



# UTAH STATE BUSINESS AND TAX REGISTRATION

TC-69  
Rev. 12/07

Use form TC-69 to register with the Utah State Tax Commission for all taxes listed below. For registration of a DBA, use Department of Commerce form, *Business Name Registration / DBA Application*, available at all registration locations, online at [commerce.utah.gov](http://commerce.utah.gov), or by telephone at (801) 530-4849.

## General Instructions

- Read the instructions carefully.
- Type or print clearly.
- Applications with missing or illegible information may be rejected.
- Mail or fax the completed application to the Tax Commission (address at right).
- Allow 15 business days for processing if submitting a paper application.
- Contact the appropriate city or county for business licensing requirements.

**Utah State Tax Commission**  
 210 North 1950 West  
 Salt Lake City, UT 84134-3310  
 (801) 297-2200  
 1-800-662-4335  
 Fax: (801) 297-3573  
[www.tax.utah.gov](http://www.tax.utah.gov)

## Type of Registration

### ✓ Check each box that applies

Check each box that applies	Fee	Complete Sections
<input type="checkbox"/> Employer Withholding License*	No Fee	1, 3, 4
<input type="checkbox"/> Sales and Use Tax License*	No Fee	1, 2, 4
<input type="checkbox"/> Beer Tax (distributor/manufacturer only)	No Fee	1, 4
<input type="checkbox"/> Lubricating Oil Fee	No Fee	1, 4
<input type="checkbox"/> Telecommunications Service Provider	No Fee	1, 2, 4
<input type="checkbox"/> Cable or Home Satellite Service	No Fee	1, 4
<input type="checkbox"/> Sexually Explicit Business / Escort Service	No Fee	1, 4
<input type="checkbox"/> Cigarette and Tobacco License (make check payable to Utah State Tax Commission)	\$30 per location	1, 4
<input type="checkbox"/> Cigarette Stamper	License and Bond†	1, 4
<input type="checkbox"/> Tobacco Products	License and Bond†	1, 4
<input type="checkbox"/> Natural gas or electricity purchases from someone other than a public utility	No Fee	1, 4

Office Use Only (USTC)

† **A bond is required for cigarette stamping and tobacco wholesale distribution.** The minimum bond amount is \$500 for cigarettes or tobacco, or \$1,000 for both. Contact an insurance company of your choice to obtain a surety or performance bond. Attach the bond to the application, or forward the bond after submitting the application.

\* **Previous or Existing Accounts:** Sales and withholding tax licenses are conditional. If an applicant or a fiduciary of the applicant has a history of filing or paying late, the applicant is required to resolve past delinquencies and/or post a bond of at least \$25,000, not to exceed \$500,000. Enter all previous or existing licenses and account numbers you have had with the Utah State Tax Commission: \_\_\_\_\_

**If you purchase a business,** obtain from the seller a letter from the Tax Commission stating no sales and use tax is due; or withhold enough of the purchase money to cover all unpaid taxes. If you fail to withhold sufficient funds from the purchase money, you will be held personally liable for the seller's unpaid sales and use tax, including all sales-related taxes (Utah Code §59-12-112).

## Section 1 – General Information

Required by all applicants.

### 1a. Organizational Structure Must check one.

#### Individual

Sole Proprietor

#### Government

- Federal  
 State  
 Tribal  
 Political Subdivision

#### Corporation

- C Corp  
 S Corp  
 (Attach approval of election by IRS)  
 Non-profit

#### Partnership

- General  
 Limited  
 Limited Liability

#### LLC/Trust

- LLC  
 Check the return the LLC files with the IRS  
 Corp.  Part.
- Single Member LLC  
 Check the return the LLC files with the IRS  
 Indiv.  Corp.  Part.
- Trust  
 Check the return the Trust files with the IRS  
 Indiv.  Corp.  Part.



**NOTE:** You do not need to file this form if you register your business online. Online registration allows registration with the Tax Commission, Dept. of Commerce, Dept. of Workforce Services and select municipalities all at once. Register online at [business.utah.gov/registration](http://business.utah.gov/registration).

**1b. Organization Date** Enter the date of qualification or incorporation in Utah: \_\_\_\_\_

**1c. Tax Year End Date:** \_\_\_\_\_

**1d. Department of Commerce Entity Number** Enter number issued by the Dept. of Commerce.

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**1e. Federal Identification Number**

A sole proprietor is required to provide a Social Security Number (SSN). In addition, a **sole proprietor with employees** is required to also provide an Employer Identification Number (EIN). All other organizational structures must provide an EIN.

