

# 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/business/training/webinars/#past](http://tax.utah.gov/business/training/webinars/#past)

## Tax Webinars & Videos

Each month, the Tax Commission holds live public webinars on various tax topics, with access to the recording after the event. We'll also add other training items here as needed. The links will appear below as they're available.

### Next Webinar



When: December 18, 2025

Time: 10:00am, Mountain Time

Description: Please join the Utah State Tax Commission for our December 2025 monthly webinar. In this webinar we will discuss line 6 adjustments to the Utah sales tax return. We will go over situations that adjustments may be made as well as the supporting documentation that must be submitted to support the claim. If you prepare or file Utah sales tax returns, don't miss this webinar!!!

[Register](#)

### Upcoming Webinars

JAN 10:00 am - 11:00 am

**15 Webinar – 2025 Individual and Corporate Tax Updates**

JAN 9:00 am - 11:00 am

**21 Sales & Use Tax Workshop**

FEB 10:00 am - 11:00 am

**19 February Monthly Webinar – Taxpayer Access Point**

MAR 10:00 am - 11:00 am

**19 Utah State Tax Commission Monthly Webinar**

[View Calendar](#)

[View a list of previous trainings.](#)

### Previous Webinars and Trainings

recordings is current as of the date of the recording and may not reflect legislative and other subsequent changes. For the most up-to-date information, please refer to [Recent Info and Tax Law Changes](#) page.

Date	Title	Category/Tax Type	Video Link
2025-11-20	Utah Employer Withholding Taxes - Submitting Withholding Documents	Withholding Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
2025-10-16	Utah Sales Tax Compliance Topics	Sales Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
2025-09-18	Utah Individual Income Additions and Subtractions from Income	Income Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
2025-08-21	Special Events Sales Tax – Promoters and Vendors	Sales Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
2025-07-17	Utah Tax Collection Topics	Collections	<a href="#">Video Link</a>   <a href="#">PDF</a>
2025-06-19	Sales Tax Resources and Publications	Sales Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
2025-05-15	What is Taxable and What is Exempt from Sales Tax	Sales Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
2025-04-17	Sales Tax Licensing Requirements and Application Process	Sales Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
2025-03-27	Income Tax Credit Review Part-2	Income Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
2025-02-20	Income Tax Credit Review Part-1	Income Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
2025-01-16	What's new for the 2024 Income Tax season	Income Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
2024-12-19	Construction Industry Sales and Use Tax	Sales Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>



# **2025 Utah Tax Updates**

## **Individual and Corporate Tax**



# Topics

- General Information
- 2025 Legislative Updates
- Other Information



# General Information



# Utah Personal Exemption

2025 Utah Personal Exemption increased to **\$2,111** for each qualifying dependent. Increased from \$2,046 in 2024.  
**(TC-40 - line 11)**

- |                                      |
|--------------------------------------|
| <b>• 2 Qualifying Dependents</b>     |
| a _____ Dependents age 16 and under  |
| b _____ Other dependents             |
| c _____ Dependents born in 2025      |
| d _____ Total (add lines a, b and c) |

See instructions.

## Qualifying Dependents:

- Dependents 16 and under
- Other dependents who qualify for the child tax credit
- Dependents must be claimed on federal return
- Additional Utah personal exemption in year of qualifying dependents birth



# Federal Standard Deduction

- 2025 Federal Standard Deduction (TC-40 - line 12)

Single or Married Filing Separate:

\$15,750

Head of Household:

\$23,625

**TAX DEDUCTION**

Married Filing Jointly or Qualifying Surviving Spouse:

\$31,500



# Taxpayer Tax Credit Base Phase Out Amounts

The Taxpayer Tax Credit is ‘phased out’ or **limited by 1.3%** of any income over a certain amount based on the filing status of the return. ([TC-40 - line 17](#))

