

## **Tax Commission Rule Review Checklist**

(This Sheet and any backup data must accompany each proposed rule or revision)

**Title of Rule:** **State Board of Equalization Procedures**  
**Statutory Reference:** **§59-2-212, 59-2-1004, and 59-2-704.5**  
**Rule Number:** **R861-1A-9**

4. Purpose of the rule or reason for the change:

Consistent with 2019 HB 11, clarifies the evidence that must be considered by the commission during an appeal from a county board of equalization decision.

6. Summary of the rule change:

The proposed rule amendment clarifies that the commission must consider facts and evidence presented, including facts and evidence that was presented by a party to the county board of equalization.

7. Aggregate anticipated cost or savings to:

A) State Budget:

This proposed amendment is not expected to have any fiscal impacts on state government revenues or expenditures because it only clarifies the administrative appeals process.

B) Local Government:

This proposed amendment is not expected to have any fiscal impacts on local government revenues or expenditures because it only clarifies the administrative appeals process.

C) Small Businesses (50 or less employees):

This proposed amendment is not expected to have any fiscal impacts on small business revenues or expenditures because it only clarifies the administrative appeals process.

D) Persons other than small businesses or local government:

This proposed amendment is not expected to have any fiscal impacts on the revenues or expenditures of persons other than small businesses or local governments because it only clarifies the administrative appeals process.

8. Compliance cost for affected persons ("person" means any individual, partnership, corporation, association, government entity, public or private organization of any character other than an agency):

The proposed amendment is not expected to increase the compliance burden on affected persons because it only clarifies the facts and evidence that the commission must consider in an appeal from a county board of equalization decision.

9. Comments by the department head on the fiscal impact the rule may have on businesses:

The amendment does not have a fiscal impact on businesses. It clarifies the facts and evidence the Commission shall consider in appeals from a county board of equalization decision.

14. Indexing information: \_\_\_\_\_

Substantive: Yes

Nonsubstantive:

Result of 5 year review: No

Originated by:  
2019 HB 11

Drafted by:  
Jason Gardner

Reviewed with Divisions:

Date:

Approved by Executive Director:

Date:

Approved for Submittal to DAR:

Date:

**R873-22M-29. Removable Windshield Placards Pursuant to Utah Code Ann. Section 41-1a-420.**

(1) A removable windshield placard is a two-sided placard, renewable on ~~[an annual]~~ a biennial basis, which includes on each side:

(a) the International Symbol of Access, the wheelchair symbol adopted by Rehabilitation International in 1969, which is at least three inches in height, is centered on the placard, and is white on a blue background;

(b) an identification number;

(c) a date of expiration which is ~~[one year]~~ two years from the later of the initial issuance of the placard or the most recent renewal of the placard; and

(d) a facsimile of the Great Seal of the State of Utah.

(2) Upon application, a removable windshield placard shall be issued to a person with a disability which limits or impairs ability to walk or for a vehicle that is used by an organization primarily to transport persons with disabilities that limit or impair their ability to walk.

(a) The definition of the phrase "persons with disabilities which limit or impair the ability to walk" shall be identical to the definition of that phrase in Uniform System for Handicapped Parking, 58 Fed. Reg. 10328, 10329 (1991).

(b) An applicant for a removable windshield placard shall present a licensed physician's certification upon initial application, stating that the applicant has a permanent disability which limits or impairs ability to walk, or sign an affidavit attesting that the vehicle is used by an organization primarily for the transportation of persons with disabilities that limit or impair their ability to walk.

(c) A physician's certification is not required for renewal of a removable windshield placard.

(d) The Tax Commission may, on a case by case basis, issue a removable windshield placard to persons with disabilities other than disabilities which limit or impair the ability to walk.

(e) The original and one additional removable windshield placard shall be issued free of charge. Replacement placards, for placards that are lost or destroyed, shall be issued for a fee.

(3) A temporary removable windshield placard is a two-sided placard, issued on a temporary basis, which includes on each side:

(a) the International Symbol of Access, the wheelchair symbol adopted by Rehabilitation International in 1969, which is at least three inches in height, is centered on the placard, and is white on a red background;

(b) an identification number;

(c) a date of expiration not to exceed six months from the date of issuance; and

(d) a facsimile of the Great Seal of the State of Utah.

(4) Upon application, a temporary removable windshield placard shall be issued.

(a) The application must be accompanied by the certification of a licensed physician that the applicant meets the definition of a person with a disability which limits or impairs ability to walk. The certification shall include the period of time that the physician determines the applicant will have the disability, not to exceed six months.

42 (b) Applications for renewal of a temporary removable windshield placard shall be  
43 supported by a licensed physician's certification of the applicant's disability dated within the  
44 previous three months.

45 (c) The Tax Commission may, on a case by case basis, issue a temporary removable  
46 windshield placard to persons with disabilities other than disabilities which limit or impair the  
47 ability to walk.

48 (d) The original and one additional temporary removable windshield placard shall be issued  
49 free of charge. Replacement placards, for placards that are lost or destroyed, shall be issued for a  
50 fee.

51 (5) Any placard, whether permanent or temporary, shall be hung from the rearview mirror  
52 so that it may be viewed from the front and rear of any vehicle utilizing a parking space reserved for  
53 persons with disabilities. If there is no rearview mirror, the placard shall be clearly displayed on the  
54 dashboard of the vehicle. The placard shall not be displayed when the vehicle is moving.

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## E-Verify for Employers

Employers can help prevent identity theft by verifying the social security numbers of job applicants. E-Verify is a free service of the U.S. Department of Homeland Security that verifies employment eligibility through the Internet. Employers can use E-Verify at [dhs.gov/E-Verify](https://dhs.gov/E-Verify).

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## Changes to this Revision

In 2017 Congress passed the Tax Cuts and Jobs Act, eliminating personal exemptions and increasing the standard deduction for individual income tax. The 2018 Utah Legislature passed HB 293, lowering the state individual income tax rate from 5 percent to 4.95 percent. Both pieces of legislation are effective Jan. 1, 2018. This release of Publication 14 contains revised Utah tax tables that reflect these changes in tax law. The tables are effective for pay periods beginning on or after May 1, 2018.

## Electronic Filing and Annual Reconciliations Requirements

- Starting Jan. 1, 2018, you must file Utah withholding tax returns, [W-2s and 1099s \(with Utah tax withheld\)](#) electronically. ~~The return is TC-941E.~~
- Starting with the 2018 tax year, you will not file a separate annual reconciliation return. Your reconciliation will be combined with your fourth quarter return (quarterly filers) or your annual return (annual filers).
- We no longer mail withholding packets (paper withholding returns and payment coupons) to employers at the first of the year. File and amend returns electronically [on our secure website](#) at [tap.utah.gov](https://tap.utah.gov). [We will reject any withholding forms received on paper.](#)
- You may pay withholding tax online or by check. If paying by check, print a payment coupon (TC-941PC) from [tax.utah.gov/forms](https://tax.utah.gov/forms).

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## Important Reminders

It is a class B misdemeanor to have Utah employees without a withholding license. See *How to Get a Withholding Account*, below.

If you file federal Form 944, **Employer's Annual Federal Tax Return**, you may file and pay your Utah withholding tax annually.

If you do not meet the criteria in Utah Code §59-10-402, 404 and 405, you are not required to have a Utah withholding account or to withhold Utah tax. Also, if you are not required to withhold Utah tax on a form 1099, you are not required to submit the 1099 form or to report the wages or compensation on your Utah withholding or reconciliation forms.

If you withheld tax from a nonresident professional athlete, you must complete the **Worksheet for Nonresident Professional Athletes** when you electronically file your annual reconciliation. Download the worksheet at [tax.utah.gov/forms](https://tax.utah.gov/forms).

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## General Information

This publication includes:

- requirements for filing and paying Utah withholding tax,

- requirements for filing the Utah annual reconciliation,
- requirements for electronic filing,
- withholding tax schedules for calculating Utah withholding tax from employees' wages, and
- Utah withholding tax tables for quick lookup.

For questions about Utah withholding tax, see [tax.utah.gov](http://tax.utah.gov), or call us at 801-297-2200 (1-800-662-4335 outside the Salt Lake area).

This publication does not cover Utah withholding requirements for mineral production or pass-through entities. See [tax.utah.gov/withholding](http://tax.utah.gov/withholding) and [tax.utah.gov/utah-taxes/mineral-production](http://tax.utah.gov/utah-taxes/mineral-production).

**This publication does not cover federal withholding requirements.** Contact the Internal Revenue Service (IRS) (see *Agencies*, below).

## Employment Tax Workshops

The Tax Commission (together with the IRS, Workforce Services, and the Labor Commission) holds [monthly](#) Employment Tax Workshops sponsored by the Utah Small Business Development Centers (SBDC). These workshops teach employers how to withhold federal and state income taxes and explain federal and state filing and paying requirements. See *Agencies*, below, for more information.

## Who Must Withhold Taxes for Employees

You must withhold Utah income tax (unless the employee has filed a withholding exemption certificate) if you:

- pay wages to any employee for work done in Utah;
- pay wages to Utah resident employees for work done outside Utah (you may reduce the Utah tax by any tax withheld by the other state); or
- make payments reported on forms 1099 (or as required under Utah Code §59-10-405).

### Employer Withholding Exemption

You may be exempt from Utah withholding requirements if you do business in Utah for 60 days or less in a calendar year and have Tax Commission approval. If you do business for more than 60 days, you must withhold taxes for the entire period unless you can show good cause. In that case, the Tax Commission may extend the exemption for 30 days. See Utah Code §59-10-402(2).

Submit exemption requests to:

Waivers  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-2000

**Note:** This exemption is for the employer, not the employee. The employee must still file and pay Utah tax on all Utah wages. Report Utah wages on Form W-2, box 16.

## Employee Withholding Exclusions

### Interstate Transportation Wages

Wages of interstate transportation employees are taxable only in the state of their residency (see Public Law 101-322).

To qualify, the employee must:

1. work for an interstate railroad, interstate motor carrier or interstate private carrier;
2. be a nonresident of Utah;
3. have regularly assigned duties in more than one state;
4. be subject to the jurisdiction of the U.S. Secretary of Transportation; and

5. be an operator, mechanic or someone directly responsible for the safety of a motor vehicle.

"On-call" or "as-needed" duties are not considered "regularly assigned duties."

A qualified employee must give the employer federal Form W-4, *Employee's Withholding ~~Allowance~~ Certificate*, with and write the following changes: word "Exempt" in box 4c.

• ~~Mark "Utah Only — Amtrack Act" at the top of Form W-4, and~~

• ~~Write the words "Utah Exempt" in box 7.~~

The employee must notify the employer immediately if they no longer qualify for the exclusion.

Do not report the employee's wages as Utah wages in box 16 of Form W-2 and do not withhold any Utah tax on the wages.

[See General Instructions on federal form W-4.](#)

## Active Duty Service Member's Nonresident Spouse Wages

If a nonresident active duty military service member and a non-military spouse have the same domicile and the service member moves to Utah under military orders, the spouse's domicile does not change when moving to live with the service member. All of the spouse's income is exempt from Utah income tax.

A qualified spouse receiving employee wages should give his or her employer a federal Form W-4, *Employee's Withholding ~~Allowance~~ Certificate*, with the following changes:

- Mark "**Utah Copy**" at the top of Form W-4, and
- Write the words "~~Utah~~ word "**Exempt**" in box ~~7~~4c.

Do not withhold any Utah tax on wages paid to a qualified spouse. The Utah wages, although tax-exempt, are reported on Form W-2, box 16.

A qualified spouse must notify the employer immediately if they no longer qualify for the exclusion.

## Definitions

### Wages

Wages are payments or compensation for services performed by an employee for an employer. This includes payments in a form other than cash. Utah defines wages by the Internal Revenue Code, Section 3401(a).

### Utah Taxable Wages

Utah calculates withholding tax based on wages subject to federal withholding tax (as defined by the IRS). **No subtraction is made for personal or other withholding allowances claimed on federal form W-4.**

### Household Employees

Household employees provide domestic services in private homes, college clubs, fraternities, and sororities. Utah income tax may be withheld from household employees' wages if both the employer and the employee agree.

## How to Get a Withholding Account

If you must withhold Utah taxes, you have several options to get a withholding tax account:

1. Online using Taxpayer Access Point at [tax.utah.gov](http://tax.utah.gov) (~~Tax Commission only~~) ("[Apply for a Tax Account \(TC-69\)](#)" link),
2. Online using the *OneStop Online Business Registration* at [osbr.utah.gov](http://osbr.utah.gov) (multiple Utah agencies), or
3. Submitting form TC-69, *Utah State Business and Tax Registration* (Tax Commission only). Get forms online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

### Federal Employer Identification Number

Employers must get a federal employer identification number (EIN) from the IRS before registering in Utah.

You can request an EIN through the IRS's *Online EIN Application* at **www.irs.gov**. Contact the IRS at 1-800-829-4933 for more information.

If you change your EIN with the IRS, you must also change your Utah withholding account number: [\(file form TC-69 and include Schedule WTH\)](#).

If you changed the EIN and Utah withholding account numbers during the year, you may need to file form TC-941D, *Discrepancy Report*. See *Balancing the Reconciliation* below.

## Bond Requirements for Utah

You may have to post a bond of \$25,000 to \$500,000 if you have a history of filing or paying late. See Utah Code §59-10-405.5(6).

## How Much to Withhold

Withhold amounts based on your employee's federal W-4 form and the Utah withholding schedules or tables in this publication. See Utah Rules R865-9I-14 and 15.

## How to File Returns

You must file returns electronically and pay all amounts withheld to the Tax Commission by the due dates.

You must file a return for each filing period, even if you don't withhold taxes during a period. We may assess a non-filing penalty if you make a payment without filing a return.

See detailed filing instructions and file returns online at **tap.utah.gov**. [Also see tax.utah.gov/withhold/ti-02.pdf](#).

## Filing with No Tax Liability (Zero Returns)

If there is no withholding for the period, you must file a return showing zeros. Failing to do so will result in an estimated tax assessment.

If you have no withholding for the entire year, you must still file an annual reconciliation by January 31 of the following year. Failure to do so may result in penalties.

## Amended Return

An amended return replaces a previously filed return. Enter the total corrected amounts, not the amount of the adjustment.

[AmendFile amended](#) returns online at **tap.utah.gov**. Reopen the return in your online account, click the amended box, make any corrections, and resubmit the return.

Pay any additional taxes you owe (see *How to Make Payments*, below). Include interest calculated from the original due date to your payment date. Find interest rates in Pub 58, *Utah Interest and Penalties*, at **tax.utah.gov/forms**.

## How to Make Payments

**NOTE: Payments do not count as returns.**

Pay online at **tap.utah.gov**, or mail your payment with payment coupon TC-941PC. Print payment coupons at **tax.utah.gov/forms**.

Pay online using:

- **Electronic Funds Transfer (EFT) ACH Credit**—You initiate this payment through your financial institution (they may charge a transaction fee). See *Electronic Funds Transfer - EFT*, at **tax.utah.gov/billing**.
- **ACH Debit Requests** — You authorize the Tax Commission to initiate this payment (there is no transaction fee). Go to **tap.utah.gov** for more information.
- **Credit Card** — Pay electronically with a credit card at **tap.utah.gov**. You will be charged a convenience fee for this service.



## Payroll Service Providers

Payroll service providers may handle all withholding record keeping, payments and reconciliations for an employer. **However, the employer is responsible if returns and payments are not submitted on time.**

## Liability

Employers are liable for the tax required to be withheld — not their employees. If you fail to pay any of the withheld taxes, we may put a lien on [all](#) your business assets and [personal](#) property.

## Annual Reconciliation

You must file an annual reconciliation for each year (or partial year) you have a withholding tax account, even if you have no employees or withholding to report for the year. Both quarterly and annual filers must file annual reconciliations.

~~NOTE: You must electronically file W-2s with Utah wages and 1099s with Utah taxes withheld. Do not include 1099Rs without Utah taxes withheld.~~

### Tax years starting 2018

Your reconciliation is combined with your fourth quarter withholding tax return (quarterly filers) or your annual withholding tax return (annual filers).

### Tax years before 2018

If reconciling a tax year before 2018, you must file the reconciliation return in addition to and separately from your quarterly or annual withholding return(s).

See *Online Filing and Paying of Withholding and Mineral Production Taxes* at [tax.utah.gov/developers/withholding](http://tax.utah.gov/developers/withholding) for step-by-step annual reconciliation instructions.

## Amended Reconciliations

An amended reconciliation replaces a previously filed reconciliation. Amend online at [tap.utah.gov](http://tap.utah.gov). Reopen the reconciliation in your online account, click the amended box, make any corrections, and resubmit the reconciliation. Submit **only new or corrected** W-2s and 1099s.

## Late and/or Incorrect Filings

We will assess a penalty if you:

1. fail to file a complete and accurate reconciliation by January 31 (see *Due Dates*),
2. do not correctly prepare your W-2s or 1099Rs (see *How to Prepare W-2 and 1099R*), or
3. are an employer and do not file electronically.

See *Penalties and Interest*, below.

Also see *Online Filing and Paying of Withholding Tax*, at [tax.utah.gov/developers/withholding](http://tax.utah.gov/developers/withholding).

## Balancing the Reconciliation

If the total Utah taxes withheld as reported on forms W-2 and 1099R does not match the total Utah taxes reported on your quarterly or annual withholding return(s), your reconciliation is unbalanced. You may balance the reconciliation in one of three ways.

