Withholding and Mineral Production Taxes File Layouts:
W-2, W-2c, 1099, TC-675R, TC-941E and TC-941M
(and TC-941 & TC-941R for periods before 2018)

Contents

General Information

This document details data descriptions and file layouts to file forms W-2, W-2c, 1099, TC-675R, TC-941E and TC-941M (and TC-941 and TC-941R for periods before 2018) electronically.

Please note:

- You must have a Taxpayer Access Point (TAP) account to file electronically. Sign up online at **tap.utah.gov**.

- You must have the *File Withholding Returns, W-2s, TC-675Rs, Withholding Returns, and make bulk ACH payments* link to submit data for the annual reconciliation process.

- Each withholding form must include your FEIN and Utah withholding account number. We will reject submissions without the correct identification.

- You must submit W-2s and 1099 forms with Utah tax withheld in a fixed length (.txt) file if you have 250 or more to file.

- Your upload files must be text files with a lowercase .txt extension. We will reject all other file types.

- If you submitted a file in error, you can withdraw your submission by 5:00 P.M. Mountain Time on the same business day.

- You must be able to provide W-2, 1099, TC-675R, TC-941E and TC-941M (and TC-941R for periods before 2018) data for at least four years from the due date or the filing date, whichever is later.

- You will not be able to view or edit any details for W-2s, W-2Cs, 1099s or TC-675Rs after you submit them to be processed.

- Do not mail any paper copies of returns or forms you file electronically.

- Your withholding account number and withholding ID are the same number.

More Information

Get more information:

- Online Filing and Paying of Withholding and Mineral Production Taxes — **tax.utah.gov/withholding**.

- Utah withholding taxes — Pub 14, *Employer Withholding Tax Guide*, or **tax.utah.gov/withholding**.

- Mineral production withholding taxes — **tax.utah.gov/utah-taxes/mineral-production**

Or contact us:

Email **TAPSupport@utah.gov**

Phone 801-297-3996 or 1-800-662-4335 ext. 3996

File Layout Reminders

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

Do not use hyphens or dashes.

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

Reporting W-2 Data

Data Record Descriptions

The Tax Commission accepts the *Specifications for Filing Forms W-2 Electronically (EFW2)* format used by the Social Security Administration (SSA) **with modifications to the State Record (Code RS) and the State Total Record (Code RV)**. This document does not include a detailed description of the file layout. See SSA publication *EFW2* at **ssa.gov/employer** for information about the SSA filing format.

In addition to using the EFW2 format, you must make the following adjustments to upload the file:

- The W-2 file must be a text file with a lowercase .txt extension. We will reject all other file types.
- Each record must be on its own line. We will reject wrapped files.
- Each line of the file must be 512 characters in length followed by a carriage return and a line feed.
- The maximum file size is 60 MB.

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

The length of each record is 512 bytes.

Submitter Record: Code RA .... (Required)

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

Employer Record: Code RE   (Required)

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

The EIN must belong to the employer's withholding account number. (This is the EIN that was given to the Tax Commission when the withholding account was opened.)

If the file rejects because the EIN does not match the one the Tax Commission has for your account and the EIN in the file submission is correct, fax us a copy of your IRS confirmation letter or other IRS correspondence showing your business name and withholding account number so we can update your account. Fax this to 801-297-3573.

If the EIN is wrong in the RE record, replace the wrong EIN with the correct EIN and resubmit your file. Also send corrected W-2c's to your employees.

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

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

State Record: Code RS   (Required for Utah)

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

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

The Code RS record must follow its related Code RW record or its related optional Code RO record. The required fields for this record are defined later in this appendix.

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

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

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

State Total Record: Code RV   (Optional)

Code RV is an optional record type. If used, it should follow the RU Total Record (optional). If no RU Total Record is in the submission, the RV record should follow the RT Total Record.

For a full description of the RV record, see SSA publication *EFW2*.

