

20521

9998

## Utah S Corporation Return

2025  
TC-20S

For calendar year 2025 or fiscal year (mm/dd/yyyy):

beginning - \_\_\_\_ / \_\_\_\_ and ending - \_\_\_\_ / \_\_\_\_

•  Amended Return (code 1-4) •  Mark "X" if you filed federal form 8886

Corporation name

Address

Employer Identification Number

City

State ZIP + 4

UT Incorporation/Qualification No.

Foreign country (if not U.S.)

Telephone number

Mark "X" if a current annual report  
filed with the Div. of Corporations

Attach a copy of your federal 1120S, pages 1 through 5 (and Schedules M-3 and/or form 1125-A, if applicable). Utah TC-20S Schedules A, H, J and N are not required if all shareholders are Utah resident individuals.

1 If this is the first S corporation return, enter the effective date (mm/dd/yyyy) on the IRS approval letter • 1 \_\_\_\_ / \_\_\_\_ / \_\_\_\_

<input type="checkbox"/> 2 a. Number of shares • _____	Resident Individuals • _____	IRC 501 and Other Exempt • _____	Nonresident Individuals and Other Pass-through Entity Taxpayers • _____	Total 2a _____
b. Percentage of shares _____				2b 100%

3 If this corporation conducted any Utah business activity during the taxable year, enter "X" • 3 \_\_\_\_\_

4 If this corporation elected to treat any subsidiary as a Qualified Subchapter S Subsidiary, enter "X"  
Enter on Sch. M each Qualified Subchapter S Subsidiary doing business, incorporated or qualified in Utah. • 4 \_\_\_\_\_

5 Total tax - enter the amount from Schedule A, line 17. If Schedule A is not required, enter zero. • 5 \_\_\_\_\_

6 Total payments - enter the amount from Schedule A, line 20. If Schedule A is not required, enter zero. • 6 \_\_\_\_\_

7 Tax Due - subtract line 6 from line 5 (not less than zero) • 7 \_\_\_\_\_

8 Penalties and interest (see instructions) • 8 \_\_\_\_\_

9 Total Due - Pay this amount - add line 7 and line 8 • 9 \_\_\_\_\_

10 Overpayment - subtract the sum of line 5 and line 8 from line 6 (not less than zero) • 10 \_\_\_\_\_

11 Amount of overpayment on line 10 to be applied to next taxable year • 11 \_\_\_\_\_

12 Refund - subtract line 11 from line 10 • 12 \_\_\_\_\_

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

USTC USE ONLY

<b>SIGN HERE</b>	Signature of officer			Date	Title	"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 _____

1 If this S corporation owns more than 50 percent of the voting stock of another corporation, provide the following for each corporation so owned. Attach additional pages if necessary.

►	EIN	% of stock owned	Corporation name
	/ / End date (if diff from S corp.)	/ / Merge date	<input type="checkbox"/> Yes <input type="checkbox"/> No Is this corporation doing business in Utah?
►	EIN	% of stock owned	Corporation name
	/ / End date (if diff from S corp.)	/ / Merge date	<input type="checkbox"/> Yes <input type="checkbox"/> No Is this corporation doing business in Utah?
►	EIN	% of stock owned	Corporation name
	/ / End date (if diff from S corp.)	/ / Merge date	<input type="checkbox"/> Yes <input type="checkbox"/> No Is this corporation doing business in Utah?
►	EIN	% of stock owned	Corporation name
	/ / End date (if diff from S corp.)	/ / Merge date	<input type="checkbox"/> Yes <input type="checkbox"/> No Is this corporation doing business in Utah?

2 Enter the location where the corporate books and records are maintained:

\_\_\_\_\_

3 Enter the state or country of commercial domicile: \_\_\_\_\_

• 4 Enter the year-end date of the last year for which a federal examination has been completed: \_\_\_\_\_ / /  
mm/dd/yyyy

Under separate cover, send a summary and supporting schedules for all federal adjustments and the federal tax liability for each year for which federal exam adjustments have not been reported to the Tax Commission. Include the date of final determination. Send the information to:

Business Taxes and Discovery Division, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, UT 84134-2000

• 5 Enter the year-end dates of years with federal examinations now in progress, and/or final determination of past examinations still pending.

