



Utah State Tax Commission

# Utah Registration for Exemption from Corporate Franchise or Income Tax

TC-161  
Rev. 1/10

Name of organization

Mailing address

Physical address (if different from mailing address)

City

State

ZIP Code

City

State

ZIP Code

Federal Identification Number

|                      |                      |   |                      |                      |                      |                      |                      |                      |                      |
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**Tax Commission Rule R865-6F-18** requires applicants to submit the information shown below. The required documentation for each class of exemption allowed by Utah Code 59-7-102 is shown below. Check the box that applies to your exemption class.

- 1. Organizations exempt under Section 501 of the Internal Revenue Code (IRC):
  - a. The Internal Revenue Service (IRS) exempt determination will be the basis for determining the Utah exemption.
  - b. A copy of the IRS determination letter exempting the above listed organization from federal income tax must be submitted.
  - c. Organizations exempt for IRS purposes, due to a group or blanket exemption, must submit:
    - 1. A copy of the IRS group exemption letter, and
    - 2. A letter from the parent organization certifying the organization is an authorized member of the affiliated group.
- 2. Organizations exempt under Section 528 of the IRC, commonly known as homeowners associations, must submit:
  - a. A copy of the most recently filed federal income tax return, or
  - b. If the organization has not been in existence long enough to have filed a federal income tax return, a letter certifying the type of federal return (i.e. 1120, 1120-H, 990, 990-T) the organization is required to file or a letter from the IRS confirming the type of federal return required.
- 3. Insurance companies:  
Insurance companies need not provide any documentation with the request. The Commission will verify internally that Utah Insurance Premium Tax returns have been filed.
- 4. Utah Municipal Building Authorities:  
The Utah governing body of the Utah municipality must certify the Utah municipality organized the Utah municipal building authority.
- 5. Farmers' Cooperatives must submit:
  - a. A copy of the most recently filed federal income tax return (1120-C), or
  - b. If the organization has not been in existence long enough to have filed a federal income tax return, a letter certifying the date the federal return 1120-C will be filed, or a letter from the IRS confirming the type of federal return required.

Yes  No Do you now have or do you expect to have income from an unrelated trade or business as defined by the Internal Revenue Service?

**Caution: Corporate franchise income tax exemptions do not apply to unrelated trade or business income.**

If yes, indicate approximate yearly amount \$ \_\_\_\_\_

Under penalties of perjury, I declare to the best of my knowledge and belief, this application, including accompanying documents, is true, correct, and complete. I further agree to make the organization's records available for an audit when the Tax Commission deems it necessary.

Print officer name

Telephone number of organization

Date

Signature of officer

Title

### Tax Commission Use Only

Date Received

Approved

Denied

Tax Commission authorized signature

**X**

Make a copy of this form for your records. Send the original to: Technical Research Unit  
Utah State Tax Commission  
210 N 1950 W  
SLC, UT 84134

For more information, contact the Tax Commission by phone at 801-297-2200 or 1-800-662-4335, or go online to [www.tax.utah.gov](http://www.tax.utah.gov). Our fax number is 801-297-7699.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

**R865-6F-18. Exemptions from Corporate Franchise and Income Tax Pursuant to Utah Code Ann. Sections 59-7-101 and 59-7-102.**

- A. The following definitions apply to the exemption for corporate franchise and income tax for a farmers' cooperative.
  - 1. "Member" means a person who shares in the profits of a cooperative association and is entitled to participate in the management of the association.
  - 2. "Producer" means a person who, as owner or tenant, bears the risk of production and receives income based on farm production rather than fixed compensation.
- B. In order to claim an exemption from corporate franchise and income tax provided for by Section 59-7-102, a corporation must submit to the Tax Commission form TC-161, Utah Registration for Exemption from Corporate Franchise or Income Tax, along with any information that form requires, for the Tax Commission's determination that the corporation satisfies the requirements of Section 59-7-102.
- C. A corporation shall notify the Tax Commission of any change that affects its tax exempt status under Section 59-7-102.
- D. For purposes of the Section 59-7-102 exemption for a farmers' cooperative, an association, corporation, or other organization similar to an association, corporation, or other organization of farmers or fruit growers includes establishments primarily engaged in growing crops, raising animals, harvesting timber, and harvesting fish and other animals from a farm, ranch, or their natural habitat.

**Internal Revenue Code (IRC) Section 501(c)(3)**

Corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting, to influence legislation (except as otherwise provided in subsection (h)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office.