

R865. Tax Commission, Auditing.

R865-9I. Income Tax.

R865-9I-16. Collection and Payment of Withholding Pursuant to Utah Code Ann.

Section 59-10-406.

- A. Legible copies of the federal Form W-2 must contain the following information:
1. the name and address of the employee and employer;
 2. the employer's Utah withholding tax account number;
 3. the amount of compensation;
 4. the amounts of federal and Utah state income tax withheld;
 5. the social security number of the employee;
 6. the word "Utah" either printed or stamped thereon in such a way as to clearly indicate the tax withheld was for Utah in accordance with Utah law, as distinguished from any other state or jurisdiction; and
 7. other information required by the commission.
- B. Sufficient copies of the W-2 form must be furnished to each employee to enable attachment of a legible copy to the state income tax return.
- C. If a tax required under Section 59-10-402 is not withheld by an employer, but is later paid by the employee:
1. the tax required to be withheld under Section 59-10-402 shall not be collected from the employer; and
 2. the employer shall remain subject to penalties and interest on the total amount of taxes that the employer should have withheld under Section 59-10-402.

KEY: historic preservation, income tax, tax returns, enterprise

Effective: 9/25/03

59-10-406