

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 Employer Withholding Taxes – W-2 and 1099 Submission Instructions

When: **November 20, 2025**

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

Description: Join us as we take a look at Utah's employer withholding rules and requirements. We will also discuss the submission of withholding documents.

[Register](#)

Upcoming Webinars

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

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

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.

Search:

Date	Title	Category/Tax Type	Links
Oct 16, 2025	Sales Tax Compliance Topics	Sales Tax	Video Link PDF
Sep 18, 2025	Utah Individual Income Additions and Subtractions from Income	Income Tax	Video Link PDF
Aug 21, 2025	Special Events Sales Tax – Promoters and Vendors	Sales Tax	Video Link PDF
Jul 17, 2025	Utah Tax Collection Topics	Collections	Video Link PDF
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
Mar 11, 2025	2025 Special Events Promoter Updates	Sales Tax	Video Link



Utah Employer Withholding Tax Requirements



Topics

- **Utah Employer Withholding Requirements**
- **W-2 and 1099 Submission Instructions**
- **Filing Requirements and Penalties**



What is Withholding Tax?

- **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 when reported on their individual income tax return.



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.
 - Wages include overtime, tips and bonus pay
- Pays wages to a Utah resident employee for work done outside of Utah.
 - May reduce Utah tax amount by taxes withheld for other state.



Employer Withholding Exemption

[§59-10-402\(4\)](#)

You can request to be exempt from Utah withholding requirements if you do business in Utah for 60 days or less in a calendar year and have Tax Commission approval. If you do business for more than 60 days, you must withhold taxes for the entire period unless you can show good cause. In that case, the Tax Commission may extend the exemption for 30 days.

Submit exemption requests to:

Waivers

Utah State Tax Commission

210 N 1950 W

Salt Lake City, UT 84134-2000



Note: This exemption is for the employer, not the employee. The employee must still file and pay Utah tax on all Utah wages. Report Utah wages on form W-2, box 16.

Exceptions to Utah Withholding

[§59-10-402\(5\)](#)

- 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)





Exceptions to Utah Withholding Interstate Transportation Wages



Wages of interstate transportation employees are taxable only in the state of their residency (Public Law 101-322).

To qualify, the employee must:

1. work for an interstate railroad, interstate motor carrier or interstate private carrier;
2. be a nonresident of Utah;
3. have regularly assigned duties in more than one state;
4. be subject to the jurisdiction of the U.S. Secretary of Transportation; and
5. be an operator, mechanic or someone directly responsible for the safety of a motor vehicle.



NOTE: “On-call” or “as-needed” duties are not considered “regularly assigned duties.”

Exceptions to Utah Withholding

Active-Duty Service Member's Nonresident Spouse Wages

If a nonresident active-duty military service member and a non-military spouse have the same domicile and the service member moves to Utah under military orders, the spouse's domicile does not change when moving to live with the service member. All of the spouse's wage income is exempt from Utah income tax.

- A qualified spouse receiving employee wages should give his or her employer a federal form W-4, Employee's Withholding Certificate, with the following change:
 - Write "Utah Only - Exempt, Military Spouse" under box 4c.



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.

2025

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.)		

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

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, and when to use the estimator at www.irs.gov/W4App.

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) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; or
(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 ☐

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

Step 3:	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):	
Claim	Multiply the number of qualifying children under age 17 by \$2,000	\$
Dependent and Other	Multiply the number of other dependents by \$500	\$

You should obtain this form from each of your employees and maintain it in your records to determine how much to withhold.

NOTE: Do not send to IRS or Tax Commission unless requested.



Utah Publication 14

PUBLICATION 14

Rev. 4/25



The income tax withholding tables in this revision are effective for pay periods beginning on or after June 1, 2025

Withholding Tax Guide Utah Withholding Information and Tax Tables

Effective June 1, 2025

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



Is this information helpful?
[Click here.](#)

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.

