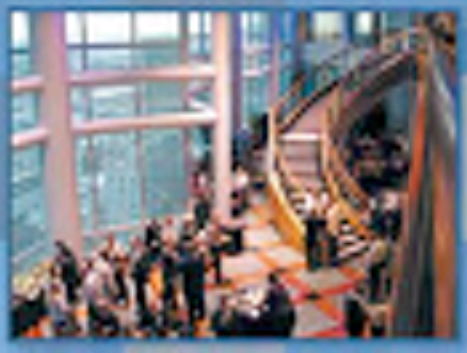
Doing Business in Utah

A Guide to Business Information



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A Step-by-Step Summary for Doing Business in Utah

The *Doing Business in Utah* publication provides information and instructions on how to start a business, regulations that need to be complied with, sources of assistance and much more. Although it is a step-by-step guide for new business owners, existing business owners may also benefit from this information and are encouraged to use this publication.

This booklet contains information on various local, state, and federal guidelines. However, due to the variety of business structures and natures, no one business will need to follow all the requirements.

Please review the material carefully so you can assess and identify which local, state, and federal requirements are necessary for your business.

Step 1: Assess Yourself and Your Business Idea

Self-Evaluation and Checklist for Starting a New Business

Before going into business for yourself, you may wish to determine the viability of your business venture. You can start by completing the following checklist.

Definitely	Very Likely	Not Sure		
☐	☐	☐	1.	Is there a real market for the product or service?
☐	☐	☐	2.	Can you access the market?
☐	☐	☐	3.	Is your product or service competitive with others?
☐	☐	☐	4.	Is the risk manageable? Can you personally survive a failure?
☐	☐	☐	5.	Is the cash flow from operations adequate?
☐	☐	☐	6.	Will your income be adequate?
☐	☐	☐	7.	Do you have your family's support to start your business?
☐	☐	☐	8.	Do you have initiative, real desire and tenacity? Do you have leadership abilities?
☐	☐	☐	9.	Are you realistic? Do you have an objective and not just an "I can take on the world" attitude?
☐	☐	☐	10.	Can you obtain the necessary financing capital?
☐	☐	☐	11.	Is there a reliable supply of materials to make the product or perform the service?
☐	☐	☐	12.	Can you find enough good people to staff the organization?
☐	☐	☐	13.	Can you obtain the required professional and technical assistance when necessary?
☐	☐	☐	14.	Do you have adequate knowledge to conduct the business and its management?
☐	☐	☐	15.	Are promotion ability and charisma required and do you have these qualities?
☐	☐	☐	16.	Can you work well with customers and others?
☐	☐	☐	17.	Can you work comfortably with regulations, government permits and restrictions?
☐	☐	☐	18.	Has this business been tried before? If not, are you sure it can be done?
☐	☐	☐	19.	Are you aware of who your competition is, and can you successfully deal with them?
☐	☐	☐	20.	Would customers buy from you rather than from your competition?

Do You Have a Feasible Idea?

A good business idea must be able to fill a need or a want of consumers. Generating this successful idea is one of the biggest steps in the development of a business. The entrepreneur, however, will find there is a great deal of work necessary to see the idea to fruition. Many underlying questions must be answered before the viability of a business idea can be confirmed. A carefully written business plan based on thorough research can answer these questions for you.

If your business idea is not original or does not meet consumer needs, the key will be how the idea can be improved upon or made superior to the competition. The entrepreneur should ask: Why will someone buy from me instead of the competition? What value do I add to the business?

Successful Characteristics

A successful business idea should have most, if not all, of the following characteristics:

1. It should have a relative advantage over existing products or services.
2. The idea must be compatible with existing attitudes and beliefs. It shouldn't require a drastic change in the buyer's behavior.
3. It should not be so complex that the buyer has a difficult time understanding how to use it.
4. The results or benefits of the innovation must be easy to explain to potential users.
5. It is helpful if users can try the innovation without incurring a large risk, such as through samples or trial usage.
6. The innovation must be readily available to purchase by the consumer.
7. The buyer must believe that the innovation satisfies a personal need by giving some immediate benefit.