Social Security Number (SSN)

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Federal Employer Identification Number (EIN)

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<b>1f. Name of Business Entity - PRINT</b> If you are a sole proprietor, write your name here				Daytime phone number		Office Use Only <table border="1" style="width: 100%; height: 20px; margin-bottom: 5px;"></table> County Code <table border="1" style="width: 100%; height: 20px; margin-bottom: 5px;"></table> City Code <table border="1" style="width: 100%; height: 20px; margin-bottom: 5px;"></table> SIC Code <table border="1" style="width: 100%; height: 20px; margin-bottom: 5px;"></table> USTC SIC <table border="1" style="width: 100%; height: 20px; margin-bottom: 5px;"></table> NAICS <table border="1" style="width: 100%; height: 20px;"></table>
Owner's street address				Cell phone number		
City		County		State	ZIP Code	
Business website address (URL)						
<b>1g. DBA/Business Name</b> Business or trade name at this physical location				Business phone number		
Physical street address of business (P.O. Box not acceptable)				Fax number		
City		County		State	ZIP Code	
<b>Required:</b> Local government entity issuing business license for this location						
<b>1h. Business Mailing Address</b> Write "same" if same as business location (1f)			E-mail address			
City		State	ZIP Code		Contact phone number	
<b>1i. Business Description</b> Describe in detail the specific nature of your business (include the types of products sold)						

If business is a restaurant, check the box that best describes your business:

- Fast food  
  Family restaurant with liquor  
  Theme with liquor  
  White table cloth with liquor  
  Specialty food

**1j. Officer/Owner Information**

Provide the following information for each officer, general partner, managing member, trustee, or enterprise owner of the applying entity. Tax Commission Rule R861-1A-15 requires the **SSN of each individual and the EIN of each entity listed**. To avoid unlawful disclosure, access to account information is limited to those listed. If more space is needed, attach additional sheets. If changes occur, notify the Tax Commission.

Name and Title - PRINT	SSN and EIN	Home address and City/State/ZIP	Telephone Number
▶	SSN		
	EIN		<table border="1" style="width: 100%; height: 20px;"></table>
▶	SSN		
	EIN		<table border="1" style="width: 100%; height: 20px;"></table>
▶	SSN		
	EIN		<table border="1" style="width: 100%; height: 20px;"></table>

## Section 2 – Sales and Use Tax

Sales and use tax is reported on TC-62 returns and schedules. For additional sales and use tax information, see Tax Commission Pub 25 available on our website at [tax.utah.gov/forms](http://tax.utah.gov/forms). To find sales tax rates, go online at [tax.utah.gov/sales/rates.html](http://tax.utah.gov/sales/rates.html).

**NOTE:** Goods or services purchased tax free, but used or consumed by you or your business, must be reported on line 4 of the sales and use tax return. **You must pay sales or use tax on goods you consume.**

### 2a. When will you start selling or making purchases?

Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

### 2b. Estimate your annual net sales and purchases subject to tax.

- \$16,000 or less  
 \$16,001 - \$800,000  
 \$800,001 - \$1,500,000  
 \$1,500,001 or more

Check this box to voluntarily file monthly:

