

Utah State Tax Commission

Tax and Revenue



Utah State Tax Commission

- Monthly webinars of various tax topics.
- Ability to access the recording and presentation after the event.
- Free to all attendees.

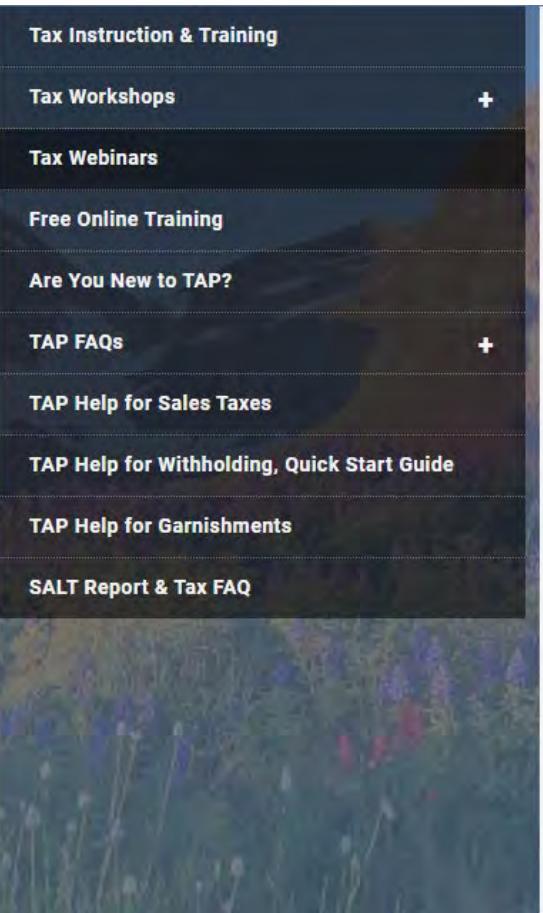


Utah State Tax Commission Monthly Webinars

tax.utah.gov/training/webinars

Tax Instruction & Training

- Tax Workshops** +
- Tax Webinars**
- Free Online Training**
- Are You New to TAP?**
- TAP FAQs** +
- TAP Help for Sales Taxes**
- TAP Help for Withholding, Quick Start Guide**
- TAP Help for Garnishments**
- SALT Report & Tax FAQ**



Each month, the Tax Commission holds live public webinars on various tax topics, with access to the recording after the event. The links will appear below as they're available.

All webinars are held on the third Thursday of each month and begin at **10:00 a.m.**

Date	Topic	Webinar	Documents
January 19, 2023	What's new this filing season for income tax	MP4	PDF
February 16, 2023	Sales Tax licensing requirements and application process	MP4	PDF
March 16, 2023	Who needs to file a Utah Income Tax return?		
April 20, 2023	Sales Tax rates and how to remit taxes		
May 18, 2023	Income Tax residency, domicile and special instructions		
June 15, 2023	Basics of what is taxable and what is exempt from Sales Tax		



Who Needs to File a Utah Income Tax Return?



What is Utah Income Tax?



Utah Tax - Code 59-10-104

- A tax is imposed on the state taxable income of a resident individual.
- The tax is an amount equal to the product of:
 - the resident individual's state taxable income for that taxable year; and
 - tax rate for the taxable year (4.85% for 2022)



Utah Tax on Nonresidents - Code 59-10-116

- A tax is imposed on a nonresident individual in an amount equal to the product of the:
 - nonresident individual's state taxable income; and
 - tax rate for the taxable year (4.85% for 2022).



What is Utah State Taxable Income?



Taxable Income – Code 59-10-103

For a resident individual:

- Their adjusted gross income after making any required additions, subtractions, and adjustments.

For a nonresident individual:

- Their adjusted gross income after making any required additions, subtractions, and adjustments; and
- calculating the portion of the amount that is derived from Utah sources.



Utah State Taxable Income – Code 59-10-117

State taxable income from Utah sources includes:

- Interest in real or tangible personal property.
- Carrying on of a business, trade, profession, or occupation.
- Income from intangible personal property.
- A salary, wage, commission, or compensation for personal services.
- A share of income, gain, loss, deduction, or credit of a nonresident pass-through entity taxpayer derived from or connected with Utah sources.



