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20542

Supplemental Information to be Supplied
by All Miscellaneous Corporations

EIN 99-9999999

TC-20MC
2025

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Enter the year-end date of the last year for which a federal examination has been completed:

99 / 99 / 9999

mm/dd/yyyy

Under separate cover, send a summary and supporting schedules for all federal adjustments and the federal tax liability for each year for which federal exam adjustments have not been reported to the Tax Commission. Include the date of final determination. Send the information to:

Business Taxes and Discovery Division, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, UT 84134-2000

2

Enter the year-end dates of years with federal examinations now in progress, and/or final determination of past examinations still pending.

99 / 99 / 9999

mm/dd/yyyy

99 / 99 / 9999

mm/dd/yyyy

99 / 99 / 9999

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99 / 99 / 9999

mm/dd/yyyy

3

Enter the year-end dates of years for which extensions for proposing additional assessments of federal tax were agreed to with the Internal Revenue Service.

99 / 99 / 9999

mm/dd/yyyy

99 / 99 / 9999

mm/dd/yyyy

99 / 99 / 9999

mm/dd/yyyy

99 / 99 / 9999

mm/dd/yyyy

Note: Utah Code Ann. §59-7-519 extends the Statute of Limitations for tax assessment if federal exam adjustments are not fully reported.

Schedule A - Tax Calculation																																																																TC-20MC, Sch. A Pg. 1															
20543																																																																2025															
EIN 99-9999999																																																																															
Part 1: Regulated Investment Company																																																																															
1 Investment company taxable income/loss from federal form 1120-RIC																																																																• 1 99999999999999															
2 Municipal interest as determined in IRC Section 852(b)(2)																																																																2 99999999999999															
3 Exclusion of net capital gain as determined in IRC Section 852(b)(2)																																																																3 99999999999999															
4 Net taxable income/loss - add lines 1 through 3																																																																• 4 99999999999999															
5 Deduction for capital gain dividends as defined in IRC Section 852(b)(3)(C)																																																																5 99999999999999															
6 Exempt interest dividends as defined in IRC Section 852(b)(5)(A)																																																																6 99999999999999															
7 Utah taxable income/loss - subtract the sum of lines 5 and 6 from line 4																																																																• 7 99999999999999															
8 Initial tax - multiply line 7 by 4.5% (.045) (not less than zero)																																																																• 8 99999999999999															
9 Minimum tax																																																																9 100.															
10 Tax - enter the greater of line 8 or line 9																																																																• 10 99999999999999															
Enter this amount on TC-20MC, line 2																																																																															
Attach a copy of federal form 1120-RIC to this return.																																																																															
Part 2: Real Estate Investment Trust																																																																															
1 REIT taxable income/loss from federal form 1120-REIT																																																																• 1 99999999999999															
2 Income taxed for federal purposes under the IRC but not included in line 1 above																																																																2 99999999999999															
3 Net operating loss deduction from federal form 1120-REIT																																																																• 3 99999999999999															
4 Apportionable income/loss - add lines 1 through 3																																																																• 4 99999999999999															
5 Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9 or 10, if applicable																																																																5 9.999999															
6 Taxable income/loss - multiply line 4 by decimal on line 5																																																																• 6 99999999999999															
7 Utah losses carried forward from prior years (may not exceed 80% of line 6 - attach documentation)																																																																• 7 99999999999999															
8 Utah taxable income/loss - subtract line 7 from line 6																																																																• 8 99999999999999															
9 Initial tax - multiply line 8 by 4.5% (.045) (not less than zero)																																																																• 9 99999999999999															
10 Minimum tax																																																																10 100.															
11 Tax - enter the greater of line 9 or line 10																																																																• 11 99999999999999															
Enter this amount on TC-20MC, line 2.																																																																															
Attach a copy of federal form 1120-REIT to this return.																																																																															

Schedule A - Tax Calculation

TC-20MC, Sch. A Pg. 2

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EIN 99-9999999

2025

Part 3: Homeowners Association with IRC Section 528 Income

1	Taxable income/loss from federal form 1120-H	• 1	9999999999999999
2	Tax - multiply line 1 by 4.5% (.045) (not less than zero) Enter this amount on TC-20MC, line 2.	• 2	9999999999999999
Attach a copy of federal form 1120-H to this return.			

