	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		U	Unpublished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 Approtionable Nonrefundable. The credits were originally NN025PC, NN025PF, NN026PT and NN027PT. The credits have been renumbered as AN012PC, AN012PF, AN013PT and AN014PT.

	CREDIT CODE						
	ANARNNNRADSUCNDE	###	PU	CFBT	Carry Years	Old Code	
Recycling Market Development Zone	NN	005	U	C		10	8/24/26: This table was revised to remove the blank lines labeled NN021UC
	NN	005	U	F	3		and NN021UF, and to change subtractions SU028PT and SU029PT to
Pass-through Entity Taxpayer Income Tax	NN	006	P	C		AP	SU014PT and SU015PT.
	NN	006	P	F	10		
Utah Municipal, U.S. & Agency Bond Interest	NN	007	P	C		15	8/24/26: Added voluntary contributions to the list.
	NN	007	P	F	5		
	NN	007	P	B	3		
Tax Paid to Another State	NN	008	P	T		17	
Live Organ Donation Expenses	NN	009	P	C		19	
	NN	009	P	F	5		
Renewable Residential Energy Systems	NN	010	P	C		21	
	NN	010	P	F	4		
Combat Related Death	NN	011	P	T		25	
Veteran Employment	NN	012	P	C		27	
	NN	012	P	F	5		
Employing Homeless Persons	NN	013	P	C		28	
	NN	013	P	F	5		
High-cost Infrastructure	NN	014	U	C		30	
	NN	014	U	F	7		
Enterprise Zone	NN	015	U	C		31	
	NN	015	U	F	3		
Alternative Energy Developmnent (carrover only)	NN	016	U	C		33	
	NN	016	U	F	7		
Investment in Life Sciences Establishment	NN	017	U	T		34	
Achieving a Better Life Experience Program	NN	018	P	T		63	
Tax Exemption for Military Survivor Benfits	NN	019	P	T		AA	
Guaranty Association Assessment	NN	020	P	C		AF	
	NN	020	P	F	NA		

	CREDIT CODE						
	AN AR NN NR AD SU CN DE	###	P U	C F B T	Carry Years	Old Code	
	NN	021	U	C			
	NN	021	U	F			
Carson Smith Opportunity Scholarship Program	NN	021	P	C		AG	
(replaced by NN031PT, which does not have a carryover)	NN	021	P	F	3		
	NN	021	P	B	1		
Clean Fuel Vehicle	NN	022	U	C		AK	
	NN	022	U	F	5		
Utah Rural Jobs Creation - before 11/1/22 (carryover only)	NN	023	U	C		AD	
	NN	023	U	F	7		
Utah Rural Jobs Creation - after 11/1/22	NN	024	U	C		AN	
	NN	024	U	F	4		
Research Activities, Expenses Above Base Amt.	NN	028	P	C		-	
	NN	028	P	F			
Research Activities, Pmts to an Organization	NN	029	P	C		-	
	NN	029	P	F			
Research Activities, Research Expenses	NN	030	P	T		-	
Carson Smith Opportunity Scholarship Program	NN	031	P	T			
Apportionable Credits							
Refundable							
Refundable Adoption Expenses	AR	001	P	T		ME	

	CREDIT CODE					
	AN AR NN NR AD SU CN DE	###	P U	C F B T	Carry Years	Old Code
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
Nonrefndable 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

	CREDIT CODE											
	ANARNNNRADSUCNDE	###	PU	CFBT	Carry Years	Old Code						
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						

	CREDIT CODE											
	ANARNNNRADSUCNDE	###	PU	CFBT	Carry Years	Old Code						
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						