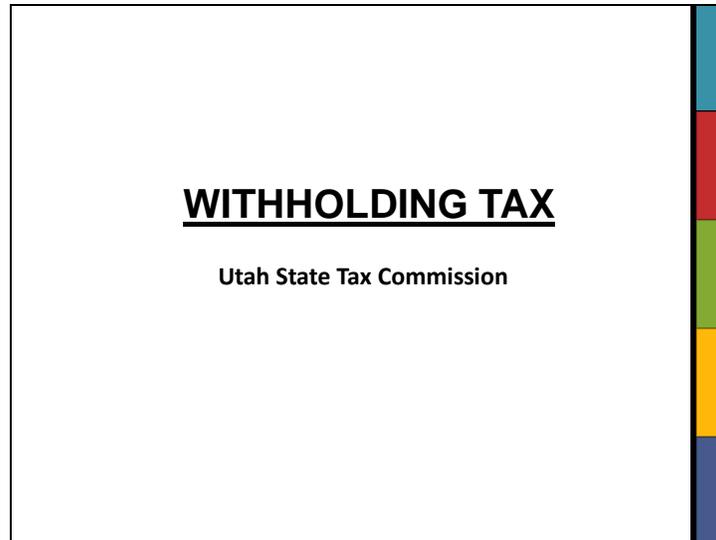


Slide 1



Thank you for contacting the Utah State Tax Commission.

Today we are going to discuss the Employer Withholding Tax.

This presentation will include how to electronically file Employer withholding information on Taxpayer Access Point.

We will also discuss some new filing requirements and changes in the law.

Tax Commission Resources	
<i>Monday-Friday from 8:00 a.m. to 5:00 p.m.</i>	
<ul style="list-style-type: none">• Customer Service 801-297-2200 or 1-800-662-4335	<ul style="list-style-type: none">• Taxpayer Advocate Service 801-297-7562 or 1-800-662-4335 x7562
<ul style="list-style-type: none">• Technical Research Unit 801-297-7705 or 1-800-662-4335 x7705	<ul style="list-style-type: none">• Email taxmaster@utah.gov• Website tax.utah.gov

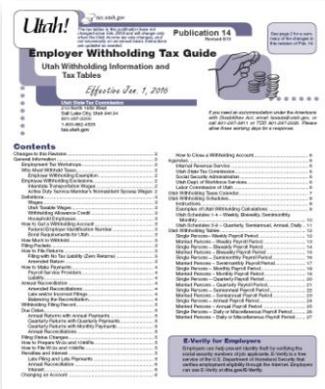
For phone assistance during business hours, you may call the Technical Research Unit, or you could reach them by email at taxmaster@utah.gov

If it is after business hours you can always go to the tax commission website at tax.utah.gov for more information.

Withholding Instructions

Publication 14, *Withholding Tax Guide* contains:

- General instructions
- Withholding tables
- Due Dates
 - **(New dates for 2016)**



The image shows the cover of Publication 14, 'Employer Withholding Tax Guide', which includes Utah withholding information and tax tables. The cover is titled 'Utah! Utah Withholding Information and Tax Tables' and is effective as of January 1, 2016. It features a table of contents and a 'Notify for Employees' section. The table of contents lists various topics such as 'Changes to the Tables', 'General Information', 'Employer Withholding Tables', 'Withholding Tables', 'Due Dates', and 'Notify for Employees'. The 'Notify for Employees' section is highlighted in a blue box.

Another resource for additional information is Publication 14, the *Withholding Tax Guide*

Pub 14 contains general instructions related to the withholding tax.

Pub 14 includes withholding tables to help you calculate how much should be withheld from an employees paycheck.

Pub 14 has been updated, it should say “effective January, 1 2016”

Withholding Forms

- **TC-941**, *Utah Withholding Return*
- **TC-941PC**, *Payment Coupon for Utah Withholding Tax*
- **TC-941R**, *Utah Annual Withholding Reconciliation*
 - **Paper form no longer accepted for employer withholding**

These are the withholding forms.

The TC-941 is for filing and reporting quarterly wages and withholdings.

The TC-941PC is the payment coupon that is meant to be mailed in with a withholding payment. This payment coupon ensures that a payment is credited to the correct period. It is not necessary to send in the TC-941PC payment coupon if the payment was made electronically.

The TC-941R, is the *Annual Withholding Reconciliation*. This is how employers report the total wages and withholdings for each year. It is also where employers report the number of W-2s or 1099s issued for each year.

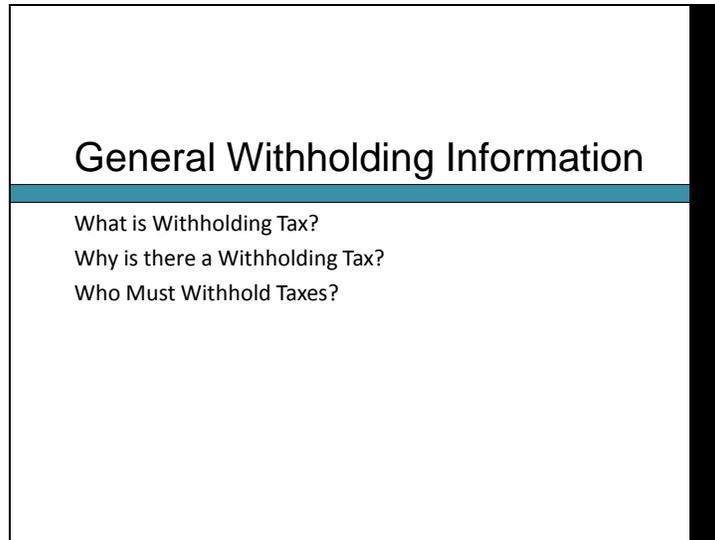
New for 2015 tax year: The paper form TC-941R is no longer accepted by the tax commission for reporting annual employer wages and withholdings, this information must now be reported electronically.



Publications

- **Publication 14**, *Withholding Tax Guide and Tables for Utah Income Tax*
- **Publication 32**, *Online Filing and Paying of Withholding and Mineral Production Taxes*
- **Publication 43**, *Electronic Funds Transfer*
- **Publication 57**, *Military Personnel Instructions*
- **Publication 58**, *Utah Interest and Penalties*

You may wish to review these publications for additional information on filing and paying your withholding taxes.



General Withholding Information

- What is Withholding Tax?
- Why is there a Withholding Tax?
- Who Must Withhold Taxes?

Before we discuss electronic filing, I would like to briefly discuss the basics of the Utah withholding tax.

I will discuss:

- What is the Withholding Tax?
- Why does the Withholding tax exist?
- Who is responsible to withhold taxes?

What is Withholding Tax?

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



The Withholding tax is the money an employer withholds from their employee's paycheck and sends to the Utah tax commission on behalf of the employee as a prepayment on that employee's annual Utah income tax.

The Withholding tax is considered a trust-fund tax because the employee, and the state of Utah, are trusting the employer to keep the withheld funds safe until it is time to send those funds to the State.

Although it may feel as if it is a tax on the employer, it is not. The withheld funds remain the employee's money while in the possession of the employer and even after the funds are forwarded to the tax commission. Once forwarded to the tax commission the funds may be claimed by the employee as a credit against that employees annual Utah income taxes. Any remaining amount after the tax liability is paid is then refunded to the employee.

During this process the money NEVER belongs to the employer and therefore it is NEVER the employer's money to spend on personal or business expenses.

An employer may even want to have a separate bank account in which to place the withheld funds until the funds are sent to the tax commission. This would help to ensure that the withheld funds are kept safe and separate.

Why is there a Withholding Tax?

The withholding tax system:

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



The purpose of the withholding tax system is to help Utah employees save enough money throughout the year to cover their annual Utah income tax liability.

This way, when the employee files their Utah annual income tax return, they will have sufficient withholding credits available to cover most, if not all, of their tax liability.

Who Must Withhold Taxes?

An employer who:

- Pays wages to any employee for work done in Utah
- Pays wages to a Utah resident employee for work done outside of Utah
- An exception may apply for employers of the spouses of military personnel.
 - See Publication 57 for info.



Wages include salary, commission, bonus, and cash value of any other compensation.

Who must withhold Taxes?

Any employer who pays wages to any employee for work done in Utah must withhold from those wages. This is the case regardless of whether the employee is a Utah Resident.

Also, any employer who pays wages to a Utah RESIDENT employee for work done outside of Utah must withhold from those wages even if the Utah Resident is working out of the state of Utah.

Note: Wages include salary, commission, bonus, and cash value of any other compensation.

If an employer has an employee who is the spouse of an active duty military member, that employer should review Publication 57 because special withholding rules may apply.

What's NEW for 2016?

To combat income tax refund fraud, the Utah Legislature passed Senate Bill 250 which makes the following changes:

1. 2015 Annual Employer Withholding Reconciliation due **electronically** by January 31, 2016.
2. 2015 W-2's and 1099's due **electronically** by January 31, 2016.
 - Only 1099s with Utah withholding must be filed.

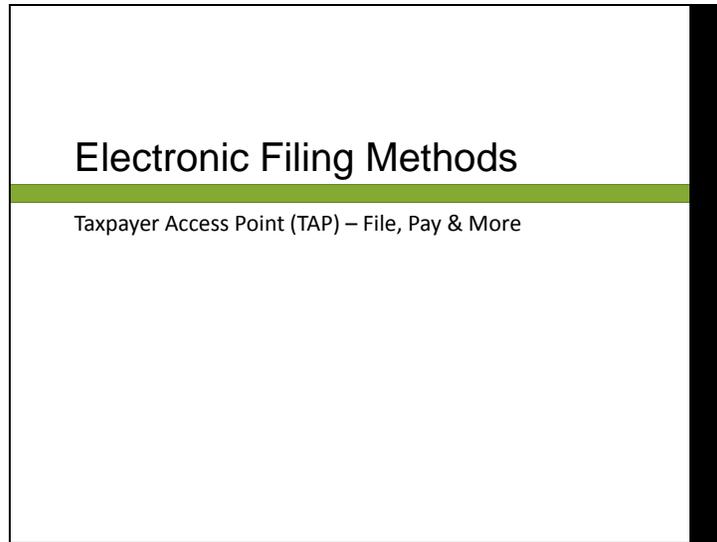
This allows the Tax Commission to rapidly check for fraudulent returns by **electronically** comparing individual returns with employer submitted information.

So what is new relating to the withholding tax:

To combat income tax refund fraud, the Utah Legislature passed Senate Bill 250 which makes the following changes:

- An employer **MUST** now file the 2015 Annual Employer Withholding Reconciliation **electronically** by January 31, 2016., additionally
- An employer **MUST** also submit the 2015 W-2's and 1099's **electronically** by January 31, 2016.
 - Please remember that only 1099s reporting Utah withholding must be filed with the Utah tax commission

The purpose of SB 250 and the required electronic filing is that it allows the Tax Commission to rapidly and accurately check for fraudulent returns by **electronically** comparing individual income tax refund claims with employer submitted withholding information to verify a match.



Electronic Filing Methods

Taxpayer Access Point (TAP) – File, Pay & More

The slide content is enclosed in a black rectangular border. A thick black vertical bar is positioned on the right side of the slide. A thin green horizontal line is located below the title text.

Since the new law requires electronic filing, let me explain HOW a person electronically files.

Taxpayer Access Point (TAP)

TAP is a free, convenient and secure way to:

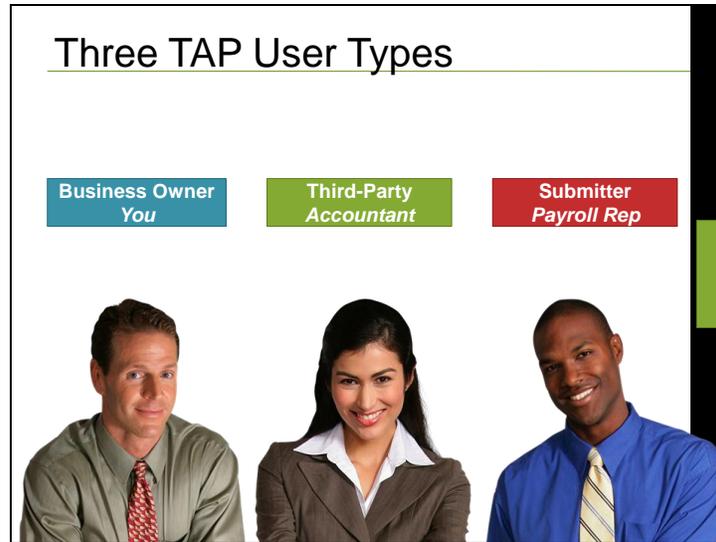
- File/amend returns
- Make payments (ACH debit & credit accepted)
- View correspondence
- Request payment plans & waivers
- View account history

A screenshot of the Utah Taxpayer Access Point (TAP) website. The header features the TAP logo and the text "UTAH'S TAXPAYER ACCESS POINT". Below the header, there is a navigation menu with links for Home, Help, Contact Us, and Text/Screen. The main content area is divided into two sections: "FOR INDIVIDUALS" and "FOR BUSINESSES". The "FOR INDIVIDUALS" section shows a family of four, and the "FOR BUSINESSES" section shows a group of people in a meeting. On the right side of the main content area, there is a "SIGN UP" button with sub-options for "Sign Up" and "Sign Up (RPH)".