## 2024      2025

\$17,652 → \$18,213 Single or Married Filing Separately

\$26,478 → \$27,320 Head of Household

\$35,304 → \$36,426 Married Filing Jointly or Qualifying Surviving Spouse



# 2025 Legislative Updates



Individual & Corporate

---

# HB 60

## State Tax Amendments

**Effective January 1, 2025**

- Clarifies the Tax Commission's authority to share income tax data with the Utah Department of Workforce Services for purposes of determining eligibility for public assistance.
- Taxes paid by a pass-through entity nonrefundable tax credit Carryforward has been extended from 5 to **10 years**. **SALT Legislation**
- Clarifies that the commercial solar panel income tax credit is not available for solar panels that are installed on a residential building even if that residential building or the solar panels are owned by a business entity.



# HB 60

## State Tax Amendments

**Effective January 1, 2026**

- Requires payment processors to annually report the same 1099-k information to the Utah State Tax Commission as is reported to the IRS.
  - Current IRS requirement - total payments over \$20,000 and if you received over 200 transactions on any one platform.
- For amended tax returns - Interest that accrues on or after January 1, 2026, the maximum amount of interest authorized is \$100 per calendar year.
  - Does not apply to an overpayment provided to a federally recognized tribe or an overpayment resulting from tax commission error.



# HB 106

## Income Tax Revisions

**Effective for a taxable year beginning on or after January 1, 2025**

- Lowers the corporate, franchise, and individual income tax rate from 4.55% to **4.5%**.
- For purposes of the nonrefundable child tax credit, changes the definition of “qualifying child” from a child between one and five years old to **a child under six years old**.



# HB 106

## Income Tax Revisions

- Allows a corporate employer or other employer, estate, or trust that qualifies for and claims the federal employer-provided childcare tax credit described in Section 45F, Internal Revenue Code for a current taxable year to:
  - claim a nonrefundable tax credit for 20% of qualified construction expenditures for a qualified childcare facility that are incurred during the taxable year
    - May carry forward for the next five taxable years if the credit exceeds the taxpayer's income tax liability for the taxable year; and
  - claim a nonrefundable tax credit for 10% of qualified childcare expenses incurred during the taxable year if the taxpayer or claimant also claims a childcare construction tax credit for the current or a previous taxable year.
    - No carryforward available for this credit



# HB 106

## Income Tax Revisions

- Subjects both the childcare construction expenditures tax credit and the childcare expenses tax credit to recapture if the employer fails to operate a qualified childcare facility for at least five consecutive taxable years, as follows:
  - must repay 100% of the tax credit received if the recapture event occurs with the first two years the credit is first claimed;
  - must repay 75% of the tax credit received if the recapture event occurs between two and three years after the credit is first claimed;
  - must repay 50% of the tax credit received if the recapture event occurs between three and four years after the credit is first claimed;
  - must repay 25% of the tax credit received if the recapture event occurs between four and five years after the credit is first claimed; and



# HB 264

## Tax Incentives Amendments

**Effective January 1, 2025**

- Starts to phase out the Commercial Clean Energy and the Residential Clean Energy Systems tax credits and limits the tax credits to a system put into place prior to January 1, 2028.
- Repeals:
  - the individual nonrefundable income tax credit for qualifying solar projects created in 59-10-1024; and
  - the individual nonrefundable alternative energy development income tax credit created in 59-10-1029.



# HB 455

## Utah Fits All Scholarship Program

**Effective March 6, 2025**

- Specifies the commission's role in disclosing the state individual income tax return information of a parent to the Utah Fits All Scholarship Program manager:
  - requires the commission to prescribe the written consent form;
  - requires the commission to verify parent individual income tax information to the program manager within 10 business days.



**Website:** [ufascholarship.com](http://ufascholarship.com)

**Email:** [support@ufascholarship.com](mailto:support@ufascholarship.com)

**Telephone:** (385)-503-8327

# HB 547

## Diaper Program Amendments

**Effective January 1, 2025**

- Creates a “Diaper Supplies Fund” contribution on an individual income tax return.
- All contributions distributed to the Department of Health and Human Services.