\_\_\_\_\_ / / mm/dd/yyyy    \_\_\_\_\_ / / mm/dd/yyyy    \_\_\_\_\_ / / mm/dd/yyyy    \_\_\_\_\_ / / mm/dd/yyyy

• 6 Enter the year-end dates of years in which extensions for proposing additional assessments of federal tax were agreed to with the Internal Revenue Service.

\_\_\_\_\_ / / mm/dd/yyyy    \_\_\_\_\_ / / mm/dd/yyyy    \_\_\_\_\_ / / mm/dd/yyyy    \_\_\_\_\_ / / mm/dd/yyyy

**Note:** UCA §59-7-519 extends the Statute of Limitations for tax assessment if federal exam adjustments are not fully reported.

1 Federal income/loss reconciliation from federal form 1120S, Schedule K, line 18 • 1 \_\_\_\_\_

2 Contributions from federal form 1120S, Schedule K, lines 12a and 12b • 2 \_\_\_\_\_

3 Foreign taxes from federal form 1120S, Schedule K, line 16f • 3 \_\_\_\_\_

4 Recapture of Section 179 deduction from all federal Schedules K-1, box 17, code L • 4 \_\_\_\_\_

5 Payroll Protection Program grant or loan addback (see instructions) • 5 \_\_\_\_\_

6 (Reserved, see instructions) • 6 \_\_\_\_\_

7 Total income/loss - add lines 1 through 6 • 7 \_\_\_\_\_

8 Utah net nonbusiness income from TC-20, Schedule H, line 14 • 8 \_\_\_\_\_

9 Non-Utah net nonbusiness income from TC-20, Schedule H, line 28 • 9 \_\_\_\_\_

10 Add lines 8 and 9 10 \_\_\_\_\_

11 Apportionable income/loss - subtract line 10 from line 7 • 11 \_\_\_\_\_

12 Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9 or 10, if applicable 12 \_\_\_\_\_

13 Utah apportioned business income/loss - multiply line 11 by line 12 • 13 \_\_\_\_\_

14 **Total Utah income/loss allocated to pass-through entity taxpayers** - add line 8 and line 13 • 14 \_\_\_\_\_

---

15 Total pass-through withholding tax - enter the total amount from Schedule N, column J • 15 \_\_\_\_\_  
**Note: This amount must be paid by the due date of the return, without extensions.**

16 Utah use tax • 16 \_\_\_\_\_

17 **Total tax** - add line 15 and line 16 • 17 \_\_\_\_\_  
 Enter here and on TC-20S, line 5

---

18 Prepayments from Schedule E, line 4 (do not include any pass-through withholding tax - see instructions) • 18 \_\_\_\_\_

19 Amended returns only (see instructions) • 19 \_\_\_\_\_

20 **Total payments** - add line 18 and line 19 • 20 \_\_\_\_\_  
 Enter here and on TC-20S, line 6

**Schedule E - Prepayments of Any Type**  
20524 EIN \_\_\_\_\_

**TC-20S, Sch. E**  
**2025**

**Do not include any pass-through withholding or refundable credits on this schedule.**

1	Overpayment applied from prior year	1	_____				
2	Extension prepayment	Date: _____ / _____ / _____	Check no.: _____	2	_____		
Enter the date and amount of any extension prepayment. If paid by check, enter the check number.							
3	Other prepayments (attach additional pages if necessary)	Enter the date and amount of any prepayment for the filing period. If paid by check, enter the check number.					
a	Date: _____ / _____ / _____	Check no.: _____	3a	_____			
b	Date: _____ / _____ / _____	Check no.: _____	3b	_____			
c	Date: _____ / _____ / _____	Check no.: _____	3c	_____			
d	Date: _____ / _____ / _____	Check no.: _____	3d	_____			
Total of all prepayments - add lines 3a through 3d				3	_____		
4	Total prepayments - add lines 1 through 3	Enter here and on TC-20S, Schedule A, line 18				4	_____

**Schedule H - Utah Nonbusiness Income Net of Expenses**

20561 EIN \_\_\_\_\_

**TC-20, Sch. H**

Pg. 1

**2025**(use with TC-20,  
TC-20S and TC-65)

Note: Failure to complete this form may result in disallowance of the nonbusiness income.