The approved method for electronic filing withholding returns with the Utah State Tax Commission is through Taxpayer Access Point, or (TAP) for short.

TAP is a free, convenient and secure way to:

- File or amend returns
- Make payments either by ACH debit or credit card
- View correspondence sent by the tax commission
- Request payment plans or waivers of penalties and interest,
- View account history,
- and much more



There are three main types of people who may be filing Withholding taxes on Taxpayer Access Point:

- Business owners who are filing on their own behalf.
- Third parties such as accountants or tax preparers who provide full service management of the withholding accounts of their clients, and
- Submitters like an payroll services who prepare and submit withholding information on behalf of their clients but who are not authorized to view all of the confidential withholding account details.

Owner's Registration Requirements

- Business account(s)
 - Federal Employer Identification Number (FEIN)
 - Legal Name or DBA
- Sole proprietor business account(s)
 - FEIN or SSN
 - Legal Name or DBA (if using FEIN)
 - First and Last Name (if using SSN)



Business Owner
You

A business owner will need the following information to register on TAP:

- If the Business is not a sole proprietorship then the owner will register for a regular business account on TAP:
- To register for a business account the following information is needed:
 - Federal Employer Identification Number (FEIN) that the business is operating under
 - Legal Name or DBA
- If the business is a Sole proprietorship then the sole proprietor will register for a sole proprietor business account on TAP:
- To register for a sole proprietor business account the following information is needed:
 - SSN of the Sole proprietor, and
 - First and Last Name of the Sole proprietor

Third Party's Registration Requirements

Manage client's account(s)/Third-party access

- 3rd Parties FEIN
- 3rd Parties Legal Name or DBA
- Client's tax account number
- Client's Utah tax amount from a previously filed return **or** Client's tax account PIN



Third-Party Accountant

If an accountant or other third party preparer will be managing their client's account(s), the 3rd party will need the following information:

- The 3rd Party preparer's federal employer identification number (FEIN);
 - The 3rd Party preparer's Legal Name or DBA;
 - The Client's tax account number(s) to which the third party is trying to gain access, AND
 - The Client's Utah tax amount from the last filed return on that tax account,
-
- If the 3rd party preparer does not know the Client's tax amount from the last filed return, the 3rd party can still gain access to the Client's account by providing the account PIN #.
 - However, the account PIN # can only be obtained from the client, the tax commission cannot disclose the account PIN # to a 3rd party.

Submitter's Registration Requirements

- Submit client's Withholding returns
 - The Submitter's FEIN
 - The Submitter's Legal Name or DBA
- Since Submitters cannot access tax account information, a Submitter will not be able to view or manage the withholding account for which they are submitting information.



Submitter
Payroll Rep

A 3rd party payroll provider could also submit withholding information on a client's behalf by registering as a submitter, to register as a submitter we need:

- Submitter's FEIN
- Submitter's Legal Name or DBA

Note: Submitters will not gain access the confidential tax account information. A submitter will only be able to submit withholding returns, W-2s and 1099's electronically.

A 3rd party would choose this option if they needed to submit withholding information electronically but did not need to view the Withholding account details on TAP.

TAP Registration – Notes

- A 3rd Party's or submitter's information must be registered in the tax commissions system before a TAP 3rd party or submitter login can be created.
- For a 3rd party to add access to a client's account the client must be registered for their own TAP account.
 - Withholding information may still be submitted without the client having a TAP login.

A photograph of two people, a woman on the left and a man on the right, both smiling. The woman is wearing a brown blazer over a white collared shirt. The man is wearing a blue button-down shirt and a yellow and white striped tie. The background is white.

Before a 3rd party preparer or a submitter can register for a username and password in the TAP system, the 3rd party's or Submitter's business information must be in the tax commission database.

The 3rd party's or submitter's information WILL be in the tax commission database if the third party or submitter has any type of tax account of their own with the tax commission.

Special Note for 3rd party preparers – as a security measure, before a 3rd party preparer can add access to a client's account the client must have already created their own TAP login.

If You Haven't Registered with Us

	UTAH STATE BUSINESS AND TAX REGISTRATION	TC-69 Rev. 6/15
--	---	---------------------------

Section 1 – Type of Registration

1a. Check each box that applies

	Fee	Complete Sections
<input checked="" type="checkbox"/> Employer Withholding License	No Fee	2, 3, 14
<input type="checkbox"/> Mineral Production Withholding	No Fee	2, 4, 14
<input type="checkbox"/> Sales and Use Tax License	No Fee	2, 7, 14
<input type="checkbox"/> Cable operator or multi-channel video or audio service provider	No Fee	2, 7, 14
<input type="checkbox"/> Beer Tax (distributor/manufacturer only)	No Fee	2, 13, 14
<input type="checkbox"/> Insurance Premium	No Fee	2, 5, 14
<input type="checkbox"/> Self-Insured Employer	No Fee	2, 6, 14
<input type="checkbox"/> Payroll Service Withholding Submitter	No Fee	2, 14
<input checked="" type="checkbox"/> Submitter or 3rd Party Preparer	No Fee	2, 14

USTC Use Only

File early! It takes 15 business days to get an account.

tax.utah.gov/forms/current/tc-69.pdf

If an employer has not register for a *Employer Withholding License* with the tax commission, the employer must complete form TC-69, *Utah State Business and Tax Registration* to obtain a withholding license before individuals may be employed within the state of Utah.

If a 3rd party preparer or Submitter has not registered as a business in the tax commissions system, the submitter or 3rd party preparer must complete TC-69, *Utah State Business and Tax Registration* to register with the tax commission.

*** A 3rd party will not need to complete form TC-69 to register if the 3rd party has any type of tax account of their own with the tax commission. This is because when the 3rd party has a tax account of their own the 3rd parties information will already be in the tax commission system.

IMPORTANT: Do not wait until the filing deadline to register because it can take up to 15 business days to get an account number.)



Once you have registered your business information with the tax commission, you can create a login on our Taxpayer access point (TAP) online system.

To start with TAP, go to taxexpress.utah.gov and click the "TAP" link under this picture in the "Individual and Business" category.

Slide 20



If you already have login information you may login here.

If not, click the **Sign Up** link in the upper right hand corner to create a username and password.



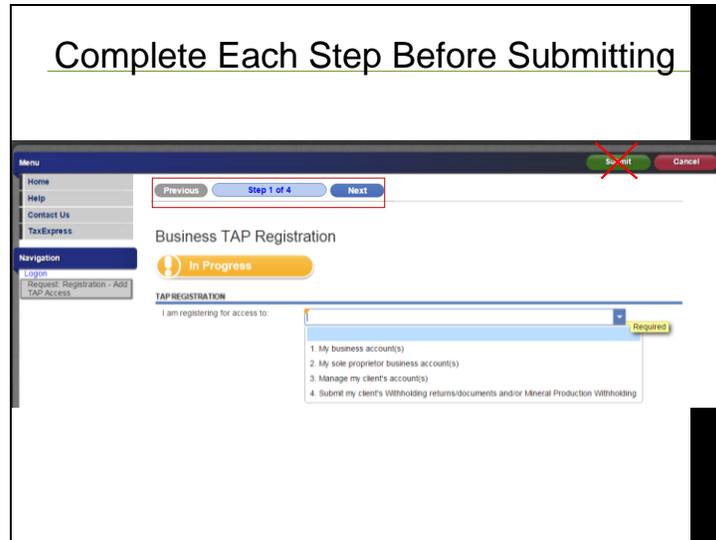
The first step in the sign up process is to select your registration type.

I will go over each registration type.

Our first type of registration is for a business owner registering for his own business account. Depending on whether the business is an entity or a sole proprietorship the business owner will select either option 1 or 2. The difference between these options is based on how the business is registered with the tax commission.

If the business is registered under the business' federal employer ID then select option 1.

If the business is registered under the business owner's SSN then select option 2.



IMPORTANT: Be sure to complete all the steps by clicking NEXT before trying to Submit.

Enter Business Information

Menu Home Help Contact Us TaxExpress

UTS Toggle Log Last Request: 597ms (583ms)

Navigation Login Request

Submit Cancel

Previous Step 2 of 4 Next

Business TAP Registration

Quick Tip
You must enter the following information to continue:

- FEIN or State Assigned FEIN
- Business name or DBA

Note for Tax Preparers and 3rd-parties – Register with your own name and taxpayer ID. You can add access to your customer's account(s) later.

In Progress

BUSINESS INFORMATION

ID Type	Federal Employer ID #	Required
ID Number		Required
DBA/Legal Name		Required

Format: 99-9999999

On step 2, the business owner is required to enter the business ID number and Legal Name.

If on Step 1 you chose option 1, your ID number is the business' FEIN and the DBA/legal name is the registered name of the business.

If on step 1 you chose option 2 for sole proprietorship, your ID number is the Sol proprietor's SSN and the legal name is the Sole Proprietor's first and last name.

Create Username & Password

MenuSubmit Cancel

HomePrevious Step 3 of 4 Next

HelpBusiness TAP Registration

Contact Us

Quick Tip
Passwords are 8-20 characters long are case sensitive and must include at least: one upper case letter, one lower case letter and one number (Example: bcdAefg1)

TaxExpress

Note for Tax Preparers and 3rd-parties - Register with your own name and taxpayer ID. You can add access to your customer's account(s) later.

UTSIn Progress

Last Request: 314ms (222ms)

LOGIN INFORMATION

Navigation
Login Request

Username (Create a unique ID) Required

Password Required

Confirm Password Required

Contact Information:

Contact Name Required

Contact Phone Required

Alternate Phone Required

Email Required

Confirm Email Required

In Case You Forget Your Password:

Secret Question Required

Secret Answer (case sensitive) Required

Contact information is important for password recovery

Step 3 is where you'll create your username and password.

The contact information that you provide here is for password recovery. This contact information does not have to match the information associated with the business or any particular tax account.

Once you hit next, step 4 will confirm that the information entered is correct. If correct, the registration may be submitted by clicking SUBMIT.

Record Your Confirmation Number

The screenshot shows a web browser window with a dark blue header and a white main content area. The header contains a 'Menu' button and 'Exit' and 'Print Confirmation' buttons. The main content area has a left sidebar with links for Home, Help, Contact Us, TaxExpress, UTS, and Navigation. The main content area displays the following text:

Jan 4, 2016, 10:49:40 (Mountain Time)
Registration - Add TAP Access

Thank you for using TAP.

Your confirmation number is **2,964,150,784**.

You will get an email from TAPSupport@utah.gov in a few minutes. Please open the email and click the enclosed link. The link will take you to the TAP login screen with your User ID and authorization code entered for you. You only need to enter your password to log in.

If you do not receive an email soon, call 801-297-3996 and give your confirmation number. Please check your Spam and Email blocker settings in your email.

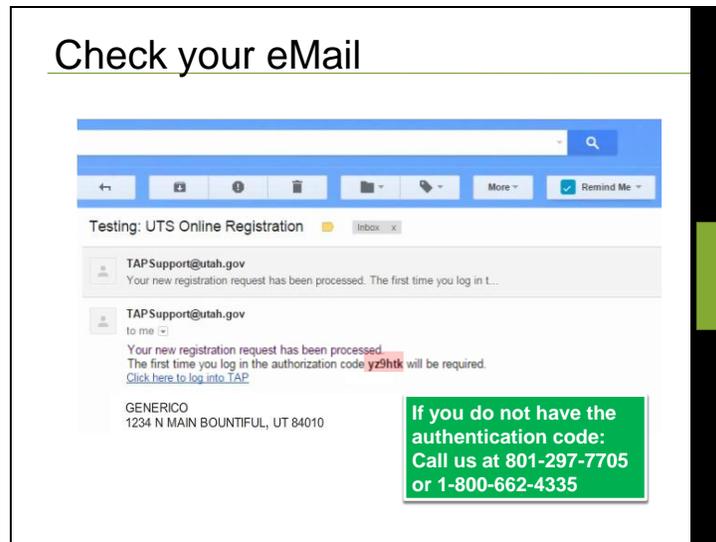
Please print this screen for your records.

If you have questions, please contact:

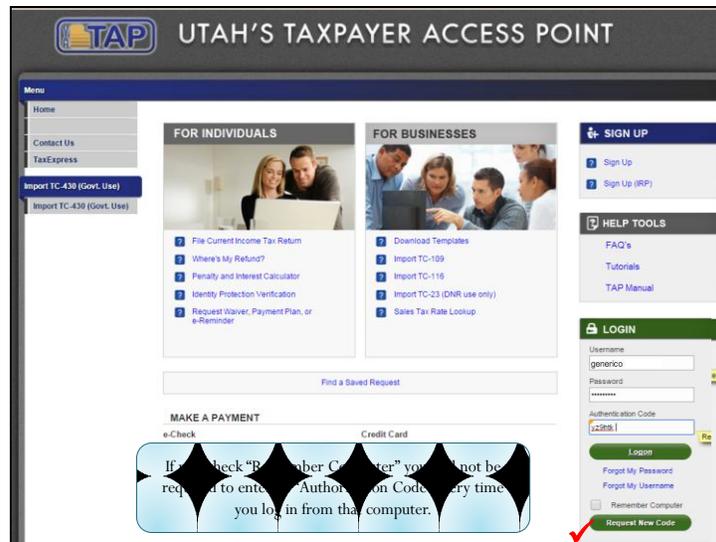
- TAP Help: TAPSupport@utah.gov or 801-297-3996
- Business or Income Tax: Taxmaster@utah.gov or 801-297-2200 (800-862-4335)
- IPTA, IRP and SFU: MCTAP@utah.gov or 801-297-8600 (888-251-9555)

Be sure to record your registration confirmation number or print this page.

