

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

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.



Utah Tax Collection Topics

When: **July 17, 2025**

Time: **10:00am, Mountain Time**

Description: Join us to discuss payment agreement options, tax liens, the waiver process and Utah tax extensions. We will also discuss the Utah Offer & Compromise and Voluntary Disclosure Agreement programs.

[Register](#)

Upcoming Webinars

August 21, 2025: Special Events Sales Tax – Promoters and Vendors

September 18, 2025: Utah Income Tax Additions and Subtractions from Income

October 16, 2025: Sales Tax Compliance Topics

November 20, 2025: Utah Employer Withholding Taxes – W-2 and 1099 Submission Instructions

December 18, 2025: Sales Tax Adjustments – Adjusting for Tax Rate Changes

Information presented in past webinar recordings is current as of the date of the recording and may not reflect legislative and other subsequent changes. For the most up-to-date information, please refer to our [Forms and Publications](#) and our [Recent Info and Tax Law Changes](#) page.

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Search:

Date	Title	Category/Tax Type	Links
Jun 19, 2025	Sales Tax Resources and Publications	Sales Tax	Video Link PDF
May 15, 2025	What is Taxable and What is Exempt from Sales Tax	Sales Tax	Video Link PDF
Apr 17, 2025	Sales Tax Licensing Requirements and Application Process	Sales Tax	Video Link PDF
Mar 27, 2025	Income Tax Credit Review Part-2	Income Tax	Video Link PDF
Feb 20, 2025	Income Tax Credit Review Part-1	Income Tax	Video Link PDF
Jan 16, 2025	What's new for the 2024 Income Tax season	Income Tax	Video Link PDF
Dec 19, 2024	Construction Industry Sales and Use Tax	Sales Tax	Video Link PDF
Nov 21, 2024	General Pass Through Entity Topics □ SALT	Income Tax	Video Link PDF
Oct 17, 2024	Lodging Transient Room Taxes	Sales Taxes	Video Link PDF



Utah Tax Collection Topics



Topics

- Prepayments
- Extension Requirements
- Payment Agreements
- Tax Liens
- Outside Collection Agencies
- Waivers for Penalty and Interest
- Offer in Compromise
- Voluntary Disclosure Agreements



Prepayments

Individual Income Tax

Estimated prepayments are not required for individual income tax prior to April 15th.

- Prepayments can be made to reduce the tax you owe at the end of the year.
- May be required to qualify for an extension to avoid penalty.



Taxpayer Access Point



Payment Information

Payments

Make your payment.

- > [Make an e-Check payment](#)
- > [Make a credit card payment](#)

Account Information

Select Tax Type
Individual Income Tax (IIT)

Select ID Type
Social Security #

ID
555-55-5555

Confirm ID
555-55-5555

First & Last Name
John Doe

Bank Account Information

Select Bank Account Type
☒ Checking
☐ Savings

Routing Number
324079555

Bank Name
MOUNTAIN AMERICA FCU

Account Number
123456

Confirm Account Number
123456

Payment Information

You may schedule your payment up to **130 days** from today. We won't take the funds from your account until the date you choose. Payments received after the return due date are subject to penalty and interest.

Select Payment Type [Help](#)
Prepayment

Filing Frequency
Annual

Select Filing Period End Date
31-Dec-2025

Payment Date
11-Jul-2025

Payment Amount
1,500.00

Cancel

Add

Utah State Tax Commission

Individual Income Tax Prepayment Coupon (This is NOT an extension form)

TC-546
Rev. 4/13

Prepayment

Use this form to make individual income tax prepayments toward your tax liability prior to the due date of your return. Prepayments may not be necessary if taxes are withheld (W-2, TC-675R, etc.), the previous year's refund was applied to the current year, or you have credit carryovers. Use the worksheet to see if you must make a payment.

Automatic Extensions

You automatically have a six month extension to file your Utah individual income tax return - **NOT** to pay your taxes. **No extension form is required.** Use this form only to make a prepayment.

Extension Penalty

If you do not make the required tax payments by the original return due date a penalty of 2% of the unpaid tax will be assessed for each month of the extension period. The required payment must equal the lesser of 90% of your current year tax liability or 100% of your previous year tax liability. A late filing penalty will be imposed if the return is filed after the extension due date. Interest will accrue on any tax not paid by the original due date.

Interest

Interest will be assessed from the original due date of the return until the tax is paid in full. See Pub 58, *Utah Interest and Penalties* at tax.utah.gov/forms for information on how to calculate the interest.

Where to File

Mail or deliver the coupon below with your payment to:
Income Tax Prepayment
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0266

For more information

801-297-2200, 1-800-662-4335 (if outside the Salt Lake area),
tax.utah.gov.

Electronic Payment

You may pay your tax due online at tap.utah.gov.

Payment Worksheet

Use this worksheet to calculate your minimum required prepayment. Pay the amount on line 9 on or before the return due date.

1. Tax you expect to owe this year	1	
2. Minimum payment rate	2	x .90
3. Multiply line 1 by the rate on line 2	3	
4. Utah tax liability for the previous year (as filed, amended or audited)	4	
5. Minimum tax due by original due date - enter the lesser of line 3 or line 4	5	
6. Utah income tax withheld from forms W-2, 1099, or TC-675R, etc. for this year	6	
7. Previous prepayments made for this year, credit carryovers, and prior year refund applied	7	
8. Total prepayments for this year - (add lines 6 and 7)	8	
9. Minimum payment due - (subtract line 8 from line 5)	9	

• If less than zero, enter "0". Do not file the coupon if you are not making a prepayment.
• If greater than zero, enter amount from line 9 on coupon below and send coupon with payment. By remitting the amount on line 9, no extension penalty will be assessed. However, other penalties may apply. See Pub 58.

Note: Interest will still be assessed on any tax not paid by the original due date.

Do not file this coupon if your tax liability on line 9 is zero or if you are getting a refund.

Clear form

SEPARATE AND RETURN ONLY THE BOTTOM COUPON WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.

Individual Income Tax Prepayment Coupon

Tax year ending

USTC Use Only

Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0266

Primary taxpayer name Social Security no.

Secondary taxpayer name Social Security no.

Address

City State ZIP code

Prepayment amount enclosed \$ 00

Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to coupon. Detach check stub.



