

41501

9998

Utah State Tax Commission  
Utah Fiduciary Income Tax Return2025  
TC-41

For calendar year 2025 or fiscal year ending (mm/yy) \_\_\_\_ / \_\_\_\_

Amended Return - enter code (1-5) • \_\_\_\_ "X" if federal form 8886 filed • \_\_\_\_

Name of estate or trust

EIN or SSN

Name of fiduciary

Fiduciary address

"X" if this is an SSN: \_\_\_\_

City

State

Zip + 4

Foreign country (if not U.S.)

## 1 Type of return - enter code

A = Bankruptcy estate Ch. 7

E = Decedent's estate

S = Simple trust

• \_\_\_\_ B = Bankruptcy estate Ch. 11

F = Qualified funeral trust (QFT)

T = ESBT

C = Complex trust

G = Grantor type trust

D = Qualified disability trust

H = Charitable trust

## 2 Status code

R = Resident • \_\_\_\_

N = Nonresident

P = Part-year resident

3 "X" if this estate or trust  
has any  
nonresident • \_\_\_\_  
beneficiaries

4	Federal <b>total income</b> from federal form 1041 line 9 or 1041-QFT line 5	• 4	_____	.00
5	Additions to income from TC-41A, Part 1 (only include amounts taxed at the trust level)	• 5	_____	.00
6	Total adjusted income - add line 4 and line 5	6	_____	.00
7	Fiduciary fees for administering estate or trust and deducted on federal return (1041, line 12)	• 7	_____	.00
8	Income distribution deduction (1041, line 18)	• 8	_____	.00
9	Estate tax deduction, including certain generation-skipping transfer taxes (1041, line 19)	• 9	_____	.00
10	Exemption (1041, line 21)	• 10	_____	.00
11	State tax refund included in federal total income	• 11	_____	.00
12	Subtractions from income from TC-41A, Part 2. Only include amounts that apply to income taxed at trust level.	• 12	_____	.00
13	Total deductions - add lines 7 through 12	13	_____	.00
14	Utah taxable income/loss - subtract line 13 from line 6	• 14	_____	.00
15	Utah tax - multiply line 14 by 4.5% (.045) (not less than zero)	• 15	_____	.00
16	Allowable deductions for estate or trust credit (from worksheet)	• 16	_____	.00
17	Initial credit before phase-out - multiply line 16 by 6% (.06)	• 17	_____	.00
18	Base phase-out amount	18	<b>12,000</b>	
19	Income subject to phase-out - subtract line 18 from line 14 (not less than zero)	19	_____	.00
20	Phase-out amount - multiply line 19 by 1.3% (.013)	• 20	_____	.00
21	Estate or trust tax credit - subtract line 20 from line 17 (not less than zero)	• 21	_____	.00
22	Utah income tax - subtract line 21 from line 15 (not less than zero)	22	_____	.00
	Enter amount from line 22 on page 2, line 23			