This number makes it easier for us to help if you have problems logging into your new account.



After you register, you'll get an email with your authentication code. Put this code in the Authentication box the first time you log in. This email should be sent to the email address you just entered during the registration. If you do not receive this code or if you have lost it call the technical research unit at the number listed here and a new code can be sent out to you.



When you are ready to log into TAP, enter your username, password, and the authentication code in the **Login** box.

You will get an authentication code each time you log in unless you check “**Remember Computer**” at the bottom of the login page.

However, for the security of your account, **ONLY** check “**remember computer**” if you are on a secured computer.

If you have forgotten your login information, use the links in the login box to recover or reset your username or password. For the security of your account the technical research agents do not have access to your password so they will not be able to give it to you if you call.

Contact Authorization

PROFILE INFORMATION REQUIRED

Web Login: generico
Web Name: George
Email: generico@email.com
Secret Question: What city were you born in?
New Question: What city were you born in?
Answer:
Confirm:

Country: USA Type: Cell
Phone 1: (555) 555-5555 +1 (555) 555-5555
Phone 2: USA Type: +1

AUTHORIZATION CONTACT

Send Authorization Text Country:
 Send Authorization Email Wireless Carrier:
 Send Text or Email Wireless Phone

AUTHORIZATION CONTACT - HELP

As part of enhanced security, a six character authorization code will be required to access your Utah tax information. This code will be used along with your Username and password to login to your TAP account. This is known as two factor authentication and is used by many banks to protect your financial information.

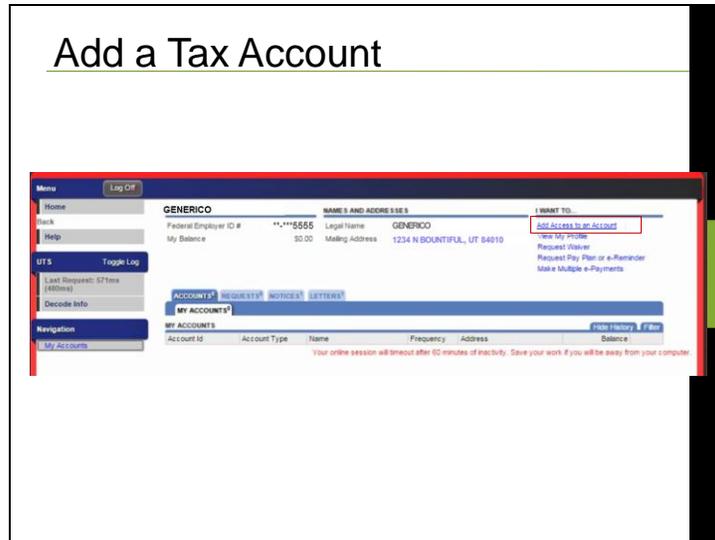
You must select one of the options above and enter the required information to update / complete your registration. If you select the option: Send Text or Email, you must provide your cell phone information and an e-mail address where TAP can send an authorization code. Choosing this option will allow you to choose whether to receive the code via e-mail or text each time an authorization code is required.

The first time you log into your TAP account, you'll see this screen. It's an extra layer of security.

Please choose how you would like future authentication codes to be sent to you.

You may choose Text, Email or both.

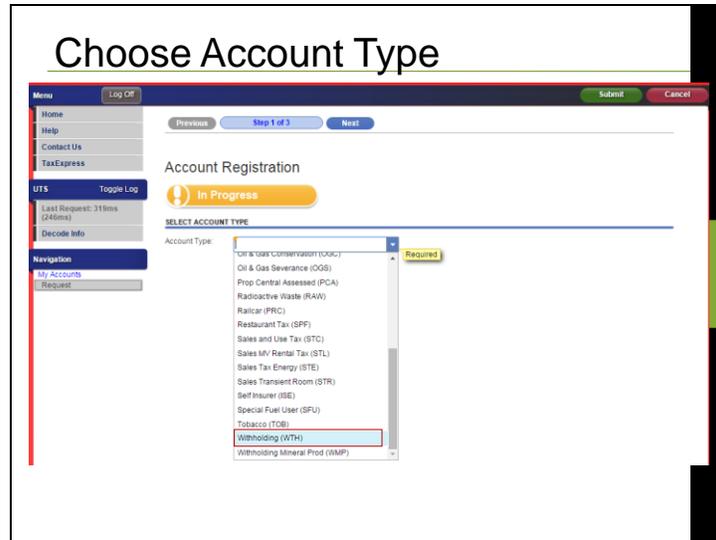
We suggest you choose **Send Text or Email** because then if access is lost to one the authentication code can still be sent to you through the other.



When a business owner logs into their TAP account for the 1st time, there will not be any tax accounts listed.

The business owner will need to add access to any tax accounts they wish to manage online.

Click **Add Access to an Account** in the upper right to start.



Choose the account type being added.

Many account types can be chosen, but for the purposes of this training, we will select "Withholding (WTH)"

Enter Account Details

Menu Log Off Submit Cancel

Home Help Contact Us TaxExpress

UTS Toggle Log Last Request: 156ms (139ms) Decode Info

Navigation My Accounts Request

Account Registration

Quick Tip You can use your PIN or you can use the Utah tax amount of your previously filed TC-941.

In Progress

Account Number 12345678-002-WTH

You can register for Withholding TAP access using either your PIN or your Utah Tax. Which one would you like to use?

Utah Tax from previous filed TC-941

OR

Account ID PIN

Do not have your PIN or the tax amount from the previous TC-941? Call us at 801-297-7705 or 1-800-662-4335

Step 2 in adding an account will ask for the account number of the account being added.

Be sure to enter all of the account number including the letters at the end.

Authorization to access an account must be verified.

There are 2 methods to verify authorization to access a withholding account.

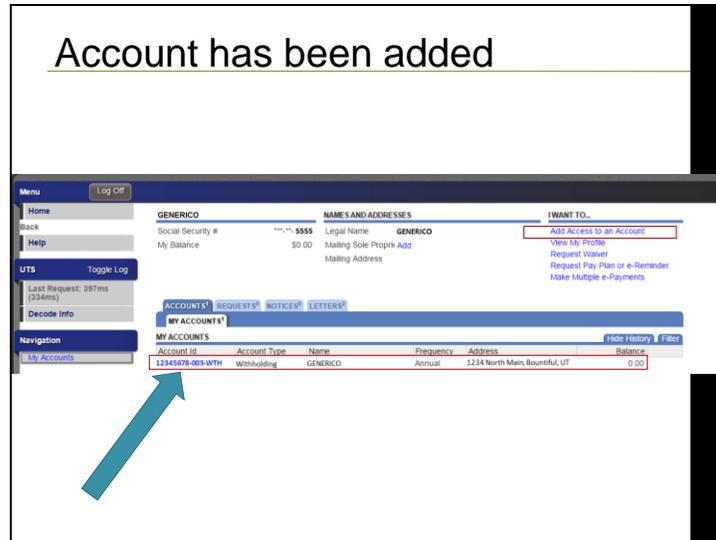
Either you can use:

- the previous tax amount from the last filed TC-941 **or**
- the Account ID PIN which was sent by letter.

Call us if you do not know your ID PIN and you do not know or do not have a previously filed tax amount.

Once the information is entered, Click NEXT to proceed.

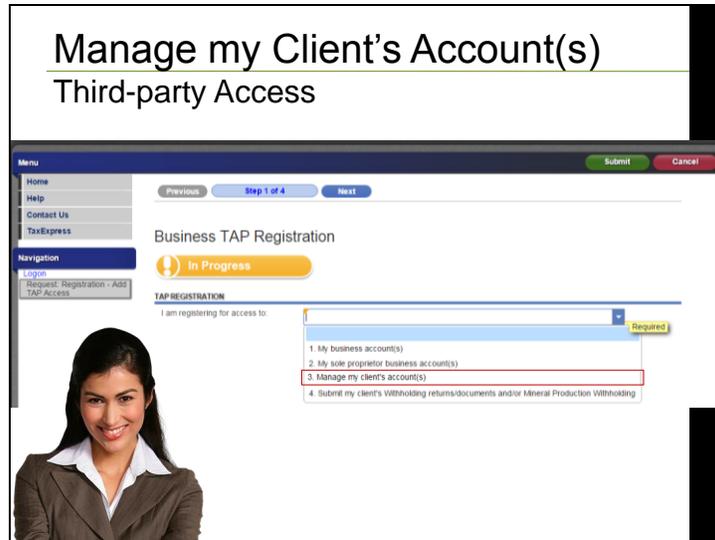
Step 3 confirms the information entered, if correct, click SUBMIT



When you return to the HOME screen you will know that the account has been successfully added if it is listed under the "Accounts" tab.

You can follow the same process to add access to any other tax accounts.

Once access to an account has been added, Click on the account number in blue to see the details of that account.



Once a business owner has set up their own TAP account using the steps just outlined, the business owner may give their accountant or other tax representative permission to access their tax accounts as a third party.

The registration process is slightly different for third-parties. They will choose option 3 for the registration type.

Third-Party's Business Information

Quick Tip

You must enter the following information to continue.

- Business name or DBA

You must read and check the disclaimer box before clicking OK

Note for Tax Preparers and 3rd parties - Register with your own name

If you are a tax preparer or 3rd-party who operates under a SSN or ITIN, click the Sign-Up (Individuals) option.

In Progress

BUSINESS INFORMATION

ID Type: Federal Employed ID (Required)

ID Number: (Required)

DBA/Legal Name: (Required)

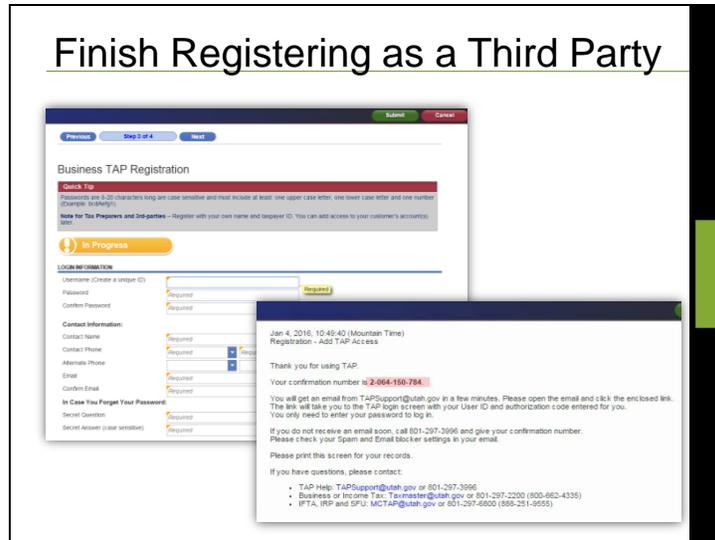
I hereby state I am the agent and have legal authority to submit tax information for all entities I will access in TAP. I declare under penalty provided by law that this information is accurate, current, and complete to the best of my knowledge and I will promptly update or correct any information that is inaccurate, not current or incomplete.

Format: 99-9999999

The third party enters their own information and confirms he has permission to access the Client's account.

The 3rd party preparer will enter their own ID number and Legal Name, not their client's. This is because the purpose of this registration is to create a username and password for the 3rd party not for the client. The client should already have their own login information.

The 3rd party must also check the box at the bottom next to the statement asserting that the 3rd party has authorization to access their client's account(s).



The process from here is the same as just outlined for the business owner.

Make sure that the contact information entered is that of the 3rd party preparer not the client.

A 3rd party preparer should not disclose their login information to their clients because the 3rd party may have access to multiple client's accounts.

Client's Account must be Added

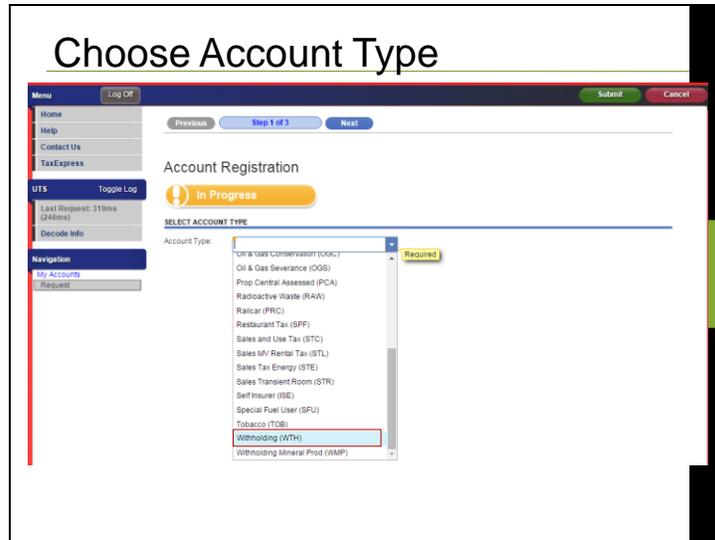


The screenshot shows a web interface for a tax preparer. At the top, there is a 'Menu' bar with a 'Log Off' button. Below the menu, there are several sections: 'Home', 'Back', and 'Help'. The main content area is divided into 'GENERAL-TAXPREP' and 'NAMES AND ADDRESSES'. Under 'GENERAL-TAXPREP', there are fields for 'Social Security #' (masked as ***-**-6666) and 'My Balance' (\$0.00). Under 'NAMES AND ADDRESSES', there are fields for 'Legal Name' (GENERIC-TAXPREP), 'Mailing Sole Proprietor Add', and 'Mailing Address'. On the right side, there is a section titled 'I WANT TO...' with a red box around the 'Add Access to an Account' link. Other links in this section include 'View My Profile', 'Request Waiver', 'Request Pay Plan or e-Reminder', and 'Make Multiple e-Payments'. Below this, there are tabs for 'ACCOUNTS*', 'REQUESTS*', 'NOTICES*', and 'LETTERS*'. The 'ACCOUNTS*' tab is selected, showing a table with columns for 'Account Id', 'Account Type', 'Name', 'Frequency', 'Address', and 'Balance'. The table is currently empty. At the bottom of the screenshot, there is a navigation bar with a 'Log Off' button and a 'Home' link.