# SB 71

## Social Security Tax revisions

**Effective taxable year beginning on or after January 1, 2025**

Changes the calculation of the nonrefundable individual income tax credit for social security benefits to use a claimant's state taxable income instead of the claimant's adjusted gross income from the claimant's federal income tax return.



### Social Security Credit Worksheet

1. For yourself (and/or your spouse), enter the amount from federal return 1040 or 1040-SR, line 6b; or 1040-NR, Schedule NEC, line 8  
1 \_\_\_\_\_
2. Did you report Native American Income (code 77) or Railroad Retirement Income (code 78) as subtractions from income on TC-40, Schedule A, Part 2?  
If yes, enter any Social Security benefit included in those amounts. If no, enter "0"  
2 \_\_\_\_\_
3. Subtract Line 2 from Line 1  
3 \_\_\_\_\_
4. Multiply line 3 by 0.045  
4 \_\_\_\_\_
5. Enter the amount from TC-40, line 9 (Utah taxable income/loss)  
5 \_\_\_\_\_
6. Enter municipal bond interest from TC-40, Schedule A, Part 1, code 57  
6 \_\_\_\_\_
7. Line 5 minus line 6  
7 \_\_\_\_\_
8. Enter tax exempt interest from federal form 1040, 1040-SR or 1040-NR, line 2a  
8 \_\_\_\_\_
9. Add lines 7 and 8  
9 \_\_\_\_\_
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 \_\_\_\_\_
11. Line 9 minus line 10 (not less than zero)  
11 \_\_\_\_\_
12. Multiply line 11 by 0.025  
12 \_\_\_\_\_
13. **Social Security Benefits Credit**  
Line 4 minus line 12 (not less than zero)  
13 \_\_\_\_\_

If claiming this credit, enter the total amount on TC-40A, Part 3, using code AH.

# SB 71

## Social Security Tax revisions

**Effective taxable year beginning on or after January 1, 2025**

Expands eligibility for the social security income tax credit by increasing the phase-out threshold for each filing status as follows:

- married separate from \$37,500 to **\$45,000**
- single from \$45,000 to **\$54,000**
- head of household and married joint from \$75,000 to **\$90,000**



# **SB 151**

## **Income Tax Contribution Amendments**

**Effective a taxable year beginning on or after January 1, 2025**

- Creates Statewide Hunger Relief Fund contribution on an individual income tax return.
- Hunger Relief Fund dispersed to the Utah Food Bank



# **SB 198**

## **Federal Guidance Letter Amendments**

**Effective May 7, 2025**

- Requires a state agency, including the commission, to take the following action regarding a federal guidance letter:
  - within 15 days of receiving the letter, publish the letter on the state agency's public website and the Utah Open Data Portal Website created in Section 63A-16-107:
    - permanently;
    - in a user-friendly format and
    - via a link from the main page of the website



# SB 198

## Federal Guidance Letter Amendments

**Effective May 7, 2025**

- Defines “federal guidance letter” as a nonbinding and generally applicable communication from a federal agency that interprets federal law or explains a federal agency’s policies for administering a federal law, not including:
  - communication regarding a specific entity;
  - peer-to-peer communication; or
  - a written communication between a federal agency and the commission containing guidance related to the protection, storage, or safeguarding of confidential information.



# Coming in 2026



# HB 60

## State Tax Amendments

**Effective January 1, 2026**

- Requires that to qualify as exempt from Utah income taxation, the Utah modified adjusted gross income is considered to determine if the total falls below the threshold, not just the income that is subject to federal taxation.
- Creates a subtraction from Utah income for social security income that was taxed in Utah in a prior year but was required to be repaid to the federal government in a later year because the income was distributed to the taxpayer in error if:
  - The individual claimed a credit or an adjustment for the repayment on their federal income tax return for the current year, and
  - The individual did not claim a Utah Social Security Benefits tax credit for the year for which they received the social security income.



