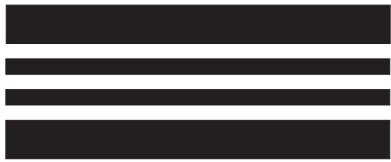


41081



Utah Fiduciary Income Tax Return

Get forms online - tax.utah.gov

2008 TC-41

If fiscal year, enter ending date (mmyy) _____

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

9998

FOR AMENDED RETURN - ENTER CODE (1 - 5) from page 2 of instructions

Form section for estate/trust information including full name, FEIN/SSN, name of fiduciary, address, and city/state/zip.

Form section for return type and status code, including legend for A through H and R/N codes.

PAPER CLIP FORMS W-2 OR TC-675R HERE

Main table with 23 rows for calculating Utah taxable income and tax, including line 17 with value 12,000.

24. Enter tax (full-year resident estate or trust, enter tax from line 23 - non or part-year resident estate or trust, enter tax from TC-41B, line 18)	● 24
25. Nonapportionable nonrefundable credits from form TC-41A, Part 4 (page 8)	● 25
26. Subtract line 25 from line 24 (if less than zero, enter "0")	26
27. Amended returns only - previous refund (page 11)	● 27
28. Utah use tax (page 11)	● 28
29. Total tax, additions and use tax (add lines 26 through 28)	29
30. Utah income tax withheld (page 11)	● 30
31. Credit for Utah fiduciary tax prepaid (from form TC-548) (page 12)	● 31
32. Amended return only - previous payments (page 12)	● 32
33. Refundable credits from form TC-41A, Part 5 (page 12)	● 33
34. Total withholding and refundable credits (add lines 30 through 33)	34
35. Tax due - if line 29 is greater than line 34, subtract line 34 from line 29 (page 13)	● 35
36. Penalties and interest (page 13)	36
37. Pay this amount (add lines 35 and 36)	● 37
38. Refund - if line 34 is greater than line 29, subtract line 29 from line 34 (page 14)	● 38
39. Enter the amount of refund you want applied to your 2009 fiduciary tax (page 14)	● 39

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 14)
	Preparer's signature (page 14)	Date	Preparer's telephone number	
Paid Preparer's Section	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

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	•	
54 Utah Educational Savings Plan (UESP) (to the extent deducted from Utah income)	62 Fiduciary adjustments - attach explanation	•	
57 Municipal bond interest	69 Equitable adjustments - attach explanation	•	
		•	

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

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

Code	Code	Code	Amount
71 Interest from U. S. Government Obligations	79 Equitable adjustments - attach explanation	•	
78 Railroad retirement income	80 State tax refund included in federal income	•	
77 Native American income	84 Nontaxable income from irrevocable resident trust	•	
• Enrollment number Tr. Code	86 Nongrantor charitable lead trust charitable contribution	•	
	87 Fiduciary adjustments - attach explanation	•	

Total deductions from income (add all deductions and enter total here and on TC-41, line 11)

Part 3 - Apportionable Nonrefundable Credits (write the code and amount of each nonrefundable credit, see pages 7 and 8)

Code	Code	Amount
04 Capital gains transactions credit	•	
20 Utah Educational Savings Plan (UESP) credit	•	
	•	

Total apportionable nonrefundable credits (add all credits and enter total here and on TC-41, line 22)

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 Name	08 Low-income housing credit	•	
03 Carryover of 2004, 2005 or 2006 energy credit	10 Recycling market credit	•	
05 Clean fuel vehicle credit	12 Research activities credit	•	
06 Historic preservation credit	13 Research machinery/equipment credit	•	
07 Enterprise zone credit	17 Tax paid to another state (attach TC-41S)	•	
	21 Renewable residential energy systems credit	•	

Total nonapportionable nonrefundable credits (add all credits and enter total here and on TC-41, line 25)

Part 5 - Refundable Credits (write the code and amount of each refundable credit, see pages 12 and 13)

Code	Code	Code	Amount
39 Renewable commercial energy systems credit	46 Mineral production withholding	•	
40 Targeted business tax credit	47 Agricultural off-highway gas/undyed diesel	•	
43 Nonresident shareholder's withholding • FEIN	48 Farm operation hand tools	•	
		•	

Total refundable credits (add all refundable credits and enter total here and on TC-41, line 33)

Non or Part-year Resident Estate or Trust Income Schedule

Name of estate or trust

EIN

Column A - UTAH INCOME AND ADJUSTMENTS

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 - FEDERAL INCOME AND ADJUSTMENTS

Enter the total amount of income (loss) from all sources, and the total deductions specified, as reported on your federal fiduciary return, as noted below.

INCOME	COLUMN A - UTAH		COLUMN B - FEDERAL	
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. Total income (add lines 1 through 8)	●	00		00
DEDUCTIONS	COLUMN A - UTAH		COLUMN B - FEDERAL	
10. Fiduciary fees for administering trust and deducted on federal return (1041, line 12)		00		00
11. Income distribution deduction (1041, line 18) (do not include cemetery perpetual care fund fees under IRC 642)		00		00
12. Estate tax deduction including certain generation-skipping taxes (1041, line 19)		00		00
13. Exemption (1041, line 20)		00		00
14. Total deductions (add lines 10 through 13)	●	00		00
15. Subtract line 14 from line 9 for both column A and column B (if less than zero, enter "0")	●	00		00
16. Divide line 15 column A by line 15 column B (to 4 decimal places)				
17. Enter tax amount from form TC-41, line 23				00
18. Multiply the tax on line 17 by the decimal on line 16 and enter the results on TC-41, page 2, line 24	●			00

Attach completed schedule to your 2008 Utah fiduciary return