Prepayments

Corporate Income Tax

Quarterly Payments

- Every corporation having a Utah tax liability of \$3,000 or more in the current tax year, or a tax liability of \$3,000 or more in the previous tax year, must make quarterly estimated tax payments.
- A corporation does not need to make quarterly estimated tax payments the first year it files in Utah if it pays the minimum tax on or before the due date, without the extension.
- Quarterly estimated payments are due on the 15th day of the 4th, 6th, 9th and 12th months of the corporation's tax year, unless federal action changes the federal quarterly due dates.
- Corporations may elect to make the quarterly estimated tax payments equal to 100 percent of the prior year's tax in four equal payments, or 90 percent of the current year's tax based on the percentages below. As defined in UC §59-7-504(2), the applicable percentage of the required payment for annualized

Installment	Percentage
1st	22.5
2nd	45.0
3rd	67.5
4th	90.0



Prepayments

Corporate Income Tax

Exceptions to Penalty on Estimated Tax

- **Recurring Seasonal Exception-** A corporation with recurring seasonal income may annualize its income before determining the amount of each estimated tax installment. Follow federal guidelines to determine seasonal income.
- If the corporation meets the seasonal exception at the federal level for any installment, check the appropriate box(es) on form TC-20, line 15.

15 Mark "X" for each quarterly estimated prepayment meeting an exception (attach documentation):



• ☐ 1st • ☐ 2nd
• ☐ 3rd • ☐ 4th



Utah State Tax Commission

Corporate/Partnership Payment Coupon

[Clear form](#)

TC-559

Rev. 11/16

tax.utah.gov

Payment Coupon

Use payment coupon TC-559 to make the following corporate/partnership tax payments:

- 1) Estimated tax payments
- 2) Extension payments
- 3) Return payments

Mark the circle on the coupon that shows the type of payment you are making.

Corporation Estimated Tax Requirements

Every corporation with a tax liability of \$3,000 or more in the current or previous tax year must make quarterly estimated tax payments. A parent company filing a combined report must make the payment when the total tax is \$3,000 or more for all affiliated companies, including those that pay only the minimum tax.

A corporation does not have to make estimated tax payments the first year it is required to file a Utah return if it makes a payment on or before the due date, without extension, equal to or greater than the minimum tax.

Estimated tax payments are due in four equal payments on the 15th day of the 4th, 6th, 9th and 12th months of the entity's taxable year. You may make quarterly payments equal to 90 percent of the current year tax or 100 percent of the previous year tax. A corporation that had a tax liability of \$100 (the minimum tax) for the previous year may prepay the minimum tax amount of \$100 on the 15th day of the 12th month instead of making four \$25 payments.

The Tax Commission will charge an underpayment penalty to entities that fail to make or underpay the required estimated tax.

Extension Payment Requirements

A corporation/partnership has an automatic filing extension if it makes the necessary extension payment by the return due date. The estimated tax payments must equal at least the lesser of:

- 1) 90 percent of the current year tax liability (or the \$100 corporation minimum tax, if greater), or
- 2) 100 percent of the previous-year tax liability.

The remaining tax, plus any penalty and interest, is due when the return is filed.

Note: A pass-through entity (partnership or S corporation) must pay 100 percent of any pass-through withholding by the original due date to avoid penalties and interest.

Penalties and Interest

If your tax payments do not equal the lesser of 90 percent of the current-year tax liability (\$100 minimum tax for corporations) or 100 percent of the previous-year tax liability, we will assess a penalty of 2 percent of the unpaid tax for each month of the extension period. We will assess a late filing penalty if you file the return after the extension due date.

We will assess interest at the legal rate from the original due date until paid in full.

See Pub 58, *Utah Interest and Penalties*, at tax.utah.gov/forms.

Where to File

Send your payment coupon and payment to:

Corporate/Partnership Tax Payment
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0180

Electronic Payment

You may make estimated tax, extension and return payments at tap.utah.gov.

SEPARATE AND RETURN ONLY THE BOTTOM COUPON WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.

Corporation/Partnership Payment Coupon

Tax year ending (mm/dd/yyyy)

Estimated payment:

- ☐ 1st qtr. ☐ 3rd qtr. ☐ Extension payment
☐ 2nd qtr. ☐ 4th qtr. ☐ Return payment

Name of corporation/partnership EIN

Address

City State Zip code

Payment amount enclosed \$ 00

Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to coupon. Detach check stub.

IMPORTANT: To protect your privacy, use the "Clear form" button when you are finished.

[Clear form](#)

C
P
T

Utah Tax Due Date

Individual Income Tax

When to File and Pay

- You must file your return and pay any tax due:
 1. by April 15, 2025, if you file on a calendar year basis (tax year ends Dec. 31, 2024);
or
 2. by the 15th day of the fourth month after the fiscal year ends, if you file on a fiscal year basis.

*If the due date falls on a Saturday, Sunday or legal holiday, the due date is the next business day.

Note: The due date may change if the IRS changes the due date of the federal return.

- You must pay all Utah income taxes for the tax year by the due date. You may be subject to penalties and interest if you do not file your return on time or do not pay all income tax due by the due date. See [Penalties and Interest.](#)



Extension of Time to File

Individual Income Tax

Extensions of Time to File

- This is **NOT** an extension of time to pay your taxes – it is an extension to file your return.
- You get an automatic extension of up to six months to file your return. You do not need to file an extension form, but penalties will be assessed if you have not met the prepayment requirements.
- See instructions for line 40. All extension returns must be filed by Oct. 15, 2025.

Prepayment Requirements for Filing Extension

- You must prepay by the original due date:
 - 90 percent of your current year tax due (TC-40, line 27 plus line 30);
 - 100 percent of your previous years tax liability (2023 TC-40, line 27 plus line 30); or
 - 90 percent of your 2024 tax due (TC-40, line 27 plus line 30) if you did not have a Utah tax liability in 2023 or if this is your first-year filing.
- You may prepay through withholding (W-2, TC-675R, 1099-R, etc.), payments applied from previous year refunds, credits and credit carryovers, or payments made by the tax due date using form [TC-546, Individual Income Tax Prepayment Coupon](#), or at tap.utah.gov. Interest is assessed on unpaid tax from the original filing due date until the tax is paid in full. Penalties may also apply.



Utah Tax Due Date

Corporations - Partnerships

Corporation and Partnership Due Dates:

Returns must be filed, and payments must be submitted on or before the 15th day of the fourth month following the close of the tax year or the due date of the federal return, whichever is later.

*If the due date falls on a Saturday, Sunday or legal holiday, the due date becomes the next business day.

Note: The due date may change if the IRS changes the due date of the federal return.



Extension of Time to File

Corporations

Corporations are automatically allowed an extension of up to **six months** to file a return without filing an extension form.

- **This is NOT an extension of time to pay your taxes** – it is only an extension of time to file your return.
 - To avoid penalty, the prepayment requirements must be met on or before the original return due date, and the return must be filed within the six-month extension period.

Extension Prepayments

- Extension prepayments must equal 90 percent of the current year's tax liability (or the \$100 minimum tax, whichever is greater) or 100 percent of the previous year's tax liability.
 - The tax used to compute the 90 percent amount includes the interest on installment sales and the recapture of low-income housing credit on the return.

Use form TC-559, *Corporation/Partnership Payment Coupon* to make the estimated prepayments.