Final Record: Code RF   (Required)

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

Layout for State Record – Code RS

For more information, see SSA publication *EFW2*.

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

Examples of Record Sequence

Example 1

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

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

Example 2

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

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

Example 3

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

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

Example 4

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

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

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

For more information, see SSA publication *EFW2*.

Location	Field Name	Length	Comments
1-2	Record Identifier	2	Constant RV.
3-4	State Code	2	Enter the FIPS postal numeric code. Use 49 for Utah.
5-9	Filler	5	Fill with spaces. Do not leave blank.
10-29	Utah Withholding Account ID	20	This number is located on the employer's withholding return. Do not enter hyphens. The number is 14 characters long (11 numeric followed by "WTH"). Left-justify and fill with spaces. **This must match the RS record(s) Utah withholding account ID [248-267].**
30-50	Filler	21	Fill with spaces. Do not leave blank.
51-57	Total Number of RS Records	7	Numeric only. Right justify and zero fill.
58-72	Total Utah Taxable Wages	15	Numeric only. Right justify and zero fill. Do not enter decimal points. Do not round to the nearest dollar.
73-87	Total Utah Income Tax Withheld	15	Numeric only. Right justify and zero fill. Do not enter decimal points. Do not round to the nearest dollar.
88-512	Filler	424	Fill with spaces. Do not leave blank.

Examples of Record Sequence

Example 1

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

```
RA    ACE TRUCKERS
RE    ACE TRUCKERS
RW ⎫  38 sets of code RW
RS ⎭  and RS records
RT
RV
RF
```

Example 2

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

```
RA    ACE TRUCKERS
RE    ACE TRUCKERS
RW ⎫
RO ⎬  6 sets of code RW,
RS ⎭  RO and RS records
RT
RU
RV
RF
```

Example 3

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

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

Example 4

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

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

Correcting W-2 Data

Data Record Descriptions

The Tax Commission accepts the *Specifications for Filing Forms W-2c Electronically (EFW2C)* format used by the SSA (**with modifications to the RCS Record** — see *Layout for State Record – Code RCS*) to correct previously-submitted W-2 files. This document does not include a detailed description of the file layout. See SSA publication *EFW2C* for information about the SSA filing format. Correction files must contain all record types required by the SSA. Include correction records only for W-2s that require corrections.

You must amend your reconciliation to correct your EIN or Utah tax liability if the Tax Commission has already accepted W-2c data in EFW2C format.

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

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

In addition to using the EFW2C format, you must make the following adjustments to upload a file:

- The W2C file must be a text file with a lowercase .txt extension. We will reject all other file types.
- Each record must be on its own line. We will reject wrapped files.
- Each line of the file must be 1,024 characters in length followed by a carriage return and a line feed.
- The maximum file size is 60 MB.

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

The length of each Record is 1024 bytes.

Submitter Record: Code RCA   (Required)

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

Employer Record: Code RCE   (Required)

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

The EIN must belong to the employer's withholding account number. (This is the EIN that was given to the Tax Commission when withholding account was opened.)

If the file rejects because the EIN does not match the one the Tax Commission has for your account and the EIN in your file submission is correct, fax us a copy of your IRS confirmation letter or other IRS correspondence showing your business name and withholding account number so we can update your account. Fax this to 801-297-3573.

If the EIN is wrong in the RCE record, replace the wrong EIN with the correct EIN and resubmit your file. Also send corrected forms W-2c to your employees.

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

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

State Record: Code RCS   (Required for Utah)

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

The Code RCS record must follow its related Code RCW record or its related optional Code RCO record. The required fields for this record are defined later in these instructions.

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

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

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

State Total Record: Code RCV   (Optional)

Code RCV is an optional record type. If included in the submission, the record will be ignored. If used, it should follow the RCU Total Record (Optional). If no RCU Total Record is in the submission, it should follow the RCT Total Record.