### Method 1:

- Review your records and find the error.
- File an amended withholding tax return(s) to correct the error.
- File your reconciliation showing the corrected amounts and ensure that everything balances. Withholding reported for all periods must equal the Utah withholding shown on all W-2 and 1099R forms.
- If you underpaid one or more periods, pay the additional tax due with the amended return, plus interest from the original due date for the period. See Pub 58, *Utah Interest and Penalties*. Pay online at [tap.utah.gov](http://tap.utah.gov), or if you are mailing a check, include the TC-941PC payment coupon.

- If you overpaid one or more periods, send a letter to the Tax Commission with your account number, name, contact information, an explanation of the error, and if you would like the overpayment refunded or applied to another tax period.

### Method 2:

- Review your records and find the error.
- If you under-reported your withholding on your quarterly or annual return(s), pay the difference with your annual reconciliation online at [tap.utah.gov](https://tap.utah.gov).
- If the payment is on a late-filed or amended reconciliation, you must also pay interest on the under-reported amount, from the January 31 due date. See Pub 58, *Utah Interest and Penalties*, for current interest rates.
- If you over-reported your withholding on your quarterly or annual return(s), send a letter to the Tax Commission with your account number, name, contact information, an explanation of the error and if you would like the overpayment refunded or applied to another tax period.

**Note:** You may use method 2 to balance your reconciliation when you find occasional errors. Using method 2 to avoid timely filing and paying taxes may result in additional penalties and interest.

### Method 3:

- Use this method if you reported and paid Utah withholding tax during the year under multiple account numbers.
- On forms W-2 and 1099R, use the Utah account number directly associated with the EIN also used on the withholding documents.
- File a reconciliation for each account, reporting what was filed and paid in the quarters for the account.
- On the reconciliation for each account, report and electronically file the state copy of the W-2s and 1099s issued for the account.
- Complete and submit a paper form TC-941D, *Discrepancy Report*, to show that the total amounts of Utah tax withheld on all your accounts balances with the W-2s and 1099s issued.

Fax the completed form TC-941D to 801-297-6357, or mail to:

Utah State Tax Commission  
Technical Research Unit  
210 N 1950 W  
Salt Lake City, UT 84134-7000

## Withholding Filing Record

Keep a record of taxes withheld and paid to the Tax Commission for at least four years from the due date of the income tax return reporting wages.

## Due Dates

**Anything with a due date that falls on a Saturday, Sunday or legal holiday is due the next business day.**

Utah does not follow the federal withholding payment periods. Utah only requires that payments be made monthly, quarterly or annually. The IRS semiweekly deposit and \$100,000 next day deposit rules do not apply to Utah withholding taxes.

### Annual Returns with Annual Payments

If you report federal ~~withholding taxes (and any social security and Medicare taxes)~~ household employment taxes for household employees on federal Form 1040, Schedule H, or file federal Form 944, you can pay Utah withholding taxes for these same employees annually. The Utah return and payment are due January 31 after the year wages were paid. ~~Contact the Tax Commission to request annual filing.~~

### Quarterly Returns with Quarterly Payments

~~You must file electronically.~~

If you withhold less than \$1,000 each month, file and pay your Utah withholding taxes quarterly. Quarterly returns and payments are due by the last day of the month after the quarter ends, as follows:

<u>Quarterly Filing Period</u>	<u>Due Date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

Quarterly filers may voluntarily change to quarterly returns with monthly payments. See *Filing Status Changes* in this publication.

## Quarterly Returns with Monthly Payments

~~You must file electronically.~~

If you withhold \$1,000 or more each month, you must file quarterly, but pay your Utah withholding taxes monthly. Payments are due the last day of the following month:

<u>Monthly Pmt. Period</u>	<u>Due Date</u>
January	February 28 (or 29)
February	March 31
March	April 30
April	May 31
May	June 30
June	July 31
July	August 31
August	September 30
September	October 31
October	November 30
November	December 31
December	January 31

## Annual Reconciliations, W-2s and 1099s

You must file electronically by January 31.

**Note:** We will not issue income tax refunds to your employees before March 1 unless you [have filed electronically](#) your complete reconciliation by January 31 (see Utah Code §59-10-529.1). ~~Failure to file electronically by January 31 may cause refund delays~~ [You must file an annual reconciliation if your account is open for your employees any part of the year.](#)

## Filing Status Changes

The Tax Commission reviews each withholding account annually to determine if the reporting and payment periods should change (based on the previous year's filings). Quarterly payers may voluntarily change to paying monthly by submitting a written request by fax to 801-297-~~3757~~<sup>39</sup> or by mail to:

~~Master Records~~ [Exceptions Processing](#)

Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-3310

## How to Prepare W-2s and 1099Rs

In addition to federal requirements, wage and earning documents reporting Utah income or withholding must include the following information:

- Your federal Employer Identification Number (EIN).

- The recipient's federal Employer Identification Number (EIN or SSN).
- Your Utah withholding account number — the 14-digit number ending in WTH. (If this number won't fit in the space on your W-2 form, you may leave out the dashes in the account number.)
- The amount of income from Utah sources.
- The amount of Utah taxes withheld, if any.

Failure to provide all required information on the W-2s or 1099Rs may result in penalties.

## How to File W-2s and 1099Rs

~~You must file electronically by January 31.~~

Employers must give all employees a legible withholding statement by January 31 of the following year showing taxes withheld during the year. File copies of all forms W-2 and 1099R issued to employees and payees with your Utah annual reconciliation form. See *Annual Reconciliation*, above.

You must provide a valid Utah withholding account ID number and federal EIN on each employee's W-2 and 1099R form. You may be penalized if you do not provide this information.

For other Utah withholding requirements information, call 801-297-3811 or TDD 801-297-2020.

## Amending W-2s

**You must file electronically.**

If you reported incorrect information on an employee's W-2, you must file a corrected W-2. File the correction as a W-2c. Only file W-2cs for the W-2s you are correcting. When entering the data on the W-2c, only enter information in the fields you are changing.

## Penalties and Interest

### Late Filing and Late Payments

We may assess late filing and late payment penalties on non- and late-filed returns and payments made after the due date. See Pub 58, *Utah Interest and Penalties*.

The withholding penalty structure is:

<u>Days Late</u>	<u>Penalty Amount - Greater of</u>
1-5	\$20 or 2% of the outstanding tax
6-15	\$20 or 5% of the outstanding tax
16 or more	\$20 or 10% of the outstanding tax

Penalties are assessed for failing to file a tax due return and failing to pay tax due. A second penalty will be applied if the tax is still unpaid 90 days after the due date.

Submitting incorrect forms or forms with missing information may also result in penalties. See Pub 58, *Utah Interest and Penalties*.

### Annual Reconciliation

We may assess penalties if you fail to file an annual reconciliation electronically, accurately and completely by January 31 (see Utah Code §§59-1-401(8) and 59-1-401(13)).

The penalties are:

- \$50 for an annual reconciliation filed more than 14 days late; **or**
- \$30 for each W-2, 1099 and TC-675R if between 15 and 30 days late (up to \$75,000);
- \$60 for each W-2, 1099 and TC-675R if filed between 31 days late and June 1 (up to \$200,000); and
- \$100 for each W-2, 1099 and TC-675R filed after June 1 (up to \$500,000).

## Interest

The **interest rate** for all taxes and fees is two percentage points above the federal short-term rate for the prior fourth calendar quarter. See Pub 58, *Utah Interest and Penalties*.

## Changing or Closing an Account

Use TC-69C, *Notice of Change for a Tax Account*, to:

- Report changes to your business or mailing address
- Change your business name
- ~~Inform the Tax Commission you have stopped paying wages~~
- Notify the Tax Commission you have changed your business ownership status
- Close your account

Get forms online at **tax.utah.gov/forms**.

You must close your Utah withholding account and open a new account if your EIN changes with the IRS (for example, you change from a sole proprietor to partnership). Use form TC-69 to open an account with your new EIN.

~~If you sell your business~~ You must close your ~~withholding~~ account. ~~Withholding licenses are not transferable.~~

## ~~How to Close a Withholding Account~~

~~if you have no employees~~ sell your business or stop doing business in Utah, ~~use form TC-69C, Notice of Change for a Tax Account, to~~. If you do not close your account, ~~If you do not notify the Tax Commission, you, we~~ will be ~~assessed~~ assess an estimated tax, including late penalties and interest. Withholding licenses are not transferable. ~~You must electronically file an annual reconciliation if your account is open for any part of the year.~~

## Agencies

Contact the following agencies for more information about state and federal withholding requirements.

### Internal Revenue Service

#### Federal Income Tax Withholding and

#### Self-Employment Tax

Internal Revenue Service  
50 South 200 East  
Salt Lake City, UT 84111  
801-799-6963  
1-800-829-1040 (for individuals)  
1-800-829-4933 (for businesses)  
**www.irs.gov**

#### Forms and Publications

1-800-829-3676  
**www.irs.gov/Forms-&-Pubs**

#### ~~Employment Tax Workshops~~

~~**www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Small-Business-Tax-Workshops-and-Webinars**~~

## Utah State Tax Commission

### Utah Income Tax Withholding

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134  
801-297-2200  
1-800-662-4335 ~~if outside the Salt Lake area~~  
[tax.utah.gov](http://tax.utah.gov)

### Employment Tax Workshops

Small Business Development Center  
~~801-957-5200 (Sandy)~~  
~~435-652-7741 (St. George)~~  
[tax.utah.gov/training](http://tax.utah.gov/training)

### Forms and Publications

#### —Automated forms ordering:

~~801-297-6700~~  
~~1-800-662-4335, ext. 6700 if outside Salt Lake~~  
[tax.utah.gov/forms](http://tax.utah.gov/forms) Community College – Larry H. Miller Campus  
9690 S 300 W  
Sandy, UT 84070  
[Register online at:](#)  
[clients.utahsbdc.org/events.aspx](http://clients.utahsbdc.org/events.aspx)  
[or call 801-957-5441](#)

## Social Security Administration

### Social Security

175 East 400 South  
Salt Lake City, UT 84111  
866-851-5275  
1-800-772-1213  
[socialsecurity.gov/employer](http://socialsecurity.gov/employer)

## Utah Dept. of Workforce Services

### Unemployment Compensation

Department of Workforce Services  
140 East 300 South  
PO Box 45288  
Salt Lake City, UT 84145-0288  
801-526-9235  
1-800-222-2857  
[jobs.utah.gov/ui/jobseeker/contactus.html](http://jobs.utah.gov/ui/jobseeker/contactus.html)

## Labor Commission of Utah

### Worker's Compensation

Contact any private insurance company that carries worker's compensation insurance, or contact:

Labor Commission of Utah  
160 East 300 South, 3rd Floor  
PO Box 146610  
Salt Lake City, UT 84114-6610  
801-530-6800  
1-800-530-5090  
[laborcommission.utah.gov](http://laborcommission.utah.gov)

## Utah Withholding Taxes Calendar

The following is a list of important Utah withholding tax dates. (See federal dates in IRS Publication 15.)

**NOTE:** Returns and full payment must be submitted by the due date (or next business day if the due date falls on Saturday, Sunday or a legal holiday).

### Due Date

#### All Employers

#### Monthly Payers

#### Quarterly Payers

#### Annual Payers

January 31

Give forms W-2 and 1099 to employees and payees.

Electronically file annual reconciliation (including W-2s and 1099s).

Electronically file fourth quarter return and pay December withholding tax online at [tap.utah.gov](http://tap.utah.gov), or pay by check with TC-941PC

Electronically file and pay fourth quarter withholding tax online at [tap.utah.gov](http://tap.utah.gov), or pay by check with TC-941PC

Electronically file and pay annual withholding tax online at [tap.utah.gov](http://tap.utah.gov), or pay by check with TC-941PC

February 28

Pay January withholding  
tax online at [tap.utah.gov](http://tap.utah.gov),  
or by check with TC-941PC

March 31

end of first quarter

Pay February withholding tax online at [tap.utah.gov](http://tap.utah.gov), or by check with TC-941PC

April 30

Electronically file first  
quarter return and pay  
March withholding tax  
online at [tap.utah.gov](http://tap.utah.gov),  
or pay by check with TC-941PC

Electronically file and pay first quarter withholding tax online at [tap.utah.gov](http://tap.utah.gov), or pay by check with TC-941PC

May 31

**Pay April withholding tax online at [tap.utah.gov](http://tap.utah.gov), or by check with TC-941PC**

**June 30  
end of second quarter**

**Pay May withholding tax online at [tap.utah.gov](http://tap.utah.gov), or by check with TC-941PC**

**July 31**

**Electronically file second quarter return and pay June withholding tax online at [tap.utah.gov](http://tap.utah.gov), or pay by check with TC-941PC**

**Electronically file and pay second quarter withholding tax online at [tap.utah.gov](http://tap.utah.gov), or pay by check with TC-941PC**

**August 31**

**Pay July withholding tax online at [tap.utah.gov](http://tap.utah.gov), or by check with TC-941PC**

**September 30  
end of third quarter**

**Pay August withholding tax online at [tap.utah.gov](http://tap.utah.gov), or by check with TC-941PC**

**October 31**

**Electronically file third quarter return and pay  
September withholding tax  
online at [tap.utah.gov](http://tap.utah.gov), or  
pay by check with TC-941PC**

**Electronically file and pay third quarter withholding tax online at [tap.utah.gov](http://tap.utah.gov), or pay by check with TC-941PC**

**November 30**

**Pay October withholding tax online at [tap.utah.gov](http://tap.utah.gov), or by check with TC-941PC**

**December 31  
end of fourth quarter**

**Pay November withholding tax online at [tap.utah.gov](http://tap.utah.gov), or by check with TC-941PC**



# Utah Withholding Schedules

## Instructions

Follow the instructions below to compute the employee's Utah income tax withholding.

1. Find the appropriate Utah Schedule based on the payroll period (see following chart) and the employee's marital status shown on federal W-4 form.
  - a) Enter on line 1 the Utah taxable wages.
  - b) Follow the instructions for each line to complete the withholding tax calculation.
2. Line 7 of the calculation is the Utah withholding tax for the pay period.

See examples, below.

If pay period is	Number of pay periods annually	Use schedule
Weekly	52	Schedule 1
Biweekly	26	Schedule 2
Semimonthly	24	Schedule 3
Monthly	12	Schedule 4
Quarterly	4	Schedule 5
Semiannual	2	Schedule 6
Annual	1	Schedule 7
Daily	Daily	Schedule 8

If you have questions about the withholding schedules, contact:

Taxpayer Services  
Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134  
801-297-~~2200~~[7705](tel:801-297-7705)  
1-800-662-4335 [if outside the Salt Lake area ext. 7705](tel:1-800-662-4335)

## Examples of Utah Withholding Calculations

The following examples show different combinations of pay period, taxable wages and marital status.

## Utah Withholding Tables

[Note: Use the Single column for taxpayers who file as head-of-household on their federal return.](#)

### Weekly and Biweekly Payroll Periods

### Semimonthly and Monthly Payroll Periods

### Quarterly and Semiannual Payroll Periods

Annual and Daily/Miscellaneous Payroll Periods

# Withholding Tax Guide

## Utah Withholding Information and Tax Tables

**Utah State Tax Commission**

210 North 1950 West  
 Salt Lake City, Utah 84134  
 801-297-2200  
 1-800-662-4335  
 tax.utah.gov



*If you need an accommodation under the Americans with Disabilities Act, email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.*

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### E-Verify for Employers

Employers can help prevent identity theft by verifying the social security numbers of job applicants. E-Verify is a free service of the U.S. Department of Homeland Security that verifies employment eligibility through the Internet. Employers can use E-Verify at [dhs.gov/E-Verify](https://dhs.gov/E-Verify).

## Electronic Filing Requirements

- You must file Utah withholding tax returns, W-2s and 1099s (with Utah tax withheld) electronically.
- Your annual reconciliation is combined with your fourth quarter return (quarterly filers) or your annual return (annual filers).
- File and amend returns electronically on our secure web-site at [tap.utah.gov](http://tap.utah.gov). We will reject any withholding forms received on paper.
- You may pay withholding tax online or by check. If paying by check, print a payment coupon (TC-941PC) from [tax.utah.gov/forms](http://tax.utah.gov/forms).

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### Important Reminders

- It is a class B misdemeanor to have Utah employees without a withholding license. See *How to Get a Withholding Account*, below.
  - If you file federal Form 944, **Employer's Annual Federal Tax Return**, you may file and pay your Utah withholding tax annually.
  - If you do not meet the criteria in Utah Code §59-10-402, 404 and 405, you are not required to have a Utah withholding account or to withhold Utah tax. Also, if you are not required to withhold Utah tax on a form 1099, you are not required to submit the 1099 form or to report the wages or compensation on your Utah withholding or reconciliation forms.
  - If you withheld tax from a nonresident professional athlete, you must complete the **Worksheet for Nonresident Professional Athletes** when you electronically file your annual reconciliation. Download the worksheet at [tax.utah.gov/forms](http://tax.utah.gov/forms).
- 

## General Information

This publication includes:

- requirements for filing and paying Utah withholding tax,
- requirements for filing the Utah annual reconciliation,
- requirements for electronic filing,
- withholding tax schedules for calculating Utah withholding tax from employees' wages, and
- Utah withholding tax tables for quick lookup.

For questions about Utah withholding tax, see [tax.utah.gov](http://tax.utah.gov), or call us at 801-297-2200 (1-800-662-4335 outside the Salt Lake area).

This publication does not cover Utah withholding requirements for mineral production or pass-through entities. See [tax.utah.gov/withholding](http://tax.utah.gov/withholding) and [tax.utah.gov/utah-taxes/mineral-production](http://tax.utah.gov/utah-taxes/mineral-production).