Extension of Time to File

Partnerships

- Partnerships are automatically allowed an extension of **up to five months** to file a return without filing an extension form.
- **This is NOT an extension of time to pay taxes – it is only an extension of time to file your return.**
 - To avoid penalty, the partnership must pre-pay 100% of the current years tax liability on or before the original return due date and the return must be filed within the five-month extension period.



Payment Agreements

Individual Income Taxes

General Information:

- If you owe tax and are unable to pay the full amount, you may request a pay plan.
- When you enter into a pay plan agreement with the Utah State Tax Commission, you agree to complete specific actions by a given date. If those actions are not completed on time, there are consequences.
- Generally, you may have **up to 24 months to pay**. However, it is better to pay the amount you owe as soon as you can to reduce the amount of interest you will pay.
- By approving your request, we agree to let you pay the tax you owe in monthly payments instead of immediately paying the tax in full. In return you agree to make your monthly payments on time.
- **You also agree to meet all of your future tax liabilities.** This means that you must have enough withholding or prepayments so that your future tax liability is paid in full when you file a timely return.
- Any future year refunds due you from the Internal Revenue Service or the State will be applied against the amount you owe.



Payment Agreements

Individual Income Taxes

Important Notes:

- A pay plan cannot be set up until we process your return and determine the balance due. **Payment plans are to be set up after the tax due date to allow you to pay as much as possible to reduce penalty and interest.**
- You may request a pay plan for individual income tax online at tap.utah.gov, or over the phone at 801-297-7703 (800-662-4335 ext. 7703), or by sending in form [TC-804, Individual Income Tax Payment Agreement Request](#) to the Utah State Tax Commission.
 - Pay plan requests are considered after your return is processed. If accepted, you will receive an email stating the terms and conditions of the agreement. A pay plan does not stop penalty and interest from accruing, and we may still file a tax lien to secure the debt.
- You may make payments prior to approval of the pay plan or receiving a billing notice.

Pay Plans are not a statutory right. They are a service offered by the Utah State Tax Commission and are subject to guidelines enforced by the Customer Service functional area.



Payment Agreements

Individual Income Taxes – TC-804

[Clear form](#)

Utah State Tax Commission

Individual Income Tax

Payment Agreement Request

TC-804

Rev. 1/19

Get forms at tax.utah.gov/forms

TAP
TAXPAYER ACCESS POINT

DO NOT use this form if you are currently making payments on an existing payment agreement. Instead, call 801-297-7703 or 1-800-662-4335, ext. 7703

Full name (first, middle, last)	Social Security number
If a joint return, spouse's full name (first, middle, last)	Spouse's Social Security number
Address	Daytime telephone number
	Evening telephone number
	Email address (required for pay plan reminders)
Employer(s) name, address and telephone number	Spouse's employer(s) name, address and telephone number

TIP: If you are submitting this form in response to a billing notice, do not complete lines 1 through 3. Instead, attach the bottom section of the billing notice to this form and complete lines 4 through 6.

1. Enter the income tax year for which you are making this request (example, "2011")
2. Enter the total amount you owe as shown on your income tax return \$
3. Enter the amount of any payment you are making with your tax return or notice. \$
Make your payment as large as possible to limit penalty and interest charges.
4. Enter the amount you can pay each month. Your payment should be large enough to pay off the tax due, penalty and interest within 24 months. Late filing, late payment and extension penalties may apply. Interest will be assessed and continue to accrue until the amount owed is paid in full. Penalty and interest information is available online at incometax.utah.gov.
5. Enter the day of the month you want your payments to be due (example, "5th day" of each month). Your payment must be received on or before the payment due date.
6. You must have filed income tax returns for all prior years before your pay plan will be approved. If you have not, list the year(s) not filed and date you will be filing the returns.

Note: To enter into a pay plan you must file and pay future taxes on time and make your monthly pay plan payments to the Tax Commission by the due date. If you do not meet these conditions, you default on your pay plan and are subject to additional penalty, interest and fees. The Tax Commission may also record liens, garnish your wages and bank accounts, take and sell your property, or refer your account to a collection agency.

I have read and understand the requirements of this request.

Signature	Date	Spouse's signature (if joint return, both must sign)	Date
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Purpose of Form

Use this form to request a monthly payment plan if you cannot pay the full amount you owe on your individual income tax return (or on a billing notice we sent you). Generally, you may have up to 24 months to pay. However, it is better to pay the amount you owe as soon as you can to reduce the amount of interest you will pay.

NOTE: A payment plan for business taxes is requested on form TC-804B.

Bankruptcy

If you are in bankruptcy do not use this form. Instead, call 801-297-6219 or if you are out of the Salt Lake area 1-800-662-4335 ext. 6219.

How Does the Agreement Process Work?

If your request is approved, we will send you an email. The email will confirm your monthly payment amount and the number of required payments. It will also explain how to make your first payment. You will have the following payment options:

1. Pay by mail with check or money order.
2. Pay in person at one of our offices.
3. Pay by Internet at tap.utah.gov.
 - a. Electronic check (direct debit) from your checking or savings account.
 - b. Credit card (American Express, Discover Card, MasterCard and Visa). You will be charged a fee each time you use this method of payment. The fee is based on a percentage of the payment made.

By approving your request we agree to let you pay the tax you owe in monthly payments instead of immediately paying the tax in full. In return you agree to make your monthly payments on time. **You also agree to meet all of your future tax liabilities.** This means that you must have enough withholding or prepayments so that your future tax liability is paid in full when you file a timely return.

Any future year refunds due you from the Internal Revenue Service or the State will be applied against the amount you owe.

Important Note: Failure to make your payments on time or failure to file and/or pay future returns when due, will break your payment agreement. If you break the agreement we can take action to collect the tax you owe in full and place liens on your real and tangible personal property.

Form Instructions

If you are making this request for a joint filed return, enter the names and Social Security numbers in the same order as they appear on your tax return, your telephone numbers and email address.

Line 3

Enter any payment amount being paid with the return or billing notice. Pay as much as possible to lower the amount of penalty and interest you will be assessed.

Line 4

Enter the amount you can pay monthly. Even if you cannot pay the full amount you owe now, pay as much as possible each month to lower the amount of penalty and interest you will be assessed.

Late filing, late payment and extension penalties may apply. Interest will be assessed and continue to accrue until the amount owed is paid in full. Penalty and interest information is available online at incometax.utah.gov.

Line 5

Enter the day of the month you want the payment due. This is the day the payment **must** be received by the Tax Commission. **Note:** If you are mailing your payment, allow 3 to 5 days for mail delivery.

Line 6

You must have filed a return for all prior years. List the years for which you have not filed an income tax return. If you are unable to file a return due to lost records you need to estimate your liability. Your payment agreement will not be approved until all returns have been filed. If you have questions contact us at 801-297-7703.

