

Utah State Tax Commission Tax and Revenue



Utah State Tax Commission

- Monthly webinars of various tax topics.
- Ability to access the recording and presentation after the event.
- Free to all attendees.



Utah State Tax Commission Monthly Webinars

tax.utah.gov/training/webinars



Tax Webinars & Videos

- Tax Instruction & Training
- Tax Workshops +
- Tax Webinars & Videos**
- Free Online Training
- Sales Tax Check Up
- Are You New to TAP?
- TAP FAQs +
- TAP Help for Sales Taxes
- TAP Help for Withholding, Quick Start Guide
- TAP Help for Garnishments
- SALT Report & Tax FAQ

Each month, the Tax Commission holds live public webinars on various tax topics, with access to the recording after the event. We'll also add other training items here as needed. The links will appear below as they're available.

All webinars are held on the third Thursday of each month and begin at **10:00 a.m.**

Category/Tax Type ▼

Date	Title	Category/Tax Type	Links
Jan 19, 2023	What's new this filing season for income tax	Individual Income Tax	MP4 PDF
Feb 16, 2023	Sales Tax licensing requirements and application process	Sales Tax	MP4 PDF
Mar 16, 2023	Who needs to file a Utah Income Tax return?	Individual Income Tax	MP4 PDF
Apr 20, 2023	Sales Tax rates and how to remit taxes	Sales Tax	MP4 PDF
May 18, 2023	Income Tax residency, domicile and special instructions	Individual Income Tax	MP4 PDF
Jun 15, 2023	Basics of what is taxable and what is exempt from Sales Tax	Sales Tax	MP4 PDF
Jul 20, 2023	Income Tax Audit / Exam Process	Tax Audits	MP4 PDF
Aug 17, 2023	Sales and Use Tax on Goods Consumed	Sales Tax	MP4 PDF
Sep 21, 2023	Individual Income Tax in Taxpayer Access Point (TAP)	Taxpayer Access Point (TAP)	MP4 PDF
Oct 19, 2023	Sales Tax Treatment of Real Property vs Tangible Personal Property vs Tangible Personal Property Attached to Real Property	Sales Tax	MP4 PDF
Nov 16, 2023	Withholding Taxes and W-2 Filing	Withholding Tax	
Dec 21, 2023	Sales Related Taxes and Fees	Sales Taxes	

Withholding Taxes and W-2 Filings



General Withholding Information

What is withholding tax?

Why is there a withholding tax?

Who must withhold Taxes?



What is Withholding Tax?

- Your employee's money you remit to the state for them.
- A prepayment towards the employee's income tax
 - Employer withholds from wages or income paid
 - Employer sends the funds to the Tax Commission
 - We apply the funds to employee's annual income taxes



What is Withholding Tax?

Withholding is a Trust Fund Tax

- Your employee is trusting you to forward their withholding tax to the state.
- Employers may never use the withholding tax for personal use.



Why is there a Withholding Tax?

The withholding tax system:

- Helps Utah employees save enough money to cover their annual Utah income tax liability.



Who Must Withhold Taxes?

An employer who:

- Pays wages to any employee for work done in Utah
- Pays wages to a Utah resident employee for work done outside of Utah
 - May reduce Utah tax amount by taxes withheld for other state
- An exception may apply for employers of the spouses of military personnel.



Exception to Utah Withholding

Effective January 1, 2023

Excludes a non-resident individual's wages from being considered Utah source income if for the taxable year:

- The nonresident individual has no other Utah source income.
- The nonresident individual is present in Utah to perform employment duties for 20 or fewer days.
- The nonresident individual's state of residence does not impose an individual income tax or provides Utah residents a substantially similar exclusion.

This exclusion does not apply to:

- A professional athlete
- A professional entertainer or performer
- A person of prominence who performs services on a per event basis
- A real property construction service provider
- A key employee under IRC Section 416(i)

