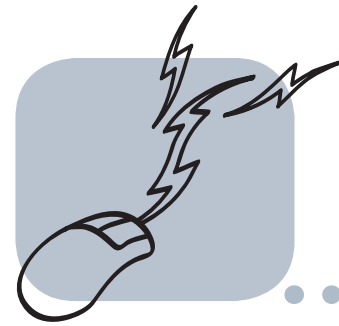


Online Filing and Paying of Withholding and Mineral Production Forms: W-2, W-2c, 1099-R, TC-675R, TC-941, TC-96R* and TC-941R*

Utah State Tax Commission

210 North 1950 West
Salt Lake City, Utah 84134
(801) 297-7626
1-800-662-4335, ext. 7626
www.tax.utah.gov



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.

*** TC-96R is for years 2008 & before,
TC-941R is for 2009 & later**

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No Magnetic Media

Starting January 2009, the Tax Commission no longer accepts magnetic media of any kind (diskettes, CDs, cartridges, tapes, etc.). For filing year 2008 and beyond, you must file electronic forms online at withholding.utah.gov.

Scheduled Reporting Deadlines

Form or Payment Type	Frequency	Electronic/Paper	Due Date
W-2, 1099-R, TC-675R	Annual	Electronic	March 31
W-2, 1099-R, TC-675R	Annual	Paper	February 28/29
TC-96R (TY 2008 and prior)	Annual	Electronic	March 31
TC-96R (TY 2008 and prior)	Annual	Paper	February 28/29
TC-96Q, M, Y, & A (TY 2008 and prior)	Quarterly, monthly, or annual as required, or amended as needed	Paper	Last day of month following the end of the reporting period
TC-941 (TY 2009 and later)	Quarterly or annual as required, or amended as needed	Paper or electronic	Last day of month following the end of the reporting period
TC-941R (TY 2009 and later)	Annual	Electronic	March 31
TC-941R (TY 2009 and later)	Annual	Paper	February 28/29
TC-941PC	Monthly, quarterly, or annual as required	Paper	Last day of month following the end of the payment period
Electronic Payment	Monthly, quarterly, or annual as required	Via Payment Express	Last day of month following the end of the payment period
Electronic payment debit request	Monthly, quarterly, or annual as required	Via Withholding Express	Last day of month following the end of the payment period

General Information

All entities required to report Utah income withholding tax or mineral production withholding tax must file an annual reconciliation with the Utah State Tax Commission.

If you use Withholding Express, a 24/7 online service, you do not need to mail paper forms. See withholding.utah.gov.

Additional filing requirements are:

W-2:

- Entities that annually submit 250 or more W-2 forms must file online.
- Entities that annually submit fewer than 250 W-2 forms may file online or submit paper.

1099-R:

- Utah requires form 1099-R to be submitted **only when Utah income tax has been withheld from the recipient**.
- Filers that annually submit 250 or more 1099-R forms must file online. Utah no longer accepts magnetic media for 1099-R forms.
- Filers that annually submit fewer than 250 1099-R forms may file online or submit paper.

TC-675R:

- Filers may file online or on paper. Utah no longer accepts magnetic media for TC-675R forms.

TC-96R and TC-96RC (Tax Year 2008 and prior):

- Filers may file online or on paper.

TC-941R (Tax Year 2009 and later):

- Filers may file online starting February 2009, or on paper.

TC-941 (Tax Year 2009 and later):

- Filers may file online starting February 2009, or on paper.

ACH Debit Request payment:

- Filers may pay online starting March 2009.

Filing Deadline

The Utah deadline for submitting required information is the same as the federal deadline. For individual form deadlines, see the *Scheduled Reporting Deadlines* table above. If the due date falls on a Saturday, Sunday or legal holiday, the filing deadline is the next business day.

To request an extension of time to file, send the Tax Commission a **written** request explaining the reason(s) you need an extension. We must receive your request no later than the normal due date. Fax extension requests to 801-297-6358, or mail to:

Annual Reconciliation – Extension Request
Utah State Tax Commission
210 N 1950 W
Salt Lake City UT 84134-0600

Required Information

Each withholding form must contain the required identification (federal EIN, SSN and Utah withholding tax account number). We will reject electronic submissions that do not have the required identification.

You must report a summary of compensation for all employees and payees, and Utah withholding tax or mineral withholding tax that you reported on forms W-2, 1099-R and TC-675R.

Use forms TC-96R (for tax years 2008 and prior) and TC-941R (for tax years 2009 and later) to file your annual reconciliation of withholding taxes paid during the year and the amounts you withheld on your employees' or payees' W-2s, 1099-Rs and TC-675Rs.

If the total dollar amount on the annual reconciliation does not equal the total dollar amount of all returns filed during the calendar year, reconcile the difference(s) **before** filing the reconciliation. Prepare and submit form TC-96A (amended return, 2008 and prior) or check the "Amended" box on form TC-941 (2009 and later) for the filing period you are amending. If you owe more money, pay the additional tax with the amended return. If you are claiming a refund, include a letter requesting a refund or credit to next year's tax liability. See payment options section below.

If you find an error after filing your reconciliation form, see sections on correcting reported data.

Find forms TC-96R (2008 and prior) and TC-941R (2009 and later) online at tax.utah.gov/forms.

Penalties

We will penalize you for failure to file tax returns, information returns and/or supporting schedules. See Utah Code §59-1-401.

The penalty for **failure to file** W-2s, 1099-Rs, TC-675Rs, TC-96R or TC-941R **on time with all required information** is \$50 per form, up to \$1,000.

Retention

Employers and payers must keep copies of W-2s, 1099-Rs, TC-675Rs and TC-941Rs, or be able to provide the data, for at least four years from the due date or filing date, whichever is later.

Assistance

For more information or assistance, call 801-297-7626 or toll-free 1-800-662-4335 ext. 7626. Our fax number is 801-297-7698. Send correspondence to:

Annual Reconciliation
Utah State Tax Commission
210 N 1950 W
Salt Lake City UT 84134-3320

Or email: emediawt@utah.gov.