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Withholding Tables – Pub 14

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

Utah Schedule 1

WEEKLY Payroll Period (52 pay periods per year)

Single

1. Utah taxable wages		
2. Multiply line 1 by .045 (4.5%)		
3. Base allowance	9	
4. Line 1 minus \$175 (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 .045 (4.5%)		
3. Base allowance	17	
4. Line 1 minus \$350 (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

BIWEEKLY Payroll Period (26 pay periods per year)

Single

1. Utah taxable wages		
2. Multiply line 1 by .045 (4.5%)		
3. Base allowance	17	
4. Line 1 minus \$350 (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 .045 (4.5%)		
3. Base allowance	35	
4. Line 1 minus \$701 (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)		

Examples of Utah Withholding Calculations

The following examples show different combinations of pay period, taxable wages and filing status.

Example 1 - Use Schedule 1, Weekly/Single

Payroll Period	Weekly
Filing Status	Single
Utah Taxable Wages	\$400
1. Utah taxable wages	400
2. Multiply line 1 by .045 (4.5%)	18
3. Base allowance	9
4. Line 1 less \$175 (not less than 0)	225
5. Multiply line 4 by .013 (1.3%)	3
6. Line 3 less line 5 (not less than 0)	6
7. Withholding tax - line 2 less line 6	12

Example 4 - Use Schedule 4, Monthly/Married

Payroll Period	Monthly
Filing Status	Married
Utah Taxable Wages	\$7,800
1. Utah taxable wages	7,800
2. Multiply line 1 by .045 (4.5%)	351
3. Base allowance	75
4. Line 1 less \$1,518 (not less than 0)	6,282
5. Multiply line 4 by .013 (1.3%)	82
6. Line 3 less line 5 (not less than 0)	0
7. Withholding tax - line 2 less line 6	351



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	0	0
194	227	1	0
227	260	3	0
260	292	5	0
292	325	7	0
325	358	9	0
358	390	11	0
390	423	13	2
423	456	15	4
456	488	16	6
488	521	18	7
521	554	20	9
554	587	22	11
587	619	24	13
619	652	26	15
652	685	28	17
---	---	--	--

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	0	0
388	454	3	0
454	519	6	0
519	585	10	0
585	650	14	0
650	715	18	0
715	781	22	0
781	846	25	3
846	912	29	7
912	977	33	11
977	1,042	37	15
1,042	1,108	40	19
1,108	1,173	44	22
1,173	1,238	48	26
1,238	1,304	52	30
1,304	1,369	56	34
---	---	--	--

