

90000

GENERAL INSTRUCTIONS

Use this form to report and pay Utah payroll withholding or mineral production withholding tax. You may file and pay electronically at taxexpress.utah.gov. The website also has workshops, FAQ's, mineral production withholding definitions, substitute form requirements, and other helpful resources.

Income Subject to Utah Withholding (see Pub 14, Utah Withholding Tax Guide)

Utah income tax should be withheld for:

- Wages paid to employees performing services in Utah,
- Wages paid to Utah residents working outside Utah,
- Gross production payments to working interests, royalty interests, or overriding royalty owners for mineral production in Utah, and
- Payments reported on forms 1099, or as required under UC §59-10-405.

When to File

You must file a return every quarter even if there is no tax liability. Your Utah withholding tax license may be revoked if you fail to comply with filing and payment requirements.

Most withholding accounts file returns quarterly, but pay either monthly or quarterly based on the amount withheld.

- Monthly payers file their return each quarter, but pay withholding tax each month. Keep track of payments so the quarterly return is accurately reported.
- Quarterly filers file a return and pay withholding tax each quarter.

Quarterly returns are due by the last day of April, July, October, and January.

Annual filers file a return and pay withholding tax by January 31st. You are an annual filer if:

- You had household employees and filed Form 1040 Schedule H with your federal individual income tax return, or
- The IRS requires you to file federal form 944, *Employer's Annual Federal Tax Return*.

Changes in Reporting Periods The Tax Commission reviews accounts annually and will notify you if your filing frequency changes.

Line Instructions:

- Line 1 Enter all Utah wages, compensation and distribution paid to employees or payments made to working interests, royalty interests, and overriding royalty owners during this period.
- Line 2 Enter the amount of federal tax withheld during this period for Utah employees.
- Line 3 Enter the amount of Utah tax withheld during this period on wages reported on line 1.

Amended Return, TC-941 Use a TC-941 to amend a previously filed return. Forms are available at tax.utah.gov/forms.

- Enter an "X" on the AMENDED line and include your Utah Account ID, Federal EIN, and the tax period you are amending.
- Enter the total corrected amounts, not the amount of the adjustment.
- If you owe additional tax, pay that amount plus interest from the original due date to the date amended. Unpaid balances will result in additional penalties and interest. See Pub 58, *Utah Interest and Penalties*.
- If you overpaid, you must include a letter explaining the amendment reason and stating if you want the refund sent to you or credited to a future period.

Note: If you amend a return after filing the annual reconciliation, you must also file an amended reconciliation, form TC-941R.

Mailing Coupons and Payments Make checks or money orders payable to the Utah State Tax Commission and mail with the original coupon.

Mail to: Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0100

To make changes to or to close your account, use form TC-69C, *Notice of Change for a Tax Account* available at tax.utah.gov/forms or by calling 801-297-6700 or 1-800-662-4335 ext. 6700.