41001

9998

Utah Fiduciary Income Tax Return

2010 TC-41

Get forms online - tax.utah.gov

For calendar year 2010 or fiscal year ending (mmyy) _____ / _____

● _____ **FOR AMENDED RETURN - ENTER CODE (1 - 5)**

Mark "X" if you filed federal form 8886 ● _____

Full name of the estate or trust	EIN or SSN
Name of fiduciary	● _____ Mark "X" if this is a SSN
Fiduciary's address	
City State Zip + 4	Foreign country, if not U. S.

1. Type of Return - enter code

● _____

A= Bankruptcy estate Ch 7   **E**= Decedent's estate   **S**= Simple trust
B= Bankruptcy estate Ch 11 **F**= Qualified funeral trust (QFT) **T**= ESBT
C= Complex trust   **G**= Grantor type trust
D= Qualified disability trust **H**= Charitable trust

2. Status Code

R= Resident   ● _____
N= Nonresident
P= Part-year resident

3. Mark "X" if this estate or trust has <u>any</u> nonresident beneficiaries ● _____

4. Federal **total** income from federal form 1041 line 9 or 1041-QFT line 5 .... ● 4 _____.00

5. Additions to income from TC-41A, Part 1 - Only include amounts that will be taxed at the trust level (page 4) ...... ● 5 _____.00

6. Total adjusted income (add lines 4 and 5) .... 6 _____.00

7. Fiduciary fees for administering trust and deducted on federal return (1041, line 12) .... ● 7 _____.00

8. Income distribution deduction (1041, line 18) .... ● 8 _____.00

9. Estate tax deduction, including certain generation-skipping taxes (1041, line 19) .... ● 9 _____.00

10. Exemption (1041, line 20) .... ● 10 _____.00

11. State tax refund included in federal income .... ● 11 _____.00

12. Subtractions from income from TC-41A, Part 2. Only include amounts that apply to income taxed at trust level (page 5) ...... ● 12 _____.00

13. Total deductions (add lines 7 through 12) .... 13 _____.00

14. **Utah taxable income** (subtract line 13 from line 6 - if less than zero, enter "0") ...... ● 14 _____.00

15. **Utah tax** (multiply line 14 by 5% (.05)) .... ● 15 _____.00

16. Allowable deductions for estate or trust credit (from worksheet on page 6 of instr.) .... ● 16 _____.00

17. Initial estate or trust credit before phase-out (multiply line 16 by 6% (.06)) .... ● 17 _____.00

18. Base phase-out amount 18 **12,000**.00

19. Income subject to phase-out (subtract line 18 from line 14 - if less than zero, enter "0") .... 19 _____.00

20. Phase-out amount (multiply line 19 by 1.3% (.013)) ...... ● 20 _____.00

21. Estate or trust tax credit (subtract line 20 from line 17 - if less than zero, enter "0") ...... ● 21 _____.00

22. **Utah income tax** (subtract line 21 from line 15 - if less than zero, enter "0") ...... 22 _____.00
    Enter amount from line 22 on page 2, line 23.

Continued - Fiduciary Income Tax Return

23. Enter tax from line 22 on page 1 .... ● 23 _____ .00

24. Apportionable nonrefundable credits from TC-41A, Part 3 (attach TC-41A, page 1) (page 7) .... ● 24 _____ .00

25. Subtract line 24 from line 23 (if less than zero, enter "0") Non or part-year resident
estate or trust, complete TC-41B before continuing on line 26 .... 25 _____ .00

26. Full-year resident estate or trust - enter tax from line 25 above
Non or part-year resident estate or trust, enter tax from TC-41B, line 21 .... ● 26
Bankruptcy estate, see instructions and complete TC-41C _____ .00

27. Nonapportionable nonrefundable credits from TC-41A, Part 4 (attach TC-41A, page 1) (page 8) .... ● 27 _____ .00

28. Subtract line 27 from line 26 (if less than zero, enter "0") .... 28 _____ .00

29. Amended returns only - previous refund (page 10) .... ● 29 _____ .00

30. Utah use tax (page 10) .... ● 30 _____ .00

31. **Total tax, additions and use tax** (add lines 28 through 30) .... 31 _____ .00