# SB 219

## Financial Institution Tax Amendments

Effective taxable year beginning on or after January 1, 2026

- Requires the Tax Commission to make rules that establish the sales that are included in the sales factor fraction of a financial institution, as follows:
  - the **numerator may not include** sales from investment activities and assets and trading activities and assets; and
  - the **denominator must include** sales from investment activities and assets and trading activities and assets.



# **SB 219**

## **Financial Institution Tax Amendments**

**Effective taxable year beginning on or after January 1, 2026**

- Defines the following terms:
  - finance lease
  - financial institution; and
  - sales from investment activities and assets and trading activities and assets.



# Pass-Through Entity Taxpayer Income Tax Credit SALT Legislation EXPIRES

**Expires for tax years beginning AFTER December 31, 2025- This does not automatically extend with the passing of federal legislation. Will require a Utah legislative change.**

2022 HB 444 - Allows a pass-through entity (PTE) to elect to pay Utah income tax on voluntary taxable income on behalf of all Final PTETs as a method of mitigating the federal limitation on the deduction for state and local taxes. This process may not always be beneficial. A PTE should consult an independent tax advisor to determine if this process is beneficial for their circumstances.

Carryforward of nonrefundable credit extended to TEN years.

For more information visit [tax.utah.gov](http://tax.utah.gov)



# **One Big Beautiful Bill Act (OBBBA)**

## **Impacts on Utah Taxes**



# Common changes from OBBBA

(Summary)

**Effective: Tax years 2025–2028**

## Increased deduction for seniors

- In addition to the standard deduction or itemized deduction, **taxpayers 65 and older** will be able to take an additional **\$6,000** deduction off their taxable income.
- Starts to decrease for taxpayers with a Modified Adjusted Gross Income (MAGI) over \$75,000 (single) / \$150,000 (joint).
- **Overtime pay received deduction**
  - Income eligible for the deduction is capped at **\$12,500 (Single) / \$25,000 (Married Filing Jointly)**.
  - Those with higher Modified Adjusted Gross Incomes (MAGI) may only be able to claim a partial deduction as the benefit begins to phase out starting at \$150,000 (Single) / \$300,000 (Married Filing Jointly)



# Common changes from OBBBA

(Summary)

**Effective:** Tax years 2025–2028

## Tips received deduction

The new “No Tax on Tips” law allows for a dollar-for-dollar deduction for a designated amount of tips earned by workers where tipping is customary.

- Income eligible for the deduction is **capped at \$25,000**.
- Higher income workers may only be able to claim a partial deduction as the benefit begins to phase out starting at a Modified Adjusted Gross Income (MAGI) of \$150,000 (Single) / \$300,000 Married Filing Jointly).

## Car Loan Interest Deduction

- The deduction is limited to **\$10,000 of qualified interest**.
- Vehicle must have a “**final assembly**”.
- Vehicle Identification Number (VIN) must be included on the tax return.
- Phased out at 20% for Modified Adjusted Gross Income (MAGI) over \$100,000 (Single) / \$200,000 (Married Filing Jointly).



# How does this affect the Utah Tax Return?



**TREASURY/IRS AND OMB USE ONLY DRAFT**

**SCHEDULE 1-A  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Deductions**  
Attach to Form 1040, 1040-SR, or 1040-NR.  
Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074  
**2025**  
Attachment Sequence No. **1A**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	Your social security number
---	-----------------------------

**Part I Modified Adjusted Gross Income (MAGI) Amount**

1 Enter the amount from Form 1040, 1040-SR, or 1040-NR, line 11b . . . . . **1**

2a Enter any income from Puerto Rico that you excluded . . . . . **2a**

b Enter the amount from Form 2555, line 45 . . . . . **2b**

c Enter the amount from Form 2555, line 50 . . . . . **2c**

d Enter the amount from Form 4563, line 15 . . . . . **2d**

e Add lines 2a, 2b, 2c, and 2d . . . . . **2e**

3 Add lines 1 and 2e . . . . . **3**

**Part II No Tax on Tips**

**Caution:** Fill out Part II only if you received qualified tips. You and/or your spouse who received qualified tips must have a valid social security number. How does this affect the Utah ... must file jointly to claim this deduction. See instructions.

