Utah State Tax Commission

Inheritance Tax Return

TC-44R
Rev. 11/96

	Social Security Number
ESTATE OF:	Probate No.:
Address of decedent	FOR OFFICIAL USE ONLY Aud by _____
City / County	Report _____
State / ZIP Code	Def ☐ Ref ☐ N.C. ☐
Date of Death / Check if this is an AMENDED return ☐	Date original return was filed

ATTACH A COMPLETE COPY OF THE FEDERAL ESTATE TAX RETURN, FORM 706

For resident estates: Complete lines 1 through 5 below and Schedule A on the reverse side if a credit for death tax imposed by another state is allowable.
For nonresident estates: Begin with line 3 and determine the federal state death tax credit payable to Utah from Schedule B on the reverse side.

1. Federal state death tax credit allowed per federal estate tax return	1.	00		
2. Deduction allowable for portion of credit paid to other states (Complete Schedule A on reverse side)	2.	00		
3. Total federal state death tax credit payable to Utah (For resident estates, line 1 less line 2; for nonresident estates, line 5 of Schedule B on reverse side)			3.	00
4. Prepayments			4.	00
5. Interest			5.	00
6. Net tax due (line 3 less line 4 plus line 5)			6.	00

I declare that to the best of my knowledge, this return and its accompanying schedules are true, complete and correct.

Name of Personal Representative (Please Print)	Name of Preparer (Please Print)
Signature of Personal Representative X / Date	Signature of Preparer X / Date
Address	Address
City / State / ZIP	City / State / ZIP

Make check or money order payable to Utah State Tax Commission. Send ENTIRE form, coupon and payment to:
Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-3500

TX44R.FRM Rev. 11/96

INHERITANCE TAX RETURN

Social Security #

Amount Paid ► _____ 00

Make check or money order payable to the Utah State Tax Commission.
Do not send cash. Do not staple check to this coupon.

ESTATE OF:

UTAH STATE TAX COMMISSION
INHERITANCE TAX RETURN
210 N 1950 W
SLC UT 84134-0130

Schedule A

Deduction for Resident Estates

1. Federal state death tax credit actually paid to other states (Attach copy of other state's return)			$	00
2. Proration of credit:				
a. Value of property in other states (Attach schedule or identify on attached federal estate tax return)	$	00		
b. Total value of estate per federal tax return	$	00		
c. Percent of property in other states. (Line (a) divided by line (b))		%		
d. Federal state death tax credit allowed (Per federal estate tax return)	$	00		
e. Prorated credit (Line (d) multiplied by line (c))	$	00		
3. Deduction allowable (Line 1 or line 2(e), whichever is smaller Enter here and on line 2, reverse side)			$	00

Schedule B

Federal State Death Tax Credit Payable to Utah by Nonresident Estates

1. Value of property in Utah (Attach schedule of Utah property or identify on attached federal estate tax return)	$	00
2. Total value of estate per federal tax return	$	00
3. Percent of property in Utah (Line 1 divided by line 2)		%
4. Federal state death tax credit per federal return	$	00
5. Federal state death tax credit payable to Utah (Line 4 multiplied by line 3 Enter here and on line 3, reverse side)	$	00

Please note: This return applies only to estates where the decedent died on or after January 1, 1977. For estates where the decedent died on or before December 31, 1976, please write to the Utah State Tax Commission and request form TC-44.

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General Information

Utah Inheritance Tax is based on federal estate tax law. Tax due to the State of Utah is the amount of state death tax allowed on the federal return (Form 706), less any amounts due to other states. Utah recognizes federal extensions on both filing returns and payment. Amounts paid under extension require interest as prescribed by statute from the original due date of the return. Complete instructions are available on request.

The penalty for failure to file a tax due return by the due date is the greater of $20 or 10 percent of the unpaid tax. In addition, if a tax balance remains unpaid 90 days after the due date, a second penalty, the greater of $20 or 10 percent of the tax balance, will be added for failure to pay timely.

The penalty for failure to pay tax due as reported on a timely filed return, or within 30 days of a notice of deficiency, is the greater of $20 or 10 percent of the tax due.

Interest will be assessed at the rate prescribed by law from the original due date until paid in full. For information, taxpayers may request form TC-15, Applicable Interest Rates, by calling or writing the Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134, telephone number (801) 297-2200.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-3819. Please allow three working days for a response.