

Taxpayer last name

Taxpayer social security number

Part 1 - Constitutional Adjustments to Income (write the code and amount of each addition to income, see pages 5 and 6)

Table with 4 columns: Code, Description, Code, Amount. Rows include 71 Interest from U.S. Government Obligations, 77 Native American income, 78 Railroad retirement income, 82 Nonresident active duty military pay, and a Total row.

Part 2 - Other Additions to Income (write the code and amount of each addition to income, see pages 5 and 6)

Table with 4 columns: Code, Description, Code, Amount. Rows include 51 Lump sum distribution, 52 State taxes allocated from estate/trust, 53 Medical Savings Account (MSA), 54 Utah Educational Savings Plan (UESP), 55 Reimbursed adoption expenses, 56 Child's income excluded from parent's return, 57 Municipal bond interest, 60 Untaxed income of a resident trust, 61 Untaxed income of a nonresident trust, 69 Equitable adjustments - attach explanation, and a Total row.

Part 3 - Other Deductions (write the code and amount of each other deduction, see pages 7 through 9)

Table with 4 columns: Code, Description, Code, Amount. Rows include 72 Medical Savings Account (MSA), 73 Utah Educational Savings Plan (UESP), 74 Health care insurance premiums, 75 Long-term care insurance premiums, 76 Adoption expenses, 79 Equitable adjustments - attach explanation, 81 Gains on capital transactions, 85 State tax refund distributed to beneficiary, and a Total row.

Part 4 - Nonrefundable Credits (write the code and amount of each nonrefundable credit, see pages 10 through 12)

Table with 4 columns: Code, Description, Code, Amount. Rows include 01 At-home parent, 02 Qualified sheltered workshop, 03 Renewable energy systems, 05 Clean fuel vehicle, 06 Historic preservation, 07 Enterprise zone, 08 Low-income housing, 09 Hiring disabled, 10 Recycling market, 11 Tutoring disabled, 12 Research activities, 13 Research machinery/equipment, 17 Tax paid to another state (attach TC-40A), 19 Live organ donation expenses, ?? Non/part-year resident credit (attach TC-40C), and a Total row.

Part 5 - Refundable Credits (write the code and amount of each refundable credit, see pages 14 through 15)

Table with 4 columns: Code, Description, Code, Amount. Rows include 40 Targeted business tax credit, 41 Special needs adoption credit, 43 Nonresident shareholder's withholding, 46 Mineral production withholding, 47 Agricultural off-highway gas/undyed diesel, 48 Farm operation hand tools, and a Total row.

Attach completed schedule to your 2007 Utah income tax return

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Credit for Income Tax Paid to Another State

TC-40A Rev. 12/07

Part-year residents rarely qualify for this credit. Nonresidents do not qualify for this credit. See instructions on page 12.

Part-year resident: A taxpayer who is domiciled in Utah for part of the year and domiciled in a state, other than Utah, for part of the year, may only claim credit on the portion of income: (1) subject to both Utah tax and tax in another state, (2) received while domiciled in Utah, and (3) included in "Column A-Utah Income" on TC-40C. Also see Part-Year Resident Defined on page 2 of instructions.

NOTE: You cannot file electronically if claiming credit for taxes paid to more than one state.

If you claim credit for tax paid to more than one state, complete a TC-40A for each state and enter the sum of the credits on TC-40S, Part 4, using code 17.

| | | | | | |
|---|---|----|--|----|----|
| 1. Federal adjusted gross income taxed by Utah and the State of: _____ | 1 | \$ | | 00 | |
| 2. Federal adjusted gross income from federal return (see line 4 instructions on page 5) | 2 | | | 00 | |
| 3. Portion of other state gross income to total income (divide line 1 by line 2 and round to 4 decimal places) | 3 | | | | |
| 4. Utah income tax (line 21 on front of return) | 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 the tax paid to another state. The credit only applies to the portion of the actual taxes paid on income taxed in Utah and the other state shown. | 6 | | | 00 | |
| 7. Credit for taxes paid to another state (line 5 or 6, whichever is less). Enter on TC-40S, Part 4 using code 17. | 7 | \$ | | | 00 |

Line 3 cannot be greater than 1.0000

Discussion Draft
8/4/06

Keep a signed copy of other state(s) income tax return for your records.

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Retirement Income Exemption/Deduction

TC-40B Rev. 12/07

You qualify to take the retirement income exemption/deduction if **(1)** you, or your spouse if filing jointly, are age 65 or older at the end of the tax year; or **(2)** you, or your spouse if filing jointly, are under age 65 and received qualifying taxable retirement income. See pages 6 and 7 of instructions for definition of qualifying retirement income.

1. Age 65 or older - Retirement Income Exemption

Check the "Self" box if age 65 or older.
If filing jointly, check the "Spouse" box if spouse is age 65 or older.

Self Spouse Total boxes checked _____ x \$7,500 = 1 \$ 00

2. Under age 65 - Retirement Income Deduction (if you, and your spouse if filing jointly, are age 65 or older, skip to line 3)

Line 2a is limited to qualifying taxable retirement income up to \$4,800 per retiree and can only be used by the retiree who earned the income. ATTACH ALL FORMS 1099-R, SSA-1099, or other documentation to support your deduction.

| | | Self | Spouse | |
|----|---|-------|--------|--------|
| | Date of birth ▶ | | | |
| a. | Qualified retirement income | \$ | \$ | |
| b. | Retirement limitation | 4,800 | 4,800 | |
| c. | Enter the lesser of a or b for each column. | | + | = 2 00 |

Add Self and Spouse amounts on line c for total.

