

20001

Utah Corporation Franchise or Income Tax Return

2010 TC-20

9998

For the calendar year 2010, or fiscal year / / 2010 to / / mmddyyyy mmddyyyy

AMENDED RETURN (CODE 1 - 4)

Mark "X" if you filed federal Form 8886

Form section for Corporation name, Address, City, State, ZIP + 4, Foreign country, Telephone number, Employer Identification Number, and Utah Incorporation/Qualification Number.

- 1. If this corporation conducted any UTAH business activity during the taxable year, enter "X"
2. If this corporation joined in a federal consolidated return, enter "X"
3. Mark "X" (one only) if this return constitutes a:
3a "water's edge" combined report
3b "water's edge" election under UC §59-7-402(2)
3c "worldwide" combined report
4. If this corporation made an election for any member of the federal affiliated group during the taxable year, enter "X":
4a IRC Section 338
4b IRC Section 338(h)(10)
4c IRC Section 336 (e)
5. If this return includes any financial institution as defined by Tax Commission Rule R865-6F-32, enter "X"
6. Ultimate U.S. parent's name and EIN:
7. Total Tax
8. Total Refundable Credits and Prepayments
9. Tax Due
10. Penalties and interest
11. Pay this amount
12. Overpayment
13. Amount of overpayment on line 12 to be applied to next taxable year
14. Refund
15. Mark "X" for each quarterly estimated prepayment meeting exceptions (attach documentation):
1st, 2nd, 3rd, 4th

USTC USE ONLY

Under penalties of perjury, I declare to the best of my knowledge and belief, this return and accompanying schedules are true, correct and complete.

Signature of officer, Title, Date, Preparer's signature, Date, Preparer's PTIN, Name of preparer's firm, Preparer's phone no., Preparer's EIN, Preparer's complete address

1. What is the date of incorporation (mm/dd/yyyy) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ and in what state? \_\_\_\_\_

2. If this corporation is dissolved or withdrawn, see *Dissolution or Withdrawal* in the General Instructions.

3. \_\_\_\_\_ Yes \_\_\_\_\_ No (mark "X") Did this corporation at any time during its tax year own more than 50 percent of the voting stock of another corporation or corporations?

If yes, provide the following for each corporation so owned: (attach additional pages if necessary):

Name of corporation \_\_\_\_\_

Address \_\_\_\_\_

City, state, ZIP Code \_\_\_\_\_

Percentage of stock owned \_\_\_\_\_% Date stock acquired (mm/dd/yyyy) \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

4. \_\_\_\_\_ Yes \_\_\_\_\_ No (mark "X") Is 50 percent or more of the voting stock of this corporation owned by another corporation?

If yes, provide the following information about the corporation:

Name of corporation \_\_\_\_\_

Address \_\_\_\_\_

City, state, ZIP Code \_\_\_\_\_

Percentage of stock held \_\_\_\_\_%

5. \_\_\_\_\_ Yes \_\_\_\_\_ No (mark "X") Did this corporation or its subsidiary(ies) have a change in control or ownership, or acquire control or ownership of any other legal entity this year?

6. Where are the corporate books and records maintained?

\_\_\_\_\_

7. What is the state of commercial domicile? \_\_\_\_\_

8. What is the last year for which a federal examination has been completed? \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
mm/dd/yyyy

Under separate cover, send a summary and supporting schedules for all federal adjustments and the federal tax liability for each year for which federal audit adjustments have not been reported to the Tax Commission and indicate date of final determination. Forward information to:

Auditing Division, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, UT 84134-2000.

9. For what years are federal examinations now in progress, and/or final determination of past examinations still pending?

\_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
mm/dd/yyyy mm/dd/yyyy mm/dd/yyyy mm/dd/yyyy

10. For what years have extensions for proposing additional assessments of federal tax been agreed to with the Internal Revenue Service?

