

Utah

tax.utah.gov/individuals

Taxpayer Assistance: 1-801-297-2200

Refund Hotline: 1-800-662-4335

Common Forms and Schedules

Resident- RET-TC40

Nonresident- RET-TC40-> FRM-TC40ABC

Part-Year Resident- RET-TC40-> FRM-TCABC -> Enter Dates of UT Residency.

Amended Return- If a federal 1040X is added to the return you will need to go to RET-TC40-> check the box that is asking if this an amended return and select a reason for amending the return in the box to the right -> both boxes will need to be completed before changes are made to the return.

Common Credits & Deductions

- **Credit for Taxes paid to another State-** a State Tax Credit to reduce tax liability from the taxpayer's state of residence, by giving them a credit for taxes paid to a nonresident/Part-Year Resident State.

To receive credit for taxes paid to another state add FRM-TC40S -> Enter non-resident state's abbreviation in Part 1 line 1 -> Calculation for this credit will show on RET-TC40 line 26.

Common Tax Situations

- **Retirement-** Income from any retirement account in Utah is subject to state income tax. However, seniors may be eligible for retirement credit.
**Taxpayers that are 65 or older may receive credit equal to 6% of eligible income or \$450 per person, whichever amount is smaller. For taxpayers under the age of 65 the credit is limited to \$288 per person.
The credit will decrease 2.5 cents for every additional dollar of income over \$25,000 for single filers and \$32,000 for joint filers.
- **Military Pay-** If you are a resident of Utah any military income will be subject to state income tax. This also includes active duty pay.
- **Nonresident Military Pay-** If you are a nonresident of Utah stationed in Utah, any military income will not be subject to state income tax.

Tribal Income

- AN ENROLLED MEMBER OF A NATIVE AMERICAN TRIBE IN UTAH WHO LIVES AND WORKS ON THE RESERVATION ON WHICH THEY ARE AN ENROLLED MEMBER IS EXEMPT FROM UTAH INCOME TAX ON THE RESERVATION INCOME

Return Mailing Addresses

Refund

Utah State Tax Commission
210 N 1950 West
Salt Lake City, UT 84134-0260

Balance Due

Utah State Tax Commission
210 N 1950 West
Salt Lake City, UT 84134-0266

Make checkspayable to

Utah Department of Revenue

*Mail Amended Tax Returns to the same addresses above



Extensions

Allowable Extension

Utah allows an automatic six-month extension of time to file without written request. The extension of time to file is not an extension of time to pay. Use Utah Form TC-546 or pay electronically through https://tap.tax.utah.gov/taxexpress/_/ to make a tax payment by the original due date of the return.

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ReviewState website for any updates to amounts