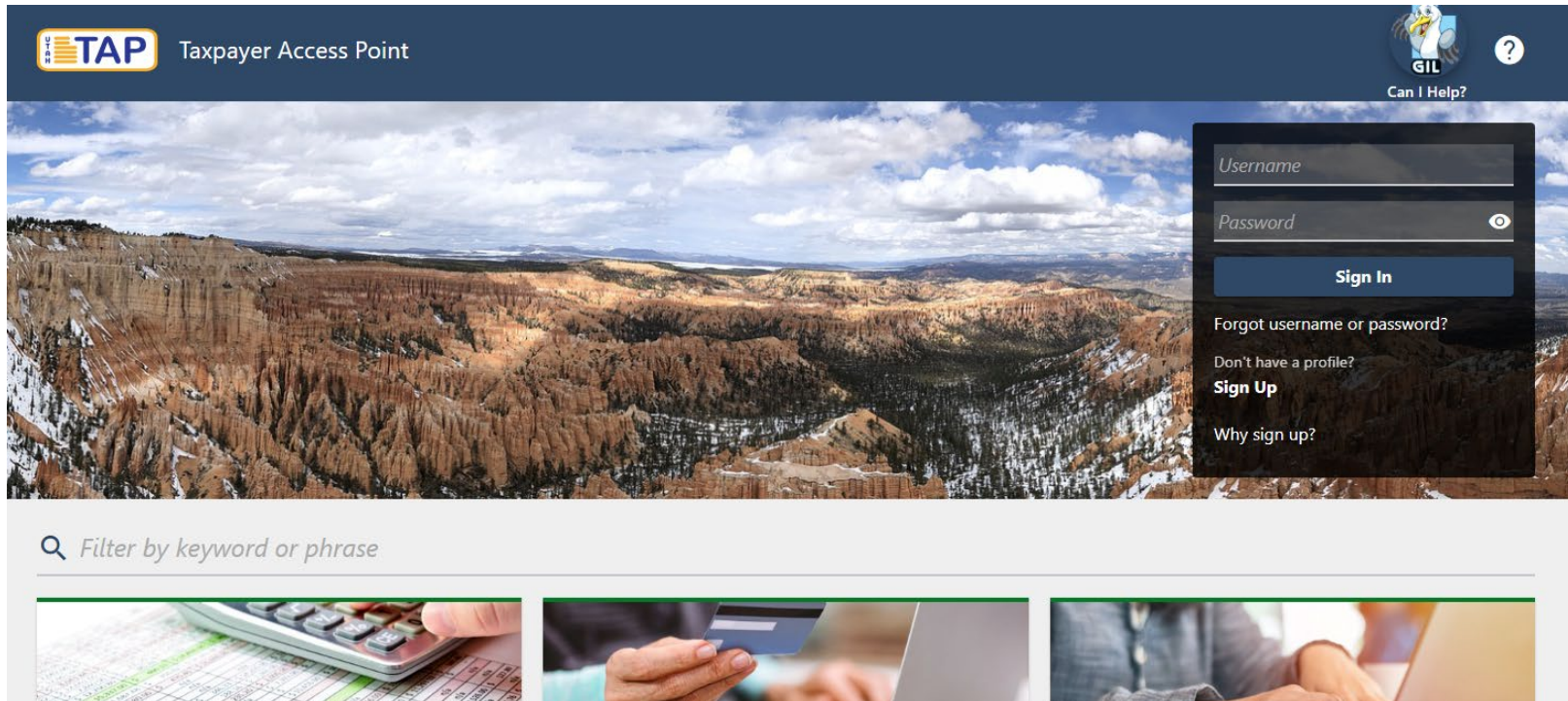


Filing Returns and Submitting W-2's/1099's



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 and the text "Can I Help?". Below the header is a large banner image of a canyon landscape. On the right side of the banner, there is a login form with fields for "Username" and "Password", a "Sign In" button, and links for "Forgot username or password?", "Don't have a profile? Sign Up", and "Why sign up?". Below the banner is a search bar with the text "Filter by keyword or phrase". At the bottom, there are three small images: a calculator on a tax form, a hand holding a credit card, and a person's hands on a laptop.



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

Taxpayer Access Point (TAP)

tap.utah.gov

WITHHOLDING DEMO ACCOUNT

_*7777

210 N 1950 W
SLC UT 84134-9000

Welcome, Steve C

[Manage My Profile](#) ¹

[Home](#)

[Action Center](#) ¹

[Settings](#)

[I Want To...](#)

Filter

This section shows the status of the current tax period

Withholding

WITHHOLDING DEMO ACCOUNT

210 N 1950 W
SLC UT 84134-9000

[Action Center Items](#) ¹

Period: 31-Dec-2025

✓ Withholding Return

Due

02-Feb-2026

> [File now](#)

> [Download return templates](#)

Account

Quarterly

12345678-002-WTH

Balance

\$0.00

> [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](#)

Click here to view return status for ALL tax periods



Taxpayer Access Point (TAP)

tap.utah.gov

< WITHHOLDING DEMO ACCOUNT

Returns

Balance
\$0.00

> [Make a Payment](#)

Withholding
12345678-002-WTH
WITHHOLDING DEMO ACCOUNT

Returns Periods

Returns

Show History 

Period	Return	Status	
31-Dec-2025	Withholding Return	Outstanding	File Now
30-Sep-2025	Withholding Return	Late-Processed	View or Amend Return
30-Jun-2025	Withholding Return	Late-Processed	View or Amend Return
31-Mar-2025	Withholding Return	Late-Processed	View or Amend Return