Signatures

If you are filing a request for a joint filed return, the signatures of both taxpayers are required.

Submit to:

Utah State Tax Commission
210 N 1950 W
SLC, UT 84134-7000

or fax form to: 801-297-6202

Email Address Note: All pay plan communication is done through email. Include your email address where indicated. The email address will be used to send you notice of approval and to remind you of your pay plan.



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.

Payment Agreements

Business Taxes

General Information:

- If you owe tax and are unable to pay the full amount, you may request a pay plan.
- When you enter into a pay plan agreement with the Utah State Tax Commission, you agree to complete specific actions by a given date. If those actions are not completed on time, there are consequences.
- Time allowed to re-pay is based on the tax liability and type of business entity. However, it is better to pay the amount you owe as soon as you can to reduce the amount of interest you will pay.



Payment Agreements

Business Taxes

Important Notes:

- A pay plan cannot be set up until we process your return and determine the balance due.
- You may request a pay plan for business taxes either online at tap.utah.gov, over the phone at 801-297-7703 (800-662-4335 ext. 7703), or by sending in form [TC-804B, Business Tax Payment Agreement Request](#) to the Utah State Tax Commission. If approved, you will receive an email confirming the acceptance of your request.
- Because all payment plan approvals and monthly reminders are sent by email, you must provide an email through your TAP account for e-reminder or contact our offices.
- **You must agree to timely meet all of your future tax liabilities.**
- A pay plan does not stop the accrual of penalty and interest. If you do not pay in full by the return due date, whether you request a payment agreement, any balance due will be subject to penalty and interest and a lien may be filed to secure the debt.



Payment Agreements

Business Taxes

[Clear form](#)

<small>Utah State Tax Commission</small> Business Tax Payment Agreement Request	TC-804B <small>Rev. 4/13</small>
<small>Get forms online - tax.utah.gov</small>	

DO NOT use this form if you are currently making payments on an existing payment agreement. Instead, call 801-297-7703 or 1-800-662-4335, ext. 7703

Business name	EIN or social security number (if sole proprietor)
Current address	Contact name
	Daytime telephone number
	Email address (required for pay plan reminders)

List all account numbers related to your business

Sales tax #: <input style="width: 80%;" type="text"/>	Other tax types and #: <input style="width: 90%;" type="text"/>
Withholding tax #: <input style="width: 80%;" type="text"/>	#: <input style="width: 90%;" type="text"/>

TIP: If you are submitting this form in response to a billing notice, do not complete lines 1 through 4. Instead, attach the bottom section of the billing notice to this form and complete lines 5 through 7.

1. Enter the tax return form number for which you are making this request (example, "TC-20")
2. Enter the tax year or period for which you are making this request (example, "2011" or "Apr - Jun 2011 Qtr")
3. Enter the total amount you owe as shown on your tax return
4. Enter the amount of any payment you are making with your tax return or notice. Make your payment as large as possible to limit penalty and interest charges.
5. Enter the amount you can pay each month. Minimum payment requirements are:
 - a. If the business is a sole proprietor or partnership, the payment should be large enough to pay off the tax due, penalty and interest within 24 months.
 - b. If the business is a corporation, S-corporation, LLC or LLP and the tax amount due is:
 - i. less than \$5,000, your payment should be large enough to pay off the tax due, penalty and interest within 24 months (minimum payment \$25).
 - ii. equal to or greater than \$5,000, three equal payments. If unable to pay in-full in 90 days, contact the Tax Commission for further instructions.

Make your payment as large as possible to limit penalty and interest charges. Late filing, late payment and extension penalties may apply. Interest will be assessed and continue to accrue until the amount owed is paid in full. Penalty and interest information is available online at tax.utah.gov.
6. Enter the day of the month you want your payments to be due (example, "5th day" of each month). Your payment must be received on or before the payment due date.
7. You must have filed tax returns for all prior filing periods before your pay plan will be approved. If you have not, list the year(s) and tax types not filed and date you will be filing the returns.

Note: To enter into a pay plan you must file and pay future taxes on time and make your monthly pay plan payments to the Tax Commission by the due date. If you do not meet these conditions, you default on your pay plan and are subject to additional penalty, interest and fees. The Tax Commission may also record liens, garnish your wages and bank accounts, take and sell your property, or refer your account to a collection agency.

I have read and understand the requirements of this request.
Authorized signature _____ Date _____

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or Telecommunications Device for the Deaf 801-297-2020. Please allow three days for a response.

Purpose of Form

Use this form to request a monthly payment plan if you cannot pay the full amount you owe on your business tax return (or on a billing notice we sent you). Generally, you may have up to 3 months to pay if the tax due is less than \$5,000.

NOTE: A payment plan for individual income tax is requested on form TC-804.

Bankruptcy

If you are in bankruptcy do not use this form. Instead, call 801-297-6219 or if you are out of the Salt Lake area 1-800-662-4335 extension 6219.

How Does the Agreement Process Work?

If your request is approved, we will send you an email. The email will confirm your monthly payment amount and the number of required payments. It will also explain how to make your first payment. You will have the following payment options:

1. Pay by mail with check or money order.
2. Pay in person at one of our offices.
3. Pay by Internet at tap.utah.gov.
 - a. Electronic check (direct debit) from your checking or savings account.
 - b. Credit card (American Express, Discover Card, MasterCard and Visa). You will be charged a fee each time you use this method of payment. The fee is based on a percentage of the payment made.

By approving your request we agree to let you pay the tax you owe in monthly payments instead of immediately paying the tax in full. In return you agree to make your monthly payments on time. **You also agree to meet all of your future tax liabilities.** This means that you must have enough prepayments and proper securing of trust fund taxes so that your future tax liability is paid in full when you file a timely return.

Any refund due you in a future year or tax period will be applied against the amount you owe.

Important Note: Failure to make your payments on time or failure to file and/or pay future returns when due, will break your payment agreement. If you break the agreement we can take action to collect the tax you owe in full and place liens on your real and tangible personal property. Business owners and officers of corporations, S-corporations and limited liability companies may be assessed a penalty equal to 100 percent of the tax due and liens can be filed against real and personal property.

Form Instructions

Enter the name, federal identification number (EIN) of your business, contact name and telephone number, and email for pay plan communication. If you are a sole proprietor with employees enter your EIN and social security number.

Line 4

Enter any payment amount being paid with the return or billing notice. Pay as much as possible to lower the amount of penalty and interest you will be assessed.

Line 5

Enter the amount you can pay monthly. Pay as much as possible each month to lower the amount of penalty and interest you will be assessed. Late filing, late payment and extension penalties may apply. Interest will be assessed and continue to accrue until the amount owed is paid in full. Penalty and interest information is available online at incometax.utah.gov.