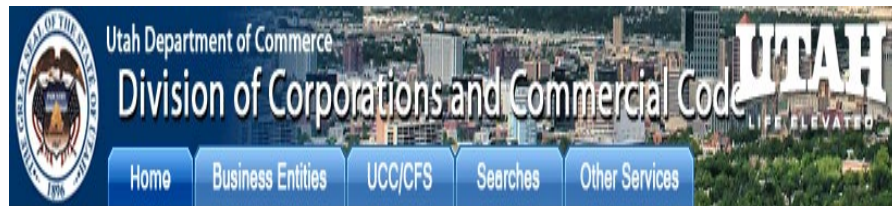


Registration and Filing



If You Haven't Registered

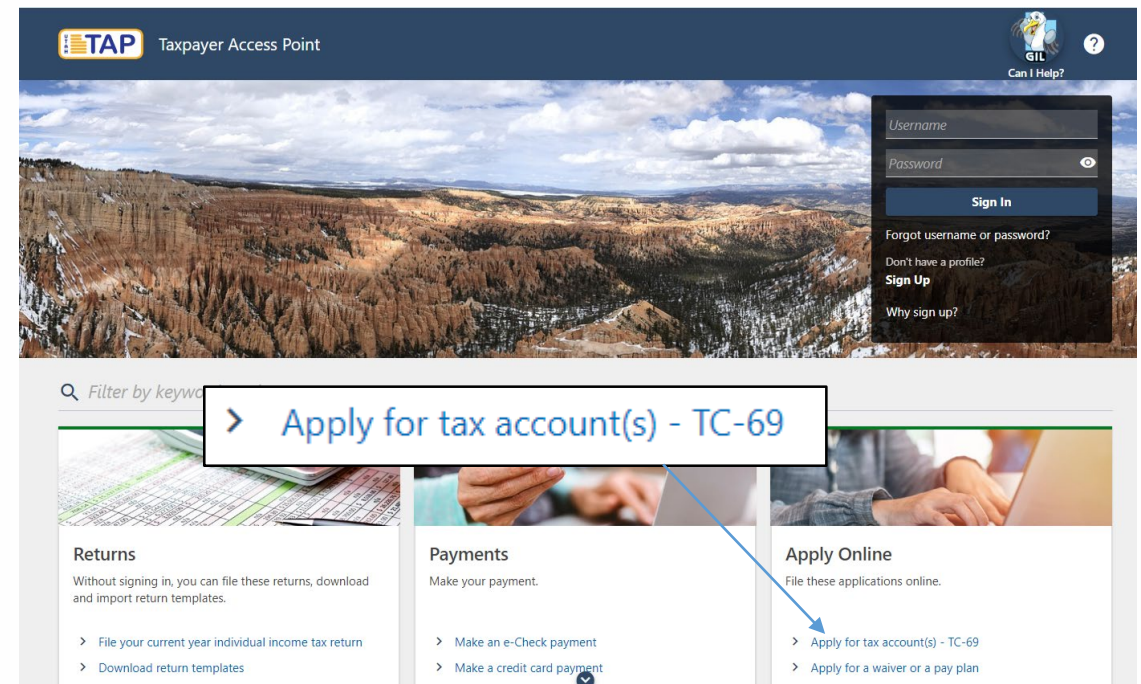
Register online with
Department of Commerce and
Tax Commission
corporations.utah.gov



OneStop
Online Business Registration



If you have already registered your
business, apply online at
tap.utah.gov



TC-69 Paper Application



Utah State Tax Commission

Utah State Business and Tax Registration

TC-69

Rev. 8/22

tax.utah.gov

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

- | | |
|--|-----------|
| <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, Nicotine, 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 Products / Nicotine Products* | 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 |

Attach Schedule

TC-69WTH
TC-69WTH
TC-69STC
TC-69STC
TC-69STC
TC-69FUEL
TC-69FUEL
TC-69FUEL
TC-69TOB
TC-69TOB
TC-69TOB
TC-69TOB
TC-69TOB
TC-69MSC
TC-69MSC
TC-69MSC
TC-69MSC
TC-69MSC
N/A

→ Click the schedule name to download the form.

USTC Use Only

* In order to register for a cigarette, tobacco, nicotine or e-cigarette license, 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.

Print Form

Clear form

TC-69 Schedule WTH Employer or Mineral Production Withholding

TC-69WTH

Rev. 6/19

EIN/SSN:

Fill out the section(s) that apply. Attach this schedule to your TC-69 form to register either of the following:

- Employer Withholding license
- Mineral Production Withholding

Print Form

Clear form

Section 1 – Employer Withholding

1a. When will you start paying wages?

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

1b. 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

1c. 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 2 – Mineral Production Withholding

2a. When did you start making mineral production payments?

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



Filing Frequency

Section 1 – Employer Withholding

1a. When will you start paying wages?

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

1b. 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

1c. 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.

Your answers determine:

- When your first return is due
- How often you pay
- Accounts are reviewed annually

All accounts are set up as quarterly or annual filers. If you have over \$12,000 of Utah withholding per year you are required to pay monthly.



Account Info & TAP PIN Letter

Applications submitted with an email address will receive email notification when approved. PIN letter will be mailed separately.