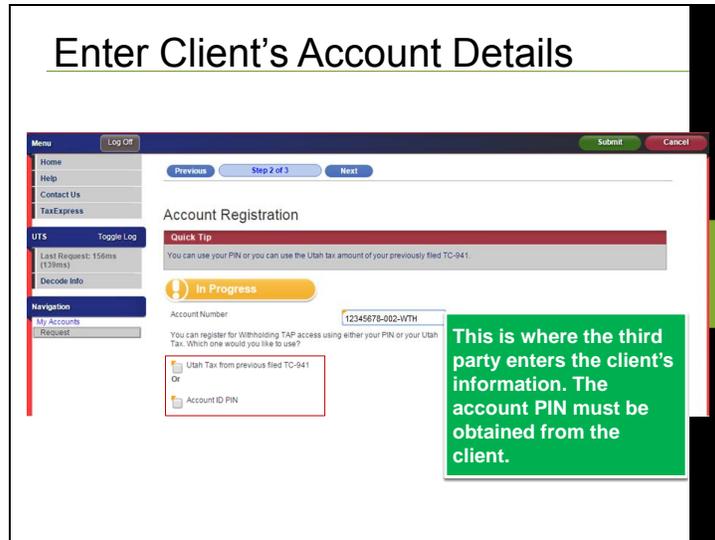
[See tutorial and instructions at tax.utah.gov/training/tap.](http://tax.utah.gov/training/tap)

After a 3rd party preparer has created a TAP account and logged in, they must still add access to their client's tax account(s).

Click **Add Access to an Account** to start.



Choose the account type to be added.



When a client's tax account is being added to a third-party's TAP login, the 3rd party will enter the client's account information and verify that they are authorized to access the client's tax account.

The 3rd party must enter the full account number including the letters.

The 3rd party must then verify authorization by entering:

The Utah Tax amount from the previously filed quarterly TC-941. If the 3rd party has been preparing past returns they should have access to this information. If the 3rd party does not have access to this information then the only alternative available for the 3rd party to add access to their clients account is by providing the account ID PIN number.

However, the Account ID PIN cannot be provided by the tax commission to the 3rd party preparer, it must be obtained directly from the business owner.

Client's Account is Added

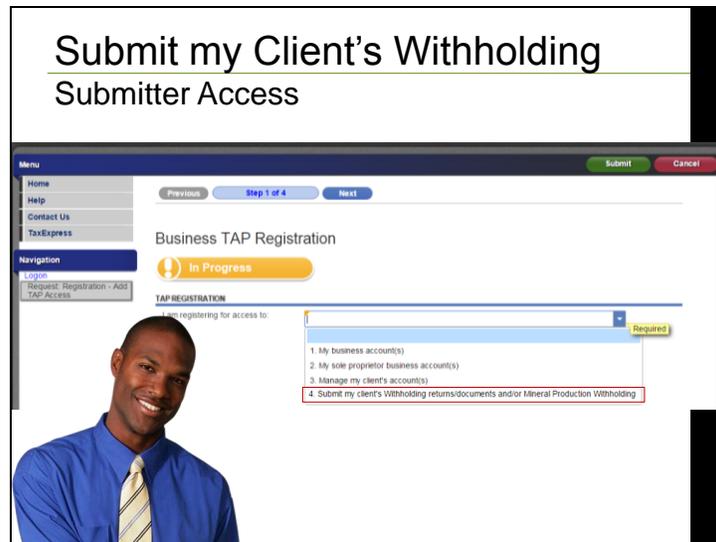
The screenshot displays the TAP login interface. At the top, the title "Client's Account is Added" is centered. Below it, the interface is divided into several sections. On the left, there is a "Menu" with options: Home, Back, and Help. The "Home" option is selected. The main content area is split into two columns. The left column, titled "GENERIC-TAXPREP", shows "Social Security # ***-**-8666" and "My Balance \$0.00". The right column, titled "NAMES AND ADDRESSES", shows "Legal Name GENERIC-TAXPREP" and "Mailing Address". To the right of these columns is a section titled "I WANT TO..." with links: "Add Access to an Account", "View My Profile", "Request Waiver", "Request Pay Plan or e-Reminder", and "Make Multiple e-Payments". Below this, there are tabs for "ACCOUNTS*", "REQUESTS*", "NOTICES*", and "LETTERS*". The "ACCOUNTS*" tab is active, showing a table of accounts. The table has columns for "Account ID", "Account Type", "Name", "Frequency", "Address", and "Balance". One account is listed: "12345678-003-WTH" with "Withholding" as the account type, "GENERIC" as the name, "Annual" as the frequency, "1234 North Main, Bountiful, UT" as the address, and "0.00" as the balance. A "Navigation" sidebar on the left has "My Accounts" selected. At the bottom, a link says "See tutorial and instructions at tax.utah.gov/training/tap."

[See tutorial and instructions at tax.utah.gov/training/tap.](http://tax.utah.gov/training/tap)

Now the client's tax account is added to the preparers TAP login.

Notice that the Preparers information is listed at the top and the Client's information is listed under the accounts.

A 3rd party preparer may add access to all of their client's accounts under the same TAP login.



Occasionally, a payroll representative may need limited access to a withholding account.

Payroll representatives must also create their own TAP account so we know who is submitting withholding information on behalf of businesses. Submitters will use option 4.

Please note: if you have already registered under option 3 you do not need to also register under option 4. A registration under option 3 has all of the withholding submission abilities as a registration under option 4 and more.

Submitter's Business Information

The screenshot displays the 'Business TAP Registration' form. The 'BUSINESS INFORMATION' section includes the following fields:

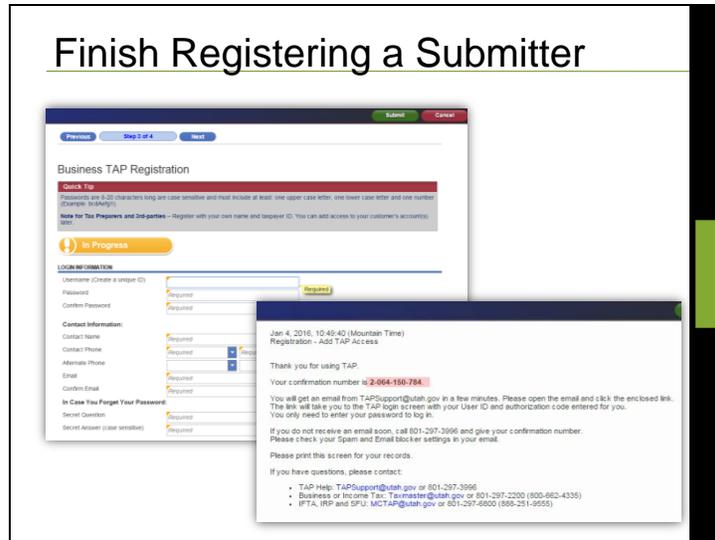
- ID Type:** A dropdown menu currently set to 'Federal Employer ID #'. A green callout box states: "The submitter enters his own information and confirms he has permission to submit withholding data on behalf of the Client."
- ID Number:** A text input field with a required format of '99-9999999'.
- DBA/Legal Name:** A text input field.

Below the fields is a checkbox for the following statement:

I hereby state I am the agent and have legal authority to submit tax information for all entities I will access in TAP. I declare under penalty provided by law that this information is accurate, current, and complete to the best of my knowledge and I will promptly update or correct any information that is inaccurate, not current or incomplete.

Like the third party preparer, the withholding submitter will enter their own ID number and Legal Name, not the client's.

They must also check the box stating they have your authorization to submit wage and withholding information on behalf of their clients.



The registration process is the same for a withholding submitter as I just outlined for the 3rd party preparer.

Submit Client's Withholding info.

The screenshot displays a web portal for a withholding submitter. The main content area shows account information for 'GENERI-PAYROLL' and a 'MY ACCOUNTS' table. The table has columns for Account Id, Account Type, Name, Frequency, Address, and Balance. A green callout box points to the 'Withholding Actions' menu on the left, which contains links for W-2/W-2C, 1099, TC-875R, TC-941/941R (Multi Acct Only), ACH Debit Req Payment, Fixed Length File Layout, and Download Excel Templates. The callout text states: 'Submitters use these links to submit withholding information for their Clients. Submitters cannot add access to view a Client's tax accounts'.

Notice that no accounts show up under the withholding submitter's login. This is because the withholding submitter does not have access to the client's specific account details.

Additionally, the "Add access to an Account" link is not in the upper right corner as it is for the 3rd party preparer.

A withholding submitter is only authorized to submit withholding documents electronically. They will use the links in the Withholding Actions box on the left to electronically file withholding documents on the client's behalf.

This is the equivalent of dropping the withholding returns, W-2s and 1099s in an electronic mailbox to satisfy the new electronic filing requirement.

Filing

- Due dates
- Returns
- Reconciliations

Now that we have discussed TAP registration, let's discuss how to file a return.

Due Dates

Returns are due by the following due dates:*

FILING PERIOD	DUE DATE (filing & payment)
January 1-March 31 (1 st quarter)	April 30
April 1 – June 30 (2 nd quarter)	July 31
July 1 – September 30 (3 rd quarter)	October 31
October 1 – December 31 (4 th quarter)	January 31 (the following year) (February 1, 2016)
January 1 – December 31 (Annual Reconciliation)	Electronically by January 31 (February 1, 2016 for 2015 tax year)*
January 1 – December 31 W-2's/1099's/675R's	Electronically by January 31 (February 1, 2016 for 2015 tax year)*

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

See all due dates at tax.utah.gov/calendar.html

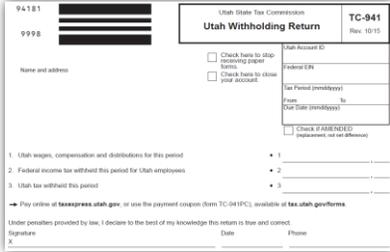
Returns are due on the last day of the month after the period ends. The due dates for the quarterly returns are the same for 2016 as they were for 2015. Additionally, the quarterly TC-941 returns may still be filed on paper.

However, the DUE DATE HAS CHANGED for the TC-941R Annual employer withholding Reconciliations, W-2s, and 1099's. The Due date is now January 31 after the tax year ends and these must now be filed electronically.

Because January 31, 2016 is a Sunday, these forms are due February 1, 2016.

Filing Returns

- Electronically through Taxpayer Access Point (TAP)
 - Fastest and easiest way
- On paper using form TC-941, *Utah Withholding Return*



Note: You must file your TC-941R, *Annual Reconciliation*, electronically.

There are two ways to file your quarterly TC-941 withholding returns:

- Electronically through Taxpayer Access Point (TAP), OR
- On paper using form TC-941, *Utah Withholding Return*

However, Regardless of how the quarterly TC-941 is filed, the TC-941R, *Annual Reconciliation*, must always be filed electronically.

Since the annual reconciliation must always be filed electronically, we recommend also filing the quarterly return electronically in order to familiarize yourself with the TAP system.

Zero Returns

- File a return even if you don't have any withholdings for a period.
- We will estimate your tax and assess penalties and interest if you don't file a *zero return*.



As a reminder, returns MUST be filed for all active withholding licenses, even if no wages were paid and no money was withheld for a particular period. If there were zero wages and withholdings then it must be reported on the return for that period.

If you do not file a return on an active withholding license, the wages and withholding may be estimated and penalties may be assessed.

Filing a Quarterly Return (TC-941)

The screenshot displays a web interface for filing a quarterly return. The main content area is titled "ATTENTION NEEDED" and contains a table with the following data:

Period	Return Status			Tax	Penalty	Interest	Credits	Balance	Messages	Filter
31-Mar-2014	Late-Processed	View Return	Pay	1,906.55	381.32	35.13	1,906.55	416.45	Make a Payment	
30-Jun-2014	Overdue	File Now	Pay	0.00	0.00	0.00	0.00	0.00	File Return	
30-Sep-2014	Processing	View Request	Pay	0.00	0.00	0.00	0.00	0.00	Pending	
31-Dec-2014	Multiple Returns	Return List	Pay	0.00	0.00	0.00	0.00	0.00	File Return	

Below the table, there is a red "Reminder" section:

Reminder: You must file the following withholding reconciliation forms **electronically** by January 31:
** Form TC-941R, Utah Annual Withholding Reconciliation
** All W-2s
** Required 1099s

Below the reminder, there is a note: "You are subject to significant penalties by not filing electronically and on time. See Utah Pub. 14, Withholding Tax Guide, for withholding filing requirements or Pub 32, Online Filing and Paying of Withholding, for electronic filing instructions."