Withholding Express Online Service

Withholding Express (withholding.utah.gov) is a 24/7 online service you can use to submit withholding forms and payments. When you use this service, you do not need to prepare and mail paper forms.

Registration

You must register before you can use Withholding Express. Register online at withholding.utah.gov. When you register, you must certify you have the legal authority to submit data. You will receive an online notification of successful registration, or instructions about what to do next if your registration is not successful.

Following successful registration, we will mail a PIN to the address entered during registration (allow 10 business days). You must have a PIN to use the application.

Payment Options

Pay your tax liabilities using any of the following methods:

- Electronically, by:
 - **ACH credit** – You initiate this payment through your bank or credit union, which may charge you a transaction fee. For more information and the application form, see Pub. 43, *Withholding Tax Electronic Funds Transfer*.
 - **ACH debit request** – You authorize the Tax Commission to initiate this payment. To use this method, go to Withholding Express at withholding.utah.gov. There is no transaction fee. Allow 10 business days to receive your PIN if you are a first-time user.
 - **PaymentExpress** – You pay electronically with an eCheck or credit card at paymentexpress.utah.gov. You will be charged a convenience fee.
- By check. You must use the payment coupon, form TC-941PC.

Reporting the TC-941 Withholding Return Online

To electronically file the TC-941 withholding return:

- enter data in the online form (find on the website), or
- upload your file. See *Appendix E – Layout for TC-941*.

DO NOT send in paper returns if you file electronically.

Reporting W-2 Data Online

If you are required to file federal W-2 information with the Social Security Administration (SSA) in an electronic format, you must also file your Utah W-2 information with the Tax Commission in an approved electronic format. See the SSA publication *Specifications for Filing Forms W2 Electronically (EFW2)* for filing requirements at www.ssa.gov/employer.

You must submit W-2 data to the Tax Commission in EFW2 file format (with modifications to the State Record - RS). See *Appendix A – Online Reporting of W-2 Data*.

Test Online Data

After registering, create and submit a test file to verify the federal file format. Verify test files using SSA's Accuwage software. Verify corrections using SSA's AccuW2C software. Download SSA software at ssa.gov/employer/software.htm.

After you verify the federal format, you must also verify the state format. Go to Withholding Express at withholding.utah.gov, select the "Verify W-2/W2c" option, and submit the same test file. After submitting test data, you will receive an email stating the test file was either accepted or rejected. If your test file is rejected, you must then correct the file and resubmit it for test verification.

Since Accuware software bypasses the state data, your file may fail due to errors at the state level even after it has passed Accuware verification.

After a test file is verified, you must submit the verified file as your W-2 data (original file). Your withholding tax account is not updated with any of the data from the verified (test) file.

Actual Filing W-2 Data

After you submit your file, you will receive an email stating that either:

1. the file passed initial validations, was accepted, and the account was updated; or
2. the file did not pass initial validations, was rejected, and the account was not updated.

When a submission is rejected, your withholding tax account is not updated with any of the data from the rejected file.

To view the errors that caused a file to be rejected, log into the system and select "Submission History." You must correct the errors and resubmit the entire file in the original **EFW2 format**. When a file is transferred on time but is rejected, we will not assess a non-filing penalty if you submit the file correctly within 30 days.

If you file online, do not mail any paper to the Tax Commission.

Correcting Reported W-2 Data Online

The Tax Commission accepts the EFW2C format used by the SSA for electronic W-2 corrections. Correct W-2 data electronically **only** if the original data was submitted in the SSA's EFW2 format, and accepted by Utah. Correct W-2s on paper if the original W-2s were filed on paper.

See a detailed description of the file layout in the SSA's publication *Specifications for Filing Forms W2-C Electronically (EFW2C)*. See *Appendix B* for Utah data record descriptions and EFW2C layouts. Correction files must contain all record types required by the SSA. Include correction records only for W-2s that require corrections.

You must submit an amended reconciliation form to correct your EIN or Utah tax liability if the Tax Commission has already accepted W-2c data in EFW2C format. For more information, see *Correcting TC-96R or TC-941R Data Electronically* in this publication.

If changing the state code from another state to Utah, an EFW2C file is not required. The data must be submitted like a first time submission via a W-2 file in the EFW2 format.

If changing the state code from Utah to another state, submit W-2c data in EFW2C format by following the specifications for columns 394-397 of the RCS record described in *Appendix B*.

Online Data Entry of W-2 and Reconciliation Information

Employers can use Withholding Express to individually enter W-2 information for employees. Each file is limited to 20 W-2s.

Online Data Entry of W-2c

Employers can use Withholding Express to individually enter W-2c information for employees. Each file is limited to five W-2c's.

Reporting Reconciliation Forms Data Online

You must file form **TC-96R (2008 and prior)**, *Utah Annual Withholding Reconciliation*, at the same time as your W-2 data.

To submit form TC-96R online, enter data in the online form at **withholding.utah.gov**, or upload your existing file. You can download a template (for TC-96R, 2008 and prior year only) from this site to help you create your file.

You must file form **TC-941R (2009 and later)**, *Utah Annual Withholding Reconciliation*, at the same time as your W-2 data.

To submit form TC-941R online, enter data in the online form at **withholding.utah.gov**, or upload your file. See *Layout for TC-941R Record* in this publication.

Correcting TC-96RC and TC-941R Data Electronically

To update or correct the original TC-96R, submit an amended form TC-96RC. You may enter corrected data for this form online.

To update or correct the original TC-941R, submit an amended form TC-941R. You may enter corrected data for this form online.

If the Tax Commission has already accepted W-2c data, you must always submit an amended reconciliation to reconcile changes in the W-2c data.

Reporting 1099-R Data Online

If you are required to file federal 1099 information with the IRS in an electronic format, you must also file your Utah 1099 information with the Tax Commission in an approved electronic format. See IRS publication 1220 (*Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically*) for filing requirements at irs.gov/pub/irs-pdf/p1220.pdf.

