



# UTAH STATE BUSINESS AND TAX REGISTRATION

TC-69  
Rev. 5/09

Use form TC-69 to register with the Utah State Tax Commission for all taxes listed below. To register a DBA, use the *Business Name Registration / DBA Application*, available at all Department of Commerce registration locations, online at [commerce.utah.gov](http://commerce.utah.gov), or by phone at 801-530-4849.

## General Instructions

- Read the instructions carefully.
- Type or print clearly.
- Incomplete or illegible registration forms will be rejected.
- Mail or fax the completed form to the Tax Commission (address and fax number at right).
- Allow us 15 business days to process this form. For faster processing, register online at [business.utah.gov/registration](http://business.utah.gov/registration).
- Contact the proper city or county for business licensing requirements.

**Utah State Tax Commission**  
 210 North 1950 West  
 Salt Lake City, UT 84134-3310  
 801-297-2200  
 1-800-662-4335  
 Fax: 801-297-3573  
[www.tax.utah.gov](http://www.tax.utah.gov)

## Section 1 – Type of Registration

USTC Use Only

### 1a. Check each box that applies

#### Fee

#### Complete Sections

- |   |                   |            |
|---|-------------------|------------|
| <input type="checkbox"/> Employer Withholding License   | No Fee            | 2, 4, 6, 7 |
| <input type="checkbox"/> Mineral Production Withholding   | No Fee            | 2, 5, 7    |
| <input type="checkbox"/> Sales and Use Tax License  | No Fee            | 2, 3, 6, 7 |
| <input type="checkbox"/> Beer Tax (distributor/manufacturer only)   | No Fee            | 2, 7       |
| <input type="checkbox"/> Lubricating Oil Fee  | No Fee            | 2, 7       |
| <input type="checkbox"/> Telecommunications Service Provider  | No Fee            | 2, 3, 7    |
| <input type="checkbox"/> Cable or Home Satellite Service  | No Fee            | 2, 7       |
| <input type="checkbox"/> Sexually Explicit Business / Escort Service  | No Fee            | 2, 7       |
| <input type="checkbox"/> Cigarette and Tobacco License<br>(make check payable to Utah State Tax Commission) | \$30 per location | 2, 6, 7    |
| <input type="checkbox"/> Cigarette Stamper  | License and Bond† | 2, 7       |
| <input type="checkbox"/> Tobacco Products   | License and Bond† | 2, 7       |
| <input type="checkbox"/> Natural gas or electricity purchases from<br>someone other than a public utility   | No Fee            | 2, 7       |

† **You must provide a bond for cigarette stamping and tobacco wholesale distribution.** The minimum bond amount is \$500 for cigarettes or tobacco, or \$1,000 for both. Obtain a surety or performance bond from an insurance company. Attach the bond to this form, or forward the bond after submitting the form.

**1b. Previous or Existing Accounts:** Sales and withholding tax licenses are conditional. If an applicant or a fiduciary (officer, member, owner) has a history of filing or paying late, the applicant must resolve past delinquencies and/or post a bond of between \$25,000 and \$500,000. Enter all previous or existing Utah tax account numbers for all owners, officers, members, trustees and partners: \_\_\_\_\_

**If you purchase a business,** get a Tax Commission letter from the seller stating no sales and use tax is due, or withhold enough of the purchase money to pay all taxes. You will be held personally liable for the seller's unpaid sales and use tax, including all sales-related taxes, if neither of these conditions is met (Utah Code §59-12-112).

## Section 2 – General Information

Required by all applicants.

### 2a. Organizational Structure Must check one.

#### Individual

Sole Proprietor

#### Government

- Federal  
 State  
 Tribal  
 Political Subdivision

#### Corporation

- C Corp  
 S Corp  
 (Attach copy of  
 IRS approval letter)  
 Non-profit

#### Partnership

- General  
 Limited  
 Limited Liability

#### LLC/Trust

- LLC     Low Profit LLC  
 Check the return the LLC files with the IRS  
 Corp.     Part.
- Single Member LLC  
 Check the return the LLC files with the IRS  
 Indiv.     Corp.     Part.
- Trust  
 Check the return the Trust files with the IRS  
 Fiduciary     Corp.     Part.



**NOTE:** You do not need to file this form if you register your business online. You can register with the Tax Commission, Dept. of Commerce, Dept. of Workforce Services and select local governments all together at [business.utah.gov/registration](http://business.utah.gov/registration).

