



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, or by telephone at (801) 530-4849.

NOTE: You do not need to file this form if you register your business online. Online registration allows registration with the Tax Commission, Department of Commerce, Department of Workforce Services and select municipalities all at once. If you are interested in registering online, see *OneStop Business Registration* at business.utah.gov/registration.

General Instructions

- Read the instructions carefully.
- Type or print clearly.
- Applications with missing or illegible information will be returned.
- 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

Type of Registration

Office Use Only (USTC)

✓ **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"/> Use Tax License Only*	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

† **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:** Granting of license for sales tax and withholding is conditional. Applicants or fiduciaries of applicants with a history of filing and paying late are required to resolve past delinquencies and/or post a bond of at least \$25,000 but not more than \$500,000. Enter all previous or existing licenses and account numbers you have had with the Utah State Tax Commission: _____

Streamlined Sales Tax (SST) Registration Number

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
 Limited Partnership
 Corporation
 S Corporation
 General Partnership
 Limited Liability Partnership
 Business Trust
 (attach approval of election by IRS)
 Limited Liability Company (LLC): _____
 Type of return the LLC will be filing with the IRS.

1b. Incorporation Date If a corporation, enter the **date:** _____ and **state:** _____ of incorporation or qualification in Utah.

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

_____ - _____

1d. 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) Federal Employer Identification Number (EIN)
 _____ - _____ - _____ _____ - _____

1e. Name of Business Entity - PRINT If you are a sole proprietor, write your name here			Daytime phone number	Office Use Only _____ County Code _____ City Code _____ SIC Code _____ USTC SIC _____ NAICS _____
Owner's street address			Cell phone number	
City	County	State	ZIP Code	
1f. DBA/Business Name 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	
Local government entity issuing business license for this location:				
1g. Business Mailing Address Write "same" if same as business location (1f)		E-mail address		
City	State	ZIP Code	Contact phone number	
1h. Business Description 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

1i. 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		_____
▶	SSN		
	EIN		_____
▶	SSN		
	EIN		_____

Section 2 – Sales and Use Tax

Sales and use tax is reported on form TC-61 and Schedules PS and PSD. For additional sales and use tax information, see Tax Commission Pub 25 available on our website at tax.utah.gov/forms. To find sales tax rates, go online at 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 (annual filing*)
 \$16,001 - \$800,000 (quarterly filing*)
 \$800,001 - \$1,500,000 (monthly filing)
 \$1,500,001 or more (monthly filing plus mandatory EFT payments)

*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?
- 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.**
- 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.
- 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.
- Will you have sales of **prepared food or beverages**?
- Are you a **utility** providing telephone service, electricity or gas?
 - **If yes, complete and attach form TC-61Q.**
- 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.
- Do you **purchase natural gas or electricity** from someone other than your local public utility?
- Are you selling or operating motel, hotel, trailer court, campground or other **lodging accommodations**?
- Will you **rent motor vehicles** (registered for 12,000 pounds or less) **to customers for 30 days or less**?
- Will you sell motor vehicles, aircraft, watercraft, manufactured homes, modular homes or mobile homes in municipalities imposing the resort communities tax?†

† Jurisdictions imposing the resort communities tax: Alta, Boulder, Brian Head, Garden City, Green River, Kanab, Midway, Moab, Monticello, Orderville, Panguitch, Park City, Park City East, Springdale, Tropic

2d. Use Tax

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

- Are you a **real property contractor** bringing material directly to a Utah job site and/or having material shipped directly to a Utah job site from a location outside Utah?
- 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?

NOTE: If only the "Use Tax" boxes are checked, you will be issued an "H" number for reporting tax-free purchases from outside of Utah. **An "H" number may not be used to make tax-free purchases.**

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, 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 (annual filing)
- \$16,001 - \$200,000 (quarterly filing)
- \$200,001 or more (monthly filing)

Section 4 – Authorized Signature

Required by all applicants.

The Tax Commission will review all officers/owners listed in Section 1i (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 named on this form.



Print Name: _____

Title: _____

Date: _____

Signature Requirements:

Organizational Structure (as checked on line 1a)

Signature

- | | |
|--|--|
| <ul style="list-style-type: none"> • Individual/Sole Proprietor • All Partnerships • Corporation / S Corporation • Business Trust • Limited Liability Company | <p>Signature must match SSN provided in Section 1 (1d) (e.g., a husband or wife may not sign on behalf of each other).</p> <p>One general partner must sign.</p> <p>An officer of the corporation authorized to sign on behalf of the corporation must sign.</p> <p>The grantor or a trustee must sign.</p> <p>A member must sign.</p> |
|--|--|

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, 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.