



Utah State Tax Commission

TC-150 Page 14

2026

Credits, Recaptures and Use Tax Worksheets

15061

9999

Last name (TC-40 only): XXXXXXXXXXXXXXXX SSN/EIN: 999-99-9999

Additions to Income (Schedule A, Part 5)

Child's Income Excluded from Parent's Return

TC-40

Code: AD006PT

1. Enter the lesser of federal form 8814, line 4 or line 5 1 9999999999
2. Subtract \$1,350 (federal amount not taxed) from line 1. If less than zero, enter "0". 2 9999999999
- Enter the credit code and this amount on TC-40_A, Part 5.

If you reported income for more than one child, complete the calculation above separately for each child using their respective federal form 8814. Total the amounts from line 2 above for each child and enter the amount on TC-40_A, Part 5.

Apportionable Nonrefundable Credits (Schedule A, Part 1)

Child Tax Credit

TC-40

Code: AN002PT

1. Enter the number of children who qualify for the federal tax credit (IRC 24) and who were 6 and younger on the last day of 2026 1 9999999999
2. Multiply line 1 by \$1,000 2 9999999999
3. Enter the amount from TC-40, line 4 (Total Income) 3 9999999999
4. Enter municipal bond interest from TC-40, Schedule A, Part 5, code AD007PT. 4 9999999999
5. Line 3 minus line 4 5 9999999999
6. Enter tax exempt interest from federal form 1040 or 1040-SR, line 2a 6 9999999999
7. **Modified Adjusted Gross Income** - Add line 5 and line 6. 7 9999999999
8. Enter:
- a. **Married filing separately:** \$30,500
- b. **Married filing federal return 1040NR:** \$30,500
- c. **Married filing joint:** \$61,000
- d. **Single:** \$49,000
- e. **Head of household:** \$49,000
- f. **Qualifying surviving spouse:** \$61,000 8 9999999999
9. Line 7 minus line 8 (not less than zero). 9 9999999999
10. Multiply line 9 by 0.10 10 9999999999
11. **Child Tax Credit** - Line 2 minus line 10 (not less than zero) 11 9999999999
- Enter the credit code and this amount on TC-40_A, Part 1.

Earned Income Tax Credit

TC-40

Code: AN001PT

1. Enter your federal earned income tax credit from federal form 1040 or 1040SR, line 27a 1 9999999999
2. Multiply line 1 by 0.2 2 9999999999
3. Total Utah wages shown on form W-2, box 16 3 9999999999
- Enter the credit code and the lesser of line 2 or line 3 on TC-40_A, Part 1.

Gold and Silver Coin Sale Credit

TC-40, TC-41

Code: AN011PT

1. Capital gains on all sales and exchanges of gold and silver coins 1 9999999999
2. Capital losses on all sales and exchanges of gold and silver coins 2 9999999999
3. Subtract line 2 from line 1 (if a loss, STOP, there is no credit) 3 9999999999
4. Amount from federal form 1040, Schedule D, line 16 (if a loss, STOP, there is no credit) 4 9999999999
5. Enter the lesser of line 3 or line 4 5 9999999999
6. **Credit** - Multiply line 5 by .0445 6 9999999999
- Enter the credit code and this amount on TC-40_A, Part 1; or TC-41_A, Part 1.

Submit page ONLY if data entered.

Attach to your TC-40, TC-41 or TC-20 Return

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Credits, Recaptures and Use Tax Worksheets

Last name (TC-40 only): XXXXXSSN/EIN: 999-99-9999

► Health Benefit Plan Credit

TC-40

Code: AN007PT

1. Amount paid for health benefit plan in 2026 1 9999999999
2. Enter your excess advance premium tax credit repayment from your
2025 federal form 1040, Schedule 2, line 2* 2 9999999999
3. Add line 1 and line 2 3 9999999999
4. Enter your net premium tax credit from your 2025 federal form 1040, Schedule 3, line 9* 4 9999999999
5. Subtract line 4 from line 3 5 9999999999
6. Excluded amount (see instructions) 6 9999999999
7. Subtract line 6 from line 5 (if less than zero, enter "0") 7 9999999999
8. Multiply line 7 by .0445 8 9999999999
9. Enter maximum credit allowed per return:
 - a. **Single taxpayer with no dependents:** \$300
 - b. **Married filing jointly with no dependents:** \$600
 - c. **All taxpayers with dependents:** \$900 9 9999999999
10. Enter the lesser of line 8 or line 9. This is your credit. 10 9999999999

Enter the credit code and this amount on TC-40_A, Part 1.