For a full description of the RCV record layout, see SSA publication *EFW2C*.

Final Record: Code RCF   (Required)

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

State Record Layout — Code RCS

For more information, see SSA publication *EFW2C*.

Location	Field Name	Length	Comments
1-3	Record Identifier	3	Constant RCS. THIS IS A REQUIRED FIELD.
4-5	State Code	2	Enter the FIPS postal numeric code. Use 49 for Utah.
6-15	Filler	10	Fill with spaces. Do not leave blank.
16-24	Employee's Originally Reported SSN	9	Use this field only if employee's SSN was reported incorrectly on the original report. If SSN was correct, enter spaces.
25-33	Employee's Correct Social Security Number	9	Enter employee's correct SSN. Only enter numeric characters. If the SSN is not known, enter zeros. THIS IS A REQUIRED FIELD.
34-48	Employee's Originally Reported First Name	15	Use only if employee's first name was reported incorrectly on the original report. If first name was correct, enter spaces.
49-63	Employee's Originally Reported Middle Name or Initial	15	Use only if employee's middle name or initial was reported incorrectly on the original report. If middle name or initial was correct, enter spaces.
64-83	Employee's Originally Reported Last Name	20	Use only if employee's last name was reported incorrectly on the original report. If last name was correct, enter spaces.
84-98	Employee's Correct First Name	15	Enter employee's correct first name. If first name is not known, enter spaces. THIS IS A REQUIRED FIELD.
99-113	Employee's Correct Middle Name or Initial	15	Enter employee's correct middle name or initial. If the middle name or initial is not known, enter spaces. THIS IS A REQUIRED FIELD.
114-133	Employee's Correct Last Name	20	Enter employee's correct last name. If the last name is not known, enter spaces. THIS IS A REQUIRED FIELD.
134-155	Location Address	22	Employee's location address (attention, suite, room, number, etc.)
156-177	Delivery Address	22	Employee's delivery address
178-199	City	22	Employee's city
200-201	State Abbreviation	2	The standard FIPS postal alphabetic abbreviation. For a foreign address, enter spaces.
202-206	Zip Code	5	Enter a valid ZIP Code. For a foreign address, enter spaces.
207-210	Zip Code Extension	4	Four-digit ZIP Code extension. For a foreign address, enter spaces.
211-215	Filler	5	Fill with spaces. Do not leave blank.
216-238	Foreign State/Province	23	Foreign state or province
239-253	Foreign Postal Code	15	Foreign postal code
254-255	Filler	2	Fill with spaces. Do not leave blank.
256-257	Foreign Country Code	2	Foreign country code
258-343	Filler	86	Fill with spaces. Do not leave blank.
344-363	Originally Reported Utah Withholding Account ID	20	Use only if Utah withholding account number was reported incorrectly on the original report. If withholding account number was correct, fill with spaces. THIS IS A REQUIRED FIELD.
364-383	Correct Utah Withholding Account ID	20	Enter the correct Utah withholding account number. Do not enter hyphens. This number is located on the employer's withholding return. The number is 14 characters long (11 numeric digits followed by "WTH"). Left-justify and fill with spaces. THIS IS A REQUIRED FIELD.
384-393	Filler	10	Fill with spaces. Do not leave blank.
394-395	Originally Reported State Code	2	Use only if changing a Utah W-2 to a non-Utah W-2. If state code was correct, fill with spaces.
396-397	Correct State Code	2	Enter the FIPS postal numeric code. Use 49 for Utah. THIS IS A REQUIRED FIELD.
398-408	Originally Reported State Taxable Wages	11	Use only if state taxable wages were reported incorrectly on the original report. If wages were correct, enter spaces.

409-419 ..... Correct State Taxable Wages.......................... 11 .... Enter correct state taxable wages, using only numeric charac-ters. If not making a correction, enter spaces.

420-430 ...... Originally Reported State Income Tax Withheld . 11 ...... Use only if state income tax was reported incorrectly on original report. If income tax withheld was correct, enter spaces.

