



UTAH STATE BUSINESS AND TAX REGISTRATION

TC-69
Rev. 8/11

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

General Instructions

- Read the instructions carefully.
- Type or print clearly.
- Incomplete or illegible registration forms will be rejected.
- Mail or fax the completed form to the Tax Commission (address and fax number at right).
- Allow us 15 business days to process this form. For faster processing, register online at osbr.utah.gov.
- Contact the proper 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
tax.utah.gov

➡ If you are a sole proprietor applying for the tax license(s) listed below AND you are not a U.S. citizen, you must apply in person at a Tax Commission office and bring proof that you are in the United States lawfully under 8 U.S.C. 1641. Bring your card containing the I-94 (arrival/departure) number or Alien Registration Number issued by the U.S. Citizenship and Immigration Service.

Section 1 – Type of Registration

1a. Check each box that applies

	Fee	Complete Sections
<input type="checkbox"/> Employer Withholding License	No Fee	2, 3, 8
<input type="checkbox"/> Mineral Production Withholding	No Fee	2, 4, 8
<input type="checkbox"/> Sales and Use Tax License	No Fee	2, 5, 8
<input type="checkbox"/> Beer Tax (distributor/manufacturer only)	No Fee	2, 8
<input type="checkbox"/> Lubricating Oil Fee	No Fee	2, 8
<input type="checkbox"/> Telecommunications Service Provider	No Fee	2, 5, 8
<input type="checkbox"/> Multi-channel Video/Audio Service	No Fee	2, 8
<input type="checkbox"/> Sexually Explicit Business	No Fee	2, 8
<input type="checkbox"/> Cigarette and Tobacco License (make check payable to Utah State Tax Commission)	\$30 per location	2, 7, 8
<input type="checkbox"/> Cigarette Stamper	License and Bond†	2, 7, 8
<input type="checkbox"/> Tobacco Products Distributor	License and Bond†	2, 7, 8
<input type="checkbox"/> Out of State Cigarette/Tobacco PACT Act Delivery Shipper	No Fee	2, 7, 8
<input type="checkbox"/> Natural Gas or Electricity Purchases for Resale or Transportation	No Fee	2, 5, 8
<input type="checkbox"/> Fuel Tax License (motor fuel, special fuel, aviation fuel, environmental assurance fee, compressed natural gas, liquefied natural gas))	No Fee	2, 6, 8

USTC Use Only

† **You must provide a bond for cigarette stamping and tobacco wholesale distribution (see Section 7 for details).** Get a surety or performance bond from an insurance company. Attach the bond to this form, or forward the bond after submitting the form.

1b. Previous or existing accounts: Enter all previous or existing Utah tax account numbers for all owners, officers, members, trustees and partners: _____

Sales, withholding and fuel tax licenses are conditional. If an applicant or a fiduciary (officer, member, owner) has a history of filing or paying late, the applicant must resolve past delinquencies and/or post a bond. Fuel tax bonds may be combined into one bond, and the amount will be the sum of the required amounts for each fuel tax type. There is an exception to the bond requirement for aviation fuel only; the exception exists if the monthly average tax liability is less than \$500 and retail sales of aviation fuel are made to both federally certificated air carriers and other persons.

NOTE: Skip this paper form! Use TaxExpress to register your business with the Tax Commission, Dept. of Commerce, Dept. of Workforce Services and select local governments. Go to osbr.utah.gov.



If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

Section 2 – General Information

Required by all applicants.

2a. Organizational Structure

Must check one.

Individual

Sole Proprietor

Government

Federal

State

Tribal

Political Subdivision

Corporation

C Corp

S Corp
(Attach copy of
IRS approval letter)

Non-profit

Partnership

General

Limited

Limited Liability

LLC/Trust

LLC Low Profit 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

Fiduciary Corp. Part.

2b. Organization Date Enter the date of qualification or incorporation in Utah: _____
(Contact the Dept. of Commerce at 801-530-4849)

2c. Department of Commerce Entity Number Enter number issued by the Dept. of Commerce.