\_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
mm/dd/yyyy mm/dd/yyyy mm/dd/yyyy mm/dd/yyyy

# TC-20, Schedule A Utah Net Taxable Income and Tax

Employer Identification Number: \_\_\_\_\_

- 1. Unadjusted income (loss) before NOL and special deductions from federal form 1120... • 1 \_\_\_\_\_ .00
- 2. Additions to unadjusted income (Schedule B, line 15)..... • 2 \_\_\_\_\_ .00
- 3. Add line 1 and line 2 ..... 3 \_\_\_\_\_ .00
- 4. Subtractions from unadjusted income (Schedule C, line 16) ..... • 4 \_\_\_\_\_ .00
- 5. Adjusted income (loss) (subtract line 4 from line 3) ..... • 5 \_\_\_\_\_ .00
- 6. Nonbusiness income allocated to Utah (from Sch. H, line 13)..... • 6 \_\_\_\_\_ .00
- 7. Nonbusiness income allocated outside Utah (from Sch. H, line 26)..... • 7 \_\_\_\_\_ .00
- 8. Total nonbusiness income (add lines 6 and 7)..... 8 \_\_\_\_\_ .00
- 9. Apportionable income before contributions deduction (subtract line 8 from line 5) .... • 9 \_\_\_\_\_ .00
- 10. Utah contributions deduction (from Schedule D, line 6)..... • 10 \_\_\_\_\_ .00
- 11. Apportionable income (loss) (subtract line 10 from line 9)..... 11 \_\_\_\_\_ .00
- 12. Apportionment fraction (enter 1.000000, or Schedule J, line 8 or line 12, if applicable) 12 \_\_\_\_ . \_\_\_\_ . \_\_\_\_ . \_\_\_\_ . \_\_\_\_ . \_\_\_\_ . \_\_\_\_ . \_\_\_\_ .
- 13. Apportioned income (loss) (line 11 multiplied by line 12) ..... • 13 \_\_\_\_\_ .00
- 14. Nonbusiness income allocated to Utah (from line 6 above)..... 14 \_\_\_\_\_ .00
- 15. Utah income (loss) before Utah net loss deduction – add lines 13 and 14..... • 15 \_\_\_\_\_ .00  
 If line 15 is a loss and you elected to forego the federal net operating loss carryback, do you  
 want to forego the Utah loss carryback? *If no box is checked, the loss will be treated as a carryback.* • \_\_\_\_\_ Yes • \_\_\_\_\_ No  
 Use form TC-20L to claim a refund of prior year tax for a loss carryback.
- 16. Utah net loss carried forward from prior years (attach documentation) ..... • 16 \_\_\_\_\_ .00
- 17. **Net Utah taxable income (loss)** (subtract line 16 from line 15) (not less than zero) • 17 \_\_\_\_\_ .00
- 18. **Calculation of tax** (see instructions):
  - a. Multiply line 17 by 5% (.05) (not less than zero) 18a \_\_\_\_\_ .00
  - b. Minimum tax: \$100 or Schedule M, line b ... • 18b \_\_\_\_\_ .00
- Tax amount – Enter the greater of line 18a or line 18b..... • 18 \_\_\_\_\_ .00
- 19. Interest on installment sales ..... • 19 \_\_\_\_\_ .00
- 20. Recapture of low-income housing credit..... • 20 \_\_\_\_\_ .00
- 21. Total tax – Add lines 18 through 20..... • 21 \_\_\_\_\_ .00  
*Carry to Schedule A, page 2, line 22*

# TC-20, Schedule A — continued

22. Enter total tax from Schedule A, page 1, line 21 ..... • 22 \_\_\_\_\_ .00

23. Nonrefundable credits (see instructions for two-digit codes)

Code	Amount	Code	Amount
23a • _____	_____ .00	23b • _____	_____ .00
23c • _____	_____ .00	23d • _____	_____ .00
23e • _____	_____ .00	23f • _____	_____ .00

Total nonrefundable credits (add lines 23a through 23f)..... • 23 \_\_\_\_\_ .00

24. Net tax – Subtract line 23 from line 22 (cannot be less than line 18b or less than zero) • 24 \_\_\_\_\_ .00

25. Use tax, if \$400 or less (see instructions)..... • 25 \_\_\_\_\_ .00

26. **Total tax** – Add lines 24 and 25..... • 26 \_\_\_\_\_ .00  
*Enter here and on TC-20, line 7*

27. Refundable credits (see instructions for two-digit codes)

Code	Amount	Code	Amount
27a • _____	_____ .00	27b • _____	_____ .00
27c • _____	_____ .00	27d • _____	_____ .00

Total refundable credits (add lines 27a through 27d)..... • 27 \_\_\_\_\_ .00

28. Prepayments from Schedule E, line 4..... • 28 \_\_\_\_\_ .00

29. Amended returns only (see instructions)..... • 29 \_\_\_\_\_ .00

30. **Total refundable credits and prepayments** – Add lines 27 through 29..... • 30 \_\_\_\_\_ .00  
*Enter here and on TC-20, line 8*