431-441 ..... Correct State Income Tax Withheld................. 11 .... Enter correct state income tax withheld using only numeric char-acters. If not making a correction, enter spaces.

442-1024 ... Filler... 583 ...... Fill with spaces. Do not leave blank.

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

For more information, see SSA publication *EFW2*.

Location	Field Name	Length	Comments
1-3	Record Identifier	3	Constant RCV.
4-1024	Blank	1021	Defined by user. Utah does not use.

Reporting 1099 Data

Data Record Descriptions

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

Note: You only need to file 1099 information with Utah when Utah income tax has been withheld.

In addition to using the 1099 format, you must make the following adjustments to upload a file:

- The 1099 file must be a text file with a lowercase .txt extension. We will reject all other file types.
- Each line of the file must be 750 characters in length followed by a carriage return and a line feed.
- The maximum file size is 60 MB.

The following is a brief description of the data records.

The length of each Record is 750 bytes.

Transmitter Record: Code T   (Required)

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

Payer Record: Code A   (Required)

The Code A record identifies the payer. Every Code A record must be followed by at least one Code B record. You must create a Code A record every time you need to change to a different form type code.

The EIN must belong to the payer's withholding account number (this is the EIN that was given to the Tax Commission when withholding account was opened).

If the file rejects because the EIN does not match the one we have for your account and the EIN in your file submission is correct, fax us a copy of your IRS confirmation letter (or other IRS correspondence) showing your business name and withholding account number. Fax to 801-297-3573.

If the EIN is wrong in the A record, replace the wrong EIN with the correct EIN and resubmit your file. Also send corrected 1099 forms to your payees.

Payee Record: Code B   (Required)

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

End of Payer Record: Code C   (Required)

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

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

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

End of Transmission Record: Code F   (Required)

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

State Information Layout – Code B

For more information, see IRS publication 1220.

1099 Record Layout - Follow IRS Specifications

Location	Field Name	Length	Comments
1-662		662	Follow instructions in IRS publication 1220
663-664	State Code	2	Enter the standard FIPS postal alphabetic abbreviation, which is UT for Utah.
665-678	Utah Account ID	14	Payer's Utah withholding account number is located on the employer's withholding return. Do not enter hyphens. The number is 14 characters (11 numeric digits followed by "WTH"). THIS IS A REQUIRED FIELD.
679-691	Utah Distribution Amount	13	Enter the amount of the "gross taxable distribution" to the payee. Right-justify and zero-fill. Do not enter decimal points.
692-722	Filler	31	Fill with spaces. Do not leave blank.
723-734	Utah Income Tax Withheld	12	Enter Utah income tax withheld. Right-justify and zero-fill. Do not enter decimal points.
735-746	Local Tax Amount Withheld	12	Not required for Utah. Right-justify and zero-fill.
747-750	Filler	4	Fill with spaces. Do not leave blank.

Reporting TC-675R Data

Data Record Descriptions

In addition to using the TC-675R format, you must make the following adjustments to upload a file:

- The TC-675R file must be a text file with a lowercase .txt extension. We will reject all other file types.

- Each line of the file must be 210 characters in length followed by a carriage return and a line feed.

- The maximum file size is 60 MB.

The following is a brief description of the data records.

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

The EIN must belong to the payer's withholding account number (this is the EIN that was given to the Tax Commission when withholding account was opened).

If the file rejects because the EIN does not match the one we have for your account and the EIN in your file submission is correct, fax us a copy of your IRS confirmation letter (or other IRS correspondence) showing your business name and mineral production withholding account number. Fax to 801-297-3573.

If the EIN is wrong in the P record, replace the wrong EIN with the correct EIN and resubmit your file. Also send corrected forms TC-675R to your payees.

The length of each record is 210.