Quarterly Return

Withholding Return TC-941E

31-Dec-2025
Withholding
12345678-002-WTH
WITHHOLDING DEMO ACCOUNT

Withholding Detail

Return Information

FEIN
77-7777777

Filing Period Withholding Detail

Filing Period : Jan - Mar
Utah Wages : 35,000.00
Federal Tax Withheld : 4,000.00
Utah State Tax Withheld : 2,500.00

Filing Period : Apr - Jun
Utah Wages : 14,500.00
Federal Tax Withheld : 1,000.00
Utah State Tax Withheld : 500.00

Filing Period : Jul - Sep
Utah Wages : 27,850.00
Federal Tax Withheld : 3,500.00
Utah State Tax Withheld : 2,000.00

Filing Period

Oct - Dec

Utah Wages

0.00

Federal Tax Withheld

0.00

Utah State Tax Withheld

0.00



Annual Reconciliation

Discrepancy

Reconciliation Detail

All Periods

Annual Totals Reported

Total Utah Wages

77,350.00

Total Federal Tax Withheld

8,500.00

Total Utah State Tax Withheld

5,000.00

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

7,000.00

4. Discrepancy Amount (Refer to Publication 14)

2,000.00

5. Utah W-2 and 1099 forms issued

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

2

Number of 1099 forms with Utah taxes withheld

0

Total number of Utah W-2 and 1099 forms Issued

2

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

Yes

No

If the discrepancy is a positive amount, it means that you have underpaid for the tax year. This will assess an additional tax to the 4th quarter tax return, and it can be paid at that time



Annual Reconciliation

Discrepancy

Reconciliation Detail

All Periods

Annual Totals Reported

Total Utah Wages

77,350.00

Total Federal Tax Withheld

8,500.00

Total Utah State Tax Withheld

5,000.00

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

2,000.00

4. Discrepancy Amount (Refer to Publication 14)

-3,000.00

5. Utah W-2 and 1099 forms issued

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

2

Number of 1099 forms with Utah taxes withheld

0

Total number of Utah W-2 and 1099 forms Issued

2

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

Yes

No

If the discrepancy is a negative amount, you will need to amend the quarterly return in which the overpayment occurred. You will receive a refund directly from that tax period



Annual Reconciliation

Reconciliation Detail

All Periods

Annual Totals Reported

Total Utah Wages

77,350.00

Total Federal Tax Withheld

8,500.00

Total Utah State Tax Withheld

5,000.00

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

5,000.00

4. Discrepancy Amount (Refer to Publication 14)

0.00

5. Utah W-2 and 1099 forms issued

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

2

Number of 1099 forms with Utah taxes withheld

0

Total number of Utah W-2 and 1099 forms Issued

2

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

Yes

No

NOTE: Utah only requires submission of 1099 documents if they are reporting Utah withholdings

- 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 4Q with year end totals anytime during the year if business closes.



Discrepancy Report

TC-941D



Utah State Tax Commission Discrepancy Report For Annual Withholding Reconciliation	TC-941D Rev. 5/12
---	-----------------------------

Tax year for this report

☐ Check box if
Amended Report**When To Use This Form**

If your business changed entity types or merged with another company during the tax year and lines 4 and 6 of your Utah Annual Withholding Reconciliation, form TC-941R, do not balance, you must file this form explaining the discrepancy and reconciling the withholding tax returns with the W-2s (or other withholding forms) issued by your company.

Company name			Federal employer identification no.
Address			Utah withholding account number
City	State	Zip code	Telephone number

Check the reason your W-2s and 1099s and/or TC-941R are being filed for more than one Utah Employer Withholding Account.