# TC-20, Schedule B Additions to Unadjusted Income

Employer Identification Number: \_\_\_\_\_

- 1. Interest from state obligations..... ● 1 \_\_\_\_\_ .00
- 2. a. Income taxes paid to any state ..... ● 2a \_\_\_\_\_ .00
- b. Franchise or privilege taxes paid to any state ..... ● 2b \_\_\_\_\_ .00
- c. Corporate stock taxes paid to any state..... ● 2c \_\_\_\_\_ .00
- d. Any income, franchise or capital stock taxes imposed by a foreign country ..... ● 2d \_\_\_\_\_ .00
- e. Business and occupation taxes paid to any state ..... ● 2e \_\_\_\_\_ .00
- 3. Safe harbor lease adjustments ..... ● 3 \_\_\_\_\_ .00
- 4. Capital loss carryover ..... ● 4 \_\_\_\_\_ .00
- 5. Federal deductions taken previously on a Utah return..... ● 5 \_\_\_\_\_ .00
- 6. Federal charitable contributions from federal form 1120, line 19 ..... ● 6 \_\_\_\_\_ .00
- 7. Gain (loss) on IRC Sections 338(h)(10) or 336(e) ..... ● 7 \_\_\_\_\_ .00
- 8. Adjustments due to basis difference ..... ● 8 \_\_\_\_\_ .00
- 9. Expenses attributable to 50 percent unitary foreign dividend exclusion ..... ● 9 \_\_\_\_\_ .00
- 10. Installment sales income previously reported for federal but not Utah purposes ..... ● 10 \_\_\_\_\_ .00
- 11. Non-qualified withdrawal from Utah Educational Savings Plan (UESP) 529 account. ● 11 \_\_\_\_\_ .00
- 12. Income (loss) from IRC Section 936 corporations ..... ● 12 \_\_\_\_\_ .00
- 13. Foreign income (loss) for "worldwide" combined filers..... ● 13 \_\_\_\_\_ .00
- 14. Income (loss) of unitary corporations not included on federal consolidated return..... ● 14 \_\_\_\_\_ .00
- 15. Total additions (add lines 1 through 14)..... ● 15 \_\_\_\_\_ .00

*Enter here and on Schedule A, line 2*

# TC-20, Schedule C Subtractions from Unadjusted Income

Employer Identification Number: \_\_\_\_\_

1. Intercompany dividend elimination (see instructions) .....	• 1	_____	.00
2. Foreign dividend gross-up .....	• 2	_____	.00
3. Net capital loss .....	• 3	_____	.00
4. a. Federal jobs credit salary reduction .....	• 4a	_____	.00
b. Federal research and development credit expense reduction.....	• 4b	_____	.00
c. Federal orphan drug credit clinical testing expense reduction .....	• 4c	_____	.00
d. Expense reduction for other federal credits (attach schedule) .....	• 4d	_____	.00
5. Safe harbor lease adjustments .....	• 5	_____	.00
6. Federal income previously taxed by Utah .....	• 6	_____	.00
7. Fifty percent exclusion for dividends from unitary foreign subsidiaries .....	• 7	_____	.00
8. Fifty percent exclusion of foreign operating company income (loss) .....	• 8	_____	.00
9. Gain (loss) on stock sale not recognized for federal purposes (but included in .....	• 9	_____	.00
taxable income) when IRC Sections 338(h)(10) or 336(e) have been elected			
10. Basis adjustments.....	• 10	_____	.00
11. Interest expense not deducted on federal return under IRC Section 265(b) or 291(e)..	• 11	_____	.00
12. Dividends received from insurance company subsidiaries taxed on their premiums..	• 12	_____	.00
13. Contributions to Utah Educational Savings Plan (UESP) 529 accounts.....	• 13	_____	.00
14. Dividends received or deemed received by a member of the unitary group.....	• 14	_____	.00
from a captive REIT			
15. IRC Section 857(b)(2)(E) deduction from a captive REIT.....	• 15	_____	.00
16. Total subtractions (add lines 1 through 15) .....	• 16	_____	.00
<i>Enter here and on Schedule A, line 4</i>			