The Tax Commission no longer accepts cartridges, reel tapes, CDs or diskettes for 1099-R forms. See *Appendix C* for the electronic filing data file specifications.

If you filed on paper, you must correct on paper. If you filed electronically and the file was accepted, you must file the corrections electronically.

Reporting TC-675R Data Online

You may file TC-675R online or on paper. See *Appendix D* for the electronic filing data file specifications. If you filed on paper, you must correct on paper. If you filed electronically and the file was accepted, you must file the corrections electronically.

The Tax Commission no longer accepts cartridges, reel tapes, CDs or diskettes for TC-675R forms

Paper Reporting of W-2, 1099-R, TC-675R, TC-96R and TC-941R Data

Employers or payers who report on paper must use the approved SSA forms for W-2s or IRS forms for 1099Rs. Use the Utah forms (TC-96R, TC-941R, TC-675R) you receive in the mail, or get them online. The Tax Commission must approve all substitute Utah forms. See Publication 99, *Guidelines for Substitute and Copied Utah Tax Forms*.

Find forms and publications online at tax.utah.gov/forms.

Corrections to Original W-2 Data

Corrections to paper W-2 forms accepted by Utah must be filed on paper W-2c forms, approved by the SSA. You must include an amended reconciliation form with all corrected W-2 forms.

Filing Requirements

You must file reconciliation forms (or corrected reconciliation forms) and related withholding forms (W-2, W-2c, 1099-R or TC-675R) together.

Where to File Paper Forms

Send all **paper forms** to:

Annual Reconciliation – Withholding Tax
Utah State Tax Commission
210 N 1950 W
Salt Lake City UT 84134-0600

General Information for File Layouts

Unless otherwise noted, left-justify alpha numeric fields and fill with spaces.

For all amount fields, right justify and zero-fill . Do not enter spaces in amount fields.

Appendix A – Reporting W-2 Data Online

Entities filing 250 or more W-2 forms must file online.

Data Record Descriptions

The Tax Commission accepts the EFW2 format used by the SSA with modifications to the State Record (Code RS). This publication does not include a detailed description of the file layout. See SSA publication *EFW2* for information about the SSA filing format.

The following is a brief description of the data records. The file must be complete because the Tax Commission processes the entire file.

The length of each record is 512.

Submitter Record: Code RA (Required)

The Code RA record identifies the file submitter. This is the only occurrence of this record on the EFW2 file. **The submitter's EIN must be the same as the EIN that was registered.**

Employer Record: Code RE (Required)

The Code RE record identifies an employer, including the EIN, whose wage and tax information is being reported. Every Code RE record must be followed by at least one Code RW record and one Code RS record for Utah. Create a new Code RE record each time you need to change the Utah withholding account number.

Employee Wage Records: Code RW (Required) Code RO (Optional)

The Code RW and the optional Code RO records supply the federal income/wage and tax information for employees of the employer identified in the most recent Code RE record.

State Record: Code RS (Required for Utah)

The Code RS record is required for Utah. The Code RS record supplies state income/wage and tax information for employees of the employer identified in the most recent Code RE record.

This record must contain the employer's Utah withholding account number.

The Code RS record must follow its related Code RW record or its related optional Code RO record. It can follow another related Code RS record if it is the same employee and the data is for a different state. The required fields for this record are defined later in this appendix.

All money fields are numeric and must contain **dollars and cents** with no decimal point. Do not round to the nearest dollar (example: \$5,500.99 is entered as 00000550099). Do not use any punctuation or embedded signs in money fields. Negative (credit) money amounts are not allowed. High-order signed fields are not allowed. Right-justify and zero-fill all money fields. If a money field does not apply, enter zeros.

Total Records: Code RT (Required) Code RU (Optional)

For each Code RE record, there must be a Code RT record that contains the federal income/wage and tax totals for all Code RW records. If you include optional Code RO records, you must also create an optional Code RU record for each Code RE record.

Final Record: Code RF (Required)

The Code RF record indicates the end of the file. The Code RF record occurs only once and must be the last record in the file. This is the total record for the submission. **Do not** create a file that contains any data recorded after the Code RF record.

State Total Record: Code RV (Optional)

Code RV is a new optional record type the SSA introduced for tax year 2007. If included in the submission, the record will be ignored. If used, it should follow the RU Total Record (optional). If no RU Total Record is in the submission, the RV record should follow the RT Total Record.

For a full description of the RV record, see SSA publication *Specifications for Filing Forms W2 Electronically (EFW2)*.

Layout for State Record – Code RS

For more information, see SSA Publication EFW2.

Location	Field Name	Length	Description and Remarks
1-2	Record Identifier	2	Constant RS
3-4	State Code	2	Enter the FIPS postal numeric code. Use 49 for Utah.
5-9	Filler	5	Fill with spaces. Do not leave blank.
10-18	Employee Social Security Number	9	Employee's social security number. If not available, enter zeros. Do not enter hyphens or spaces. THIS IS A REQUIRED FIELD.
19-33	Employee's First Name	15	Employee's first name
34-48	Employee's Middle Name or Initial	15	Employee's middle name or initial
49-68	Employee's Last Name	20	Employee's last name
69-72	Suffix	4	Enter an alphabetic suffix (e.g., JR)
73-94	Location Address	22	Employee's location address (attention, suite, room, number, etc.)
95-116	Delivery Address	22	Employee's delivery address
117-138	City	22	Employee's city
139-140	State Abbreviation	2	The standard FIPS postal alphabetic abbreviation. For a foreign address, leave spaces.
141-145	Zip Code	5	Enter a valid ZIP code. For a foreign address, leave spaces.
146-149	Zip Code Extension	4	Four-digit ZIP code extension. For a foreign address, leave spaces.
150-154	Filler	5	Fill with spaces. Do not leave blank.
155-177	Foreign State/Province	23	Foreign state or province
178-192	Foreign Postal Code	15	Foreign postal code
193-194	Foreign Country Code	2	Foreign country code
195-247	Filler	53	Fill with spaces. Do not leave blank.
248-267	Withholding Account Number	20	This number is located on the employer's withholding return. It has one alpha and five numeric characters or two alpha and four numeric characters (e.g., W12345 or WA1234). Or the number is 14 characters long (11 numeric characters followed by "WTH"). Left justify and fill with spaces. THIS IS A REQUIRED FIELD.
268-273	Filler	6	Fill with spaces. Do not leave blank.
274-275	State Code	2	Enter the FIPS postal numeric code. Use 49 for Utah.
276-286	State Taxable Wages	11	Utah taxable wages. Right-justify and zero-fill. Do not enter decimal points. Do not round to the nearest dollar.
287-297	State Income Tax Withheld	11	Utah income tax withheld. Right-justify and zero-fill. Do not enter decimal points. Do not round to the nearest dollar.
298-512	Filler	215	Fill with spaces. Do not leave blank.