How is residency determined in Utah?



Utah Residency Defined – Code 59-10-103

"Resident" Defined:

- A person who is domiciled in Utah for any period during the taxable year, but only for the duration of that period.

"Nonresident" Defined:

- A person who is not a resident.

"Part-Year Resident" Defined:

- A person who is a resident for part of the year and a nonresident for part of the year.



Utah Domicile – Code 59-10-136

Test 1

You are domiciled in Utah if:

- You or your spouse claimed a child tax credit for a dependent on your federal tax return, and the dependent is enrolled in a Utah public K-12 school. (This does not apply if you are the dependent's noncustodial parent and are divorced from, or were never married to, the custodial parent.)
- You or your spouse is enrolled as a resident student in a Utah state institution of higher education.



Utah Domicile – Code 59-10-136

Test 2

There is a rebuttable presumption you are domiciled in Utah if you or your spouse:

- claims a residential exemption for a primary residence in Utah
- voted in Utah during the taxable year and were not registered to vote in another state during that time, or
- file a Utah income tax return as a full-year or part-year resident.



Utah Domicile – Code 59-10-136

Test 3

Even if you do not meet any of the conditions from Tests 1 or 2, you are still domiciled in Utah if:

- either you or your spouse has a permanent home in Utah to which either of you intend to return after being absent; and
- you or your spouse has voluntarily settled in Utah, not for a special or temporary purpose, but with the intent of making a permanent home.

Whether you have a permanent home in Utah is based on a preponderance of the evidence taking into consideration all of the facts and circumstances.

- incometax.utah.gov/instructions/utah-domicile



No Utah Domicile

You do not have Utah domicile if you are absent from Utah for at least 761 consecutive days and during this time you or your spouse:

- do not return to Utah for more than 30 days in a calendar year,
- do not claim a child tax credit on your federal tax return for a dependent who is enrolled in a Utah public K-12 school (unless you are a noncustodial parent of the dependent and are divorced from the custodial parent),
- are not enrolled in a Utah state institution of higher education as a resident student,
- do not claim the residential exemption for property tax on your primary residence in Utah, or
- do not claim Utah as your tax home for federal tax purposes.



Spouses

You are not considered to have a spouse with Utah domicile if:

- you and your spouse are legally separated or divorced, or
- you and your spouse both claimed married filing separately on your federal individual income tax returns for the taxable year.

If your spouse has Utah domicile under Test 1, you also have Utah domicile.



Spouses

If your spouse has Utah domicile under Test 2 or 3, you also have Utah domicile unless you can establish by a preponderance of the evidence that during the taxable year and the three prior years you did not:

- own property in Utah,
- spend more than 30 days in a calendar year in Utah,
- receive earned income for services performed in Utah,
- vote in Utah, or
- have a Utah driver's license.



What are the filing requirements in Utah?



Who Must File? – Code 59-10-502

You must file a Utah TC-40 return if you:

- are a Utah resident or part-year resident who must file a federal return,
- are a nonresident or part-year resident with income from Utah sources who must file a federal return, or
- want a refund of any income tax overpaid.



Qualified Exempt Taxpayer – Code 59-10-104.1

➤ If your federal adjusted gross income is less than or equal to your federal standard deduction, you are exempt from Utah income tax.



Qualified Exempt Taxpayer Worksheet (Line 21)

1. Enter the federal adjusted gross income from line 11 of your federal return (1040, 1040-SR, 1040NR).

1

2. Enter your standard deduction.

Note: If your standard deduction was limited, enter the amount allowed on your federal return. Federal 1040NR filers enter "0". Otherwise, see the following for your filing status:

- **Single:** Enter \$12,950
- **Head of Household:** Enter \$19,400
- **Married filing joint:** Enter \$25,900
- **Married filing separate:** If your spouse did not itemize, enter \$12,950. If your spouse itemized, enter "0"
- **Qualifying widow(er):** Enter \$25,900

2

3. Subtract line 2 from line 1. If the amount is less than zero, enter "0".

3

If the amount on line 3 of this worksheet is **more than zero**, leave the box on TC-40, line 21 blank and go to line 22.

