

TC-40W - Utah Withholding Tax Schedule

You must claim Utah withholding tax credits by completing form TC-40W and attaching it to your return.

Do not send copies of your W-2s, 1099s, TC-675Rs, and Utah Schedule K-1 with your Utah return. Keep all these forms with your tax records — we may ask you to provide the documents at a later time.

Processing may be delayed or your withholding tax credits may be disallowed if you do not complete TC-40W as explained below and submit it with your Utah return.

▶ TC-40W, Part 1

Report Utah withholding tax from the following forms:

- Federal form W-2, *Wage and Tax Statement*
- Federal form 1099 (with Utah withholding), including 1099-R, 1099-MISC, 1099-G, etc.

Do not send W-2s or 1099s with your Utah return. Keep them in your files.

Processing may be delayed or the withholding tax credit disallowed if you do not complete TC-40W with all required information.

To claim credit for Utah withholding tax, complete TC-40W, page 1. Enter the following information from form W-2 or 1099:

Line 1 - Enter the employer/payer federal EIN (W-2 box "b," or 1099).

Line 2 - Enter the employer/payer Utah withholding account number (W-2 box 15, or 1099).

FYI: Withholding Account Number

The Utah withholding account number is a 14-character number. The first eleven characters are numeric and the last three are "WTH." Do not enter hyphens. Example: 12345678901WTH.

If form W-2 or 1099 does not include this number, contact the employer or payer to obtain the correct number to enter on TC-40W, Part 1. Failure to include this number on TC-40W may cause your withholding to be disallowed and delay any refund.

Line 3 - Enter the employer/payer name and address (W-2 box "c," or 1099).

Line 4 - Enter an "X" if the income and withholding tax are from a form 1099.

Line 5 - Enter the Social Security number (shown on the W-2 box "a," or 1099).

Line 6 - Enter your Utah wages or income being reported (or your spouse's, if filing jointly) (W-2 box 16, or 1099).

Line 7 - Enter your Utah withholding tax (or your spouse's, if filing jointly) (W-2 box 17, or 1099).

Note: If there is no Utah employer identification number on a form W-2 box 15, 1099-R box 13, 1099-MISC box 17, or any other 1099 form, your refund may be reduced or your tax due increased. Contact the employer or payer of the income to get the Utah ID number.

Add the amounts of Utah withholding tax from all lines 7 and enter the total at the bottom of TC-40W, page 1 and on form TC-40, page 2, line 33.

W-2 Example

Utah TC-40W Example

▶ TC-40W, Part 2

To claim credit for Utah mineral production withholding tax, enter the following information. If from form TC-675R, enter lines 1, 2, 3 and 5; if from Utah Schedule K-1, enter lines 4 and 5.

- Line 1 - Enter the mineral producer's federal EIN (TC-675R box 2).
- Line 2 - Enter the mineral producer's name (TC-675R box 1).
- Line 3 - Enter the mineral producer's Utah withholding account number (TC-675R box 3).

FYI: Mineral Withholding Account Number

The Utah mineral withholding account number is a 14-character number. The first eleven characters are numeric and the last three are "WMP." Do not enter hyphens. Example: 12345678901WMP.

If form TC-675R does not include this number, contact the payer to obtain the correct number to enter on TC-40W, Part 2. Failure to include this number from a TC-675R on TC-40W may cause your withholding to be disallowed and delay any refund.

- Line 4 - If the mineral withholding tax distribution was received from a pass-through entity (partnership, LLC, LLP, S corporation or trust), enter the pass-through entity's federal EIN. If you receive a TC-675R directly from the mineral producer, leave this line blank.
- Line 5 - Enter your mineral production withholding tax (TC-675R box 6) or your share of mineral production

withholding tax reported on Utah Schedule K-1 by a pass-through entity.

Add the amounts of mineral production withholding tax from all lines 5 and enter the total on form TC-40, page 2, line 36.

Do not send TC-675R(s) with your Utah return. Keep them in your files.

Processing may be delayed or the withholding tax credit disallowed if you do not complete TC-40W with all required information.

▶ TC-40W, Part 3

To claim credit for Utah withholding tax paid on your behalf by a pass-through entity (partnership, LLC, LLP, S corporation or trust), enter the following information from the Utah Schedule K-1:

- Line 1 - Enter the pass-through entity's federal EIN (Schedule K-1 box A).
- Line 2 - Enter the pass-through entity's name (Schedule K-1 box B).
- Line 3 - Enter the Utah withholding tax withheld or paid on your behalf by the pass-through entity.

Add the amounts of pass-through entity Utah withholding tax from all lines 3 and enter the total on form TC-40, page 2, line 35.

Do not send the Utah Schedule(s) K-1 with your Utah return. Keep them in your files.

Processing may be delayed or the withholding tax credit disallowed if you do not complete TC-40W with all required information.

TC-675R Example

Statement of Utah Tax Withheld on Mineral Production				TC-675R Rev. 6/13
1. Producer's name, address, city, state and ZIP code ABC MINING COMPANY PO BOX 4941 PRICE UT 84501				For tax year: 2015
2. Producer's federal EIN 84-1909732	3. Producer's Utah account number 12345678002WMP	4. Recipient's federal EIN (or SSN if an individual) 545-18-6791		
5. Utah mineral production gross payment to recipient 24,615.18	6. Utah tax withheld on mineral production 1,230.76	7. Utah mineral production gross payment <u>not</u> subject to withholding .00		
8. Recipient's name, address, city, state, ZIP code				9. Recipient entity type (check one) <input type="checkbox"/> C - Corporation <input type="checkbox"/> L - Limited Liability Company <input type="checkbox"/> S - S Corporation <input type="checkbox"/> O - Limited Liability Partnership <input type="checkbox"/> I - Individual <input type="checkbox"/> T - Trust, Estate or Fiduciary <input type="checkbox"/> P - Partnership

Mineral Production and Pass-through Withholding			TC-40W 2015	Pg. 2		
40510	SSN 545-18-6791	Last name WINTER				
Part 2 - Utah Mineral Production Withholding Tax - TC-675R Do not send TC-675R or Utah Schedules K-1 with return. Enter TC-675R or Schedule K-1 information below. Use additional TC-40Ws if needed.						
Line Explanations 1 Producer's EIN from box "2" of TC-675R 2 Producer's name from box "1" of TC-675R 3 Producer's Utah withholding number from box "3" of TC-675R (14 characters, ending in WMP, no hyphens)						
4 Pass-through entity EIN if credit from partnership or S corporation (enter EIN from Utah Schedule K-1) 5 Utah mineral production withholding tax from box "6" of TC-675R or from Utah Schedule K-1.						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 5px;"> First TC-675R or Utah Schedule K-1 1 84-1909732 2 ABC MINING COMPANY 3 12345678002WMP (14 characters, no hyphens) 4 545-18-6791 5 1,231.00 </td> <td style="width: 50%; padding: 5px;"> Second TC-675R or Utah Schedule K-1 1 _____ 2 _____ 3 _____ (14 characters, no hyphens) 4 _____ 5 _____ .00 </td> </tr> </table>					First TC-675R or Utah Schedule K-1 1 84-1909732 2 ABC MINING COMPANY 3 12345678002WMP (14 characters, no hyphens) 4 545-18-6791 5 1,231.00	Second TC-675R or Utah Schedule K-1 1 _____ 2 _____ 3 _____ (14 characters, no hyphens) 4 _____ 5 _____ .00
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