

Utah

What's New

Returns Included	e-File Approved*	e-File Activated
TC-20	11/13/2023	01/02/2024
TC-20S	11/13/2023	01/02/2024
TC-40	12/08/2023	01/02/2024
TC-41	12/05/2023	01/02/2024
TC-65	11/13/2023	01/02/2024

*NOTE: Certain return types may not be available for e-file as of the EF approval date. e-File will be activated when the state taxing authority is ready to receive all forms within the applicable package.

Tax Law Changes

- **Additional personal exemption for a dependent born in 2023** — The Utah legislature passed HB 54, allowing an additional personal exemption for a qualifying dependent born in 2023.
- **Earned Income Tax Credit** — The Utah legislature passed HB 54, limiting the Utah Earned Income Tax Credit to the amount of Utah earned income.
- **Solar energy systems** — The maximum Renewable Residential Energy Systems Credit (credit 21) for solar power systems installed in 2023 is \$400.
- **Tax credits for adoption expenses** — The Utah legislature passed HB 130, repealing the Special Needs Adoption Credit and enacting both a refundable and nonrefundable adoption expense tax credit (codes ME and AS).
- **Utah tax rate** — The Utah legislature passed HB 54, lowering the state individual, corporation, and fiduciary income tax rate from 4.85% → 4.65%.

Supported Forms

The following Utah forms are supported in Drake Tax 2023. UT forms cannot be e-signed.

Form	Description	IND	CRP	SCRIP	PTR	FID
Schedule A (TC-20)	Net Taxable Income and Tax Calculation		✓			
Schedule A (TC-20MC)	Tax Calculation		✓			
Schedule A (TC-20S)	Taxable Income for Pass-Through Entity Taxpayers			✓		
Schedule A (TC-65)	Taxable Income for Pass-Through Entity Taxpayers				✓	
Schedule B (TC-20)	Additions to Unadjusted Income		✓			
Schedule B (TC-20MC)	Refundable Credits		✓			
Schedule C (TC-20)	Subtractions from Unadjusted Income		✓			
Schedule D (TC-20)	Contributions Deduction		✓			
Schedule E (TC-20)	Prepayments of Any Type		✓			
Schedule E (TC-20S)	Prepayments of Any Type			✓		
Schedule H (TC-20, TC-20S, TC-65)	Nonbusiness Income Net of Expenses		✓	✓	✓	
Schedule J (TC-20, TC-20S, TC-65)	Apportionment Schedule		✓	✓	✓	
Schedule K (TC-20S)	Shareholders' Pro Rata Share Items			✓		
Schedule K (TC-41K)	Beneficiaries' Share of Income, Deductions and Credits					✓
Schedule K (TC-65)	Partners' Distribution Share Items				✓	
Schedule K-1 (TC-20S)	Shareholder's Share of Utah Income, Deductions and Credits			✓		
Schedule K-1 (TC-41K-1)	Beneficiary's Share of Income, Deductions and Credits					✓
Schedule K-1 (TC-65)	Partner's Share of Utah Income, Deductions and Credits				✓	
Schedule M (TC-20)	Corporations Included in Combined Filing		✓			
Schedule M (TC-20S)	Qualified Subchapter S Subsidiaries Incorporated, Qualified & Doing Business in Utah			✓		
Schedule N (TC-20S)	Pass-Through Entity Withholding Tax			✓		
Schedule N (TC-41N)	Pass-Through Entity Withholding Tax					✓
Schedule N (TC-65)	Pass-Through Entity Withholding Tax				✓	
TC-20	Corporation Franchise and Income Tax Return		✓			
TC-20MC	Tax Return for Miscellaneous Corporations		✓			
TC-20S	S Corporation Return			✓		
TC-40	Individual/Amended Income Tax Return	✓				
TC-40A	Income Tax Supplemental Schedule	✓				
TC-40B	Nonresident or Part-Year Resident Schedule	✓				
TC-40H	Historic Preservation Tax Credit	✓		✓	✓	✓
TC-40R	Recycling Market Development Zones Tax Credit	✓	✓	✓	✓	✓
TC-40S	Credit for Income Tax Paid to Another State	✓				
TC-40T	Live Organ Donation Expenses Credit	✓				
TC-40W	Withholding Tax Schedule	✓				
TC-41	Fiduciary Income Tax Return					✓
TC-41A	Fiduciary Supplemental Schedule					✓
TC-41B	Non- or Part-Year Resident Estate or Trust Schedule					✓
TC-41C	Bankruptcy Estate Schedule					✓
TC-41S	Credit for Income Tax Paid to Another State					✓

Form	Description	IND	CRP	SCRIP	PTR	FID
TC-41W	Withholding Tax Schedule					✓
TC-65	Partnership/Limited Liability Partnership/Limited Liability Company Return				✓	
TC-131	Statement of Person Claiming Refund Due a Deceased Taxpayer	✓				
TC-250	Credits Received from Upper-Tier Pass-Through Entities and Mineral Production Withholding Tax Credit on TC-675R			✓	✓	✓
TC-544	Partnership Return Payment Coupon				✓	
TC-546	Individual Income Tax Prepayment Coupon	✓				
TC-547	Individual Income Tax Return Payment Coupon	✓				
TC-548	Fiduciary Income Tax Prepayment Coupon					✓
TC-549	Fiduciary Income Tax Return Payment Coupon					✓
TC-559	Corporation/Partnership Payment Coupon		✓	✓	✓	
TC-737	Power of Attorney and Declaration of Representative	✓	✓	✓	✓	✓
TC-804	Individual Income Tax Payment Agreement Request	✓				
TC-804B	Business Tax Payment Agreement Request		✓	✓	✓	✓
TC-831	Request to Elect-Out of Electronic Filing	✓				
TC-8857	Request for Innocent Spouse Relief	✓				