When you access the account ID, you will see the **Attention Needed** tab. This tab shows the status of each filing period, such as late, overdue or processing.

This screen also shows if there is tax due or if penalties and interest have been assessed.

File Now

The screenshot displays a tax software interface with a sidebar on the left containing navigation options like Home, Back, Help, and Log Out. The main content area is titled 'File Now' and shows account details for 'GENERICO'. A table under 'PERIODS REQUIRING ATTENTION' lists several return periods. The row for '30-Jun-2014' is highlighted with a red box, and the 'File Now' link in that row is also highlighted. Below the table, there is a reminder to file withholding reconciliation forms electronically by January 31, 2015.

Period	Return Status	View Return	Pay	Tax	Penalty	Interest	Credits	Balance	Messages	Filter
31-Mar-2014	Late-Processed	View Return	Pay	1,906.55	381.32	35.13	1,906.55	416.45	Make a Payment	
30-Jun-2014	Overdue	View Return	File Now	Pay	0.00	0.00	0.00	0.00	File Return	
30-Sep-2014	Processing	View Request	Pay	0.00	0.00	0.00	0.00	0.00	Pending	
31-Dec-2014	Multiple Returns	Return List	Pay	0.00	0.00	0.00	0.00	0.00	File Return	

Reminder: You must file the following withholding reconciliation forms electronically by January 31:
** Form TC-941R, Utah Annual Withholding Reconciliation
** All W-2s
** Required 1099s

You are subject to significant penalties by not filing electronically and on time. See Utah Pub. 14, Withholding Tax Guide, for withholding filing requirements or Pub 32, Online Filing and Paying of Withholding, for electronic filing instructions.

To file a return, Click **File Now** next to the period you wish to file.

Amended Returns

MenuLog OffSubmitCancelSave and finish later

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TaxExpress

UTS Toggle Log

Last Request: 22:3ms (156ms)

Decode Info

Navigation

My Accounts

Withholding Request

Attachments Add

Utah Withholding Return TC-941

In Progress

AMENDED (Replacement, NOT net difference)

SSN	Account ID
55-5151515	12345678-002-WITH

Filing Period Begin	Filing Period End	Date Received
01-Apr-2014	30-Jun-2014	

TAX Detail

1. UT wages, compensation and distributions for this period	3,000.00
2. Federal tax withheld this period	300.00
3. Utah tax withheld this period	150.00

Check here to close your account Check here to stop receiving paper forms

Follow these steps to submit your return. You can view or print a copy when you are done.

1. Check this box **Required** Required to submit password and click OK on the next screen.

By doing so, you declare under penalties of perjury, the information on this return is true, correct, and complete to the best of your knowledge and belief.

Check this box if you are amending a previously submitted return. If you check this box the previously filed return will be replaced by this return. You will need to pay any difference reported in the Utah tax withheld.

Enter Withholding Amounts

MenuLog OffSubmitCancelSave and finish later

Home

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TaxExpress

UTS Toggle Log

Last Request: 22:30s (156ms)

Decode info

Navigation

My Accounts

Withholding

Request

Attachments Add

Utah Withholding Return TC-941

In Progress

AMENDED (Replacement, NOT net difference)

FEN: Account ID:

Filing Period Begin	Filing Period End	Date Received
01-Apr-2014	30-Jun-2014	<input type="text"/>

TAX Detail

1. UT wages, compensation and distributions for this period	<input type="text" value="3,000.00"/>
2. Federal tax withheld this period	<input type="text" value="300.00"/>
3. Utah tax withheld this period	<input type="text" value="150.00"/>

Check here to close your account Check here to stop receiving paper forms

Follow these steps to submit your return. You can view or print a copy when you are done.

1. Check this box **Required** Submit password and click OK on the next screen.

By doing so, you declare under penalties of perjury, the information on this return is true, correct, and complete to the best of your knowledge and belief.

Enter the total wages paid and amounts withheld for all employees during the period covered by the return.

Authorization

Menu Log OffSubmit Cancel Save and finish later

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TaxExpress

UTS Toggle Log

Last Request: 22:3ms (156ms)

Decode Info

Navigation

My Accounts

Withholding

Request

Attachments Add

Utah Withholding Return TC-941

In Progress

AMENDED (Replacement, NOT net difference)

FEN: Account ID:

Filing Period Begin	Filing Period End	Date Received
01-Apr-2014	30-Jun-2014	

TAX Detail

1. UT wages, compensation and distributions for this period	3,000.00
2. Federal tax withheld this period	300.00
3. Utah tax withheld this period	150.00

Check here to close your account Check here to stop receiving paper forms

Follow these steps to submit your return. You can view or print a copy when you are done.

1. Check this box Required Submit
Enter your password and click OK on the next screen.

By doing so, you declare under penalties of perjury, the information on this return is true, correct, and complete to the best of your knowledge and belief.

When everything is correct, check this box to confirm the information is accurate.

Finish Later

The screenshot shows a web interface for filing a Utah Withholding Return TC-941. At the top right, there are three buttons: 'Submit' (green), 'Cancel' (red), and 'Save and finish later' (red). The main content area is titled 'Utah Withholding Return TC-941' and features an 'In Progress' status indicator. Below this, there are several sections: 'AMENDED (Replacement, NOT net difference)' with a checkbox, 'FEN' and 'Account ID' fields, and a table for 'Filing Period Begin', 'Filing Period End', and 'Date Received'. The 'TAX Detail' section includes a list of items with corresponding amounts: '1. UT wages, compensation and distributions for this period' (3,000.00), '2. Federal tax withheld this period' (300.00), and '3. Utah tax withheld this period' (150.00). There are also checkboxes for 'Check here to close your account' and 'Check here to stop receiving paper forms'. A 'Required' field is highlighted in yellow, and a disclaimer at the bottom states: 'By doing so, you declare under penalties of perjury, the information on this return is true, correct, and complete to the best of your knowledge and belief.'

Menu Log Off Submit Cancel Save and finish later

Home Help Contact Us TaxExpress

UTS Toggle Log

Last Request: 22:3ms (156ms) Decode Info

Navigation My Accounts Withholding Request Attachments Add

Utah Withholding Return TC-941

In Progress

AMENDED (Replacement, NOT net difference)

FEN Account ID

Filing Period Begin	Filing Period End	Date Received
01-Apr-2014	30-Jun-2014	

TAX Detail

1. UT wages, compensation and distributions for this period	3,000.00
2. Federal tax withheld this period	300.00
3. Utah tax withheld this period	150.00

Check here to close your account Check here to stop receiving paper forms

Follow these steps to submit your return. You can view or print a copy when you are done.

1. Check this box **Required** **Submit** password and click OK on the next screen.

By doing so, you declare under penalties of perjury, the information on this return is true, correct, and complete to the best of your knowledge and belief.

If you are not ready to submit, you may click **Save and Finish Later**.
Be aware that a saved return is NOT considered a filed return and will not prevent penalties.

Submit your Return

Menu Log OffSubmit Cancel Save and finish later

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Contact Us

TaxExpress

UTS Toggle Log

Last Request: 22:3ms (156ms)

Decode info

Navigation

My Accounts

Withholding

Request

Attachments Add

Utah Withholding Return TC-941

In Progress

AMENDED (Replacement, NOT net difference)

FEN: Account ID:

55-5151515 12345678-002-WTH

Filing Period Begin	Filing Period End	Date Received
01-Apr-2014	30-Jun-2014	<input type="text"/>

TAX Detail

1. UT wages, compensation and distributions for this period	3,000.00
2. Federal tax withheld this period	300.00
3. Utah tax withheld this period	150.00

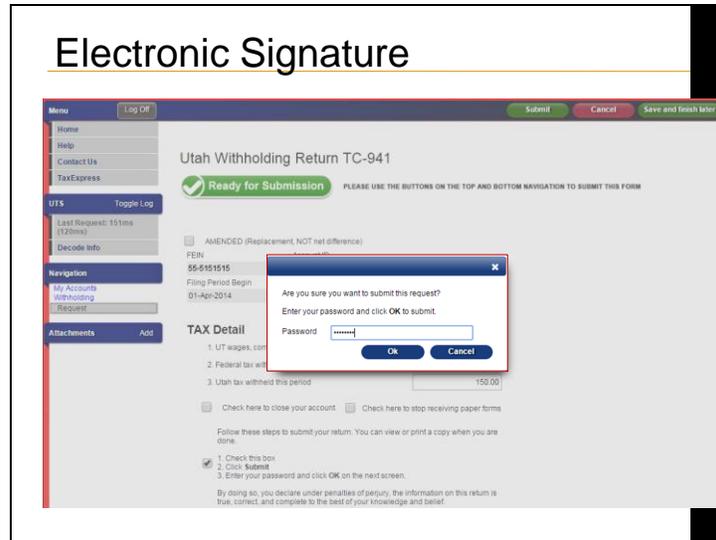
Check here to close your account Check here to stop receiving paper forms

Follow these steps to submit your return. You can view or print a copy when you are done.

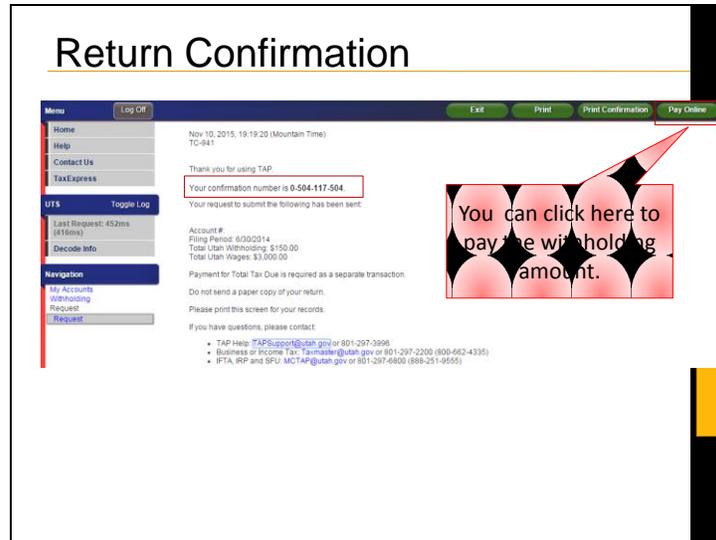
1. Check this box Required password and click OK on the next screen.

By doing so, you declare under penalties of perjury, the information on this return is true, correct, and complete to the best of your knowledge and belief.

Click **Submit** if you're ready to file.



When you click **Submit**, you'll be asked for your password. This acts as your electronic signature. It is the same password that was used to login to the TAP account.



When a return is filed you will receive a confirmation number.

This confirmation is ONLY for filing the return, you must still pay the Total Utah Withholding reported and you will receive a separate confirmation number for any payment.

We'll talk about payment methods in a moment.

Status

WITHHOLDING **NAMES AND ADDRESSES** **I WANT TO...** **Accounts**

Federal Employer ID # 55-5151515 Legal Name GENERICO [Request to Close Account](#)
Quarterly 12345678-002-WTH Mailing Account Adr Add [Request Waiver](#)
My Balance **\$416.45** [View W-2 or 1099 Summary](#)
Pending **\$150.00**
Pay Effective Balance \$566.45
Payment Source [Setup](#)

PERIODS **REQUESTS** **ACTIVITY** **NOTICES** **LETTERS**

ATTENTION NEEDED **SEARCH**

Period	Return Status			Tax	Penalty	Interest	Credits	Balance	Messages
31-Mar-2014	Late-Processed	View Return	Pay	1,906.55	381.32	35.13	1,906.55	416.45	Make a Payment
30-Jun-2014	Pending	View Request	Pay	0.00	0.00	0.00	0.00	0.00	Pending
30-Sep-2014	Processing	View Request	Pay	0.00	0.00	0.00	0.00	0.00	Pending
31-Dec-2014	Multiple Returns	Return List	Pay	0.00	0.00	0.00	0.00	0.00	File Return

When you return to the **Attention Needed** tab, you should see that the *Return Status* has changed to *Pending*.

Requests Tab

GENERICO	NAMES AND ADDRESSES	I WANT TO...
Federal Employer ID # **-***5555	Legal Name GENERICO	Add Access to an Account
My Balance \$416.45	Mailing Address 1234 N MAIN SLC UT 84150	View My Profile
		Request Waiver
		Request Pay Plan or e-Reminder
		Make Multiple e-Payments

ACCOUNTS	REQUESTS	NOTICES	LETTERS
--------------------------	--------------------------	-------------------------	-------------------------

WAITING TO BE PROCESSED SEARCH

REQUESTS WAITING TO BE PROCESSED						Filter
Confirmation #	Submitted	Account Id	Account Type	Period	Title	Status
0-504-117-504	10-Nov-2015	12345678-002-WTH	Withholding	30-Jun-2014	TC-941	Pending

Click the **“Requests”** to view the submitted return.

When you click on the **Requests** tab.

You will see the any returns, submissions or payments which are **Waiting to be Processed**.
Click on the confirmation number of a request to view the details of that request.

View Request

REQUEST INFORMATION		Withdraw Change Print
Status	: Pending	
Logon	: ggeneric	
Federal Employer ID #	: 55-5151515	
Name	: GENERICO	
Withholding	: 12345678-002-WTH	
Period	: 30-Jun-2014	
Submitted	: 10-Nov-2015 19:19:20	

When you view a request, you may withdraw, change, or print the request.