If the amount on line 3 of this worksheet is **zero**, you are exempt from Utah income tax. Enter "X" in the box on TC-40, line 21 and enter "0" on line 22. Then complete the rest of the return.

Nonresident Filing Exemption – Code 59-10-116

You do not need to file a Utah return if:

- you are a nonresident whose only Utah source of income is from a partnership, S corporation or trust (or other pass-through entity);
- the partnership, S corporation, trust or other pass-through entities withheld Utah income tax on your Utah income; and
- you are not claiming a Utah tax credit.



Nonresident Wage Exemption – Code 59-10-117.5

Effective: Taxable year beginning on or after January 1, 2023

Excludes a non-resident individual's wages from being considered Utah source income if for the taxable year:

- The nonresident individual has no other Utah source income.
- The nonresident individual is present in Utah to perform employment duties for 20 or fewer days.
- The nonresident individual's state of residence does not impose an individual income tax or provides Utah residents a substantially similar exclusion.



Nonresident Wage Exemption – Code 59-10-117.5

This exclusion does not apply to:

- A professional athlete.
- Professional entertainer or performer.
- A person of prominence who performs services on a per event basis.
- A real property construction service provider.
- A key employee under IRC Section 416(i).



Do Utah residents have
to pay tax on income
earned outside of Utah?



Income earned outside of Utah

Income from Other States

- Utah residents who earn income in other states must pay Utah tax on that income. You may claim a credit for income tax paid to another state if the other state also taxes the same income.

Income from Other Countries

- Utah residents who live and work abroad must pay Utah tax on income earned in other countries if the income is included in federal adjusted gross income on the federal return. There is no Utah credit for taxes paid to another country.



NOTE: Part-year residents rarely qualify for this credit. Nonresidents do not qualify for this credit. See instructions.

FIRST STATE

- 1 Enter federal adjusted gross income taxed by both Utah and state of: 1 _____ .00
- 2 Federal adjusted gross income from TC-40, line 4 (see instructions) 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 income tax from TC-40, line 22. Part-year residents, see instructions. 4 _____ .00
- 5 Credit limitation - multiply line 4 by decimal on line 3 5 _____ .00
- 6 Actual income tax paid to state shown on line 1
Part-year residents must prorate tax paid to other state. Credit only applies 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 federal adjusted gross income taxed by both Utah and state of: 1 _____ .00
- 2 Federal adjusted gross income from TC-40, line 4 (see instructions) 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 income tax from TC-40, line 22. Part-year residents, see instructions. 4 _____ .00
- 5 Credit limitation - multiply line 4 by decimal on line 3 5 _____ .00
- 6 Actual income tax paid to state shown on line 1
Part-year residents must prorate tax paid to other state. Credit only applies 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 federal adjusted gross income taxed by both Utah and state of: 1 _____ .00
- 2 Federal adjusted gross income from TC-40, line 4 (see instructions) 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 income tax from TC-40, line 22. Part-year residents, see instructions. 4 _____ .00
- 5 Credit limitation - multiply line 4 by decimal on line 3 5 _____ .00
- 6 Actual income tax paid to state shown on line 1
Part-year residents must prorate tax paid to other state. Credit only applies 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

Utah TC-40S

What are the Utah filing requirements for military members?



Military – Utah Publication 57

Service Member

- For Utah income tax purposes, a service member's residency is their state of legal residence as recognized by the U.S. Department of Defense.

Service Member's Spouse

- For income tax purposes, a service member's spouse may choose to:
 - use their natural state of residency, or
 - use the service member's state of residence.



Military – Utah Publication 57

Utah-taxable Income

- Utah treats military pay the same as the IRS. All income included in federal adjusted gross income is automatically included in Utah income. Income that is exempt from federal taxation is also exempt for Utah purposes.

Utah Resident Service Members and Spouses

- Utah residents must file a Utah income tax return if they are required to file a federal income tax return. A Utah resident's active duty military pay is only taxable in Utah.



Military – Utah Publication 57

Nonresident Service Members

- A nonresident service member does not pay Utah income tax on active duty military pay even if earned while stationed in Utah.
- Nonresidents must file a Utah income tax return only if they have Utah-taxable income.