4 Qualified tips received as an employee.

a If Form W-2, box 5, is \$176,100 or less, enter qualified tips included in Form W-2, box 7. Otherwise, see instructions . . . . . **4a**

b Qualified tips included on Form 4137, line 1(c). If Form 4137 is not filed, enter -0- . . . . . **4b**

c If you only received qualified tips from one employer, enter the larger of line 4a or line 4b. Otherwise, see instructions . . . . . **4c**

5 Qualified tips received in the course of a trade or business.

Qualified tip amount included in Form 1099-NEC, box 1; Form 1099-MISC, box 3; or Form 1099-K, box 1a. Do not enter more than the net profit from the trade or business. If you received qualified tips in the course of more than one trade or business, see instructions . . . . . **5**

6 Add lines 4c and 5 . . . . . **6**

7 Enter the smaller of the amount on line 6 or \$25,000 . . . . . **7**

8 Enter the amount from line 3 . . . . . **8**

9 Enter \$150,000 (\$300,000 if married filing jointly) . . . . . **9**

10 Subtract line 9 from line 8. If zero or less, enter the amount from line 7 on line 13 . . . . . **10**

11 Divide line 10 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.) . . . . . **11**

12 Multiply line 11 by \$100 . . . . . **12**

**13 Qualified tips deduction.** Subtract line 12 from line 7. If zero or less, enter -0- . . . . . **13**

**Part III No Tax on Overtime**

**Caution:** Fill out Part III only if you received qualified overtime compensation. You and/or your spouse who received the qualified overtime compensation must have a valid social security number to claim this deduction. If married, you must file jointly to claim this deduction. See instructions.

14a Qualified overtime compensation included on Form W-2, box 1 (see instructions) **14a**

b Qualified overtime compensation included on Form 1099-NEC, box 1 or Form 1099-MISC, box 3 (see instructions) . . . . . **14b**

c Add lines 14a and 14b . . . . . **14c**

15 Enter the smaller of the amount on line 14c or \$12,500 (\$25,000 if married filing jointly) . . . . . **15**

16 Enter the amount from line 3 . . . . . **16**

17 Enter \$150,000 (\$300,000 if married filing jointly) . . . . . **17**

18 Subtract line 17 from line 16. If zero or less, enter the amount from line 15 on line 21 . . . . . **18**

19 Divide line 18 by \$1,000. If the resulting number isn't a whole number, decrease the result to the next lower whole number. (For example, decrease 1.5 to 1, and decrease 0.05 to 0.) . . . . . **19**

20 Multiply line 19 by \$100 . . . . . **20**

**21 Qualified overtime compensation deduction.** Subtract line 20 from line 15. If zero or less, enter -0- . . . . . **21**

**DRAFT – DO NOT FILE**

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 95872Q Schedule 1-A (Form 1040) 2025 Created 9/4/25

**TREASURY/IRS AND OMB USE ONLY DRAFT**

**Schedule 1-A (Form 1040) (2025)**

**Part IV No Tax on Car Loan Interest**

**Caution:** Fill out Part IV only if you paid or accrued qualified passenger vehicle loan interest. See instructions to learn more about what is an applicable passenger vehicle.

22 Applicable passenger vehicle (see instructions). If more than two VINs, see instructions.

	Interest for this loan:	
(i) Vehicle identification number (VIN)	(ii) Deducted on Schedule C, Schedule E, or Schedule F	(iii) Schedule 1-A

a . . . . .

b . . . . .

