

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](http://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 \_\_\_\_\_

TC-40  
2025

Pg. 2

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) • 25 \_\_\_\_\_ .00  
Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 41

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 **Total tax, use tax and additions to tax** (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 2024 refund applied to 2025 • 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 **TAX DUE** - subtract line 38 from line 32 (not less than zero) • 39 \_\_\_\_\_ .00

40 Penalty and interest (see instructions) 40 \_\_\_\_\_ .00

41 **TOTAL DUE - PAY THIS AMOUNT** - add line 39 and line 40 • 41 \_\_\_\_\_ .00

42 **REFUND** - subtract line 32 from line 38 (not less than zero) • 42 \_\_\_\_\_ .00

43 Voluntary subtractions from refund (not greater than line 42) • 43 \_\_\_\_\_ .00  
Enter the total from page 3, Part 6

44 **REMAINING REFUND DIRECT DEPOSIT** - your account information (see instructions for foreign accounts)  
• 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 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 \_\_\_\_\_

**TC-40  
2025**

Pg. 3

**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 Get information and 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	_____
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](http://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 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
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Mail ALL OTHER RETURNS to:	►	Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134-0260
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Submit page ONLY if data entered.  
Attach completed schedule to your Utah Income Tax return.

**Income Tax Supplemental Schedule**

40504 SSN \_\_\_\_\_

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

**TC-40A  
2025**

Pg. 1

**Part 1 - Additions to Income** (enter the code and amount of each addition to income)See instructions or [incometax.utah.gov](http://incometax.utah.gov) for codes.

	<b>Code</b>	<b>Amount</b>
•	_____	.00
•	_____	.00
•	_____	.00
•	_____	.00
•	_____	.00

**Total additions to income** (add all additions to income and enter total here and on TC-40, line 5) \_\_\_\_\_ .00**Part 2 - Subtractions from Income** (enter the code and amount of each subtraction from income)See instructions or [incometax.utah.gov](http://incometax.utah.gov) for codes.

If using subtraction 77 (Native American Income), enter your enrollment number and tribal code:

Tribe \_\_\_\_\_

Enrollment Number \_\_\_\_\_ Code \_\_\_\_\_

You • \_\_\_\_\_

Spouse • \_\_\_\_\_

	<b>Code</b>	<b>Amount</b>
•	_____	.00
•	_____	.00
•	_____	.00
•	_____	.00
•	_____	.00

**Total subtractions from income** (add all subtractions from income and enter total here and on TC-40, line 8) \_\_\_\_\_ .00**Part 3 - Apportionable Nonrefundable Credits** (enter the code and amount of each credit)See instructions or [incometax.utah.gov](http://incometax.utah.gov) for codes.

If you are using credit 18 (Retirement Credit), enter your birth date(s):

You • / / mm/dd/yy      Spouse • / / mm/dd/yy

	<b>Code</b>	<b>Amount</b>
•	_____	.00
•	_____	.00
•	_____	.00
•	_____	.00
•	_____	.00

**Total apportionable nonrefundable credits** (add all Part 3 credits and enter total here and on TC-40, line 24) \_\_\_\_\_ .00**Part 4 - Nonapportionable Nonrefundable Credits** (enter the code and amount of each credit)See instructions or [incometax.utah.gov](http://incometax.utah.gov) for codes.

If you are using credit 02 (Qualified Sheltered Workshop), enter the sheltered workshop's name:

\_\_\_\_\_

	<b>Code</b>	<b>Amount</b>
•	_____	.00
•	_____	.00
•	_____	.00
•	_____	.00
•	_____	.00

**Total nonapportionable nonrefundable credits** (add all Part 4 credits and enter total here and on TC-40, line 26) \_\_\_\_\_ .00

Submit page ONLY if data entered.

Attach completed schedule to your Utah Income Tax Return.

**Income Tax Supplemental Schedule****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.

	<b>Code</b>	<b>Amount</b>
•	_____	.00
•	_____	.00
•	_____	.00
•	_____	.00
•	_____	.00

**Total nonapportionable refundable credits** (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.

	<b>Code</b>	<b>Amount</b>
•	_____	.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. **Apportioned refundable credits** (multiply line a by line b and enter the total here)  
Enter this amount on TC-40, line 37. c. \_\_\_\_\_ .00

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

**Part 1 - Utah Withholding Tax Schedule**

40509 SSN \_\_\_\_\_

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

**TC-40W**

Pg. 1

**2025****Line Explanations**

- 1 Employer/payer ID number from W-2 box "b" or 1099
- 2 Utah withholding ID number from W-2 box "15" or 1099  
**(14 characters, ending in WTH, no hyphens)**
- 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

**IMPORTANT**

**Do not send your W-2s or 1099s with your return.** Instead enter W-2 or 1099 information below, but **only** 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.

**First W-2 or 1099**

1 \_\_\_\_\_  
 2 \_\_\_\_\_ (14 characters, no hyphens)  
 3 \_\_\_\_\_  
 4 \_\_\_\_\_  
 5 \_\_\_\_\_  
 6 \_\_\_\_\_ .00  
 7 \_\_\_\_\_ .00

**Second W-2 or 1099**

1 \_\_\_\_\_  
 2 \_\_\_\_\_ (14 characters, no hyphens)  
 3 \_\_\_\_\_  
 4 \_\_\_\_\_  
 5 \_\_\_\_\_  
 6 \_\_\_\_\_ .00  
 7 \_\_\_\_\_ .00

**Third W-2 or 1099**

1 \_\_\_\_\_  
 2 \_\_\_\_\_ (14 characters, no hyphens)  
 3 \_\_\_\_\_  
 4 \_\_\_\_\_  
 5 \_\_\_\_\_  
 6 \_\_\_\_\_ .00  
 7 \_\_\_\_\_ .00

**Fourth W-2 or 1099**

1 \_\_\_\_\_  
 2 \_\_\_\_\_ (14 characters, no hyphens)  
 3 \_\_\_\_\_  
 4 \_\_\_\_\_  
 5 \_\_\_\_\_  
 6 \_\_\_\_\_ .00  
 7 \_\_\_\_\_ .00

**Total Utah withholding tax from all lines 7:**

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.

.00

**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.**

**Mineral Production and Pass-through Withholding**

40510 SSN \_\_\_\_\_

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

**TC-40W**

Pg. 2

**2025****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**

1 \_\_\_\_\_

2 \_\_\_\_\_

3 \_\_\_\_\_ (14 characters, no hyphens)

4 \_\_\_\_\_

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

**Second TC-675R or Utah Schedule K-1**

1 \_\_\_\_\_

2 \_\_\_\_\_

3 \_\_\_\_\_ (14 characters, no hyphens)

4 \_\_\_\_\_

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

**Third TC-675R or Utah Schedule K-1**

1 \_\_\_\_\_

2 \_\_\_\_\_

3 \_\_\_\_\_ (14 characters, no hyphens)

4 \_\_\_\_\_

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

**Fourth TC-675R or Utah Schedule K-1**

1 \_\_\_\_\_

2 \_\_\_\_\_

3 \_\_\_\_\_ (14 characters, no hyphens)

4 \_\_\_\_\_

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**

1 \_\_\_\_\_

2 \_\_\_\_\_

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

**Second Utah Schedule K-1**

1 \_\_\_\_\_

2 \_\_\_\_\_

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

**Third Utah Schedule K-1**

1 \_\_\_\_\_

2 \_\_\_\_\_

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

**Fourth Utah Schedule K-1**

1 \_\_\_\_\_

2 \_\_\_\_\_

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.**