**This publication does not cover federal withholding requirements.** Contact the Internal Revenue Service (IRS) (see *Agencies*, below).

## Employment Tax Workshops

The Tax Commission (together with the IRS, Workforce Services, and the Labor Commission) holds Employment Tax Workshops sponsored by the Utah Small Business Development Centers (SBDC). These workshops teach employers how to withhold federal and state income taxes and explain federal and state filing and paying requirements. See *Agencies*, below, for more information.

## Who Must Withhold Taxes for Employees

You must withhold Utah income tax (unless the employee has filed a withholding exemption certificate) if you:

- pay wages to any employee for work done in Utah;
- pay wages to Utah resident employees for work done outside Utah (you may reduce the Utah tax by any tax withheld by the other state); or
- make payments reported on forms 1099 (or as required under Utah Code §59-10-405).

## Employer Withholding Exemption

You may be exempt from Utah withholding requirements if you do business in Utah for 60 days or less in a calendar year and have Tax Commission approval. If you do business for more than 60 days, you must withhold taxes for the entire period unless you can show good cause. In that case, the Tax Commission may extend the exemption for 30 days. See Utah Code §59-10-402(2).

Submit exemption requests to:

Waivers  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-2000

**Note:** This exemption is for the employer, not the employee. The employee must still file and pay Utah tax on all Utah wages. Report Utah wages on Form W-2, box 16.

## Employee Withholding Exclusions

### Interstate Transportation Wages

Wages of interstate transportation employees are taxable only in the state of their residency (see Public Law 101-322).

To qualify, the employee must:

1. work for an interstate railroad, interstate motor carrier or interstate private carrier;
2. be a nonresident of Utah;
3. have regularly assigned duties in more than one state;
4. be subject to the jurisdiction of the U.S. Secretary of Transportation; and
5. be an operator, mechanic or someone directly responsible for the safety of a motor vehicle.

"On-call" or "as-needed" duties are not considered "regularly assigned duties."

A qualified employee must give the employer federal Form W-4, *Employee's Withholding Certificate* and write the word "Exempt" in box 4c.

The employee must notify the employer immediately if they no longer qualify for the exclusion.

Do not report the employee's wages as Utah wages in box 16 of Form W-2 and do not withhold any Utah tax on the wages.

See *General Instructions* on federal form W-4.

## Active Duty Service Member's Nonresident Spouse Wages

If a nonresident active duty military service member and a non-military spouse have the same domicile and the service member moves to Utah under military orders, the spouse's domicile does not change when moving to live with the service member. All of the spouse's income is exempt from Utah income tax.

A qualified spouse receiving employee wages should give his or her employer a federal Form W-4, *Employee's Withholding Certificate*, with the following changes:

- Mark "**Utah Copy**" at the top of Form W-4, and
- Write the word "**Exempt**" in box 4c.

Do not withhold any Utah tax on wages paid to a qualified spouse. The Utah wages, although tax-exempt, are reported on Form W-2, box 16.

A qualified spouse must notify the employer immediately if they no longer qualify for the exclusion.

## Definitions

### Wages

Wages are payments or compensation for services performed by an employee for an employer. This includes payments in a form other than cash. Utah defines wages by the Internal Revenue Code, Section 3401(a).

### Utah Taxable Wages

Utah calculates withholding tax based on wages subject to federal withholding tax (as defined by the IRS). **No subtraction is made for personal or other withholding allowances claimed on federal form W-4.**

### Household Employees

Household employees provide domestic services in private homes, college clubs, fraternities, and sororities. Utah income tax may be withheld from household employees' wages if both the employer and the employee agree.

## How to Get a Withholding Account

If you must withhold Utah taxes, you have several options to get a withholding tax account:

1. Online using Taxpayer Access Point at [tax.utah.gov](http://tax.utah.gov) ("*Apply for a Tax Account (TC-69)*" link),
2. Online using the *OneStop Online Business Registration* at [osbr.utah.gov](http://osbr.utah.gov) (multiple Utah agencies), or
3. Submitting form TC-69, *Utah State Business and Tax Registration* (Tax Commission only). Get forms online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

### Federal Employer Identification Number

Employers must get a federal employer identification number (EIN) from the IRS before registering in Utah.

You can request an EIN through the IRS's *Online EIN Application* at [www.irs.gov](http://www.irs.gov). Contact the IRS at 1-800-829-4933 for more information.

If you change your EIN with the IRS, you must also change your Utah withholding account number (file form TC-69 and include Schedule WTH).

If you changed the EIN and Utah withholding account numbers during the year, you may need to file form TC-941D, *Discrepancy Report*. See *Balancing the Reconciliation* below.

## Bond Requirements for Utah

You may have to post a bond of \$25,000 to \$500,000 if you have a history of filing or paying late. See Utah Code §59-10-405.5(6).

## How Much to Withhold

Withhold amounts based on your employee's federal W-4 form and the Utah withholding schedules or tables in this publication. See Utah Rules R865-9I-14 and 15.

## How to File Returns

You must file returns electronically and pay all amounts withheld to the Tax Commission by the due dates.

You must file a return for each filing period, even if you don't withhold taxes during a period. We may assess a non-filing penalty if you make a payment without filing a return.

See detailed filing instructions and file returns online at [tap.utah.gov](http://tap.utah.gov). Also see [tax.utah.gov/withhold/ti-02.pdf](http://tax.utah.gov/withhold/ti-02.pdf).

## Filing with No Tax Liability (Zero Returns)

If there is no withholding for the period, you must file a return showing zeros. Failing to do so will result in an estimated tax assessment.

If you have no withholding for the entire year, you must still file an annual reconciliation by January 31 of the following year. Failure to do so may result in penalties.

## Amended Return

An amended return replaces a previously filed return. Enter the total corrected amounts, not the amount of the adjustment.

File amended returns online at [tap.utah.gov](http://tap.utah.gov). Reopen the return in your online account, click the amended box, make any corrections, and resubmit the return.

Pay any additional taxes you owe (see *How to Make Payments*, below). Include interest calculated from the original due date to your payment date. Find interest rates in Pub 58, *Utah Interest and Penalties*, at [tax.utah.gov/forms](http://tax.utah.gov/forms).

## How to Make Payments

**NOTE: Payments do not count as returns.**

Pay online at [tap.utah.gov](http://tap.utah.gov), or mail your payment with payment coupon TC-941PC. Print payment coupons at [tax.utah.gov/forms](http://tax.utah.gov/forms).

Pay online using:

- **Electronic Funds Transfer (EFT) ACH Credit**—You initiate this payment through your financial institution (they may charge a transaction fee). See *Electronic Funds Transfer - EFT*, at [tax.utah.gov/billing](http://tax.utah.gov/billing).
- **ACH Debit Requests** — You authorize the Tax Commission to initiate this payment (there is no transaction fee). Go to [tap.utah.gov](http://tap.utah.gov) for more information.
- **Credit Card** — Pay electronically with a credit card at [tap.utah.gov](http://tap.utah.gov). You will be charged a convenience fee for this service.

## Payroll Service Providers

Payroll service providers may handle all withholding record keeping, payments and reconciliations for an employer.

**However, the employer is responsible if returns and payments are not submitted on time.**

## Liability

Employers are liable for the tax required to be withheld — not their employees. If you fail to pay any of the withheld taxes, we may put a lien on your business assets and personal property.

## Annual Reconciliation

You must file an annual reconciliation for each year (or partial year) you have a withholding tax account, even if you have no employees or withholding to report for the year. Both quarterly and annual filers must file annual reconciliations.

### Tax years starting 2018

Your reconciliation is combined with your fourth quarter withholding tax return (quarterly filers) or your annual withholding tax return (annual filers).

### Tax years before 2018

If reconciling a tax year before 2018, you must file the reconciliation return in addition to and separately from your quarterly or annual withholding return(s).

See *Online Filing and Paying of Withholding and Mineral Production Taxes* at [tax.utah.gov/developers/withholding](http://tax.utah.gov/developers/withholding) for step-by-step annual reconciliation instructions.

## Amended Reconciliations

An amended reconciliation replaces a previously filed reconciliation. Amend online at [tap.utah.gov](http://tap.utah.gov). Reopen the reconciliation in your online account, click the amended box, make any corrections, and resubmit the reconciliation. Submit **only new or corrected** W-2s and 1099s.

## Late and/or Incorrect Filings

We will assess a penalty if you:

1. fail to file a complete and accurate reconciliation by January 31 (see *Due Dates*),
2. do not correctly prepare your W-2s or 1099s (see *How to Prepare W-2 and 1099*), or
3. are an employer and do not file electronically.

See *Penalties and Interest*, below.

Also see *Online Filing and Paying of Withholding Tax*, at [tax.utah.gov/developers/withholding](http://tax.utah.gov/developers/withholding).

## Balancing the Reconciliation

If the total Utah taxes withheld as reported on forms W-2 and 1099 does not match the total Utah taxes reported on your quarterly or annual withholding return(s), your reconciliation is unbalanced. You may balance the reconciliation in one of three ways.

### Method 1:

- Review your records and find the error.
- File an amended withholding tax return(s) to correct the error.
- File your reconciliation showing the corrected amounts and ensure that everything balances. Withholding reported for all periods must equal the Utah withholding shown on all W-2 and 1099 forms.

- If you underpaid one or more periods, pay the additional tax due with the amended return, plus interest from the original due date for the period. See Pub 58, *Utah Interest and Penalties*. Pay online at [tap.utah.gov](http://tap.utah.gov), or if you are mailing a check, include the TC-941PC payment coupon.
- If you overpaid one or more periods, send a letter to the Tax Commission with your account number, name, contact information, an explanation of the error, and if you would like the overpayment refunded or applied to another tax period.

### Method 2:

- Review your records and find the error.
- If you under-reported your withholding on your quarterly or annual return(s), pay the difference with your annual reconciliation online at [tap.utah.gov](http://tap.utah.gov).
- If the payment is on a late-filed or amended reconciliation, you must also pay interest on the under-reported amount, from the January 31 due date. See Pub 58, *Utah Interest and Penalties*, for current interest rates.
- If you over-reported your withholding on your quarterly or annual return(s), send a letter to the Tax Commission with your account number, name, contact information, an explanation of the error and if you would like the overpayment refunded or applied to another tax period.

**Note:** You may use method 2 to balance your reconciliation when you find occasional errors. Using method 2 to avoid timely filing and paying taxes may result in additional penalties and interest.

### Method 3:

- Use this method if you reported and paid Utah withholding tax during the year under multiple account numbers.
- On forms W-2 and 1099, use the Utah account number directly associated with the EIN also used on the withholding documents.
- File a reconciliation for each account, reporting what was filed and paid in the quarters for the account.
- On the reconciliation for each account, report and electronically file the state copy of the W-2s and 1099s issued for the account.
- Complete and submit a paper form TC-941D, *Discrepancy Report*, to show that the total amounts of Utah tax withheld on all your accounts balances with the W-2s and 1099s issued.

Fax the completed form TC-941D to 801-297-6357, or mail to:

Utah State Tax Commission  
Technical Research Unit  
210 N 1950 W  
Salt Lake City, UT 84134-7000

## Withholding Filing Record

Keep a record of taxes withheld and paid to the Tax Commission for at least four years from the due date of the income tax return reporting wages.

## Due Dates

**Anything with a due date that falls on a Saturday, Sunday or legal holiday is due the next business day.**



Utah does not follow the federal withholding payment periods. Utah only requires that payments be made monthly, quarterly or annually. The IRS semiweekly deposit and \$100,000 next day deposit rules do not apply to Utah withholding taxes.

### Annual Returns with Annual Payments

If you report federal household employment taxes for household employees on federal Form 1040, Schedule H, or file federal Form 944, you can pay Utah withholding taxes for these same employees annually. The Utah return and payment are due January 31 after the year wages were paid.

### Quarterly Returns with Quarterly Payments

If you withhold less than \$1,000 each month, file and pay your Utah withholding taxes quarterly. Quarterly returns and payments are due by the last day of the month after the quarter ends, as follows:

<u>Quarterly Filing Period</u>	<u>Due Date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

Quarterly filers may voluntarily change to quarterly returns with monthly payments. See *Filing Status Changes* in this publication.

### Quarterly Returns with Monthly Payments

If you withhold \$1,000 or more each month, you must file quarterly, but pay your Utah withholding taxes monthly. Payments are due the last day of the following month:

<u>Monthly Pmt. Period</u>	<u>Due Date</u>
January	February 28 (or 29)
February	March 31
March	April 30
April	May 31
May	June 30
June	July 31
July	August 31
August	September 30
September	October 31
October	November 30
November	December 31
December	January 31

### Annual Reconciliations, W-2s and 1099s

**You must file electronically by January 31.**

**Note:** We will not issue income tax refunds to your employees before March 1 unless you electronically file your complete reconciliation by January 31 (see Utah Code §59-10-529.1). You must file an annual reconciliation if your account is open for any part of the year.

### Filing Status Changes

The Tax Commission reviews each withholding account annually to determine if the reporting and payment periods should change (based on the previous year's filings). Quarterly payers may voluntarily change to paying monthly by submitting a written request by fax to 801-297-7579 or by mail to:

Exceptions Processing  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-3310

## How to Prepare W-2s and 1099s

In addition to federal requirements, wage and earning documents reporting Utah income or withholding must include the following information:

- Your federal Employer Identification Number (EIN).
- The recipient's federal Employer Identification Number (EIN or SSN).
- Your Utah withholding account number — the 14-digit number ending in WTH. (If this number won't fit in the space on your W-2 form, you may leave out the dashes in the account number.)
- The amount of income from Utah sources.
- The amount of Utah taxes withheld, if any.

Failure to provide all required information on the W-2s or 1099s may result in penalties.

## How to File W-2s and 1099s

Employers must give all employees a legible withholding statement by January 31 of the following year showing taxes withheld during the year. File copies of all forms W-2 and 1099 issued to employees and payees with your Utah annual reconciliation form. See *Annual Reconciliation*, above.

You must provide a valid Utah withholding account ID number and federal EIN on each employee's W-2 and 1099 form. You may be penalized if you do not provide this information.

For other Utah withholding requirements information, call 801-297-3811 or TDD 801-297-2020.

## Amending W-2s

**You must file electronically.**

If you reported incorrect information on an employee's W-2, you must file a corrected W-2. File the correction as a W-2c. Only file W-2cs for the W-2s you are correcting. When entering the data on the W-2c, only enter information in the fields you are changing.

## Penalties and Interest

### Late Filing and Late Payments

We may assess late filing and late payment penalties on non- and late-filed returns and payments made after the due date. See Pub 58, *Utah Interest and Penalties*.

The withholding penalty structure is:

<u>Days Late</u>	<u>Penalty Amount - Greater of</u>
1-5	\$20 or 2% of the outstanding tax
6-15	\$20 or 5% of the outstanding tax
16 or more	\$20 or 10% of the outstanding tax

Penalties are assessed for failing to file a tax due return and failing to pay tax due. A second penalty will be applied if the tax is still unpaid 90 days after the due date.

Submitting incorrect forms or forms with missing information may also result in penalties. See Pub 58, *Utah Interest and Penalties*.

### Annual Reconciliation

We may assess penalties if you fail to file an annual reconciliation electronically, accurately and completely by January 31 (see Utah Code §§59-1-401(8) and 59-1-401(13)).

The penalties are:

- \$50 for an annual reconciliation filed more than 14 days late; **or**
- \$30 for each W-2, 1099 and TC-675R if between 15 and 30 days late (up to \$75,000);
- \$60 for each W-2, 1099 and TC-675R if filed between 31 days late and June 1 (up to \$200,000); and
- \$100 for each W-2, 1099 and TC-675R filed after June 1 (up to \$500,000).

### Interest

The **interest rate** for all taxes and fees is two percentage points above the federal short-term rate for the prior fourth calendar quarter. See Pub 58, *Utah Interest and Penalties*.

## Changing or Closing an Account

Use TC-69C, *Notice of Change for a Tax Account*, to:

- Report changes to your business or mailing address
- Change your business name
- Notify the Tax Commission you have changed your business ownership status
- Close your account

Get forms online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

You must close your Utah withholding account and open a new account if your EIN changes with the IRS (for example, you change from a sole proprietor to partnership). Use form TC-69 to open an account with your new EIN.

You must close your account if you sell your business or stop doing business in Utah. If you do not close your account, we will assess an estimated tax, including late penalties and interest. **Withholding licenses are not transferable.**

## Agencies

Contact the following agencies for more information about state and federal withholding requirements.

## Internal Revenue Service

### Federal Income Tax Withholding and

### Self-Employment Tax

Internal Revenue Service  
50 South 200 East  
Salt Lake City, UT 84111  
801-799-6963  
1-800-829-1040 (for individuals)  
1-800-829-4933 (for businesses)  
[www.irs.gov](http://www.irs.gov)

### Forms and Publications

1-800-829-3676  
[www.irs.gov/Forms-&-Pubs](http://www.irs.gov/Forms-&-Pubs)

## Utah State Tax Commission

### Utah Income Tax Withholding

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134  
801-297-2200  
1-800-662-4335  
[tax.utah.gov](http://tax.utah.gov)

### Employment Tax Workshops

Small Business Development Center  
Salt Lake Community College – Larry H. Miller Campus  
9690 S 300 W  
Sandy, UT 84070

Register online at:

[clients.utahsbdc.org/events.aspx](http://clients.utahsbdc.org/events.aspx)

or call 801-957-5441

## Social Security Administration

### Social Security

175 East 400 South  
Salt Lake City, UT 84111  
866-851-5275  
1-800-772-1213  
[socialsecurity.gov/employer](http://socialsecurity.gov/employer)

## Utah Dept. of Workforce Services

### Unemployment Compensation

Department of Workforce Services  
140 East 300 South  
PO Box 45288  
Salt Lake City, UT 84145-0288  
801-526-9235  
1-800-222-2857  
[jobs.utah.gov/ui/jobseeker/contactus.html](http://jobs.utah.gov/ui/jobseeker/contactus.html)

## Labor Commission of Utah

### Worker's Compensation

Contact any private insurance company that carries worker's compensation insurance, or contact:

Labor Commission of Utah  
160 East 300 South, 3rd Floor  
PO Box 146610  
Salt Lake City, UT 84114-6610  
801-530-6800  
1-800-530-5090  
[laborcommission.utah.gov](http://laborcommission.utah.gov)

# Utah Withholding Taxes Calendar

The following is a list of important Utah withholding tax dates. (See federal dates in IRS Publication 15.)