Line 6

Enter the day of the month you want the payment due. This is the day the payment must be received by the Tax Commission. Note: If you are mailing your payment, allow 3 to 5 days for mail delivery.

Line 7

You must have filed a return for all prior years or tax periods. List the years for which you have not filed a tax return. If you are unable to file a return due to lost records you need to estimate your liability. Your payment agreement will not be approved until all returns have been filed. If you have questions contact us at 801-297-7703.

Signatures

The business owner must sign the request.

Submit to:

Utah State Tax Commission
210 N 1950 W
SLC, UT 84134-7000

or fax form to: 801-297-6202

Email Address Note: All communication on pay plan is by email. Include your email address where indicated. The email address will be used to send you notice of approval and to remind you of your pay plan.



Utah Tax Liens

- A tax lien is a judgment filed by the Tax Commission against a taxpayer's real or personal property when they neglect or refuse to pay a Utah tax balance.
- A lien is a public document that lists a delinquent taxpayer's personal or business name, the tax type and amount owed at the time the lien is filed. The Tax Commission may use a lien to seize and sell a taxpayer's real and personal property, if necessary, to pay a tax balance.
- If a person or business has a payment agreement with the Tax Commission, we may file a lien to secure that debt. If the payments are made as agreed, we will not take action on the lien.
- If we file a lien against you, we will send a certified *Notice of Lien* to the address listed on your account.



Utah Tax Liens

Liens will remain in place until the debt is satisfied.

- Tax liens may be issued against any business or individual with unpaid tax liability.
- In certain situations, a personal tax lien may be issued against owners/partners of a business for unpaid trust taxes.



The statute of limitations requires a lien to be issued within three years from the assessment date. Liens expire ten years from the assessment date and cannot be reissued.

Nonpayment Penalty Assessment

A nonpayment penalty assessment (NPPA) is based on UCA [§59-1-302](#). An NPPA is a tool used to collect unpaid trust fund taxes from the personal assets of a responsible person. This penalty is not assessed against a proprietor or general partner of a business entity because they are already personally responsible for any unpaid trust fund taxes.

The NPPA applies to:

Sales and Use Tax	Prepared Food Tax
Transient Room Tax	Withholding Tax
Resort Communities Tax	Municipal Telecommunications License Tax
Fuel Tax (Motor Fuel, Clean Fuel, Special Fuel, Aviation Fuel)	Municipal Energy Tax
Cannabinoid Products	



Utah Tax Liens

In the event an account can not be resolved, the Tax Commission may commence any of the following:

- Revocation of tax license(s)
- Garnish bank or wages
- Seize assets of business or personal items and may include real property.



Utah Tax Liens

Removing a Tax Lien

There are two ways to have a lien withdrawn:

- Pay the full balance of the tax, penalty and interest. When the outstanding tax, penalty and interest have been paid, the lien will be withdrawn.
- Prove to the Tax Commission that the lien was issued in error.

Even after a lien is withdrawn it will still be listed in public records as set aside.



Utah Tax Liens

How Tax Liens Affect Your Credit Rating

- Credit reporting agencies have access to county records. A state tax lien may prevent you from selling or refinancing property and can make it difficult to acquire credit.
- When a lien against you is withdrawn, the Tax Commission will send you a *Notice to Credit Bureaus*. Send a copy of this notice to the credit bureau(s).
- For more information about liens, contact the Customer Service Functional Area at 801-297-7703 or 1-800-662-4335 ext. 7703.



Outside Collection Agencies (OCA)

An account may be assigned to an outside collection agency if the following occurs:

- There is an active collection, and the debt is not fiduciary.
- The assessment date of at least one period is older than twelve months.
- Balance is greater than \$100.
- Taxpayer(s) is not deceased.

If a taxpayer's balance has been assigned to an outside collection agency, the taxpayer will need to contact the agency directly to resolve their balance.

- **Current OCA Vendors:**
 - **Intelogix (GC Services Limited Partnership)**
725 Tollgate Rd, Suite E
Elgin, IL 60123
800-964-7921
 - **Professional Credit Services**
P.O. Box 7548
Springfield, OR 97475
866-786-5135



U.S. Treasury Offset Program

- The Treasury Offset Program (TOP) is a government-wide debt collection program administered by Financial Management Services (FMS), a bureau of the U.S. Department of the Treasury. This program allows for state agencies to intercept federal income tax refunds and apply them to delinquent state tax.
- The Tax Commission sends *Notice of Lien and Intent to Offset* by certified mail to the last known address of the taxpayer explaining their debt will be forwarded to TOP if not satisfied within 60 days.
- Once TOP receives the debt, the federal income tax refund may be taken to pay down the state debt. This process is referred to as *offset*. Any remaining amount is sent to the debtor.
 - Financial Management Services mails notification to the taxpayer explaining why the federal refund was reduced.
 - The letter includes pertinent state agency contact information and explains **it could take several weeks before the federal refund reaches the state agency. It may take up to four weeks or more to update to USTC records.**