Examples of Record Sequence

Example 1

Report for one employer with 38 employees. (No Code RO or RU records)

```

RA  ACE TRUCKERS
RE  ACE TRUCKERS
RW  } 38 sets of code RW
RS  } and RS records
RT
RF
    
```

Example 2

Report for one employer with 6 employees. (With Code RO and RU records)

```

RA  ACE TRUCKERS
RE  ACE TRUCKERS
RW  }
RO  } 6 sets of code RW,
RS  } RO and RS records
RT
RU
RF
    
```

Example 3

Report for three employers. (No Code RO or RU records)

```

RA  PAYROLL SERVICE INC
RE  SMITH CANDIES
RW  } 25 sets of code RW
RS  } and RS records
RT
RE  BUSINESS PAPER CO
RW  } 163 sets of code RW
RS  } and RS records
RT
RE  RIGGS ROCK AND GRAVEL
RW  } 56 sets of code RW
RS  } and RS records
RT
RF

```

Example 4

Report for three employers. (With Code RO and RU records)

```

RA  PAYROLL SERVICE INC
RE  SMITH CANDIES
RW  }
RO  } 980 sets of code RW,
RS  } RO and RS records
RT
RU
RE  SMITH REFINERY
RW  }
RO  } 238 sets of code RW,
RS  } RO and RS records
RT
RU
RE  BROWNS DAIRY
RW  }
RO  } 3 sets of code RW,
RS  } RO and RS records
RT
RU
RF

```

Layout for State Total Record – Code RV (optional for Utah)

For more information, see SSA Publication EFW2.

Location	Field Name	Length	Description and Remarks
1-2	Record Identifier	2	Constant RV
3-512	Blank	510	Defined by user. Utah does not use.

Examples of Record Sequence

Example 1

Report for one employer with 38 employees. (No Code RO or RU records)

```

RA  ACE TRUCKERS
RE  ACE TRUCKERS
RW  } 38 sets of code RW
RS  } and RS records
RT
RV
RF

```

Example 2

Report for one employer with six employees. (With Code RO and RU records)

```

RA  ACE TRUCKERS
RE  ACE TRUCKERS
RW  }
RO  } 6 sets of code RW,
RS  } RO and RS records
RT
RU
RV
RF

```

Example 3

Report for three employers. (No Code RO or RU records)

```

RA  PAYROLL SERVICE INC
RE  SMITH CANDIES
RW  } 25 set of code RW
RS  } and RS records
RT
RV
RE  BUSINESS PAPER CO
RW  } 163 sets of code RW
RS  } and RS codes
RT
RV
RE  RIGGS ROCK AND GRAVEL
RW  } 56 sets of code RW
RS  } and RS records
RT
RV
RF

```

Example 4

Report for three employers. (With Code RO and RU records)

```
RA  PAYROLL SERVICE INC
RE  SMITH CANDIES
RW  }
RO  } 980 sets of code RW,
RS  } RO and RS records
RT
RU
RV
RE  SMITH REFINERY
RW  }
RO  } 238 sets of code RW,
RS  } RO and RS records
RT
RU
RV
RE  BROWNS DAIRY
RW  }
RO  } 3 sets of Code RW,
RS  } RO and RS records
RT
RU
RV
RF
```

Appendix B – Correcting W-2 Data

Data Record Descriptions

The Tax Commission accepts the EFW2C format used by the SSA (with modifications to the RCS Record — see *Layout for State Record – Code RCS*) to correct previously-submitted W-2 files. This publication does not include a detailed description of the file layout. See SSA publication *EFW2C* for information about the SSA filing format.

The following is a brief description of the data records. The file must be complete because the Tax Commission processes the entire file.

The length of each Record is 1024.

Submitter Record: Code RCA (Required)

The Code RCA record identifies the organization submitting the file. This is the first and only occurrence of this record on the EFW2C file. **The submitter’s EIN must be the same as the EIN that was registered.**

Employer Record: Code RCE (Required)

The Code RCE record identifies an employer, including the EIN, whose wage and tax information is being reported. Every Code RCE record must be followed by at least one Code RCW record and one Code RCS record for Utah. Create a new Code RCE record each time you need to change the Utah withholding account number on this record.

Employee Wage Records: Code RCW (Required) Code RCO (Optional)

The Code RCW and the optional Code RCO records supply the federal income/wage and tax information for the employees of the employer identified in the most recent Code RCE record.

State Record: Code RCS (Required for Utah)

The Code RCS record is required for Utah. The Code RCS record supplies state income/wage and tax information for employees of the employer identified in the most recent Code RCE record. The Code RCS record must contain the payer’s Utah withholding tax account number.

The Code RCS record must follow its related Code RCW record or its related optional Code RCO record. It can follow another related Code RCS record if it is the same employee and the data is for a different state. The required fields for this record are defined later in these instructions.