# TC-20, Schedule D Utah Contributions Deduction

Employer Identification Number: \_\_\_\_\_

- 1. Apportionable income before contributions (from Schedule A, line 9) ..... • 1 \_\_\_\_\_ .00  
If a loss, no contribution deduction is allowed.
- 2. Utah contribution limitation (multiply line 1 by 10% (.10)) ..... 2 \_\_\_\_\_ .00
- 3. Current year contributions..... • 3 \_\_\_\_\_ .00
- 4. Utah contribution carryforward (attach schedule) ..... • 4 \_\_\_\_\_ .00
- 5. Total contributions available (add line 3 and line 4)..... 5 \_\_\_\_\_ .00
- 6. **Utah contributions deduction** (lesser of line 2 or line 5) ..... • 6 \_\_\_\_\_ .00  
*Enter here and on Schedule A, line 10.*
- 7. Contribution carryover to next year ..... • 7 \_\_\_\_\_ .00  
(subtract line 6 from line 5)

## TC-20, Schedule E Prepayments of Any Type

- 1. Overpayment applied from prior year ..... 1 \_\_\_\_\_ .00
- 2. Extension prepayment Date: \_\_\_ / \_\_\_ / \_\_\_ Check number: \_\_\_\_\_ ... 2 \_\_\_\_\_ .00
- 3. Other prepayments (attach additional pages if necessary)
  - a. Date: \_\_\_ / \_\_\_ / \_\_\_ Check no. \_\_\_\_\_ 3a \_\_\_\_\_ .00
  - b. Date: \_\_\_ / \_\_\_ / \_\_\_ Check no. \_\_\_\_\_ 3b \_\_\_\_\_ .00
  - c. Date: \_\_\_ / \_\_\_ / \_\_\_ Check no. \_\_\_\_\_ 3c \_\_\_\_\_ .00
  - d. Date: \_\_\_ / \_\_\_ / \_\_\_ Check no. \_\_\_\_\_ 3d \_\_\_\_\_ .00
- Total of other prepayments (add lines 3a through 3d) ..... 3 \_\_\_\_\_ .00
- 4. **Total prepayments** (add lines 1 through 3) ..... 4 \_\_\_\_\_ .00  
*Enter here and on Schedule A, line 28*

# Nonbusiness Income Net of Expenses

Employer Identification Number: \_\_\_\_\_

**Note:** Failure to complete this form may result in disallowance of the nonbusiness income.

## Part 1: Utah Nonbusiness Income (nonbusiness income allocated to Utah)

Type of Utah Nonbusiness Income	Acquisition Date of Utah Nonbusiness Asset(s)	Beginning Value of Investment Used to Produce Utah Nonbusiness Income	Ending Value of Investment Used to Produce Utah Nonbusiness Income	Utah Nonbusiness Income
1a. _____	/ /	_____ .00	_____ .00	_____ .00
1b. _____	/ /	_____ .00	_____ .00	_____ .00
1c. _____	/ /	_____ .00	_____ .00	_____ .00
1d. _____	/ /	_____ .00	_____ .00	_____ .00
1e. _____	/ /	_____ .00	_____ .00	_____ .00
2. Total Utah nonbusiness income (add lines 1a through 1e).....				.00
3a. Description of direct expenses related to line 1a (above): _____		Amount of direct expense: _____		.00
3b. Description of direct expenses related to line 1b (above): _____		Amount of direct expense: _____		.00
3c. Description of direct expenses related to line 1c (above): _____		Amount of direct expense: _____		.00
3d. Description of direct expenses related to line 1d (above): _____		Amount of direct expense: _____		.00
3e. Description of direct expenses related to line 1e (above): _____		Amount of direct expense: _____		.00
4. Total direct related expenses (add lines 3a through 3e) .....				.00
5. Utah nonbusiness income net of direct related expenses (subtract line 4 from line 2).....				.00

Indirect Related Expenses for Utah Nonbusiness Income	Total Assets Used to Produce Utah Nonbusiness Income (Column A)	Total Assets (Column B)
6. Beginning-of-year assets.....	_____ .00	_____ .00
7. End-of-year assets.....	_____ .00	_____ .00
8. Sum of beginning and ending asset values (add lines 6 and 7)	_____ .00	_____ .00
9. Average assets value (line 8 divided by 2)	_____ .00	_____ .00
10. Utah nonbusiness assets ratio (line 9, Column A, divided by line 9, Column B)	_____	
11. Interest expense deducted in computing Utah taxable income (see instructions).....	_____ .00	
12. Indirect related expenses for Utah nonbusiness income (line 10 multiplied by line 11).....	_____ .00	
13. Total Utah nonbusiness income net of expenses (subtract line 12 from line 5).....	_____ .00	