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2d. Tax Year End Date: _____

2e. Federal Identification Number

Every sole proprietor must provide a Social Security Number (SSN). A **sole proprietor with employees** must also provide an Employer Identification Number (EIN). All other organization types must provide an EIN.

Social Security Number (SSN)

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Federal Employer Identification Number (EIN)

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2f. Name of Business Entity - PRINT If you are a sole proprietor , write your name here					Daytime phone number		USTC Use Only SIC Code <table border="1" style="width: 100%; height: 30px; margin: 5px 0;"> <tr> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> </tr> </table> USTC SIC <table border="1" style="width: 100%; height: 30px; margin: 5px 0;"> <tr> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> </tr> </table> NAICS <table border="1" style="width: 100%; height: 30px; margin: 5px 0;"> <tr> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> </tr> </table>														
Owner's street address					Cell phone number																
City	County	State	Foreign country (if not U.S.)	ZIP Code																	
Business website address (URL)																					
2g. DBA/Business Name Business or trade name at this physical location (for additional outlets, fill out form TC-69B)																					
Physical street address of business (P.O. Box not acceptable)			Business phone number	Fax number																	
City	County	State	Foreign country (if not U.S.)	ZIP Code																	
Required: Local Utah government issuing this location's business license																					
Lodging services: Will you provide motel, hotel, trailer court, campground or other lodging services at this location? <input type="checkbox"/> Yes <input type="checkbox"/> No																					
Cigarette/tobacco: Check all boxes that describe your cigarette/tobacco activities at this location (see section 7b for definitions): <input type="checkbox"/> Retailer <input type="checkbox"/> Stamper <input type="checkbox"/> Distributor <input type="checkbox"/> Importer <input type="checkbox"/> PM Mfg <input type="checkbox"/> NPM Mfg <input type="checkbox"/> PACT Act shipper																					
2h. Business Mailing Address				E-mail address																	
City	State	ZIP Code	Foreign country (if not U.S.)	Contact phone number																	

2i. Business Description Describe the nature of your business in detail (include the types of products sold)

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

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

2j. Officer/Owner Information

Enter the following information for each officer, general partner, managing member, trustee or enterprise owner. **You must provide the SSN of each individual and the EIN of each entity listed** (Tax Commission Rule R861-1A-15). The Tax Commission will only discuss account information with those listed. Attach additional sheets if you need more space. Notify the Tax Commission if any changes occur.

Name and Title - PRINT	SSN and EIN	Home Address and City/State/ZIP	Phone Number
▶	SSN		
	EIN		
▶	SSN		
	EIN		

Section 3 – Employer Withholding

3a. When will you start paying wages?

Month Day Year

<input type="text"/>	<input type="text"/>	<input type="text"/>
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3b. Annual Filing Option

Will you file employment taxes on Schedule H of your federal income tax return (Form 1040)?

- Yes No

Will you file form 944, *Employer's Annual Federal Tax Return*?

- Yes No

If yes, attach a copy of the IRS notification letter authorizing annual filing.

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 – Mineral Production Withholding

4a. When did you start making mineral production payments?

Month Day Year

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Section 5 – Sales and Use Tax

See Pub 25, online at tax.utah.gov/forms, for sales tax information. Find sales tax rates online at tax.utah.gov/sales/rates.

NOTE: You must pay use tax on goods or services you purchase tax-free and then use. See line 4 of your *Sales and Use Tax Return*.

5a. When will you start selling or making purchases?

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

5c. If you have a Streamlined Sales Tax (SST) number, enter it here:

5b. 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:

5d. Sales and Use Tax

✓ Check each box where your answer is "yes." Notify the Tax Commission if any of the information changes.