Part 4: Unincorporated Exempt Organization or Exempt Corporation Having Unrelated Business Income

1	Total unrelated business taxable income/loss from federal form 990-T	• 1	9999999999999999
2	Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9 or 10, if applicable	2	9.999999
3	Utah taxable income/loss - multiply line 1 by decimal on line 2	• 3	9999999999999999
4	Tax - multiply line 3 by 4.5% (.045) (not less than zero) Enter this amount on TC-20MC, line 2	• 4	9999999999999999
Attach a copy of federal form 990-T to this return.			

Part 5: One-day Target Corporation with an IRC Section 338 Election

1	Gain/loss on deemed sale of assets	• 1	9999999999999999
2	Apportionment fraction (see instructions)	2	9.999999
3	Utah apportioned gain/loss - multiply line 1 by decimal on line 2	• 3	9999999999999999
4	Utah losses carried forward from prior years (may not exceed 80% of line 3 - attach documentation)	• 4	9999999999999999
5	Utah taxable gain/loss - subtract line 4 from line 3	• 5	9999999999999999
6	Initial tax - multiply line 5 by 4.5% (.045) (not less than zero)	• 6	9999999999999999
7	Minimum tax	7	100.
8	Tax - enter the greater of line 6 or line 7 Enter this amount on TC-20MC, line 2	• 8	9999999999999999
Attach a copy of the federal return and IRS form 8023 to this return.			

Schedule B - Refundable Credits												TC-20MC, Sch. B											
20545 EIN 99-99999999												2025											
Refundable Credits																							
Enter the two-digit code and the amount of the refundable credit.																							
Code												Code Amount											
39 Renewable commercial energy systems												• XX 999999999999											
43 Pass-through entity withholding																							
46 Mineral production withholding tax credit												• XX 999999999999											
47 Agricultural off-highway gas/undyed diesel fuel																							
48 Farm operation hand tools												• XX 999999999999											
												• XX 999999999999											
Total refundable credits - add all refundable credits												• 999999999999											
Schedule E - Prepayments of Any Type												TC-20MC, Sch. E											
1 Overpayment applied from prior year												1 999999999999											
2 Extension prepayment Date: 99/99/9999 Check no.: 99999999												2 999999999999											
Enter the date and amount of any extension prepayment. If paid by check, enter the check number.																							
3 Other prepayments (attach additional pages if necessary)																							
Enter the date and amount of any prepayment for the filing period. If paid by check, enter the check number.																							
a Date: 99/99/9999 Check no.: 99999999 3a 999999999999																							
b Date: 99/99/9999 Check no.: 99999999 3b 999999999999																							
c Date: 99/99/9999 Check no.: 99999999 3c 999999999999																							
d Date: 99/99/9999 Check no.: 99999999 3d 999999999999																							
Total of all prepayments - add lines 3a through 3d												3 999999999999											
4 Total prepayments - add lines 1 through 3												4 999999999999											
Enter here and on TC-20MC, line 7																							

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2025

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Schedule J - Apportionment Schedule						TC-20, Sch. J		Pg. 2	
20564 EIN 99-99999999						2025			
						(use with TC-20, TC-20S,			
						TC-20MC and TC-65)			
7 All entities - enter your NAICS code here (see instructions)						7		999999	
Apportionment Fraction									
Optional apportionment taxpayers (see instructions) complete Part 1 or Part 2.									
Sales factor weighted taxpayers (see instructions) complete Part 2.									
Part 1: Equally-Weighted Three Factor Formula (see instructions for those who qualify)									
8 Total factors - add lines 2, 4 and 6						8		9.999999	
9 Calculate the Apportionment Fraction to SIX DECIMALS						9		9.999999	
Divide line 8 by 3 (or the number of factors present)									
Part 2: Sales Factor Formula (see instructions for those who qualify)									
10 Apportionment Fraction - enter the six-decimal sales factor from line 6						10		9.999999	
Enter the fraction from line 9 or line 10, above, as follows:									
TC-20 filers: Enter on TC-20, Schedule A, line 12									
TC-20S filers: Enter on TC-20S, Schedule A, line 12									
TC-20MC filers: Enter on TC-20MC, Schedule A, where indicated									
TC-65 filers: Enter on TC-65, Schedule A, line 15									