Clear form

Utah State Tax Commission

Miscellaneous Tax Payment Agreement Request

TC-405
Rev. 8/10

Get forms online - tax.utah.gov

TAX EXPRESS
taxexpress.utah.gov

DO NOT use this form if you are currently making payments on an existing payment agreement. Instead, call 801-297-3566 or 1-800-662-4335, ext. 3566.
DO NOT mail with your tax return. To insure proper processing, mail separately to: Miscellaneous Tax, 210 N 1950 W, SLC, UT 84134-3500.

Business or individual name (first, middle initial, last)	EIN or social security number
Current address	Contact name
	Daytime telephone number

List all tax types and account numbers related to the payment agreement

Tax type	Amount	Tax type	Amount
	$		$
	$		$

TIP: If you are submitting this form in response to a billing notice, do not complete lines 1 through 4. Instead, attach the bottom section of the billing notice to this form and complete lines 5 through 6.

1. Enter the tax return form number or audit type for which you are making this request (example, "TC-563" or cigarette/tobacco audit) .....
2. Enter the tax year or period for which you are making this request (example, "2009" or "Apr - Jun 2009 Qtr") .....
3. Enter the total amount you owe as shown on your tax return or billing notice ..... $
4. Enter the amount of any payment you are making with your tax return or notice ..... $
   Make your payment as large as possible to limit penalty and interest charges.
5. Enter the amount you can pay each month. Minimum payment requirements are: ..... $
   a. If you are an individual or the business is a sole proprietor or partnership, the payment should be large enough to pay off the tax due, penalty and interest within 24 months.
   b. If the business is a corporation, S-Corporation, LLC or LLP and the tax amount due is:
      i. less than $5,000, your payment should be large enough to pay off the tax due, penalty and interest within 24 months (minimum payment $25).
      ii. equal to or greater than $5,000, three equal payments - if unable to pay in-full in 90 days, contact the Tax Commission for further instructions.

   Make your payment as large as possible to limit penalty and interest charges. Late filing, late payments and extension penalties may apply. Interest will be assessed and continue to accrue until the amount owed is paid in full. Penalty and interest information is available online at **tax.utah.gov**.
6. Enter the day of the month you want your payments to be due (example, "5th day" of each month). Your payment must be received on or before the payment due date. .....

This agreement is not binding until signed.

I have read and understand the requirements of this request.

Authorized signature Date

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

Purpose of Form
Use this form to request a monthly payment plan if you cannot pay the full amount you owe on your miscellaneous tax return (or on a billing notice we sent you). Generally, you may have up to 24 months to pay if the tax due is less than $5,000.

Use this form if you need to request a payment agreement for any of the following tax types:

Cigarette Tax	Tobacco Tax
Municipal Energy	Emergency Services Telecom
Municipal Telecom License Fee	Insurance Premium
Self Insurance	Inheritance Tax
Gross Receipts	Radioactive Waste
Beer	Multichannel Audio-Visual
Lubricating Oil	Brine Shrimp
Sexually Explicit Business	

Bankruptcy
If you are in bankruptcy do not use this form. Instead, call 801-297-6219 or if you are out of the Salt Lake area 1-800-662-4335 extension 6219.

How Does the Agreement Process Work?
You must have filed a return for all prior years or tax periods. List the years for which you have not filed a tax return. If you are unable to file a return due to lost records you need to estimate your liability. Your payment agreement will not be approved until all returns have been filed. If you have questions or need a payoff amount, contact us at 801-297-3566.

If your request is approved, we will send you a letter to confirm your monthly payment amount and the number of required payments. It will also explain how to make your first payment. You will have the following payment options:

1. Pay by mail with check or money order.
2. Pay in person at one of our offices.
3. Pay by electronic check (direct debit) from your checking or savings account at ***taxexpress.utah.gov***.

By approving your request we agree to let you pay the tax you owe in monthly payments instead of immediately paying the tax in full. In return you agree to make your monthly payments on time. You also agree to **meet all of your future tax liabilities**.

Any refund due you in a future year or tax period will be applied against the amount you owe.

Important Note: Failure to make your payments on time or failure to file and/or pay future returns when due, will break your payment agreement. If you break the agreement we can take action to collect the tax you owe in full and place liens on your real and tangible personal property. Business owners and officers of corporations, S-corporations and limited liability companies may be assessed a penalty equal to 100 percent of the tax due and liens can be filed against real and personal property.

Form Instructions
Enter your name and social security number or the name and federal identification number (EIN) of your business. If you are a sole proprietor with employees enter your EIN and social security number.

Line 4
If you cannot pay the full amount you owe now, pay as much as possible to lower the amount of penalty and interest you will be assessed.

Line 5
If this request for payment agreement is submitted at the same time you are filing your return, attach this form to the front of your return. The instructions for your tax return will tell you how to make the payment.

If this form is being filed by itself, such as in response to a billing notice, include a check or money order payable to the Utah State Tax Commission. **Do not send cash.** Be sure the following is shown on your check or money order:

1. Business name and EIN or individual name and social security number.
2. The type of return, tax period or tax year and account number (example, “Cigarette Tax, April 2009, acct 123456789”).

Line 6
Enter the day of the month you want the payment due. This is the day the payment must be received by the Tax Commission. Note: If you are mailing your payment, allow 3 to 5 days for mail delivery.

Signatures
The individual or business owner must sign the request.

Submit to:
Utah State Tax Commission
Miscellaneous Tax
210 N 1950 W
SLC, UT 84134-3500

or fax to: 801-297-3502