**NOTE:** Returns and full payment must be submitted by the due date (or next business day if the due date falls on Saturday, Sunday or a legal holiday).

Due Date	All Employers	Monthly Payers	Quarterly Payers	Annual Payers
<b>January 31</b>	Give forms W-2 and 1099 to employees and payees. Electronically file annual reconciliation (including W-2s and 1099s).	Electronically file fourth quarter return and pay December withholding tax online at <b>tap.utah.gov</b> , or pay by check with TC-941PC	Electronically file and pay fourth quarter withholding tax online at <b>tap.utah.gov</b> , or pay by check with TC-941PC	Electronically file and pay annual withholding tax online at <b>tap.utah.gov</b> , or pay by check with TC-941PC
<b>February 28</b>		Pay January withholding tax online at <b>tap.utah.gov</b> , or by check with TC-941PC		
<b>March 31</b> end of first quarter		Pay February withholding tax online at <b>tap.utah.gov</b> , or by check with TC-941PC		
<b>April 30</b>		Electronically file first quarter return and pay March withholding tax online at <b>tap.utah.gov</b> , or pay by check with TC-941PC	Electronically file and pay first quarter withholding tax online at <b>tap.utah.gov</b> , or pay by check with TC-941PC	
<b>May 31</b>		Pay April withholding tax online at <b>tap.utah.gov</b> , or by check with TC-941PC		
<b>June 30</b> end of second quarter		Pay May withholding tax online at <b>tap.utah.gov</b> , or by check with TC-941PC		
<b>July 31</b>		Electronically file second quarter return and pay June withholding tax online at <b>tap.utah.gov</b> , or pay by check with TC-941PC	Electronically file and pay second quarter withholding tax online at <b>tap.utah.gov</b> , or pay by check with TC-941PC	
<b>August 31</b>		Pay July withholding tax online at <b>tap.utah.gov</b> , or by check with TC-941PC		
<b>September 30</b> end of third quarter		Pay August withholding tax online at <b>tap.utah.gov</b> , or by check with TC-941PC		
<b>October 31</b>		Electronically file third quarter return and pay September withholding tax online at <b>tap.utah.gov</b> , or pay by check with TC-941PC	Electronically file and pay third quarter withholding tax online at <b>tap.utah.gov</b> , or pay by check with TC-941PC	
<b>November 30</b>		Pay October withholding tax online at <b>tap.utah.gov</b> , or by check with TC-941PC		
<b>December 31</b> end of fourth quarter		Pay November withholding tax online at <b>tap.utah.gov</b> , or by check with TC-941PC		



# Utah Withholding Schedules

## Instructions

Follow the instructions below to compute the employee's Utah income tax withholding.

1. Find the appropriate Utah Schedule based on the payroll period (see following chart) and the employee's marital status shown on federal W-4 form.
  - a) Enter on line 1 the Utah taxable wages.
  - b) Follow the instructions for each line to complete the withholding tax calculation.
2. Line 7 of the calculation is the Utah withholding tax for the pay period.

See examples, below.

If pay period is	Number of pay periods annually	Use schedule
Weekly	52	Schedule 1
Biweekly	26	Schedule 2
Semimonthly	24	Schedule 3
Monthly	12	Schedule 4
Quarterly	4	Schedule 5
Semiannual	2	Schedule 6
Annual	1	Schedule 7
Daily	Daily	Schedule 8

If you have questions about the withholding schedules, contact:

Taxpayer Services  
Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134  
801-297-7705  
1-800-662-4335 ext. 7705

**Utah Schedule 1****WEEKLY Payroll Period** (52 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	7	
4. Line 1 minus \$137 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	14	
4. Line 1 minus \$274 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 2****BIWEEKLY Payroll Period** (26 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	14	
4. Line 1 minus \$274 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	28	
4. Line 1 minus \$548 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 3****SEMIMONTHLY Payroll Period** (24 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	15	
4. Line 1 minus \$297 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	30	
4. Line 1 minus \$594 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 4****MONTHLY Payroll Period** (12 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	30	
4. Line 1 minus \$594 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	60	
4. Line 1 minus \$1,188 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 5****QUARTERLY Payroll Period** (4 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	90	
4. Line 1 minus \$1,782 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	180	
4. Line 1 minus \$3,564 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 6****SEMIANNUAL Payroll Period** (2 pay periods per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	180	
4. Line 1 minus \$3,564 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	360	
4. Line 1 minus \$7,128 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 7****ANNUAL Payroll Period** (1 pay period per year)**Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	360	
4. Line 1 minus \$7,128 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	720	
4. Line 1 minus \$14,256 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Utah Schedule 8****DAILY or MISCELLANEOUS Payroll Period****Single**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	1	
4. Line 1 minus \$27 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

**Married**

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	3	
4. Line 1 minus \$55 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

## Examples of Utah Withholding Calculations

The following examples show different combinations of pay period, taxable wages and marital status.

### Example 1 - Use Schedule 1, Weekly/Single

Payroll period	Weekly
Marital status	Single
Utah Taxable Wages	\$400
1. Utah taxable wages	400
2. Multiply line 1 by .0495 (4.95%)	20
3. Base allowance	7
4. Line 1 minus \$137 (not less than 0)	263
5. Multiply line 4 by .013 (1.3%)	3
6. Line 3 minus line 5 (not less than 0)	4
7. Withholding tax - line 2 minus line 6	16

### Example 4 - Use Schedule 4, Monthly/Married

Payroll period	Monthly
Marital status	Married
Utah Taxable Wages	\$2,500
1. Utah taxable wages	2,500
2. Multiply line 1 by .0495 (4.95%)	124
3. Base allowance	60
4. Line 1 minus \$1,188 (not less than 0)	1,312
5. Multiply line 4 by .013 (1.3%)	17
6. Line 3 minus line 5 (not less than 0)	43
7. Withholding tax - line 2 minus line 6	81

### Example 2 - Use Schedule 2, Biweekly/Single

Payroll period	Biweekly
Marital status	Single
Utah Taxable Wages	\$1,000
1. Utah taxable wages	1,000
2. Multiply line 1 by .0495 (4.95%)	50
3. Base allowance	14
4. Line 1 minus \$274 (not less than 0)	726
5. Multiply line 4 by .013 (1.3%)	9
6. Line 3 minus line 5 (not less than 0)	5
7. Withholding tax - line 2 minus line 6	45

### Example 5 - Use Schedule 5, Quarterly/Single

Payroll period	Quarterly
Marital status	Single
Utah Taxable Wages	\$8,000
1. Utah taxable wages	8,000
2. Multiply line 1 by .0495 (4.95%)	396
3. Base allowance	90
4. Line 1 minus \$1,782 (not less than 0)	6,218
5. Multiply line 4 by .013 (1.3%)	81
6. Line 3 minus line 5 (not less than 0)	9
7. Withholding tax - line 2 minus line 6	387

### Example 3 - Use Schedule 3, Semimonthly/Married

Payroll period	Semimonthly
Marital status	Married
Utah Taxable Wages	\$855
1. Utah taxable wages	855
2. Multiply line 1 by .0495 (4.95%)	42
3. Base allowance	30
4. Line 1 minus \$594 (not less than 0)	261
5. Multiply line 4 by .013 (1.3%)	3
6. Line 3 minus line 5 (not less than 0)	27
7. Withholding tax - line 2 minus line 6	15

### Example 6 - Use Schedule 8, Daily/Married

Payroll period	Daily
Marital status	Married
Utah Taxable Wages	\$150
1. Utah taxable wages	150
2. Multiply line 1 by .0495 (4.95%)	7
3. Base allowance	3
4. Line 1 minus \$55 (not less than 0)	95
5. Multiply line 4 by .013 (1.3%)	1
6. Line 3 minus line 5 (not less than 0)	2
7. Withholding tax - line 2 minus line 6	5

# Utah Withholding Tables

**Note:** Use the *Single* column for taxpayers who file as head-of-household on their federal return.

## Weekly and Biweekly Payroll Periods

UTAH TABLE 1			WEEKLY Payroll Period (52 pay periods per year)		
If UT taxable wages are -			Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
at least	but less than		Weekly		
			Single	Married	
\$0	\$96		\$0		\$0
96	129		0		0
129	162		0		0
162	194		2		0
194	227		4		0
227	260		6		0
260	292		9		0
292	325		11		2
325	358		13		4
358	390		15		6
390	423		17		8
423	456		19		10
456	488		21		12
488	521		23		14
521	554		25		16
554	587		27		18
587	619		29		20
619	652		31		22
652	685		33		24
685	717		35		26
717	750		36		28
750	783		38		30
783	815		40		33
815	848		41		35
848	881		43		37
881	913		44		39
913	946		46		41
946	979		48		43
979	1,012		49		45
1,012	1,044		51		47
1,044	1,077		52		49
1,077	1,110		54		51
1,110	1,142		56		53
1,142	1,175		57		55
1,175	1,208		59		57
1,208	1,240		61		59
1,240	1,273		62		61
1,273	1,306		64		63
1,306	1,338		65		65
1,338	1,371		67		67
1,371	1,404		69		69
1,404	1,437		70		70
1,437	1,469		72		72
1,469	1,502		74		74
1,502	1,535		75		75
1,535	1,567		77		77
1,567	1,600		78		78
1,600	1,633		80		80
1,633	1,665		82		82
1,665	1,698		83		83
1,698	1,731		85		85
1,731	1,763		86		86
1,763	1,796		88		88
1,796	1,829		90		90
1,829	1,862		91		91
1,862	1,894		93		93
1,894	1,927		95		95

UTAH TABLE 2			BIWEEKLY Payroll Period (26 pay periods per year)		
If UT taxable wages are -			Find wages in "If UT taxable wages are" columns. This is amount to withhold.		
at least	but less than		Biweekly		
			Single	Married	
\$0	\$192		\$0		\$0
192	258		0		0
258	323		1		0
323	388		5		0
388	454		9		0
454	519		13		0
519	585		17		0
585	650		21		4
650	715		25		8
715	781		29		12
781	846		33		16
846	912		38		20
912	977		42		24
977	1,042		46		28
1,042	1,108		50		32
1,108	1,173		54		36
1,173	1,238		58		41
1,238	1,304		62		45
1,304	1,369		66		49
1,369	1,435		69		53
1,435	1,500		73		57
1,500	1,565		76		61
1,565	1,631		79		65
1,631	1,696		82		69
1,696	1,762		86		73
1,762	1,827		89		77
1,827	1,892		92		81
1,892	1,958		95		85
1,958	2,023		99		90
2,023	2,088		102		94
2,088	2,154		105		98
2,154	2,219		108		102
2,219	2,285		111		106
2,285	2,350		115		110
2,350	2,415		118		114
2,415	2,481		121		118
2,481	2,546		124		122
2,546	2,612		128		126
2,612	2,677		131		130
2,677	2,742		134		134
2,742	2,808		137		137
2,808	2,873		141		141
2,873	2,938		144		144
2,938	3,004		147		147
3,004	3,069		150		150
3,069	3,135		154		154
3,135	3,200		157		157
3,200	3,265		160		160
3,265	3,331		163		163
3,331	3,396		166		166
3,396	3,462		170		170
3,462	3,527		173		173
3,527	3,592		176		176
3,592	3,658		179		179
3,658	3,723		183		183
3,723	3,788		186		186
3,788	3,854		189		189

## Semimonthly and Monthly Payroll Periods

UTAH TABLE 3		SEMIMONTHLY Payroll Period (24 pay periods per year)	
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	but less than	Semimonthly	
		Single	Married
\$0	\$208	\$0	\$0
208	279	0	0
279	350	1	0
350	421	5	0
421	492	10	0
492	563	14	0
563	633	19	0
633	704	23	4
704	775	27	9
775	846	32	13
846	917	36	17
917	988	41	22
988	1,058	45	26
1,058	1,129	49	31
1,129	1,200	54	35
1,200	1,271	58	39
1,271	1,342	63	44
1,342	1,413	67	48
1,413	1,483	72	53
1,483	1,554	75	57
1,554	1,625	79	62
1,625	1,696	82	66
1,696	1,767	86	70
1,767	1,838	89	75
1,838	1,908	93	79
1,908	1,979	96	84
1,979	2,050	100	88
2,050	2,121	103	93
2,121	2,192	107	97
2,192	2,263	110	101
2,263	2,333	114	106
2,333	2,404	117	110
2,404	2,475	121	115
2,475	2,546	124	119
2,546	2,617	128	124
2,617	2,688	131	128
2,688	2,758	135	132
2,758	2,829	138	137
2,829	2,900	142	141
2,900	2,971	145	145
2,971	3,042	149	149
3,042	3,113	152	152
3,113	3,183	156	156
3,183	3,254	159	159
3,254	3,325	163	163
3,325	3,396	166	166
3,396	3,467	170	170
3,467	3,538	173	173
3,538	3,608	177	177
3,608	3,679	180	180
3,679	3,750	184	184
3,750	3,821	187	187
3,821	3,892	191	191
3,892	3,963	194	194
3,963	4,033	198	198
4,033	4,104	201	201
4,104	4,175	205	205

UTAH TABLE 4		MONTHLY Payroll Period (12 pay periods per year)	
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	but less than	Monthly	
		Single	Married
\$0	\$417	\$0	\$0
417	558	0	0
558	700	2	0
700	842	10	0
842	983	19	0
983	1,125	28	0
1,125	1,267	37	0
1,267	1,408	46	8
1,408	1,550	55	17
1,550	1,692	64	26
1,692	1,833	72	35
1,833	1,975	81	44
1,975	2,117	90	52
2,117	2,258	99	61
2,258	2,400	108	70
2,400	2,542	117	79
2,542	2,683	126	88
2,683	2,825	134	97
2,825	2,967	143	106
2,967	3,108	150	114
3,108	3,250	157	123
3,250	3,392	164	132
3,392	3,533	171	141
3,533	3,675	178	150
3,675	3,817	185	159
3,817	3,958	192	168
3,958	4,100	199	176
4,100	4,242	206	185
4,242	4,383	213	194
4,383	4,525	220	203
4,525	4,667	227	212
4,667	4,808	235	221
4,808	4,950	242	230
4,950	5,092	249	238
5,092	5,233	256	247
5,233	5,375	263	256
5,375	5,517	270	265
5,517	5,658	277	274
5,658	5,800	284	283
5,800	5,942	291	291
5,942	6,083	298	298
6,083	6,225	305	305
6,225	6,367	312	312
6,367	6,508	319	319
6,508	6,650	326	326
6,650	6,792	333	333
6,792	6,933	340	340
6,933	7,075	347	347
7,075	7,217	354	354
7,217	7,358	361	361
7,358	7,500	368	368
7,500	7,642	375	375
7,642	7,783	382	382
7,783	7,925	389	389
7,925	8,067	396	396
8,067	8,208	403	403
8,208	8,350	410	410

## Quarterly and Semiannual Payroll Periods

UTAH TABLE 5		QUARTERLY Payroll Period (4 pay periods per year)	
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	but less than	Quarterly	
		Single	Married
\$0	\$1,250	\$0	\$0
1,250	1,675	0	0
1,675	2,100	5	0
2,100	2,525	31	0
2,525	2,950	58	0
2,950	3,375	84	0
3,375	3,800	111	0
3,800	4,225	138	24
4,225	4,650	164	51
4,650	5,075	191	78
5,075	5,500	217	104
5,500	5,925	244	131
5,925	6,350	270	157
6,350	6,775	297	184
6,775	7,200	324	210
7,200	7,625	350	237
7,625	8,050	377	264
8,050	8,475	403	290
8,475	8,900	430	317
8,900	9,325	451	343
9,325	9,750	472	370
9,750	10,175	493	396
10,175	10,600	514	423
10,600	11,025	535	449
11,025	11,450	556	476
11,450	11,875	577	503
11,875	12,300	598	529
12,300	12,725	619	556
12,725	13,150	640	582
13,150	13,575	661	609
13,575	14,000	682	635
14,000	14,425	704	662
14,425	14,850	725	689
14,850	15,275	746	715
15,275	15,700	767	742
15,700	16,125	788	768
16,125	16,550	809	795
16,550	16,975	830	821
16,975	17,400	851	848
17,400	17,825	872	872
17,825	18,250	893	893
18,250	18,675	914	914
18,675	19,100	935	935
19,100	19,525	956	956
19,525	19,950	977	977
19,950	20,375	998	998
20,375	20,800	1,019	1,019
20,800	21,225	1,040	1,040
21,225	21,650	1,061	1,061
21,650	22,075	1,082	1,082
22,075	22,500	1,103	1,103
22,500	22,925	1,124	1,124
22,925	23,350	1,145	1,145
23,350	23,775	1,166	1,166
23,775	24,200	1,187	1,187
24,200	24,625	1,208	1,208
24,625	25,050	1,229	1,229