Enter on: TC-20, Schedule A, line 6, or  
TC-20S, Schedule A, line 7



# TC-20, Schedule H — continued

## Part 2: Non-Utah Nonbusiness Income (nonbusiness income allocated outside Utah)

Type of Non-Utah Nonbusiness Income	Acquisition Date of Non-Utah Non-business Asset(s)	Beginning Value of Investment Used to Produce Non-Utah Nonbusiness Income	Ending Value of Investment Used to Produce Non-Utah Nonbusiness Income	Non-Utah Nonbusiness Income
14a. _____	/ /	_____ .00	_____ .00	_____ .00
14b. _____	/ /	_____ .00	_____ .00	_____ .00
14c. _____	/ /	_____ .00	_____ .00	_____ .00
14d. _____	/ /	_____ .00	_____ .00	_____ .00
14e. _____	/ /	_____ .00	_____ .00	_____ .00
15. Total non-Utah nonbusiness income (add lines 14a through 14e).....				_____ .00
16a. Description of direct expenses related to line 14a (above): _____			Amount of direct expense: _____	_____ .00
16b. Description of direct expenses related to line 14b (above): _____			Amount of direct expense: _____	_____ .00
16c. Description of direct expenses related to line 14c (above): _____			Amount of direct expense: _____	_____ .00
16d. Description of direct expenses related to line 14d (above): _____			Amount of direct expense: _____	_____ .00
16e. Description of direct expenses related to line 14e (above): _____			Amount of direct expense: _____	_____ .00
17. Total direct related expenses (add lines 16a through 16e).....				_____ .00
18. Non-Utah nonbusiness income net of direct related expenses (subtract line 17 from line 15) ●				_____ .00

### Indirect Related Expenses for Non-Utah Nonbusiness Income

	Total Assets Used to Produce Non-Utah Nonbusiness Income (Column A)	Total Assets (Column B)
19. Beginning-of-year assets.....	_____ .00	_____ .00
20. End-of-year assets.....	_____ .00	_____ .00
21. Sum of beginning and ending asset values (add lines 19 and 20)	_____ .00	_____ .00
22. Average asset value (line 21 divided by 2)..	_____ .00	_____ .00
23. Non-Utah nonbusiness assets ratio ..... (line 22, Column A, divided by line 22, Column B)		_____
24. Interest expense deducted in computing Utah taxable income (see instructions).....		_____ .00
25. Indirect related expenses for non-Utah nonbusiness income (line 23 multiplied by line 24)		_____ .00
26. Total non-Utah nonbusiness income net of expenses (subtract line 25 from line 18)..... ●		_____ .00

Enter on: TC-20, Schedule A, line 7, or  
TC-20S, Schedule A, line 8

# TC-20, Schedule J Apportionment Schedule

Employer Identification Number: \_\_\_\_\_

**Note:** Use this schedule only if you also do business in states other than Utah and need to apportion your income.

Briefly describe the nature and location(s) of your Utah business activities:

## Apportionable Income Factors

### Inside Utah Column A

### Inside and Outside Utah Column B

#### 1. Property Factor

- a. Land ..... • 1a \_\_\_\_\_ .00 • \_\_\_\_\_ .00
- b. Depreciable assets..... • 1b \_\_\_\_\_ .00 • \_\_\_\_\_ .00
- c. Inventory and supplies ..... • 1c \_\_\_\_\_ .00 • \_\_\_\_\_ .00
- d. Rented property..... • 1d \_\_\_\_\_ .00 • \_\_\_\_\_ .00
- e. Other tangible property..... • 1e \_\_\_\_\_ .00 • \_\_\_\_\_ .00
- f. Total tangible property ..... • 1f \_\_\_\_\_ .00 • \_\_\_\_\_ .00  
(add lines 1a through 1e)
- 2. Property factor (decimal) – line 1f, Column A, divided by line 1f, Column B..... • 2 \_\_\_\_\_ .00

#### 3. Payroll Factor

- a. Total wages, salaries, commissions ..... • 3a \_\_\_\_\_ .00 • \_\_\_\_\_ .00  
and other compensation
- 4. Payroll factor (decimal) – line 3a, Column A, divided by line 3a, Column B..... • 4 \_\_\_\_\_ .00