1. Will you sell goods or services from **only one fixed Utah business location** (includes vending machine operators and door-to-door sellers with only one warehouse)?
2. Will you sell goods or services from **more than one fixed Utah business location** (includes vending machine operators and door-to-door sellers with more than one warehouse)?
 - If yes, complete and attach form TC-69B, listing each business location.
3. Will you do one or both of the following:
 - a. sell goods or services that are **shipped from outside Utah to a Utah customer(s)**?
 - b. have goods or materials **delivered from outside Utah to a location(s) in Utah** other than your fixed place of business?
4. Will you do **multi-level marketing**?
 - If yes, we will send you a *Multilevel Marketing Agreement* once we have reviewed and processed your application.
5. Will you charge **admission or fees** for any entertainment, recreation, exhibition, cultural or athletic activity provided somewhere other than your business location?
6. Will you provide services (**cleaning, washing, dry cleaning, repairing or renovating tangible personal property**) at non-fixed places of business and not sell tangible personal property?
7. Will you receive **recurring payments for leases or rentals** of tangible personal property or services?
8. Are you a seller with **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*.
9. Will you sell **grocery food**? See Pub 25 for the definition of *grocery food*.
10. Will you sell motor vehicles, aircraft, watercraft, manufactured homes, modular homes or mobile homes in a city or town with the resort communities tax?

The resort communities tax applies to: Alta, Boulder, Brian Head, Bryce Canyon, Garden City, Green River, Independence, Kanab, Midway, Moab, Orderville, Panguitch, Park City, Park City East, Springdale and Tropic
11. Are you a **utility** providing telephone service, electricity or gas?
 - If yes, complete and attach form TC-62Q.
12. Will you have **retail sales of new tires**? This includes new tires sold as part of a vehicle sale, new tires bought on or for rented vehicles, and new tires bought from anyone not collecting the Waste Tire Recycling Fee.
13. Will you provide motel, hotel, trailer court, campground or other **lodging services** for less than 30 consecutive days?
14. Are you a **restaurant**? See Pub 25 for the definition of *restaurant*.
15. Will you **rent motor vehicles** (12,000 pounds or less) **to customers for 30 days or less**?
16. Will you sell **residential fuels** (electricity, heat, gas, coal, fuel oil, firewood and other fuels for residential use)?
17. Will you **purchase goods or services tax-free from outside Utah** that you or your business will store or use in Utah amounting to a tax liability of more than \$400 annually? See Pub 25 for the definition of *use tax*.
18. Are you a municipality that generates your own taxable municipal energy,
-OR- do you estimate you will collect municipal energy tax of over \$1 million annually?
19. If you did not mark question 18, will you sell taxable municipal energy?
20. Do you provide only the transportation component of taxable energy delivered to the point of sale or use?
21. Will you sell disposable cell phones or disposable cell phone minutes?
22. Will you provide telecommunication services to end consumers?
26. Are you a **telephone line** provider (radio, land line, VOIP, etc.)?

Office Use
Only

2. A

3. J

4. J (M)

5. J (A)

6. J (S)

7. J (L)

8. J (N)

9. G

10. X

11. U

12. W (W)

13. T

14. F

15. L

16. (R)

18. ER

19. E

20. ET

21. W (D)

➡ If you purchase a business, have the seller provide you with a letter from the Tax Commission stating no sales and use tax is due, or withhold enough of the purchase money to pay all taxes. You will be held personally liable for the seller's unpaid sales and use tax, including all sales-related taxes, if neither of these conditions is met (Utah Code §59-12-112).

6h. General questions We may deny your license if you do not answer all questions that apply to you.

1. Provide the state, supplier and estimated monthly gallons of fuel imports (attach additional sheets if necessary):
 - a. **Motor fuels** State importing from: _____ Supplier name: _____ Est. gallons per month: _____
 - b. **Diesel/biodiesel fuels** State importing from: _____ Supplier name: _____ Est. gallons per month: _____
 - c. **Aviation fuels** State importing from: _____ Supplier name: _____ Est. gallons per month: _____
 - d. **Other petroleum** State importing from: _____ Supplier name: _____ Est. gallons per month: _____
2. How will you report motor, aviation and diesel fuel gallons?
(The basis you choose must stay the same for the calendar year. You may only change your election on January 1.)
 - Gross election – actual meter amount
 - Net election – converted to 60 degrees

Section 7 – Cigarette and Tobacco

7a. When will you start selling or making purchases?

Month Day Year

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7b. Business Activities

Check each box where your answer is "yes." Notify the Tax Commission if any of the information changes.