32. Utah tax withheld shown on TC-41W, Part 1 (attach TC-41W, Part 1) (page 10) .... ● 32 _____ .00

33. Credit for Utah fiduciary tax prepaid from TC-548 and 2009 refund applied to 2010 (page 10) .... ● 33 _____ .00

34. AMENDED RETURN ONLY - previous payments (page 11) .... ● 34 _____ .00

35. Refundable credits from TC-41A, Part 5 (attach TC-41A, page 2) (page 11) .... ● 35 _____ .00

36. **Total withholding and refundable credits** (add lines 32 through 35) .... 36 _____ .00

37. **Tax due** - if line 31 is greater than line 36, subtract line 36 from line 31 (not less than zero) (page 12) .... ● 37 _____ .00

38. Penalty and interest (page 12) .... 38 _____ .00

39. **Pay this amount** (add lines 37 and 38) .... ● 39 _____ .00

40. **Refund** - if line 36 is greater than line 31, subtract line 31 from line 36 (not less than zero) (page 13) .... ● 40 _____ .00

41. Enter the amount of refund you want applied to your 2011 fiduciary tax (page 13) .... ● 41 _____ .00

USTC USE ONLY

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 HERE	Signature of fiduciary or officer representing estate or trust	Date	● EIN/SSN of fiduciary	Mark "X" if the Tax Commission may discuss this return with preparer shown below (see page 13)
Paid Preparer's Section	Preparer's signature (page 14)	Date	Preparer's telephone number	● Preparer's PTIN
	Firm's name and address			● Preparer's EIN

Mail this return and any payment due (with TC-549 coupon) to:
Utah State Tax Commission, 210 N 1950 W, SLC, UT 84134-0250

Fiduciary Supplemental Schedule

TC-41A
Rev. 12/10

Name of estate or trust

EIN

Part 1 - Additions to Income (write the code and amount of each addition to income, see pages 4 and 5)

Code	Code	Code	Amount
51 Lump sum distribution	**58** ESBT S corporation income	● _____	_____ .00
54 Utah Educational Savings Plan (UESP) addback (to the extent deducted or credited on Utah return)	**62** Fiduciary adjustments - attach explanation	● _____	_____ .00
	69 Equitable adjustments - attach explanation	● _____	_____ .00
57 Municipal bond interest		● _____	_____ .00

Total additions to income (add all additions to income and enter total here and on TC-41, line 5) _____ .00

Part 2 - Subtractions from Income (write the code and amount of each subtraction from income, see pages 5 and 6)

Code	Code	Code	Amount
71 Interest from U. S. Government Obligations	**78** Railroad retirement income	● _____	_____ .00
77 Native American income	**79** Equitable adjustments - attach explanation	● _____	_____ .00
● Enrollment number Tribe Code	**84** Nontaxable income from irrevocable resident trust		
	86 Nongrantor charitable lead trust charitable contribution	● _____	_____ .00
_____ _____	**87** Fiduciary adjustments - attach explanation	● _____	_____ .00

Total subtractions from income (add all subtractions and enter total here and on TC-41, line 12) _____ .00

Part 3 - Apportionable Nonrefundable Credits (write the code and amount of each nonrefundable credit, see page 7)

Code		Code	Amount
04 Capital gain transactions credit		● _____	_____ .00
20 Utah Educational Savings Plan (UESP) credit		● _____	_____ .00
24 Qualifying solar project credit		● _____	_____ .00
		● _____	_____ .00

Total apportionable nonrefundable credits ·· _____ .00

Less nonrefundable credit distributed to beneficiaries on Schedule K-1 ················· ● **91** _____ .00

Apportionable nonrefundable credits claimed by fiduciary (subtract credit allocated to beneficiaries from total credit and enter this amount on TC-41, page 2, line 24) _____ .00

Part 4 - Nonapportionable Nonrefundable Credits (write the code and amount of each nonrefundable credit, see pages 8 - 10)

Code	Code	Code	Amount
02 Qualified sheltered workshop credit	**08** Low-income housing credit	● _____	_____ .00
Name _____	**10** Recycling market dev. zone credit	● _____	_____ .00
03 Carryover of 2006 energy credit	**12** Research activities credit	● _____	_____ .00
05 Clean fuel vehicle credit	**13** Research machinery/equipment credit	● _____	_____ .00
06 Historic preservation credit	**17** Tax paid to another state (attach TC-41S)		
07 Enterprise zone credit	**21** Renewable residential energy systems credit		

Total nonapportionable nonrefundable credits ·· _____ .00

Less nonrefundable credit distributed to beneficiaries on Schedule K-1 ················· ● **92** _____ .00