*Enter an amount on line 2 or line 4 only if you claimed the Health Benefit Credit on your 2025 return.

► Military Retirement Credit

TC-40

Code: AN004PT

Complete one worksheet for each person taking this credit.

Person A

1. Enter the amount of taxable military retirement pay 1 9999999999
2. Military Retirement Credit - Multiply line 1 by .0445 2 9999999999

Person B

1. Enter the amount of taxable military retirement pay 1 9999999999
2. Military Retirement Credit - Multiply line 1 by .0445 2 9999999999

Enter the credit code and the total of line 2 from all worksheets on TC-40_A, Part 1.

► Retirement Credit

TC-40

Code: AN003PT

1. If **only** you or only your spouse is taking this credit, enter 450.
If **both** you **and** your spouse are taking this credit, enter 900 1 9999999999
2. Enter the amount from TC-40, line 4 (Total income) 2 9999999999
3. Enter municipal bond interest from TC-40, Schedule A, Part 1, code 57 3 9999999999
4. Line 2 minus line 3 4 9999999999
5. Enter tax exempt interest from federal form 1040 or 1040-SR, line 2a 5 9999999999
6. Modified Adjusted Gross Income (add lines 4 and 5) 6 9999999999
7. Enter:
 - a. **Married filing separately:** \$16,000
 - b. **Married filing federal return 1040NR:** \$16,000
 - c. **Married filing joint:** \$32,000
 - d. **Single:** \$25,000
 - e. **Qualifying surviving spouse or head of household:** \$32,000 7 9999999999
8. Line 6 minus line 7 (not less than zero). 8 9999999999
9. Multiply line 8 by 0.025 9 9999999999
10. Retirement Credit - Subtract line 9 from line 1 (not less than zero). 10 9999999999

Enter the credit code and this amount on TC-40_A, Part 1.

Also enter your (and/or your spouse's) birth date(s) in Part 1 of the TC-40 return.

Submit page ONLY if data entered.

Attach to your TC-40, TC-41 or TC-20 Return

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Credits, Recaptures and Use Tax Worksheets

Last name (TC-40 only): XXXXXXXXXX SSN/EIN: 999-99-9999

► Social Security Credit

TC-40

Code: AN005PT

1. For yourself (and/or your spouse), enter the amount from federal form 1040 or 1040-SR, line 6b;
or 1040-NR, Schedule NEC, line 8 1 9999999999
2. Did you report Native American Income (code SU002PT, Railroad Retirement Income
(code SU003PT), or Repayment of Social Security Income (SU028PT) as a subtraction from income
on TC-40, Schedule A, Part 6?
• If yes, enter any Social Security benefit included in those amounts.
• If no, enter "0" 2 9999999999
3. Line 1 minus line 2 3 9999999999
4. Multiply line 3 by 0.0445 4 9999999999
5. Enter the amount from TC-40, line 4 (Total income)) 5 9999999999
6. Enter municipal bond interest from TC-40, Schedule A, Part 5, code AD007PT 6 9999999999
7. Line 5 minus line 6 7 9999999999
8. Enter tax exempt interest from federal form 1040, 1040-SR or 1040-NR, line 2a 8 9999999999
9. Add lines 7 and 8 9 9999999999
10. Enter:
a. **Married filing separately:** \$45,000
b. **Married filing federal return 1040-NR:** \$45,000
c. **Married filing joint:** \$90,000
d. **Single:** \$54,000
e. **Qualifying surviving spouse or head of household:** \$90,000 10 9999999999
11. Line 9 minus line 10 (not less than zero). 11 9999999999
12. Multiply line 11 by 0.025 12 9999999999
13. Social Security Benefits Credit - Line 4 minus line 12 (not less than zero). 13 9999999999

Enter the credit code and this amount on TC-40_A, Part 1.

Nonapportionable Nonrefundable Credits

► Combat Related Death Credit for Joint Return

TC-40

Code: NN011PT

1. Adjusted gross income on joint federal return 1 9999999999
2. Federal adjusted gross income of deceased military member 2 9999999999
3. Allocated percentage - Divide line 2 by line 1 3 9999999999
4. Amount of tax liability from TC-40, line 20. 4 9999999999
5. **Combat Related Death Credit** - Multiply line 3 by line 4. 5 9999999999

Enter the credit code and this amount on TC-40_A, Part 3.