# Utah Fiduciary Income Tax Return (continued)

41502

EIN or SSN

Estate/trust name

TC-41  
2025

Pg. 2

23	Enter tax from line 22	• 23	_____	.00
24	Apportionable nonrefundable credits from TC-41A, Part 3 (attach TC-41A, page 1)	• 24	_____	.00
25	Subtract line 24 from line 23 (not less than zero) Non or Part-year resident estate or trust - complete TC-41B before continuing on line 26	25	_____	.00
26	Full-year resident estate or trust - enter tax from line 25 above Non or part-year resident estate or trust - enter tax from TC-41B, line 21 Bankruptcy estate, see instructions and complete TC-41C	• 26	_____	.00
27	Nonapportionable nonrefundable credits from TC-41A, Part 4 (attach TC-41A, page 1)	• 27	_____	.00
28	Subtract line 27 from line 26 (not less than zero)	28	_____	.00
29	AMENDED RETURN ONLY - previous refund	• 29	_____	.00
30	Utah use tax	• 30	_____	.00
31	Total pass-through withholding tax - enter the total amount from Schedule N, column K Note: This amount must be paid by the due date of the return, without extensions	• 31	_____	.00
32	<b>Total tax, additions and use tax</b> - add lines 28 through 31	32	_____	.00
33	Utah tax withheld shown on TC-41W, Part 1 (attach TC-41W, page 1)	• 33	_____	.00
34	Credit for Utah fiduciary tax prepaid from TC-548 and 2024 refund applied to 2025	• 34	_____	.00
35	AMENDED RETURN ONLY - previous payments	• 35	_____	.00
36	Nonapportionable refundable credits from TC-41A, Part 5 (attach TC-41A, page 2)	• 36	_____	.00
37	Apportionable refundable credits from TC-41A, Part 6 (attach TC-41A, page 2)	• 37	_____	.00
38	<b>Total withholding and refundable credits</b> - add lines 33 through 37	38	_____	.00
39	<b>TAX DUE</b> - subtract line 38 from line 32 (not less than zero)	• 39	_____	.00
40	Penalty and interest (see instructions)	40	_____	.00
41	<b>PAY THIS AMOUNT</b> - add line 39 and line 40	• 41	_____	.00
42	<b>REFUND</b> - subtract line 32 from line 38 (not less than zero)	• 42	_____	.00
43	Enter the amount of refund from line 42 you want applied to your 2026 fiduciary tax	• 43	_____	.00

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

<b>SIGN HERE</b> Signature of fiduciary or officer representing estate or trust		Date	• EIN/SSN of fiduciary	"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 • _____

Part 1 - Additions to Income (enter the code and amount of each addition to income)

See instructions for codes.

Code

Amount

• \_\_\_\_\_

\_\_\_\_\_

.00

• \_\_\_\_\_

\_\_\_\_\_

.00

• \_\_\_\_\_

\_\_\_\_\_

.00

• \_\_\_\_\_

\_\_\_\_\_

.00

Total additions to income (add all additions to income and enter total here and on TC-41, line 5)

\_\_\_\_\_

.00

Part 2 - Subtractions from Income (enter the code and amount of each subtraction from income)

See instructions for codes.

Code

Amount

• \_\_\_\_\_

\_\_\_\_\_

.00

• \_\_\_\_\_

\_\_\_\_\_

.00

• \_\_\_\_\_

\_\_\_\_\_

.00

• \_\_\_\_\_

\_\_\_\_\_

.00

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

Tribe

Enrollment Number

Code

• \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Total subtractions from income (add all subtractions from income and enter total here and on TC-41, line 12)

\_\_\_\_\_

.00

Part 3 - Apportionable Nonrefundable Credits (enter the code and amount of each credit)

See instructions for codes.

Code

Amount

• \_\_\_\_\_

\_\_\_\_\_

.00

• \_\_\_\_\_

\_\_\_\_\_

.00

• \_\_\_\_\_

\_\_\_\_\_

.00

• \_\_\_\_\_

\_\_\_\_\_

.00

a. Total apportionable nonrefundable credits

a.

\_\_\_\_\_

.00

b. Less apportionable nonrefundable credit distributed to beneficiaries on Schedule K-1

• b. 91

\_\_\_\_\_

.00

c. Total apportionable nonrefundable credits claimed by fiduciary

c.

\_\_\_\_\_

.00

(subtract line b from line a and enter this amount on TC-41, page 2, line 24)

Part 4 - Nonapportionable Nonrefundable Credits (enter the code and amount of each credit)

See instructions for codes.

Code

Amount

• \_\_\_\_\_

\_\_\_\_\_

.00

• \_\_\_\_\_

\_\_\_\_\_

.00

• \_\_\_\_\_

\_\_\_\_\_

.00

• \_\_\_\_\_

\_\_\_\_\_

.00

a. Total nonapportionable nonrefundable credits

a.

\_\_\_\_\_

.00

b. Less nonapportionable nonrefundable credit distributed to beneficiaries on Schedule K-1

• b. 92

\_\_\_\_\_

.00

c. Total nonapportionable nonrefundable credits claimed by fiduciary

c.