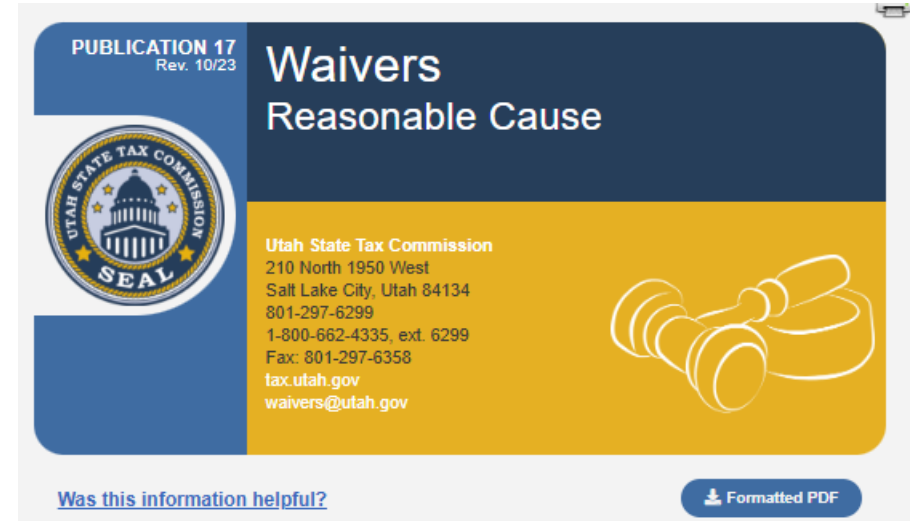
U.S. Treasury Offset Program

- To avoid the treasury offset, the taxpayer must take one of the actions described below within 60 days from the date of the certified *Notice of Lien and Intent to Offset*.
- Pay the Debt
 - The taxpayer must pay the full amount listed on the Notice of Lien and Intent to Offset to the Utah State Tax Commission, using the coupon portion of the notice. The Utah State Tax Commission also accepts payments online by e-check or credit card at tap.utah.gov.
- Request a Review
 - A taxpayer who believes that all or part of the debt is not due or legally enforceable may request a review of his or her account by writing to the Utah State Tax Commission, 210 N. 1950 West, Salt Lake City, UT 84134. Please include a detailed explanation and daytime telephone number. A review may take up to 60 days to complete and the taxpayer will be required to send documentation to support assertions. The taxpayer may call (801) 297-2200 or toll-free 1-800-662-4335.
- Bankruptcy
 - Taxpayers who have filed for bankruptcy and the automatic bankruptcy stay is in effect may notify the Tax Commission at (801) 297-6219 or toll-free 1-800-662-4335, ext. 6219, OR they can send evidence concerning the bankruptcy to the Tax Commission at 210 N. 1950 West, Salt Lake City, UT 84134, ATTN: Bankruptcy Unit.
- Native American
 - If you are an enrolled tribal member and believe that all or part of the debt is not past due or legally enforceable, you may request a review of your account by calling (801) 297-2200 or toll-free 1-800-662-4335. You may be required to send documentation to support your statements.



Waivers of Penalty or Interest

- Return needs to be filed
 - Posted to system
- Amount equal to the tax needs to be paid
 - Posted to system
 - Sales Tax monthly filers
 - Excludes seller discount amount
 - Penalty and Interest do not have to be paid for a waiver request to be submitted for review.
 - Interest continues to accrue on any unpaid balance each month.
 - Interest can only be waived when it can be proved that USTC caused the error.
- A waiver cannot be submitted for the same period twice
 - We will send a rejection letter



The Waiver Process

- **Waiver Request Letter**
 - Request must be put in writing
 - Email waivers@utah.gov
 - TAP request
 - Fax – 801-297-6358
 - Mail – 210 N 1950 W Salt Lake City, Utah 84134
 - Cannot waive based on a verbal request
 - Name
 - Address
 - Phone Number
 - Account Number
 - Periods Involved
 - What is Being Requested to be Waived?
 - Penalty, interest or both
 - We cannot waive lien, garnishment fees or audit penalties
 - Stated Reason
 - Clear and Detailed Explanation
 - Supporting Documentation



The Waiver Process

- Reasonable Cause
 - Pub. 17
 - Administrative Rule R861-1A-42
- Compliance History
 - We review the previous three years
 - Each tax type reviewed separately
- Large Dollar Waiver
 - Total penalties and interest requested add up to more than \$10,000
 - Decision made by the Commissioners
- Denied Waivers
 - Have 30-days from waiver decision to appeal
 - Petition for Redetermination, TC-738
 - Completed and sent to Appeals Unit



The Waiver Process

Reasonable Cause

Reasonable Cause

We may find a reasonable cause to waive penalties if you can prove any of the following:

- A. Timely Mailing or Electronic Submission:** You mailed or electronically submitted your return and payment by the due date but they were not delivered or transmitted on time.
- You must provide documentation. If you cannot document a post office or electronic error, we may waive the penalties if you can show:
1. an excellent history of compliance;
 2. sufficient funds were in the bank on the date of payment
 3. the check was written in numerical order; and
 4. any proof that the return or payment was mailed or submitted timely.
- B. Wrong Filing Place:** The return or payment was filed on time, but was delivered to the wrong office or agency.
- C. Death or Serious Illness:** The taxpayer's death or serious illness (or that of an immediate family member) caused the delay. This also applies to a business, trust or estate, if the individual (or an immediate family member) had sole authority to file the return. The death or illness must have occurred on or immediately before the return due date.
- D. Unavoidable Absence:** The person with sole responsibility to file the return was out of state due to circumstances beyond his or her control.
- E. Disaster Relief:** A government-declared disaster or natural disaster, such as fire or accident, destroyed records or disrupted business. Federal relief guidelines must be followed for a federally-declared disaster. For other disasters, you must show the matter was corrected in a reasonable time, given the circumstances.
- F. Reliance on Erroneous Tax Commission Information:** You received incorrect advice from the Tax Commission that led to the underpayment, late payment or late filing. This does not apply if you gave the Commission inaccurate or incomplete information. Proof may be based on written communication from the Tax Commission or verbal communication (include dates, times and names of Commission employees who provided the information). We may excuse a failure to comply if you can prove you requested the necessary tax forms timely but the Tax Commission did not provide them timely.
- G. Tax Commission Office Visit:** You visited a Tax Commission office for information or help in preparing the return before the due date, but Tax Commission employees were not there during Tax Commission business hours to help you.
- H. Unobtainable Records:** You were not able to get records to determine the tax due, for reasons beyond your control.

- I. Reliance on Competent Tax Advisor:** You gave all your tax information to a competent tax advisor who gave you incorrect advice, failed to file a timely return on your behalf, or failed to make a timely payment on your behalf. You must file returns. Relying on a tax advisor to prepare a return does not automatically create reasonable cause for failure to file or pay. You must give a tax advisor your tax information before a return's due date. You must show you used normal care and diligence when you decided whether to seek further advice.
- J. First Time Filer:** You were late in filing the first return you were required to file, but paid the tax within a reasonable time. The Tax Commission may also waive penalties on the first return after a filing period change if you filed and paid in a reasonable time.
- K. Bank Error:** Your bank made an error in returning a check, making a deposit or transferring money. Provide a letter from your bank explaining the error.
- L. Employee Embezzlement:** An employee(s) embezzled tax funds and you couldn't get funds from any other source.
- M. Recent Tax Law Change:** You didn't file or pay because you were not aware of a recent tax law change. You must prove you could not be expected to know of the change.

The Tax Commission considers your recent account history when we decide whether or not to waive a penalty. We also consider whether other tax returns or reports are overdue when you request the waiver.

- Other factors may affect whether we find reasonable cause. These include:
- whether the Tax Commission had to take legal means to collect the taxes
- whether you caught and corrected your own error(s)
- the length of time between the event and the filing date
- typographical or other written errors, and
- other clearly supported extraordinary reasons for filing or paying late which show reasonable cause and an inability to comply.

In most cases, ignorance of the law, carelessness or forgetfulness does not create reasonable cause. Intentional disregard, evasion or fraud does not constitute reasonable cause under any circumstance.

Each case is judged on its individual merits.



Voluntary Disclosure Agreement (VDA)

General Information

- Companies that have established a direct representational or economic presence in Utah must collect, file and pay certain taxes. The Tax Commission's Voluntary Disclosure Program is designed to help businesses voluntarily resolve prior business tax liabilities. You may anonymously contact the Voluntary Disclosure Program to seek resolution of these liabilities and may benefit by avoiding penalties and receiving a limited look-back period.