**Part 1 - Utah Nonbusiness Income (nonbusiness income allocated to Utah)**

A	B	C	D	E
Type of Utah Nonbusiness Income	Acquisition Date of Utah Nonbusiness Asset(s)	Beginning Value of Investment Used to Produce Utah Nonbusiness Income	Ending Value of Investment Used to Produce Utah Nonbusiness Income	Utah Nonbusiness Income
1a _____	_____/____/	_____	_____	_____
1b _____	_____/____/	_____	_____	_____
1c _____	_____/____/	_____	_____	_____
1d _____	_____/____/	_____	_____	_____
1e _____	_____/____/	_____	_____	_____

2 Total of column C and column D \_\_\_\_\_

3 Total Utah nonbusiness income - add column E for lines 1a through 1e \_\_\_\_\_

Description of direct expenses related to:		Amount of Direct Expense
4a	Line 1a above	_____
4b	Line 1b above	_____
4c	Line 1c above	_____
4d	Line 1d above	_____
4e	Line 1e above	_____

5 Total direct related expenses - add lines 4a through 4e \_\_\_\_\_

6 Utah nonbusiness income net of direct related expenses - subtract line 5 from line 3 • \_\_\_\_\_

Indirect Related Expenses for Utah Nonbusiness Income		Column A	Column B
		Total Assets Used to Produce Utah Nonbusiness Income	Total Assets
7	Beginning-of-year assets (enter in Column A the amount from line 2, col. C)	_____	_____
8	End-of-year assets (enter in Column A the amount from line 2, col. D)	_____	_____
9	Sum of beginning and ending asset values (add line 7 and line 8)	_____	_____
10	Average asset value - divide line 9 by 2	_____	_____

11 Utah nonbusiness assets ratio - line 10, Column A, divided by line 10, Column B (to four decimal places) \_\_\_\_\_

12 Interest expense deducted in computing Utah taxable income (see instructions) \_\_\_\_\_

13 Indirect related expenses for Utah nonbusiness income - multiply line 11 by line 12 \_\_\_\_\_

14 Total Utah nonbusiness income net of expenses - subtract line 13 from line 6 • \_\_\_\_\_

Enter on:    TC-20, Schedule A, line 6;  
 TC-20S, Schedule A, line 8; or  
 TC-65, Schedule A, line 11

**Schedule H - Non-Utah Nonbusiness Income Net of Expenses**

20562

EIN \_\_\_\_\_

**TC-20, Sch. H****2025**

Pg. 2

(use with TC-20,  
TC-20S and TC-65)**Part 2 - Non-Utah Nonbusiness Income (nonbusiness income allocated outside Utah)**

A Type of Non-Utah Nonbusiness Income	B Acquisition Date of Non-Utah Nonbusiness Asset(s)	C Beginning Value of Investment Used to Produce Non-Utah Nonbusiness Income	D Ending Value of Investment Used to Produce Non-Utah Nonbusiness Income	E Non-Utah Nonbusiness Income
15a _____	_____/____/____	_____	_____	_____
15b _____	_____/____/____	_____	_____	_____
15c _____	_____/____/____	_____	_____	_____
15d _____	_____/____/____	_____	_____	_____
15e _____	_____/____/____	_____	_____	_____

16 Total of column C and column D \_\_\_\_\_

17 Total non-Utah nonbusiness income - add column E for lines 15a through 15e \_\_\_\_\_

Description of direct expenses related to:		Amount of Direct Expense
18a	Line 15a above	_____
18b	Line 15b above	_____
18c	Line 15c above	_____
18d	Line 15d above	_____
18e	Line 15e above	_____