New Products and Inventions

If your idea is a new product or invention, it should pass the following four tests in order to be successful:

1. **Is the idea original?** There are a number of ways to determine this. If it is a consumer product, you should check stores, catalogs, trade associations, publications and shows. If it is an invention that can be patented, a patent search can be done. See the *Patent* section later in this publication for more information on conducting a patent search.
2. **How will the invention be produced and distributed?** The extremes range from starting your own company, producing items yourself, working out of your home and selling by mail order, to convincing a big business to buy the idea. Any method presents challenges that must be carefully considered.
3. **Will your idea make money?** This is a question that is difficult to answer with any certainty. Many factors need to be considered. Is there a market, and where is it? Could the size of the market change suddenly? Will competition drive you out? The preparation of a carefully organized business plan can help shed light on these questions.
4. **Can you protect your idea?** If you have tentatively satisfied the question of originality, production, distribution and salability, the protection of the idea through patent laws should be considered. See the *Patent* section later in this publication for more information.

Protecting Your Idea

If applicable to your business, you may want to apply for trademarks, patents and copyrights. Information regarding these applications is listed below.

Trademarks

Trademarks are names or symbols used in any commerce that is subject to regulation by state government or the U.S. Congress.

State Registration of a Trademark
Trademarks and service marks may be registered in Utah for a term of five years.

Form:
Application for Registration of Trademark or Service Mark

Filing Fee:
Original Application - $50.00
1st Class – Free
Each Additional Class -- $25.00
Renewal Application - $50.00
https://secure.utah.gov/trademark/

Contact:
Trademark Coordinator
Division of Corporations and Commercial Code
160 East 300 South
PO Box 146705
Salt Lake City, UT 84114-6705
801-530-4849
Toll Free: 877-526-3994
www.corporations.utah.gov/

Federal Registration of a Trademark and Patent
To register a trademark:

Contact:
Asst. Commissioner for Trademarks
2900 Crystal Drive
Arlington, VA 22202
Trademark Information Hotline
703-308-9000 or 1-800-786-9199

To register a patent:

Contact:
Assistant Commissioner for Patents
Patent Applications
Washington, DC 20231
1-800-786-9199

Federal trademark information is also available at the Marriott Library at the University of Utah.

Caution: Federally registered trademarks may conflict with and supersede Utah registered business and product names. Businesses are encouraged to check for conflicts with federal trademarks.

Patents

Contact:
Superintendent of Documents
PO Box 371954
Pittsburgh, PA 15250-7954
202-512-1800

New and useful inventions can be protected by a U.S. patent. Professional assistance from a patent attorney is strongly urged because patent procedures are detailed and technical. A patent search is performed to see if a patent currently exists on the same or nearly the same device, and if not, to make proper application with the Patent Office.

Note: Only attorneys and agents registered with the U.S. Patent Office may represent inventors in related matters. The office has geographical and alphabetical listings of the more than 11,000 registered agents. Only these agents may perform patent searches in the patent office. Inventors or their attorneys can make arrangements with one of those agents. Information is also available at the Marriott Library at the University of Utah.

U.S. patents are issued by the Assistant Commissioner of Patents, Washington, DC 20231.

Additional information is provided in the publications, *General Information Concerning Patents,* and other publications distributed through the U.S. Patent and Trademark Office.

Copyrights

Contact:
U.S. Copyright Office
U.S. Library of Congress
James Madison Memorial Building
Washington, DC 20559
202-707-9100 - Order line
202-707-3000 - Information line

Copyrights protect the thoughts and ideas of authors, composers, and artists. A copyright prevents illegal copying of written matter, works of art, or computer programs. In order to ensure copyright protection, the copyright owner should always include notices on all copies of the work. The following elements should be listed:

- The name of the copyright owner
- The words "Copyright protected"
- The year in which the work was first distributed

Copyright registration is available to more fully protect the copyright.

Acquiring a Business

For some people, acquiring a business through purchase or trade may be an excellent alternative to starting a new business from scratch.

As with any business entity, good judgment and competent advice are essential. Just as the term "business" has many meanings, exactly what is being acquired in a business may be understood differently by different people. Caution, prudence and diligence must be practiced in acquiring an existing business or in starting a new one.

Where To Find Businesses To Buy

- Personal friends, acquaintances and contact with other business activities
- Business opportunity advertisements and general business newspapers
- Acquisition wanted advertisements
- Trade associations
- Chambers of Commerce directories
- Government agency publications, directories and yellow pages
- Business brokers and consultants
- Commercial real estate brokers
- Bank trust officers
- Commercial loan officers with banks, savings and loans, and thrifts
- Securities brokers
- Public accounting firms
- Law firms
- Venture capital firms
- Insurance brokers and agents

What Is Being Acquired?