All money fields are numeric and must contain dollars and cents with the decimal point assumed. Do not round to the nearest dollar (example: \$5,500.99 is entered as 00000550099). Do not use any punctuation or embedded signs in money fields. Negative (credit) money amounts are not allowed. High-order signed fields are not allowed. Right-justify and zero-fill all money fields. If a money field does not apply, enter zeros.

Total Records: Code RCT (Required) Code RCU (Optional)

For each Code RCE record, there must be a Code RCT record that contains the federal income/wage and tax totals for all Code RCW records. If you include optional Code RCO records, you must also create an optional Code RCU record for each Code RCE record.

State Total Record: Code RCV (Optional)

Code RCV is a new optional record type the SSA introduced for tax year 2007. If included in the submission, the record will be ignored. If used, it should follow the RCU Total Record (Optional). If no RCU Total Record is in the submission, it should follow the RCT Total Record.

For a full description of the RCV record layout, see SSA publication *Specifications for Filing Forms W2-C Electronically (EFW2C)*.

Final Record: Code RCF (Required)

The Code RCF record indicates the end of the file. The Code RCF record occurs only once and must be the last record on file. This is the total record for the submission. Do not create a file that contains any data recorded after the Code RCF record.

State Record Layout – Code RCS

For more information, see SSA Publication EFW2C.

Location	Field Name	Length	Description and Remarks
1-3	Record Identifier	3	Constant RCS. THIS IS A REQUIRED FIELD.
4-5	State Code	2	Enter the FIPS postal numeric code. Use 49 for Utah.
6-15	Filler	10	Fill with spaces. Do not leave blank.
16-24	Employee’s Originally Reported SSN	9	Use this field only if employee’s SSN was reported incorrectly on the original report. If SSN was correct, enter spaces.
25-33	Employee’s Correct Social Security Number	9	Enter employee’s correct SSN. Only enter numeric characters. If the SSN is not known, enter zeros. THIS IS A REQUIRED FIELD.
34-48	Employee’s Originally Reported First Name	15	Use only if employee’s first name was reported incorrectly on the original report. If first name was correct, enter spaces.
49-63	Employee’s Originally Reported Middle Name or Initial	15	Use only if employee’s middle name or initial was reported incorrectly on the original report. If middle name or initial was correct, enter spaces.

64-83	.....	Employee's Originally Reported Last Name	..20	.....	Use only if employee's last name was reported incorrectly on the original report. If last name was correct, enter spaces.
84-98	.....	Employee's Correct First Name	15	.....	Enter employee's correct first name. If first name is not known, enter spaces. THIS IS A REQUIRED FIELD.
99-113	.....	Employee's Correct Middle Name or Initial	15	.....	Enter employee's correct middle name or initial. If the middle name or initial is not known, enter spaces. THIS IS A REQUIRED FIELD.
114-133	.....	Employee's Correct Last Name	20	.....	Enter employee's correct last name. If the last name is not known, enter spaces. THIS IS A REQUIRED FIELD.
134-155	....	Location Address	22	.....	Employee's location address (attention, suite, room, number, etc.)
156-177	....	Delivery Address	22	.....	Employee's delivery address
178-199	....	City	22	.....	Employee's city
200-201	....	State Abbreviation	2	.....	The standard FIPS postal alphabetic abbreviation. For a foreign address, enter spaces.
202-206	....	Zip Code	5	.....	Enter a valid ZIP Code. For a foreign address, enter spaces.
207-210	....	Zip Code Extension	4	.....	Four-digit ZIP Code extension. For a foreign address, enter spaces.
211-215	.....	Filler	5	.....	Fill with spaces. Do not leave blank.
216-238	....	Foreign State/Province	23	.....	Foreign state or province
239-253	....	Foreign Postal Code	15	.....	Foreign postal code
254-255	.....	Filler	2	.....	Fill with spaces. Do not leave blank.
256-257	....	Foreign Country Code	2	.....	Foreign country code
258-343	....	Filler	86	.....	Fill with spaces. Do not leave blank.
344-363	.....	Originally Reported Utah Withholding Account Number	20	.....	Use only if Utah withholding account number was reported incorrectly on the original report. If withholding account number was correct, fill with spaces. THIS IS A REQUIRED FIELD.
364-383	.....	Correct Utah Withholding Account Number	20	.....	Enter correct Utah withholding account number. Do not enter hyphens or spaces. This number is located on the employer's withholding return form. It has one alpha and five numeric characters or two alpha and four numeric characters (e.g., W12345 or WA1234). In the future, the number will be 14 characters (11 numeric characters followed by "WTH"). Left-justify and fill with spaces. THIS IS A REQUIRED FIELD.
384-393	.....	Filler	10	.....	Fill with spaces. Do not leave blank.
394-395	.....	Originally Reported State Code	2	.....	Use only if changing a Utah W-2 to a non-Utah W-2. If state code was correct, fill with spaces.
396-397	.....	Correct State Code	2	.....	Enter the FIPS postal numeric code. Use 49 for Utah. THIS IS A REQUIRED FIELD.
398-408	....	Originally Reported State Taxable Wages	11	.....	Use only if state taxable wages were reported incorrectly on the original report. If wages were correct, enter spaces.
409-419	.....	Correct State Taxable Wages	11	.....	Enter correct state taxable wages, using only numeric characters. If not making a correction, enter spaces.
420-430	.....	Originally Reported State Income Tax Withheld	11	.....	Use only if state income tax was reported incorrectly on original report. If income tax withheld was correct, enter spaces.
431-441	.....	Correct State Income Tax Withheld	11	.....	Enter correct state income tax withheld using only numeric characters. If not making a correction, enter spaces.
442-1024	...	Filler	583	.....	Fill with spaces. Do not leave blank.

State Total Record Layout – Code RCV (optional for Utah)

For more information, see SSA publication EFW2.

<u>Location</u>	<u>Field Name</u>	<u>Length</u>	<u>Description and Remarks</u>
1-3	Record Identifier	3	Constant RCV.
4-1024	Blank	1021	Defined by user. Utah does not use.

