



Utah State Business and Tax Registration

Use form TC-69 to register with the Utah State Tax Commission for the taxes listed below. Read the instructions on the last page carefully before filling it out.

You can register your business online!

- **tap.utah.gov** - Taxpayer Access Point. For faster processing, register online. Tax Commission only.
- **osbr.utah.gov** - OneStop Business Registration. Register your business with the Tax Commission, Department of Commerce, Department of Workforce Services and select cities, all in one place.
- **corporations.utah.gov** - Register, renew or update your business or business name with the Department of Commerce. No Tax Commission services available here.



Section 1 – Type of Registration

1a. Check each box that applies

Attach Schedule

➔ **We cannot process applications without the required schedules.**

- | | |
|--|-----------|
| <input type="checkbox"/> Employer Withholding License | TC-69WTH |
| <input type="checkbox"/> Mineral Production Withholding | TC-69WTH |
| <input type="checkbox"/> Sales and Use Tax License | TC-69STC |
| <input type="checkbox"/> Cable Operator or Multi-Channel Video or Audio Service Provider | TC-69STC |
| <input type="checkbox"/> Natural Gas or Electricity Purchases for Resale or Transportation | TC-69STC |
| <input type="checkbox"/> Fuel Tax License (motor fuel, special fuel, aviation fuel, hydrogen, environmental assurance fee, CNG, LNG) | TC-69FUEL |
| <input type="checkbox"/> International Fuel Tax Agreement | TC-69FUEL |
| <input type="checkbox"/> Special Fuel User | TC-69FUEL |
| <input type="checkbox"/> Cigarette, Tobacco, E-Cigarette License* | TC-69TOB |
| <input type="checkbox"/> Cigarette Stamper* | TC-69TOB |
| <input type="checkbox"/> Tobacco Products Distributor* | TC-69TOB |
| <input type="checkbox"/> E-cigarette Product Seller* | TC-69TOB |
| <input type="checkbox"/> Out of State Cigarette/Tobacco PACT Act Delivery Shipper* | TC-69TOB |
| <input type="checkbox"/> Beer Tax (distributor/manufacturer only) | TC-69MSC |
| <input type="checkbox"/> Insurance Premium | TC-69MSC |
| <input type="checkbox"/> Self-Insured Employer | TC-69MSC |
| <input type="checkbox"/> Mining Severance | TC-69MSC |
| <input type="checkbox"/> Oil & Gas Conservation and Severance | TC-69MSC |
| <input type="checkbox"/> Radioactive Waste | TC-69MSC |
| <input type="checkbox"/> Payroll Service or Third Party Preparer | N/A |

USTC Use Only

* In order to register for a Tobacco account, you must have a Sales and Use Tax license. If you do not already have one, also mark the Sales and Use Tax License checkbox and attach TC-69STC.

1b. Previous or existing accounts: Enter all previous or existing Utah tax account numbers for all owners, officers, members, trustees and partners: _____

➔ **If you purchase a business,** have the seller provide you with a letter from the Tax Commission stating no sales and use tax is due, or withhold enough of the purchase money to pay all taxes. You will be held personally liable for the seller's unpaid sales and use tax, including all sales-related taxes, if neither of these conditions is met (Utah Code §59-12-112).

Sales, withholding and fuel tax licenses are conditional. If an applicant or a fiduciary (officer, member, owner) has a history of filing or paying late, the applicant must resolve past delinquencies and may be required to post a bond. Fuel tax bonds may be combined into one bond, and the amount will be the sum of the required amounts for each fuel tax type. There is an exception to the bond requirement for aviation fuel only; the exception exists if the monthly average tax liability is less than \$500 and retail sales of aviation fuel are made to both federally certificated air carriers and other persons.

Section 2 – General Information

2a. Organizational Structure Must check one.