23 Add lines 22a and 22b, column (iii) . . . . . **23**

24 Enter the smaller of the amount on line 23 or \$10,000 . . . . . **24**

25 Enter the amount from line 3 . . . . . **25**

26 Enter \$100,000 (\$200,000 if married filing jointly) . . . . . **26**

27 Subtract line 26 from line 25. If zero or less, enter the amount from line 24 on line 30 . . . . . **27**

28 Divide line 27 by \$1,000. If the resulting number isn't a whole number, increase the result to the next higher whole number. (For example, increase 1.5 to 2, and increase 0.05 to 1.) . . . . . **28**

29 Multiply line 28 by \$200 . . . . . **29**

**30 Qualified car loan interest deduction.** Subtract line 29 from line 24. If zero or less, enter -0- . . . . . **30**

**Part V Enhanced Deduction for Seniors**

**Caution:** You and/or your spouse must have a valid social security number. If married, you must file jointly to claim this deduction. See instructions.

31 Enter the amount from line 3 . . . . . **31**

32 Enter \$75,000 (\$150,000 if married filing jointly) . . . . . **32**

33 Subtract line 32 from line 31. If zero or less, enter \$6,000 on line 35 . . . . . **33**

34 Multiply line 33 by 6% (0.06) . . . . . **34**

35 Subtract line 34 from \$6,000. If zero or less, enter -0- . . . . . **35**

36a If you have a valid social security number (see instructions) and were born before January 2, 1961, enter the amount from line 35 . . . . . **36a**

b If you are married filing jointly, your spouse has a valid social security number (see instructions), and your spouse was born before January 2, 1961, enter the amount from line 35 . . . . . **36b**

37 Enhanced deduction for seniors. Add lines 36a and 36b . . . . . **37**

**Part VI Total Additional Deductions**

38 Add lines 13, 21, 30, and 37. Enter here and on Form 1040 or 1040-SR, line 13b, or on Form 1040-NR, line 13c . . . . . **38**

Schedule 1-A (Form 1040) 2025

**DRAFT – DO NOT FILE**

# How does this affect the Utah Tax Return?

7a	Capital gain or (loss). Attach Schedule D if required . . . . .	7a	
b	Check if: <input type="checkbox"/> Schedule D not required <input type="checkbox"/> Includes child's capital gain or (loss) . . . . .		
8	Additional income from Schedule 1, line 10 . . . . .	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your total income . . . . .	9	
10	Adjustments to income from Schedule 1, line 20 . . . . .	10	
11a	Subtract line 10 from line 9. This is your adjusted gross income . . . . .	11a	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2025) Created 9/5/25

## TREASURY/IRS AND OMB USE ONLY DRAFT

Form 1040 (2025)

Page 2

Tax and Credits	11b	Amount from line 11a (adjusted gross income) . . . . .	11b	
	12a	Someone can claim <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent		
	b <input type="checkbox"/> Spouse itemizes on a separate return	c <input type="checkbox"/> You were a dual-status alien		
	d You: <input type="checkbox"/> Were born before January 2, 1961	<input type="checkbox"/> Are blind		
	Spouse: <input type="checkbox"/> Was born before January 2, 1961	<input type="checkbox"/> Is blind		
	e Standard deduction or itemized deductions (from Schedule A) . . . . .	12e		
Standard deduction for-	13a	Qualified business income deduction from Form 8995 or Form 8995-A . . . . .	13a	
	b	Additional deductions from Schedule 1-A, line 38 . . . . .	13b	
	14	Add lines 12e, 13a, and 13b . . . . .	14	
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your taxable income . . . . .	15	
	16	Tax (see instructions). Check		
	17	Amount from Schedule 2, line 1 . . . . .		
	18	Add lines 16 and 17 . . . . .		
	19	Child tax credit or credit for		
	20	Amount from Schedule 3, line 1 . . . . .		
	21	Add lines 19 and 20 . . . . .		
	22	Subtract line 21 from line 15 . . . . .		
	23	Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	23	
	24	Add lines 22 and 23. This is your total tax . . . . .	24	

These additional deductions will have no effect on the Utah return as they are a “below the line” deduction. If it does not change the FAGI or the standard or itemized deduction, it will not affect the Utah tax return.