TC-675R Payer Record Layout

Location	Field Name	Length	Comments
1	Record Identifier	1	Constant P
2-15	Utah State Account ID	14	Utah mineral production withholding account number is located on the employer's withholding mineral return. Do not enter hyphens. The number is 14 characters (11 numeric digits followed by "WMP"). Left-justify and fill with spaces. THIS IS A REQUIRED FIELD.
16-39	Payer's Name	24	Enter payer's name as entered on TC941R for the same tax year.
40-64	Address 1	25	Enter first line of the payer's address.
65-89	Address 2	25	Enter second line of the payer's address, if needed.
90-104	City	15	Enter payer's city.
105-106	State	2	Payer's standard FIPS postal alphabetic abbreviation.
107-115	Zip	9	Enter a valid ZIP Code plus four-digit Zip Code extension, no hyphen. Or use this field for the foreign postal code, if applicable.
116-119	Filler	4	Fill with spaces. Do not leave blank.
120-128	Federal ID (EIN)	9	Payer's EIN, as entered on TC941R for the same tax year. Do not enter hyphens or spaces. THIS IS A REQUIRED FIELD.
129-132	Tax Year	4	Enter the tax year being reported.
133-210	Filler	78	Fill with spaces. Do not leave blank.

TC-675R Recipient Record Layout

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

The length of each record is 210 bytes.

Location	Field Name	Length	Comments
1	Record Identifier	1	Constant R
2-10	ID Number (SSN or EIN)	9	Recipient's social security number or EIN. If not known, enter zeros. Do not enter hyphens. THIS IS A REQUIRED FIELD.
11-23	Utah Tax Withheld	13	Enter amount from Box 6, Utah mineral production withholding tax amount. Right-justify and zero-fill. Do not enter decimal points.
24-36	Utah Gross Production Payment	13	Enter amount from Box 5, Mineral production gross payment made to the recipient during the year. Right-justify and zero-fill. Do not enter decimal points.
37-49	Withholding Exempt Amount	13	Enter amount from Box 7, Gross production payment amount paid to recipient during the year, not subject to Utah withholding. Right-justify and zero-fill. Do not enter decimal points.
50-87	Filler	38	Fill with spaces. Do not leave blank.
88-112	Name	25	Recipient's name
113-137	Address 1	25	Recipient's address, line 1
138-162	Address 2	25	Recipient's address, line 2 (if needed)
163-177	City	15	Recipient's city
178-179	State	2	Recipient's state
180-188	Zip	9	Recipient's Zip Code or postal code + extension
189-192	Filler	4	Fill with spaces. Do not leave blank.
193	Entity Type	1	Enter one of the following recipient entity types: C if corporation, S if S-corporation, L if limited liability company, P if partnership, O if limited liability partnership, I if individual, T if trust estate or fiduciary. THIS IS A REQUIRED FIELD.
194-197	Tax Year	4	Tax Year for recipient's payment.
198-210	Filler	13	Fill with spaces. Do not leave blank.

Reporting TC-941E & 941M Data

TC-941E Returns and TC-941M Reconciliation Data

Note: A file can have multiple header records (batches), but each batch can only contain 999 records. The maximum file size is 60 MB.

FEIN and Account ID's must be registered with the State of Utah before filing.

Each line of the file must be the correct length followed by a carriage return and a line feed. See each record layout, below, for the correct length.

TC-941E Header Record Layout

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

The length of each record is 135 bytes.

Location	Field Name	Length	Comments
1-2	Record Identifier	2	REQUIRED FIELD Constant 01
3-10	File Create Date	8	Enter the date you created your file. (This field is for the submitter's reference only.) Use format MMDDYYYY.
11-13	Number of Returns in File	3	REQUIRED FIELD Enter the total number of TC-941E (A2) records in this batch using a whole number (no more than 999 records in the batch). Right-justify and zero-fill.
14-135	Filler	122	Fill with spaces. Do not leave blank.