Nonapportionable nonrefundable credits claimed by fiduciary (subtract credit allocated to beneficiaries from total credit and enter this amount on TC-41, page 2, line 27) _____ .00

Submit this page ONLY if data entered
Attach completed schedule to your 2010 Utah fiduciary return

TC-41A
(Page 2) Rev. 12/10

Continued -Fiduciary Tax Supplemental Schedule

Name of estate or trust	EIN

Part 5 - Refundable Credits (write the code and amount of each refundable credit, see pages 11 - 12)

Code		Code		Code	Amount
39 Renewable commercial energy systems credit		**46** Mineral production withholding tax		● ___	_____ .00
40 Targeted business tax credit		**47** Agricultural off-highway gas/undyed diesel		● ___	_____ .00
43 Pass-through entity withholding		**48** Farm operation hand tools		● ___	_____ .00
				● ___	_____ .00

Total refundable credits .... _____ .00

Less refundable credit distributed to beneficiaries on Schedule K-1 ················· ● **93** _____ .00

Total refundable credits claimed by fiduciary (subtract credit allocated to beneficiaries from total credit and enter this amount on TC-41, page 2, line 35) .... _____ .00

**Submit this page ONLY if data entered
Attach completed schedule to your 2010 Utah fiduciary return**

TC-41B
Rev. 12/10

41005 ☐ **Non or Part-year Resident Estate or Trust**

Name of estate or trust	EIN

Residency status:

● _____ Nonresident. Home state abbreviation: _____

● _____ Part-year Utah resident from ___/___/___ to ___/___/___
mm dd yy   mm dd yy

Column A - UTAH INCOME AND DEDUCTIONS
INCOME: Enter all income (loss) from Utah sources while not a Utah resident, plus all income (loss) while a Utah resident, as specified below. Enter each deduction (or portion thereof) attributable to Utah income.

Column B - TOTAL INCOME AND DEDUCTIONS
Enter the total amount of income (loss) from all sources, and the total deductions specified, as noted below.

INCOME

	COLUMN A - UTAH	COLUMN B - TOTAL
1. Interest income (1041, line 1)	.00	.00
2. Total ordinary dividends (1041, line 2a)	.00	.00
3. Business income or (loss) (1041, line 3)	.00	.00
4. Capital gain or (loss) (1041, line 4)	.00	.00
5. Rents, royalties, partnerships, other estates and trusts, etc. (1041 line 5)	.00	.00
6. Farm income or (loss) (1041, line 6)	.00	.00
7. Ordinary gain or (loss) (1041, line 7)	.00	.00
8. Other income (1041, line 8)	.00	.00
9. Additions to income from TC-41A, Part 1 (Utah portion only in Utah column)	.00	.00
10. **Total income** (add lines 1 through 9)	.00	.00

DEDUCTIONS

	COLUMN A - UTAH	COLUMN B - TOTAL
11. Fiduciary fees for administering trust and deducted on federal return (1041, line 12)	.00	.00
12. Income distribution deduction (1041, line 18)	.00	.00
13. Estate tax deduction, including certain generation-skipping taxes (1041, line 19)	.00	.00
14. Exemption (1041, line 20)	.00	.00
15. State tax refund included in federal income	.00	.00
16. Subtractions from income from TC-41A, Part 2 (Utah portion only in Utah column)	.00	.00
17. **Total deductions** (add lines 11 through 16)	.00	.00
18. Subtract line 17 from line 10 for both column A and column B (if less than zero, enter "0") Line 18, Column B must equal TC-41, line 14 ●	.00	.00

NON OR PART-YEAR RESIDENT ESTATE OR TRUST TAX

19. Divide line 18 column A by line 18 column B (to 4 decimal places)
Do not enter a number greater than 1.0000. _ . _ _ _ _

20. Enter tax amount from form TC-41, line 25 .00

21. Multiply the tax on line 20 by the number on line 19
and enter the result on TC-41, page 2, line 26 ● .00

Attach completed schedule to your 2010 Utah fiduciary return

41008

Beneficiaries' Share of Income, Deductions, and Credits

TC-41K
Rev. 12/10

Name of estate or trust | EIN

Number of Schedules K-1 attached to this return ⚫ _____

	Federal amount	Utah amount
1. Interest income	.00	.00
2. Ordinary dividends	.00	.00
3. Net short-term capital gain	.00	.00
4. Net long-term capital gain	.00	.00
5. Other portfolio and nonbusiness income	.00	.00
6. Ordinary business income	.00	.00
7. Net rental real estate income	.00	.00
8. Other rental income	.00	.00