- ☐ Business merged with another business
- ☐ Business changed from a sole proprietorship to a partnership, LLC or corporation
- ☐ Business changed from a partnership to a sole proprietorship, LLC or corporation
- ☐ Business changed from a LLC to a sole proprietorship, partnership or corporation
- ☐ Business changed from a corporation to a sole proprietorship, partnership or LLC
- ☐ Other (explain):

Reconciliation Calculation

Column A Utah employer withholding account numbers	Column B Yearly total tax withheld as reported on TC-941R, line 6	Column C Utah withholding tax as reported on TC-941R, line 4	Column D Difference in amounts reported (subtract Column C from Column B)
	\$	\$	\$
Totals (Column D must equal zero)	\$	\$	\$

Under penalties provided by law, I declare, to the best of my knowledge, this report is true and correct.

Signature

Date signed

X

If your withholding reconciliation has a discrepancy because withholdings were reported and paid under a different FEIN/account than the W-2s or 1099's were issued under, you may need to complete a TC-941D Discrepancy report.

This report may be found under the forms section at tax.utah.gov

Instructions For Reconciliation Calculation Above

Column A: Enter the Utah employer withholding account number of each account for which you filed quarterly Utah Withholding Returns, TC-941, during the year.

Column B: Enter the sum of the withholding reported on TC-941R, line 6 for each account number.

Column C: Enter the total withholding reported on the TC-941R, line 4 for each account number.

Column D: Subtract **Column C** from **Column B** and enter the result. The total of **Column D** should be zero. If the result is not zero, the following are possible explanations.

1. You may have made an error. Check the amounts on TC-941s and TC-941R to ensure you entered the correct figures.
2. You may have underpaid the withholding tax. If the withholding reported in **Column C** is greater than the sum of the withholding in **Column B** (i.e., the difference is a negative number in **Column D**), you have underpaid.
3. You may have overpaid the withholding tax. If the withholding reported in **Column C** is less than the sum of the withholding in **Column B** (i.e., the difference is a positive number in **Column D**), you have overpaid.

You may pay the additional tax or request the refund by filing an amended form TC-941 for the period(s) you either underpaid or overpaid.



Zero Returns

- All employers with an active employer withholding account number are required to file a return ***even*** if you don't have any wages or withholding to report.
- File return with zeroes.
- Tax Commission will estimate your tax and assess penalties and interest if you don't file a *zero return*.



Submitting W-2's/1099's on TAP

WITHHOLDING DEMO ACCOUNT

Welcome, Steve C
[Manage My Profile](#)

_*7777

210 N 1950 W
SLC UT 84134-9000

[Home](#) [Action Center](#) ¹ [Settings](#) [I Want To...](#)

Filter

Withholding

WITHHOLDING DEMO ACCOUNT

210 N 1950 W

SLC UT 84134-9000

Action Center Items ¹

Period: 31-Dec-2025

✓ Withholding Return

Due

02-Feb-2026

> File now

> Download return templates

Account

Quarterly

12345678-002-WTH

Balance

\$0.00

> 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

The seal of the Utah State Tax Commission is located in the bottom left corner. It is a circular emblem with a blue outer ring containing the text "UTAH STATE TAX COMMISSION" at the top and "SEAL" at the bottom. Inside the ring is a white circle featuring a blue silhouette of the Utah State Capitol building.

Submitting W-2's/1099's on TAP

< WITHHOLDING DEMO ACCOUNT

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)

W-2C

Manual Entry

Fixed Length File Upload (.txt file)

1099

Manual Entry

Excel Import

Fixed Length File Upload (.txt file)

TC-675R

Manual Entry

Excel Import

Fixed Length File Upload (.txt file)

If you have more than ten records to manually enter, we recommend using Utah's Excel template to import your data. Your Excel file must have .xls extension to import.

The fixed length file option requires software to create a .txt file and is required for 250 or more records.

Remember: Submit 1099 documents ONLY if they are reporting Utah tax withheld.



Manual W-2 Entry

Submitter and Employer
Information

Instructions

This form only contains boxes for information required by the state of Utah rather than all the boxes on a federal W-2 form.