**2b. Organization Date** Enter the date of qualification or incorporation in Utah: \_\_\_\_\_  
 (Contact the Dept. of Commerce at 801-530-4849)

**2c. Department of Commerce Entity Number** Enter number issued by the Dept. of Commerce.

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**2d. Tax Year End Date:** \_\_\_\_\_

**2e. Federal Identification Number**

Every sole proprietor must provide a Social Security Number (SSN). A **sole proprietor with employees** must also provide an Employer Identification Number (EIN). All other organization types must provide an EIN.

Social Security Number (SSN)

Federal Employer Identification Number (EIN)

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<b>2f. Name of Business Entity - PRINT</b> If you are a <b>sole proprietor</b> , write your name here					Daytime phone number		Office Use Only <table border="1" style="width: 100%; height: 20px; margin-bottom: 5px;"></table> County Code <table border="1" style="width: 100%; height: 20px; margin-bottom: 5px;"></table> City Code <table border="1" style="width: 100%; height: 20px; margin-bottom: 5px;"></table> SIC Code <table border="1" style="width: 100%; height: 20px; margin-bottom: 5px;"></table> USTC SIC <table border="1" style="width: 100%; height: 20px; margin-bottom: 5px;"></table> NAICS <table border="1" style="width: 100%; height: 20px;"></table>
Owner's street address					Cell phone number		
City	County	State	Foreign country (if not U.S.)	ZIP Code			
Business website address (URL)							
<b>2g. DBA/Business Name</b> Business or trade name at this physical location					Business phone number		
Physical street address of business (P.O. Box not acceptable)					Fax number		
City	County	State	Foreign country (if not U.S.)	ZIP Code			
<b>Required:</b> Local government issuing this location's business license							
<b>2h. Business Mailing Address</b>					E-mail address		
City	State	ZIP Code	Foreign country (if not U.S.)	Contact phone number			
<b>2i. Business Description</b> Describe the nature of your business in detail (include the types of products sold)							

If your business is a restaurant, check the box that best describes you:

- Fast food   
  Family restaurant with liquor   
  Theme with liquor   
  White table cloth with liquor   
  Specialty food

**2j. Officer/Owner Information**

Enter the following information for each officer, general partner, managing member, trustee or enterprise owner. **You must provide the SSN of each individual and the EIN of each entity listed** (Tax Commission Rule R861-1A-15). The Tax Commission will only discuss account information with those listed. Attach additional sheets if you need more space. Notify the Tax Commission if any changes occur.

Name and Title - PRINT	SSN and EIN	Home Address and City/State/ZIP	Phone Number
▶	SSN		
	EIN		<table border="1" style="width: 100%; height: 20px;"></table>
▶	SSN		
	EIN		<table border="1" style="width: 100%; height: 20px;"></table>
▶	SSN		
	EIN		<table border="1" style="width: 100%; height: 20px;"></table>

## Section 3 – Sales and Use Tax

Report sales and use tax on TC-62 returns and schedules. See Pub 25, online at [tax.utah.gov/forms](http://tax.utah.gov/forms), for more information. Find sales tax rates online at [tax.utah.gov/sales/rates.html](http://tax.utah.gov/sales/rates.html).

**NOTE: You must pay use tax on goods or services you purchase tax-free and then use.** See line 4 of your *Sales and Use Tax Return*.

### 3a. When will you start selling or making purchases?

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

### 3b. Estimate your annual net sales and purchases subject to tax.

- \$16,000 or less  
 \$16,001 - \$800,000  
 \$800,001 - \$1,500,000  
 \$1,500,001 or more

Check this box to voluntarily file monthly:

### 3c. If you have a Streamlined Sales Tax (SST) number, enter it here:

### 3d. Sales and Use Tax

✓ Review all questions. Check each box where your answer is "yes."

- Will you sell goods or services from **only one fixed Utah business location**?
- Will you sell goods or services from **more than one fixed Utah business location**?
  - If yes, complete and attach form TC-69B, listing each business location.
- Will you sell goods or services from a **non-fixed business location**, such as door-to-door or through vending machines or multi-level marketing?
  - Also check this box if your business is in Utah and you ship goods from outside Utah to a Utah customer.
- Are you a **real property contractor** with material delivered directly to a Utah job site from outside of Utah?
- Will you charge **admission or fees** for any entertainment, recreation, exhibition, cultural or athletic activity provided somewhere other than your business location?
- Will you charge for **cleaning, washing, dry cleaning, repairing or renovating** tangible personal property?
- Will you receive **recurring payments for leases or rentals** of tangible personal property or services?
- Are you a seller with **no physical or representational presence in Utah** who is selling goods or services shipped direct by U.S. mail or common carrier to Utah customers? See Pub 37, *Business Activity and Nexus in Utah*.
- Will you sell **grocery food**? See Pub 25 for the definition of *grocery food*.
- Will you sell motor vehicles, aircraft, watercraft, manufactured homes, modular homes or mobile homes in a city or town with the resort communities tax?