 0300000077		Utah State Tax Commission PROCESSING DIVISION 210 N 1950 W SALT LAKE CITY UT 84134-9000	Website: tax.utah.gov
MY BUSINESS ACCOUNT 210 N 1950 W SALT LAKE CITY UT 84134	Letter Issue Date November 30, 2017	Letter ID L0386754592	SIC016 07/2017
Electronic F	 0100000065	Account Type Withholding (WTH)	Account Number 14507719-002-WTH
You recently applied for a Withholding (WTH) account PIN that you will need when you register to use our secure Taxpayer Access Point (TAP) at tap.utah.gov .		Utah State Tax Commission TAXPAYER SERVICES DIVISION 210 N 1950 W SALT LAKE CITY UT 84134-9000	Website: tax.utah.gov
MY BUSINESS ACCOUNT 210 N 1950 W SALT LAKE CITY UT 84134	Letter Issue Date February 15, 2018	Letter ID L1464211488	aL163 07/2017
Account Number XXXXXXXX-XXX-WTH		Account Type Withholding (WTH)	Account Number 14507719-002-WTH
~Important Notice~ Your Withholding (WTH) Account Personal Identification Number (PIN)			
This notice contains your Withholding (WTH) account PIN that you will need when you register to use our secure Taxpayer Access Point (TAP) at tap.utah.gov .			
TAP is our secure website where you can file tax returns, make payments, view notices and control certain aspects of your tax account(s).			



Calculating Withholding



Calculating Withholding

Form W-4	Employee's Withholding Certificate		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service	Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Give Form W-4 to your employer. Your withholding is subject to review by the IRS.		2023
Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
(c)	<input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		
Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, other details, and privacy.			
Step 2: Multiple Jobs or Spouse Works	Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do only one of the following. (a) Reserved for future use. (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate <input type="checkbox"/>		
TIP: If you have self-employment income, see page 2.			

- You should obtain this form from each of your employees and maintain it in your records to determine how much to withhold.
- Do not send to IRS or Tax Commission unless requested.

Note: Utah does NOT have a separate W-4 form equivalent.



Withholding Tables – Pub 14

Withholding Tables are based off pay period frequency and marital status.

Utah Schedule 1 Single

WEEKLY Payroll Period (52 pay periods per year)

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	7	
4. Line 1 minus \$137 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Married

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	14	
4. Line 1 minus \$274 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Utah Schedule 2 Single

BIWEEKLY Payroll Period (26 pay periods per year)

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	14	
4. Line 1 minus \$274 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Married

1. Utah taxable wages		
2. Multiply line 1 by .0495 (4.95%)		
3. Base allowance	28	
4. Line 1 minus \$548 (not less than 0)		
5. Multiply line 4 by .013 (1.3%)		
6. Line 3 minus line 5 (not less than 0)		
7. Withholding tax line 2 minus line 6 (not less than 0)		

Example 1 - Use Schedule 1, Weekly/Single

Payroll period	Weekly
Marital status	Single
Utah Taxable Wages	\$400
1. Utah taxable wages	400
2. Multiply line 1 by .0495 (4.95%)	20
3. Base allowance	7
4. Line 1 minus \$137 (not less than 0)	263
5. Multiply line 4 by .013 (1.3%)	3
6. Line 3 minus line 5 (not less than 0)	4
7. Withholding tax - line 2 minus line 6	16

Example 4 - Use Schedule 4, Monthly/Married

Payroll period	Monthly
Marital status	Married
Utah Taxable Wages	\$2,500
1. Utah taxable wages	2,500
2. Multiply line 1 by .0495 (4.95%)	124
3. Base allowance	60
4. Line 1 minus \$1,188 (not less than 0)	1,312
5. Multiply line 4 by .013 (1.3%)	17
6. Line 3 minus line 5 (not less than 0)	43
7. Withholding tax - line 2 minus line 6	81



Withholding Tables – Pub 14

Utah Withholding Tables

Note: Use the *Single* column for taxpayers who file as head-of-household on their federal return.

Weekly and Biweekly Payroll Periods

UTAH TABLE 1		WEEKLY Payroll Period (52 pay periods per year)	
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	but less than	Single	Married
\$0	\$96	\$0	\$0
96	129	0	0
129	162	0	0
162	194	1	0
194	227	4	0
227	260	6	0
260	292	8	0
292	325	10	0
325	358	12	2
358	390	14	4
390	423	16	6
423	456	18	8
456	488	20	10
488	521	22	12
521	554	24	14
554	587	26	16
587	619	28	18
619	652	30	20
652	685	32	22
685	717	34	24
717	750	36	26
750	783	37	28
783	815	39	30
815	848	40	32
848	881	42	34
881	913	44	36
913	946	45	38
946	979	47	40
979	1,012	48	42
1,012	1,044	50	44
1,044	1,077	51	46
1,077	1,110	53	48