Seek competent financial and legal advice. This advice does not need to be expensive if information is gathered and questions for advisors are prepared in advance.

- What special assets are included in the acquisition?
- How much "good will" is part of the price?
- If the seller leaves, does the good will evaporate?
- Is there special technical expertise that will go when the seller goes?
- What liabilities will be assumed?
- Can a similar business be started for less?

A deal should be made only after careful review. Determine whether a seller is:

1. Serious
2. Willing to discuss the pricing and terms of the sale
3. Willing to have all terms reviewed by your advisor

Signed agreements, properly reviewed, are essential. A competent business consultant can help arrive at proper values.

Caution: When purchasing a business, the purchaser may be liable for debts of the seller or the acquired business. Always seek professional legal advice from an attorney to help avoid serious legal liabilities.

General Information for All Business

Most businesses must begin by doing the following:

- File articles or certificates of incorporation or organization with the Utah Department of Commerce
- Register a business name with the Utah Department of Commerce
- Apply to the IRS for a federal Employer Identification Number (EIN)

- Apply for certain tax licenses with the Utah State Tax Commission by completing TC-69, *Business and Tax Registration*
- Apply for Workers' Compensation Insurance with the Department of Workforce Services
- Check zoning requirements in your local city or county offices
- Get a city or county business license from the city or county in which you will do business
- Check with the Department of Commerce to see if your business requires a special state license (e.g. contractors, accounting, food handling, etc.)

The following pages of this publication address the requirements listed above and also provide valuable information on government services, state and federal taxes, business workshops, computer resources and Internet services.

Business Workshops

The Internal Revenue Service, Utah State Tax Commission, Utah Labor Commission, and the Utah Department of Workforce Services jointly sponsor a one-day Employment Tax Workshop to provide information and answer questions about employment and other tax requirements for businesses.

These monthly seminars are free and are held in Salt Lake City. The Utah withholding tax portion of the workshop is available online at www.tax.utah.gov/training. A schedule of the Salt Lake City workshops is available at www.slcc.edu/slsbdc.

To register for any of these workshops, contact:

Small Business Development Center
Larry Miller Campus
9750 South 300 West
Sandy, UT 84070
801-957-4654
E-mail: barbara.mccullough@slcc.edu

The Utah State Tax Commission provides training on sales and use tax. Free workshops are held in Salt Lake City quarterly, and is also available online at www.tax.utah.gov/training. The workshop is also available once a year in St. George.

To register for one of these workshops, contact:

Taxpayer Education Coordinator
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
801-297-6203
E-mail: hmcilrath@utah.gov

Step 2: Prepare a Written Business Plan

Business Planning

The importance of a detailed, written business plan cannot be overemphasized. It is the map by which you make some of your most important business decisions. This map helps you know where you are, where you want to be, and how to get there. Without an adequate business plan, you risk making many vital decisions based on guesswork and mistaken assumptions.

Business planning is a constant process that requires continuous collection of facts and data. Business planning forces you to honestly and objectively analyze the important details of your business activity.

A comprehensive written business plan is one of your most effective tools for a successful business venture.

Your business plan should be sufficiently detailed and prepared. Solid business plans require considerable effort and can't be abbreviated if they are to be of value.

A written plan will help you in the following ways:

- **Development** - Particularly in start-up situations, the business plan can function as a "to do" list. It helps you establish strategic plans, set realistic deadlines, and delegate assignments.
- **Management Planning** - The plan forces you to consider the interrelationships of each facet of the business and often becomes the operating bible for the management of your company.
- **Communications** - Whether it be your banker, supplier or outside consultants, owning and operating a business involves letting key people know what you are doing and what your intentions may be in the future.
- **Sales Presentation for Funding** - Many business plans are written for the purpose of raising capital. A good plan must be well researched and documented. It will have realistic financial projections and assumptions that can be substantiated.

