Utah State Tax Commission

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

**TC-546**
Rev. 9/08

**Prepayment**
Use this form to make individual 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 determine if you 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. Use this form only to make a prepayment.

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 the lesser of 90 percent of your current year tax liability or 100 percent of your previous year tax liability, before credits. 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 return due date.

**Penalty**
If your tax payments do not equal at least the lesser of 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 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**
Interest will be assessed from the original due date of the return until the tax is paid in full. For information, Pub 58, Utah Interest and Penalties, is available on our website at **tax.utah.gov/forms**.

**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, UT 84134-0266**

**Telephone Numbers and Web Site Information**
For telephone assistance call 801-297-2200, or 1-800-662-4335 if outside the Salt Lake City area. Our web site is **tax.utah.gov**.

**Electronic Payment**
You may pay your tax due electronically at the website **paymentexpress.utah.gov**.

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 801-297-2020. Please allow three working days for a response.

**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, TC-675R's, etc. for this year | 4. | |
| 5. Previous tax prepayments made for this year | 5. | |
| 6. Total prepayments for this year (add lines 4 and 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) | 10. | |
| 11. Lesser of line 7 or line 10. Enter this amount on the coupon below and send coupon with payment. ***Do not file this coupon if your tax liability is zero or if you are getting a refund.*** | 11. | $ |

Clear form

**SEPARATE AND RETURN ONLY THE BOTTOM PORTION WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.**

## Individual Income Tax Prepayment Coupon

Tax year ending
2008

USTC Use Only

**Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0266**

**TC-546**
Rev. 9/08

IPP004

| | |
|---|---|
| Primary taxpayer name | Social Security no. |
| Secondary taxpayer name | Social Security no. |
| Address | |
| City | State / Zip code |

**Payment amount enclosed** $ 00

Make check or money order payable to the Utah State Tax Commission.
Do not send cash. Do not staple check to coupon. Detach check stub.