



UTAH STATE BUSINESS AND TAX REGISTRATION

TC-69
Rev. 12/18

General Instructions

- Use form TC-69 to register with the Utah State Tax Commission for the taxes listed below.
- Read the instructions carefully. Type or print clearly. Incomplete or illegible registration forms will be rejected.
- Mail the completed form to the Tax Commission (address at right).
- Allow 15 business days to process this form. For faster processing, see *Online Options*, below.
- Contact the proper city or county for business licensing requirements.

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134-3310
801-297-2200
1-800-662-4335
tax.utah.gov

Online Options

- **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 local governments, 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.



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.

Section 1 – Type of Registration

1a. Check each box that applies

	Fee	Complete Sections
<input type="checkbox"/> Employer Withholding License	No Fee	2, 3, 14
<input type="checkbox"/> Mineral Production Withholding	No Fee	2, 4, 14
<input type="checkbox"/> Sales and Use Tax License	No Fee	2, 7, 14
<input type="checkbox"/> Cable operator or multi-channel video or audio service provider	No Fee	2, 7, 14
<input type="checkbox"/> Beer Tax (distributor/manufacturer only)	No Fee	2, 13, 14
<input type="checkbox"/> Insurance Premium	No Fee	2, 5, 14
<input type="checkbox"/> Self-Insured Employer	No Fee	2, 6, 14
<input type="checkbox"/> Payroll Service Withholding Submitter	No Fee	2, 14
<input type="checkbox"/> Submitter or 3rd Party Preparer	No Fee	2, 14
<input type="checkbox"/> Cigarette, Tobacco, E-Cigarette License	No Fee for Retailers	2, 12, 14
<input type="checkbox"/> Cigarette Stamper	\$30 License & Bond†	2, 12, 14
<input type="checkbox"/> Tobacco Products Distributor	\$30 License & Bond†	2, 12, 14
<input type="checkbox"/> Out of State Cigarette/Tobacco PACT Act Delivery Shipper	No Fee	2, 12, 14
<input type="checkbox"/> Natural Gas or Electricity Purchases for Resale or Transportation	No Fee	2, 7, 14
<input type="checkbox"/> Fuel Tax License (motor fuel, special fuel, aviation fuel, hydrogen, environmental assurance fee, CNG, LNG)	No Fee	2, 8, 14
<input type="checkbox"/> Mining Severance	No Fee	2, 9, 14
<input type="checkbox"/> Oil & Gas Conservation and Severance	No Fee	2, 10, 14
<input type="checkbox"/> Radioactive Waste	No Fee	2, 11, 14

USTC Use Only

† **Cigarette stampers and tobacco wholesale distributors must pay a \$30 license fee and provide a bond. (see Section 12 for details).** Get a surety or performance bond from an insurance company. Attach the bond to this form, or forward the bond after submitting the form.

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/or 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.

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

Restaurant: If your business is a restaurant, check the box that best describes you:

- Fast food Family restaurant with liquor Theme with liquor White table cloth with liquor Specialty food

2j. 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		

Section 3 – Employer Withholding

3a. When will you start paying wages?

Month Day Year

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3b. Estimate the amount of Utah wages you expect to pay in a calendar year:

- \$16,000 or less
 \$16,001 - \$200,000
 \$200,001 or more

3c. Annual Filing Option

Will you file employment taxes on Schedule H of your federal income tax return (Form 1040)?

- Yes No

Will you file form 944, *Employer's Annual Federal Tax Return*?

- Yes No

If yes, attach a copy of the IRS notification letter authorizing annual filing.

Section 4 – Mineral Production Withholding

4a. When did you start making mineral production payments?

Month Day Year

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Section 5 – Insurance Premium

5a. Are you an admitted insurer who is required to pay tax on premiums received from direct business in Utah? If yes, when did you start writing insurance in Utah?

Month Day Year

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Section 6 – Self-Insurer

6a. Are you a self-insured employer? If yes, when did you begin self-insuring in Utah?

Month Day Year

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Section 7 – Sales and Use Tax

7a. When will you start selling or making purchases?

Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

7c. If you have a Streamlined Sales Tax (SST) number, enter it here:

7b. Estimate your annual net sales and purchases subject to tax.

- \$16,000 or less
 \$16,001 - \$800,000
 \$800,001 - \$1,500,000
 \$1,500,001 or more

Check this box to voluntarily file monthly:

7d. Are you a cable operator or multi-channel video or audio service provider with no Utah sales tax liability?

- Yes No If yes, skip 7e.

7e. Sales and Use Tax

✓ Check each box where your answer is "yes." Notify the Tax Commission if any of the information changes.