You may only withdraw a return or a payment until it has processed.

After a return has been processed, the “withdraw” link will no longer be available and you must click “CHANGE” to amend the return.

Search Tab

WITHHOLDING **NAMES AND ADDRESSES** **I WANT TO...** [Accounts](#)

Federal Employer ID # **-**-5555 Legal Name GENERICO [Request to Close Account](#)

Quarterly 12345678-002-WTH Mailing Account Adr: Add [Request Waiver](#)

My Balance \$416.45 [View W-2 or 1099 Summary](#)

Pending \$150.00

[Pay Effective Balance](#) \$566.45

Payment Source [Setup](#)

PERIODS **REQUESTS** **ACTIVITY** **NOTICES** **LETTERS**

ATTENTION NEEDED **SEARCH** [Change Date](#) [Filter](#)

Period	Return Status	Return List	Pay	Tax	Penalty	Interest	Credits	Balance	Messages
31-Dec-2014	Multiple Returns	Return List	Pay	0.00	0.00	0.00	0.00	0.00	File Return
30-Sep-2014	Processing	View Request	Pay	0.00	0.00	0.00	0.00	0.00	Pending
30-Jun-2014	Pending	View Request	Pay	0.00	0.00	0.00	0.00	0.00	Pending
31-Mar-2014	Late-Processed	View Return	Pay	1,906.55	381.32	35.13	1,906.55	416.45	Make a Payment
31-Dec-2013	Multiple Returns	Return List	Pay	3,152.81	347.97	15.84	3,516.62	0.00	

From the account detail screen, you can use the **Search** tab to find specific returns that have already processed.

Click the **Change Date** subtab to search for a specific date range.

Multiple Returns

WITHHOLDING

Federal Employer ID # **-**-5555
 Quarterly 12345678-002-WTH

My Balance \$416.45
 Pending \$150.00
Pay Effective Balance \$566.45
 Payment Source Setup

NAMES AND ADDRESSES

Legal Name GENERICO
 Mailing Account Adr: Add

I WANT TO... [Accounts](#)

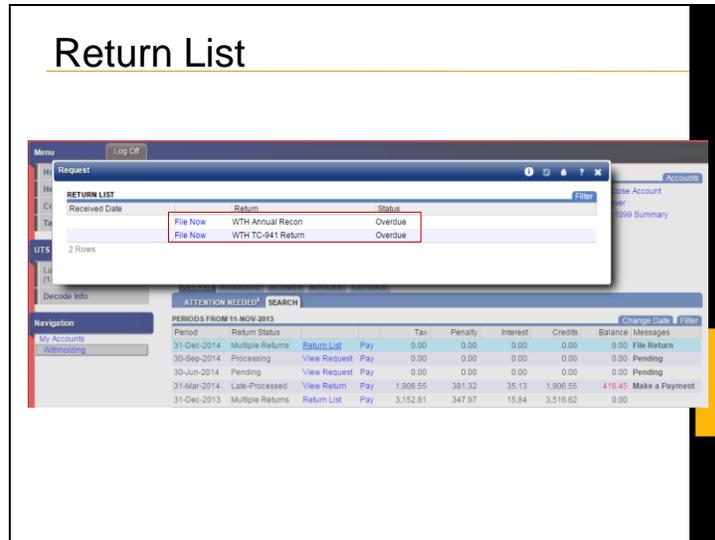
[Request to Close Account](#)
[Request Waiver](#)
[View W-2 or 1099 Summary](#)

PERIODS [REQUESTS](#) [ACTIVITY](#) [NOTICES](#) [LETTERS](#)

ATTENTION NEEDED [SEARCH](#)

PERIODS FROM 11-NOV-2013		Change Data Filter							
Period	Return Status		Tax	Penalty	Interest	Credits	Balance	Messages	
31-Dec-2014	Multiple Returns	Return List	Pay	0.00	0.00	0.00	0.00	0.00	File Return
30-Sep-2014	Processing	View Request	Pay	0.00	0.00	0.00	0.00	0.00	Pending
30-Jun-2014	Pending	View Request	Pay	0.00	0.00	0.00	0.00	0.00	Pending
31-Mar-2014	Late-Processed	View Return	Pay	1,906.55	381.32	35.13	1,906.55	416.45	Make a Payment
31-Dec-2013	Multiple Returns	Return List	Pay	3,152.81	347.97	15.84	3,516.62	0.00	

Notice the 4th quarter period of each year shows **Return List** instead of **View Return** or **View Request**.



This is because there are two returns due that quarter. The 4th quarterly return and the annual reconciliation.

Click **File Now** to file the returns.

I just showed you how to file the quarterly return.

Now I'll show you how to file the annual reconciliation since it must now be filed electronically.

Annual Reconciliation

TAP STACK

TC-941R Reconciliation

Ready for Submission

AMENDED (Replacement, NOT net difference)
Check here to close your account

FEIN: 85-6161615 Account ID: 12345678-902-WTH
Period Begin: 01-Jan-2014 Filing Period End: 31-Dec-2014 Date Received: 11-Nov-2015

Tax Detail

1. Total number of Utah W-2s and 1099s, or TC-675Rs issued	2
2. Total UT wages reported on W-2s and 1099s, or TC-675Rs	80,000.00
3. Total Federal income tax withheld	12,000.00
4. Total Utah income tax withheld	1,200.00
5. Utah tax withheld as reported on TC-941 returns	
January - March 5a	150.00
July - September 5c	150.00
April - June 5b	150.00
October - December 5d	150.00
6. Sum of lines 5a through 5d	600.00
Total	
7. Total amount due/Over payment	600.00

Follow these steps to submit your return. You can view or print a copy when you are done.

1. Check this box
2. Click **Submit**
3. Enter your password and click **OK** on the next screen.

By doing so, you declare under penalties of perjury, the information on this return is true, correct, and complete to the best of your knowledge and belief.

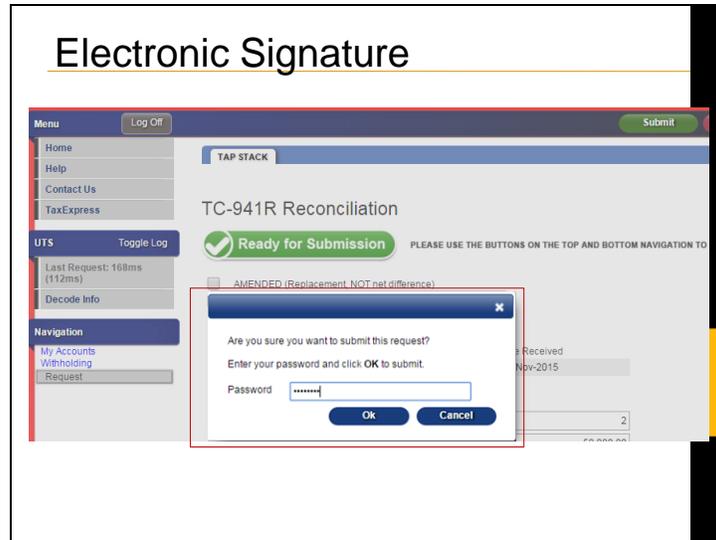
Completing the reconciliation on TAP is just like filing the paper TC-941R return. You enter the totals for the whole year rather than just for the quarter. You'll also let us know how many W-2s or 1099s you issued on Line 1.

Note: You should include all W-2s on line 1, but only 1099s reporting Utah withholdings need to be counted on line 1.

For lines 2-4, enter the Total Wages and withholdings reported on the W-2s and 1099s counted on line 1.

Line 5 is for the Utah Withholding amounts you reported on your quarterly returns.

Line 6 will add the amounts you entered on line 5. This should match line 4. If not, line 7 will show you the difference.



Once again, you'll be asked for your password as your electronic signature when you click **Submit**.

Reconciliation Confirmation

Nov 11, 2015, 14:03:34 (Mountain Time)
TC-941R

Thank you for using TAP
Your confirmation number is **1-710-373-120**.

Your request to submit the following has been sent:

Account #: 12345678-002-WTH
Filing Period: 12/31/2014
Total Utah Withholding: \$1,200.00
Total Utah Wages: \$50,000.00
of 92's: 2

Payment for Total Tax Due is required as a separate transaction.
Do not send a paper copy of your return.

Have you filed your W-2's, 1099's or TC-875's yet? If not, click: **EXIT - HOME - FILE/PAY** under **Submission Functions** to file your W-2's and/or 1099's and TC-875's.

Please print this screen for your records.

If you have questions, please contact:

- TAP Help: TAPSupport@utah.gov or 801-297-3996
- Business or Income Tax: Taxmaster@utah.gov or 801-297-2200 (800-662-4335)
- IFTA, RFP and SFU: MCTAP@utah.gov or 801-297-6800 (888-251-9555)

Remember to record your confirmation number. This confirmation page also reminds you to file your W-2s or 1099s if you haven't already.

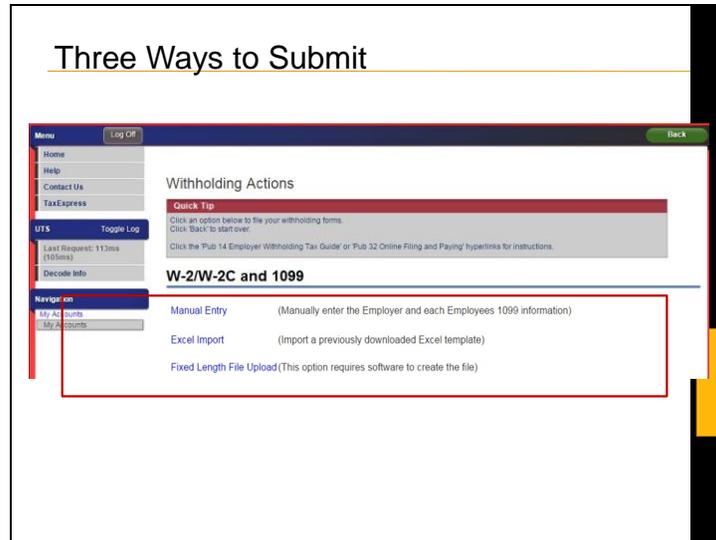
I'll show you how to do that now.

Submitting W-2's and 1099's electronically

The screenshot shows a web portal interface. On the left is a navigation menu with options: Home, Back, Help, UTS (Toggle Log, Last Request: 19/73ms, Decode Info), Navigation (My Accounts), and Withholding Actions (W-2 / W-2C, 1099, TC-675R, TC-841 / 941R (Mult Acct Only), ACH Debit Req Payment, Fixed Length File Layout, Download Excel Templates). The main content area has a header with 'GENERICO' and 'NAMES AND ADDRESSES'. Below this is a table with columns: Federal Employer ID #, Legal Name, Mailing Address, and My Balance. The table contains one row: Federal Employer ID # is ****5656, Legal Name is GENERICO, Mailing Address is 1234 N MAIN SLC UT 84150, and My Balance is \$416.45. Below the table is a section for 'MY ACCOUNTS' with a table with columns: Account ID, Account Type, Name, Frequency, Address, and Balance. The table contains one row: Account ID is 12345678-002-WTH, Account Type is Withholding, Name is GENERICO, Frequency is Quarterly, Address is 1234 N MAIN SLC UT 84150, and Balance is 416.45. A red warning message at the bottom of the table states: 'Your online session will timeout after 60 minutes of inactivity. Save your work if you will be away from your computer.'

Use the withholding actions panel to electronically submit your W-2s and 1099's.

Remember, only 1099's reporting Utah withholdings must be submitted.



You can submit your W-2's and 1099's in three ways:

- Manual entry directly into TAP
- Excel spreadsheet import (This is where you upload the excel template)
- Fixed-length file upload (This is where you upload the .txt file created by your tax software)

First we will walk through manual entry of W-2 information.

Submitter's Information

Submit Cancel Save and finish later

W-2

Quick Tip
Follow the steps below. Your account ID is 14 characters ending in WTH. If you are entering multiple W-2's, *Click Save and Finish Later often.
*You may prefer our Excel template to import your data. See Pub 32 for more details. Note: Do not submit this form if you do not have employees.
Your account won't be updated.

In Progress

Submitter Name: GENERIC	Submitter FEIN: 55-5151515	User ID: ggeneric	Date: 11-Nov-2015
Contact Name: George	Contact Phone:	Contact Email: ggeneric@email.com	

The submitter is the person logged in to TAP so their information is pre-populated.

Step 1 – Employer Information

[Submit](#) [Cancel](#) [Save and finish later](#)

W-2

Quick Tip
Follow the steps below. Your account ID is 14 characters ending in WTH. If you are entering multiple W-2's, *Click **Save and Finish Later** often. *You may prefer our Excel template to import your data. See Pub 32 for more details. Note: Do not submit this form if you do not have employees. Your account won't be updated.

In Progress

Submitter Name: GENERIC	Submitter FEIN: 55-5151515	User ID: ggeneric	Date: 11-Nov-2015
Contact Name: George	Contact Phone:	Contact Email: ggeneric@email.com	

STEP 1: Enter EMPLOYER Information

FEIN Required Account ID Required Tax Year Required

Name Required Required

Address 1 Required Format: 99-9999999

Address 2

City Required State UT Zip Required

The employer information could be different from that of the submitter so it must be entered manually.