Voluntary Disclosure Agreement

(VDA)

Voluntary Disclosure Process

Program Application

To apply for the Voluntary Disclosure Program, complete form TC-43, *Voluntary Disclosure Program Application* and email it to nexus@utah.gov. Get TC-43 online at tax.utah.gov/forms-pubs.

If you want to apply anonymously, do not disclose the name of the company or any information that could easily identify the company until you sign the agreement.

- **Application Review**

When we receive your completed application, we will review the specific facts and circumstances.

- The period of time for which an applicant pays back taxes and interest is:
 1. usually three years
 2. less than three years, if the company established a direct representational or economic presence in Utah less than three years before applying for the program; or
 3. more than three years, if the unpaid tax is sales tax, withholding tax or another trust tax that the company collected or withheld more than three years ago.
 4. Note: You will have to pay interest on the unpaid tax liabilities.



Voluntary Disclosure Agreement

(VDA)

Executing the Agreement

- If we accept your application, we will prepare an official Voluntary Disclosure Agreement (VDA). We may void the agreement if we find any material misrepresentations in the information received in support of the agreement. In that case, we may assess additional tax, penalty and interest.
- We will forward the VDA to your representative once we have approved and signed the agreement. You will then have 90 days to sign and return the VDA. Once you have signed, you will have 30 days to provide all requested information, registration, returns and schedules.
- After we receive all the required documentation, we will issue an assessment, and you will have 30 days to pay. Payment plans are not offered through the VDA.
- If we do not receive your payment within 30 days, we will impose a penalty for failure to pay, and interest will continue to accrue.



Voluntary Disclosure Agreement (VDA)

Clear form



Utah State Tax Commission

Voluntary Disclosure Program Application

TC-43

Rev 10/22

tax.utah.gov

General Instructions:

- Answer all questions in full. If this application is incomplete, it will not be processed.
- Save the completed application as a PDF file and email it to nexus@utah.gov.
- Email any questions to nexus@utah.gov or call 801-297-6299.

Contact Information (Anonymous applicants: provide contact information for referring agent or agency.)

Contact name	Company name	Email address	Phone
Address	City	State	ZIP

Applicant Questions

1. Check your organizational structure

- ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ LLC
☐ Sole Proprietor ☐ Other: _____

2. What type of business activity do you conduct in Utah?

3. Approximately when did you start conducting business in Utah?

Month	Day	Year

4. List the type of property you own or lease in Utah:

5. List all equipment you lease in Utah:

6. Do you have employees who reside or are stationed in Utah?

- ☐ Yes ☐ No

If yes, do you have a Withholding tax account?

- ☐ Yes ☐ No

7. Do representatives or independent contractors enter Utah that act on your behalf?

- ☐ Yes ☐ No

If yes, answer the following:

a. Number of representatives entering Utah

b. Average number of visits per year

c. Average length of visit

8. How are Utah sales/business solicited?

continued on page 2

TC-43

9. What tax type(s) do you currently file?

- ☐ Sales and Use tax ☐ Corporate Franchise/Income tax ☐ None
☐ Withholding tax ☐ Other tax type: _____

10. For which tax type(s) are you requesting relief?

- ☐ Sales and Use tax ☐ Corporate Franchise/Income tax
☐ Withholding tax ☐ Other tax type: _____

11. If you are requesting relief for only one tax type, why are other tax types not being requested?

12. Proposed disclosure period (three-year lookback from the current period; if less than three years, back to the start of business or back to the date Utah nexus began):

- | | |
|-----------------------------------|--|
| a. Sales and Use tax | |
| b. Corporate Franchise/Income tax | |
| c. Withholding tax | |
| d. Other tax type: | |

13. Estimated tax liability you are offering for the disclosure period:

- | | |
|-----------------------------------|----|
| a. Sales and Use tax | \$ |
| b. Corporate Franchise/Income tax | \$ |
| c. Withholding tax | \$ |
| d. Other tax type: | \$ |

14. Estimated tax liability you are requesting to be forgiven prior to the disclosure period:

- | | |
|-----------------------------------|----|
| a. Sales and Use tax | \$ |
| b. Corporate Franchise/Income tax | \$ |
| c. Withholding tax | \$ |
| d. Other tax type: | \$ |

15. Have you ever collected or withheld Utah taxes?

- ☐ Yes ☐ No

If yes:

- a. What tax type? _____
b. When did you begin collecting or withholding? _____

16. Have you ever been contacted by the Multistate Tax Commission or by the Utah State Tax Commission?

- ☐ Yes ☐ No

If yes, describe the nature of the contact:



Voluntary Disclosure Agreement

(VDA)

Contact Information

You can contact the Utah Voluntary Disclosure Program at:

Voluntary Disclosure Program
Special Services Division
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
Phone: 801-297-6299
Fax: 801-297-6358
E-mail: nexus@utah.gov

For voluntary disclosures involving more than one state you may contact the Multistate Tax Commission's National Nexus Program for a streamlined, multi-state disclosure process at:

Director, National Nexus Program
Multistate Tax Commission
444 North Capitol Street, NW, Suite 425
Washington, DC 20001-1538
Phone: 202-695-8140
E-mail: nexus@mtc.gov
Website: mtc.gov



Offer In Compromise

(OIC)

General Information

- An Offer in Compromise is the settlement of a tax liability for less than full payment. The Tax Commission will only accept an Offer in Compromise when we find we cannot collect the full amount of the tax liability.
 - You have the burden of proof to justify a settlement and provide enough documentation to prove your case.
- * You do not have a legal right to an Offer in Compromise agreement.**

Who Qualifies? We will only consider an *Offer in Compromise Request* after a review of your assets, liabilities, income and expenses.

Who Does NOT Qualify? You do not qualify for an Offer in Compromise if:

1. you have not filed all Utah tax returns;
2. you are involved in an open bankruptcy;
3. you can pay the tax liabilities within a reasonable amount of time; or
4. you and the Tax Commission have not thoroughly explored all other collection options.



Offer In Compromise

(OIC)

Ability to Pay

- You must base your offer on the maximum amount of the liability you can pay. We will consider several factors to determine your capacity to pay. For example:
 - Liquidation of assets and ongoing payments will not fully pay the tax liability.
 - A non-liable spouse has property he or she may be willing to sell.
 - A non-liable third party may consider buying your business assets.
 - Amounts may be collectable through the successor liability or personal assessments programs.

Payment Terms

- You must pay by certified funds within 30 days of acceptance. If you are paying with personal check or credit card, it may take an additional 30 days to satisfy your liens.



Offer In Compromise

(OIC)

Submitting an Offer Request

Complete and submit an *Offer in Compromise Request*, form TC-410. You must include a completed TC-805 for individuals and/or TC-803 for businesses.

- If the offer is being submitted by a third party, a Power of Attorney or form TC-737 must be attached.
- See the *Offer in Compromise Request Checklist on the next slide* for additional required documentation.