\_\_\_\_\_

.00

(subtract line b from line a and enter this amount on TC-41, page 2, line 27)

<b>Part 5 - Nonapportionable Refundable Credits</b> (write the code and amount of each credit)		<b>Code</b>	<b>Amount</b>
See instructions for codes.		• _____	_____ .00
		• _____	_____ .00
		• _____	_____ .00
		• _____	_____ .00
a. Total nonapportionable refundable credits		a. _____	_____ .00
b. Less nonapportionable refundable credit distributed to beneficiaries on Schedule K-1		• b. <b>93</b> _____	_____ .00
c. <b>Total nonapportionable refundable credits claimed by fiduciary or trust</b> (subtract line b from line a and enter this amount on TC-41, line 36)		c. _____	_____ .00

<b>Part 6 - Apportionable Refundable Credits</b> (write the code and amount of each credit)		<b>Code</b>	<b>Amount</b>
See instructions for codes.		• _____	_____ .00
		• _____	_____ .00
		• _____	_____ .00
		• _____	_____ .00
a. Total apportionable refundable credits		a. _____	_____ .00
b. Less apportionable refundable credit distributed to beneficiaries on Schedule K-1		• b. <b>94</b> _____	_____ .00
c. Subtract line b from line a		c. _____	_____ .00
d. If you are a nonresident or a part-year resident, enter the apportionment fraction from TC-41C, line 59. If you are a full-year Utah resident, enter "1".		d. _____	
e. <b>Total apportionable refundable credits claimed by fiduciary or trust</b> (multiply line c by line d and enter this amount on TC-41, line 37)		e. _____	_____ .00

Submit page ONLY if data entered.

Attach completed schedule to your Utah Fiduciary Tax Return.

# 41505 Non and Part-year Resident Estate or Trust Schedule

TC-41B  
2025

EIN or SSN \_\_\_\_\_ Estate/trust name \_\_\_\_\_

## Residency Status:

• \_\_\_\_\_ Nonresident. Home state abbreviation: \_\_\_\_\_ • \_\_\_\_\_ Part-year resident from: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
mm/dd/yy mm/dd/yy

Income	Column A - Utah	Column B - Total
1 Interest income (1041 line 1)	.00	.00
2 Total ordinary dividends (1041 line 2a)	.00	.00
3 Business income or loss (1041 line 3)	.00	.00
4 Capital gain or loss (1041 line 4)	.00	.00
5 Rental, royalties, partnerships, other estates and trusts, etc. (1041 line 5)	.00	.00
6 Farm income or loss (1041 line 6)	.00	.00
7 Ordinary gain or loss (1041 line 7)	.00	.00
8 Other income (1041 line 8)	.00	.00
9 Additions to income from TC-41A, Part 1 (Utah portion only in Utah column)	.00	.00
10 Total income/loss - add lines 1 through 9 for both columns A and B	.00	.00

Deductions	Column A - Utah	Column B - Total
11 Fiduciary fees for administering trust and deducted on federal return (1041 line 12)	.00	.00
12 Income distribution deduction (1041 line 18)	.00	.00
13 Estate tax deduction, including certain generation-skipping taxes (1041 line 19)	.00	.00
14 Exemption (1041 line 21)	.00	.00
15 State tax refund included in federal income	.00	.00
16 Subtractions from income from TC-41A, Part 2 (Utah portion only in Utah column)	.00	.00
17 Total deductions - add lines 11 through 16 for both columns A and B	.00	.00

18 Subtract line 17 from line 10 for both columns A and B • \_\_\_\_\_ .00 • \_\_\_\_\_ .00  
Line 18, column B must equal TC-41, line 14

## Non or Part-year Resident Estate or Trust Tax

19 Divide line 18 column A by line 18 column B (to 4 decimal places) 19 \_\_\_\_\_  
Do not enter a number greater than 1.0000 or less than 0.0000  
20 Enter tax amount from TC-41, line 25 20 \_\_\_\_\_ .00  
21 Multiply line 20 by the decimal on line 19. This is your Utah tax. Enter on TC-41, page 2, line 26 • 21 \_\_\_\_\_ .00

Submit page ONLY if data entered.  
Attach completed schedule to your Utah Fiduciary Tax return.