UTAH TABLE 6		SEMIANNUAL Payroll Period (2 pay periods per year)	
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	but less than	Semiannual	
		Single	Married
\$0	\$2,500	\$0	\$0
2,500	3,350	0	0
3,350	4,200	10	0
4,200	5,050	63	0
5,050	5,900	116	0
5,900	6,750	169	0
6,750	7,600	222	0
7,600	8,450	275	49
8,450	9,300	328	102
9,300	10,150	381	155
10,150	11,000	435	208
11,000	11,850	488	261
11,850	12,700	541	315
12,700	13,550	594	368
13,550	14,400	647	421
14,400	15,250	700	474
15,250	16,100	753	527
16,100	16,950	806	580
16,950	17,800	860	633
17,800	18,650	902	686
18,650	19,500	944	740
19,500	20,350	986	793
20,350	21,200	1,028	846
21,200	22,050	1,070	899
22,050	22,900	1,113	952
22,900	23,750	1,155	1,005
23,750	24,600	1,197	1,058
24,600	25,450	1,239	1,111
25,450	26,300	1,281	1,165
26,300	27,150	1,323	1,218
27,150	28,000	1,365	1,271
28,000	28,850	1,407	1,324
28,850	29,700	1,449	1,377
29,700	30,550	1,491	1,430
30,550	31,400	1,533	1,483
31,400	32,250	1,575	1,536
32,250	33,100	1,617	1,590
33,100	33,950	1,659	1,643
33,950	34,800	1,702	1,696
34,800	35,650	1,744	1,744
35,650	36,500	1,786	1,786
36,500	37,350	1,828	1,828
37,350	38,200	1,870	1,870
38,200	39,050	1,912	1,912
39,050	39,900	1,954	1,954
39,900	40,750	1,996	1,996
40,750	41,600	2,038	2,038
41,600	42,450	2,080	2,080
42,450	43,300	2,122	2,122
43,300	44,150	2,164	2,164
44,150	45,000	2,206	2,206
45,000	45,850	2,249	2,249
45,850	46,700	2,291	2,291
46,700	47,550	2,333	2,333
47,550	48,400	2,375	2,375
48,400	49,250	2,417	2,417
49,250	50,100	2,459	2,459

## Annual and Daily/Miscellaneous Payroll Periods

UTAH TABLE 7		ANNUAL Payroll Period (1 pay period per year)	
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	but less than	Annual	
		Single	Married
\$0	\$5,000	\$0	\$0
5,000	6,700	0	0
6,700	8,400	19	0
8,400	10,100	125	0
10,100	11,800	232	0
11,800	13,500	338	0
13,500	15,200	444	0
15,200	16,900	550	98
16,900	18,600	657	204
18,600	20,300	763	310
20,300	22,000	869	417
22,000	23,700	975	523
23,700	25,400	1,082	629
25,400	27,100	1,188	735
27,100	28,800	1,294	842
28,800	30,500	1,400	948
30,500	32,200	1,507	1,054
32,200	33,900	1,613	1,160
33,900	35,600	1,719	1,267
35,600	37,300	1,804	1,373
37,300	39,000	1,888	1,479
39,000	40,700	1,973	1,585
40,700	42,400	2,057	1,692
42,400	44,100	2,141	1,798
44,100	45,800	2,225	1,904
45,800	47,500	2,309	2,010
47,500	49,200	2,393	2,117
49,200	50,900	2,477	2,223
50,900	52,600	2,562	2,329
52,600	54,300	2,646	2,435
54,300	56,000	2,730	2,542
56,000	57,700	2,814	2,648
57,700	59,400	2,898	2,754
59,400	61,100	2,982	2,860
61,100	62,800	3,067	2,967
62,800	64,500	3,151	3,073
64,500	66,200	3,235	3,179
66,200	67,900	3,319	3,285
67,900	69,600	3,403	3,392
69,600	71,300	3,487	3,487
71,300	73,000	3,571	3,571
73,000	74,700	3,656	3,656
74,700	76,400	3,740	3,740
76,400	78,100	3,824	3,824
78,100	79,800	3,908	3,908
79,800	81,500	3,992	3,992
81,500	83,200	4,076	4,076
83,200	84,900	4,160	4,160
84,900	86,600	4,245	4,245
86,600	88,300	4,329	4,329
88,300	90,000	4,413	4,413
90,000	91,700	4,497	4,497
91,700	93,400	4,581	4,581
93,400	95,100	4,665	4,665
95,100	96,800	4,750	4,750
96,800	98,500	4,834	4,834
98,500	100,200	4,918	4,918

UTAH TABLE 8		DAILY or MISCELLANEOUS Payroll Period (260 pay periods per year)	
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	but less than	Daily or Miscellaneous	
		Single	Married
\$0	\$19	\$0	\$0
19	26	0	0
26	32	0	0
32	39	0	0
39	45	1	0
45	52	1	0
52	58	2	0
58	65	2	0
65	72	3	1
72	78	3	1
78	85	3	2
85	91	4	2
91	98	4	2
98	104	5	3
104	111	5	3
111	117	5	4
117	124	6	4
124	130	6	4
130	137	7	5
137	143	7	5
143	150	7	6
150	157	8	6
157	163	8	7
163	170	8	7
170	176	9	7
176	183	9	8
183	189	9	8
189	196	10	9
196	202	10	9
202	209	10	9
209	215	10	10
215	222	11	10
222	228	11	11
228	235	11	11
235	242	12	11
242	248	12	12
248	255	12	12
255	261	13	13
261	268	13	13
268	274	13	13
274	281	14	14
281	287	14	14
287	294	14	14
294	300	15	15
300	307	15	15
307	313	15	15
313	320	16	16
320	327	16	16
327	333	16	16
333	340	17	17
340	346	17	17
346	353	17	17
353	359	18	18
359	366	18	18
366	372	18	18
372	379	19	19
379	385	19	19



# Utah!



## Publication 25

Revised 6/19

This publication is provided for general guidance only. It does not contain all sales or use tax laws or rules.

# Sales and Use Tax General Information



If you need an accommodation under the Americans with Disabilities Act, email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

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# Sales and Use Tax

## General Information

### Introduction

This publication provides basic sales and use tax information. It includes Utah tax law and Tax Commission rules, but is not all-inclusive. Future law or rule changes may change this publication.

For complete Utah sales tax law, see Utah Code, Title 59, *Revenue and Taxation*, online at [le.utah.gov/xcode/code/html](http://le.utah.gov/xcode/code/html).

### Starting a New Business

If you are starting a new business, see [utah.gov/business](http://utah.gov/business) or [tax.utah.gov/business](http://tax.utah.gov/business).

### Buying a Business — Liability

Check the status of all taxes before you buy a business. Keep enough of the purchase money to cover any unpaid taxes until the former owner gives you a Tax Commission receipt showing that all taxes have been paid, or a certificate showing no taxes are due.

If taxes are still due 30 days after you purchase the business, you will be personally liable for the former owner's unpaid sales taxes. See Utah Code §59-12-112.

### What is Sales and Use Tax?

Sales and use taxes are transaction taxes. This means the *transaction* is taxed, not the actual goods or services. The buyer is the actual taxpayer.

Sales and use taxes are trust fund taxes because the seller holds the tax in trust for Utah until paid to the Tax Commission. The funds may not be used for any other purpose.

Sales tax and use tax have the same exemptions and tax rates. Either sales tax or use tax applies to any transaction — not both.

### Sales Tax

Sales tax is applied to retail sales and leases of tangible personal property, products transferred electronically, and certain services. The seller collects sales tax from the buyer and pays it to the Tax Commission monthly, quarterly or annually using form TC-62PC, *Sales Tax Payment Coupon*. See Utah Code §59-12-103 and Rules R865-12L, R865-19S and R865-21U.

### Use Tax

Use tax is applied to purchases of tangible personal property, products transferred electronically, and certain services when sales tax is due but not collected by the seller. A buyer without a sales tax account pays use tax to the Tax Commission on form TC-40, *Individual Income Tax Return*. Examples of use tax due include:

- using items from resale inventories;
- buying goods or services tax-free for personal or business use (advertising supplies, office or shop equipment, computer hardware and software, office supplies, etc.); and
- buying products from unlicensed, out-of-state sellers.

## Sales Tax License

Every seller with an established presence in Utah (see *Nexus Filers*, below) must have a *Utah Sales Tax License*. You can apply for a license online at [tap.utah.gov](http://tap.utah.gov) (Tax Commission only) or [osbr.utah.gov](http://osbr.utah.gov) (multiple Utah agencies), or by submitting form TC-69, *Utah State Business and Tax Registration* (Tax Commission only). Sales tax licenses are not transferable.

Businesses that typically must register for a sales tax license include:

- retailers selling tangible goods, products transferred electronically or services
- wholesalers purchasing resale inventory
- manufacturers
- leasing companies
- consumers such as professional firms and construction contractors

## Nexus Filers

*Nexus* means a business has established a physical or economic presence in Utah, or is related to a business with a physical presence in Utah.

You have a physical presence in Utah if you:

1. have or use an office, distribution house, sales house, warehouse, service enterprise or other place of business in Utah;
2. maintain a stock of goods or inventory in Utah;
3. regularly solicit orders in Utah, even if the orders are not accepted in Utah (unless your Utah activity is only advertising or solicitation by mail, e-mail, the Internet, telephone etc.);
4. regularly deliver property in Utah other than by common carrier or U.S. mail; or
5. regularly lease or service property located in Utah.

You have an economic presence in Utah if, during the year or the prior year, you:

1. have more than \$100,000 of sales in Utah; or
2. have more than 200 sales in Utah.

A seller also has nexus in Utah if:

1. a. the seller has more than 10 percent interest in a related seller, or
- b. a related seller has more than 10 percent interest in the seller, or
- c. a related seller wholly owns the seller; and
2. a. the seller sells the same or very similar line of products as the related seller under the same or a very similar business name, or
- b. the related seller's place of business or one of its in-state employees is used to advertise, promote or assist sales by the seller.

See Publication 37, *Business Activity and Nexus in Utah*.

Sellers with a physical presence, economic presence, or a related business in Utah must collect and pay sales tax and file returns. You must file sales tax returns every period, even when you have no tax liability.

## Voluntary Sellers

Non-nexus sellers do not have to register or collect Utah sales tax. However, they may voluntarily register to collect Utah sales tax at the combined sales tax rate for the delivery location.

When a seller does not collect sales tax on taxable sales, the buyer must pay use tax on purchases brought into Utah for storage, use or consumption.

## How to Add an Outlet

Notify the Tax Commission immediately if you add an outlet to an existing account. You can add an outlet at [tap.utah.gov](http://tap.utah.gov), or use form TC-69B, *Additional Business Location for a Sales Tax Account*.

## How to Close an Outlet

Notify the Tax Commission immediately if you close a Utah outlet. You can close an outlet at [tap.utah.gov](http://tap.utah.gov), or use form TC-69C, *Notice of Change for a Tax Account*. The closed outlet will no longer appear on your pre-printed sales tax return.

## How to Close a Sales Tax Account

Notify the Tax Commission immediately if you stop doing business in Utah (see Rule R865-19S-25). Use form TC-69C, *Notice of Change for a Tax Account*.

If you need help closing your account, call Taxpayer Services at 801-297-2200 or 1-800-662-4335 ext. 2200.

If you do not inform the Tax Commission that you closed your business, we may assess an estimated tax, including late penalties and interest.

## Definitions (Utah Code §59-12-102)

### Delivery Charges

Charges for preparation and delivery to a location chosen by a buyer of tangible personal property, products transferred electronically or services. Delivery charges include (but are not limited to): transportation, shipping, postage, handling, crating and packing.

Purchase price and sales price of tangible personal property do not include delivery charges if stated separately. The delivery charge does not include the cost of transportation to the seller (typically called "freight-in").

### Fabrication Charges

Charges to fabricate tangible personal property. Fabrication charges are taxable and must be included in the sale price before tax is calculated.

See Tax Commission Rule R865-19S-51

### Grocery Food

Substances sold for ingestion or chewing by humans for taste or nutrition. Grocery food does not include alcoholic beverages, tobacco or prepared food.

Grocery food includes items sold without eating utensils by a food maker (other than a bakery and tortilla maker), items sold singly and unheated by weight or volume, and bakery items (bagel, bar, biscuit, bread, bun, cake, cookie, croissant, danish, donut, muffin, pastry, pie, roll, tart, torte or tortilla). A container or packaging used to transport food is not considered an eating utensil provided by the seller.

Note: The term "grocery food" used in Tax Commission forms and publications means "food and food ingredients" as defined by Utah Code §59-12-102.

See also the *Prepared Food* definition below.

### Installation Charges

Charges for permanently installing tangible personal property to real property.

Purchase price and sales price of tangible personal property do not include an installation charge if stated separately.

Installation charges do not include labor charges for repair, renovation, manufacturing or fabrication. Real property sales are nontaxable. When tangible personal property or products transferred electronically become part of the underlying realty upon installation, the purchase and install transaction is considered a real property transaction. The contractor is the final consumer and must pay sales and use tax on the purchase of materials converted to real property.

### Marketplace

A physical or electronic place, platform or forum where products (tangible personal property, products transferred electronically or services) are offered for sale. Examples include booths, websites, catalogs and dedicated sales software applications.

### Marketplace Facilitator

A person or an affiliate who is paid by sellers to facilitate sales of the seller's products (tangible personal property, products transferred electronically or services) through a marketplace the person or affiliate owns. A marketplace facilitator does not include a person who only provides payment processing services.

Marketplace facilitators are considered the seller of goods and services they facilitate and must charge and pay sales tax, file returns and respond to audits.

### Marketplace Seller

A seller that sells products through a marketplace, regardless of whether the seller is licensed in Utah.

### Prepared Food

1. Food sold in a heated state or heated by a seller.
2. Two or more food ingredients mixed or combined by a seller for a single sale.
3. Food sold with an eating utensil provided by the seller (plate, knife, fork, spoon, glass, cup, napkin, straw, etc.).

Prepared food **does not include**:

- food that a seller only cuts, repackages or pasteurizes; or
- raw eggs, raw fish, raw meat or raw poultry, or a food containing these items if the Food and Drug Administration advises buyers to cook the items to prevent food borne illness.

### Products Transferred Electronically

Audio, video and data that are not delivered on physical storage media (CD, DVD, diskette, tape, etc.).

Examples include:

- Music
- Reading material
- Ring tones
- Movies

## Purchase Price and Sales Price

The total value for which tangible personal property, products transferred electronically or services are sold, leased or rented. Purchase price and sales price include:

- the seller's cost of the tangible personal property, products transferred electronically or services;
- the seller's expenses, including:
  - the cost of materials,
  - labor cost,
  - service cost,
  - interest,
  - a loss,
  - the cost of transportation to the seller, and
  - tax (including federal excise tax) imposed on the seller; and
- charges by the seller for any service necessary to complete the sale.

Purchase price and sales price do not include:

- delivery charges;
- installation charges;
- cash discounts or discount terms offered to buyers;
- coupons that are not reimbursed by a third party; or
- the following, if separately stated on an invoice, bill of sale or similar document given to the buyer:
  - a. the amount of a trade-in;
  - b. interest, financing and carrying charges for credit extended on the sale of tangible personal property, products transferred electronically or services; and
  - c. a tax or fee legally imposed directly on the buyer.

## Real Property

Any right, title, estate or interest in land, including all structures on the land.

Real property includes construction materials that lose their separate identity as personal property once incorporated into the real property. These include lumber, bricks, nails and cement used to build structures on the land, as well as fixtures such as furnaces and built-in air conditioning systems.

## Repair Charges

Charges for labor and parts to repair, renovate or clean tangible personal property or to repair products transferred electronically. Repairs or renovations of tangible personal property do not include installing or removing prewritten computer software.

Repair charges for parts are subject to sales tax unless the part is exempt under Utah Code §59-12-104. Repair charges for labor are subject to sales tax unless the personal property being repaired is exempt under §59-12-104. The determination of whether repair labor is exempt from sales tax is based on the personal property being repaired, not on whether the parts used in the repair are exempt.

For charges to repair, renovate or clean real property or tangible personal property permanently attached to real property, see Publication 42.

## Restaurant

A retail establishment whose business is the sale of food and beverages for immediate consumption. The definition of *restaurant* does not include theaters, but does include dinner theaters. See Utah Code §59-12-602.

**Exception:** In counties that impose the tourism tax, it does not apply to food sales from deli areas, pizza take-out counters or salad bars within a grocery store or convenience store whose primary business is the sale of food or food not prepared for immediate consumption. These sales are exempt from the tourism tax even if the store has seats or stools for customers. However, if a grocery or convenience store has a full-service restaurant, the tourism tax is due on sales in that restaurant.

## Tangible Personal Property

Property that can be seen, weighed, measured, felt or touched, or is perceptible to the senses in any manner. Tangible personal property includes electricity, water, gas, steam and prewritten software.

## Tangible Personal Property Permanently Attached to Real Property

A special classification of tangible personal property.

Tangible personal property is considered permanently attached to real property if:

1. the attachment is essential to use the tangible personal property, and
2. the tangible personal property will remain attached over its useful life.

This includes an accessory attached to tangible personal property, if it is needed to operate the tangible personal property and is attached solely for that purpose.

The classification is further supported if removal would largely damage either the tangible personal property or the real property.

The permanently attached tangible personal property keeps its classification even if it is temporarily detached for onsite repair or renovation.

The permanently-attached classification does not include:

1. movable tangible personal property attached for convenience, stability, or for an obviously temporary purpose;
2. tangible personal property that is detached for offsite repair or renovation; or
3. a dishwasher, refrigerator, freezer, microwave, stove, washer, dryer or similar appliance.