Military – Utah Publication 57

Nonresident Spouses

- All income of a service member's nonresident spouse is exempt from Utah income tax ONLY IF:
 - the spouse and the service member are residents of the same state outside Utah;
 - the service member is in Utah under current military orders; and
 - the spouse is in Utah solely to be with the service member.



Military – Utah Publication 57

One Spouse is a Utah Resident and the Other is a Nonresident

- If one spouse is a full-year Utah resident and the other is a full-year nonresident, they may file separate Utah income tax returns even if they file a joint federal return. The nonresident spouse is not required to file a Utah return unless they have Utah income.



Example #1 – Utah Resident Military

- State of Legal Residence/Home of Record: Utah
- Taxpayer will file Utah TC-40 as full-year resident
- If Taxpayer has income earned from another state, and is taxed by the other state, they may claim a credit for taxes paid to another state.



40201 [REDACTED]
9998 [REDACTED]

Utah State Tax Commission
Utah Individual Income Tax Return
All state income tax dollars support education,
children and individuals with disabilities.

* Amended Return - enter code: _____ (see instructions)

Your Social Security No. Your first name Your last name
Spouse's Soc. Sec. No. Spouse's first name Spouse's last name
Address Telephone number
City State ZIP+4 Foreign country (if not U.S.)

If deceased, complete page 3, Part 1

2022
TC-40

Full-yr Resident?
Y/N

1 Filing Status - enter code 1 = Single 2 = Married filing jointly 3 = Married filing separately 4 = Head of household 5 = Qualifying widow(er)	2 Qualifying Dependents a _____ Dependents age 16 and under b _____ Other dependents c _____ Total (add lines a and b) Dependents must be claimed for the child tax credit on your federal return. See instructions.	3 Election Campaign Fund Does not increase your tax or reduce your refund. Enter the code for the party of your choice. See instructions for code letters or go to incometax.utah.gov/elect . If no contribution, enter N.
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4 Federal adjusted gross income from federal return	* 4 _____ .00
5 Additions to income from TC-40A, Part 1 (attach TC-40A, page 1)	* 5 _____ .00
6 Total income - add line 4 and line 5	* 6 _____ .00
7 State tax refund included on federal form 1040, Schedule 1, line 1 (if any)	* 7 _____ .00
8 Subtractions from income from TC-40A, Part 2 (attach TC-40A, page 1)	* 8 _____ .00
9 Utah taxable income/loss - subtract the sum of lines 7 and 8 from line 6	* 9 _____ .00
10 Utah tax - multiply line 9 by 4.85% (.0485) (not less than zero)	* 10 _____ .00
11 Utah personal exemption (multiply line 2c by \$1,802)	* 11 _____ .00
12 Federal standard or itemized deductions	* 12 _____ .00
13 Add line 11 and line 12	* 13 _____ .00
14 State income tax included in federal itemized deductions	* 14 _____ .00
15 Subtract line 14 from line 13	* 15 _____ .00
16 Initial credit before phase-out - multiply line 15 by 6% (.06)	* 16 _____ .00
17 Enter: \$15,548 (if single or married filing separately), \$23,322 (if head of household), or \$31,096 (if married filing jointly or qualifying widow(er))	* 17 _____ .00
18 Income subject to phase-out - subtract line 17 from line 9 (not less than zero)	* 18 _____ .00
19 Phase-out amount - multiply line 18 by 1.3% (.013)	* 19 _____ .00
20 Taxpayer tax credit - subtract line 19 from line 16 (not less than zero)	* 20 _____ .00
21 If you are a qualified exempt taxpayer, enter "X" (complete worksheet in instr.)	* 21 _____
22 Utah income tax - subtract line 20 from line 10 (not less than zero)	* 22 _____ .00

Electronic filing
is quick, easy and
free, and will
speed up your refund.