1. Will you sell goods or services from **only one fixed Utah business location** (includes vending machine operators and door-to-door sellers with only one warehouse)?
2. Will you sell goods or services from **more than one fixed Utah business location** (includes vending machine operators and door-to-door sellers with more than one warehouse)?
 - If yes, complete and attach form TC-69B, listing each business location.
3. Will you do one or both of the following:
 - a. sell goods or services that are **shipped from outside Utah to a Utah customer(s)**?
 - b. have goods or materials **delivered from outside Utah to a location(s) in Utah** other than your fixed place of business?
4. Will you do **multi-level marketing**?
 - If yes, complete and attach form TC-62MLM, *Multilevel Marketing Agreement*.
5. Will you charge **admission or fees** for any entertainment, recreation, exhibition, cultural or athletic activity provided somewhere other than your business location?
6. Will you provide services (**cleaning, washing, dry cleaning, repairing or renovating tangible personal property**) at non-fixed places of business and not sell tangible personal property?
7. Will you receive **recurring payments for leases or rentals** of tangible personal property or services?
8. Are you a seller with **no physical or representational presence in Utah** who is selling goods or services shipped direct by U.S. mail or common carrier to Utah customers? See Pub 37, *Business Activity and Nexus in Utah*.
 - If yes, complete and attach form TC-51.
 - If yes, did you **last year** or will you **this year** have annual Utah sales of at least \$100,000? yes no
 - If yes, did you **last year** or will you **this year** have 200 or more Utah sales transactions? yes no
9. Will you sell **grocery food**? See Pub 25 for the definition of *grocery food*.
10. Will you sell motor vehicles, aircraft, watercraft or manufactured/modular/mobile homes in a city or town with the resort communities tax or the state correctional facility tax? See a list of impacted communities at tax.utah.gov/sales/impacted-communities.
11. Are you a **utility** providing telephone service, electricity or gas?
 - If yes, complete and attach form TC-62Q.
12. Will you have **retail sales of new tires**? This includes new tires sold as part of a vehicle sale, new tires bought on or for rented vehicles, and new tires bought from anyone not collecting the Waste Tire Recycling Fee.
13. Will you provide motel, hotel, trailer court, campground or other **lodging services** for less than 30 consecutive days?
14. Are you a **restaurant**? See Pub 25 for the definition of *restaurant*.
15. Will you **rent motor vehicles** (12,000 pounds or less) **to customers for 30 days or less**?
16. Will you sell **residential fuels** (electricity, heat, gas, coal, fuel oil, firewood and other fuels for residential use)?
17. Will you **purchase goods or services tax-free from outside Utah** that you or your business will store or use in Utah? See Pub 25 for the definition of *use tax*.
18. Are you a municipality that generates your own taxable municipal energy,
-OR- do you estimate you will collect municipal energy tax of over \$1 million annually?
19. If you did not mark question 18, will you sell taxable **municipal energy**?
20. Do you provide only the **transportation component of taxable energy** delivered to the point of sale or use?
21. Will you sell **disposable cell phones** or disposable cell phone minutes?
22. Will you be the first seller in Utah of **lubricating oil** in packages of less than 55 gallons?
23. Are you a cable operator or a **multi-channel video or audio** service provider?
24. Are you a **sexually explicit business** (see Utah Code §59-27-102)?
25. Will you provide **telecommunication services** to end consumers?
 - If yes, complete and attach form TC-62Q.
26. Are you a **telephone line** provider (radio, land line, VOIP, etc.)?
 - If yes, complete and attach form TC-62Q.

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7d. CAS C/S
SWT(VA)

2. A

3. J

4. J (M)

5. J (A)

6. J (S)

7. J (L)

8. J (N)

9. G

10. X

11. U

12. SWT(WT)

13. STR

14. SPF

15. STL

16. (R)

18. STE(ER)

19. STE(E)

20. STE(ET)

21. SWT(CP)

22. SWT(LT)

23. SWT(VA)

24. SWT(SX)

25. SMT

26. SEM

8f. Estimate your monthly total taxable gallons for each fuel type you checked.

	50,000 or less	50,001-150,000	150,001-300,000	300,001 or more
1. Aviation fuel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Environmental assurance fee	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Motor fuel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Special fuel	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Compressed Natural Gas*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Liquefied Natural Gas**	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Hydrogen***	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

* Estimate taxable gallons in gasoline gallon equivalents (GGE = 5.66 lbs.)

** Estimate taxable gallons in diesel gallon equivalents (DGE = 6.06 lbs.)

*** Estimate taxable gallons in gasoline gallon equivalents (GGE = 2.198 lbs.)

8g. General questions We may deny your license if you do not answer all questions that apply to you.