Step 2 – Add Employee(s)

W-2

Quick Tip
Follow the steps below. Your account ID is 14 characters ending in WTH. If you are entering multiple W-2's, *Click Save and Finish Later often.
*You may prefer our Excel template to import your data. See Pub 32 for more details. Note: Do not submit this form if you do not have employees.
Your account won't be updated.

 In Progress

Submitter Name: GENERIC0	Submitter FEIN: 55-5151515	User ID: ggeneric	Date: 11-Nov-2015
Contact Name: George	Contact Phone:	Contact Email: ggeneric@email.com	

STEP 1: Enter EMPLOYER Information

FEIN: Account ID: Tax Year:

Name:

Address 1:

Address 2:

City: State: Zip:

[STEP 2: Add Employee](#)

The STEP 2 link will appear after you've entered the employer information. Click the link to begin entering employee data.

Employee Details

In Progress

W-2 Detail

Quick Tip
Click 'Add another W-2' below to continue or click 'Cancel' to start over.
Enter the form. Click '+ W-2' to enter another W-2. Click 'OK' when you have entered all your forms.

Employer W2 Submission Add another W-2

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

City SLC State UT Zip 84150

OK Cancel

Click **Add Another W-2** to begin entering the W-2 information.

Enter Employee Withholding Amounts

W-2 Detail

Quick Tip
Click 'Add another W-2' below to continue or click 'Cancel' to start over.
Enter the form. Click '> W-2' to enter another W-2. Click 'OK' when you have entered all your forms.

Employer W-2 Submission | Delete this W-2 record | Copy row | W-2

a. Employee's SSN _____ Tax Year: 2014

b. Employee's FEIN: 55-5151515

c. Employee's Name, address, and ZIP code
GENERICO
1234 N MAIN
SLC UT 84150

Federal Wages and Tax Amounts

1. Wages, tips, other	2. Fed inc tax withheld
0.00	0.00
3. Social sec wages	4. Allocated Tips
0.00	0.00
5. Depen. Care bene	6. Non Qualifying
0.00	0.00
7. Statutory Employee	8. Retirement
<input type="checkbox"/>	0.00
9. Third Party Sick	10. Other
0.00	0.00

Utah Wages and Tax Amounts

15. Employer Utah Account ID	16. Utah Wages	17. Utah Income Tax	18. 457B	19. Other
12345678-002-WTH	0.00	0.00	0.00	0.00

OK Cancel

Enter the exact information for each line item on the W-2's you issued.

Multiple W-2's

W-2 Detail

Quick Tip
Click "Add another W-2" below to continue or click "Cancel" to start over.
Enter the form. Click "W-2" to enter another W-2. Click "OK" when you have entered all your forms.

Employer W-2 Submission: 555141414, 555131313, 555121212

Employee's SSN: 555-12-1212, Tax Year: 2014

Employee's FEIN: 56-5151515

Employee's Name, address, and ZIP code: GENERICO, 1234 N MAIN, SLC, UT, 84150

Employee's First Name, Last Name, Suffix: (Required)

Address 1, Address 2, City, State, Zip: (Required)

Utah Wages and Tax Amounts: 15. Employer Utah Account ID: 12345678-002-WTH, 16. Utah Wages: 10,000.00, 17. Utah Income Tax: 500.00

Federal Wages and Tax Amounts: 1. Wages, less other: 10,000.00, 2. Fed inc tax withheld: 1,000.00, 3. Social sec wages: 1,000.00, 4. Allocated Tips: 0.00, 10. Depan. Care Bene: 0.00, 11. Non Qualifying: 0.00, 12a. 401k: 0.00, 13. Statutory Employee: 0.00, 12b. 408K: 0.00, Retirement: 0.00, 14. Other: 0.00, Third Party Sick: 0.00

Buttons: Delete this W-2 record, Copy me, W-2, Add W-2, Cancel

Click on the “add W-2” link again to open another W-2 template.
Continue adding W-2s until all are added.
Each new form will show a new tab with the employee’s SSN.
Click any tab to edit the information for that W-2.

A red circle on the tab next to a SSN means that there is an error on that W-2.
You will need to go back and correct any errors before submitting.

If you are entering more than 10 W-2s you may consider using the excel template which I will discuss in a moment.

Completing W-2 Data

Employer W-2 Submission 555141414 555131313 555121212 Delete this W-2 record Copy row W-2

a. Employee's SSN Tax Year

b. Employer's FEIN

c. Employer's Name, address, and ZIP code
GENERIC
1234 N MAIN
S/C

Federal Wages and Tax Amounts

1. Wages, tips, other	<input type="text" value="10,000.00"/>	2. Fed inc tax withheld	<input type="text" value="1,000.00"/>
3. Social sec wages	<input type="text" value="1,000.00"/>	4. Allocated Tips	<input type="text" value="0.00"/>
10. Depen. Care Bene	<input type="text" value="0.00"/>	11. Non Qualifying	<input type="text" value="0.00"/>
12a. 401s	<input type="text" value="0.00"/>	13. Statutory Employee	<input type="checkbox"/>
12b. 403B	<input type="text" value="0.00"/>	Retirement	<input type="checkbox"/>
12c. 408K	<input type="text" value="0.00"/>	Third Party Sick	<input type="checkbox"/>
14. Other	<input type="text" value="0.00"/>		

Utah Wages and Tax Amounts

15. Employer Utah Account ID	<input type="text" value="12345678-002-WTH"/>	16. Utah Wages	<input type="text" value="10,000.00"/>	17. Utah Income Tax	<input type="text" value="500.00"/>	12a. 457B	<input type="text" value="0.00"/>	14. Other	<input type="text" value="0.00"/>
------------------------------	---	----------------	--	---------------------	-------------------------------------	-----------	-----------------------------------	-----------	-----------------------------------

Delete this W-2 record Copy row W-2

OK Cancel

Click **OK** when you have entered all the W-2s.

Verify W-2 Amounts

Submit Cancel Save and finish later

W-2

Quick Tip
Click -Add Employee Information- to review your submission. Red errors will not be accepted.
You must verify your information by checking the legal disclaimer box then click the -Submit- button.
If you would like to save the information you have entered and submit later, click the -Save and Finish Later- button.
Note: Save and finish later will not update to your accounts.

✓ Ready for Submission PLEASE USE THE BUTTONS ON THE TOP AND BOTTOM NAVIGATION TO SUBMIT THIS FORM

Submitter Name: GENERICCO	Submitter FEIN: 55-5151515	User ID: ggemic	Date: 11-Nov-2015
Contact Name: George	Contact Phone:	Contact Email: ggemic@gmail.com	

STEP 1: Enter EMPLOYER Information

FEIN: 55-5151515 Account ID: 12345678-002-WTH Tax Year: 2014
Name: GENERICCO
Address 1: 1234 N MAIN
Address 2:
City: SLC State: UT Zip: 84150

STEP 2: Add Employee

Total Records	Total Utah Wages	Total Utah Withhold
3	70,000.00	3,500.00

Verify the Total W-2s, Total Utah Wages paid, and total withholdings match what you reported on the Annual reconciliation.

Step 3 – Legal Disclaimer

Submit Cancel Save and finish later

W-2

Quick Tip
Click -Add Employee Information- to review your submission. Red errors will not be accepted.
You must verify your information by checking the legal disclaimer box then click the -Submit- button.
If you would like to save the information you have entered and submit later, click the -Save and Finish Later- button.
(Note: Save and finish later will not update to your account).

Ready for Submission PLEASE USE THE BUTTONS ON THE TOP AND BOTTOM NAVIGATION TO SUBMIT THIS FORM

Submitter Name:	Submitter FEIN:	User ID:	Date:
GENERIC	55-4151515	ggeneric	11-Nov-2015
Contact Name:	Contact Phone:	Contact Email:	
George		ggeneric@email.com	

STEP 1: Enter EMPLOYER Information

FEIN: 55-4151515 Account ID: 12345678-002-WTH Tax Year: 2014

Name: GENERIC

Address 1: 1234 N MAIN

Address 2:

City: SLC State: UT Zip: 84150

STEP 2: Add Employee

Total Records	Total Utah Wages	Total Utah Withheld
3	79,000.00	3,500.00

STEP 3: Legal Disclaimer

I hereby state that I have legal authority to submit tax information for the entity listed above. I declare under penalty provided by law that this information is accurate, current, and complete to the best of my knowledge and I will promptly update or correct any information that is inaccurate, not current or incomplete.

Read and click the Legal Disclaimer.

Save or Submit

Submit Cancel Save and finish later

W-2

Quick Tip
Click -Add Employee Information- to review your submission. Red errors will not be accepted.
You must verify your information by checking the legal disclaimer box then click the -Submit- button.
If you would like to save the information you have entered and submit later, click the -Save and Finish Later- button.
(Note: Save and finish later will not update to your account).

✔ Ready for Submission PLEASE USE THE BUTTONS ON THE TOP AND BOTTOM NAVIGATION TO SUBMIT THIS FORM

Submitter Name: GENERIC	Submitter FEIN: 55-4151515	User ID: generic	Date: 11-Nov-2015
Contact Name: George	Contact Phone:	Contact Email: ggeneric@email.com	

STEP 1: Enter EMPLOYER Information

FEIN: 55-4151515 Account ID: 12345678-002-WTH Tax Year: 2014

Name: GENERIC

Address 1: 1234 N MAIN

Address 2:

City: SLC State: UT Zip: 84150

STEP 2: Add Employee

Total Records	Total Utah Wages	Total Utah Withheld
3	79,000.00	3,500.00

STEP 3: Legal Disclaimer

I hereby state that I have legal authority to submit tax information for the entity listed above. I declare under penalty provided by law that this information is accurate, current, and complete to the best of my knowledge and I will promptly update or correct any information that is inaccurate, not current or incomplete.

Click **Save and finish later** if you are not done.
Choose **Submit** if you are ready to complete the submission.

Enter Your Password

Submit Cancel Save and finish later

W-2

Quick Tip

Click -Add Employee Information- to review your submission. Red errors will not be accepted. You must verify your information by checking the legal disclaimer box then click the -Submit- button. If you would like to save the information you have entered and submit later, click the -Save and Finish Later- button. Note: Save and finish later will not be available to your account.

Ready for Submission

Submitter Name: GENERCO

Contact Name: George

THIS FORM

Date: 11-Nov-2015

Are you sure you want to submit this request?

Enter your password and click OK to submit.

Password: [REDACTED]

Ok Cancel

STEP 1: Enter Employer Information

FEDIN: 55-5151515 AccountID: 12345678-802-WTH Tax Year: 2014

Name: GENERCO

Address 1: 1234 N MAIN

Address 2:

City: SLC State: UT Zip: 84150

STEP 2: Add Employee

Total Records	Total Utah Wages	Total Utah Withheld
3	79,000.00	3,500.00

STEP 3: Legal Disclaimer

I hereby state that I have legal authority to submit tax information for the entity listed above. I declare under penalty provided by law that this information is accurate, current, and complete to the best of my knowledge and I will promptly update or correct any information that is inaccurate, not current or incomplete.

Again, enter your password.

W-2's Submission Confirmation

ExitPrint ConfirmationSubmit TC-941R (Manual)Submit TC-941R (Import)

Nov 11, 2015, 20:21:55 (Mountain Time)
Submitter - W-2 Data

Thank you for using TAP.
Your confirmation number is **1-695-824-128**.

Your request to submit the following has been sent:
Total # of Records: 3
Total Utah Tax Withheld: \$3,500.00
Total Utah Wages: \$70,000.00

If there were issues with your request, you will receive an email from TAPSupport@utah.gov.
Have you filed your TC-941R yet? If not: Select either Submit TC-941R (Manual) to manually enter your reconciliation data or select Submit TC-941R (Import).

You can also file the TC-941R from your account.
Click Exit - HOME - click on your account number and choose your December tax periods return list - file now - choose annual recon period.

Do not send a paper copy of your return.

Please print this screen for your records.

If you have questions, please contact:

- TAP Help: TAPSupport@utah.gov or 801-297-3996
- Business or Income Tax: Taxmasters@utah.gov or 801-297-2200 (800-662-4335)
- IFTA, IRP and SFU: MCTAP@utah.gov or 801-297-6800 (888-251-9555)

And remember to record your confirmation number.

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Request Tab

PC INDUSTRIES LLC **NAMES AND ADDRESSES** **I WANT TO...**

Federal Employer ID # **-***5665 Legal Name GENERICO [Add Access to an Account](#)
My Balance \$416.45 Mailing Address 1234 N MAIN SLC UT 84150 [View My Profile](#)
 [Request Waiver](#)
 [Request Pay Plan or e-Reminder](#)
 [Make Multiple e-Payments](#)

ACCOUNTS¹ **REQUESTS²** **NOTICES³** **LETTERS⁴**

WAITING TO BE PROCESSED¹ **SEARCH** **Filter**

Confirmation #	Submitted	Account Id	Account Type	Period	Title	Status
1-695-824-128	11-Nov-2015				W-2 Submission	Pending
1-710-373-120	11-Nov-2015	12345678-002-WTH	Withholding	31-Dec-2014	WTH Reconciliation	Pending
0-504-117-504	10-Nov-2015	12345678-002-WTH	Withholding	30-Jun-2014	TC-941	Pending

Remember, you can always see the status of your submissions on the **Requests** tab.

