxable income/loss** - subtract the sum of lines 7 and 8 from line 6

• 9 _____ .00

10 **Utah tax** - multiply line 9 by 4.5% (.045) (not less than zero)

• 10 _____ .00

11 Utah personal exemption (multiply line 2d by \$2,111)

• 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 1040, Schedule A, line 5e, less lines 5b and 5c
(not less than zero)

• 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: **\$18,213** (single or married filing separately); **\$27,320** (head of household); or **\$36,426** (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 **Utah income tax** - 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**

Utah Individual Income Tax Return (continued)

40502

SSN _____

Last name _____

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- | | |
|--|---|
| <p>23 Enter tax from TC-40, page 1, line 22</p> <p>24 Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1)</p> <p>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</p> <p>26 Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1)</p> <p>27 Subtract line 26 from line 25 (not less than zero)</p> <p>28 Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3)</p> <p>29 AMENDED RETURN ONLY - previous refund</p> <p>30 Recapture of low-income housing credit</p> <p>31 Utah use tax</p> <p>32 Total tax, use tax and additions to tax (add lines 27 through 31)</p> <p>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.</p> <p>34 Credit for Utah income taxes prepaid from TC-546 and 2024 refund applied to 2025</p> <p>35 AMENDED RETURN ONLY - previous payments</p> <p>36 Nonapportionable refundable credits from TC-40A, Part 5 (attach TC-40A, page 2)</p> <p>37 Apportionable refundable credits from TC-40A, Part 6, line c (attach TC-40A, page 2)</p> <p>38 Total withholding and refundable credits - add lines 33 through 37</p> <p>39 TAX DUE - subtract line 38 from line 32 (not less than zero)</p> <p>40 Penalty and interest (see instructions)</p> <p>41 TOTAL DUE - PAY THIS AMOUNT - add line 39 and line 40</p> <p>42 REFUND - subtract line 32 from line 38 (not less than zero)</p> <p>43 Voluntary subtractions from refund (not greater than line 42) Enter the total from page 3, Part 6</p> <p>44 REMAINING REFUND DIRECT DEPOSIT - your account information (see instructions for foreign accounts)</p> | <p>23 _____ .00</p> <p>• 24 _____ .00</p> <p>• 25 _____ .00</p> <p>• 26 _____ .00</p> <p>27 _____ .00</p> <p>• 28 _____ .00</p> <p>• 29 _____ .00</p> <p>• 30 _____ .00</p> <p>• 31 _____ .00</p> <p>32 _____ .00</p> <p>• 33 _____ .00</p> <p>• 34 _____ .00</p> <p>• 35 _____ .00</p> <p>• 36 _____ .00</p> <p>• 37 _____ .00</p> <p>38 _____ .00</p> <p>• 39 _____ .00</p> <p>40 _____ .00</p> <p>• 41 _____ .00</p> <p>• 42 _____ .00</p> <p>• 43 _____ .00</p> <p>checkingsavingsforeign Type: • _____ • _____ • _____</p> |
|--|---|

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 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)

40503 SSN _____

Last name _____

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

• _____

Get form and instructions at 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 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 Get information and codes at incometax.utah.gov/contributions/school-districts | • _____ | .00 | _____ |
| 15 Clean Air Fund | • _____ | .00 | _____ |
| 16 Governor's Suicide Prevention Fund | • _____ | .00 | _____ |
| 17 Nonprofit Capacity Fund | • _____ | .00 | _____ |
| 18 Diapering Supplies Fund | • _____ | .00 | _____ |
| 19 Statewide Hunger Relief 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, or call 1-800-418-2551.2. Enter the amount of your refund you want applied to your **2026 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 DeclarationIf 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 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 84134-0260 |
|----------------------------------|---|--|

Submit page ONLY if data entered.

Attach completed schedule to your Utah Income Tax return.