Appendix C – Reporting of 1099-R Data

Data Record Descriptions

The Tax Commission accepts the format used by the IRS with modification to the Payee Record, Code B. This publication does not include a detailed description of the file layout. For information about the IRS filing format, see IRS Publication 1220, *Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically* (www.irs.gov/pub/irs-pdf/p1220.pdf).

The following is a brief description of the data records.

The length of each Record is 750.

Transmitter Record: Code T (Required)

The Code T record identifies the file transmitter. This is the first record on the file layout. There can be only one file and one Code T record on the file. Multiple files or multiple Code T records cannot be processed.

Payer Record: Code A (Required)

The Code A record identifies the payer. Every Code A record must be followed by at least one Code B record. You must create a Code A record every time you need to change to a different form type code. We will only process 1099-R forms with form type code 9 in position 27. We will skip all other form type codes.

Payee Record: Code B (Required)

The Code B record contains payment data. Form 1099-R data for Utah is contained in the Code B record in **positions 663-750**. See the IRS description for all other record positions. The file must be complete because the Tax Commission processes the entire record. See *State Information Layout* below.

End of Payer Record: Code C (Required)

The Code C record consists of the total number of payees and the totals for the payment amount fields filed by a given payer and/or a particular form type code. For each Code A record and group of Code B records on the file, there must be a Code C record written after the last Code B record for that payer.

State Totals Record: Code K (Not used in Utah)

Utah does not yet participate in the Combined Federal/State Filing Program, so the Code K record is not required. If included in the submission, the record will be ignored.

End of Transmission Record: Code F (Required)

The Code F record is a summary of the number of payers in the entire file. The Code F record must be written after the last Code C record (or last Code K record, if included) and must be the last record on the file.

State Information Layout – Code B

For more information, see IRS Publication 1220.

1099-R Record Layout - Follow IRS Specifications

Location	Field Name	Length	Description and Remarks
1-662		662	Follow instructions in IRS Publication 1220
663-664	State Code	2	Enter the standard FIPS postal alphabetic abbreviation, which is UT for Utah.
665-678	Utah Account Number	14	Payer's Utah withholding account number is located on the employer's withholding return. It has one alpha and five numeric characters or two alpha and four numeric characters (e.g., W12345 or WA1234). In the future, the number will be 14 characters (11 numeric characters followed by "WTH"). Left-justify and fill with spaces. THIS IS A REQUIRED FIELD.
679-691	Utah Distribution Amount	13	Enter the amount of the "gross taxable distribution" to the payee. Right-justify and zero-fill. Do not enter decimal points.
692-722	Filler	31	Fill with spaces. Do not leave blank.
723-734	State Income Tax Withheld	12	Enter Utah income tax withheld. Right-justify and zero-fill. Do not enter decimal points.
735-746	Local Tax Amount Withheld	12	Not required for Utah. Right-justify and zero-fill.
747-750	Filler	4	Fill with spaces. Do not leave blank.

Appendix D – Reporting of TC-675R Data

TC-675R Payer Record Layout

Payer Record - P provides header information for the file. This is the first record on the file layout.

The length of each record is 210.

<u>Location</u>	<u>Field Name</u>	<u>Length</u>	<u>Description and Remarks</u>
1.....	Record Identifier	1	Constant P
2-15	Utah State Account.....	14.....	Utah mineral production withholding account number is located on the employer's withholding mineral return. It has one alpha and five numeric characters (e.g., R12345). Or the number is 14 characters (11 numeric characters followed by "WMP"). Left-justify and fill with spaces. THIS IS A REQUIRED FIELD.
16-39	Name	24	Enter payer's name as entered on TC-96R or TC941-R for the same tax year.
40-64	Address 1.....	25	Enter first line of the payer's address.
65-89	Address 2.....	25	Enter second line of the payer's address, if needed.
90-104	City.....	15	Enter payer's city.
105-106	State	2	Standard FIPS postal alphabetic abbreviation.
107-115	Zip.....	9	Enter a valid ZIP Code plus four-digit Zip Code extension, no hyphen. Or use this field for the foreign postal code, if applicable.
116-119	Filler	4	Fill with spaces. Do not leave blank.
120-128	Federal ID (EIN).....	9	Payer's FEIN, as entered on TC-96R (2008 or prior) or TC941-R (2009) for the same tax year. Do not enter hyphens or spaces. THIS IS A REQUIRED FIELD.
129-132	Tax Year	4	Enter the tax year being reported.
133-210	Filler	78.....	Fill with spaces. Do not leave blank.

TC-675R Recipient Record Layout

Recipient Record - R - Contains data for each recipient. This is the layout for the second and subsequent records in the file.

The length of each record is 210.

<u>Location</u>	<u>Field Name</u>	<u>Length</u>	<u>Description and Remarks</u>
1.....	Record Identifier	1	Constant R
2-10	ID Number (SSN or EIN)	9	Recipient's social security number or FEIN. If not known, enter zeros. Do not enter hyphens. THIS IS A REQUIRED FIELD.
11-23	Utah Tax Withheld	13	Enter amount from Box 5. Utah mineral production withholding tax amount. Right-justify and zero-fill. Do not enter decimal points.
24-36	Utah Gross Production Payment	13	Enter amount from Box 4. Mineral production gross payment made to the recipient during the year. Right-justify and zero-fill. Do not enter decimal points.
37-49	Withholding Exempt Amount	13	Enter amount from Box 6. Gross production payment amount paid to recipient during the year, not subject to Utah withholding. Right-justify and zero-fill. Do not enter decimal points.
50-87	Filler	38	Fill with spaces. Do not leave blank.
88-112	Name	25	Recipient's name
113-137	Address 1	25	Recipient's address, line 1
138-162	Address 2	25	Recipient's address, line 2 (if needed)
163-177	City	15	Recipient's city
178-179	State	2	Recipient's state
180-188	Zip	9	Recipient's Zip Code or postal code + extension
189-192	Filler	4	Fill with spaces. Do not leave blank.
193.....	Entity Type	1	Enter one of the following recipient entity types: C if corporation, S if S-corporation, L if limited liability company, P if partnership, O if limited liability partnership, I if individual, T if trust estate or fiduciary. THIS IS A REQUIRED FIELD.
194-197	Tax Year	4	Tax Year for recipient's payment.
198-210	Filler	13	Fill with spaces. Do not leave blank.