To learn more,
go to
tap.utah.gov

Utah TC-40

Page 1

23 Enter tax from TC-40, page 1, line 22 23 _____ .00

24 Apportionable nonrefundable credits from TC-40A, Part 3 (attach TC-40A, page 1) • 24 _____ .00

25 Full-year resident, subtract line 24 from line 23 (not less than zero) • 25 _____ .00
Non or Part-year resident, complete and enter the UTAH TAX from TC-40B, line 41

26 Nonapportionable nonrefundable credits from TC-40A, Part 4 (attach TC-40A, page 1) • 26 _____ .00

27 Subtract line 26 from line 25 (not less than zero) 27 _____ .00

28 Voluntary contributions from TC-40, page 3, Part 4 (attach TC-40, page 3) • 28 _____ .00

29 AMENDED RETURN ONLY - previous refund • 29 _____ .00

30 Recapture of low-income housing credit • 30 _____ .00

31 Utah use tax • 31 _____ .00

32 Total tax, use tax and additions to tax (add lines 27 through 31) 32 _____ .00

33 Utah income tax withheld shown on TC-40W, Part 1 (attach TC-40W, page 1) • 33 _____ .00

34 Credit for Utah income taxes prepaid from TC-546 and 2021 refund applied to 2022 • 34 _____ .00

35 Pass-through entity withholding tax shown on TC-40W, Part 3 (attach TC-40W, page 2) • 35 _____ .00

36 Mineral production withholding tax shown on TC-40W, Part 2 (attach TC-40W, page 2) • 36 _____ .00

37 AMENDED RETURN ONLY - previous payments • 37 _____ .00

38 Refundable credits from TC-40A, Part 5 (attach TC-40A, page 2) • 38 _____ .00

39 Total withholding and refundable credits - add lines 33 through 38 39 _____ .00

40 TAX DUE - subtract line 39 from line 32 (not less than zero) • 40 _____ .00

41 Penalty and interest (see instructions) 41 _____ .00

42 TOTAL DUE - PAY THIS AMOUNT - add line 40 and line 41 • 42 _____ .00

43 REFUND - subtract line 32 from line 39 (not less than zero) • 43 _____ .00

44 Voluntary subtractions from refund (not greater than line 43) • 44 _____ .00
Enter the total from page 3, Part 5

45 DIRECT DEPOSIT YOUR REMAINING REFUND - provide account information (see instructions for foreign accounts)
 • Routing number _____ • Account number _____ Account type: checking savings
 • _____

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

SIGN Your signature Date Spouse's signature (if filing jointly) Date
HERE

Third Party Designee	Name of designee (if any) you authorize to discuss this return	Designee's telephone number	Designee PIN • _____ Preparer's PTIN • _____ Preparer's EIN • _____
Paid Preparer's Section	Preparer's signature Date Firm's name and address	Preparer's telephone number	

Example #2 – Nonresident Military in Utah

- State of Legal Residence/Home of Record: NOT Utah
- Taxpayer will file Utah TC-40 as nonresident
- Taxpayer will complete TC-40B and include Utah taxable income (non-military income) on column A.
- Taxpayer will subtract military income on form TC-40A, Part 2, as well as on TC-40B line 33 column B.

- For couples filing married filing jointly, the spouse's income would be subtracted only IF qualified for nonresident military spouse exemption.



Utah TC-40A

Part 1 - Additions to Income (enter the code and amount of each addition to income) See instructions or incometax.utah.gov for codes.		Code	Amount
		•	_____ .00
		•	_____ .00
		•	_____ .00
		•	_____ .00
		•	_____ .00
Total additions to income (add all additions to income and enter total here and on TC-40, line 5) _____ .00			
Part 2 - Subtractions from Income (enter the code and amount of each subtraction from income) See instructions or incometax.utah.gov for codes.		Code	Amount
If using subtraction 77 (Native American Income), enter your enrollment number and tribal code: Tribe _____ Enrollment Number _____ Code _____		•	_____ .00
You	• _____	•	_____ .00
Spouse	• _____	•	_____ .00
Total subtractions from income (add all subtractions from income and enter total here and on TC-40, line 8) _____ .00			
Part 3 - Apportionable Nonrefundable Credits (enter the code and amount of each credit) See instructions or incometax.utah.gov for codes.		Code	Amount
If you are using credit 16 (Retirement Credit), enter your birth date(s): You • _____ / _____ / _____ mm/dd/yy Spouse • _____ / _____ / _____ mm/dd/yy		•	_____ .00
Total apportionable nonrefundable credits (add all Part 3 credits and enter total here and on TC-40, line 24) _____ .00			
Part 4 - Nonapportionable Nonrefundable Credits (enter the code and amount of each credit) See instructions or incometax.utah.gov for codes.		Code	Amount
If you are using credit 02 (Qualified Sheltered Workshop), enter the sheltered workshop's name: _____		•	_____ .00
Total nonapportionable nonrefundable credits (add all Part 4 credits and enter total here and on TC-40, line 26) _____ .00			