Trustee (or debtor-in-possession) _____		Trustee SSN _____				
1	Federal total income (see instructions)	• 1 _____ .00				
2	Federal adjustments from federal form 1040, Schedule 1, line 26	• 2 _____ .00				
3	Federal adjusted gross income (subtract line 2 from line 1)	3 _____ .00				
4	Additions to income (enter code and amount below and total on line 4 (see codes in TC-40 instructions))					
	<table border="0" style="width: 100%;"> <tr> <td style="width: 25%;"><b>Code</b></td> <td style="width: 25%;"><b>Amount</b></td> <td style="width: 25%;"><b>Code</b></td> <td style="width: 25%;"><b>Amount</b></td> </tr> </table>	<b>Code</b>	<b>Amount</b>	<b>Code</b>	<b>Amount</b>	
<b>Code</b>	<b>Amount</b>	<b>Code</b>	<b>Amount</b>			
	• 4a _____ .00	• 4b _____ .00				
	• 4c _____ .00	• 4d _____ .00	4 _____ .00			
5	Add lines 3 and 4	5 _____ .00				
6	State tax refund included on federal form 1040, Schedule 1, line 1	• 6 _____ .00				
7	Subtractions from income (enter code and amount below and total on line 7 (see codes in TC-40 instructions))					
	<table border="0" style="width: 100%;"> <tr> <td style="width: 25%;"><b>Code</b></td> <td style="width: 25%;"><b>Amount</b></td> <td style="width: 25%;"><b>Code</b></td> <td style="width: 25%;"><b>Amount</b></td> </tr> </table>	<b>Code</b>	<b>Amount</b>	<b>Code</b>	<b>Amount</b>	
<b>Code</b>	<b>Amount</b>	<b>Code</b>	<b>Amount</b>			
	• 7a _____ .00	• 7b _____ .00				
	• 7c _____ .00	• 7d _____ .00	7 _____ .00			
8	Utah taxable income/loss - subtract the total of lines 6 and 7 from line 5	• 8 _____ .00				
9	Utah tax - multiply line 8 by 4.5% (.045) (not less than zero)	• 9 _____ .00				
10	Personal exemption (zero in 2025)	10 <b>0</b>				
11	Enter greater of \$15,750 or federal itemized deductions	• 11 _____ .00				
12	Add line 10 and line 11	12 _____ .00				
13	State income tax from federal form 1040, Sch. A, line 5e, less lines 5b and 5c (not less than zero)	• 13 _____ .00				
14	Subtract line 13 from line 12	14 _____ .00				
15	Initial credit before phase-out - multiply line 14 by 6% (.06)	• 15 _____ .00				
16	Base phase-out amount	16 <b>18,213</b>				
17	Phase-out income - subtract line 16 from line 8 (not less than zero)	17 _____ .00				
18	Phase-out amount - multiply line 17 by 1.3% (.013)	• 18 _____ .00				
19	Taxpayer tax credit - subtract line 18 from line 15 (not less than zero)	• 19 _____ .00				
20	<b>Utah income tax</b> - Subtract line 19 from line 9 (not less than zero) Enter the tax from line 20 on TC-41, page 1, line 22 Note: Non or part-year resident bankruptcy estate must also complete TC-41C, page 2	• 20 _____ .00				

**41507 Bankruptcy Estate Schedule  
Non or Part-year Resident (continued)**

EIN or SSN \_\_\_\_\_

Estate/trust name \_\_\_\_\_

**TC-41C  
2025**

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**Residency Status:** • \_\_\_\_\_ Nonresident: Home state abbreviation: \_\_\_\_\_ • \_\_\_\_\_ Part-year resident from: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
mm/dd/yy mm/dd/yy