19 Total direct related expenses - add lines 18a through 18e \_\_\_\_\_

20 Non-Utah nonbusiness income net of direct related expenses - subtract line 19 from line 17 • \_\_\_\_\_

Indirect Related Expenses for Non-Utah Nonbusiness Income		Column A	Column B
		Total Assets Used to Produce Non-Utah Nonbusiness Income	Total Assets
21	Beginning-of-year assets (enter in Column A the amount from line 16, col. C)	_____	_____
22	End-of-year assets (enter in Column A the amount from line 16, col. D)	_____	_____
23	Sum of beginning and ending asset values (add line 21 and line 22)	_____	_____
24	Average asset value - divide line 23 by 2	_____	_____
25	Non-Utah nonbusiness assets ratio - line 24, Column A, divided by line 24, Column B (to four decimal places)	_____	_____
26	Interest expense deducted in computing non-Utah taxable income (see instructions)	_____	_____
27	Indirect related expenses for non-Utah nonbusiness income - multiply line 25 by line 26	_____	_____
28	Total non-Utah nonbusiness income net of expenses - subtract line 27 from line 20	•	_____
	Enter on: TC-20, Schedule A, line 7; TC-20S, Schedule A, line 9; or TC-65, Schedule A, line 12		

**Schedule J - Apportionment Schedule**(use with TC-20, TC-20S,  
TC-20MC and TC-65)**Note:** Use this schedule only if the entity does business in Utah and one or more other states and income must be apportioned to Utah.

Briefly describe the nature and location(s) of your Utah business activities:

**Apportionable Income Factors****1 Property Factor**

	Column A Inside Utah	Column B Inside and Outside Utah
a Land	• 1a _____	• _____
b Depreciable assets	• 1b _____	• _____
c Inventory and supplies	• 1c _____	• _____
d Rented property	• 1d _____	• _____
e Other allowable property (see instructions)	• 1e _____	• _____
f Total tangible property - add lines 1a through 1e	• 1f _____	• _____

2 Property factor - divide line 1f, Column A, by line 1f, Column B (to six decimal places)

• 2 \_\_\_\_\_

**3 Payroll Factor**

a Total wages, salaries, commissions and other compensation	• 3a _____	• _____
4 Payroll factor - divide line 3a, Column A, by line 3a, Column B (to six decimal places)	• 4 _____	• _____

**5 Sales Factor**

a Total sales (gross receipts less returns and allowances)	• 5a _____	• _____
b Sales delivered or shipped to Utah buyers from outside Utah	• 5b _____	• _____
c Sales delivered or shipped to Utah buyers from within Utah	• 5c _____	• _____
d Sales shipped from Utah to the United States government	• 5d _____	• _____
e Sales shipped from Utah to buyers in states where the corp. has no nexus (corporation not taxable in buyer's state)	• 5e _____	• _____
f Rent and royalty income	• 5f _____	• _____
g Services and other allowable sales (see instructions)	• 5g _____	• _____
h Total sales (add lines 5a through 5g)	• 5h _____	• _____

6 Sales factor - line 5h, Column A, divided by line 5h, Column B (to six decimals)

• 6 \_\_\_\_\_

Continued on page 2

► 7 All entities - enter your NAICS code here (see instructions)

• 7 \_\_\_\_\_

### Apportionment Fraction

Optional apportionment taxpayers (see instructions) complete Part 1 or Part 2.

Sales factor weighted taxpayers (see instructions) complete Part 2.

#### **Part 1: Equally-Weighted Three Factor Formula** (see instructions for those who qualify)

8 Total factors - add lines 2, 4 and 6 8 \_\_\_\_\_

9 Calculate the Apportionment Fraction to **SIX DECIMALS** • 9 \_\_\_\_\_  
Divide line 8 by 3 (or the number of factors present)

#### **Part 2: Sales Factor Formula** (see instructions for those who qualify)

10 Apportionment Fraction - enter the six-decimal sales factor from line 6 • 10 \_\_\_\_\_

Enter the fraction from line 9 or line 10, above, as follows:

**TC-20 filers:** Enter on TC-20, Schedule A, line 12

**TC-20S filers:** Enter on TC-20S, Schedule A, line 12

**TC-20MC filers:** Enter on TC-20MC, Schedule A, where indicated

**TC-65 filers:** Enter on TC-65, Schedule A, line 15

20525

**Schedule K - Shareholders' Pro Rata Share Items**

EIN \_\_\_\_\_

**TC-20S, Sch. K****2025**

► Number of Schedules K-1 attached to this return \_\_\_\_\_

		<b>Federal Amount</b>	<b>Utah Amount</b>
<b>Income/Loss</b>	1 Ordinary business income/loss	_____	_____
	2 Net rental real estate income/loss	_____	_____
	3 Other net rental income/loss	_____	_____
	4a U.S. government interest income	_____	_____
	4b Municipal bond interest income	_____	_____
	4c Other interest income	_____	_____
	5 Ordinary dividends	_____	_____
	6 Royalties	_____	_____
	7 Net short-term capital gain/loss	_____	_____
	8 Net long-term capital gain/loss	_____	_____
	9 Net Section 1231 gain/loss	_____	_____
10 Recapture of Section 179 deduction	_____	_____	
11 Other income/loss (describe) _____ _____	_____	_____	
12 Section 179 deduction	_____	_____	
13 Contributions	_____	_____	
14 Investment interest expense	_____	_____	
15 Section 59(e)(2) expenditures	_____	_____	
16 Foreign taxes paid or accrued	_____	_____	
17 Other deductions (describe) _____ _____	_____	_____	
18 Utah nonrefundable credits - enter the name of the Utah credit _____ _____	<b>Code</b>	<b>Credit Amount</b>	
19 Utah refundable credits - enter the name of the Utah credit _____ _____	<b>Code</b>	<b>Credit Amount</b>	
20 Total Utah tax withheld on behalf of all shareholders from Schedule N, column J _____			

**20526 Schedule K-1 - Shareholder's Share  
of Utah Income, Deductions and Credits**

# TC-20S, Sch. K-1 2025

<b>S Corporation Information</b>		<b>Shareholder's Share of Utah Income, Deductions and Credits</b>		
A	S-corporation's EIN: _____		1 Utah ordinary business income/loss _____	
B	S-corporation's name, address, city, state, and ZIP code: _____ _____ _____ _____		2 Utah net rental real estate income/loss _____	
<b>Shareholder Information</b>		3 Utah other net rental income/loss _____		
C	Shareholder's SSN or EIN: _____		4a Utah U.S. government interest income _____	
D	Shareholder's name, address, city, state, and ZIP code: _____ _____ _____ _____		4b Utah municipal bond interest income _____	
E	If the shareholder is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting: TIN: _____ Name: _____		4c Utah other interest income _____	
F	What type of entity is this shareholder? _____		5 Utah ordinary dividends _____	
G	Percent of ownership: _____		6 Utah royalties _____	
<b>Shareholder's Share of Apportionment Factors</b>		7 Utah net short-term capital gain/loss _____		
H	Property	Utah \$ _____	Total \$ _____	8 Utah net long-term capital gain/loss _____
I	Payroll	Utah \$ _____	\$ _____	9 Utah net Section 1231 gain/loss _____
J	Sales	Utah \$ _____	\$ _____	10 Utah recapture of Section 179 deduction _____
<b>Other Information</b>		11 Utah other income/loss (describe) _____ _____ _____		
		12 Utah Section 179 deduction _____		
		13 Utah contributions _____		
		14 Utah investment interest expense _____		
		15 Utah Section 59(e)(2) expenditures _____		
		16 Foreign taxes paid or accrued _____		
		17 Utah other deductions (describe) _____ _____ _____		
		18 Utah nonrefundable credits - enter name _____		Code _____
		19 Utah refundable credits - enter name _____		Code _____
		20 Utah tax withheld on behalf of shareholder _____		"X" if withholding waiver applied for _____
<b>Note:</b> To complete lines 1 through 17: * Utah residents, enter the amounts from federal Schedule K-1. * Utah nonresidents, see instructions to calculate amounts. All filers complete lines 18 through 20, if applicable.				

20527 **Schedule M - Qualified Subchapter S Subsidiaries  
Incorporated, Qualified & Doing Business in Utah**

TC-20S, Sch. M  
2025

EIN \_\_\_\_\_

**Instructions**

- \* List ONLY qualified subchapter S subsidiaries incorporated, qualified or doing business in Utah. Attach additional Schedules M if needed.
- Federal schedules may not be substituted, since they may include corporations excluded from Utah reporting.
- \* Corporations required to file in Utah but not listed on this form will not be considered to have met the Utah filing requirement.