Essentials of the Plan

Your business plan should consist of the following five parts:

1. **Business Goals and Objectives**
   - What do you seek to do as a business?
   - Why do you seek to engage in this business?
   - What do you seek to accomplish in this business in one year, two years, three years, and so on?
2. **Business "Playing Field"**
   - Describe the services or products on which you will base your business.
   - Describe who and where your market is.
     - Explain the characteristics of your target market population by age groups, income and education levels.
     - Identify where these target populations are located.
     - Identify swings and shifts in your target market.
   - Identify your competition.
     - Name your competition and where they are located.
     - Explain why these businesses are your possible competitors.
   - Analyze why customers will come to you instead of your competition.
   - Analyze how your competition conducts business, markets to the public, and manages affairs.
   - Identify similar businesses in circumstances like yours.
     - Identify why they have succeeded or struggled.
     - Identify why your chances of succeeding are better than those that have not.

3. **Financial Viability**
   - Identify all costs and expenses of your business in detail by day, week, month and year. Be certain to include all rental costs, labor costs, tax withholdings, interest on financing, inventory financing costs, advertising expenses and unexpected expenses.
   - Schedule your expenses according to payment due dates so you know how much money you must have ready for paying bills by their due dates.
   - Identify and document your revenue expectations.
   - Identify all your sources of revenue.
     - Identify the times of the day, week, month and year you anticipate revenue.
     - Identify and document the amounts of revenue you anticipate earning, according to the schedule you have identified.
   - Identify how you will manage your revenues in deposit banking and "on-hand-cash."
   - Identify how you will manage and invest excess funds.
   - Identify your contingency alternatives in the event your revenues fail to meet minimum requirements in a given month or over a 12-month period.
     - Identify how you can adjust your marketing strategies to increase revenues.
     - Identify how you will develop a reserve fund to finance your contingency marketing strategies.
4. **Capital Start-Up Needs and Sources**
   - Based on your identified operating expenses and anticipated revenues, identify how much capital you will need to stay in business if and when revenues do not cover all of your expenses, and how long you can operate.
   - Identify your funding sources:
     - Personal assets and money
     - Assets available for loan collateral
     - Financial resources identified in this booklet
5. **Business Plan Document**
   - Prepare your final document in presentable form for possible review by financial lenders and business assistance experts.
   - Maintain your document in a format convenient for continuous review and updating.

Components

A completed plan should demonstrate that you have a full understanding of the following:

- Your company and industry
- Your product or service
- Indicators of success and failure
- Technology you will utilize
- Market analysis
- Competition analysis
- Marketing and sales objectives and strategies
- Risks involved
- Manufacturing (if appropriate)
- Management and ownership
- Financial data and projections
- Goals for the company

If it will be used as a funding document, it should also include:

- Funding request
- Use of funds
- Terms of repayment

Note: Even if no funding is sought, reviewing your carefully drafted business plan with someone else can help avoid unforeseen problems or weaknesses.

Implement Your Comprehensive Business Plan

Set Up Your Business

Before you open your doors for business, there are many steps you must take to both promote and conduct your business. You will want to open bank accounts at a local bank in which you have confidence. Often you will need to sign a lease to rent space with a reputable property management company or landlord. You may also wish to buy property. Contact your local telephone, electric, natural gas and water utility companies to begin your utility services at your business location. It is a good idea to print letterhead and business cards after all of these details have been addressed and completed. Carefully choose business signs that promote the image of your business and effectively market your product.

Secure a Professional Advisory Team

Successfully operating your business requires meticulous care in record keeping, financial accounting, inventory control, employee management, tax accounting, marketing and sales, and business planning. You should always seek the advice and counsel of professionals who are qualified to assist businesses in these areas.

Professional Services

The following organizations will refer you to qualified professionals for assistance:

Accounting Services

Utah Association of Certified
Public Accountants – UACPA
220 East Morris Ave., Suite 320
Salt Lake City, UT 84115
801-466-8022

Utah Society of Public Accountants
757 East South Temple, #125
Salt Lake City, UT 84102
801-363-1776

Legal Services

Utah Trial Lawyers Association
Referral Service
645 South 200 East, Suite 103
Salt Lake City, UT 84111
801-531-7514

Utah State Bar/Lawyer Referral Service
645 South 200 East
Salt Lake City, UT 84111
801-531-9075, 801-531-9077 or
1-800-698-9077

Review the Plan Continually

The business plan is often thought of as the road map for you company. It should be reviewed and revised as often as necessary to reflect changes in the market, economy, financial situation and employees. Should problems arise, go back to Step 1 and begin again to correct the problem. This should be done every year to keep current with changes. Be aware of what the competition is doing and make sure you keep pace. Implementation of the business plan allows the manager to test theories of how the company should be run and to calculate possible outcomes. The plan can be checked as those ideas are implemented to determine if the projections were accurate. This provides an early warning system and allows for prompt action to correct problems.