TC-941E Detail Record Layout

Detail Record – A2 – Contains each withholding return's data. This layout is for the second and subsequent records in the file.

The length of each record is 135 bytes.

Location	Field Name	Length	Comments
1-2	Record Identifier	2	REQUIRED FIELD Constant A2
3-5	Record Sequence Number	3	REQUIRED FIELD Ascending numeric sequence number for each A2 record in this batch. Start with the value '001' and increment with each record. Right-justify and zero fill.
6-14	Federal EIN	9	REQUIRED FIELD Payer's EIN with no hyphens or blanks.
15-22	Filing Period Start Date	8	REQUIRED FIELD First day of the tax filing period. Use format MMDDYYYY. Must be valid quarter dates for current year and 3 years back.
23-30	Filing Period End Date	8	REQUIRED FIELD Last day of the tax filing period. Use format MMDDYYYY. Must be valid quarter dates for current year and 3 years back.
31-31	Amended Return Flag	1	REQUIRED FIELD Enter '1' if this is an amended TC-941E or '0' if it is the original.
32-46	Utah Wages	15	REQUIRED FIELD Enter amount in dollars and cents without a decimal. Example: Enter $255.35 as 000000000025535. Right-justify and zero fill.
47-61	Federal Tax Withheld	15	REQUIRED FIELD Enter amount in dollars and cents without a decimal. Example: Enter $255.35 as 000000000025535. Right-justify and zero fill.
62-76	Utah Tax Withheld	15	REQUIRED FIELD Enter amount in dollars and cents without a decimal. Example: Enter $255.35 as 000000000025535. Right-justify and zero fill.

77-90 .... Utah Withholding Account ID .... 14 .... REQUIRED FIELD
This number is 14 characters (11 digits followed by 'WTH'). Do not enter hyphens or spaces.

91-105 .... Annual Tax Withheld .... 15 .... DECEMBER PERIODS ONLY
Enter amount in dollars and cents without a decimal.
Example: Enter $255.35 as 000000000025535. Right-justify and zero fill.

106-120 ..... Number of W-2s .... 15 .... DECEMBER PERIODS ONLY
Whole number. Right-justify and zero fill.

121-135 ..... Number of 1099s .... 15 .... DECEMBER PERIODS ONLY
Whole number. Right-justify and zero fill.

TC-941M Header Record Layout

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

The length of each record is 105 bytes.

Location	Field Name	Length	Comments
1-2	Record Identifier	2	REQUIRED FIELD Constant 01
3-10	File Create Date..	8	Enter the date you created your file. (This field is for the submitter's reference only.) Use format MMDDYYYY.
11-13	Number of Returns in File................................	3	REQUIRED FIELD Enter the total number of TC-941M (A4) records in this file using a whole number (no more than 999 records in the batch). Right-justify and zero-fill.
14-105	Filler	92	Fill with spaces. Do not leave blank.

TC-941M Detail Record Layout

Detail Record – A4 – Contains each reconciliation return's data. This layout is for the second and subsequent records in the file.

The length of each record is 105 bytes.

Location	Field Name	Length	Comments
1-2	Record Identifier	2	REQUIRED FIELD Constant A2
3-5	Record Sequence Number	3	REQUIRED FIELD Ascending numeric sequence number for each A4 record in this batch. Start with the value '001' and increment with each record. Right-justify and zero fill.
6-14	Federal EIN..	9	REQUIRED FIELD Payer's EIN with no hyphens or blanks.
15-22	Filing Period Start Date..................................	8	REQUIRED FIELD First day of the tax filing period. Use format MMDDYYYY. Must be valid quarter dates for current year and 3 years back.
23-30	Filing Period End Date	8	REQUIRED FIELD Last day of the tax filing period. Use format MMDDYYYY. Must be valid year end date for current year and 3 years back.
31-31	Amended Return Flag	1	REQUIRED FIELD Enter '1' if this is an amended TC-941M or '0' if it is the original.
32-46	Utah Disbursements	15	REQUIRED FIELD Enter amount in dollars and cents without a decimal. Example: Enter $255.35 as 000000000025535. Right-justify and zero fill.
47-61	Utah Tax..	15	REQUIRED FIELD Enter amount in dollars and cents without a decimal. Example: Enter $255.35 as 000000000025535. Right-justify and zero fill.