## Transient Room

Accommodations in hotels, motels, inns, trailer courts, campgrounds, tourist homes and similar stays of less than 30 consecutive days. *Transient room* does not include meeting rooms.

## Sales-based Tax Rates and Types

Tax rates vary from one community to another, depending on the taxes each community imposes. Find tax rates online at [tax.utah.gov/sales/rates](http://tax.utah.gov/sales/rates).

## Determining Tax Rate (Point-of-Sale Sourcing)

*Sourcing* means assigning a sale to a taxing jurisdiction to determine the sales tax rate. Sales are sourced by transaction type.



**Chart 1: General Sourcing Rules**

Transaction Type	Source to:	Exceptions
<b>Retail sale</b> of tangible personal property in Utah (including vending machine operators and sellers who sell from mobile inventory)*	<b>Seller's fixed place of business</b> (whether or not the goods or services are delivered) <b>Location where inventory is warehoused</b> for vending machine operators and sellers who sell from mobile inventory	Sales at special events (fairs, swap meets, races, etc.) are <b>sourced to the event location</b> .
<b>Retail sale</b> of taxable services in Utah when seller also sells tangible personal property*	<b>Seller's fixed place of business OR customer's location</b> (seller's preference)	If the <b>seller</b> sells tangible personal property on the <b>same invoice</b> as the service, the transaction <b>must be sourced to the seller's fixed place of business</b> . Sales at special events (fairs, swap meets, etc.) are <b>sourced to the event location</b> .
<b>Retail sale</b> of taxable services in Utah when seller does not sell any tangible personal property*	<b>Customer's location</b>	
<b>Retail sale</b> of tangible personal property or taxable services <b>from outside Utah</b> *	<b>Buyer's location</b> (the place the buyer receives the service or property)	
<b>Retail sale</b> of admissions	<b>Location of activity or event</b> (regardless of ticket purchase location)	
Retail sale of prewritten computer software where there is no transfer of a copy of the software to the buyer	See Publication 64	
<b>Lease or rental</b> of tangible personal property* (other than motor vehicles, semi-trailers, trailers 10,000 pounds or less, and aircraft)	<b>Location the customer receives the goods or services</b> for down payment and first payment <b>Location of the item</b> for subsequent payments	If there are no recurring payments: <ul style="list-style-type: none"> <li><b>source to the location the customer receives the goods or services.</b></li> <li><b>source to the customer's location</b> if shipped from outside the state to a Utah customer.</li> </ul>
<b>Lease or rental</b> of motor vehicles, semitrailers, trailers 10,000 pounds or less, and aircraft	<b>Customer's location (address)</b> for all payments, including down and first payments	If there are no recurring payments, source to the seller's fixed place of business.

\*Including products transferred electronically.

See Utah Code §§59-12-211, 59-12-212, 59-12-213 and 59-12-214.

## Tax Rate Changes

Tax rates and jurisdictional boundaries can change quarterly. The Tax Commission posts these changes 60 days before the effective date. Check tax rates regularly at [tax.utah.gov/sales/rates](http://tax.utah.gov/sales/rates).

- If the tax rate **increases**, the new rate applies to the **first billing period** starting on or after the effective date.
- If the tax rate **decreases**, the new rate applies to the **first billing statement payment** rendered (sent) on or after the effective date.

## Rate Changes During Billing Cycles

When the sales tax rate changes during a billing cycle, it is applied differently depending on whether the rate increases or decreases:

### Example 1: Rate INCREASE

Payments for a 36-month vehicle lease are due on the 15th day of each month. After the lease went into effect, the sales tax rate **increased**, effective October 1. The October 15 payment is for the **billing period** beginning September 16, which was before the new rate went into effect. The October 15 payment is taxed at the old (lower) rate, even though the payment is made after the new rate went into effect. The November 15 payment will be for the period beginning October 16 and will be taxed at the new (higher) rate.

### Example 2: Rate DECREASE

Using Example 1 above, instead of an increase there was a tax rate **decrease** effective October 1. The billing statement for the October 15 payment is sent on September 16. Although the payment is due October 15, it is taxed at the old (higher) rate because the **billing statement** was sent before the new (lower) rate went into effect. All future bills will be taxed at the new rate.

## Combined Sales Tax Rate

The taxes listed in Chart 2 are included in the combined sales tax rate and are filed on the sales tax return (TC-62S or TC-62M). The combined sales tax rate is applied to all taxable transactions, except as noted in the chart.

Chart 2: Taxes in the Combined Rate

Tax	Imposed By	Rate	Exemptions
State Sales and Use	State	4.85%	The state sales tax rate for grocery food is 1.75 percent. These transactions are also subject to local option and county option and results in a total combined rate on grocery food of 3 percent throughout Utah. The state sales tax rate for residential fuel is 2 percent which results in a combined rate 2.85 percent less throughout Utah.
Local Option	County, city or town	1.00%	None
County Option	County	0.25%	None
Resort Communities	City or town	Up to 1.60%	Grocery food sales. Sales of motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile homes are exempt from resort communities tax, but are subject to the remaining portion of sales and use tax. This exemption does not apply to trailers, off-highway vehicles, snowmobiles, truck-mounted campers, etc.
Rural Health Care	County, city or town	Up to 1.00%	Grocery food sales
Public Transit	County, city or town	Up to 0.30%	Grocery food sales
Public Transit, Airport Facility or State Highway Projects	County, city or town	0.25%	Grocery food sales
Highways	City or town	Up to 0.30%	Grocery food sales
Recreational Facilities and Botanical, Cultural and Zoological Organizations	County, city or town	0.10%	Grocery food sales
Town Option	Town	Up to 1.00%	Grocery food sales
City or Town Option	City or town	Up to .20%	Grocery food sales
Mass Transit Fixed Guideway	County	Up to 0.30%	Grocery food sales
County Option Transportation	County	Up to 0.25%	Grocery food sales
State Correctional Facility Sales and Use Tax	City or town	Up to 0.50%	Grocery food sales. Sales of motor vehicles, aircraft, watercraft, modular homes, manufactured homes or mobile homes are exempt from the state correctional facility tax. This exemption does not apply to trailers, off-highway vehicles, snowmobiles, truck-mounted campers, etc.

Tax	Imposed By	Rate	Exemptions
Supplemental State Sales and Use	State	Up to 0.05%	Grocery food sales
County of the Second Class Airport, Highway and Public Transit	County, city or town	Up to 0.25%	Grocery food sales
County Option Highways and Public Transit	County, city or town	0.25%	Grocery food sales

## Related Taxes and Fees

The following sales-related taxes and fees are filed on separate returns or electronically:

**Chart 3: Related Taxes and Fees**

Tax	Imposed By	Rate	Applies To	Discount	Reported On
State Transient Room	State	0.32%	Tourist home, hotel, motel or trailer court rental for less than 30 consecutive days	6%	TC-62T
County Transient Room	County	Up to 4.25%	Tourist home, hotel, motel or trailer court rental for less than 30 consecutive days	None	TC-62T
Municipal Transient Room	City or town	Up to 1.5%	Tourist home, hotel, motel or trailer court rental for less than 30 consecutive days Cities and towns that meet certain requirements may impose an additional transient room tax	None	TC-62T
Tourism Transient Room	Salt Lake County	Up to 0.5%	Tourist home, hotel, motel or trailer court rental for less than 30 consecutive days	None	TC-62T
Motor Vehicle Rental	State	2.50%	Short-term leases and rentals (less than 30 days) of motor vehicles, <b>unless the vehicle:</b> <ul style="list-style-type: none"> <li>temporarily replaces a motor vehicle being repaired under a repair or insurance agreement,</li> <li>is registered for a gross laden weight of 12,001 or more pounds, or</li> <li>is a moving van for personal household goods</li> </ul>	None	TC-62L
Short-term Leasing	County	Up to 7.0%	Short-term leases and rentals (less than 30 days) of motor vehicles, <b>unless the vehicle:</b> <ul style="list-style-type: none"> <li>temporarily replaces a motor vehicle being repaired under a repair or insurance agreement,</li> <li>is registered for a gross laden weight of 12,001 or more pounds, or</li> <li>is a moving van for personal household goods</li> </ul>	1%	TC-62L
Restaurant	County	Up to 1.0%	Food, food ingredients and prepared food sold by a restaurant	None	TC-62F
911 Emergency Services Charge	State	\$0.71 per access line	Local exchange service switched access line, radio communication access line, voice-over-Internet-protocol (VoIP)	1.5%	Electronically

Tax	Imposed By	Rate	Applies To	Discount	Reported On
Radio Network Charge to fund the public safety communications network	State	\$0.52 per access line	Local exchange service switched access line, radio communication access line, voice-over-Internet-protocol (VoIP)	None	Electronically
Unified Statewide 911 Emergency Service Charge	State	\$0.25 per access line	Local exchange service switched access line, radio communication access line, voice-over-Internet-protocol (VoIP)	1.5%	Electronically
Municipal Telecom License Tax	City or town	Up to 3.5%	Charges for telecommunications services	None	Electronically
Municipal Energy Sales and Use Tax	City or town	Up to 6.0%	Sales of natural gas and electricity	1%	TC-62E
Prepaid Disposable Phones and Prepaid Disp. Phone Minutes	State	3.7% of transaction amount	Sales of prepaid disposable cell phones and disposable cell phone minutes.	3%	TC-62W
Waste Tire Fee	State	\$1.00 per tire	Sales of new tires with a rim size up to 24½ inches. Sales tax exemptions do not apply to the fee. The fee does not apply to used tires, bicycle tires, tires attached to human-propelled devices, or tires sold and delivered out of Utah.	2.50%	TC-62W

## Other Information

The following miscellaneous taxes and fees may also apply to certain sellers. Contact the Tax Commission for more information.

- Motor fuel, aviation fuel, and special fuel taxes
- Lubricating oil fee
- Beer, cigarette and tobacco products taxes
- Royalty payment on unprocessed brine shrimp eggs
- Multi-channel audio and video tax
- Sexually explicit business and escort service tax

Sellers must keep exemption certificates in their records as documentation. A seller may use a certificate on file for its customers' future purchases. A buyer must notify the seller if a certificate on file is cancelled, modified or limited.

## Types of Exemptions

There are three types of sales tax exemptions, based on:

1. **Entity** (exemption certificate required for sales to an exempt entity)
2. **Use** (exemption certificate required)
3. **Product** (exemption certificate not required)

## Sales and Use Tax Exemptions

Utah law provides some exemptions from sales and use tax. See Utah Code §59-12-104 for more information.

### Exemption Certificates

When an exemption certificate is required, the buyer must provide the seller with the exemption information in one of two ways:

1. **On a paper exemption certificate:** form TC-721, *Exemption Certificate*; or form TC-721G, *Exemption Certificate for Governments & Schools*.

A buyer needs to provide a signature when using a paper certificate.

2. **Electronically**

If the exemption information is provided electronically, all the information required on the paper form must be included.

A seller can accept exemption certificates at face value. A seller is not liable for improper exemptions unless the seller takes part in claiming a fraudulent exemption.

### Entity-Based Exemptions

An entity-based exemption is determined by who buys or sells the product.

Some common exemptions are:

- Sales to a public transit district or a subcontractor of a public transit district, if the tangible personal property is clearly identified and installed or converted to real property owned by the public transit district.
- Sales to United States government agencies.
- Sales to entities exempt from state taxes by federal law.
- Sales to Utah state and local government agencies (see Publication 56 for lodging-related sales).
- Sales of construction materials to most Utah government agencies — only if installed by the agencies' employees.

Construction materials bought by or for public elementary and secondary schools are exempt from sales tax. The construction materials must be clearly identified and segregated, and they must be installed or converted to real property owned by the school. See Rule R865-19S-23.



To qualify for this exemption, the purchase must be made with the government agency's funds. A purchase does not qualify for this exemption if a government employee makes the purchase with personal funds, even if the government agency reimburses the employee.

- Sales to U.S. government employees traveling on official business, if they present one of the following:
  - a complete and signed form TC-721G, *Exemption Certificate for Governments, Foreign Diplomats & Schools*;
  - a check from the government agency;
  - a purchase order; or
  - a voucher.

Sellers must keep proof that the purchase qualifies for the exemption, such as a copy of the government check, purchase order, voucher or signed form TC-721G.

- Sales made to or by:
  - a local agency on aging;
  - a senior citizen center owned by a county, city or town; and
  - a senior citizen center that contracts with a local agency on aging.
- Purchases by certain enrolled members of Native American tribes (including the tribe itself), if:
  - the member has a tribal card showing a Federal Bureau Number;
  - the purchased item is delivered to the enrolled tribal member's own reservation (in the case of the Ute Indian Tribe, the item must be purchased on or delivered to tribal trust lands within the Uintah and Ouray reservations); and
  - in the case of sales to the tribe itself, the buyer must present a purchase order, exemption certificate, or similar evidence of tribal identity.

Sales made off the reservation to enrolled members of the tribe are taxable. They are exempt from tax only if the seller (or a licensed common carrier) delivers the purchased item(s) to the reservation.

- Sales to foreign diplomats. The U.S. State Department and the American Institute in Taiwan grant a tax exemption to eligible foreign officials assigned to the United States. Tax exempt foreign officials and government offices are issued a Tax Exemption Card, valid nationwide. The card lists the person's name, photograph, mission employed by, expiration date and identification number.

The exemption cards are used at point-of-sale for exemption from state and local sales, restaurant and lodging/occupancy taxes. These cards DO NOT exempt taxes on utilities, gasoline or vehicle purchases (see Publication 5 for more information about vehicle purchases and Publication 66 for more information about gasoline purchases). The type of exemption is shown by an eagle, owl, deer or buffalo on the bottom corner of the card. The items exempted are listed on the back of the card.

Sellers must keep a copy of the card or a valid exemption certificate as proof of the exempt sale.

For more information on the Tax Exemption Program, see the Office of Foreign Missions (OFM) web site, [state.gov/ofm/tax](http://state.gov/ofm/tax), or contact the OFM San Francisco regional office at 415-744-2910.

- Sales of feed, seed, baling ties, etc. to commercial farms.

- Sales of tangible personal property and products transferred electronically for primary use in farming operations. Also, charges for labor, parts and supplies to repair and maintain off-road agricultural machinery.
- Sales of electricity and fuel for industrial use as defined in Utah Code §59-12-102.
- Sale or lease of semiconductor fabricating, processing, research or development materials.
- Sales relating to schools and fundraising (see Publication 35).
- Sales to religious or charitable institutions.
  - If the purchase is \$1,000 or more, the buyer takes the exemption at the point of sale.
  - If the purchase is less than \$1,000, the buyer claims the exemption by submitting form TC-62N, *Utah Sales Tax Refund Request*, to the Tax Commission.
  - If a public utility makes the sale to a religious or charitable institution, the exemption must be taken at the point of sale.
  - If a contract exists between the seller and the religious or charitable institution, the buyer may take the exemption at the point of sale regardless of the dollar amount of the sale.

To be eligible for the exemption, the organization must be exempt under IRC Section 501(c)(3) and have a sales tax exemption number from the Tax Commission. Submit form TC-160 to get a tax exemption number.

- Sales of construction materials to a religious or charitable institution, or to a contractor buying for a religious or charitable institution.
- Sales of aircraft, boat and river-running tours.
  - Amounts paid for aircraft tours are exempt if the craft enters a federal airway (designated by the Federal Aviation Administration) during the tour.
  - Amounts paid for boat tours, scenic cruises, and similar services are exempt from tax if the waters of the tour or cruise are used as highways for interstate commerce.

For more information, see Rule R865-19S-113.

- Sales of grocery food, prepared food or alcoholic beverages by a church or a charitable institution, if the items are not available to the general public.
- Sales of grocery food, prepared food or alcoholic beverages by a higher education institution, if the items are not available to the general public and are prepaid as part of a student meal plan offered by the institution.
- Sales of grocery food, prepared food or alcoholic beverages provided at a medical or nursing facility for inpatient meals. See Rule R865-19S-61.
- Sales to or by a Utah aircraft maintenance, repair and overhaul provider to maintain, repair, overhaul or refurbish a fixed-wing turbine-powered aircraft that is not registered in Utah.

## Use-Based Exemptions

A use-based exemption is determined by the buyer's use of the product.

The following are exempt:

- Sales of certain vehicles for exclusive use outside of Utah.