Appendix E – Reporting TC-941 Returns and TC-941R Reconciliation Data

TC-941 Header Record Layout

Header Record - 01 - Provides header information for the file. This is the first record on the file layout.

The length of each record is 112.

Location	Field Name	Length	Description and Remarks
1-2	Record Identifier	2	Constant 01. THIS IS A REQUIRED FIELD.
3-10	File Create Date	8	Enter the date you created your file. Use format MMDDYYYY. This field is for the submitter's reference only.
11-13	Number of Returns in File	3	Enter the total number of TC-941(A1) records in this file. This is a whole number. Right-justify and zero-fill. THIS IS A REQUIRED FIELD.
14-112	Filler	99	Fill with spaces. Do not leave blank.

TC-941 Detail Record Layout

Detail Record – A1 - Contains each withholding return's data. This layout is for the second and subsequent records in the file.

The length of each record is 112.

Location	Field Name	Length	Description and Remarks
1-2	Record Identifier	2	Constant A1. THIS IS A REQUIRED FIELD.
3-5	Record Sequence Number	3	Ascending numeric sequence number for each A1 record in this file. Right-justify and zero-fill. Begin with "1" and add 1 for each additional A1 record (e.g., the value for the first A1 record must be "001", and the value for the 15th A1 record must be "015"). THIS IS A REQUIRED FIELD.
6-17	Filler	12	Fill with spaces. Do not leave blank.
18-25	Filing Period From Date	8	First day of tax period. Use format MMDDYYYY. THIS IS A REQUIRED FIELD.
26-33	Filing Period To Date	8	Last day of tax period. Use format MMDDYYYY. THIS IS A REQUIRED FIELD.
34-42	FEIN	9	Payer's FEIN. Do not enter hyphens or blanks. THIS IS A REQUIRED FIELD.
43-56	Withholding Account Number	14	This number has one alpha and five numeric characters, or two alpha and four numeric characters (e.g., W12345 or WA1234). Or the number is 14 characters long (11 numbers followed by "WTH"). Left justify and fill with spaces. THIS IS A REQUIRED FIELD.
57-64	Filler	8	Fill with spaces. Do not leave blank.
65	Amended Return Flag	1	Enter "1" if this is an amended TC-941, "0" if it is the original. THIS IS A REQUIRED FIELD.
66-80	Utah Wages	15	Enter amount in dollars and cents without a decimal. Round the pennies, if desired. Right-justify and zero-fill. Example: enter \$255.35 as 00000000025535 or 00000000025500. THIS IS A REQUIRED FIELD.
81-95	Federal Tax Withheld	15	Enter amount in dollars and cents without a decimal. Round the pennies, if desired. Right-justify and zero-fill. Example: enter \$255.35 as 00000000025535 or 00000000025500. THIS IS A REQUIRED FIELD.
96-110	Utah Tax Withheld	15	Enter amount in dollars and cents without a decimal. Round the pennies, if desired. Right-justify and zero-fill. Example: enter \$255.35 as 00000000025535 or 00000000025500. THIS IS A REQUIRED FIELD.

- 111..... Stop Paper Forms Flag..... 1 Enter “1” if you do not want to receive paper forms. Enter “0” or leave blank to continue receiving paper forms.
- 112..... Close Account Flag..... 1 Enter “1” to close the account. Enter “0” or leave blank to keep the account open.

TC-941R Header Record Layout

Header Record 01 identifies the return file submitter. This is the first record on the file layout.

The length of each record is 193.

<u>Location</u>	<u>Field Name</u>	<u>Length</u>	<u>Description and Remarks</u>
1-2	Record Identifier	2	Constant 01. THIS IS A REQUIRED FIELD.
3-10	File Create Date	8	Enter the date you created your file. Use format MMDDYYYY. This field is for the submitter’s reference only.
11-13	Number of Returns in File	3	Enter the total number of TC-941R (A2) records in this file. This is a whole number. Right-justify and zero-fill. THIS IS A REQUIRED FIELD.
14-193	Filler	180	Fill with spaces. Do not leave blank.

TC-941R Detail Record Layout

Detail Record – A2 - Contains each reconciliation return data. This is the second record on the file layout. This layout is for the second and subsequent records in the file.

The length of each record is 193.

<u>Location</u>	<u>Field Name</u>	<u>Length</u>	<u>Description and Remarks</u>
1-2	Record Identifier	2	Constant A2. THIS IS A REQUIRED FIELD.
3-5	Record Sequence Number	3	Ascending numeric sequence number for each record in this file. Right-justify and zero-fill. Begin with “1” and add 1 for each additional record (e.g., the value for the first record must be “001”, and the value for the 15th record must be “015”). THIS IS A REQUIRED FIELD.
6-17	Filler	12	Fill with spaces. Do not leave blank.
18-25	Filing Period To Date	8	Last day of tax period. Use format MMDDYYYY. THIS IS A REQUIRED FIELD.
26-34	FEIN	9	Payer’s FEIN. Do not enter blanks. THIS IS A REQUIRED FIELD.
35-48	Withholding Account Number	14	This number has one alpha and five numeric characters, or two alpha and four numeric characters (e.g., W12345 or WA1234). Or the number is 14 characters long (11 numbers followed by “WTH”). Left justify and fill with spaces. THIS IS A REQUIRED FIELD.
49-56	Filler	8	Fill with spaces. Do not leave blank.
57	Amended Return Flag	1	Enter “1” if this is an amended TC-941R, “0” if it is the original. THIS IS A REQUIRED FIELD.
58-72	Total Number of W-2s, 1099s and 675Rs	15	Whole number. Right-justify and zero-fill. THIS IS A REQUIRED FIELD.
73-87	Total Utah Wages	15	Enter amount in dollars and cents without a decimal. Round the pennies, if desired. Right-justify and zero-fill. Example: enter \$255.35 as 00000000025535 or 00000000025500. THIS IS A REQUIRED FIELD.
88-102	Total Federal Tax Withheld	15	Enter amount in dollars and cents without a decimal. Round the pennies, if desired. Right-justify and zero-fill. Example: enter \$255.35 as 00000000025535 or 00000000025500. THIS IS A REQUIRED FIELD.