- | | | | | |
|--|---|--|---|---|
| <p>Individual</p> <p><input type="checkbox"/> Sole Proprietor</p> | <p>Government</p> <p><input type="checkbox"/> Federal</p> <p><input type="checkbox"/> State</p> <p><input type="checkbox"/> Tribal</p> <p><input type="checkbox"/> Political Subdivision</p> | <p>Corporation</p> <p><input type="checkbox"/> C Corp</p> <p><input type="checkbox"/> S Corp
<small>(Attach copy of IRS approval letter)</small></p> <p><input type="checkbox"/> Non-profit</p> | <p>Partnership</p> <p><input type="checkbox"/> General</p> <p><input type="checkbox"/> Limited</p> <p><input type="checkbox"/> Limited Liability</p> | <p>LLC/Trust</p> <p><input type="checkbox"/> LLC <input type="checkbox"/> Low Profit LLC</p> <p style="font-size: small;">Check the return the LLC files with the IRS</p> <p style="padding-left: 20px;"><input type="checkbox"/> Corp. <input type="checkbox"/> Part.</p> <p><input type="checkbox"/> Single Member LLC</p> <p style="font-size: small;">Check the return the LLC files with the IRS</p> <p style="padding-left: 20px;"><input type="checkbox"/> Indiv. <input type="checkbox"/> Corp. <input type="checkbox"/> Part.</p> <p><input type="checkbox"/> Trust</p> <p style="font-size: small;">Check the return the Trust files with the IRS</p> <p style="padding-left: 20px;"><input type="checkbox"/> Fiduc. <input type="checkbox"/> Corp. <input type="checkbox"/> Part.</p> |
|--|---|--|---|---|

➔ **Only fill out lines 2b and 2c if you have a physical presence in Utah.**

2b. Organization Date Enter the date of qualification or incorporation in Utah: _____
(Contact the Dept. of Commerce at 801-530-4849)

2c. Department of Commerce Entity Number Enter number issued by the Dept. of Commerce.

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2d. Tax Year End Date: _____

2e. Federal Identification Number Every sole proprietor must provide a Social Security Number (SSN). A **sole proprietor with employees** must also provide an Employer Identification Number (EIN). All other organization types must provide an EIN.

Social Security Number (SSN)	Federal Employer Identification Number (EIN)								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; height: 20px;"></td> <td style="width: 10%; text-align: center;">-</td> <td style="width: 10%; height: 20px;"></td> <td style="width: 10%; text-align: center;">-</td> <td style="width: 30%; height: 20px;"></td> </tr> </table>		-		-		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; height: 20px;"></td> <td style="width: 10%; text-align: center;">-</td> <td style="width: 80%; height: 20px;"></td> </tr> </table>		-	
	-		-						
	-								

2f. Name of Legal Entity - PRINT If you are a sole proprietor , write your name here				Daytime phone number	Cell phone number
Legal entity's street address	City	County	State	Foreign country (if not U.S.)	ZIP Code
Legal entity's mailing address	City	County	State	Foreign country (if not U.S.)	ZIP Code
Business website address (URL)	Email address (provide a valid email address — we will send your account info here)			Contact phone number	

2g. DBA/Business Name Business or trade name at this physical location (for additional outlets, fill out form TC-69B)				Business phone number	Fax number
Physical street address of business (P.O. Box not acceptable)	City	County	State	Foreign country (if not U.S.)	ZIP Code

Required: Local Utah government issuing this location's business license for a business physically located in Utah

2h. Officer/Owner Information

Enter the following information for each officer, general partner, managing member, trustee or enterprise owner. **You must provide the SSN of each individual and the EIN of each entity listed** (Tax Commission Rule R861-1A-15). The Tax Commission will only discuss account information with those listed. Attach additional sheets if you need more space. Notify the Tax Commission if any changes occur.

Name and Title - PRINT	SSN and EIN	Home Address and City/State/ZIP	Phone Number
▶	SSN		
	EIN		
▶	SSN		
	EIN		

2i. Business Description Describe the nature of your business in detail (include the types of products sold)

Section 3 – Authorized Signatures

By signing this form, I confirm that I understand:

1. the Tax Commission will review all officers/owners listed in Section 2h for previous, unpaid tax debt and I may have to resolve tax issues or post a bond;
2. I must post a bond if I am applying for a tax account of the same type as a prior tax account that was revoked;
3. I must notify the Tax Commission if I add or close a business location; or change the name, organizational structure, officer status or address of the business; and
4. any person (*including employees, corporate directors, corporate officers, etc.*) with the authority to direct accounting processes or who is required to collect, account for and pay any taxes and fails to do so will be liable for a penalty equal to the total amount of tax not collected, not accounted for or not paid (Utah Code §59-1-302).