► Veteran Employment Credit

TC-40, TC-41

Code: NN012PC

First Year Credit

1. Number of months or partial months the veteran was employed in the first year
(count all months in the year the 45-week requirement is met). 1 9999999999
2. Monthly credit allowable in first year 2
3. First year credit - Multiply line 1 by line 2 (maximum \$2,400) 3 9999999999

Second Year Credit

4. Number of months or partial months the veteran was employed in the second year 4 9999999999
5. Monthly credit allowable in second year 5
6. Second year credit - Multiply line 4 by line 5 (maximum (\$4,800)) 6 9999999999

Enter the credit code and the amount from either line 3 or line 6 on TC-40_A, Part 3; or TC-41_A, Part 3.

Submit page ONLY if data entered.

Attach to your TC-40, TC-41 or TC-20 Return

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Credits, Recaptures and Use Tax Worksheets

Last name (TC-40 only): XXXXXXXXXX SSN/EIN: 999-99-9999

Nonapportionable Refundable Credits

► Agricultural Off-highway Gas/Undyed Diesel Credit

TC-40, TC-41, TC-20

Code: NR007PT

1. Gallons 1 9999999999

2. Credit - Multiply line 1 by .379 2 9999999999

Enter the credit code and this amount on TC-40_A, Part 4; TC-41_A, Part 5; or TC-20_A, line 27.

Recaptures

► Recapture of Low-Income Housing Credit

TC-40, TC-41, TC-20

Code: NN004UC

1. Federal net recapture tax (federal form 8611, line 10) 1 9999999999

2. Credits subject to recapture (federal form 8611, line 3) 2 9999999999

3. Divide line 1 by line 2 3 9999999999

4. Total low-income housing credits actually taken over the life of the project on all Utah returns 4 9999999999

5. Total - Multiply line 3 by line 4. 5 9999999999

Enter this amount on TC-40, line 27a; TC-41, line 28a; or TC-20_A, line 21a.

► Recapture of Employer-provided Daycare CONSTRUCTION Credit

TC-40, TC-41, TC-20

Code: AN012PC

1. Amount of tax credit originally claimed 1 9999999999

2. Percent to repay

How long did the daycare operate?

a. Less than two years: enter 1

b. At least two years but less than three: enter 0.75

c. At least three years but less than four: enter 0.5

d. At least four years but less than five: enter 0.25 2 9999999999

3. Recapture amount - Multiply line 1 by line 2 3 9999999999

Enter this amount on TC-40, line 27b; TC41, line 28b; or TC-20_A, line 21b.

► Recapture of Employer-provided Daycare EXPENSES Credit

TC-40, TC-41, TC-20

Code: AN013PT

1. Amount of tax credit originally claimed 1 9999999999

2. Percent to repay

How long did the daycare operate?

a. Less than two years: enter 1

b. At least two years but less than three: enter 0.75

c. At least three years but less than four: enter 0.5

d. At least four years but less than five: enter 0.25 2 9999999999

3. Recapture amount - Multiply line 1 by line 2 3 9999999999

Enter this amount on TC-40, line 27c; TC-41, line 28c; or TC-20_A, line 21c.

Submit page ONLY if data entered.

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Credits, Recaptures and Use Tax Worksheets

Last name (TC-40 only): XXXXXXXXXXXXXXXXXXXX SSN/EIN: 999-99-9999

Use Tax

▶ Use Tax Worksheet

1. Amount of purchases (except grocery food) subject to use tax	1	9999999999
2. Use tax rate (tax.utah.gov/sales/rates)	2	9.9999
3. Multiply line 1 by line 2	3	9999999999
4. Multiply line 3 by 0.01	4	9999999999
5. Amount of grocery food purchases subject to use tax	5	9999999999
6. Multiply line 5 by 3% (.03)	6	9999999999
7. Add line 4 and line 6	7	9999999999
8. Credit for sales tax paid to another state on use tax purchases	8	9999999999
9. Use tax due - Line 7 minus line 8 (If less than zero, enter "0")	9	9999999999

Get sales tax rates here:



Submit page ONLY if data entered.

Attach to your TC-40, TC-41 or TC-20 Return