The resort communities tax applies to: Alta, Boulder, Brian Head, Bryce Canyon, Garden City, Green River, Independence, Kanab, Midway, Moab, Orderville, Panguitch, Park City, Park City East, Springdale and Tropic
- Are you a **utility** providing telephone service, electricity or gas?
  - If yes, complete and attach form TC-62Q.
- Will you have **retail sales of new tires**? This includes new tires sold as part of a vehicle sale, new tires bought on or for rented vehicles, or new tires bought from anyone not collecting the Waste Tire Recycling Fee.
- Are you providing motel, hotel, trailer court, campground or other **lodging services**?
- Are you a **restaurant**? See Pub 25 for the definition of *restaurant*.
- Will you **rent motor vehicles** (12,000 pounds or less) **to customers for 30 days or less**?
- Will you **purchase goods or services tax-free from outside Utah** that you or your business will store or use in Utah amounting to more than \$400 annually? See Pub 25 for the definition of "use tax."

Office Use Only

2. A

3. B

4. B

5. B (A)

6. B (S)

7. B (L)

8. B (N)

9. G

10. X

11. U

12. W

13. T

14. F

15. L

**Notify the Tax Commission if any of the above information changes.**

#### Temporary License for Special Events

You must get a temporary sales tax license any time you participate in a special event, even if you have a permanent sales tax license.

A special event is a one-time event or an event that runs six months or less where sales occur.

Examples include fairs, festivals, antique shows, gun shows, food shows, art shows, auctions, mall kiosks, swap meets, conventions, hobby shows, seasonal stands in malls, and similar events.

See more information at [tax.utah.gov/sales/specialevents.html](http://tax.utah.gov/sales/specialevents.html), or call 801-297-6303, or toll free (outside the Salt Lake area) 1-800-662-4335, ext. 6303.

## Section 4 – Employer Withholding

### 4a. When will you start paying wages?

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

### 4b. Household Employment Annual Filing Option

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

Yes  No (If you answer "yes," skip 4c. You will file annually.)

### 4c. Estimate the amount of Utah wages you expect to pay in a calendar year.

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

## Section 5 – Mineral Production Withholding

### 5a. On what date did you first begin to make mineral production payments?

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

## Section 6 – Residency Status of Licensee

You must provide the following information if you are a sole proprietor applying for the tax license(s) shown in Section 1 of this application. Under state and federal law we cannot issue a license to any person who does not provide this information.

### Check one:

- I am a U.S. citizen. SSN: \_\_\_\_\_  
 I qualify under 8 U.S.C. 1641 and I am present in the U.S. lawfully. I-94#: \_\_\_\_\_

Alien #: \_\_\_\_\_

The Alien Registration Number (A#) and the I-94 (arrival/departure) number are issued by the U.S. Citizenship and Immigration Service.

## Section 7 – Authorized Signature

### Required by all applicants.

I understand the Tax Commission will review all officers/owners listed in Section 2j (page 2) for previous, unpaid tax debt and I may have to resolve tax issues or post a bond.

I understand any person (*including employees, corporate directors, corporate officers, etc.*) who has or will have the authority to direct accounting processes or who is required to collect, account for and pay any taxes and fails to do so will be liable for a penalty equal to the total amount of tax not collected, not accounted for or not paid (Utah Code §59-1-302).

I understand I am required to notify the Tax Commission if I add or close a business location; or change the name, organizational structure, officer status or address of the business.

I also understand my signature confirms I have reviewed this section with all those named on this form.

Under penalty of perjury, I declare to the best of my knowledge the information on this application is true, correct and complete.



\_\_\_\_\_

Title: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

### Signature Requirements (for organizational structure checked on line 1a):

- Individual/Sole Proprietor..... Signature must match SSN provided in Section 2 (2e) (for example, a husband or wife may not sign on behalf of each other).
- All Partnerships..... One general partner must sign.
- Corporation / S Corporation..... An officer of the corporation authorized to sign on behalf of the corporation must sign.
- Trust..... The grantor or a trustee must sign.
- Limited Liability Company / Single Member LLC..... A member must sign.
- Government..... A government official must sign.