3. Total (add lines 1 and 2) 3 00

4. Adjusted income

| | | |
|----|---|----|
| a. | Enter federal adjusted gross income (form TC-40, line 4) | \$ |
| b. | Enter any lump-sum distribution amount (form TC-40S, Part 2, code 51) | \$ |
| c. | Enter non-taxable interest amount (federal form 1040 or 1040A, line 8b) | \$ |

Adjusted income (add lines 4a through 4c) 4 00

5. Enter: a \$32,000 - if married filing jointly, head of household, or qualifying widow(er)
b \$16,000 - if married filing separately
c \$25,000 - if single } 5 00

Round to nearest whole dollar

6. Subtract line 5 from line 4 (if less than zero, enter zero) 6 00

7. One-half of line 6 (line 6 divided by 2) 7 00

8. Subtract line 7 from line 3. This is your retirement exemption/deduction. Enter on TC-40, line 14. Do not enter an amount less than zero. 8 \$ 00

Attach completed schedule to your 2007 Utah income tax return

| | |
|----------------------|-----------------------------------|
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|----------------------|-----------------------------------|

Residency status: Nonresident. Home state abbreviation: _____ Part-year resident from ____/____/07 to ____/____/07

Non or Part Year Resident Utah Income Schedule TC-40C Rev. 12/07

Column A - UTAH INCOME AND ADJUSTMENTS

INCOME: Include all income/loss 1) earned or received from Utah sources while not a Utah resident; and 2) received while a Utah resident. This includes all pension, annuity, dividend and interest income received while a Utah resident, even if it is not from a Utah source.

ADJUSTMENTS: Enter the amount of each adjustment applicable to Utah income. This includes payments to qualified IRA or self-employed retirement plans, alimony paid while a Utah resident, moving expenses when moving into Utah, etc.

Column B - FEDERAL INCOME AND ADJUSTMENTS

The amounts entered in this column are income and adjustments from all sources, and are found on your federal return, as noted below.

ADJUSTMENTS: Enter the amount of each adjustment applicable to federal income.

Nonresident Military Personnel Adjustment: Enter in Column B, line 30 the amount included in Column B, line 1 that is active duty military pay.

| | COLUMN A - UTAH | COLUMN B - FEDERAL |
|---|-----------------|--------------------|
| INCOME | | |
| 1. Wages, salaries, tips, etc. (1040/1040A line 7, 1040EZ line 1) | 00 | 00 |
| 2. Taxable interest income (1040/1040A line 8a, 1040EZ line 2) | 00 | 00 |
| 3. Ordinary dividends (1040/1040A line 9a) | 00 | 00 |
| 4. Taxable refunds, credits, or offsets of state and local income taxes (1040 line 10) | 00 | 00 |
| 5. Alimony received (1040 line 11) | 00 | 00 |
| 6. Business income or (loss) (1040 line 12) | 00 | 00 |
| 7. Capital gain or (loss) (1040 line 13, 1040A line 10) | 00 | 00 |
| 8. Other gains or (losses) (1040 line 14) | 00 | 00 |
| 9. IRA distributions - taxable amount (1040 line 15b, 1040A line 11b) | 00 | 00 |
| 10. Pensions and annuities - taxable amount (1040 line 16b, 1040A line 12b) | 00 | 00 |
| 11. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (1040 line 17) | 00 | 00 |
| 12. Farm income or (loss) (1040 line 18) | 00 | 00 |
| 13. Unemployment compensation (1040 line 19, 1040A line 13, 1040EZ line 3) | 00 | 00 |
| 14. Social Security benefits - taxable amount (1040 line 20b, 1040A line 14b) | 00 | 00 |
| 15. Other income (1040 line 21) | 00 | 00 |
| 16. Total income (add lines 1 through 15) | 00 | 00 |
| ADJUSTMENTS | | |
| 17. Educator expenses (1040 line 23, 1040A line 16) | 00 | 00 |
| 18. Certain business expenses (1040 line 24) | 00 | 00 |
| 19. Health savings account deduction (1040 line 25) | 00 | 00 |
| 20. Moving expenses (1040 line 26 - deduct in "Column A" only expenses from moving into or within Utah) | 00 | 00 |
| 21. One-half of self-employment tax (1040 line 27) | 00 | 00 |
| 22. Self-employed SEP, SIMPLE, and qualified plans (1040 line 28) | 00 | 00 |
| 23. Self-employed health insurance deduction (1040 line 29) | 00 | 00 |
| 24. Penalty on early withdrawal of savings (1040 line 30) | 00 | 00 |
| 25. Alimony paid (1040 line 31a) | 00 | 00 |
| 26. IRA deduction (1040 line 32, 1040A line 17) | 00 | 00 |
| 27. Student loan interest deduction (1040 line 33, 1040A line 18) | 00 | 00 |
| 28. Tuition and fees deduction (1040 line 34, 1040A line 19) | 00 | 00 |
| 29. Domestic production activities deduction (1040 line 35) | 00 | 00 |
| 30. Nonresident military active duty pay included in federal wages on line 1 column B above (page 9) | 00 | 00 |
| 31. Total adjustments (add lines 17 through 30) | 00 | 00 |
| 32. Subtract line 31 from line 16 for both COLUMNS A and B. COLUMN B total must equal the FAGI amount on TC-40, line 4 (unless line 30 is completed). | 00 | 00 |
| NON OR PART-YEAR RESIDENT CREDIT | | |
| 33. Subtract line 32 column A from line 32 column B | | 00 |
| 34. Divide line 33 by line 32 column B (to 4 decimal places) | | |
| 35. Enter tax amount from TC-40, line 16 | | 00 |
| 36. Multiply line 35 by the rate on line 34 and enter this credit as a credit on TC-40S, Part 4, using code ?? | | 00 |