

		CREDIT CODE											
		AN AR NN NR AD SU CN DE											
			###	P U	C F B T	Carry Years	Old Code						
Nonapportionable Credits													
Refundable													
Previous Pass-through Entity Withholding	NR	001	P	T		36							
Motion Picture Incentive	NR	002	U	T		38							
Renewable Commercial Energy Systems	NR	003	P	T		39							
Pass-through Entity Withholding	NR	004	P	T		43							
Economic Development	NR	005	U	T		44							
Mineral Production Withholding	NR	006	P	T		46							
Agricultural Off-Highway Gas/Undyed Diesel	NR	007	P	T		47							
Farm Operation Hand Tools	NR	008	P	T		48							
Recently Licensed Mental Health Practitioner	NR	009	U	T		MA							
Mental Health Practitioner of Underserved Pop.	NR	010	U	T		MB							
Volunteer Retired Psychiatrist	NR	011	U	T		MC							
Nonrenewable Hydrogen Production System	NR	012	U	T		MD							
Economic Development Tax Incremental Financing	NR	013	U	T		MH							
Nonrefundable													
At-Home Parent	NN	001	P	T		1							
Qualified Sheltered Workshop Cash Contribution	NN	002	P	T		2							
Historic Preservation	NN	003	P	C		6							
	NN	003	P	F	5								
Low-Income Housing	NN	004	U	C		8							
	NN	004	U	F	5								
	NN	004	U	B	3								

Code Components			
Parts	Length	Options	Meaning
1	2	AN	Apportionable nonrefundable
		AR	Apportionable refundable
		NN	Nonapportionable nonrefundable
		NR	Nonapportionable nonrefundable
		AD	Addition to individual income
		SU	Subtraction from individual income
		CN	Voluntary contribution
		DE	Deduction (not currently used)
2	3	001-999	(sequential number)
3	1	P	Published
		U	Unpublished
4	1	C	Current-year
		F	Carryforward
		B	Carryback
		T	One-time-use

8/10/26: This table was revised to move the four employer-provided daycare credits from Nonapportionable Nonrefundable to Apportionable Nonrefundable. The credits were originally NN025PC, NN025PF, NN026PT and NN027PT. The credits have been renumbered as AN012PC, AN012PF, AN013PT and AN014PT.

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Nonrefundable											
Earned Income Tax Credit	AN	001	P	T		AM					
Child Tax Credit	AN	002	P	T		AT					
Retirement	AN	003	P	T		18					
Military Retirement Pay	AN	004	P	T		AJ					
Social Security Benefits	AN	005	P	T		AH					
Capital Gains Transaction	AN	006	P	T		4					
Health Benefit Plan	AN	007	P	T		23					
Utah Educational Savings Plan (UESP)	AN	008	P	T		20					
Nonrefundable Adoption Expenses	AN	009	P	C		AS					
	AN	009	P	F	3						
Qualifying Solar Project (carryforward only)	AN	010	U	C		24					
	AN	010	U	F	4						
Gold & Silver Coin Sales	AN	011	P	T		26					
Employer-provided Daycare Construction	AN	012	P	C		AW					
	AN	012	P	F	5						
Employer-provided Daycare Expenses	AN	013	P	T		AX					
Small Business Childcare Expenses Credit	AN	014	P	T		AY					
Additions to Individual Income											
Lump Sum Distribution	AD	001	P	T		51					
State Taxes Allocated from an Estate/Trust	AD	002	P	T		52					

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Medical Savings Account Addback	AD	003	P	T		53						
UESP Addback	AD	004	P	T		54						
Reimbursed Adoption Expenses	AD	005	P	T		55						
Child's Income Excluded from Parents Return	AD	006	P	T		56						
Municipal Bond Interest	AD	007	P	T		57						
ESBT S-corp Income (Trusts only)	AD	008	P	T		58						
Untaxed Income from a Resident Trust	AD	009	P	T		60						
Untaxed Income from a Nonresident Trust	AD	010	P	T		61						
Fiduciary Adjustments - Addition	AD	011	P	T		62						
Tax Paid on Behalf of a Pass-through Entity Taxpayer	AD	012	P	T		67						
PPP Loan Addback	AD	013	P	T		68						
Equitable Adjustments - addition	AD	014	P	T		69						
Subtractions from Individual Income												
Interest from U.S. Government Obligations	SU	001	P	T		71						
Native American Income	SU	002	P	T		77						
Railroad Retirement Income	SU	003	P	T		78						
Equitable Adjustments - Subtraction	SU	004	P	T		79						
State Tax Refund Included in Federal Income	SU	005	P	T		80						
Nonresident Active Duty Military Pay	SU	006	P	T		82						
Nontaxable Income from Irrevocable Trust	SU	007	P	T		84						
State Tax Ref. Distributed to Beneficiary of Trust	SU	008	P	T		85						
Nongrantor Charitable Lead Trust Contributions	SU	009	P	T		86						

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Fiduciary Adjustments - Subtraction	SU	010	P	T		87						
Nonresident Military Spouse Income	SU	011	P	T		88						
FDIC Premiums	SU	012	P	T		89						
Previously Taxed Retirement Income	SU	013	P	T		90						
Social Security Repayment	SU	014	P	T		SB						
COVID-19 Funds Included in Adjusted Gross Income	SU	015	P	T		SA						
Voluntary Contributions												
Pamela Atinson Homeless	CN	001	p	T		2						
Kurt Oscarson Children's Organ Transplant	CN	002	p	T		3						
School District & Nonprofir Sch Dist Foundation	CN	003	p	T		5						
Contribution for Clean Air Fund	CN	004	p	T		15						
Suicide Prevention Fund	CN	005	p	T		16						
Nonprofit Capacity Fund	CN	006	p	T		17						
Diapering Supply Fund	CN	007	p	T		18						
Statewide Hunger Relief Fund	CN	008	p	T		19						
School Meals Debt Relief Fund	CN	009	p	T		20						
Citizenship Scholarship Fund	CN	010	p	T		21						
Trusts Only												
Distribution of Apportionable Nonrefundable Credits		91				91						
Distribution of Non-apportionable Nonrefundable Credits		92				92						
Distribution of Refundable Credits		93				93						