Submitter Information

Submitter Name
WITHHOLDING DEMO ACCOUNT

Submitter FEIN
77-7777777

User ID
Withholdingdemo

Employer Information

FEIN
77-7777777

Name
WITHHOLDING DEMO ACCOUNT

Address 1
210 N 1950 W

City
SALT LAKE CITY

Zip
84134-0000

Account ID
12345678-002-WTH

Tax Year
2025

Address 2

State
UTAH

Your online session will timeout after 60 minutes of inactivity. Save your work if you will be away from your computer.



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

555-55-5555

First Name

JOHN

Last Name

DOE

Suffix

Address 1

210 N 1950 W

City

SLC

ZIP

84134

Address 2

STATE

UTAH

Scroll down

2025 Federal Wages and Tax Amounts

1. Wages, tips, other

25,000.00

3. Social security wages

25,000.00

10. Dependent Care Benefits

0.00

12a. 401k

0.00

12b. 403B

0.00

12c. 408K

0.00

12d. 457B

0.00

2. Federal income tax withheld

2,500.00

8. Allocated Tips

0.00

11. Non Qualifying

0.00

13. Statutory Employee

Yes No

Retirement

Yes No

Third Party Sick

Yes No

14. Other

0.00

2025 Utah Wages and Tax Amounts

15. Employer Utah Account ID

10079808-002-WTH

16. Utah Wages

25,000.00

17. Utah Income Tax


1,500.00




Cancel

Add

Excel Template for Quarterly Returns & W-2s

 TC-941E Template for Utah Withholding Tax Last Revised 9/14/2022									
All Periods							For periods ending December 31 only		
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

Employer Information	Tax Year:	<input type="text"/>	<div>Utah State Tax Commission Utah Withholding W-2 Excel Template To avoid penalties, file this template in TAP at: tap.utah.gov</div> 
	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"/>
			WTH Utah W-2 Rev. 07/2024

	(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
Information										



Excel Template for Quarterly Returns & W-2s

Submitter and Employer Information

Instructions

Your Excel file must have .xls extension to import. Use the "Click here to import a file" link to import your completed Excel file.

Submitter Information

Submitter Name
WITHHOLDING DEMO ACCOUNT

Submitter FEIN
77-7777777

User ID
Withholdingdemo

Employer Information

[Click here to import a file](#)

Your online session will timeout after 60 minutes of inactivity. Save your work if you will be away from your computer.

Cancel

Save Draft

< Previous

Next >

Click here to import a file" link to import your completed Excel file.

Select a file to import: X

Choose File

No file chosen

Required

Cancel

OK

The seal of the Utah State Tax Commission is located in the bottom left corner. It is a circular emblem with a blue border containing the text "UTAH STATE TAX COMMISSION" at the top and "SEAL" at the bottom. The center features a white silhouette of the Utah State Capitol building, flanked by two yellow stars.

W-2's or 1099's Via Fixed Length File Upload

Reporting W-2 Data

Data Record Descriptions

The Tax Commission accepts the *Specifications for Filing Forms W-2 Electronically (EFW2)* format used by the Social Security Administration (SSA) with **modifications to the State Record (Code RS) and the State Total Record (Code RT)**. This document does not include a detailed description of the file layout. See SSA publication *EFW2* at ssa.gov/employer for information about the SSA filing format.

In addition to using the EFW2 format, you must make the following adjustments to upload the file:

- The W-2 file must be a text file with a lowercase .txt extension. We will reject all other file types.
- Each record must be on its own line. We will reject wrapped files.
- Each line of the file must be 512 characters in length followed by a carriage return and a line feed.
- The maximum file size is 60 MB.

The following is a brief description of the data records. The file must be complete because the Tax Commission processes the entire file.

The length of each record is 512 bytes.

Submitter Record: Code RA
(Required)

The Code RA record identifies the file submitter. This is the only occurrence of this record on the EFW2 file. **The submitter's EIN must be the same as the EIN that was registered for TAP login.**

Employer Record: Code RE (Required)

The Code RE record identifies an employer, including the

Employee Wage Records:

**Code RW
Code RO**

**(Required)
(Optional)**

The Code RW and the optional Code RO records supply the federal income/wage and tax information for employees of the employer identified in the most recent Code RE record.