FILE

# Common changes from OBBBA

## SALT Deduction Cap Bill Increase

**Effective: 2025–2029**

The SALT deduction cap bill changes include the following:

- Cap raised to \$40,000 for incomes under \$500,000 (\$250,000 for Married Filing Separately).
- If your Modified Adjusted Gross Income (MAGI) is over \$500,000, then the cap is gradually reduced by 30% (until it reaches \$10,000).
- The cap and income threshold will increase 1% annually.



# How does this affect the Utah Tax Return?

## SALT Deduction cap bill increase

Effective: 2025–2029

- Any SALT deductions included in an itemization on the 1040 will carry through to the Utah return.
- For tax years beginning on or before December 31, 2025 - Pass through entities can still make a designated payment on all final pass-through entity taxpayer's who are a member, partner, shareholder or beneficiary of the pass-through entity
- Nonrefundable credit is available for the 2025 tax year with a 10-year carryforward



# Utah Power of Attorney (POA) Requirements



# Utah Power of Attorney Forms

- All Power of Attorney forms received on or after **February 1, 2026**, must be notarized.



Utah State Tax Commission  
**Power of Attorney and Declaration of Agent**

TC-737  
Rev. 10/24  
[tax.utah.gov](http://tax.utah.gov)

This power-of-attorney authorizes your agent(s) to receive and inspect your confidential tax information and perform any acts that you can, unless limited in sections 3 and 4 below. This power does not include the power to receive funds, substitute or appoint another agent, or disclose confidential tax information to parties other than the Tax Commission.

This power-of-attorney will revoke any prior power(s)-of-attorneys on file with the Tax Commission. Check this box if you do NOT wish to revoke prior power(s)-of-attorney:

**1. Taxpayer/Account Information** (Provide information for only one taxpayer or account per form)

Name	Identification number(s)		
Address	Daytime telephone number(s)		Fax number
City	State	ZIP Code	Email address

**2. Agent(s)**

I hereby appoint the following agent(s) as attorney(s)-in-fact: (attach additional pages if needed)

Name and address	Phone:	Fax:
Name and address	Phone:	Fax:
Name and address	Phone:	Fax:
Name and address	Phone:	Fax:

**3. Authorization**

I authorize my agent(s) only in regard to the tax matters listed below. If left blank, I authorize my agent(s) to represent me in all tax matters.

Tax Type	Social Security/Account Number	Year(s) or Period(s)	Appeal Number(s)

**4. Acts NOT Authorized**

I do NOT authorize my agent(s) to perform the following acts:

<input type="checkbox"/> Sign returns	<input type="checkbox"/> Reallocate payments between tax types/periods	<input type="checkbox"/> Facilitate audits
<input type="checkbox"/> Amend returns	<input type="checkbox"/> Represent me in Commission proceedings	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Negotiate agreements	<input type="checkbox"/> Sign agreements/consents/similar documents	

**5. Signature and Acknowledgment**

Taxpayer signature \_\_\_\_\_ Print name \_\_\_\_\_ Date \_\_\_\_\_

If signed by a corporate officer, partner or fiduciary, I certify that I have the authority to execute this power-of-attorney on behalf of the taxpayer.

Agent signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

This document was acknowledged before me on (date): \_\_\_\_\_  
by (name of principal): \_\_\_\_\_

[Seal]

Notary Public  
My commission expires: \_\_\_\_\_

# Utah Power of Attorney Forms

- POAs must clearly state:
  - The taxpayer(s) granting authority
  - The representative being appointed
  - The specific information and actions authorized
  - The authorization time period (if none stated, valid until revoked or taxpayer is deceased)
- Organizational Representatives
  - Organizations may be appointed as representatives; however:
    - The agency must verify **which individual(s)** are authorized to act for that organization.
    - Authority must trace back to an identifiable person before information can be released.