UTAH TABLE 2		BIWEEKLY Payroll Period (26 pay periods per year)	
If UT taxable wages are -		Find wages in "If UT taxable wages are" columns. This is amount to withhold.	
at least	but less than	Single	Married
\$0	\$192	\$0	\$0
192	258	0	0
258	323	0	0
323	388	3	0
388	454	7	0
454	519	11	0
519	585	15	0
585	650	19	0
650	715	23	4
715	781	27	8
781	846	31	12
846	912	35	16
912	977	39	20
977	1,042	43	24
1,042	1,108	47	28
1,108	1,173	51	32
1,173	1,238	55	36
1,238	1,304	59	40
1,304	1,369	63	44
1,369	1,435	67	48
1,435	1,500	71	52
1,500	1,565	74	56
1,565	1,631	78	61
1,631	1,696	81	65
1,696	1,762	84	69
1,762	1,827	87	73
1,827	1,892	90	77
1,892	1,958	93	81
1,958	2,023	97	85
2,023	2,088	100	89
2,088	2,154	103	93
2,154	2,219	106	97

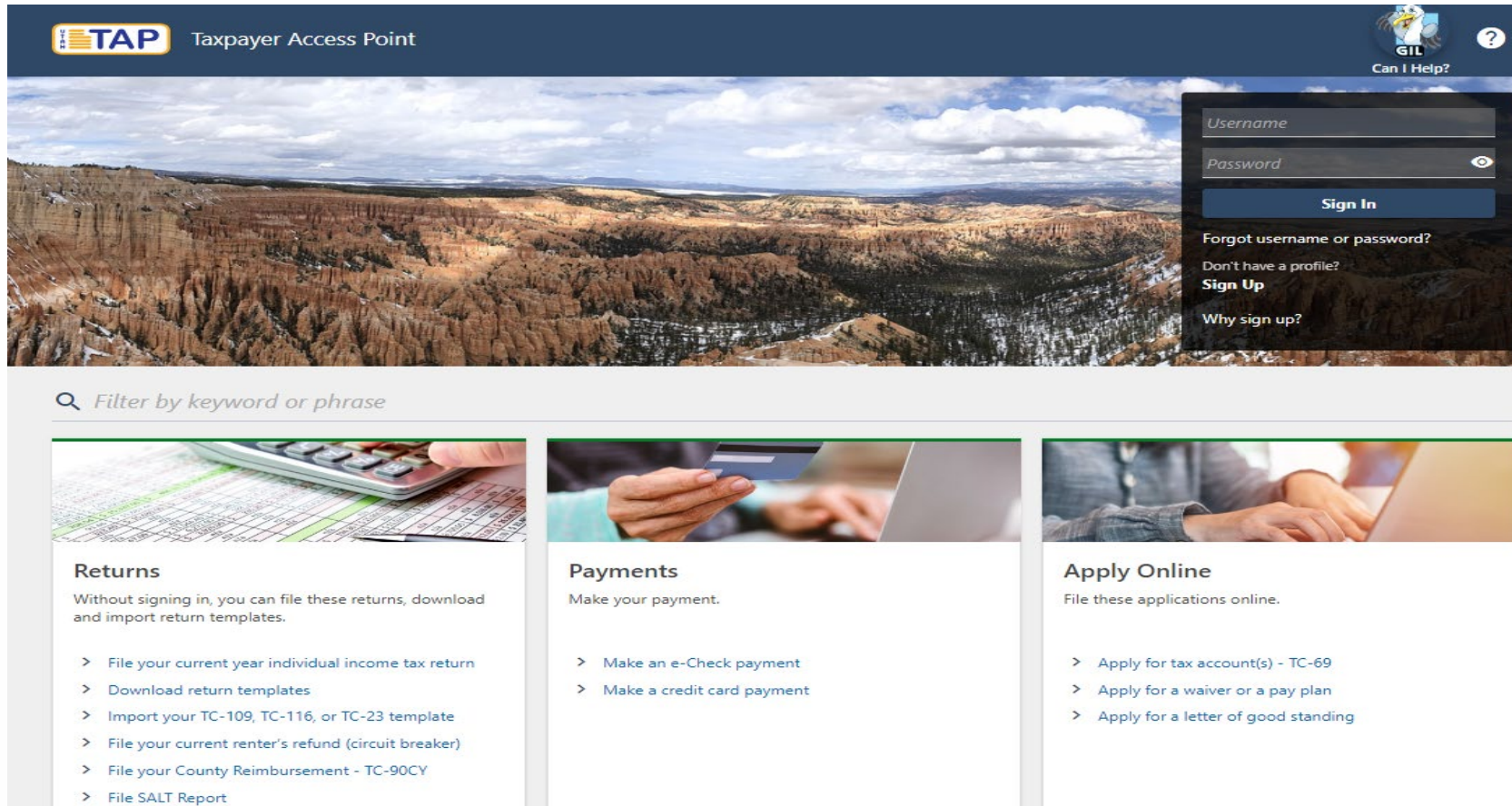


Filing Returns



Taxpayer Access Point (TAP)

tap.utah.gov



The screenshot shows the TAP website interface. At the top, there is a dark blue header with the TAP logo and the text "Taxpayer Access Point". On the right side of the header, there is a user profile icon labeled "GIL" with a question mark icon next to it, and the text "Can I Help?". Below the header is a large banner image of a desert canyon landscape. On the right side of the banner, there is a dark grey login box with the following fields and options: "Username" (text input), "Password" (password input with an eye icon), a "Sign In" button, a link "Forgot username or password?", a link "Don't have a profile? Sign Up", and a link "Why sign up?". Below the banner is a search bar with the text "Filter by keyword or phrase". Below the search bar are three main content areas: "Returns" (with a calculator and tax form image), "Payments" (with a hand holding a credit card image), and "Apply Online" (with a hand typing on a laptop image). Each area has a list of links for users to click.