- Products purchased for resale in the regular course of business, either in their original forms or as ingredients or components of a manufactured or compounded product.
- Sales for resale or lease. The lease of tangible personal property and products transferred electronically is also exempt if it meets all of the following conditions:
  - the property is part of a sale-leaseback transaction,
  - sales or use tax was paid on the initial purchase of the property, and
  - the leased property will be capitalized and the lease payments will be accounted for as payments made under a financing arrangement.
- Purchases of tangible personal property and products transferred electronically when sales and use tax is paid to another state, unless the other state's tax rate is lower than Utah's rate. When the tax rate is lower than Utah's rate, the buyer must pay the difference. No adjustment or credit is allowed if the other state's tax rate is greater than Utah's rate.
- Purchases or leases of machinery, equipment, repair or replacement parts or materials (except office equipment and supplies) used or consumed:
  - by a qualified manufacturing facility or scrap recycler to produce an item sold as tangible personal property.
  - used in a Utah mining production process or research and development, by a business described in NAICS 212, Mining (except Oil and Gas) or NAICS 213113, Support Activities for Coal Mining.
  - by a qualified web search portal facility or medical laboratory for the operation of the establishment.
- Purchases or leases of machinery, equipment and normal operating repair or replacement parts, with an economic life of three or more years, used in Utah to perform qualified research.
- Purchases of construction materials used to construct a new or expanding life science research and development facility in Utah. The facility must be owned, leased or rented by a life science establishment, and research and development must take place in at least 51 percent of the total area of the facility. The construction materials must be clearly identified, segregated and installed or converted to real property. Life science establishments are described in NAICS 33911, 334510 and 334517.
- Charges for labor to repair or renovate tangible personal property or products transferred electronically, if the personal property being repaired is exempt under Utah Code §59-12-104.
- Sales of parts used in the repair or renovation of the following exempt tangible personal property:
  - tools or equipment used exclusively under an aerospace or electronics industry contract with the United States government;
  - tangible personal property and products transferred electronically used or consumed primarily and directly in farming operations;
  - snow-making equipment, ski slope grooming equipment, and passenger ropeways;
- Sales of non-returnable containers, labels, bags, shipping cases and casing to a manufacturer, processor, wholesaler or retailer for use in packaging tangible personal property for resale.
- Purchases of lists or databases used to address direct mail.
- Purchases or leases by a telephone service provider of equipment, machinery or software that have a useful economic life of one or more years and are used for the following telecommunication purposes:
  - enabling or facilitating,
  - 911 service,
  - maintenance or repair,
  - switching or routing, or
  - transmission.
- Purchases of property from another state that is brought into Utah, only if the property is:
  1. used for business,
  2. first used outside Utah,
  3. not a vehicle, and
  4. not rented or leased.
- Purchases of certain consumable items by short-term lodging providers, only if the items are:
  1. used by guests,
  2. included in the full sales price of the lodging, and
  3. not listed separately on the invoice.
 See Publication 56.
- Purchases or leases of items used to create prepared food, only if:
  1. the ownership of both the seller and the buyer are the same, and
  2. either the seller or the buyer paid Utah sales tax prior to making the sale.
- Purchases of machinery and equipment by amusement, gambling and recreation industries (NAICS Subsector 713), only if:
  1. the machinery or equipment has an economic life of three or more years,
  2. the machinery or equipment will be used by payers of admissions or user fees, and
  3. at least 51 percent of the buyer's sales revenue for the previous calendar quarter came from admissions or user fees.
- Purchases of machinery and equipment, or normal operating repair or replacement parts, only if the machinery:
  1. is used by an electronic financial payment service (NAICS Code 522320), and
  2. has an economic life of three or more years.

### Product-Based Exemptions

A product-based exemption is determined by the type of product. An exemption certificate is not required.

The following are exempt:

- Isolated or occasional sales, if the sale is made by a person who does not typically sell that type of product. This exemption does not apply to sales of products for resale or to the sale of a vehicle or vessel that must be titled or registered in Utah.

- Purchases of prescription drugs. A drug is defined as a compound, substance or preparation that is used to diagnose, cure, mitigate, treat or prevent disease, or to affect the structure or function of the human body. Food, dietary supplements, alcoholic beverages and prosthetic devices are not considered drugs. Sales of drugs are exempt from sales and use tax only if the buyer presents a prescription.
- Sales or rentals of durable medical equipment, including replacement and repair parts. Sales or rentals of durable medical equipment are exempt from sales and use tax only if the buyer presents a prescription for the equipment.
- Sales or rentals of mobility-enhancing equipment to help a person with limited mobility move from one place to another. Sales or rentals of mobility-enhancing equipment are exempt from sales and use tax only if the buyer presents a prescription for the equipment.
- Sales of prosthetic devices, including repair and replacement parts. Eyeglasses and contact lenses are not prosthetic devices. Sales or rentals of prosthetic devices are exempt from sales and use tax only if a prescription is required for the device or it is purchased by a hospital or medical facility.
- Sales of disposable home medical equipment or supplies that cannot withstand repeated use. Sales of disposable home medical equipment or supplies are exempt from sales and use tax only if the buyer presents a prescription for the equipment or supplies. The equipment and supplies must be eligible for payment under Title XVIII, federal Social Security Act or the state plan for medical assistance under Title XIX, federal Social Security Act.
- Forty-five percent of the sales price of a new manufactured home, and 100 percent of the sales price of a used manufactured home.
- Fees for unassisted amusement devices, such as arcade games.
- Sales of unassisted carwashes, and unassisted dry cleaning and laundry services.
- Interstate sales delivered by common carrier or by the seller to a place outside Utah. The licensed seller or retailer must keep a copy of the bill of lading, freight bill, form TC-757 or other proof of out-of-Utah delivery. If the property is delivered within Utah to a buyer, the tax applies, even if the buyer takes the property out of Utah. See Rule R865-19S-44.
- Sales of motor fuels and special fuels subject to Utah fuel excise tax.
- Sales of hay.
- Exclusive sale of seedling plants, or garden, farm or other agricultural produce, if sold during the harvest season by the producer, an employee of the producer, or by a member of the producer's immediate family. If the producer sells any other product, tax is due on all sales.
- Sales of telephone service charged to a prepaid telephone calling card.
- Sales of newspapers or newspaper subscriptions.
- Sales of water in a pipe, conduit, ditch or reservoir.
- Room and trailer space rentals for 30 consecutive days or more.
- Sales of currency or coinage that is legal tender of the United States or of a foreign nation.
- Sales of an ingot, bar, medallion or decorative coin containing at least 50 percent gold, silver or platinum that is not legal tender of any nation.
- Admissions to higher education athletic events.
- Sales of textbooks, if:
  1. the textbook is required for a higher education course,
  2. the seller is not a bookstore owned by an institution of higher education,
  3. the buyer is enrolled in a course offered by an institution of higher education, and
  4. at least 51 percent of the seller's sales for the previous calendar quarter are sales of textbooks for a higher education course.

A Utah institution of higher education means: Dixie State University, Salt Lake Community College, Snow College, Southern Utah University, University of Utah, Utah System of Technical Colleges, Utah State University, Utah Valley University, Utah State University Eastern, Weber State University.

Sellers must keep records to verify these conditions for each sale. Additionally, a seller's records must include exemption certificates (TC-721) showing the buyer is enrolled in courses offered by an institution of higher education.

- Sales of fuel cells (see Utah Code §54-15-102).
- Charges for database access if the primary purpose is to access information from the database. The exemption does not include purchases of digital audioworks, digital audio-visual works or digital books.

## Calculating Sales Tax

### Taxable Transactions

Sales and leases of tangible personal property, products transferred electronically, and certain services are taxable to the final consumer. The following transactions are taxable unless an exemption applies:

- Retail sales or purchases of tangible personal property and products transferred electronically within Utah.
- The storage, use or consumption in Utah of tangible personal property and products transferred electronically.
- Rentals and leases of tangible personal property and products transferred electronically, if:
  - the location of the product is in Utah;
  - the lessee took possession of the product in Utah; or
  - the product is stored, used or otherwise consumed in Utah.
- Labor to repair, renovate and clean tangible personal property and products transferred electronically. This includes maintenance agreements.
- Labor to repair, upgrade or maintain products transferred electronically. This includes maintenance agreements.
- Laundry and dry cleaning services when the labor is not performed by the buyer.

- Admission or user fees for theaters, movies, operas, museums, planetariums, shows, exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries, fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails, tennis courts, swimming pools, water slides, jeep tours, horseback rides, sports activities, or any other amusement, entertainment, recreation, exhibition, cultural, or athletic activity. User fees include access charges for videos, video games, television programs and cable or satellite broadcasts, if that access occurs anywhere other than the buyer's home.
- Use of assisted amusement devices when the device or ride is not operated by the buyer.
- Assisted cleaning or washing of tangible personal property if the cleaning or washing labor is not performed by the buyer.
- Stays at tourist homes, hotels, motels, campgrounds, trailer courts and similar accommodations usually rented for less than 30 consecutive days.
- In-state telecom services.
- Meals (prepared food) at restaurants or other eating places.
- Sales for commercial use of gas, electricity, heat, coal, fuel-oil or other fuels. (Sales of these items for industrial use may qualify for an entity-based exemption.)
- Sales for residential use of gas, electricity, heat, coal, fuel-oil or other fuels. These products are taxed at the state rate of 2 percent plus any applicable local and/or public transit tax.
- Sales of grocery food. Taxed statewide at the rate of 3 percent. (Sales of prepared food are taxed at the full combined rate.)
- Sales of prepaid telephone calling cards, including vending machine sales of prepaid telephone calling cards, if the card can be used for in-state calls.
- Sales of memberships that entitle the buyer to discounted or free merchandise or services that are subject to sales tax. For example:
  1. Memberships that let card holders enter a warehouse and buy merchandise free of additional markup.
  2. Video memberships that let members rent videos at a reduced price.

All purchases made with these membership cards are subject to sales tax at the time of purchase unless an exemption applies.

- Sales of products transferred electronically, if a physical copy of the product would be taxable. For example, the purchase of a music CD is taxable, so downloaded music is also taxable. For more information, see the *Additional Information* section.

## Taxes and Fees Imposed on the Seller

Municipalities may impose and collect a license fee or tax, other than taxes imposed under the *Utah Sales and Use Tax Act*, as allowed by law. You must include city-imposed taxes (other than taxes imposed under the *Utah Sales and Use Tax Act*) in the taxable sales you report on your *Utah Sales and Use Tax Return*.

**Example:** A seller makes a \$100 sale in a city that has imposed a 2 percent gross receipts tax on revenues. City and state taxes are calculated as follows:

Taxable sales	\$100.00
City-imposed tax @ 2%	2.00
Amount subject to state and local taxes	\$102.00
Combined sales tax rate @ 6.125%	x.06125
State and local sales taxes paid to the state	\$6.25
Transaction total (cost of item plus taxes)	\$108.25

## Payments by Gold or Silver Coin

If you agree to accept gold or silver coin in payment for a purchase, you must state in your books and records and on any invoice all of the following:

1. The purchase price of the item in gold or silver coin and in dollars.
2. The amount of sales tax due in gold or silver coin and in dollars.
3. The tax rate that applies to the purchase.
4. The date of the purchase.

You must use the most current London fixing price for the type of coin used to determine the tax due in dollars.

## Filing and Reporting Requirements

### Accounting Methods

Sellers must use accrual basis accounting to report sales and use tax (see exceptions below). Report all sales and use tax on goods sold and consumed during a filing period on the return for that filing period (see *Filing Frequency*).

You may only use cash basis reporting if one of the following circumstances applies:

- a sale includes delivery or installation of tangible personal property at a location OTHER than the seller's place of business (the seller must state the delivery or installation on the invoice), or
- a buyer who converts tangible personal property into real property chooses to report use tax on a cash basis — only if the buyer is not required to pay use tax on a monthly basis.

## Returns

Every sales and use tax account must file a *Sales and Use Tax Return* for each filing period. Depending on the nature of your business, your return is either form TC-62S or form TC-62M. If you file TC-62M, you must also file schedules with your return (see *Forms and Schedules*, below).



If you are liable for sales-related taxes (transient room, restaurant, motor vehicle rental, waste tire, etc.), you must file a separate return for each separate type of tax or fee.

Only file once for each filing period.

Returns are due the last day of the month following each filing period. When a due date falls on a weekend or legal holiday, the return is due the next business day.

## Paper Returns

The Tax Commission mails personalized returns to every seller (unless a seller asks not to receive paper returns). However, you must file returns and pay taxes by the due date, even if you don't receive a return. Get blank forms and schedules online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

## Online Sales Tax Return

You may file your *Sales and Use Tax Returns* and schedules online at [tap.utah.gov](http://tap.utah.gov).

## Filing Frequency

Your filing frequency depends on your yearly sales tax liability:

- If your sales tax liability is less than \$1,000 per year, you may file annually.
- If your sales tax liability is between \$1,000 and \$50,000 per year, you may file quarterly.
- If your sales tax liability is \$50,000 or more, you must file monthly.

The Tax Commission will set your filing frequency and notify you if it changes.

You will file the following at the same time you file your sales tax return:

- Municipal energy sales and use tax
- Municipal telecom license tax
- Lubricating oil recycling fee
- Waste tire recycling fee
- Multi-channel video and audio service tax
- 911 emergency services charge
- Radio network charge to fund the public safety communications network
- Unified statewide 911 emergency service charge
- Disposable cell phone fee

## Forms and Schedules

### What to File

**TC-62S, *Sales and Use Tax Return, Single Place of Business*** — For sellers with one fixed Utah location. TC-62S filers do not need to file schedules.

**TC-62M, *Sales and Use Tax Return, Multiple Places of Business*** — For all other sellers, including those with multiple Utah business locations, no Utah location, or no fixed place of business. Sellers file TC-62M if they need to report:

- vending machine sales with multiple inventory locations,
- sales in Utah from a non-fixed place of business,
- sales exempt from the resort tax in a resort community,
- sales exempt from the state correctional facility tax in Salt Lake City,
- sales of tangible personal property or products transferred electronically that are sent into Utah by sellers outside of Utah.

TC-62M filers must also file one or more of the following schedules:

- **Schedule A**, for sales of non-food and prepared food from multiple fixed Utah business locations, based on the seller's location.
- **Schedule AG**, for sales of grocery food from multiple fixed Utah business locations, based on the seller's location.
- **Schedule J**, for sales of non-food and prepared food reported based on the customer's location, products shipped to customers in Utah, or tangible personal property or products transferred electronically at a location other than a fixed place of business.
- **Schedule JG** for sales of grocery food reported based on the customer's location.
- **Schedule X** for sales exempt from the resort communities tax or the state correctional facility tax.

## Seller Discount

Monthly sales tax filers may take a seller discount equal to 1.31 percent of the combined sales tax. Monthly tourism tax filers may take a seller discount equal to 1 percent of the tourism short-term leasing tax adopted by the county. Sellers of grocery food may take the seller discount of 1.31 percent as if they had collected tax at the full combined rate. Quarterly and annual filers may not take the seller discount.

## Goods Consumed by the Seller

Items consumed by the seller are subject to use tax on the amount of the seller's cost, not the potential sales price.

Items consumed by the seller include:

- items taken from inventory and used by the seller,
- samples given away for advertising, and
- products consumed by employees without payment.

When you buy products from local businesses for storage or use, you must pay tax at the time of purchase. For example, office supplies and equipment (such as cash register tapes, returnable containers and furniture) are taxable at the point of sale.

A seller may purchase tax-free grocery bags, sacks and other non-returnable packaging material that go out the door with the customer.

No tax is due on items discarded because of spoilage, broken packaging and similar incidents, because they are not consumed by the seller.

The purchase of printed advertising inserts is taxable unless the inserts contain the name and publication date of the newspaper distributing the inserts and are included in and distributed with the newspaper. See Rule R865-19S-65.

Report use tax on your *Sales and Use Tax Return*.

## Employee Incentives and Discounts

If a seller's employees earn credit (dollars or points) toward purchases of its goods or services as part of an incentive program, the dollar value of the credit is included in the total sales price. Employee incentive program credit is not an employee discount.

Employee discounts that are not reimbursed by third parties are discounts that are not included in the sales price.

## Bad Debts

Only a seller may claim bad debts. A seller may take a sales tax adjustment for bad debts. You must deduct nontaxable amounts (such as cash back to the customer and exempt charges) from the total amount of the bad debt amount to arrive at the net write-off amount.

To find the amount of the adjustment you may claim on your *Sales and Use Tax Return*, divide the net write-off (W) by one (1) plus the local combined sales tax rate (R) at the time of sale.

$$W \div (1 + R) = \text{adjustment}$$

**Example:** A retailer has a net write-off of \$100. The combined sales tax rate in the retailer's community is 6.5 percent. The retailer divides \$100 by 1.065 to arrive at an adjustment claim of \$93.90.

You may not take a credit for repossessed items other than motor vehicles. See Publication 5, *Sales Tax Information for Motor Vehicle/Marine Dealer/Body & Repair Shops*.

## Online Payments

You can pay sales tax online at [tap.utah.gov](http://tap.utah.gov). You may use this service whether you file electronically or on paper. Online payments can be made by credit card (American Express, Discover or MasterCard) or electronic check (direct debit to a checking or savings account).

A convenience fee is applied to some payment methods to cover service costs. If a convenience fee is required, it is clearly listed before you complete the transaction. If you pay online, you must still file a separate return if one is due.

## Electronic Funds Transfer (EFT)

If your annual sales tax liability is \$96,000 or more, you must pay by Electronic Funds Transfer (EFT). Pay online by ACH debit at [tap.utah.gov](http://tap.utah.gov).

You can schedule EFT payments up to 130 days before the due date and the payment can be withdrawn from your account on the day you select.

You may also pay with ACH credit. See *Electronic Funds Transfer - EFT* at [tax.utah.gov/billing/payments](http://tax.utah.gov/billing/payments).

**Caution:** Do not use other payment methods, such as credit cards, to pay **current returns** if you must pay by EFT. Other payment methods do not meet EFT filing requirements and you will lose your seller discount.

EFT filers may pay **past-due liabilities** with other payment methods.

## Penalties

The penalty for failure to file a tax-due return by the due date is the greater of \$20 or up to 10 percent of the unpaid tax, based on the date the return is filed. Failure to file a tax return includes filing a tax return without enough information for us to correctly distribute local tax revenues. We will add another failure-to-pay penalty, the greater of \$20 or up to 10 percent of the tax balance, if the tax balance remains unpaid 90 days after the due date.

The penalty for failure to pay the full amount of tax due on a timely-filed return, or within 30 days of a notice of deficiency, is the greater of \$20 or up to 10 percent of the tax due, based on the payment date. **Unpaid tax includes tax paid without a tax return.**

You will also lose the seller discount if you file your monthly return late or underpay the tax due.