62-75 .... Utah Withholding Account ID .... 14 .... REQUIRED FIELD
This number is 14 characters (11 digits followed by 'WMP'). Do not enter hyphens or spaces.

76-90 .... Annual Tax Withheld .... 15 .... DECEMBER PERIODS ONLY
Enter amount in dollars and cents without a decimal.
Example: Enter $255.35 as 000000000025535. Right-justify and zero fill.

91-105 .... Number of TC-675Rs.................................... 15 .... DECEMBER PERIODS ONLY
Whole number. Right-justify and zero fill.

Reporting TC-941 & 941R Data (Periods Before 2018)

TC-941Returns and TC-941R Reconciliation Data

Only use these returns if you are filing a return or reconciliation for a 2017 period or earlier.

Note: A file can have multiple header records (batches), but each batch can only contain 999 records. The maximum file size is 60 MB.

FEIN and Account ID's must be registered with the State of Utah before filing.

Each line of the file must be 200 characters in length followed by a carriage return and a line feed.

TC-941 Header Record Layout

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

The length of each record is 200 bytes.

Location	Field Name	Length	Comments
1-2	Record Identifier	2	REQUIRED FIELD Constant 01
3-10	File Create Date	8	Enter the date you created your file. (This field is for the submitter's reference only.) Use format MMDDYYYY.
11-13	Number of Returns in File	3	REQUIRED FIELD Enter the total number of TC-941 (A2) records in this batch using a whole number (no more than 999 records in the batch). Right-justify and zero-fill.
14-200	Filler	187	Fill with spaces. Do not leave blank.

TC-941 Detail Record Layout

Detail Record – A2 – Contains each withholding return's data. This layout is for the second and subsequent records in the file.

The length of each record is 200 bytes.

Location	Field Name	Length	Comments
1-2	Record Identifier	2	REQUIRED FIELD Constant A2
3-5	Record Sequence Number	3	REQUIRED FIELD Ascending numeric sequence number for each A2 record in this batch. Start with the value '001' and increment with each record. Right-justify and zero fill.
6-14	Federal EIN	9	REQUIRED FIELD Payer's EIN with no hyphens or blanks.
15-22	Filing Period Start Date	8	REQUIRED FIELD First day of the tax filing period. Use format MMDDYYYY. Must be valid quarter dates for current year and 3 years back.
23-30	Filing Period End Date	8	REQUIRED FIELD Last day of the tax filing period. Use format MMDDYYYY. Must be valid quarter dates for current year and 3 years back.
31-31	Amended Return Flag	1	REQUIRED FIELD Enter '1' if this is an amended TC-941 or '0' if it is the original.
32-46	Utah Wages	15	REQUIRED FIELD Enter amount in dollars and cents without a decimal. Example: Enter $255.35 as 000000000025535. Right-justify and zero fill. Utah Wages must be greater than Utah Tax Withheld.
47-61	Federal Tax Withheld	15	REQUIRED FIELD Enter amount in dollars and cents without a decimal. Example: Enter $255.35 as 000000000025535. Right-justify and zero fill.
62-76	Utah Tax Withheld	15	REQUIRED FIELD

77-77	Stop Paper Forms Flag	....................................1	Enter '1' if you do not want to receive paper forms. Enter '0' to continue receiving paper forms.
78-78	Close Account Flag	....1	Enter '1' to close the account. Enter '0' to keep the account open.
79-92	Utah Withholding Account ID	.... 14	REQUIRED FIELD This number is 14 characters (11 digits followed by 'WTH'). Do not enter hyphens or spaces.
93-200	Filler	.... 108	Fill with spaces. Do not leave blank.