9. Directly apportioned deductions (describe)

	Federal amount	Utah amount
	.00	.00
	.00	.00
	.00	.00
	.00	.00

	Federal amount	Utah amount
10. Estate tax deduction	.00	.00

11. Final year deductions (describe)

	Federal amount	Utah amount
	.00	.00
	.00	.00
	.00	.00
	.00	.00

12. Other information

	Federal amount	Utah amount
	.00	.00
	.00	.00
	.00	.00
	.00	.00

13. Utah nonrefundable credits (name of credit)

	Code	Credit amount
		.00
		.00
		.00
		.00

14. Utah refundable credits (name of credit)

	Code	Credit amount
	⚫	.00
	⚫	.00
	⚫	.00
	⚫	.00

Attach completed schedule to your 2010 Utah fiduciary return

41009

Beneficiary's Share of Income, Deductions, and Credits

TC-41K-1
Rev. 12/10

Name of estate or trust

EIN

Estate or trust information

A. Estate or trust EIN or SSN _____

B. Estate or trust name

_____

Fiduciary information

C. Fiduciary's name, address, city, state, and ZIP code

_____

_____

_____

Beneficiary information

D. Beneficiary's SSN or EIN _____

E. Beneficiary's name, address, city, state, and ZIP code

_____

_____

_____

_____

F. Beneficiary's phone number _____

G. Percent of Utah income _____

Other information

For Utah State Tax Commission Use Only

Beneficiary's Share of Utah Income, Deductions and Credits

1. Utah interest income	.00
2. Utah ordinary dividends	.00
3. Utah net short-term capital gain	.00
4. Utah net long-term capital gain	.00
5. Other Utah portfolio and nonbusiness income	.00
6. Utah ordinary business income	.00
7. Utah net rental real estate income	.00
8. Utah other rental income	.00

9. Utah directly apportioned deductions (describe)

_____	.00
_____	.00
_____	.00
_____	.00
10. Estate tax deduction	.00

11. Final year Utah deductions (describe)

_____	.00
_____	.00
_____	.00
_____	.00

12. Other Utah information

_____	.00
_____	.00
_____	.00
_____	.00

13. Utah nonrefundable credits allocated to beneficiary

Name of credit	Code	Credit amount
_____	_____	.00
_____	_____	.00
_____	_____	.00
_____	_____	.00

14. Utah refundable credits allocated to beneficiary

Name of credit	Code	Credit amount
_____	_____	.00
_____	_____	.00
_____	_____	.00
_____	_____	.00

Part 1 - Utah Withholding Tax Schedule

TC-41W
Rev. 12/10

Name of estate or trust

EIN

General Instructions:

- Utah schedule TC-41W replaces your W-2s and 1099s forms. Do not send W-2s and 1099s forms with your Utah Tax Return. Complete TC-41W and send it with your state tax return. On schedule TC-41W, only enter information from those W-2s that show Utah income in box 16 and Utah withholding tax in box 17. For 1099 forms, the box location for Utah income and Utah income tax withheld will vary.

- Enter mineral production withholding from TC-675R in Part 2; enter pass-through entity withholding in Part 3.

- Do not attach W-2s, 1099s, TC-675Rs, or Utah Schedule K-1s to your Utah return. Information from these forms is electronically scanned from the TC-41W. Keep all withholding forms in your file.

- Additional TC-41W forms, are available at tax.utah.gov/forms.

First W-2 or 1099

1. _____
   Employer/payer ID number (from W-2 box "b" or 1099)
2. _____
   Utah withholding ID number (from W-2 box "15" or 1099)
3. _____
   Employer/payer name and address (from W-2 box "c" or 1099)

   _____

4. _____
   "X" if form 1099
5. _____
   Employee's SSN (from W-2 box "a" or 1099)
6. _____ .00
   Utah wages/income (from W-2 box "16" or 1099)
7. _____ .00
   Utah withholding tax (from W-2 box"17" or 1099)

Second W-2 or 1099

1. _____
   Employer/payer ID number (from W-2 box "b" or 1099)
2. _____
   Utah withholding ID number (from W-2 box "15" or 1099)
3. _____
   Employer/payer name and address (from W-2 box "c" or 1099)