Penalties are imposed at a graduated rate, based on the time period of the delinquency.

See Publication 58, *Utah Interest and Penalties*, online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

## Interest

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

## Overpayments and Refunds

You may file a claim for a credit or an overpayment refund within either three years from the return due date or two years of paying the tax to the Tax Commission, whichever is later. However, you may not file a claim for a credit or a refund on a tax deficiency that has been legally settled. If we deny your claim, you may file a *Petition for Redetermination*.

### Purchaser Refunds

If you pay Utah sales tax to a seller and later find the purchase was taxed incorrectly, ask the seller to credit or refund the overpaid tax. If the seller is no longer in business or does not provide a credit or refund, you may request a refund directly from the Tax Commission using form TC-62PR, *Application for Purchaser Refund of Utah Sales Tax*. For more information, see [tax.utah.gov/sales/refund-request](http://tax.utah.gov/sales/refund-request).

### Use Tax and Bad Debts

To claim a refund or credit for use tax and bad debts, amend the sales tax return the tax was reported on, or make an adjustment on your next sales tax return.

You must explain the legal basis for your refund. If amending by paper return, include your legal explanation plus supporting documents that verify the transaction(s) is not subject to sales tax. If amending electronically, explain your legal basis as prompted and provide supporting documents upon request.

If you have multiple business locations and/or a non-fixed location you must amend or adjust the appropriate return schedules for the location(s) where you originally reported the tax.

### Seller Amendments and Adjustments

If you are a seller who has credited or refunded previously reported sales taxes, you may either amend the return(s) the taxes were originally reported on or claim an adjustment on your next sales tax return. If amending or adjusting on paper, include the following with your return:

1. Explanation of the changes
2. Documentation provided by the purchaser proving they were exempt from the tax (such as an Exemption Certificate)
3. Proof that you credited or refunded the tax to the purchaser
4. Adjustments only: calculation of adjustment amount (refunded tax divided by current period's tax rate)

5. Adjustments only: schedule showing which period(s) the taxes were originally reported to the Tax Commission and, if multiple locations, the locations being adjusted

If amending or adjusting electronically, explain your basis as prompted and provide the above documents upon request.

If you have multiple business locations and/or a non-fixed location you must also amend or adjust the appropriate return schedules for the location(s) where you originally reported the tax.

Do not adjust your sales and use tax return to claim a credit for taxes paid to another seller. Instead, you must seek a refund from the seller or apply for a refund from the Tax Commission using form TC-62PR, *Application for Purchaser Refund of Utah Sales Tax*. (See *Purchaser Refunds*.)

## Record Keeping Requirements

### From Rule R865-19S-22

Every retailer, lessor or person doing business in Utah must keep complete records used to determine their sales and use tax liabilities. You must keep records for three years from the date you file your tax return. Your records must be available to the Tax Commission in their original format (paper or electronic).

Your records should:

- show all gross receipts from Utah sales or leases of tangible personal property, products transferred electronically, or services.
- show deductions and exemptions claimed on sales tax returns.
- show bills, invoices and similar proof of all tangible personal property and products transferred electronically bought for sale, consumption or lease in Utah.
- include original supporting documents (bills, receipts, invoices, cash register tapes, etc.) and all schedules or working papers used to prepare tax returns.

→ **Note:** It is a third degree felony to knowingly sell, buy, install, transfer, use or possess any automated sales suppression device or phantomware with the intent to defraud.

See additional record keeping requirements in Rule R861-1A-35.

## Reminders

The information in this publication is only a summary and does not include all sales or use tax laws and rules.

1. You must collect sales tax on all taxable sales of tangible personal property, products transferred electronically and services to the final consumer.
2. You must file a *Sales and Use Tax Return* for every period, even when no tax is due.
3. You must notify the Tax Commission in writing if you change business locations or add or close sales outlets.
4. If you stop doing business, you must notify the Tax Commission in writing within 30 days of the final date you were required to collect sales tax.
5. You must keep your records for three years from the filing date of a return.
6. Records are subject to audit by the Tax Commission.

7. Sales tax licenses are not transferable.
8. Goods purchased tax-free but used or consumed by you or your company must be reported on the *Sales and Use Tax Return*. You must pay use tax on goods you or your company consume.
9. You must keep exemption certificates from your exempt customers to prove nontaxable sales.
10. You must document out-of-state sales with a bill of lading or other proof of shipment. The terms of the sale must require shipment of the property across Utah's borders by the seller.
11. Round tax up to the next whole cent whenever the third decimal place is greater than four.

## Additional Information

### Bundled Transactions

A bundled transaction is the retail sale of two or more separate products that are sold for one combined price. If any part of the bundled transaction is subject to tax, the entire transaction is taxed unless the seller keeps separate records of the tax-exempt portion of the transaction.

### Carwashes

Assisted carwashes are subject to sales and use tax. A carwash is assisted if the labor to clean or wash is primarily performed by a carwash employee. Assisted carwashes that only include the cleaning or washing of a vehicle's exterior are exempt from sales tax.

A business location that sells both assisted (including washing or cleaning of the vehicle interior) and unassisted carwashes must collect tax on all its sales unless those assisted and unassisted sales are recorded separately.

#### Example 1

A customer buys a carwash and the car is washed by machines. This is an unassisted carwash and is not subject to sales tax.

#### Example 2

A customer buys a machine carwash, but a carwash employee vacuums the interior and cleans the inside windows. This is a taxable assisted carwash and is subject to sales tax.

#### Example 3

As a fundraising activity, a scout troop offers to dry cars coming out of a carwash. The scouts are not paid by the carwash, so their labor is not a factor in whether the carwashes are assisted or unassisted.

## Cigarette, Tobacco and E-Cigarette Products

A business selling cigarettes and/or tobacco products or e-cigarette products must be licensed for each selling location. Apply on form TC-69. See more information in Pub 65, *Tax Information for Cigarettes, Tobacco Products and Electronic Cigarette Products*. Get forms and pubs online at [tax.utah.gov/forms](http://tax.utah.gov/forms).



**Cigarette tax** is paid by buying stamps from the Tax Commission. Only registered and bonded businesses may buy, receive and affix stamps. Cigarette stamps must be affixed to each package within 72 hours of receipt of the package. Any cigarette pack without a Utah stamp is subject to a \$25 penalty and confiscation.

**Tobacco products tax** is due from the first buyer within Utah. A retail store must be registered and bonded if it buys directly from an out-of-Utah source not collecting the tax. Pay the tobacco products tax with form TC-553, due the last day of the month following each calendar quarter.

Consumers buying cigarettes or tobacco products online must pay the sales tax and cigarette or tobacco products tax on form TC-720C.

The sale of cigarettes and/or tobacco products is subject to state and local sales tax. The amount subject to sales tax includes the cigarette tax or the tobacco products tax.

## Coupons

Coupons for which a seller is reimbursed by a third party (such as a manufacturer or distributor) do not reduce the sales amount subject to tax. The taxable amount is the sales price of the item before the value of the coupon is deducted.

An in-store coupon issued by the seller is considered a reduction in the sales price. The taxable amount is the amount paid for an item after deducting the value of the in-store coupon.

## Coupon Books, Gift Cards and Gift Certificates

The sale of coupon books is taxable. Collect sales tax on the sales price when the books are sold. Buying paper for the books and the printing of the books are resale purchases exempt from tax.

The sale of gift cards and gift certificates is not taxable. Treat the cards and certificates like cash and collect sales tax on taxable transactions. Buying card stock or paper to make the card or certificate is taxable.

## Direct Mail

A direct mailer may either pay sales tax directly to the printer or give the printer a signed exemption certificate (form TC-721). Direct mail is not exempt from sales tax. An exemption certificate simply shifts who is responsible to report and pay the tax. By using an exemption certificate, the direct mailer reports the tax on its *Sales and Use Tax Return* rather than the printer collecting the tax.

## Food Stamps and WIC

Sales of food paid with federal food stamps or Women, Infants and Children (WIC) coupons are exempt from sales and use tax.

## Marketplace Facilitators and Sellers <sup>\*</sup>(effective Oct. 1, 2019)

See *Definitions*, above.

Marketplace facilitators that have Utah nexus for their facilitated sales must have a Utah sales tax license and collect, report and pay sales tax on facilitated sales.

A marketplace facilitator can have nexus on its own direct sales, on sales it facilitates, or both. Therefore, facilitators must determine nexus separately for their direct sales and their facilitated sales.

Marketplace sellers do not need to have a Utah sales tax license for facilitated sales unless they have Utah nexus. A marketplace seller with a Utah sales tax license must file sales tax returns but does not report sales made through a marketplace. Marketplace sellers are not liable for taxes a facilitator is required to collect.

A buyer who is charged incorrect sales tax by a marketplace facilitator must seek a refund from the marketplace facilitator.

## Money Order, Fax and Photocopy Charges

Money order fees and charges to send a fax are not subject to sales tax. Photocopy charges and charges to receive a fax are taxable.

## Newspapers and Postage

Sales of newspapers and postage stamps are exempt from sales tax.

To qualify as a newspaper, a publication must:

- be published daily or weekly,
- be printed for circulation among the general public,
- contain matters of general interest,
- report on current events, and
- not create a book when multiple issues are put together.

Sales of tabloids (e.g., *Enquirer*, *Star*, *Globe*) and magazines (e.g., *Newsweek*, *Ladies Home Journal*, *Time*) are taxable.

## Premiums and Gifts

A premium or gift given away with the sale of a taxable product is part of that sale, and the purchase of the premium or gift by the seller is not taxable.

Items given away without requiring a special purchase and items given away as advertising are consumed by the seller. The seller must pay tax on the seller's cost of those items.

## Returnable Containers

Deposits on returnable containers, bottles, pallets and drums are subject to tax. When containers are returned for refund of the deposit, sales tax should be refunded. Bottle deposits are exempt from tax when purchased with food stamps or Women, Infants and Children (WIC) coupons.

## Returned Merchandise

A customer who receives credit for returned merchandise is entitled to a refund of the sales tax. If a customer is given a partial refund or allowance, the customer is entitled to a refund of sales tax on the portion of the original sales price refunded.

## Special Events

A special event is a one-time event or an event that runs for six months or less where taxable sales occur. Sales tax is collected on taxable transactions at special events. A seller who participates in a special event must register for a temporary sales tax license, even if the seller has a current sales tax license.

For more information or to get a temporary sales tax license, call 801-297-6303 or toll free 1-800-662-4335, ext. 6303, or email [specialevent@utah.gov](mailto:specialevent@utah.gov).



## Third-party Drop Shipping

In third-party drop shipping, a customer buys tangible personal property or products transferred electronically from a business that does not have the item in stock. The business buys the items from a wholesaler who sends it directly to the customer.

There are two separate transactions in third-party drop shipping. The first transaction, between the customer and the business, is subject to tax. The second transaction, between the business and the wholesaler, is exempt from tax as a purchase for resale.

If the business has a Utah sales tax license, it must collect and pay the sales tax. If the business is not required to have a Utah sales tax license, it does not have to collect the tax. However, the customer must report and pay the tax directly to the Tax Commission.

## Trade-in on Manufactured Homes

Utah Code §59-12-104 provides an exemption of 45 percent of the sales price of a new manufactured home and 100 percent of the sales price of a used manufactured home.

When there is a trade-in, calculate the sales price subject to the exemption as follows:

1. Subtract the trade-in amount from the full sales price. The difference is the net sales price.
2. Multiply the net sales price by the allowed exemption (45 or 100 percent) to determine the exempt amount.
3. Subtract the exempt amount from the net sales price. This is the portion of the net sales price subject to sales tax.

**Example:** A dealer accepts a trade-in at a value of \$8,000 against the purchase of a new manufactured home valued at \$60,000. The calculation is:

Original sales price	\$60,000
Less trade-in amount	- 8,000
Net sales price	\$52,000
Portion of net sales price exempt from sales tax ( $\$52,000 \times .45$ )	\$23,400
Portion of net sales price subject to sales tax ( $\$52,000 - \$23,400$ )	\$28,600

## Vending Machine Sales

Sales of tangible personal property from vending machines are taxable. Vending machine sales of items that cannot be ingested, such as cigarettes or novelty toys, are taxed at the full combined rate.

Vending machine sales of prepared food, such as sandwiches or slices of pizza, are also taxed at the full combined rate. For vending machine sales of grocery food, such as packs of gum or bags of pretzels, the statewide combined rate is 3.0 percent.

Tax is included in the vended price. To find the dollar amount of sales without tax, divide the sales by one (1) plus the combined tax rate in the community where the vending machine inventory is warehoused. For example:

- Where the combined rate is 6.0 percent, divide by 1.060.
- Where the combined rate is 6.125 percent, divide by 1.06125.
- Where the combined rate on grocery food is 3.0 percent, divide by 1.030.

A seller of food, beverage and dairy products for \$1 or less may choose to pay tax on 150 percent of the seller's cost (including incoming freight costs) rather than on the sales price. When this option is taken, the taxable amount (150 percent of cost) must be reported on the *Sales and Use Tax Return* as goods consumed.

If the vending machine is owned and serviced by a vending machine company, the vending machine company is responsible for the tax.

## Videos and DVDs

Rentals of videotapes and DVDs are taxed as sales of tangible personal property.

Sales tax publications provide general guidance only. They do not contain all sales or use tax laws or rules. For more information, call 801-297-7705 or 1-800-662-4335, ext. 7705, or email [taxmaster@utah.gov](mailto:taxmaster@utah.gov).

## Forms

The following forms are available at [tax.utah.gov/forms/](http://tax.utah.gov/forms/) or by calling the Tax Commission automated forms order hot-line at 801-297-6700 or toll free 1-800-662-4335 ext. 6700.

TC-51	– Nexus Questionnaire
TC-55A	– Claim for Refund of MV Fees or Sales Tax
TC-62S	– Utah Sales and Use Tax Return, Single Place of Business
TC-62M	– Sales and Use Tax Return, Multiple Places of Business
TC-62M Schedule A	– Sales of Non-Food and Prepared Food from Fixed Utah Locations
TC-62M Schedule AG	– Sales of Grocery Food from Fixed Utah Locations
TC-62M Schedule J	– Sales of Non-Food and Prepared Food from Places Other Than Fixed Utah Locations
TC-62M Schedule JG	– Sales of Grocery Food from Places Other Than Fixed Utah Locations
TC-62E	– Municipal Energy Sales and Use Tax
TC-62F	– Restaurant Tax Return
TC-62L	– Motor Vehicle Rental Tax Return
TC-62N	– Sales Tax Refund Request for Religious or Charitable Organizations
TC-62P	– Instructions for Filing Refund Claims for Sales Tax Paid on Pollution Control Facilities
TC-62Q	– Utah Sales Tax Sourcing Schedule
TC-62X	– Sales Exempt from Impacted Communities Taxes
TC-62T	– Transient Room Tax Return
TC-62W	– Waste Tire Recycling Fee Return
TC-69	– Utah State Business and Tax Registration Application
TC-69B	– Additional Business Locations for a Sales Tax Account
TC-73	– Sales Tax Exemption Contract
TC-85	– Agreement for Remitting through Electronic Funds Transfer (EFT)
TC-160	– Application for Sales Tax Exemption for Religious and Charitable Institutions
TC-553	– Tobacco Products Tax Return
TC-719	– Sales Tax Exemption Affidavit for Authorized Interstate Carriers
TC-720	– Order for Cigarette Revenue Stamps, or TAX for Products Imported for Use, Storage or Consumption
TC-721	– Exemption Certificate
TC-721A	– Sales and Use Tax Exemption Affidavit for Exclusive Use Outside Utah
TC-721G	– Exemption Certificate for Governments, Foreign Diplomats & Schools
TC-721NR	– Sales Tax Exemption Certificate for Non-Utah Retailers Accepting Delivery of Merchandise in Utah

TC-738	– Petition for Redetermination
TC-757	– Affidavit of Out-of-State Delivery
TC-762	– Lease/Rental Sales Tax Affidavit

## Sales Tax Publications

The following publications are available at [tax.utah.gov/forms/](http://tax.utah.gov/forms/) or by calling the Tax Commission forms order hot-line at (801) 297-6700 or 1-800-662-4335 ext. 6700.

Pub 5	– Sales Tax Information for Motor Vehicle/Marine Dealer/Body & Repair Shops
Pub 25	– Sales and Use Tax General Information
Pub 35	– Sales Tax Guidelines for Public and Private Elementary and Secondary Schools
Pub 37	– Business Activity and Nexus in Utah
Pub 40	– Personal Liability for Unpaid Sales, Fuel and Withholding Taxes
Pub 42	– Sales Tax Information for Sales, Installation and Repair of Tangible Personal Property Attached to Real Property
Pub 45	– Sales Tax Information for Nurseries, Florists, Landscapers and Related Industries
Pub 53	– Sales Tax Information for Health Care
Pub 54	– Sales Tax Information for Public Utilities
Pub 55	– Sales Tax Information for Restaurants
Pub 56	– Sales Tax Information for Lodging Providers
Pub 58	– Utah Interest and Penalties
Pub 62	– Sales Tax Information for Telecommunications Service Providers
Pub 64	– Sales Tax Information for Computer Services Providers

## Information Online

### Utah State Tax Commission Website [tax.utah.gov](http://tax.utah.gov)

This site has links to:

- Forms and publications
- Current and past sales tax rates
- Internal Revenue Service
- Utah Counties (business license, property tax)
- Multistate Tax Compact
- Other States' Revenue Departments

### State of Utah Website [utah.gov](http://utah.gov)

This site has links to:

- Workforce Services (unemployment)
- Labor (worker's compensation)
- Commerce (corporations, DBA registration)