

# Prepayment of Income Tax (This is NOT an extension form)

### Prepayment

Use this form to make income tax prepayments toward your tax liability prior to the due date of your return. Prepayments may not be necessary, if the required taxes are withheld (W-2, TC-675R, etc.). Use the worksheet below, to help determine if you will meet the required tax payment.

### Automatic Extensions

Utah taxpayers are automatically allowed a six month extension to file their income tax returns - **NOT** to pay their taxes. No extension form is required. Do not use this form, unless you are making a prepayment.

However, if taxpayers do not make the required tax payments by the original return due date, a penalty may be assessed. The required payment must equal at least 90 percent of your current year tax liability or 100 percent of your previous year tax liability. A payment may be in the form of withholding (W-2, TC-675R, etc.), previous year's refund applied to current year, or prepayments made on or before the tax due date.

Use the worksheet below to calculate your required tax payment to prevent penalties.

### Penalty

If your tax payments do not equal 90 percent of your current year tax liability or 100 percent of your previous year tax liability, a penalty of 2 percent of the unpaid tax will be assessed for each month of the extension period. Also, a late payment penalty will be imposed if the

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or Telecommunication Device for the Deaf (801) 297-3819. Please allow three working days for a response.

entire balance (tax, penalty, and interest) is not paid when the return is filed. In addition, a late filing penalty will be imposed if the return is filed after the extension due date.

### Interest

The calendar year interest rate applicable for all taxes and fees administered by the Tax Commission shall be two percentage points above the federal short-term rate in effect for the preceding fourth calendar quarter. Interest will be assessed from the original due date until paid in full. For information, request form TC-15, Applicable Interest Rates, by calling or writing the Utah State Tax Commission, 210 N 1950 W, Salt Lake City, UT 84134, telephone number (801) 297-2200.

### Where to File

Mail or deliver the completed form and prepayment to:  
Income Tax Prepayment  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, Utah 84134-0200

### Additional Information

For telephone assistance dial (801) 297-2200, or 1-800-662-4335 if outside the Salt Lake City area.

**Prepayment Worksheet:** Use this worksheet to calculate your required prepayment. Pay the amount on line 11 on or before the filing deadline.

- 1. Income tax you expect to owe this year ..... 1. \$ \_\_\_\_\_
- 2. Rate to determine minimum payment ..... 2. **x .90**
- 3. Multiply line 1 by rate on line 2 ..... 3. \_\_\_\_\_
- 4. Utah income tax withheld as shown on W-2's and TC-675R's for this year ..... 4. \_\_\_\_\_
- 5. Tax prepayments made for this year ..... 5. \_\_\_\_\_
- 6. Total prepayments for this year (add lines 4 & 5) ..... 6. \$ \_\_\_\_\_
- 7. Amount required to equal 90 percent (subtract line 6 from line 3). If less than zero, enter "0" ..... 7. \$ \_\_\_\_\_

- 8. Utah tax liability for preceding year (as filed, amended, or audited) ..... 8. \_\_\_\_\_
  - 9. Prepayments from line 6 above ..... 9. \_\_\_\_\_
  - 10. Amount required to equal previous year's liability (subtract line 9 from line 8 - not less than line 7) ..... 10. \_\_\_\_\_
  - 11. Lesser of line 7 or line 10. Enter this amount on the form below and send form with payment. ..... 11. \$ \_\_\_\_\_
- Do not file this form if your tax liability is zero or if you are getting a refund.***

RETURN BOTTOM PORTION WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.

For Office Use Only

Utah State Tax Commission <b>Prepayment of Income Tax</b> (This is NOT an extension form)	<b>IT</b> <b>TC-546</b> Rev. 12/99
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***Do not file this form if your tax liability is zero or if you are getting a refund.*** What tax period is this prepayment for? \_\_\_\_\_

**Income Tax**

Your full name (first, middle initial, last)	Your social security number
Spouse's full name, if married (first, middle initial, last)	Spouse's social security number
Mailing address	
City	State and ZIP code

**Amount of prepayment enclosed** \$ **.00**  
*(must be greater than ZERO)*