I understand my signature confirms I have reviewed this section with every person named on this form.

Third Party Designee

To authorize a third party to discuss your account(s) with the Tax Commission, enter their information here:

Name of third party designee				Phone number	PIN/PTIN
Third party mailing address	City	County	State	Foreign country (if not U.S.)	ZIP Code

To grant a third party more authorization than discussing your account(s), complete and submit form TC-737, *Power of Attorney and Declaration of Representative*.

Signature Requirements (for organizational structure checked on line 2a):

- Individual/Sole Proprietor Signature must match SSN provided in Section 2 (2e) (for example, a husband or wife may not sign on behalf of each other).
- All Partnerships One general partner must sign.
- Corporation / S Corporation An officer of the corporation authorized to sign on behalf of the corporation must sign.
- Trust..... The grantor or a trustee must sign.
- Limited Liability Company / Single Member LLC..... A member must sign.
- Government..... A government official must sign.

3a. Sole Proprietors Only

You must provide the following information if you are a sole proprietor applying for the tax license(s) shown in Section 1 of this application. Under state and federal law we cannot issue a license to any person who does not provide this information.

If you are a sole proprietor who is not a U.S. citizen, you must file this application IN PERSON at a Tax Commission office.

➔ **Check one** (providing false information subjects the signer to penalties of perjury):

- I am a U.S. citizen and have provided my Social Security Number in Section 2 (2e).
- I qualify under 8 U.S.C. 1641 and I am present in the U.S. lawfully. I-94 Number*: _____

The I-94 (arrival/departure) number and the Alien Registration Number are issued by the U.S. Citizenship and Immigration Service. Alien Registration Number: _____

Employment Authorization Card Number*: _____

Under penalty of perjury, I declare that I am a U.S. citizen OR that I qualify under 8 U.S.C. 1641 and am present in the United States lawfully, and to the best of my knowledge, the information on this application is true, correct and complete.



Sole Proprietors Sign Here

Title: _____



Print Name: _____

Date: _____

3b. All Applicants

Under penalty of perjury, I declare to the best of my knowledge, the information on this application is true, correct and complete.



ALL APPLICANTS Sign Here

Title: _____



Print Name: _____

Date: _____

TC-69 Instructions

- For better accuracy and faster processing, register online at **tap.utah.gov**.
- Type or print clearly. Incomplete or illegible registration forms will be rejected.
- Complete every section of this form and **all required schedules**.
- Mail the completed form to the Tax Commission:
210 N 1950 W
Salt Lake City, UT 84134
- Allow 15 business days to process this form.
After processing, we will send your information to the email address you provided. We will also send you a PIN by postal mail that you will use to set up your online access in TAP (Taxpayer Access Point).
- Contact the proper city or county for business licensing requirements.

If you are a sole proprietor applying for a tax license(s) AND you are not a U.S. citizen, you must apply in person at a Tax Commission office and bring proof that you are in the United States lawfully under 8 U.S.C. 1641. Bring your employment authorization card and documentation showing the I-94 (arrival/departure) number and Alien Registration Number issued by the U.S. Citizenship and Immigration Service.

Next Step – Set Up TAP Account

When you receive your PIN letter(s) by postal mail, go to **tap.utah.gov** to set up a TAP account.

Note: You must file certain taxes online. But even for taxes without this requirement, using TAP to file and pay taxes online is easier, quicker and more accurate than paper.

Reporting and Payment Guidelines

Always file tax returns by the due date and pay taxes in full. You must file a return, even if no taxes are due. In this case, enter zero tax and file by the due date.

You must file and pay timely, even if you do not receive a preprinted form. Get forms online at **tax.utah.gov/forms**.

If you do not file a return or pay taxes due, we will contact you and/or send you a tax delinquency notice. If you disagree with a Tax Commission action, you may file an appeal within 30 days. See Pub 2, *Utah Taxpayer Bill of Rights*.

For questions about EFT payments, see form TC-86 and *Electronic Funds Transfer - EFT* (at **tax.utah.gov/billing/payments**), or call 801-297-2200.