Each time a problem is identified and solved, variables that cause failure are eliminated and the chance of success increases.

Sources of Assistance

There are several excellent organizations and agencies that can offer a variety of help to those starting new businesses or who are in business already but need assistance.

The following section includes brief descriptions of the activities of assistance organizations, as well as their addresses, telephone numbers and Internet addresses. Other important sources for information are the local chapters of national trade and professional associations.

One-Stop Service Centers

One-stop service centers offer the public a coordinated location to complete several different business requirements. The centers offer a variety of services and provide information, brochures and forms at locations throughout Utah.

The Utah State Tax Commission
Business owners may register their business names and apply for tax accounts at any of the one-stop service centers. Businesses may file *Articles of Incorporation and Organization*, get IRS SS-4 application forms for federal employer identification numbers (EIN), and register for Utah tax licenses and account numbers.

Utah State Tax Commission

210 North 1950 West
Salt Lake City, UT 84134
801-297-2200, or 1-800-662-4335
Fax: 801-297-7699

150 East Center Street, Suite 1300
Provo, UT 84606
801-374-7070
Fax: 801-374-7089

2540 Washington Blvd., Room 704
Ogden, UT 84401
801-626-3460
Fax: 801-626-3446

100 South 5300 West
Hurricane, UT 84737
435-251-9520
Fax: 435-251-9529

The Utah State Tax Commission and the Internal Revenue Service
Business owners may consult IRS representatives on location at the Tax Commission main office.

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

Organizations Providing Assistance for Businesses

Heading numbers refer to Table 1 at the end of this section.

1. Bureau of Economic and Business Research (BEBR)
David Eccles School of Business University of Utah
1645 E Campus Center Dr. Rm 401
Salt Lake City, UT 84112
801-581-6333
Fax: 801-581-3354
bureau@business.utah.edu

The Bureau of Economic and Business Research (BEBR) interacts with both private and public entities, conducting independent studies and engaging in sponsored research. BEBR maintains comprehensive and timely information base on the Utah and Rocky Mountain regional economies, and uses computer models for data analysis. Periodicals include:

- *Utah Economic and Business Review,* featuring articles dealing with contemporary trends, developments, and statistics relating to the Utah economy
- *Utah Construction Report,* reporting statistics on construction permits in Utah

2. Chambers of Commerce
Chambers of Commerce are an excellent source of business information. See the *Directory of Agencies and Offices* at the end of this publication for telephone listings of Chambers in Utah.

3. Department of Commerce
160 East 300 South, Box 146701
Salt Lake City, UT 84114-6701
801-530-6955
www.commerce.utah.gov

The Utah Department of Commerce enhances commerce in the state by setting and enforcing fair standards of conduct for businesses and professionals, assisting in the regulation of public utilities, and providing consumer education and assistance. The Department is comprised of seven divisions: Consumer Protection, Corporations

and Commercial Code, Occupational and Professional Licensing, Public Utilities, Real Estate, and Securities. The Committee of Consumer Services, an independent advocacy agency for utility matters, is also housed administratively in the Department.

4. **Department of Workforce Services**
   140 South 300 East
   Salt Lake City, UT 84111
   801-526-9675
   Fax: 801-526-9211
   www.jobs.utah.gov

The Department of Workforce Services provides a comprehensive array of employment services to Utah job seekers and employers. Employer services include placement assistance, child care program development, tax credits, bonding services, workforce information including: labor supply and demand, hours and earnings, and unemployment rates by county and state; and much more. These services are offered with no fee.

5. **Mountain West Small Business Finance**
   2595 East 3300 South
   Salt Lake City, UT 84109
   801-474-3232
   Fax: 801-493-0111
   www.mwsbf.com

6. **Economic Development Corporation of Utah**
   One Utah Center
   201 South Main Street, Suite 2150
   Salt Lake City, UT 84111
   801-328-8824
   1-800-574-8824
   www.edcutah.org

The Economic Development Corporation of Utah is a private, nonprofit organization which serves as a catalyst for increased capital investment and quality job growth in Utah. This is accomplished through four core functions:

- Recruit targeted businesses for location throughout the state of Utah.
- Facilitate the delivery of public and private resources to Salt Lake County businesses.
- Market Utah's assets as a business location to key decision makers.
- Invest EDCU grant monies in local promotion, professional development, and economic development related events throughout the state of Utah.