1. Provide the state, supplier and estimated monthly gallons of fuel imports (attach additional sheets if necessary):

- a. **Motor fuels** State importing from: _____ Supplier name: _____ Est. gallons per month: _____
- b. **Diesel/biodiesel fuels** State importing from: _____ Supplier name: _____ Est. gallons per month: _____
- c. **Aviation fuels** State importing from: _____ Supplier name: _____ Est. gallons per month: _____
- d. **Other petroleum** State importing from: _____ Supplier name: _____ Est. gallons per month: _____

2. How will you report motor, aviation and diesel fuel gallons?

(The basis you choose must stay the same for the calendar year. You may only change your election on January 1.)

- Gross election – actual meter amount
- Net election – converted to 60 degrees

Section 9 – Mining Severance

9a. When will you start operations in Utah?

Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Section 10 – Oil & Gas Conservation and Severance

10a. When will you start operations in Utah?

Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

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OGC
OGS

10b.DOGM Number

Issued by the Utah Department of Natural Resources: _____

Section 11 – Radioactive Waste

11a. When will your Utah facility begin operation?

Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Section 12 – Cigarette and Tobacco

12a. When will you start selling or making purchases?

Month	Day	Year
<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

12b. Business Activities

✓ Check each box where your answer is "yes." Notify the Tax Commission if any of the information changes.

- Will you purchase tobacco products (shisha; moist snuff; RYO, pipe and chewing tobacco; snus; etc.) tax-free for sale in Utah?
 - **Bond required. Check "Tobacco Products Distributor" on page 1 (1a) and attach bond.**
The cash or surety bond value must equal your estimated quarterly tobacco products tax (\$500 minimum). The Tax Commission may require you to increase your bond if your actual tax is greater than the estimated amount.
➔ **Estimate your tobacco products tax for a quarterly reporting period:**
\$ _____
- Will you purchase unstamped cigarettes and affix a Utah stamp prior to sale or distribution?
 - **Bond required. Check "Cigarette Stamper" on page 1 (1a) and attach bond.**
The minimum value of the cash or surety bond is \$500.
Note: Unpaid cigarette stamp purchases may not exceed 90 percent of your bond value.
- Will you make retail sales of cigarettes and/or tobacco products (RYO tobacco, shisha, moist snuff, etc.)?
 - **Signed & notarized affidavit required if:**
 - a) you are not required to post a bond (see questions 1 and 2, above), AND
 - b) you will sell ONLY stamped cigarettes (no other tobacco products).**The affidavit must state that you will only sell stamped cigarettes.**
- Will you sell electronic cigarettes or electronic cigarette substances?
- Are you a Participating Manufacturer of cigarettes or RYO tobacco?
- Are you a Non-participating Manufacturer of cigarettes or RYO tobacco?
- Will you operate a cigarette rolling machine in Utah?
 - **Certification required. Attach form TC-550.**
- Are you subject to the PACT Act and will you ship cigarettes and/or tobacco products into Utah from another state or country?

Multiple Locations: If you will sell cigarettes, e-cigarettes and/or tobacco products (including vending machine sales) from more than one fixed Utah location, file a separate TC-69 for each business location.



See Pub 65, *Tax Information for Cigarettes, Tobacco Products and Electronic Cigarette Products*

- USTC Use Only
1. distributor
 2. stamper
 3. retailer
 4. e-cig/retail
 5. PM mfg
 6. NPM mfg
 7. RMO
 8. PACT

Section 13 – Beer

Only complete section 13 if you are a business located in Utah. If you're an out-of-state supplier with no Utah presence, submit form TC-69N.

13a. When will you start manufacturing or distributing beer in Utah?

<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
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13b. Business Type

✓ Check all that apply.

- Beer manufacturer
- Beer distributor

Section 14 – Authorized Signatures

Required by all applicants.

By signing this form, I confirm that I understand:

1. the Tax Commission will review all officers/owners listed in Section 2j (page 3) 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 also understand my signature confirms I have reviewed this section with every person named on this form.

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.

14a. 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*: _____
Alien Registration Number*: _____
Employment Authorization Card Number*: _____

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

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.

Sole Proprietors Sign Here: _____ Title: _____
 Print Name: _____ Date: _____

14b. All Applicants

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

ALL APPLICANTS Sign Here: _____ Title: _____
 Print Name: _____ Date: _____

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. Enter zero tax, sign and date your return, 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, at all Tax Commission locations, or by calling the automated forms line at 801-297-6700.

If you do not file a return or pay taxes due, you will be sent a tax delinquency notice and/or contacted. If you disagree with an action taken by the Tax Commission, you may file an appeal within 30 days of receiving the notice. See Pub 2, *Utah Taxpayer Bill of Rights*.

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