Non and Part-year Resident Schedule
40206 **SSN** _____ **Last name** _____

TC-40B
2022

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

Income	Col. A - UTAH	Col. B - TOTAL
1 Wages, salaries, tips, etc. (1040 line 1z)	.00	.00
2 Taxable interest income (1040 line 2b)	.00	.00
3 Ordinary dividends (1040 line 3b)	.00	.00
4 IRAs, pensions and annuities - taxable amount (1040 lines 4b and 5b)	.00	.00
5 Social Security benefits - taxable amount (1040 line 6b)	.00	.00
6 Taxable refunds/credits/offsets of state/local income taxes (1040, Schedule 1, line 1)	.00	.00
7 Alimony received (1040, Schedule 1, line 2a)	.00	.00
8 Business income or loss (1040, Schedule 1, line 3)	.00	.00
9 Capital gain or loss (1040, line 7)	.00	.00
10 Other gains or losses (1040, Schedule 1, line 4)	.00	.00
11 Rental real estate, royalties, partnerships, S corps, trusts, etc. (1040, Schd 1, line 5)	.00	.00
12 Farm income or loss (1040, Schedule 1, line 6)	.00	.00
13 Unemployment compensation (1040, Schedule 1, line 7)	.00	.00
14 Other income (1040, Schedule 1, line 9)	.00	.00
15 Additions to income from TC-40A, Part 1 (Utah portion only in Utah column)	.00	.00
16 Reserved	.00	.00
17 Reserved	.00	.00
18 Total income/loss - add lines 1 through 17 for both columns A and B	.00	.00

Adjustments	Col. A - UTAH	Col. B - TOTAL
19 Educator expenses (1040, Schedule 1, line 11)	.00	.00
20 Certain bus. expenses of reservists, performing artists, etc. (1040, Schd 1, line 12)	.00	.00
21 Health savings account deduction (1040, Schedule 1, line 13)	.00	.00
22 Moving expenses (1040, Schedule 1, line 14) - col. A only expenses moving into Utah	.00	.00
23 Deductible part of self-employment tax (1040, Schedule 1, line 15)	.00	.00
24 Self-employed SEP, SIMPLE and qualified plans (1040, Schedule 1, line 16)	.00	.00
25 Self-employed health insurance deduction (1040, Schedule 1, line 17)	.00	.00
26 Penalty on early withdrawal of savings (1040, Schedule 1, line 18)	.00	.00
27 Alimony paid (1040, Schedule 1, line 19a)	.00	.00
28 IRA deduction (1040, Schedule 1, line 20)	.00	.00
29 Student loan interest deduction (1040, Schedule 1, line 21)	.00	.00
30 Reserved	.00	.00
31 Reserved	.00	.00
32 State tax refund included on federal form 1040, Schedule 1, line 1	.00	.00
33 Subtractions from income from TC-40A, Part 2 (Utah portion only in Utah column)	.00	.00
34 Reserved	.00	.00
35 Reserved	.00	.00
36 (see instructions): _____	.00	.00
37 Total adjustments - add lines 19 through 36 for both columns A and B	.00	.00

38 Subtract line 37 from line 18 for both columns A and B * _____ .00 * _____ .00
Line 38, column B must equal TC-40, line 9

Non or Part-year Resident Utah Tax	
39 Divide line 38 column A by line 38 column B (to 4 decimal places, not more than 1.0000 or less than 0.0000)	39 _____
40 Subtract TC-40, line 24 from TC-40, line 23 and enter the result (not less than zero) here	40 _____ .00
41 UTAH TAX - Multiply line 40 by the decimal on line 39. Enter on TC-40, page 2, line 25	41 _____ .00

Utah TC-40B

Example #3 – Special Instructions

- Service Member is a full-year Utah resident and spouse is a full-year nonresident, or
- Service Member is a full-year nonresident and spouse is a full-year Utah resident