Requirements

- An *Offer in Compromise Request* must cover the total account liability. If we accept your offer, the liability for the period(s) covered by the offer is fully settled (with the exception of future audits).

***We will reject your Offer in Compromise Request if the information is incomplete or you have not provided all the required documentation.**



The seal of the Utah State Tax Commission is a circular emblem. It features a central illustration of the Utah State Capitol building. Surrounding the building are five stars. The words "UTAH STATE TAX COMMISSION" are inscribed in a circle around the top, and the word "SEAL" is at the bottom. The entire seal is bordered by a rope-like pattern.

[Print Form](#)

TC-410
Rev. 7/17

Taxpayer's name		Social Security Number		Name of personal representative / power of attorney		
Spouse's name		Social Security Number		Address		
Business/corporation name		EIN		City	State	ZIP Code
Physical address				Telephone	Fax	
City		State	ZIP Code	Email		
Mailing address				Offer account numbers	Periods	
City		State	ZIP Code	Offer account numbers	Periods	
Taxpayer's email				Offer account numbers	Periods	

[illegible]

I agree to comply with all the terms and conditions of this Offer in Compromise Request form.

Under penalty of falsification, I declare that, to the best of my knowledge, all the information in this Request and any attached documentation is true and complete.

Date (mm/dd/yyyy)

[Clear form](#)

Offer In Compromise

(OIC)

Offer in Compromise Request Checklist

TC-410_02

- ☐ Other collections methods have been attempted to resolve this liability and were unsuccessful
- ☐ Power of Attorney or Personal Representative State form TC-737 for any personal representative
- ☐ **Signed Offer in Compromise Request form and/or letter requesting an Offer in Compromise Agreement that includes:**
 - ☐ Total amount of the offer payment
 - ☐ How the payment will be made
 - ☐ Lump Sum 30 days from the date of the Offer in Compromise Notice of Approval
 - ☐ Other payment arrangement (120 days or less) with explanation
 - ☐ Source of the offer payment
- ☐ **All offer requests funded by financing or refinancing real property have included:**
 - ☐ Sales Agreement
 - ☐ Property Appraisal
 - ☐ Title Report
 - ☐ Proposed Loan Settlement Statement (HUD 1), if applicable
 - ☐ Final Loan Settlement Statement (HUD 1)

Individual taxpayer and/or Individual taxpayer with a closed business (e.g. Sole Proprietorship, General Partnership, Non-Payment Penalty assessed Individual(s))

Documents

- ☐ Federal Income tax returns for the three (3) filing periods prior to the date of the *Offer in Compromise Request* (include all W-2s, tax schedules and worksheets)
- ☐ Utah State Tax Commission *Collection Information for Individuals* (form TC-805) with justification statements for all income and/or expenses
- ☐ Income verification for the previous two (2) months prior to the date of the *Offer in Compromise Request* (e.g. pay statements, IRS 1099 forms, Social Security Benefit Statement SAA-1099s, etc.)
- ☐ Bank statement(s) from each financial institution used for the previous two (2) months prior to the date of the *Offer in Compromise Request*
- ☐ Loan application(s) and denial(s) submitted within the previous six (6) months prior to the date of the *Offer in Compromise Request*
- ☐ Medical documentation for claims of disabilities or medical conditions limiting abilities and/or employment (e.g. Annual Social Security Disability Statement, signed statement from a doctor or medical clinic verifying your condition(s), etc.)

Currently open and operating businesses submitting an Offer in Compromise Request for the business (Sole Proprietorship, Corporation, Partnership, LLC, etc.) should include:

Documents

- ☐ Complete copies of the filed federal business income tax returns for the three (3) filing periods prior to the date of the *Offer in Compromise Request* (all tax schedules and worksheets)
- ☐ Utah State Tax Commission *Collection Information for Businesses* (form TC-803) with justification statements for all income and/or expenses
- ☐ Copies of the business annual financial statements (balance sheets and income statements) for the previous two (2) annual accounting periods
- ☐ Business bank statement(s) from each financial institution used for the previous two (2) months prior to the date of the *Offer in Compromise Request*
- ☐ Loan application(s) and denial(s) submitted in the business name within the previous six (6) months prior to the date of the *Offer in Compromise Request*

Closed Business or Corporation is submitted requesting the offer should include:

Documents

- ☐ Verification of the closing date of the business
- ☐ Description and disposition of all the business assets
- ☐ Sales agreement(s) regarding the sale of the business

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.



Offer In Compromise

(OIC)

How to Submit

- If your account is assigned to a collection agent, submit your *Offer in Compromise Request* to that agent.
- If your account is NOT assigned to a collection agent, send your *Offer in Compromise Request* to:
OIC/Waiver Unit
Utah State Tax Commission
210 N 1950
Salt Lake City, UT 84134

Reviewing Your Offer Request

- We will review your *Offer in Compromise Request* based on the information you provide.
- Note that additional information may be requested.
- If you do not qualify to have your *Offer in Compromise Request* considered, we will send you an *Unmet Criteria* letter



Offer In Compromise

(OIC)

Collection Actions

We may suspend collection actions while we review your *Offer in Compromise Request* and, if we reject or deny your offer, for 30 days after the official denial.

Exceptions:

- We will continue collection actions if your offer seems frivolous or appears to be a delay tactic.
- Payments required due to an active payment agreement or garnishment must continue to be paid while the *Offer in Compromise Request* is being reviewed and are not considered part of the offered amount.
- If a garnishment is in place against you when you submit an *Offer in Compromise Request*, the garnishment will proceed. If your *Offer in Compromise Request* is accepted, the garnishment will be released at that time.



Offer In Compromise

(OIC)

Approved Offers

- We will notify you in writing if we approve your *Offer in Compromise Request*.
- We will release all tax liens within 30 days of receiving your full offer payment. For an immediate lien release, you must pay with cash or certified funds.



Offer In Compromise

(OIC)

Denied or Rejected Offers

- We will notify you in writing if we deny or reject your *Offer in Compromise Request*. There are no appeal rights for a denied offer.
- You may discuss the denial reason(s) by contacting the collection agent noted on the denial letter. The agent will explain the denial and may schedule an appointment with you to discuss it further.

If you remain unsatisfied, you may either:

1. resubmit with missing documentation or increased offer amount if your offer is rejected;
2. request a final review with Taxpayer Services Division Management. Send a written request to the Offer in Compromise Unit that includes:
 - A copy of the *Denial of Offer* letter.
 - An explanation of why an additional review is justified.
 - Any additional information or documents which were not included in your original *Offer in Compromise Request*.

*After division management finishes reviewing your written request, we will send a final written decision to you and your personal representative.



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
X (formerly Twitter) Facebook Instagram	@UtahStateTax Utah State Tax Commission utahstatetaxcommission



Thank You