1. Will you make retail sales of cigarettes and/or tobacco products (RYO tobacco, shisha, moist snuff, etc.)?
2. Will you purchase tobacco products (shisha; moist snuff; RYO, pipe and chewing tobacco; snus; etc.) tax-free for sale in Utah?
 - **Bond required. Check "Tobacco Products Distributor" on page 1 (1a) and attach bond.***
 - The cash or surety bond value must equal your estimated quarterly tobacco products tax (\$500 minimum). The Tax Commission may require you to increase your bond if your actual tax is greater than the estimated amount.
 - ➔ **Estimate your tobacco products tax for a quarterly reporting period:**
\$ _____
3. Are you a cigarette stamper and/or an RYO distributor whose products originated outside the U.S.?
4. Are you subject to the PACT Act and will you ship cigarettes and/or tobacco products into Utah from another state or country?
5. Will you purchase unstamped cigarettes and affix a Utah stamp prior to sale?
 - **Bond required. Check "Cigarette Stamper" on page 1 (1a) and attach bond.***
 - The minimum value of the cash or surety bond is \$500.
 - Note:** • Unpaid cigarette stamp purchases may not exceed 90 percent of your bond value.
6. Are you a Participating Manufacturer of cigarettes or RYO tobacco?
7. Are you a Non-participating Manufacturer of cigarettes or RYO tobacco?
8. Will you sell cigarettes and/or tobacco products from more than one fixed Utah business location (including vending machines)?
 - **If yes, complete and attach form TC-69B, listing each business location.**

Definitions	
If you answer yes to question:	You are a:
1	Retailer
2	Distributor
3	Importer
4	PACT Act shipper
5	Stamper
6	PM Mfg
7	NPM Mfg

USTC Use Only			
		1 box	Multi (use value of last box checked)
1.	A		
2.	B		B
3.	B		B
4.	G		B
5.	C		C
6.	F		C
7.	D		E
			JEr

* The surety bond company you choose must have a certificate of good standing with the Utah Insurance Department (insurance.utah.gov) and have a rating of B+ or better from A.M. Best Company (ambest.com).

See Pub 65, Tax Information for Retailers, Distributors and Stampers of Cigarettes and Tobacco Products



Section 8 – Authorized Signatures

Required by all applicants.

I understand the Tax Commission will review all officers/owners listed in Section 2j (page 3) for previous, unpaid tax debt and I may have to resolve tax issues or post a bond.

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 will be liable for a penalty equal to the total amount of tax not collected, not accounted for or not paid (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 confirms I have reviewed this section with all those named on this form.

Signature Requirements (for organizational structure checked on line 1a):

- Individual/Sole Proprietor..... Signature must match SSN provided in Section 2 (2e) (for example, 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.

8a. Sole Proprietors Only

You must provide the following information if you are a sole proprietor applying for the tax license(s) shown in Section 1 of this application. Under state and federal law we cannot issue a license to any person who does not provide this information.

If you are a sole proprietor who is not a U.S. citizen, you must file this application IN PERSON at a Tax Commission office.

Check one (providing false information subjects the signer to penalties of perjury):

- I am a U.S. citizen and have provided my Social Security Number in Section 2 (2e).
- I qualify under 8 U.S.C. 1641 and I am present in the U.S. lawfully. I-94 Number*: _____
Alien Registration Number*: _____

*The I-94 (arrival/departure) number and the Alien Registration Number are issued by the U.S. Citizenship and Immigration Service.

Under penalty of perjury, I declare that I am a U.S. citizen OR that I qualify under 8 U.S.C. 1641 and am present in the United States lawfully.

Sole Proprietors Sign Here: _____ Title: _____
 Print Name: _____ Date: _____

8b. All Applicants

Under penalty of perjury, I declare that, to the best of my knowledge, the information on this application is true, correct and complete.

ALL APPLICANTS Sign Here: _____ Title: _____
 Print Name: _____ Date: _____

Reporting and Payment Guidelines

Always file tax returns by the due date and pay taxes in full. You must file a return, even if no taxes are due. Enter 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. Get forms online at 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 may file an appeal within 30 days of receiving the notice. See Pub 2, *Utah Taxpayer Bill of Rights*.

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