1. Complete a federal return "as if" you were filing separately. **DO NOT file the "as if" return with the IRS. Use this return ONLY to complete these special instructions.**
2. Determine your allocation percentage:
 - A. Adjusted gross income on your married filing joint federal return: _____
 - B. Utah resident's federal adjusted gross income only:
 - For a full-year Utah resident spouse, federal "as if" adjusted gross income.
 - For a nonresident spouse who has Utah income and must file a Utah return, federal adjusted gross income.
 - C. **Allocation percentage:** _____
 - Divide line B by line A and carry to four decimal places.
3. Follow the line-by-line instructions in this book to complete Utah form TC-40, **with the following exceptions:**
 - A. **Box 1 Filing Status** – Enter a "9." This code is not shown on the return but is valid for this special calculation.
 - B. **Line 4 Federal Adjusted Gross Income** – Enter the federal "as if" adjusted gross income from line 2B, above.
 - C. **Line 5 Additions to Income** – Multiply each addition to income by the allocation percentage, above. Enter the additions on TC-40A, Part 1, and carry the total to TC-40, line 5.
- D. **Line 7 State tax refund included on federal return** – Multiply any state income tax refund on federal form 1040, Schedule 1, line 1 by the allocation percentage, above.
- E. **Line 8 Subtractions from Income** – Except for codes 82 and 88, multiply each subtraction from income by the allocation percentage, above. Enter the subtractions on TC-40A, Part 2, and carry the total to line 8. If filing for the service member:
 - Subtract the total military pay earned while not a Utah resident that was included in federal adjusted gross income on TC-40A, Part 2, using code 82.
 - Code 88 is not allowed.
- F. **Line 11 Utah personal exemption** – Multiply the number of qualifying dependents from line 2c by the allocation percentage, above. Then multiply the result by \$1,802.
- G. **Line 12 Federal standard or itemized deductions** – Multiply the deduction claimed on your married filing joint federal income tax return by the allocation percentage, above.
4. Complete Utah form TC-40B using the amounts from your "as if" married filing separate federal return.
5. Complete the rest of the Utah return.
6. If filing a paper return, attach a copy of both your married filing joint federal return and your "as if" married filing separate federal return. You do not need to include federal 1040 schedules and supporting documents.



What are the Utah
filing requirements for
Native Americans?



Native Americans – Code 59-10-114

Native Americans who earn income in Utah must file a Utah tax return.

Some income of Utah Native Americans is exempt from Utah income tax.

➤ To qualify, you must:

- be an enrolled member of a Native American tribe in Utah,
- live on your tribe's reservation, and
- earn the income on your tribe's reservation



Native Americans – Code 59-10-114

- Enter the exempt income included in your federal total income on TC-40A, Part 2, using code 77. Enter your enrollment/census number and your Nation/Tribe Code from the following list:

Code	Nation / Tribe
1	Confederated Tribes of the Goshute Reservation
2	Navajo Nation Reservation
3	Paiute Indian Tribe of Utah
4	Skull Valley Band of Goshute Indians
5	Ute Indian Tribe
6	Other tribe



What are the Utah filing requirements for students?



Students

➤ All Utah residency rules and filing requirements apply to students.

Example #1 - Utah residents going to school in another state

Example #2 - Nonresidents attending a Utah school



Utah State Tax Commission Resources



Contact Us	
Practitioner Hotline	801-297-7790 or 1-800-662-4335 ext. 7790
Customer Service – payment processing & liens	801-297-2200 or 1-800-662-4335
Taxpayer Resources Unit – basic tax questions	801-297-7705 or 1-800-662-4335 ext. 7705
TAP Support	801-297-3996 or 1-800-662-4335 ext. 3996 Email: tapsupport@utah.gov
Taxpayer Advocate Service	801-297-7562 or 1-800-662-4335 ext. 7562
Email	taxmaster@utah.gov
Online Resources	
Tax Commission Website	tax.utah.gov
Forms and Publications	tax.utah.gov/forms
Online Services (TAP)	tap.utah.gov
Tax Practitioner Information	tax.utah.gov/taxpros
Individual Income Tax	incometax.utah.gov
Legislative Summaries	tax.utah.gov/legislation
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THANK YOU