Income	Column A - Utah	Column B - Total
21 Wages, salaries, tips, etc. (1040 line 1z)	_____ .00	_____ .00
22 Taxable interest income (1040 line 2b)	_____ .00	_____ .00
23 Ordinary dividends (1040 line 3b)	_____ .00	_____ .00
24 IRAs, pensions and annuities - taxable amount (1040 lines 4b and 5b)	_____ .00	_____ .00
25 Social Security benefits - taxable amount (1040 line 6b)	_____ .00	_____ .00
26 Taxable refunds/credits/offsets of state/local income tax (1040, Schedule 1, line 1)	_____ .00	_____ .00
27 Alimony received (1040, Schedule 1, line 2a)	_____ .00	_____ .00
28 Business income or loss (1040, Schedule 1, line 3)	_____ .00	_____ .00
29 Capital gain or loss (1040, line 7)	_____ .00	_____ .00
30 Other gains or losses (1040, Schedule 1, line 4)	_____ .00	_____ .00
31 Rental real estate, royalties, partnerships, S corps, trusts, etc. (1040, Schd 1, line 5)	_____ .00	_____ .00
32 Farm income or loss (1040, Schedule 1, line 6)	_____ .00	_____ .00
33 Unemployment compensation (1040, Schedule 1, line 7)	_____ .00	_____ .00
34 Other income (1040, Schedule 1, line 9)	_____ .00	_____ .00
35 Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)	_____ .00	_____ .00
36 Reserved	_____ .00	_____ .00
37 Reserved	_____ .00	_____ .00
38 Total income/loss - add lines 21 through 37 for both columns A and B	_____ .00	_____ .00

Adjustments	Column A - Utah	Column B - Total
39 Educator expenses (1040, Schedule 1, line 11)	_____ .00	_____ .00
40 Certain business expenses (1040, Schedule 1, line 12)	_____ .00	_____ .00
41 Health savings account deduction (1040, Schedule 1, line 13)	_____ .00	_____ .00
42 Moving expenses (1040, Schedule 1, line 14) - col. A only expenses moving into Utah	_____ .00	_____ .00
43 Deductible part of self-employment tax (1040, Schedule 1, line 15)	_____ .00	_____ .00
44 Self-employed SEP, SIMPLE and qualified plans (1040, Schedule 1, line 16)	_____ .00	_____ .00
45 Self-employed health insurance deduction (1040, Schedule 1, line 17)	_____ .00	_____ .00
46 Penalty on early withdrawal of savings (1040, Schedule 1, line 18)	_____ .00	_____ .00
47 Alimony paid (1040, Schedule 1, line 19a)	_____ .00	_____ .00
48 IRA deduction (1040, Schedule 1, line 20)	_____ .00	_____ .00
49 Student loan interest deduction (1040, Schedule 1, line 21)	_____ .00	_____ .00
50 Reserved	_____ .00	_____ .00
51 Reserved	_____ .00	_____ .00
52 State tax refund included on federal form 1040, Schedule 1, line 1	_____ .00	_____ .00
53 Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)	_____ .00	_____ .00
54 Reserved	_____ .00	_____ .00
55 Reserved	_____ .00	_____ .00
56 (see instructions): _____	_____ .00	_____ .00
57 Total adjustments - add lines 39 through 56 for both columns A and B	_____ .00	_____ .00

58 Subtract line 57 from line 38 for both columns A and B • \_\_\_\_\_ .00 • \_\_\_\_\_ .00  
Line 58, column B must equal TC-41C, page 1, line 8

**Non or Part-year Resident Bankruptcy Estate Tax**

59 Divide line 58 column A by line 58 column B (to 4 decimal places, not more than 1.0000 or less than 0.0000) 59 \_\_\_\_\_

60 Enter tax amount from TC-41, line 25 60 \_\_\_\_\_ .00

61 UTAH TAX - Multiply line 60 by the decimal on line 59. Enter on TC-41, line 26 • 61 \_\_\_\_\_ .00

Submit this page ONLY if data entered.

Attach completed schedule to your Utah Fiduciary Tax Return.

41508

Schedule K - Beneficiaries' Share of Income, Deductions and Credits

EIN or SSN

Estate/trust name

TC-41K  
2025

► Number of Schedules K-1 attached to this return: .

