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9998

Utah State Tax Commission
**Utah Annual
Withholding Reconciliation**

TC-941R

Rev. 12/09

Check here to close
your account

Utah Account ID
Federal EIN
Tax Period (yyyy)
Due Date (mmdyyy)

Check if AMENDED
(replacement, not net difference)

Name and address

- Total number of Utah W-2s and 1099s, or TC-675Rs issued **1**
- Total Utah wages, compensation, and distributions reported on W-2s and 1099s, or TC-675Rs **2**
- Total federal income tax withheld on Utah W-2s and 1099s **3**
- Total Utah income tax withheld on W-2s and 1099s, or TC-675Rs **4**
- Utah tax withheld as reported on TC-941 return(s)

Jan - Mar 5a	Jul - Sep 5c	
Apr - Jun 5b	Oct - Dec 5d	◀ annual filers use 5d only
- Add lines 5a through 5d and enter the total here **6**
- Subtract line 6 from line 4 and enter amount here (see instructions) **7**

File online at taxexpress.utah.gov.

Under penalties provided by law, I declare, to the best of my knowledge, this return is true and correct.

Signature X	Date	Phone
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● USTC use only (box no.)

● _____
USTC use only

Return ENTIRE form, coupon and payment to the Utah State Tax Commission

TC-941RPC Rev. 12/09

Payment Coupon for Utah Withholding Reconciliation, TC-941RPC

Tax Type Withholding	Utah Account ID	Payment Period Ending (mmdyyy)	Payment Due Date (mmdyyy)
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**W
T
R**

Account name: _____

Amount Paid

Do not send cash. Do not staple check to this coupon. Detach any check stub.

UTAH STATE TAX COMMISSION
210 N 1950 W
SLC UT 84134-0600

Instructions for Annual Reconciliation, TC-941R

You must file a Utah withholding tax reconciliation annually to balance your withholding tax returns, payments and any W-2s, 1099s, and TC-675Rs you issued for the year.

Reconciliations must be filed if you had a Utah withholding tax account for any part of the year, even if you did not withhold any Utah taxes or issue any W-2s, 1099s or TC-675Rs for that year.

Professional athletic teams must attach a TC-941WS, Worksheet for Nonresident Professional Athletes (available at tax.utah/forms) to a paper TC-941R.

When to File

- On or before February 28, if filing on paper
- On or before March 31, if filing electronically

What to File

- Form TC-941R (not Federal form W-3)
- All W-2s with Utah wages or taxes withheld
- All 1099s with Utah taxes withheld
- All TC-675Rs with Utah Gross Payments

Note: Utah mineral producers who are also employers must file two reconciliations, one for their W-2s and 1099s and one for their TC-675Rs.

How to File

Employers with 250 or more W-2s are required to file their reconciliation electronically. See Pub 32, *Online Filing and Paying of Withholding and Mineral Production Taxes*. Other employers are encouraged to file electronically.

- File and pay online at: taxexpress.utah.gov
- File and pay by mail at:

Utah State Tax Commission
210 N 1950 W
Salt Lake City UT 84134-0600

Line Instructions

- Line 1 Enter the total number of Utah W-2s and 1099s or TC-675Rs you issued for the year.
- Line 2 Enter the total amount of all Utah wages, compensation and distributions paid to employees or royalty owners during the year.
- Line 3 Enter the total amount of federal income tax withheld on forms reported on Line 1.
- Line 4 Enter the total amount of Utah withholding tax shown on W-2s and 1099s or TC-675Rs for the year.

Lines 5a-5d Enter the amounts from each quarterly return (TC-941, line 3) submitted for the year. If you file annually, report your annual amount on line 5d.

Line 6 Enter the total of lines 5a through 5d.

Line 7 Subtract line 6 from line 4. If line 7 is not zero, see the Incomplete or Unbalanced Reconciliations section.

W-2, 1099, and TC-675R Instructions

See Pub 14, *Utah Withholding Tax Guide for how to prepare W-2, 1099, and TC-675R forms*. You may be assessed penalties if the W-2s, 1099s, and TC-675Rs are not filed or do not meet these requirements.

Incomplete or Unbalanced Reconciliations

Failure to file a complete reconciliation (see the What to File section) may result in a penalty of up to \$1000.

If the Utah tax withheld on forms W-2, 1099, and TC-675R does not match tax reported on your quarterly or annual withholding return(s) your reconciliation is not balanced. If your reconciliation is unbalanced see the Annual Reconciliation section of Pub 14, *Utah Withholding Tax Guide* for methods of balancing the reconciliation.

Amended Reconciliation, TC-941R

If you amend a quarterly or annual withholding tax return after you have already filed your reconciliation, or if you must make corrections to a previously filed reconciliation you must amend your reconciliation.

Amend the reconciliation online or by paper by sending a new TC-941R with the corrected figures and with the amended line checked. Also include copies of any new or corrected W-2s, W-2Cs, 1099s, or TC-675Rs issued.

If line 7 of your amended reconciliation is not zero see the Incomplete or Unbalanced Reconciliations section.

For Additional Information See

- Publication 14, *Utah Withholding Tax Guide*
- Publication 32, *Utah Online Filing and Paying of Withholding and Mineral Production Taxes*
- Our website at tax.utah.gov/withholding.

Account Changes

To make changes or to close your account, use form TC-69C, *Notice of Change for a Tax Account* available at tax.utah.gov/forms, or by calling 801-297-6700 or 1-800-662-4335 ext. 6700.