

**Prepayment**

Use this form to make individual income tax prepayments toward your tax liability prior to the due date of your return. Prepayments may not be necessary if taxes are withheld (W-2, TC-675R, etc.). Use the worksheet to see if you must make a payment.

**Automatic Extensions**

You automatically have a six month extension to file your Utah income tax return - **NOT** to pay your taxes. No extension form is required. Use this form only to make a prepayment. A payment may be in the form of withholding (W-2, TC-675R, etc.), previous year's refund applied to current year, credit carryovers, or prepayments made on or before the return due date.

**Penalty**

If your tax payments do not equal at least the lesser of 90 percent of your current year tax liability or 100 percent of your previous year tax liability, a penalty of 2 percent of the unpaid tax will be assessed for each month of the extension period.

If taxpayers do not make the required tax payments by the original return due date a penalty may be assessed. The required payment must equal the lesser of 90 percent of your current year tax liability or 100 percent of your previous year tax liability, before credits. Also, a late payment penalty will be imposed if the entire balance (tax, penalty, and interest) is not paid when the return is filed. In addition, a late filing penalty will be imposed if the return is filed after the extension due date.

**Interest**

Interest will be assessed from the original due date of the return until the tax is paid in full. See Pub 58, *Utah Interest and Penalties* at [tax.utah.gov/forms](http://tax.utah.gov/forms).

**Where to File**

Mail or deliver the coupon below with your payment to:

**Income Tax Prepayment  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-0266**

**For more information**

801-297-2200, 1-800-662-4335 (if outside the Salt Lake area), [tax.utah.gov](http://tax.utah.gov).

**Electronic Payment**

You may pay your tax due online at [taxexpress.utah.gov](http://taxexpress.utah.gov).

**Payment Worksheet**

Use this worksheet to calculate your required payment. You must pay the amount on line 9 on or before the return due date.

- 1. Tax you expect to owe this year 1 \_\_\_\_\_
- 2. Minimum payment rate 2 **x .90**
- 3. Multiply line 1 by the rate on line 2 3 \_\_\_\_\_
- 4. Utah tax liability for the previous year (as filed, amended or audited) 4 \_\_\_\_\_
- 5. Minimum tax due by original due date  
Enter the lesser of line 3 or line 4 5 \_\_\_\_\_
- 6. Utah income tax withheld from forms W-2, 1099, or TC-675R, etc. for this year 6 \_\_\_\_\_
- 7. Previous prepayments made for this year 7 \_\_\_\_\_
- 8. Total prepayments for this year (add lines 6 and 7) 8 \_\_\_\_\_
- 9. Payment due - subtract line 8 from line 5 9 \_\_\_\_\_  
If less than zero, enter "0". Do not file coupon.  
If greater than zero, enter amount from line 9 on coupon below and send coupon with payment.

**Do not file this coupon if your tax liability on line 9 is zero or if you are getting a refund.**

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

**SEPARATE AND RETURN ONLY THE BOTTOM PORTION WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.**

**Individual Income Tax Prepayment Coupon**

Tax year ending  
**2010**

USTC Use Only

Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0266

**TC-546**  
Rev. 12/09

Primary taxpayer name		Social Security no.	
Secondary taxpayer name		Social Security no.	
Address			
City	State	Zip code	
<b>Payment amount enclosed</b>			<b>\$ _____ 00</b>

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

**IPPO4**