State Record: Code RS (Required for Utah)

The Code RS record is required for Utah. The Code RS record supplies state income/wage and tax information for employees of the employer identified in the most recent Code RE record.

This record must contain the employer's Utah withholding account number.

The Code RS record must follow its related Code RW record or its related optional Code RO record. The required fields for this record are defined later in this appendix.

All money fields are numeric and must contain dollars and cents with no decimal point. Do not round to the nearest dollar (example: \$5,500.99 is entered as 0000550099). Do not use any punctuation or embedded signs in money fields. Negative (credit) money amounts are not allowed. High-order signed fields are not allowed. Right-justify and zero-fill all money fields. If a money field does not apply, enter zeros.

**Total Records: Code RT
Code RU**

**(Required)
(Optional)**

For each Code RE record, there must be a Code RT record that contains the federal income/wage and tax totals for all Code RW records. If you include optional Code RO records, you must also create an optional Code RU record for each Code RE record.

- Typically requires a programmer to create file
- Must follow layout as shown in TI-03 instructions
- Instructions at tax.utah.gov/withholding



W-2's or 1099's Via Fixed Length File Upload



Fixed Length File

Instructions

- Click "Add Attachment" to add files, then follow the prompts to choose a file type, enter a description, and select the file.
- This submission can contain up to three 60 mb files. The files are validated as you upload, and any errors are listed.
- Use these same steps for testing a file, but click Cancel to delete without uploading. Test files must contain valid data.

Submitter Name

WITHHOLDING DEMO ACCOUNT

Submitter FEIN

77-7777777

User ID

Withholdingdemo

Attachments

Type

Name

Description

Size

There are no attachments.



Add Attachment



Filing & Payment Due Dates



Filing Frequency

TAP Taxpayer Access Point

Home

Business Registration

Business Registration

Introduction
Information
Account Information
Employer Withholding

Employer Withholding

When will you start paying wages?
01-Jul-2024

Estimate the amount of Utah wages you expect to pay in a calendar year: *

Required

Required

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

Annual Filing Option

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

No Yes

Will you file form 944, Employer's Annual Federal Tax Return?
-If yes, attach a copy of the IRS notification letter authorizing annual filing at the end of the submission.

No Yes

Your online session will timeout after 60 minutes of inactivity. Save your work if you will be away from your computer.

Cancel Save Draft

Previous Next

Most withholding accounts will be set up to file quarterly but may be required to pay monthly if state withholdings are more than \$12,000 per year.

Your answers determine:

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

NOTE: You may be registered as an annual filer if you have been approved by the IRS



Due Dates

Monthly Payment Due Dates

<u>Monthly Payment Dates</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

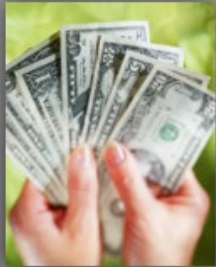
**or next business day if due date is a weekend or legal holiday.*