#### 5. Sales Factor

- a. Total sales (gross receipts less returns and allowances) ..... • 5a \_\_\_\_\_ .00
- b. Sales delivered or shipped to Utah ..... • 5b \_\_\_\_\_ .00  
purchasers from outside Utah
- c. Sales delivered or shipped to Utah ..... • 5c \_\_\_\_\_ .00  
purchasers from within Utah
- d. Sales shipped from Utah to the..... • 5d \_\_\_\_\_ .00  
United States government
- e. Sales shipped from Utah to buyers in states .. • 5e \_\_\_\_\_ .00  
where the corporation is not taxed because  
it has no nexus in the buyer's state
- f. Rent and royalty income..... • 5f \_\_\_\_\_ .00 • \_\_\_\_\_ .00
- g. Service income ..... • 5g \_\_\_\_\_ .00 • \_\_\_\_\_ .00  
(see instructions and attach schedule)
- h. Total sales and services..... • 5h \_\_\_\_\_ .00 • \_\_\_\_\_ .00  
(add lines 5a through 5g)
- 6. Sales factor (decimal) – Line 5h, Column A, divided by line 5h, Column B..... • 6 \_\_\_\_\_ .00

Continue on page 2

# TC-20, Schedule J — continued

## Part 1: Equally-weighted Three Factor Formula Election

- 7. Add lines 2, 4 and 6 ..... 7 \_\_\_\_.
- 8. Calculate the **Apportionment Fraction** to **SIX DECIMALS** ..... • 8 \_\_\_\_.  
(divide line 7 by 3 or the number of factors present)

## Part 2: Double-weighted Sales Factor Formula Election

- 9. Enter "X" if using the double-weighted sales factor..... • 9 \_\_\_\_
- 10. Double sales factor (multiply line 6 by 2) ..... 10 \_\_\_\_.
- 11. Add lines 2, 4 and 10 ..... 11 \_\_\_\_.
- 12. Calculate the **Apportionment Fraction** to **SIX DECIMALS** ..... • 12 \_\_\_\_.  
(divide line 11 by 4 or the number of factors present, counting the sales factor twice)

Enter the apportionment fraction from line 8 or line 12 as follows:

- TC-20 filers:** Enter on TC-20, Schedule A, line 12
- TC-20S filers:** Enter on TC-20S, Schedule A, line 11
- TC-20MC filers:** Enter on TC-20MC, Schedule A, where indicated

# TC-20, Schedule M Corporations Included in Combined Filings

Employer Identification Number: \_\_\_\_\_

### Instructions

- List **only** corporations incorporated, qualified or doing business in Utah.
- If you need more than this page, use as many copies of the supplemental sheet (page 2 of this schedule) as you need.
- Federal schedules may not be substituted, since they may include corporations excluded from Utah reporting.
- Corporations required to file in Utah but not listed on this form will not be considered to have met the Utah filing requirement.
- The minimum tax of \$100 per corporation (including the parent corporation if incorporated, qualified or doing business in Utah) listed on this schedule must be entered on Schedule A, line 18b.

### Minimum Tax

- a. Total number of corporations incorporated, qualified or doing business in Utah ..... • a \_\_\_\_\_
- b. Multiply line a by \$100 (minimum tax per corporation) ..... • b \_\_\_\_\_ .00  
*Enter on Schedule A, line 18b*

### Parent/Affiliate/Subsidiary Corporations Included in the Combined Filing

• EIN	Utah Incorporation/ Qualification Number	Name	Tax Year End (if different from parent)
1.	_____	_____	____/____/____
2.	_____	_____	____/____/____
3.	_____	_____	____/____/____
4.	_____	_____	____/____/____
5.	_____	_____	____/____/____
6.	_____	_____	____/____/____
7.	_____	_____	____/____/____
8.	_____	_____	____/____/____
9.	_____	_____	____/____/____
10.	_____	_____	____/____/____
11.	_____	_____	____/____/____
12.	_____	_____	____/____/____
13.	_____	_____	____/____/____
14.	_____	_____	____/____/____
15.	_____	_____	____/____/____
16.	_____	_____	____/____/____
17.	_____	_____	____/____/____

# TC-20, Schedule M Supplemental Sheet

Employer Identification Number: \_\_\_\_\_

- See instructions on TC-20, Schedule M (page 1).
- Add the corporations on each *Schedule M Supplemental Sheet* to the total on Schedule M subject to the \$100 minimum tax per corporation.

