

Online Filing and Paying of Withholding and Mineral Production Taxes:

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

General Information

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

Please note:

- Employers will now use form TC-941E for their quarterly returns and mineral producers will use form TC-941M. Forms TC-941 and TC-941R are only for 2017 periods and earlier. The annual reconciliation is now combined with the fourth quarter return.
- You must have a Taxpayer Access Point (TAP) account to file electronically. Register online at tap.utah.gov.
- You must have the *File W-2s, 1099s, TC-675Rs & Withholding Returns* link (located under *I Want To*) to submit data for the annual reconciliation process.
- Each withholding form entry must include your FEIN and Utah withholding account number. We will reject submissions without the correct identification.
- You must submit W-2s and 1099 forms with Utah tax withheld in a fixed length (.txt) file if you have 250 or more to file.
- Your upload files must be text files with a lowercase .txt extension. We will reject all other file types.
- You will not be able to view any details for W-2s, W-2Cs, 1099s or TC-675Rs after you submit them to be processed.
- Do not mail any paper copies of returns or forms you file electronically.
- Your withholding account number and withholding ID are the same number.

More Information

Get more information:

- *Withholding and Mineral Production Taxes File Layouts* — tax.utah.gov/developers
- Utah withholding taxes — Pub 14, *Employer Withholding Tax Guide*, or tax.utah.gov/withholding.
- Mineral production withholding taxes — tax.utah.gov/utah-taxes/mineral-production

Or contact us:

Email TAPSupport@utah.gov

Phone 801-297-3996 or 1-800-662-4335 ext. 3996

TAP Registration

Register for TAP at tap.utah.gov. On the TAP main page, click *Log in/Create a TAP Login* then click *Create a TAP Login*. The rest of the registration process depends on how you will use TAP.

You will get an email from tapsupport@utah.gov with an authorization code and link to finish registering.

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

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

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

Tax preparer managing a client's tax account

To file returns for your client **and** to view your client's past returns, correspondence and payment activity, you need your client's withholding tax account number (ending in WTH) and **either** their Withholding Tax PIN or the tax amount from the last return posted to their account.

Choose option 3 - *Manage my client's (3rd Party) account(s)*. You must first sign up for TAP access using your **own** Federal EIN or SSN (not your client's). Get your client's account information from your client. Log in to TAP as yourself, and click *Add Access to an Account*.

Note: Your client must already have a TAP logon for you to add access to their withholding tax account.

File returns with NO account access (business owner or tax preparer)

If you do not need to see historical withholding tax account information, choose option 4 - *Submit my client's Withholding returns/documents and/or Mineral Production Withholding*. **You do not need a withholding tax account number or PIN to register using this method, and your client does not need a TAP logon.** Sign up under your own FEIN.

Filing Methods

You may file your withholding electronically in one of the following ways:

1. TAP

Enter information for each individual into an online W-2 form, upload fixed-length files or enter information for each individual into the **Tax Commission's** Excel template and import it into TAP.

See filing instructions below.

2. Withholding Web Service

Filers submitting large numbers of returns and forms may use this option to upload fixed-length files.

Your own developers must create the necessary interface. Steps to file using the web service are specific to the interface you create. Consult with your developer for upload instructions.

See *Withholding and Mineral Production Taxes File Layouts* at tax.utah.gov/developers, under Withholding Tax, for data descriptions and file layouts. Also see the *Withholding Web Service Developer Handbook* at tax.utah.gov/developers, under Withholding Tax.

Payment Options

Pay your tax liabilities by:

- **ACH credit** – You initiate this payment through your bank or credit union, which may charge you a transaction fee. For more information and the application form, see *Electronic Funds Transfer – EFT* at tax.utah.gov/billing/payments.
- **E-check** – You authorize the Tax Commission to initiate this payment at tap.utah.gov. There is no transaction fee. Your bank or credit union may require a bank ID/Debit block filter code. That ID is 9588805001.
- **Credit card** – Pay with your American Express, Discover, Visa or MasterCard at tap.utah.gov. Convenience fees apply to credit card payments.

TAP Filing Instructions

Manually Enter Returns and Forms

When using this option, use the **Save** option to avoid losing data. We recommend using our Excel template to import your data if you are reporting more than ten forms. See Import Returns below for instructions.