**Subsidiary Corporations**

	EIN	Utah Incorporation/ Qualification Number	Name	Acquisition Date (mm/dd/yyyy)
1				/ /
2				/ /
3				/ /
4				/ /
5				/ /
6				/ /
7				/ /
8				/ /
9				/ /
10				/ /
11				/ /
12				/ /
13				/ /
14				/ /
15				/ /
16				/ /
17				/ /
18				/ /
19				/ /
20				/ /
21				/ /
22				/ /
23				/ /

**Schedule N - Pass-through Entity Withholding Tax**

20528

EIN \_\_\_\_\_

**TC-20S, Sch. N****2025**

An S corporation with nonresident individual shareholders, resident/nonresident business shareholders, or resident/nonresident trust or estate shareholders must complete the info below to calculate Utah withholding tax for these shareholders. See instructions for column G, column H and column I.

**WITHHOLDING WAIVER CLAIMED under §59-10-1403.2(5):** If shareholders will pay the Utah tax on their own returns: • \_\_\_\_\_

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

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

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

A Name of shareholder	E Income/loss	F 4.5% of income -	G Mineral production	J Withholding tax
B Withholding waiver for this shareholder (enter "X" in column B and "0" in column F)	attributable to Utah	E times .045 (not less than zero)	H Upper-tier pass- through withholding	I Tax paid by PTE (not less than 0)
C SSN or EIN of shareholder				
D % of ownership in S Corp. by shareholder				

#1 A \_\_\_\_\_ E \_\_\_\_\_ F \_\_\_\_\_ G \_\_\_\_\_ J \_\_\_\_\_

• B \_\_\_\_\_

H \_\_\_\_\_

• C \_\_\_\_\_ D \_\_\_\_\_

I \_\_\_\_\_

#2 A \_\_\_\_\_ E \_\_\_\_\_ F \_\_\_\_\_ G \_\_\_\_\_ J \_\_\_\_\_

• B \_\_\_\_\_

H \_\_\_\_\_

• C \_\_\_\_\_ D \_\_\_\_\_

I \_\_\_\_\_

#3 A \_\_\_\_\_ E \_\_\_\_\_ F \_\_\_\_\_ G \_\_\_\_\_ J \_\_\_\_\_

• B \_\_\_\_\_

H \_\_\_\_\_

• C \_\_\_\_\_ D \_\_\_\_\_

I \_\_\_\_\_

#4 A \_\_\_\_\_ E \_\_\_\_\_ F \_\_\_\_\_ G \_\_\_\_\_ J \_\_\_\_\_

• B \_\_\_\_\_

H \_\_\_\_\_

• C \_\_\_\_\_ D \_\_\_\_\_

I \_\_\_\_\_

#5 A \_\_\_\_\_ E \_\_\_\_\_ F \_\_\_\_\_ G \_\_\_\_\_ J \_\_\_\_\_

• B \_\_\_\_\_

H \_\_\_\_\_

• C \_\_\_\_\_ D \_\_\_\_\_

I \_\_\_\_\_

#6 A \_\_\_\_\_ E \_\_\_\_\_ F \_\_\_\_\_ G \_\_\_\_\_ J \_\_\_\_\_

• B \_\_\_\_\_

H \_\_\_\_\_

• C \_\_\_\_\_ D \_\_\_\_\_

I \_\_\_\_\_

#7 A \_\_\_\_\_ E \_\_\_\_\_ F \_\_\_\_\_ G \_\_\_\_\_ J \_\_\_\_\_

• B \_\_\_\_\_

H \_\_\_\_\_

• C \_\_\_\_\_ D \_\_\_\_\_

I \_\_\_\_\_

Report the shareholder's pass-through withholding tax from column J on Schedule K-1, line 20

Total Utah withholding tax to be paid by this corporation:

Enter on TC-20S, Sch. A, line 15 and on Sch. K, line 20.

25501 **Credits Received from Upper-tier Pass-through Entities  
and Mineral Production Withholding Tax Credit on TC-675R**  
EIN \_\_\_\_\_

**TC-250  
2025**

(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.