# Utah Power of Attorney Forms

## Acceptable POAs

- Existing POAs on file remain valid and do not need to be replaced
- **Utah TC-737 form**
- Other state or self-created POA forms (must be notarized and include required information)
- Military POAs (if notarized)
- Durable POAs (if notarized)
- Court documents such as Appointment of Representative or Guardianship **if certified**
- Handwritten, notarized POAs
- Notarized forms from commercial sites (e.g., legalforms.com)

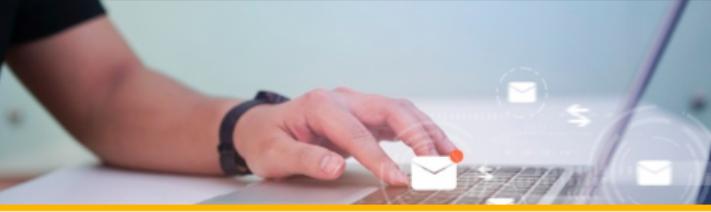
## Not Accepted

- **IRS Form 2848 (no notary field)**
- Any POA lacking a notary stamp/seal
- Addendum pages attached to the 2848



# Utah Power of Attorney Forms

- POA upload in Taxpayer Access Point (TAP) – [tap.utah.gov](https://tap.utah.gov)



**Send us**

Send requested documents to us online.

- Send us your documents
- Send us your power of attorney form
- Send us your identity verification documents
- Send us your TC-721A
- Send us your Special Event Participation List



< Home

## Submit Power of Attorney Documents

Upload Instructions Taxpayer Information

**Taxpayer Information**

Name of Business or Individual  
John Doe

ID Type Required Required

Account ID  
Federal Employer ID #  
ITIN  
Social Security # Cancel

Your online session will timeout after 60 minutes of inactivity.

Previous Next

Click 'Add Attachment' to attach the required document. The following extensions are valid attachment types: .csv .xls .xlsx .bmp .gif .jpg .png .tif .pdf .txt .doc .docm .docx .dotx. Do not attach password protected documents. We cannot process a password protected document. Your documents are secure on this website.

**Important!**  
Do not attach password protected documents. We cannot process a password protected document.

**Attachments**

Type	Name	Description	Size
There are no attachments.			

[Add Attachment](#)

# Utah Power of Attorney Forms

## Discussions Allowed Without a POA

### Third-Party Designees on Tax Returns – We will verify your PTIN

- Authorized to discuss only:
  - That specific return
  - Payments on that return

### Application Submitters

- May discuss matters directly related to the application they submitted.
- PIN may only be given to account owner or others with a valid POA on file.

### Software Providers

- May discuss only **technical submission details** for electronic returns — not taxpayer identity or confidential information.

### Payroll Providers (RAA forms)

- May discuss returns or payments submitted by the payroll provider under the Reporting Agent Authorization.



# Tax Commission Resources



Contact Us	
<b>Practitioner Hotline</b>	<b>801-297-7790 or 1-800-662-4335 ext. 7790</b>
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: <a href="mailto:tapsupport@utah.gov">tapsupport@utah.gov</a>
Taxpayer Advocate Service	801-297-7562 or 1-800-662-4335 ext. 7562
Email	<a href="mailto:taxmaster@utah.gov">taxmaster@utah.gov</a>
Online Resources	
Tax Commission Website	<a href="http://tax.utah.gov">tax.utah.gov</a>
Forms and Publications	<a href="http://tax.utah.gov/forms">tax.utah.gov/forms</a>
Online Services (TAP)	<a href="http://tap.utah.gov">tap.utah.gov</a>
Tax Practitioner Information	<a href="http://tax.utah.gov/taxpros">tax.utah.gov/taxpros</a>
Individual Income Tax	<a href="http://incometax.utah.gov">incometax.utah.gov</a>
Tax Training	<a href="http://tax.utah.gov/training">tax.utah.gov/training</a>
Social Media	X (formerly Twitter) : @UtahStateTax Instagram: - <a href="https://www.instagram.com/utahstatetaxcommission">utahstatetaxcommission</a> Facebook: Utah State Tax Commission