Username

Password

Sign In

Forgot username or password?

Don't have a profile?
Sign Up

Why sign up?

Filter by keyword or phrase

Returns
Without signing in, you can file these returns, download and import return templates.

- > File your current year individual income tax return
- > Download return templates
- > Import your TC-109, TC-116, or TC-23 template
- > File your current renter's refund (circuit breaker)
- > File your County Reimbursement - TC-90CY
- > File SALT Report

Payments
Make your payment.

- > Make an e-Check payment
- > Make a credit card payment

Apply Online
File these applications online.

- > Apply for tax account(s) - TC-69
- > Apply for a waiver or a pay plan
- > Apply for a letter of good standing



- All withholding returns and documents must be filed electronically on TAP.
- Paper returns are not allowed.
- Must have a valid WTH account before filing.

Step-By-Step Filing Guide

HOME FORMS & PUBLICATIONS CONTACT US SITE INDEX TAP

Are You New to TAP?

- Tax Instruction & Training
- Tax Workshops +
- Free Online Training
- Are You New to TAP?
- TAP FAQs +
- TAP Help for Sales Taxes
- TAP Help for Withholding, Quick Start Guide**

- [Information](#)
- [Individual Income Taxes \(TC-40\)](#)
- [Tax Payments without a TAP Profile](#)
- [Taxes for Your Business – Sales, Withholding and Other Taxes](#)
- [Other TAP Account Functions](#)
- [Additional Information](#)

Information

The following general information helps explain some features of Taxpayer Access Point (TAP).

<https://tax.utah.gov/training/tap-new#business>



Quarterly Return

Filing Period Withholding Detail

Filing Period

Jan - Mar

Utah Wages

0.00

Federal Tax Withheld

0.00

Utah State Tax Withheld

0.00

Filing Period

: Apr - Jun

Utah Wages

: 0.00

Federal Tax Withheld

: 0.00

Utah State Tax
Withheld

: 0.00

Filing Period

: Jul - Sep

Utah Wages

: 0.00

Federal Tax Withheld

: 0.00

Utah State Tax
Withheld

: 0.00

Filing Period

: Oct - Dec

Utah Wages

: 0.00

Federal Tax Withheld

: 0.00

Utah State Tax
Withheld

: 0.00

1. Utah wages, compensation, and distributions.
2. Federal tax withheld.
3. Utah tax withheld.



Annual Reconciliation

Reconciliation Detail

All Periods

Annual Totals Reported

Total Utah Wages	Total Federal Tax Withheld	Total Utah State Tax Withheld
25,000.00	3,500.00	1,500.00

3. Total Utah Tax Withheld as reported on W-2s & 1099s

0.00

You reported withholding, but you entered zero on Line 3, is this correct? *

4. Discrepancy Amount (Refer to Publication 14)

-1,500.00

5. Utah W-2 and 1099 forms issued

Number of W-2 forms with Utah wages or Utah taxes withheld	Number of 1099 forms with Utah taxes withheld
0	0

Total number of Utah W-2 and 1099 forms issued

0

By selecting yes, I acknowledge that I must electronically file my W-2's and/or 1099's in a separate submission. *

- Annual Reconciliation detail is combined with 4th quarter return.
- Year end wage and withholding detail is required.
- Number of W-2s issued is required.
- Can file 4th quarter with year end totals anytime during the year if business closes.



Zero Returns

- Required to file a return ***even*** if you don't have any wages or withholding to report.
- File return with zero's.
- Tax Commission will estimate your tax and assess penalties and interest if you don't file a *zero return*.



Submitting W-2's on TAP

QUICK START GUIDE

Taxpayer Access Point (TAP)

File W-2s, 1099s, TC-675Rs, Withholding Returns

Employers and Mineral Producers are required to submit copies of their withholding forms electronically by January 31. All W-2s, 1099s (with Utah tax withheld), TC-675Rs, TC-941E/M, TC-941/941Rs must be filed electronically on TAP.