		Federal Amount	Utah Amount
Income/Loss	1a U.S. government interest income	.00	.00
	1b Municipal bond interest income	.00	.00
	1c Other interest income	.00	.00
	2 Ordinary dividends	.00	.00
	3 Net short-term capital gain	.00	.00
	4 Net long-term capital gain	.00	.00
	5 Other portfolio and nonbusiness income	.00	.00
	6 Ordinary business income	.00	.00
Deductions and Other Information	7 Net rental real estate income	.00	.00
	8 Other rental income	.00	.00
	9 Directly apportioned deductions (describe)	.00	.00
		.00	.00
		.00	.00
		.00	.00
		.00	.00
	10 Estate tax deduction	.00	.00
	11 Final year deductions (describe)	.00	.00
		.00	.00
		.00	.00
		.00	.00
Utah Credits	12 Other information	.00	.00
		.00	.00
		.00	.00
		.00	.00
		.00	.00
		.00	.00
	13 Utah nonrefundable credits - enter the name of the Utah credit	Code	Credit Amount
			.00
			.00
			.00
			.00
			.00
Utah Credits	14 Utah refundable credits - enter the name of the Utah credit	Code	Credit Amount
		.00	.00
		.00	.00
		.00	.00
		.00	.00
15 Total Utah tax withheld on behalf of all beneficiaries from Schedule N, column K			.00

Attach completed schedule to your Utah Fiduciary Tax return.



<div>Estate or Trust Information</div> <div> <div>A Estate or trust EIN or SSN: _____</div> <div>B Estate or trust name</div> <div>_____</div> <div>_____</div> </div>		<div>Beneficiary's Share of Utah Income, Deductions and Credits</div> <div> <div>1a Utah U.S. government interest income .00</div> <div>1b Utah taxable municipal bond interest income .00</div> <div>1c Utah other interest income .00</div> <div>2 Utah ordinary dividends .00</div> <div>3 Utah net short-term capital gain .00</div> <div>4 Utah net long-term capital gain .00</div> <div>5 Utah portfolio and nonbusiness income .00</div> <div>6 Utah ordinary business income .00</div> <div>7 Utah net rental real estate income .00</div> <div>8 Utah other rental income .00</div> <div>9 Utah directly apportioned deductions (describe)</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>10 Estate tax deduction .00</div> <div>11 Final year Utah deductions (describe)</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>12 Other Utah information</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>13 Utah nonrefundable credits distributed to beneficiary</div> <div> <div>Name of credit Code Amount</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> </div> <div>14 Utah refundable credits distributed to beneficiary</div> <div> <div>Name of Credit Code Amount</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> <div>_____ .00</div> </div> <div>15 Utah tax withheld on behalf of beneficiary .00</div> <div>"X" if withholding waiver applied for _____</div> </div>	
<div>Fiduciary Information</div> <div>C Fiduciary name, address, city, state, and ZIP code</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div>			
<div>Beneficiary Information</div> <div>D Beneficiary's EIN or SSN _____</div> <div>E Beneficiary's name, address, city, state, and ZIP code</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>F Beneficiary's phone number _____</div> <div>G Percent of Utah income distributed to the beneficiary _____</div> <div>H Dependent Beneficiary - enter "X" _____</div> <div>"Statement of Dependent Beneficiary Income" on file with trustee</div> <div>(See Schedule N instructions for definition of <i>dependent beneficiary</i>.)</div>			
<div>Other Information</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div> <div>_____</div>			
<div>Tax Commission Use Only:</div>			

## Schedule N - Pass-through Entity Withholding Tax

41510

EIN or SSN

Estate/trust name

TC-41N  
2025

An estate or trust with nonresident individual beneficiaries, resident/nonresident business beneficiaries, or resident/nonresident trust or estate beneficiaries must complete the information below to report the Utah income and to calculate the Utah withholding tax for these beneficiaries.