   _____

4. _____
   "X" if form 1099
5. _____
   Employee's SSN (from W-2 box "a" or 1099)
6. _____ .00
   Utah wages/income (from W-2 box "16" or 1099)
7. _____ .00
   Utah withholding tax (from W-2 box"17" or 1099)

Third W-2 or 1099

1. _____
   Employer/payer ID number (from W-2 box "b" or 1099)
2. _____
   Utah withholding ID number (from W-2 box "15" or 1099)
3. _____
   Employer/payer name and address (from W-2 box "c" or 1099)

   _____

4. _____
   "X" if form 1099
5. _____
   Employee's SSN (from W-2 box "a" or 1099)
6. _____ .00
   Utah wages/income (from W-2 box "16" or 1099)
7. _____ .00
   Utah withholding tax (from W-2 box"17" or 1099)

Fourth W-2 or 1099

1. _____
   Employer/payer ID number (from W-2 box "b" or 1099)
2. _____
   Utah withholding ID number (from W-2 box "15" or 1099)
3. _____
   Employer/payer name and address (from W-2 box "c" or 1099)

   _____

4. _____
   "X" if form 1099
5. _____
   Employee's SSN (from W-2 box "a" or 1099)
6. _____ .00
   Utah wages/income (from W-2 box "16" or 1099)
7. _____ .00
   Utah withholding tax (from W-2 box"17" or 1099)

Enter total Utah withholding tax from all lines 7 here and on TC-41A, page 2, line 32

_____ .00

Use additional forms TC-41W, Part 1 if needed.
Attach completed schedule to your 2010 Utah fiduciary tax return. Do not attach W-2s or 1099s.

Part 2 - Utah Mineral Production Withholding (TC-675R)

TC-41W
Rev. 12/10

Name of estate or trust | EIN

Do not send your TC-675R(s) with your return.

First TC-675R

1. Producer's EIN from box "2" _____

2. Producer's name from box "1" _____

3. Producer's Utah withholding ID number from box "3" _____

4. Pass-through entity EIN if credit from partnership or S corporation _____

5. Utah mineral withholding tax from box "5" _____.00

Second TC-675R

1. Producer's EIN from box "2" _____

2. Producer's name from box "1" _____

3. Producer's Utah withholding ID number from box "3" _____

4. Pass-through entity EIN if credit from partnership or S corporation _____

5. Utah mineral withholding tax from box "5" _____.00

Third TC-675R

1. Producer's EIN from box "2" _____

2. Producer's name from box "1" _____

3. Producer's Utah withholding ID number from box "3" _____

4. Pass-through entity EIN if credit from partnership or S corporation _____

5. Utah mineral withholding tax from box "5" _____.00

Fourth TC-675R

1. Producer's EIN from box "2" _____

2. Producer's name from box "1" _____

3. Producer's Utah withholding ID number from box "3" _____

4. Pass-through entity EIN if credit from partnership or S corporation _____

5. Utah mineral withholding tax from box "5" _____.00

Enter total mineral production withholding tax from all lines 5 here and on TC-41A, Part 5, using code 46 _____.00

Part 3 - Utah Pass-through Entity Taxpayer Withholding

Do not send your Utah Schedule(s) K-1 with your return.

First Schedule K-1

1. Pass-through entity EIN from Sch. K-1 box "A" _____

2. Name of pass-through entity from Sch. K-1 box "B" _____

3. Utah withholding tax paid _____.00

Second Schedule K-1

1. Pass-through entity EIN from Sch. K-1 box "A" _____

2. Name of pass-through entity from Sch. K-1 box "B" _____

3. Utah withholding tax paid _____.00

Third Schedule K-1

1. Pass-through entity EIN from Sch. K-1 box "A" _____

2. Name of pass-through entity from Sch. K-1 box "B" _____

3. Utah withholding tax paid _____.00

Fourth Schedule K-1

1. Pass-through entity EIN from Sch. K-1 box "A" _____

2. Name of pass-through entity from Sch. K-1 box "B" _____

3. Utah withholding tax paid _____.00

Enter total pass-through withholding tax from all lines 3 here and on TC-41A, Part 5, using code 43 _____.00

Use additional forms TC-41W, Part 2 or Part 3 if needed.
Attach completed schedule to your 2010 Utah fiduciary tax return.
Do not attach TC-675Rs or Schedules K-1.