Correcting Errors

PC INDUSTRIES LLC **NAMES AND ADDRESSES** **I WANT TO...**

Federal Employer ID #	**...5665	Legal Name	GENERIC0	Add Access to an Account
My Balance	\$416.45	Mailing Address	1234 N MAIN SLC UT 84150	View My Profile
				Request Waiver
				Request Pay Plan or e-Reminder
				Make Multiple e-Payments

ACCOUNTS¹ **REQUESTS²** **NOTICES³** **LETTERS⁴**

WAITING TO BE PROCESSED⁵ **SEARCH**

Confirmation #	Submitted	Account Id	Account Type	Period	Title	Status	Filter
1-695-824-128	11-Nov-2015				W-2 Submission	Pending	
1-710-373-120	11-Nov-2015	12345678-002-WTH	Withholding	31-Dec-2014	WTH Reconciliation	Pending	
0-504-117-504	10-Nov-2015	12345678-002-WTH	Withholding	30-Jun-2014	TC-941	Pending	

Notice the W-2 Submission confirmation number is black with no clickable link. This is because W-2 information can not be edited after it's submitted.

However, you can submit a W-2C to make changes to an incorrect W-2. Only submit a W-2c for the W-2 that is incorrect do not resubmit all of the W-2s

Submitting 1099's and TC-675R's

The screenshot displays the UTS portal for PC INDUSTRIES LLC. The top navigation bar includes 'Home', 'Log Off', and 'PC INDUSTRIES LLC'. The main header area shows 'FEDERAL EMPLOYER ID # **-**-5555', 'Legal Name: GENERICO', and 'Mailing Address: 1234 N MAIN SLC UT 84150'. A 'My Balance' of \$416.45 is also visible. The 'I WANT TO...' section lists options like 'Add Access to an Account', 'View My Profile', 'Request Waiver', 'Request Pay Plan or e-Reminder', and 'Make Multiple e-Payments'. The 'ACCOUNTS' section shows a 'WAITING TO BE PROCESSED' status with a '+ARCT!' button. Below this is a table of requests:

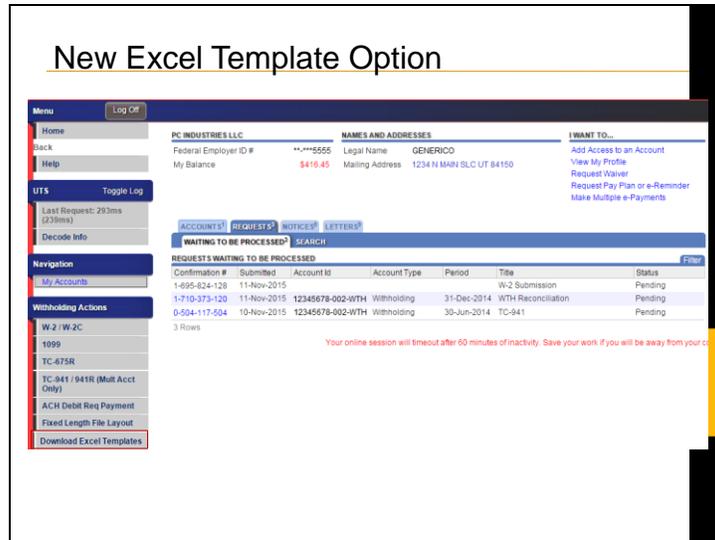
Confirmation #	Submitted	Account Id	Account Type	Period	Title	Status
1-495-824-128	11-Nov-2015				W-2 Submission	Pending
1-710-373-120	11-Nov-2015	12345678-002-WTH	Withholding	31-Dec-2014	WTH Reconciliation	Pending
0-504-117-504	10-Nov-2015	12345678-002-WTH	Withholding	30-Jun-2014	TC-941	Pending

The sidebar on the left contains navigation options: 'Home', 'Help', 'UTS', 'Toggle Log', 'Last Request: 29 mins (23mins)', 'Decode Info', 'Navigation', 'My Accounts', 'Withholding Actions', 'W-2 | W-2C', '1099', 'TC-675R', 'TC-941 | 941R (Multi Acct Only)', 'ACH Debit Req Payment', 'Fixed Length File Layout', and 'Download Excel Templates'. A green callout box at the bottom right of the screenshot contains the text: 'If you need to change a submitted 1099 or TC-675R Email: tapsupport@utah.gov'.

The process to enter 1099 or TC-675R information manually is similar to what I just demonstrated for entering W-2 information.

If you discover a mistake on a submitted 1099 or TC-675R, you must submit a new 1099 or TC-675R with the corrected information.

Please, only submit the corrected 1099 or TC-675R and email the confirmation number and explanation to tapsupport@utah.gov to prevent duplication of the 1099 or TC-675R information.



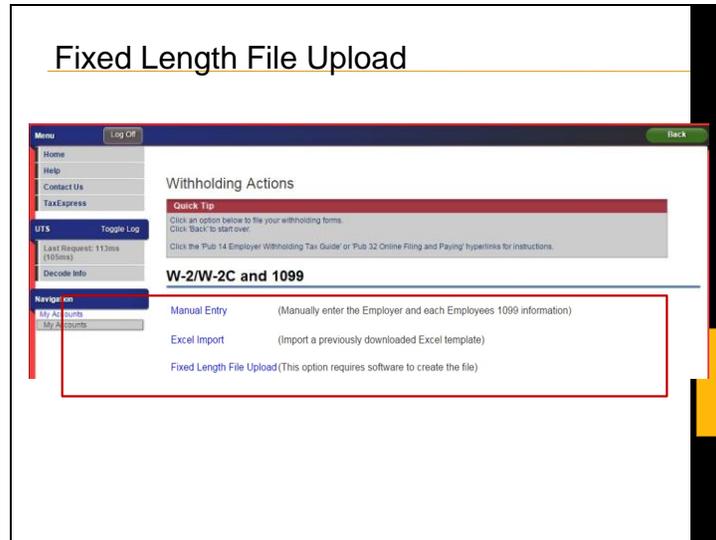
You can now submit your information using our Excel template.
Click this button to download the template and see detailed instructions.

Note: You MUST only use our formatted and approved excel template. Any other excel files will be rejected.

The W-2s or 1099s for different employers **MUST** be submitted on different excel templates.

Third-party preparers must submit a different template for each one of their clients.

Up to 249 W-2s or 1099s can be submitted per excel template.



If more than 249 W-2s or 1099s must be filed the fixed length file upload option must be used.

The fixed length file is the type acceptable to the Social Security Administration and can be generated by most payroll software.

Paying

- Due Dates
- Payment Options

Let's talk about making payments.

When to Pay

Payments are due by the following due dates:*

Monthly		Quarterly	
Monthly Filing Period	Due Date	Quarterly Filing Period	Due Date
January	February 28 (or 29)	January-March	April 30
February	March 31	April-June	July 31
March	April 30	July-September	October 31
April	May 31	October-December	January 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		

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

See all due dates at tax.utah.gov/calendar.html

The Payment due dates have not changed for 2016. The payment due date will depend on whether the business is an annual, quarterly or monthly payer. If you do not know your payment frequency contact the tax commission.

Payment Options

- Cash (in person only)
- Mail in a check or money order
- Online with Taxpayer Access Point (TAP)
 - ACH Debit from a checking or savings account
 - Credit Card (a transaction fee will apply)
- Electronic Funds Transfer (EFT)
 - See Publication 43



The slide features four small square images at the bottom. From left to right: 1. A hand holding several US dollar bills. 2. A hand placing a check into a wooden mailbox. 3. A hand holding a blue credit card. 4. A person sitting at a desk using a computer, representing online payment.

There are several ways to make your payments:

- Cash payments can always be made in person at tax commission offices
- Checks or money orders can be mailed in
- You can pay online through Taxpayer Access Point using ACH debit or credit card. Please be aware that transaction fees will apply for credit card payments.

Payment Coupons

- Coupons may be mail with account information and due date preprinted.
- Be sure you use the correct coupon for the period.
- Blank coupons can be obtained 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 12345678-123-WTH	Payment Period Ending (mmddyyyy) 12/31/2014	Payment Due Date (mmddyyyy) 1/31/2015
-------------------------	-------------------------------------	--	--

Account name: ABC Stores Inc.

Amount Paid: 10000

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

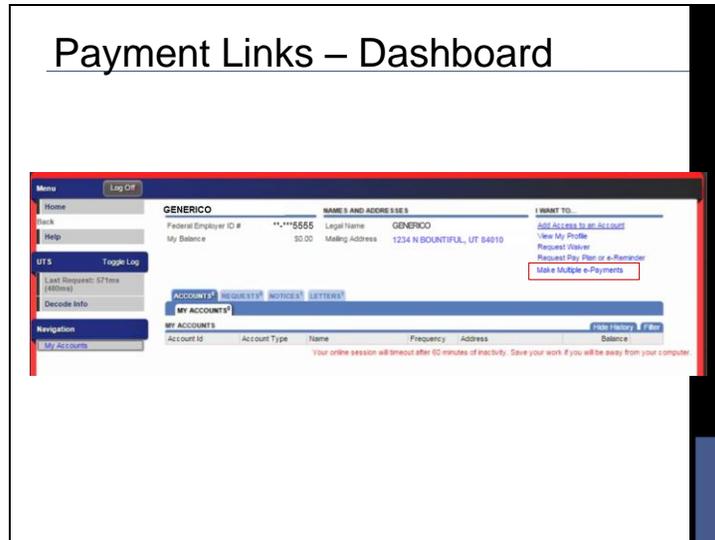
W
T
H

If you choose to pay by mail, please include a TC-941PC payment coupon with your payment. Preprinted coupons may have been mailed to you with your annual withholding packet. Each preprinted payment coupon has a bar code directing the payment to the period shown on the coupon.

Be sure you send the coupon for the period you are paying.

If a coupon has been lost, blank coupons can always be obtained at this link.

If you pay electronically on TAP a payment coupon is not required.



There are several links in TAP to make a payment. You can click this payment link from the HOME screen.

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Payment Links

WITHHOLDING		NAMES AND ADDRESSES		I WANT TO...	
Federal Employer ID #	55-5151515	Legal Name	GENERICO	Request to Close Account	Accounts
Quarterly	12345678-002-WTH	Mailing Account Adr	Add	Request Waiver	
My Balance	\$416.45			View W-2 or 1099 Summary	
Pending	\$150.00				
Pay Effective Balance	\$566.45				
Payment Source	Setup				

PERIODS	REQUESTS	ACTIVITY	NOTICES	LETTERS				
ATTENTION NEEDED SEARCH								
Filter								
Period	Return Status		Tax	Penalty	Interest	Credits	Balance	Messages
31-Mar-2014	Late-Processed	View Return	1,906.55	381.32	35.13	1,906.55	416.45	Make a Payment
30-Jun-2014	Pending	View Request	0.00	0.00	0.00	0.00	0.00	Pending
30-Sep-2014	Processing	View Request	0.00	0.00	0.00	0.00	0.00	Pending
31-Dec-2014	Multiple Returns	Return List	0.00	0.00	0.00	0.00	0.00	File Return

You can also direct your payment to a specific period by clicking one of the PAY links next to the period you wish to pay.

If you use the pay effective balance link at the top, the payment will automatically be applied to the oldest outstanding balance.

Penalties and Interest

Penalties
Interest

If you file and pay on time, you won't have to worry about accruing penalties and interest. However, let me show you how penalties or interest could apply.

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



If you don't file returns and pay on time, you will be assessed penalties according to the number of days you are late.

The minimum Penalty is \$20.

Reconciliation Penalties		
These penalties will be assessed if don't file electronically.		
Form(s)	Days Late	Amount
TC-941R	15	\$50
W-2 & 1099R	15 through 30	\$30 per form — up to \$75,000
W-2 & 1099R	31 through June 1 st	\$60 per form — up to \$200,000
W-2 & 1099R	June 2 nd	\$100 per form — up to \$500,000

See Publication 58, *Interest and Penalties*, for details

With the legislative changes associated with senate bill 250, there are new penalties if the annual reconciliation, W-2s or 1099s are not filed electronically by the due date. For the W-2s and 1099s the penalties are greater the more overdue they are.

Interest

- Interest rate remains 2% for 2016
- Calculated from the date payment was due until payment is received
- Accrues on any outstanding balance.
- Liens may be issued against real and personal property.

A close-up photograph of a light blue calculator. The LCD screen is lit up and displays the word "INTEREST" in green capital letters. The calculator has a standard numeric keypad with buttons for digits 0-9, a decimal point, and various function keys like "+/-", "%", "Off", and "On/C".

The interest rate is subject to change each calendar year. The rate remains 2 percent for 2016.

Interest is calculated from the date the return was due until full payment is received.

Liens could be filed against real and personal property if necessary to collect unpaid withholding tax.

Tax Commission Resources	
<i>Monday-Friday from 8:00 a.m. to 5:00 p.m.</i>	
<ul style="list-style-type: none">• Customer Service 801-297-2200 or 1-800-662-4335	<ul style="list-style-type: none">• Taxpayer Advocate Service 801-297-7562 or 1-800-662-4335 x7562
<ul style="list-style-type: none">• Technical Research Unit 801-297-7705 or 1-800-662-4335 x7705	<ul style="list-style-type: none">• Email taxmaster@utah.gov• Website tax.utah.gov

That is the end of our Training.
Thank you for your time.
Please use these resources if you need additional help.