



Utah State Tax Commission <b>Business Tax Payment Agreement Request</b>	<b>TC-804B</b> Rev. 12/11
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Get forms online - [tax.utah.gov](http://tax.utah.gov)



**DO NOT use this form if you are currently making payments on an existing payment agreement. Instead, call 801-297-7703 or 1-800-662-4335, ext. 7703**  
**DO NOT mail with your tax return. To insure proper processing, mail separately to: Taxpayer Services Division, 210 North 1950 West, SLC, UT 84134**

Business name	EIN or social security number (if sole proprietor)
Current address	Contact name
	Daytime telephone number

List all account numbers related to your business

Sales tax #: \_\_\_\_\_ Other tax types and #: \_\_\_\_\_

Withholding tax #: \_\_\_\_\_ #: \_\_\_\_\_

**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 7.

1. Enter the tax return form number for which you are making this request (example, "TC-20") .....
  
2. Enter the tax year or period for which you are making this request .....   
 (example, "2011" or "Apr - Jun 2011 Qtr")
  
3. Enter the total amount you owe as shown on your tax return .....  \$
  
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 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 payment 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](http://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.
  
7. You must have filed tax returns for all prior filing periods before your pay plan will be approved. If you have not, list the year(s) and tax types not filed and date you will be filing the returns. \_\_\_\_\_

**Note: To enter into a pay plan you must file and pay future taxes on time and make your monthly pay plan payments to the Tax Commission by the due date. If you do not meet these conditions, you default on your pay plan and are subject to additional penalty, interest and fees. The Tax Commission may also record liens, garnish your wages and bank accounts, take and sell your property, or refer your account to a collection agency.**

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 business 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.

NOTE: A payment plan for individual income tax is requested on form TC-804.

## 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?

If your request is approved, we will send you a letter. The letter will 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 Internet at ***taxexpress.utah.gov***.
  - a. Electronic check (direct debit) from your checking or savings account.
  - b. Credit card (MasterCard, American Express and Discover Card). You will be charged a fee each time you use this method of payment. The fee is based on a percentage of the payment made.

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**. This means that you must have enough prepayments and proper securing of trust fund taxes so that your future tax liability is paid in full when you file a timely return.

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 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

Even if the business 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.
2. The type of return, tax period or tax year and account number (example, Sales Tax, 2nd Qtr 2011, acct 12345678002STC ).

### 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.

### Line 7

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 contact us at 801-297-7703.

## Signatures

The business owner must sign the request.

Submit to:

Utah State Tax Commission  
210 N 1950 W  
SLC, UT 84134-7000

or fax to: 801-297-6202