### 2c. Sales and Use Tax

**Read and review all questions. Check all boxes for which your answer is "yes."**

- Will you sell goods or services from **only one fixed place of business** in Utah? 2. A
- Will you sell goods or services from **more than one fixed place of business** in Utah?  
• **If yes, complete and attach form TC-69B, listing each place of business.** 3. B
- Will you sell goods or services from a **non-fixed place of business**, such as door-to-door or through vending machines or multi-level marketing? Also check this box if your business is located in Utah and you ship goods from a location outside Utah to a Utah customer. 4. B
- Are you a **real property contractor** having material delivered directly to a Utah job site from a location outside Utah? 5. N
- Are you a seller who has **no physical or representational presence in Utah** who is selling goods or services shipped direct by U.S. mail or common carrier to Utah customers? See Pub 37, *Business Activity and Nexus in Utah*. 6. G
- Will you have sales of **food and food ingredients**? See Pub 25 for the definition of *food*. 7. X  
Jurisdictions imposing the resort communities tax: Alta, Boulder, Brian Head, Bryce Canyon, Garden City, Green River, Kanab, Midway, Moab, Monticello, Orderville, Panguitch, Park City, Park City East, Springdale, Tropic
- Are you a **utility** providing telephone service, electricity or gas?  
• **If yes, complete and attach form TC-61Q.** 8. U
- Will you have **retail sales of new tires**? This includes new tires sold as part of a vehicle sale, new tires purchased on or for vehicles that are rented, or new tires purchased from all those not collecting the Waste Tire Recycling Fee. 9. W
- Are you selling or operating motel, hotel, trailer court, campground or other **lodging accommodations**? 10. T
- Are you a **restaurant**? See Pub 25 for the definition of *restaurant*. 11. F
- Will you **rent motor vehicles** (registered for 12,000 pounds or less) **to customers for 30 days or less**? 12. L
- Will you **purchase goods or services tax free from sellers located outside Utah** for storage, use or consumption by you or your business in Utah and need to report use tax of more than \$400 annually?

**If an answer to any question above changes, notify the Tax Commission.**

### Temporary License for Special Events

Regardless of whether you have a permanent sales tax license, all persons or sellers who participate in a one-time event or an event that runs six months or less where sales occur are required to obtain a temporary sales tax license.

These special events are generally removed from a seller's usual location and fall under a variety of situations, including state and

county fairs, festivals, antique shows, gun shows, food shows, art shows, auctions, mall kiosks, swap meets, conventions, hobby shows, seasonal stands found in malls, and other similar events.

Registering for a temporary license is easy. Register online at [tax.utah.gov/sales/specialevents.html](http://tax.utah.gov/sales/specialevents.html), or call (801) 297-6303, or toll free (outside the SLC area), 1-800-662-4335, ext. 6303.

## Section 3 – Employer Withholding

### 3a. When will you start paying wages?

Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

### 3b. Household Employment Annual Filing Option

Will you file annual household employment taxes on Schedule H of your federal income tax return, Form 1040?

Yes  No (If you answer "yes," do not complete 3c. You will file annually)

### 3c. Estimate the amount of Utah wages you expect to pay in a calendar year.

- \$16,000 or less  
 \$16,001 - \$200,000  
 \$200,001 or more

## Section 4 – Authorized Signature

**Required by all applicants.**

The Tax Commission will review all officers/owners listed in Section 1j (page 2) for previous unresolved tax debt. Granting a license may require resolution or bonding prior to license approval.

I understand any person (*including employees, corporate directors, corporate officers, etc.*) who has or will have the authority to direct accounting processes or who is required to collect, account for, and pay any taxes and fails to do so shall be liable for a penalty equal to the total amount of tax not collected, not accounted for, or not paid under the provisions of Utah Code §59-1-302.

I understand I am required to notify the Tax Commission if I add or close a business location; or change the name, organizational structure, officer status, or address of the business.

I also understand my signature indicates I have reviewed this section with all those named on this form.



\_\_\_\_\_

Title: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

### Signature Requirements:

#### Organizational Structure (as checked on line 1a)

- Individual/Sole Proprietor..... Signature must match SSN provided in Section 1 (1e) (e.g., a husband or wife may not sign on behalf of each other).
- All Partnerships..... One general partner must sign.
- Corporation / S Corporation..... An officer of the corporation authorized to sign on behalf of the corporation must sign.
- Trust..... The grantor or a trustee must sign.
- Limited Liability Company / Single Member LLC..... A member must sign.
- Government..... A government official must sign.

### Reporting and Remittance Guidelines

Always file tax returns by the due date and remit full payment. You must file a return, even if no taxes are due. Just declare zero tax, sign and date your return, and file by the due date.

You must file and pay timely, even if you do not receive a preprinted form. Forms are available online at [tax.utah.gov/forms](http://tax.utah.gov/forms), at all Tax Commission locations, or by calling the automated forms line at (801) 297-6700.

If you do not file a return or pay taxes due, you will be sent a tax delinquency notice and/or contacted. If you disagree with an action taken by the Tax Commission, you have the right to file an appeal within 30 days of receiving the notice. See Pub 2, *Utah Taxpayer Bill of Rights*, for more information.

For questions about EFT payments, refer to form TC-85 for sales and use tax, or call (801) 297-3817 for assistance. For employer withholding, refer to Pub 43, or call (801) 297-7626 for assistance.