

40501

9998

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

• Amended Return - enter code: _____ (see instructions)

**2025
TC-40**

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 party of your choice. Yourself Spouse
• _____ • _____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

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) Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 41	• 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	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) Enter the total from page 3, Part 6	• 43	_____	.00
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](https://www.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](https://www.incometax.utah.gov/contributions) and/or the TC-40 instructions.

02 Pamela Atkinson Homeless Account

Code Amount Sch Dist Code

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](https://www.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](https://www.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](https://www.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.

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

Code

Amount

•

•

•

•

•

•

•

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](https://www.incometax.utah.gov) for codes.

Code

Amount

•

•

•

•

•

•

•

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

Tribe

Enrollment Number

Code

You
Spouse

•

•

•

•

•

•

•

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](https://www.incometax.utah.gov) for codes.

Code

Amount

•

•

•

•

•

•

•

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

You
Spouse

•

•

•

•

•

•

•

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](https://www.incometax.utah.gov) for codes.

Code

Amount

•

•

•

•

•

•

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

•

•

•

•

•

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

.00

Part 5 - Nonapportionable Refundable Credits (enter the code and amount of each credit)	Code	Amount
See instructions or incometax.utah.gov for codes.	• _____	_____ .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)	Code	Amount
See instructions or incometax.utah.gov for codes.	• _____	_____ .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

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
2025

Pg. 1

Line Explanations	IMPORTANT
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	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

TC-40W
2025

Pg. 2

40510

SSN

Last name

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 | 4 Pass-through entity EIN if credit from partnership or S corporation (enter EIN from Utah Schedule K-1) |
| 2 Producer's name from box "1" of TC-675R | 5 Utah mineral production withholding tax from box "6" of TC-675R or from Utah Schedule K-1. |
| 3 Producer's Utah withholding number from box "3" of TC-675R (14 characters, ending in WMP, no hyphens) | |

First TC-675R or Utah Schedule K-1	Second TC-675R or Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ (14 characters, no hyphens)	3 _____ (14 characters, no hyphens)
4 _____	4 _____
5 _____ .00	5 _____ .00

Third TC-675R or Utah Schedule K-1	Fourth TC-675R or Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ (14 characters, no hyphens)	3 _____ (14 characters, no hyphens)
4 _____	4 _____
5 _____ .00	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	Second Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ .00	3 _____ .00

Third Utah Schedule K-1	Fourth Utah Schedule K-1
1 _____	1 _____
2 _____	2 _____
3 _____ .00	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.