

94181



9997

Name and address

Utah State Tax Commission Utah Withholding Return

TC-941

Rev. 12/08

Check here to stop receiving paper forms

Check here to close your account

Utah Account ID
Federal EIN
Tax Period
● From (mmddyyyy) ● To (mmddyyyy)
Due Date (mmddyyyy)

Check if AMENDED
(replacement, not net difference)

- 1. Utah wages, compensation, and distributions for this period ● 1 , , , .00
- 2. Federal tax withheld this period ● 2 , , , .00
- 3. Utah tax withheld this period ● 3 , , , .00

For payment instructions, go to **tax.utah.gov** or use the attached coupon.

Under penalties provided by law, I declare, to the best of my knowledge, this return is true and correct.

Signature

X

Date

Phone no.

TC-941 Rev. 12/08



USTC use only

● _____
USTC use only

GENERAL INSTRUCTIONS

This packet contains the current year forms needed to report and pay Utah payroll withholding or mineral production withholding tax. You may file and pay electronically at withholding.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 amount withheld. Monthly payers file their return each quarter, but pay withholding tax each month. Use the Monthly Payer Worksheet to calculate the amount due and paid. Quarterly filers both file a return and pay withholding tax each quarter.

Monthly and quarterly payers file returns each quarter 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 income tax return.

You can file and pay electronically at withholding.utah.gov.

Changes in Reporting Periods The Tax Commission reviews accounts annually and sends a new packet if your filing frequency changes.

Line Instructions:

- Line 1 Enter all wages, compensation and distributions 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 on wages reported on line 1.
- 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.

- Check the AMENDED box 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 are due a refund, include a letter 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.

For additional information see Pub 14, Utah Withholding Tax Guide.

To make changes to 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.

Monthly Payer Worksheet

1. Total payments for the first month of the quarter	
2. Total payments for the second month of the quarter	
3. Total payments for the third month of the quarter	
4. Total payment (add lines 1, 2 and 3)	
5. Total amount owed for this quarter	
6. Amount due with this return (subtract line 4 from line 5)	

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Name and address

Utah State Tax Commission Utah Annual Withholding Reconciliation

TC-941R

Rev. 12/08

Check here to close your account

Utah Account ID
Federal EIN
Tax Period
Due Date (mmdyyy)

Check if AMENDED (replacement, not net difference)

1. Total number of W-2s and 1099s, or TC-675Rs issued	• 1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Total Utah wages, compensation, and distributions reported on W-2s and 1099s, or TC-675Rs	• 2	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Total federal income tax withheld on W-2s and 1099s	• 3	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Total Utah income tax withheld on W-2s and 1099s, or TC-675Rs	• 4	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Utah tax withheld as reported on TC-941 return(s)									
Jan - Mar • 5a		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Apr - Jun • 5b		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Jul - Sep • 5c		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Oct - Dec • 5d		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Add lines 5a through 5d and enter the total here	6	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Subtract line 6 from line 4 and enter amount here (see instructions)	7	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

← annual filers use 5d only

How did you file your W-2s Paper Electronically How did you file your 1099s Paper Electronically
 How did you file your TC-675Rs Paper Electronically If you check paper on any, include them with this reconciliation

Under penalties provided by law, I declare, to the best of my knowledge, this return is true and correct.

Signature	Date	Phone no.
X		

TC-941R Rev 12/08

• USTC use only (box no.)

• USTC use only

Return ENTIRE form, coupon and payment to the Utah State Tax Commission

Payment Coupon for Utah Withholding Reconciliation, TC-941RPC

TC-941RPC Rev. 12/08

Tax Type	Utah Account ID	Payment Period Ending (mm/dd/yyyy)	Payment Due Date (mm/dd/yyyy)

Account name: _____

Amount Paid

W
T
R

UTAH STATE TAX COMMISSION
 210 N 1950 W
 SLC UT 84134-0600

90000

General Instructions

Annual Reconciliation, TC-941R You must file a reconciliation annually to balance your returns (forms TC-941) with withholding tax paid. You may file electronically at withholding.utah.gov. Employers with 250 or more W-2 forms must file electronically. See instructions in *Pub 32, Online Filing and Paying of Withholding and Mineral Production Forms*. Other employers may file paper copies, but are encouraged to file electronically.

If you file on paper, include copies of all W-2, TC-675R and 1099 forms with Utah withholding. Each form must show:

- Amounts paid and withheld
- Federal identification number (EIN)
- Utah withholding account number.

File your annual reconciliation and withholding documents by March 31 if filing electronically (February 28 if filing on paper).

Line Instructions:

- Line 1 Enter the total number of W-2s and 1099s or TC-675Rs you issued for the year.
- Line 2 Enter the total of all wages, compensation and distributions paid to employees or payments made to working interests, royalty interests, and overriding royalty owners during the year.
- Line 3 Enter the total amount of federal tax withheld during the year.
- Line 4 Enter the total amount of Utah tax shown on W-2s and 1099s or TC-675Rs for the year.
- Lines 5a-5d Enter amounts from each quarterly return (TC-941, line 3) submitted for the year. If you file annually, report your annual amount on line 5d.
- Line 6 Enter the total of lines 5a-5d.
- Line 7 Subtract line 6 from line 4.

- If line 6 is less than line 4, you under reported one or more periods. Check your records and pay the difference from this line electronically or use the attached coupon, TC-941RPC.
- If line 6 is more than line 4, you over reported one or more periods. Check your records. If you have overpaid, request a refund in writing.

You may be charged a penalty of \$50 per form (up to \$1,000) if you do not file the TC-941R with accompanying W-2, TC-675R, or 1099 forms. Other penalties may also apply if the Utah withholding account number is not shown on each form, or if your form is incomplete.

Amended Reconciliation, TC-941R If you must change a previously filed annual reconciliation, go to withholding.utah.gov or complete a TC-941R showing corrected amounts. Include all corrected W-2, TC-675R and 1099 forms.

- If you owe additional tax, pay that amount plus interest from the original due date to the date amended using a payment coupon (TC-941RPC). Unpaid balances will result in additional penalties and interest. See Pub 58, Utah Interest and Penalties.
- If you have overpaid, request a refund in writing.

Mailing the Annual Reconciliation To avoid delays, mail your annual reconciliation (with any needed reconciliation payment) and withholding documents separately from your TC-941 and payment.

For additional information see Pub 14, Utah Withholding Tax Guide.

To make changes to 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.

Return ENTIRE form, coupon and payment to the Utah State Tax Commission

Payment Coupon for Utah Withholding Tax, TC-941PC

TC-941PC Rev. 12/08

Tax Type

Utah Account ID

Payment Period Ending (mm/dd/yyyy)

Payment Due Date (mm/dd/yyyy)

**W
T
H**

Account name: _____

Amount Paid

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Do not use this payment coupon as a return. Use TC-941 to file your return.

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