Forms W-2, W-2C, 1099 and TC-675R:

1. Log onto TAP. Click on the *File W-2s, 1099s, TC-675Rs & Withholding Returns* link (located under *I Want To*).
2. Select a form type from the menu. See the section at the top of each page for more instructions.
3. Choose *Manual Entry*.
4. Enter required information for *Step 1*.
5. Click *Step 2* and *+Add another W-2* to enter form. Click *+W-2* to enter more forms. Click *OK* when you have entered ALL forms.
6. Step 3, check the *Legal Disclaimer* box and click *Next*. Click *Submit*.
7. Enter your password and click *OK*.
8. You will get a confirmation of your submission to print for your records.

Returns TC-941E and/or TC-941M for ONE withholding account:

1. Log onto TAP.
2. Click the *Account* link.
3. Click the period for which you are filing. Click *File or amend a Return*.
4. Enter the amounts.
5. Check the *Legal Disclaimer* box and click *Next*. Click *Submit*.
6. Enter your password and click *OK*.
7. You will get a confirmation of your submission to print for your records.

Returns TC-941 and/or TC-941R for ONE withholding account (Periods Before 2018):

1. Log onto TAP.
2. Click the *Account* link.
3. Click the period for which you are filing. Click *File or amend a Return*. Click the *File Now* link for the return you are filing.
4. Enter the amounts.
5. Check the *Legal Disclaimer* box and click *Submit*.
6. Enter your password and click *OK*.
7. You will get a confirmation of your submission to print for your records.

Returns TC-941E and TC-941M, TC-941 and TC-941R for MULTIPLE withholding accounts:

1. Log onto TAP. Click on the *File W-2s, 1099s, TC-675Rs & Withholding Returns* link.
2. Select the form type from the menu. See the section at the top of each page for more instructions. Choose *Manual Entry*.
3. Click *Enter TC-XXXX information*
4. Click *+Add another TC-XXXX*. Click *+TC-XXXX* to add more returns. Click *OK* when you have entered ALL returns.
5. Check the *Legal Disclaimer* box and click *Next*. Click *Submit*.
6. Enter your password and click *OK*.
7. You will get a confirmation of your submission to print for your records.

Import Returns, W-2s and 1099s Using Excel Templates

You can submit your TC-941E, TC-941M, TC-941 and TC-941R returns, W-2s, and 1099s using an Excel template. **This option is recommended if you are filing more than ten forms of a single type and do not have software to create a .txt file.** Download the template from our website. **You may not use any other template.**

Follow the instructions on the template and save as an .xls file.

1. Log onto TAP. Click on the *File W-2s, 1099s, TC-675Rs & Withholding Returns* link.
2. Select a form type from the menu. See the section at the top of each page for more instructions.
3. Choose *Excel Import*.
4. Click the *Import* button.
5. Click *Choose File* and find the Excel file you are importing.
6. Double click on your file and click *Import*. The system will process and validate your file. Click 'Tax Year' to review your entries.
 - a. If there are errors found in the template, they will be indicated in red.
 - b. Open your Excel file, correct errors and save your file.
 - c. Import the corrected Excel file as before.
7. Verify the information is correct.

8. Step 4, check the *Legal Disclaimer* box and click *Next*. Click *Submit*.
9. Enter your password and click *OK*.
10. You will get a confirmation of your submission to print for your records.

Upload Fixed-length Files

You can submit the following returns and forms in a fixed length file:

- TC-941E
- TC-941M
- TC-941 & TC-941R
- W-2 & W-2c
- 1099
- TC-675R

This file type is generally created by a software application and must be file type .txt (lowercase).

Follow these steps to upload a fixed-length file:

1. Log onto TAP. Click on the *File W-2s, 1099s, TC-675Rs & Withholding Returns* link (located under *I Want To*).
2. Select a form type from the menu. See the section at the top of each page for more instructions.
3. Choose *Fixed Length File Upload*.
4. Click *Add* next to *Attachments*.
5. Select the type of data you are submitting from the drop-down list.
6. Enter a description of your file.
7. Click *Choose File* to find your .txt file.
8. Double click on your file and click *Save*. The system will process and validate your file.
9. If there are errors, the first 25 will be displayed. Correct the errors, and then re-validate your file and click *Save*.
10. If there are no errors, you will see your file(s) under *Attachments*.
11. Check the *Legal Disclaimer* box and click *Submit*.
12. Enter your password and click *OK*.
13. You will get a confirmation of your submission to print for your records.