1. Click the **Home** link to see your TAP dashboard.
2. Click **File W-2s, 1099s, TC-675Rs, Withholding Returns** link.

NO CORP
210 N 1950 W
SALT LAKE CITY UT 84134-9000

Welcome, 1
Manage My Profile

1 Home Action Center Settings I Want To...

Withholding
NO CORP
210 N 1950 W
SALT LAKE CITY UT 84134-9000

Period: 31-Dec-2020
Withholding Return
Due
01-Feb-2021

> File now
> Download return templates

Account
15127154-002-WTH
Balance
\$0.00

2 > Make a payment
> File, view, or amend returns
> File W-2s, 1099s, TC-675Rs, Withholding Returns, make bulk ACH payments and view W-2/1099/TC-675R Summary
> Request waiver, payment plan, or payment plan email

W-2 step-by-step filing guide at tax.utah.gov/training for all methods (manual entry, excel upload, fixed length file upload).



Submitting W-2's on TAP

Withholding Actions

W-2 / W-2C

1099

TC-675R

TC-941E / 941M (Filing periods 2018 and after)

TC-941 / 941R (Filing periods 2017 and prior)

Make Payments

W-2

Manual Entry

Excel Import

Fixed Length File Upload (.txt file)



Manual W-2 Entry

Submitter Information

Submitter Name

Submitter FEIN

User ID

Employer Information

FEIN *

Required

Name *

Required

Address 1 *

Required

City *

Required

Zip *

Required

Account ID *

Required

Tax Year *

Required

Address 2

State

UTAH



Manual W-2 Entry

Instructions

Enter your W-2s in the table below.
If you would like to save the information you have entered and submit later, click the 'Save Draft' button.
Note: Save Draft will not update your account(s).

W-2 List

			Tax Year	Employee's SSN	Employee First Name	Employee Last Name
+ Add W-2						



Manual W-2 Entry

Employee Information

Employee's SSN *

Required

First Name *

Required

Required

Format: 999-99-9999

Last Name *

Required

Suffix

Address 1 *

Required

Address 2

City *

Required

ZIP *

Required

W2 Submission

2022 Federal Wages and Tax Amounts

Required

Format: 999-99-9999

1. Wages, tips, other

0.00

3. Social security wages

0.00

10. Dependent Care Benefits

0.00

12a. 401k

0.00

12b. 403B

0.00

12c. 408K

0.00

2. Federal income tax withheld

0.00

8. Allocated Tips

0.00

11. Non Qualifying

0.00

13. Statutory Employee

No

Yes

Retirement

No

Yes

Third Party Sick

No

Yes

2022 Utah Wages and Tax Amounts

15. Employer Utah Account ID

12345678-003-WTH

16. Utah Wages

0.00

17. Utah Income Tax


0.00



Cancel

Add

Excel Template for Quarterly Returns & W-2s




TC-941E Template for Utah Withholding Tax

Last Revised 2/13/2018

All Periods							December Periods Only (Reconciliation)		
Filing Period End Date	Federal EIN	Utah Withholding Account Number	Amended Return	Utah Wages	Federal Tax Withheld	Utah Tax Withheld	Annual Total of Utah Tax Withheld	Total Number of W2s with Utah Wages or Withholding	Total Number of 1099s with Utah Withholding

Enter Period End Date
 Input a valid
 quarterly/annual period
 end date

Employer Information	Tax Year: <input type="text"/>				Utah State Tax Commission Utah Withholding W-2 Excel Template To avoid penalties, file this template in TAP at: tap.utah.gov				 WTH Utah W-2 Rev. 06/19	
	FEIN: <input type="text"/> Account ID: <input type="text"/> Name: <input type="text"/> Address 1: <input type="text"/> Address 2: <input type="text"/> City: <input type="text"/>				State: <input type="text"/> Zip: <input type="text"/>					

	(a) Employee's SSN	(e1) Employee's First Name	(e2) Employee's Last Name	(e3) Suffix	(f1) Employee's Address 1	(f2) Employee's Address 2	(f3) Employee's City	(f4) Employee's State	(f5) Employee's Zip	(1) Wages, Tips, Other



Must use the Tax Commission templates. **Up to 200 entries**
 Download from TAP homepage.

W-2s via Fixed length file upload

Online Filing and Paying of Withholding and Mineral Production Taxes:

W-2, W-2c, 1099, TC-675R, TC-941 and TC-941R

General Information

This publication explains how to file and pay Utah withholding and mineral production withholding taxes electronically.

Please note:

- You must have a Taxpayer Access Point (TAP) account to file electronically. Register online at taxexpress.utah.gov.
- You must have the *File Withholding Returns, W-2s, TC-675Rs & 1099s* link (located under *I Want To*) to submit data for the annual reconciliation process.
- Each withholding form must include your FEIN and Utah withholding account number. We will reject submissions without the correct identification.
- You are required to submit W-2s and required 1099 forms in a fixed length (.txt) file if you have 250 or more to file.
- Your upload files must be text files with a lowercase .txt extension. We will reject all other file types.

