



State of Utah

GARY R. HERBERT
Governor

SPENCER J. COX
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

REBECCA L. ROCKWELL
Commissioner

LAWRENCE C. WALTERS
Commissioner

SCOTT W. SMITH
Executive Director

December 16, 2020

Utah income tax refund carry-forwards issued as refund checks in error.

2019 Individual and Fiduciary Income returns only.

Utah allows taxpayers to request all or part of their Utah income tax refund to be applied as a prepayment against their following year's income tax return. The due date for the 2019 income tax returns was changed from April 15th to July 15th because of the COVID-19 pandemic.

Because of the due date change, the Tax Commission's system refunded certain prepayments made between April 15th to July 15th, 2020 to the taxpayer. We have identified these accounts and sent a notice to those impacted to follow the instructions below.

What to do

If you were impacted by this issue and received a refund that you had requested to be applied as a 2020 prepayment please choose one of the following remedies:

1. **Do not claim the expected prepayment**, keep the refund, and notify your tax preparer that you received the refund in error. *Do not claim the refund as a prepayment on your 2020 taxes.*
2. **Make a replacement prepayment**, keep the refund, and *make a separate 2020 prepayment to replace the refund.*

Prepayments can be made:

- Online at Taxpayer Access Point (tap.utah.gov);
- By mail using form TC-546 (for individual) or form TC-548 (for fiduciaries);
- By phone by calling (801) 297-7703; or
- In person at any Utah State Tax Commission office.

Notice to Tax Preparers

Refunded Carry-Forwards

In response to 2019 refunds issued that should have been applied to the 2020 tax year, we have established a process to verify the status of 2019 prepayments.

Note: Only 2019 prepayments made between April 15th to July 15th, 2020 resulted in amounts being refunded instead of being applied to 2020.



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Please use the following process to verify the status of a prepayment:

1. Send a request for verification to verifyprepay@utah.gov (**Do not include any taxpayer names or SSN's**).
2. We will send you a secure email with Form TC-747 for you to complete.
3. Reply to the secure email with the completed form.

The Tax Commission will process and respond to the request in the order they are received. Multiple requests can be made on the same form.

Note: Do not send password-protected emails.

Extension Penalties

Additionally, we are aware that our system calculated some extension penalty amounts for the 2019 tax period incorrectly. We have identified accounts affected by this issue and are working to correct any miscalculations. If you are concerned about the calculation of extension penalty amounts for your clients, please call us at 801-297-7705 or 800-662-4335 ext. 7705.