TC-941R Header Record Layout

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

The length of each record is 200 bytes.

Location	**Field Name**	**Length**	**Comments**
1-2	Record Identifier	....2	REQUIRED FIELD Constant 01
3-10	File Create Date	....8	Enter the date you created your file. (This field is for the submitter's reference only.) Use format MMDDYYYY.
11-13	Number of Returns in File	...............................3	REQUIRED FIELD Enter the total number of TC-941R (A4) records in this file using a whole number (no more than 999 records in the batch). Right-justify and zero-fill.
14-200	Filler	.... 187	Fill with spaces. Do not leave blank.

TC-941R Detail Record Layout

Detail Record – A4 – Contains each reconciliation return's data. This layout is for the second and subsequent records in the file.

The length of each record is 200 bytes.

Location	**Field Name**	**Length**	**Comments**
1-2	Record Identifier	....2	REQUIRED FIELD Constant A4
3-5	Record Sequence Number	..............................3	REQUIRED FIELD Ascending numeric sequence number for each A4 record in this batch. Start with the value '001' and increment with each record. Right-justify and zero fill.
6-14	Federal EIN	....9	REQUIRED FIELD Payer's EIN with no hyphens or blanks.
15-22	Filing Period End Date	....................................8	REQUIRED FIELD Last day of the tax filing period. Use format MMDDYYYY. Must be valid year end date for current year and 3 years back.
23-23	Amended Return Flag	.....................................1	REQUIRED FIELD Enter '1' if this is an amended TC-941R or '0' if it is the original.
24-38	Total Number of W-2s,	.... 15	REQUIRED FIELD Whole number. Right-justify and zero fill
39-53	Total Utah Wages	.... 15	REQUIRED FIELD Enter amount in dollars and cents without a decimal. Example: Enter $255.35 as 000000000025535. Right-justify and zero fill. Total Utah Wages must be greater than Total Utah Tax Withheld
54-68	Total Federal Tax Withheld	.... 15	REQUIRED FIELD Enter amount in dollars and cents without a decimal. Example: Enter $255.35 as 000000000025535. Right-justify and zero fill.
69-83	Total Utah Tax Withheld	.... 15	REQUIRED FIELD Enter amount in dollars and cents without a decimal. Example: Enter $255.35 as 000000000025535. Right-justify and zero fill.

84-98 .... Utah Tax Withheld Q1 .... 15 ....REQUIRED FIELD
Enter 1st quarter Utah tax withheld in dollars and cents with-
out a decimal. Example: Enter $255.35 as 000000000025535.
Right-justify and zero fill.

99-113 .... Utah Tax Withheld Q2 .... 15 ....REQUIRED FIELD
Enter 2nd quarter Utah tax withheld in dollars and cents without
a decimal. Example: Enter $255.35 as 000000000025535.
Right-justify and zero fill.

114-128 ..... Utah Tax Withheld Q3 .... 15 ....REQUIRED FIELD
Enter 3rd quarter Utah tax withheld in dollars and cents with-
out a decimal. Example: Enter $255.35 as 000000000025535.
Right-justify and zero fill.

129-143 ..... Utah Tax Withheld Q4 .... 15 ....REQUIRED FIELD
Enter 4th quarter Utah tax withheld in dollars and cents with-
out a decimal. Example: Enter $255.35 as 000000000025535.
Right-justify and zero fill.

144-144 ..... Close Account Flag... 1 ....Enter '1' to close the account. Enter '0' to keep the account open.

145-158 ..... Utah Withholding Account ID .... 14 ....REQUIRED FIELD
This number is 14 characters (11 digits followed by 'WTH'). Do
not enter hyphens or spaces.

159-200 ..... Filler .... 42 ....Fill with spaces. Do not leave blank.