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

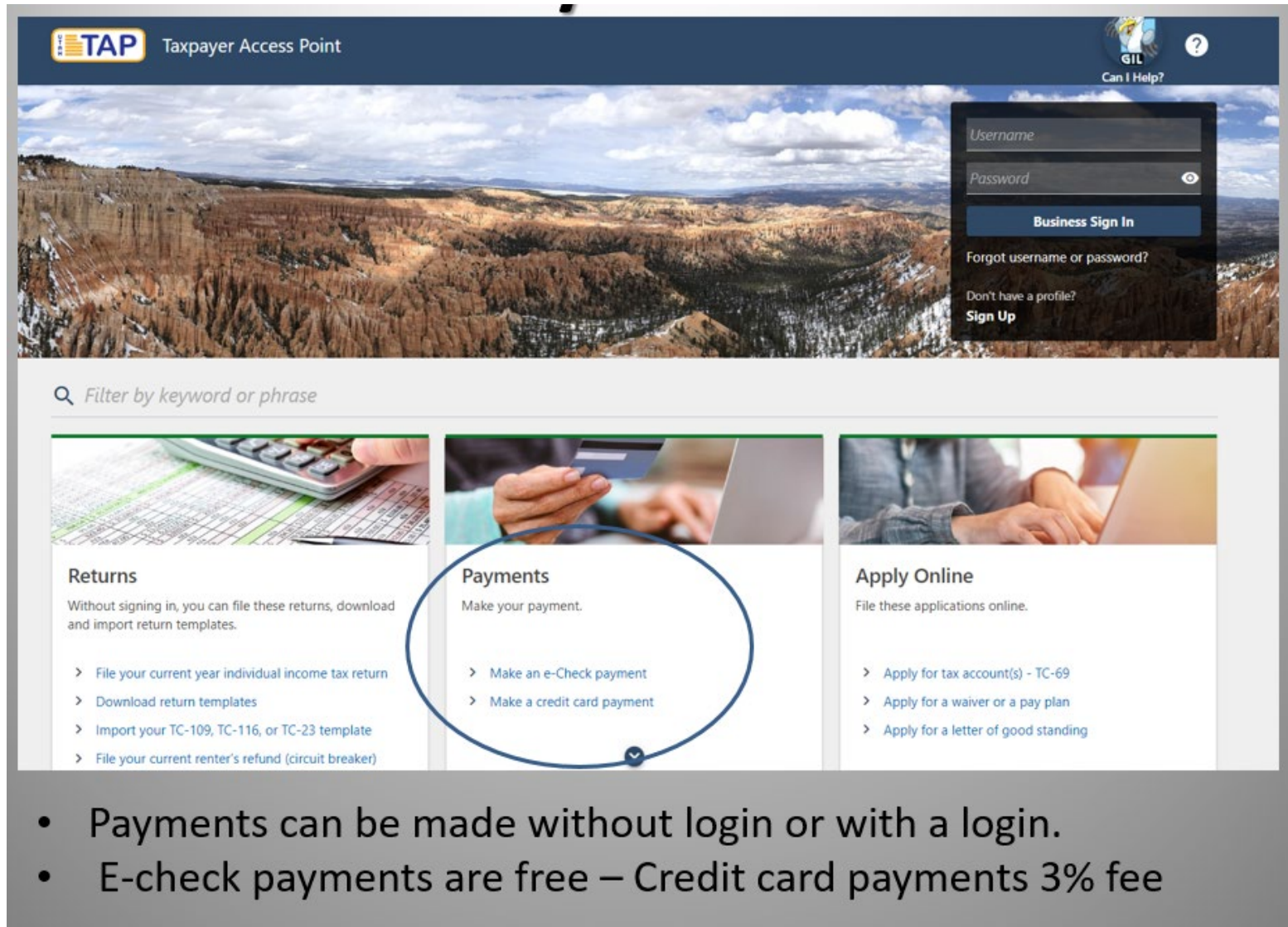


Payment Options

- 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)



Payments



The screenshot shows the Utah Taxpayer Access Point (TAP) website. The header includes the TAP logo and "Taxpayer Access Point" text. A user profile for "GIL" is visible in the top right corner with a "Can I Help?" link. A login overlay is present on the right side of the header, featuring fields for "Username" and "Password", a "Business Sign In" button, and links for "Forgot username or password?", "Don't have a profile?", and "Sign Up". Below the header is a search bar with the placeholder text "Filter by keyword or phrase". The main content area is divided into three columns: "Returns", "Payments", and "Apply Online". The "Payments" column is circled with a blue oval. The "Returns" column lists options for filing returns, downloading templates, and importing TC-109, TC-116, or TC-23 templates. The "Payments" column lists options for making an e-check payment or a credit card payment. The "Apply Online" column lists options for applying for tax accounts, waivers, pay plans, and letters of good standing.

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



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)
-------------------------	-----------------	----------------------------------	-----------------------------

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

W
T
H



Interest & Penalties



Interest

- Interest is 6% for 2025 and 2026

**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.



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

Reconciliation and W-2's

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.



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