• EIN	Utah Incorporation/ Qualification Number	Name	Tax Year End (mm/dd/yyyy) (if different from parent)
1.	_____	_____	____/____/____
2.	_____	_____	____/____/____
3.	_____	_____	____/____/____
4.	_____	_____	____/____/____
5.	_____	_____	____/____/____
6.	_____	_____	____/____/____
7.	_____	_____	____/____/____
8.	_____	_____	____/____/____
9.	_____	_____	____/____/____
10.	_____	_____	____/____/____
11.	_____	_____	____/____/____
12.	_____	_____	____/____/____
13.	_____	_____	____/____/____
14.	_____	_____	____/____/____
15.	_____	_____	____/____/____
16.	_____	_____	____/____/____
17.	_____	_____	____/____/____
18.	_____	_____	____/____/____
19.	_____	_____	____/____/____
20.	_____	_____	____/____/____
21.	_____	_____	____/____/____
22.	_____	_____	____/____/____
23.	_____	_____	____/____/____
24.	_____	_____	____/____/____
25.	_____	_____	____/____/____



## Payment Coupon

Use payment coupon TC-559 to make the following corporate/partnership tax payments:

- 1) Estimated tax payments
- 2) Extension payments
- 3) Return payments

Mark the circle on the coupon that shows the type of payment you are making.

## Corporation Estimated Tax Requirements

Every corporation with a tax liability of \$3,000 or more in the current or previous tax year must make quarterly estimated tax payments. A parent company filing a combined report must make the payment when the total tax is \$3,000 or more for all affiliated companies, including those that pay only the minimum tax.

A corporation does not have to make estimated tax payments the first year it is required to file a Utah return if it makes a payment on or before the due date, without extension, equal to or greater than the minimum tax.

Estimated tax payments are due in four equal payments on the 15th day of the 4th, 6th, 9th and 12th months of the entity's taxable year. You may make quarterly payments equal to 90% of the current year tax or 100% of the previous year tax. A corporation that had a tax liability of \$100 (the minimum tax) for the previous year may prepay the minimum tax amount of \$100 on the 15th day of the 12th month instead of making four \$25 payments.

The Tax Commission will charge an underpayment penalty to entities that fail to make or underpay the required estimated tax.

## Extension Payment Requirements

A corporation/partnership will have an automatic filing extension if it makes the necessary extension payment by the return due date. The estimated tax payments must equal at least the lesser of:

- 1) 90 percent of the current year tax liability (or the \$100 corporation minimum tax, if greater), or
- 2) 100 percent of the previous-year tax liability.

The remaining tax, plus any penalty and interest, is due when the return is filed.

**Note:** A pass-through entity (partnership or S corporation) must pay 100% of any pass-through withholding by the original due date to avoid penalties and interest.

## Penalties and Interest

If your tax payments do not equal the lesser of 90% of the current year tax liability (\$100 minimum tax for corporations) or 100% of the previous year tax liability, we will assess a penalty of 2% of the unpaid tax for each month of the extension period. We will also assess a late payment penalty if you do not pay the entire balance (tax, penalty and interest) when you file the return. We will assess a late filing penalty if you file the return after the extension due date.

We will assess interest at the legal rate from the original due date until paid in full.

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

## Where to File

Send your payment coupon and payment to :

Corporate/Partnership Tax Payment  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-0180

## Electronic Payment

You may pay your estimated tax payments, extension payments and return payments online at [taxexpress.utah.gov](http://taxexpress.utah.gov).

Separate and return only the bottom portion.

TC-559 Rev. 12/10

## Tax Payment Coupon for Utah Corporation/Partnership, TC-559

Federal EIN

Taxable Year Ending (mm/dd/yyyy)

Estimated payment:

- 1st qtr.     3rd qtr.     Extension payment  
 2nd qtr.     4th qtr.     Return payment

Amount Paid:

00

Make check or money order payable to the Utah State Tax Commission. **Do not send cash. Do not staple check to coupon. Do not send check stub.**

Name of corporation/partnership		
Address		
City	State	ZIP Code

USTC use only

Mail to: Utah State Tax Commission. 210 N 1950 W. SLC UT 84134-0180

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