



General Instructions

Pass-through entities may use TC-75, *State and Local Tax (SALT) Report*, to pay Utah income tax on behalf of individual members, partners and shareholders. Individuals for whom you pay this tax may claim a nonrefundable tax credit on their *Utah Individual Income Tax Return*.

Reporting Requirements

In addition to filing this report, you must issue a Utah Schedule K-1 to each individual showing the amount of Utah tax paid on their behalf. Include all Schedules K-1 with your Utah tax return. See the instructions for the *Utah S Corporation Tax Return* (TC-20S) or the *Utah Partnership/LLP/LLC Return* (TC-65).

Filing Instructions

Business and Preparer Information

Business Name

Enter the pass-through entity's legal business name.

FEIN

Enter the pass-through entity's federal employer identification number.

Organizational Structure

Select the entity type from the drop-down list.

Sub Entity Type

Enter the sub entity type from the drop-down list, matching whichever is filed for federal tax purposes.

Filing Period

From the drop-down, select the last day of the tax year for which you are making the payment.

Amended

Select "X" from the drop-down if this is an amended report.

Address fields

Enter the pass-through entity's mailing address.

Prepared By, Contact Phone # and Contact Email

Enter your name and contact information. We may contact you if there are any issues with processing this report.

Due Date

You must make payments on or before December 31 in order for them to count for the current tax year. Any payments made after the due date of a given year will be disallowed.

If you amend this report after December 31, only include payments made on or before that date. See *Prior Payments*, below.

Electronic Filing Requirement

You must file this report and make payments electronically on Utah's Taxpayer Access Point (TAP, tap.utah.gov).

Report Data

Enter on a separate row each individual member, partner or shareholder for whom you are paying Utah income tax.

Column A Enter the individual's Social Security number.

Column B Enter the individual's first name.

Column C Enter the individual's last name.

Column D Select "X" from the drop-down list if the individual is a Utah resident or part-year resident.

Column E Enter the total state taxes paid to Utah and any other state(s) for this individual.

Column F Enter the Utah taxes you are paying for the individual.

Prior Payments

If amending, use the "Prior Payments" tab to report any SALT payments made with previously-filed reports.

Column A Enter the day the payment was made (MM/DD/YYYY).

Column B Enter the TAP electronic payment confirmation number you received when you made the payment.

Column C Enter the payment amount.



References/Resources

Taxpayer Resources

For help with this return, email taxmaster@utah.gov or call 801-297-2200 or 1-800-662-4335.

Find more information on our website at tax.utah.gov. You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400.

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