Business owner who wants to manage a business's withholding account

To file new and view past returns, forms, correspondence, payment activity, etc., for your **own** withholding tax account, you need your withholding tax account number (ending in WTH) and **either** your Withholding Tax PIN or the tax amount from the last return posted to your account. Choose one of the following options:

1. *My business account(s)* - if you are registered with Utah under a Federal EIN; or
2. *My sole proprietor business account(s)* - if you are registered with Utah under your Social Security number.

Tax preparer managing a client's tax account

To file returns for your client **and** to view your client's past returns, correspondence and payment activity, you need

- If using a tax software, typically allows you to save as a .txt file.
- Typically requires a programmer to create file.
- Must follow layout as shown in TI-03 instructions.
- Instructions at tax.utah.gov/withholding.



Filing & Payment Due Dates



Filing Due Dates

What to File

Employers use TC-941E and mineral producers use TC-941M to file all quarterly returns *electronically* as follows:

Form	Due
1 st Quarter	April 30 th
2nd Quarter	July 31 st
3rd Quarter	October 31 st
4th Quarter & Annual Recon (combined with 4 th qtr)	January 31 st

Note: Employers must also file all required W-2s and 1099's (with Utah tax withheld) electronically by January 31st of each following tax year.



Payment Due Dates

Monthly

<u>Monthly Filing Period</u>	<u>Due Date</u>
January	February 28 (or 29)
February	March 31
March	April 30
April	May 31
May	June 30
June	July 31
July	August 31
August	September 30
September	October 31
October	November 30
November	December 31
December	January 31

Quarterly

<u>Quarterly Filing Period</u>	<u>Due Date</u>
January-March	April 30
April-June	July 31
July-September	October 31
October-December	January 31

Annually

<u>Annual Filing Period</u>	<u>Due Date</u>
January-December	January 31

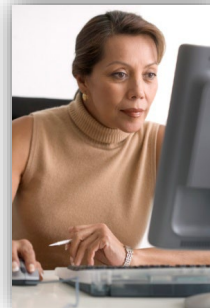
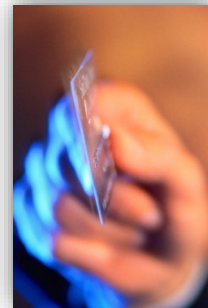
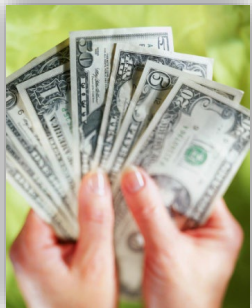
**or next business day if due date is a weekend or legal holiday.*

See all due dates at: tax.utah.gov/tax-calendar



Payment Options

- Cash (in person only)
- Check or money order
- Online with Taxpayer Access Point (TAP)
 - Debit from a checking or savings account (no fee)
 - Credit Card (a 3% transaction fee applies)



TC-941PC Payment Coupon

- Be sure you use the correct coupon for the period.
- A Payment Coupon is not required if paying on TAP.
- Can be downloaded at: tax.utah.gov/forms/current/tc-941pc.pdf

TC-941PC Rev. 12/09

Payment Coupon for Utah Withholding Tax, TC-941PC

Tax Type
Withholding

Utah Account ID

Payment Period Ending (mmddyyyy)

Payment Due Date (mmddyyyy)

W
T
H

Account name: _____

Amount Paid

--

Do not send cash. Do not staple check to this coupon. Detach any check stub.

UTAH STATE TAX COMMISSION
210 N 1950 W
SLC UT 84134-0100



Payments

TAP Taxpayer Access Point

GIL ?
Can I Help?

Username
Password

Business Sign In

Forgot username or password?
Don't have a profile?
Sign Up

Filter by keyword or phrase

Returns
Without signing in, you can file these returns, download and import return templates.

- > File your current year individual income tax return
- > Download return templates
- > Import your TC-109, TC-116, or TC-23 template
- > File your current renter's refund (circuit breaker)

Payments
Make your payment.

- > Make an e-Check payment
- > Make a credit card payment

Apply Online
File these applications online.

- > Apply for tax account(s) - TC-69
- > Apply for a waiver or a pay plan
- > Apply for a letter of good standing



- Payments can be made without login or with a login.
- E-check payments are free – Credit card payments 3% fee

Interest

- Interest is 7% for 2024

**Rate determined by adding two percentage points to Federal rate*

In Accordance with Utah Code 59-1-402

- Calculated from the date payment was due until payment is received.
- Applies to overpayments, refunds, underpayments and delinquencies.
- Liens may be issued against real and personal property.



Late Payment Penalties

Days Late	Greater of:
1 through 5	\$20 or 2%
6 through 15	\$20 or 5%
16 or more	\$20 or 10%

- Failure to pay full tax amount due on time is subject to penalties.