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

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

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

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

A	Name of beneficiary	F	Income/loss attributable to Utah	G	4.5% of income - F times .045 (not less than zero)	H	Mineral production withholding credit	I	Tax paid by PTE	J	Upper-tier pass-through withholding	K	Withholding tax to be paid by this fiduciary - G less H, I and J (not less than 0)
#1	A _____	F _____	.00	G _____	.00	H _____	.00	K _____	.00				.00
	• B _____	• C _____				I _____	.00						
	• D _____	E _____				J _____	.00						
#2	A _____	F _____	.00	G _____	.00	H _____	.00	K _____	.00				.00
	• B _____	• C _____				I _____	.00						
	• D _____	E _____				J _____	.00						
#3	A _____	F _____	.00	G _____	.00	H _____	.00	K _____	.00				.00
	• B _____	• C _____				I _____	.00						
	• D _____	E _____				J _____	.00						
#4	A _____	F _____	.00	G _____	.00	H _____	.00	K _____	.00				.00
	• B _____	• C _____				I _____	.00						
	• D _____	E _____				J _____	.00						
#5	A _____	F _____	.00	G _____	.00	H _____	.00	K _____	.00				.00
	• B _____	• C _____				I _____	.00						
	• D _____	E _____				J _____	.00						
#6	A _____	F _____	.00	G _____	.00	H _____	.00	K _____	.00				.00
	• B _____	• C _____				I _____	.00						
	• D _____	E _____				J _____	.00						
#7	A _____	F _____	.00	G _____	.00	H _____	.00	K _____	.00				.00
	• B _____	• C _____				I _____	.00						
	• D _____	E _____				J _____	.00						

Report the beneficiary's pass-through withholding tax from column K on Schedule K-1, line 15

**Total Utah withholding tax to be paid by this fiduciary:** \_\_\_\_\_

Enter on TC-41, line 31 and on Sch. K, line 15.

.00

**NOTE: Part-year resident estates/trusts rarely qualify for this credit. Nonresident estates/trusts do not qualify for this credit. See instructions.**

**FIRST STATE**

- |   |  |   |       |     |
|---|--|---|-------|-----|
| 1 | Enter only taxable income taxed by both Utah and state of: _____   | 1 | _____ | .00 |
| 2 | Utah taxable income from TC-41 line 14, or TC-41C line 8, if applicable  | 2 | _____ | .00 |
| 3 | Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.   | 3 | _____ |     |
| 4 | Utah fiduciary tax from TC-41, line 22. Part-year residents, see instructions.   | 4 | _____ | .00 |
| 5 | Credit limitation - multiply line 4 by decimal on line 3   | 5 | _____ | .00 |
| 6 | Actual fiduciary tax paid to state shown on line 1<br>Part-year residents must prorate tax paid to other state. Credit only applies<br>to the portion of actual taxes paid to the other state on income shown on line 1. | 6 | _____ | .00 |
| 7 | Credit for tax paid another state - lesser of line 5 or line 6   | 7 | _____ | .00 |

**SECOND STATE**

- |   |  |   |       |     |
|---|--|---|-------|-----|
| 1 | Enter only taxable income taxed by both Utah and state of: _____   | 1 | _____ | .00 |
| 2 | Utah taxable income from TC-41 line 14, or TC-41C line 8, if applicable  | 2 | _____ | .00 |
| 3 | Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.   | 3 | _____ |     |
| 4 | Utah fiduciary tax from TC-41, line 22. Part-year residents, see instructions.   | 4 | _____ | .00 |
| 5 | Credit limitation - multiply line 4 by decimal on line 3   | 5 | _____ | .00 |
| 6 | Actual fiduciary tax paid to state shown on line 1<br>Part-year residents must prorate tax paid to other state. Credit only applies<br>to the portion of actual taxes paid to the other state on income shown on line 1. | 6 | _____ | .00 |
| 7 | Credit for tax paid another state - lesser of line 5 or line 6   | 7 | _____ | .00 |