- 103-117 Total Utah Tax Withheld 15 Enter amount in dollars and cents without a decimal. Round the pennies, if desired. Right-justify and zero-fill. Example: enter \$255.35 as 00000000025535 or 00000000025500. THIS IS A REQUIRED FIELD.
- 118-132 Utah Tax Withheld Q1 15 Enter first quarter Utah tax withheld in dollars and cents without a decimal. Round the pennies, if desired. Right-justify and zero-fill. Example: enter \$255.35 as 00000000025535 or 00000000025500. THIS IS A REQUIRED FIELD.
- 133-147 Utah Tax Withheld Q2 15 Enter second quarter Utah tax withheld in dollars and cents without a decimal. Round the pennies, if desired. Right-justify and zero-fill. Example: enter \$255.35 as 00000000025535 or 00000000025500. THIS IS A REQUIRED FIELD.
- 148-162 Utah Tax Withheld Q3 15 Enter third quarter Utah tax withheld in dollars and cents without a decimal. Round the pennies, if desired. Right-justify and zero-fill. Example: enter \$255.35 as 00000000025535 or 00000000025500. THIS IS A REQUIRED FIELD.
- 163-177 Utah Tax Withheld Q4 15 Enter fourth quarter Utah tax withheld in dollars and cents without a decimal. Round the pennies, if desired. Right-justify and zero-fill. Example: enter \$255.35 as 00000000025535 or 00000000025500. THIS IS A REQUIRED FIELD.
- 178..... W-2 Filing Method..... 1 Method used to submit annual W-2 forms included in this TC-941R. 0 = not specified, 1 = paper, 2 = electronically. THIS IS A REQUIRED FIELD.
- 179..... 1099 Filing Method 1 Method used to submit annual 1099 forms included in this TC-941R. 0 = not specified, 1 = paper, 2 = electronically. THIS IS A REQUIRED FIELD.
- 180..... TC-675R Filing Method..... 1 Method used to submit annual TC-675R forms included in this TC-941R. 0 = not specified, 1 = paper, 2 = electronically. THIS IS A REQUIRED FIELD.
- 181-193 Filler 13 Fill with spaces. Do not leave blank.

Appendix F – Reporting ACH Debit Request

Do not submit a TC-941PC coupon when using this payment method.

ACH Debit Request Header Record Layout

Header Record 01 provides header information for the file. This is the first record on the file layout.

The length of each record is 163.

<u>Location</u>	<u>Field Name</u>	<u>Length</u>	<u>Description and Remarks</u>
1-2	Record Identifier	2	Constant 01. THIS IS A REQUIRED FIELD.
3-10	File Creation Date	8	Enter the date you created your file. Use format MMDDYYYY. This field is for the submitter's reference only.
11-16	Number of Payments in File	6	Enter the total number of ACH Debit requests records in this file. This is a whole number. Right-justify and zero-fill. THIS IS A REQUIRED FIELD.
17-31	Total of All Payment Amounts	15	Enter the total of all "Payment Amount" values from ACH Debit request records in this file. This amount must be equal to the sum of all payments included in this file. Enter amount in dollars and cents without a decimal (e.g., enter \$255 as 00000000025500). Right-justify and zero-fill. THIS IS A REQUIRED FIELD.
32-163	Filler	132	Fill with spaces. Do not leave blank

ACH Debit Request Detail Record Layout

Detail Record – 02 – Submit one record for each payment included in the file. This layout is for the second and subsequent records in the file.

The length of each record is 163.

<u>Location</u>	<u>Field Name</u>	<u>Length</u>	<u>Description and Remarks</u>
1-2	Record Identifier	2	Constant 02. THIS IS A REQUIRED FIELD.
3-8	Record Sequence Number	6	Ascending numeric sequence number for each 02 record in this file. Right-justify and zero-fill. Begin with "1" and add 1 for each additional 02 record(e.g., the value for the first 02 record must be "000001", and the value for the 15th 02 record it must be "000015"). THIS IS A REQUIRED FIELD.
9-16	Filing Period End Date	8	Last day of the filing period for this ACH Debit request. THIS IS A REQUIRED FIELD.
17-31	Payment Amount	15	Enter payment amount in dollars and cents without a decimal point (e.g., enter \$255 as 00000000025500). Right-justify and zero-fill. THIS IS A REQUIRED FIELD.
32-39	Payment Posting Date Requested	8	Enter the date you want this payment updated to the account. This date can not be before the current date, or more than 130 days in the future. THIS IS A REQUIRED FIELD.
40-53	Utah Withholding Account Number	14	Payer's 6-character or 14-character Utah withholding account number. Left-justify and fill with eight spaces when account number is six characters. THIS IS A REQUIRED FIELD.
54-75	Bank Account Name	22	Bank account name. THIS IS A REQUIRED FIELD.
76-95	Bank Account Number	20	Bank account number for payment. THIS IS A REQUIRED FIELD.
96-104	Routing Number	9	Bank account routing number. Must be numeric (no alpha or spaces). Right-justify and zero-fill. THIS IS A REQUIRED FIELD.
105	Bank Account Type	1	Enter the bank account type for this record. C = checking account. S = savings account. THIS IS A REQUIRED FIELD.
106-163	Filler	58	Fill with spaces. Do not leave blank.