Late Filing Penalties

Failure to file TC-941E *Annual Employer Withholding Reconciliation*

- **\$50 for a TC-941E** if filed more than 14 days late

Failure to file W-2s or required 1099s

- **\$30 per W-2/1099** if filed between 15 and 30 days late
Up to \$75,000
- **\$60 per W-2/1099** if filed between 31 days late and June 1
Up to \$200,000
- **\$100 per W-2/1099** if filed after June 1
Up to \$500,000

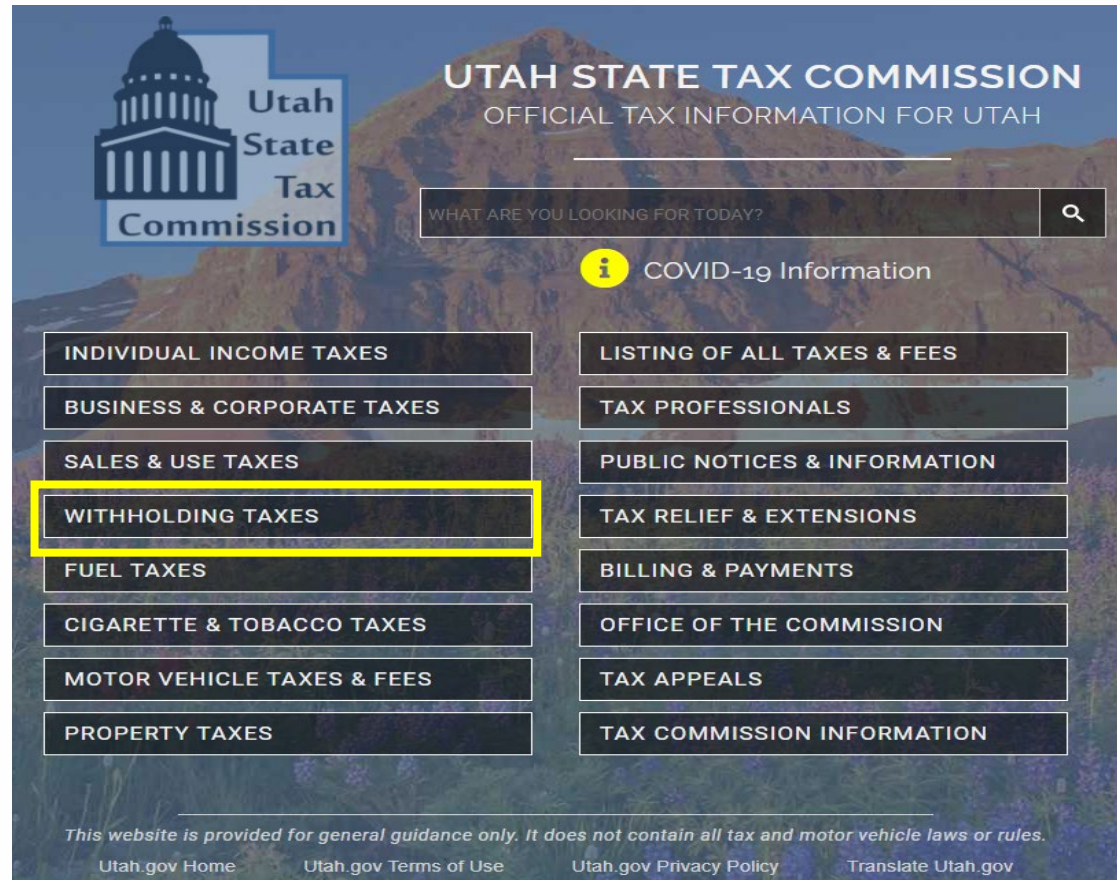
See Publication 58, Interest and Penalties, for details

Penalties NOT retroactive to past tax years

There is no penalty for amending a return even if after the due date.



Additional withholding info is available on the Tax Commission website *tax.utah.gov*



Utah State Tax Commission Resources

Contact Us	
Practitioner Hotline	801-297-7790 or 1-800-662-4335 ext. 7790
Customer Service – payment processing & liens	801-297-2200 or 1-800-662-4335
Taxpayer Resources Unit – basic tax questions	801-297-7705 or 1-800-662-4335 ext. 7705
TAP Support	801-297-3996 or 1-800-662-4335 ext. 3996 Email: tapsupport@utah.gov
Taxpayer Advocate Service	801-297-7562 or 1-800-662-4335 ext. 7562
Email	taxmaster@utah.gov
Online Resources	
Tax Commission Website	tax.utah.gov
Forms and Publications	tax.utah.gov/forms
Online Services (TAP)	tap.utah.gov
Tax Practitioner Information	tax.utah.gov/taxpros
Individual Income Tax	incometax.utah.gov
Tax Training	tax.utah.gov/training



THANK YOU