**THIRD STATE**

- |   |  |   |       |     |
|---|--|---|-------|-----|
| 1 | Enter only taxable income taxed by both Utah and state of: _____   | 1 | _____ | .00 |
| 2 | Utah taxable income from TC-41 line 14, or TC-41C line 8, if applicable  | 2 | _____ | .00 |
| 3 | Divide line 1 by line 2; round to 4 decimal places. Do not enter a number greater than 1.0000.   | 3 | _____ |     |
| 4 | Utah fiduciary tax from TC-41, line 22. Part-year residents, see instructions.   | 4 | _____ | .00 |
| 5 | Credit limitation - multiply line 4 by decimal on line 3   | 5 | _____ | .00 |
| 6 | Actual fiduciary tax paid to state shown on line 1<br>Part-year residents must prorate tax paid to other state. Credit only applies<br>to the portion of actual taxes paid to the other state on income shown on line 1. | 6 | _____ | .00 |
| 7 | Credit for tax paid another state - lesser of line 5 or line 6   | 7 | _____ | .00 |

Use additional forms TC-41S if claiming credits for more than three states.  
 Enter the total of all amounts shown line 7 above on TC-41A, Part 4, using code 17.  
 Submit page ONLY if data entered.  
 Attach completed schedule to your Utah Fiduciary Tax return.

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 <b>(14 characters, ending in WTH, no hyphens)</b> 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	<p><b>Do not send your W-2s or 1099s with your return.</b> Instead enter W-2 or 1099 information below, but <b>only</b> if there is Utah withholding on the form.</p> <p>Use additional forms TC-41W if you have more than four W-2s and/or 1099s with Utah withholding tax.</p> <p>Enter mineral production withholding from TC-675R in Part 2 of TC-41W; enter pass-through entity withholding in Part 3 of TC-41W.</p>
<b>First W-2 or 1099</b> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	<b>Second W-2 or 1099</b> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00
<b>Third W-2 or 1099</b> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00	<b>Fourth W-2 or 1099</b> 1 _____ 2 _____ (14 characters, no hyphens) 3 _____ _____ _____ _____ 4 _____ 5 _____ 6 _____ .00 7 _____ .00

Enter total Utah withholding tax from all lines 7 here and on TC-41, line 33: \_\_\_\_\_ .00

**Submit page ONLY if data entered.**  
**Attach completed schedule to your Utah Fiduciary Tax Return.**  
**Do not attach W-2s or 1099s to your Utah return.**

**Mineral Production and Pass-through Withholding****41513**

EIN or SSN \_\_\_\_\_

Estate/trust name \_\_\_\_\_

**TC-41W  
2025**

Pg. 2

**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-41Ws if needed.

**Line Explanations**

- |   |  |
|---|--|
| 1 Producer's EIN number 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   |  |
| 3 Producer's Utah withholding number from box "3" of TC-675R (14 characters, ending in WMP, no hyphens) | 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	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

Enter total mineral production withholding tax from all lines 5 here and on TC-41A, Part 5, using code 46. \_\_\_\_\_ .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-41Ws 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

Enter total pass-through withholding tax from all lines 3 here and on TC-41A, Part 5, using code 43: \_\_\_\_\_ .00

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

**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.

# Statement of Dependent Beneficiary Income

Required by UCA §59-10-1402(17)

**TC-41DB  
2025**

By signing below, I declare that, for the taxable year ending \_\_\_\_ / \_\_\_\_ /20\_\_\_\_, I have or will claim the beneficiary named below as a dependent on my federal income tax return.

\_\_\_\_\_  
Name of dependent beneficiary

\_\_\_\_\_  
Dependent's Social Security Number

I attest that the dependent named above is a beneficiary of a trust that is a pass-through entity, and the dependent's federal adjusted gross income for the taxable year does not exceed the basic standard deduction calculated under Internal Revenue Code Section 63 for the taxable year.

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Taxpayer's Social Security Number

## Instructions:

- 1 Give this form to the fiduciary estate or trust.
- 2 Keep a copy with your tax records.
- 3 Do not send a copy of this form to the Tax Commission.
- 4 This statement must be kept by the trustee of the trust and made available to the Tax Commission upon request (UCA §59-10-1403.2(6)).