7. **Internal Revenue Service**

   Information: 1-800-829-1040
   Forms: 1-800-829-3676

   50 South 200 East
   Salt Lake City, UT 84111
   801-799-6963

   IRS and Tax Commission Co-location
   210 North 1950 West
   Salt Lake City, UT 84134
   801-799-6963

   324 25th Street, 6th Floor
   Ogden, UT 84401
   801-625-5583

   173 East 100 North
   Provo, UT 84606
   801-377-6971

For more information, see Internal Revenue Service in the *Federal Employment and Tax Requirements* section of this publication.

8. **Mountain West Venture Group (MWVG)**
   Jeni Tausinga
   6952 High Tech Drive, Suite A
   Midvale, UT 84047
   801-282-8940
   Fax: 801-566-0880
   www.mwvg.org

The Mountain West Venture Group is a nonprofit organization that identifies, monitors and recognizes "deal flow" within the state of Utah. Through the exchange of ideas, services and acquaintances, the Group seeks to foster the investment of risk funds. Along with a monthly meeting, a monthly newsletter and the *Utah Deal Flow* book, the MWVG hosts an annual awards

luncheon that identifies and recognizes Utah's 100 fastest growing companies.

9. **National Association of Women Business Owners Salt Lake Chapter (NAWBO)**
   310 South Main Street
   Mezzanine Level
   Salt Lake City, UT 84111

   PO Box 526095
   Salt Lake City, UT 84152-6095
   801-487-4600
   Fax: 801-532-4819

   E-mail: office@nawboslc.org
   www.nawboslc.org

The Salt Lake Chapter of the National Association of Women Business Owners has provided a strong voice and vision for women entrepreneurs and business owners since 1980. The chapter offers a wealth of opportunities ranging from business to business contacts, monthly meetings, networking, public policy advocacy, professional growth and mentoring.

10. **Utah Certified Development Company**

    533 South Adams Avenue, Suite B
    Ogden, UT 84405
    801-627-1333
    Fax: 801-627-6687

    136 East South Temple, Suite 1770
    Salt Lake City, UT 84111
    801-764-6211
    Fax: 801-746-6214

    E-mail: info@utahcdc.com
    www.utahcdc.com/index.htm

11. **Salt Lake Area Chamber of Commerce (SLACC)**
    175 East 400 South, Suite 600
    Salt Lake City, UT 84111
    Phone: 801-364-3631
    www.saltlakechamber.org

The Salt Lake Area Chamber of Commerce is the oldest and strongest business voice for Salt Lake. The Chamber is a leader in the evolution of the community and for over 100 years has represented members' interests to the business community, government officials and the media.

The purpose of the Salt Lake Chamber is to build business success. The Chamber's mission is to take a leadership role in the community and state by supporting programs that improve economic vitality and quality of life, initiate actions that enhance business as well as cultural and social environments, and build coalitions that unify and strengthen the Chamber's voice in the community.

12. **SLCC Larry H. Miller Entrepreneurship Training Center**
    Salt Lake Community College
    9750 South 300 West
    Sandy, UT 84070
    801-957-5200

The Larry H. Miller Entrepreneurship Training Center (LHMETC) is a full service training facility donated by entrepreneur Larry H. Miller. Workshops & Conferences, Manufacturing Resource Services, Custom Fit Training, Short Term Intensive Training, Small Business Development Center, and the Center for Entrepreneurship Training are the School of Continuing and Community Education departments that occupy this training and conferencing facility. The Conferencing Center handles conferences of up to 600 people, can be divided into eight breakout session rooms, has food service, and can provide state-of-the-art technology in training presentation delivery. LHMETC is equipped with computer labs, "smart classrooms" capable of delivering distance education, and classrooms for all types of adult experiential technical as well as management training. This facility features courses, conferences, seminars and workshops on all aspects of growing a business.

13. **USTAR**
    324 S. State St. #221
    Salt Lake City, UT 84111
    801-538-8879
    ustarinfo@utah.gov

The Utah Science Technology and Research initiative (USTAR) is a long-term, state-funded investment to strengthen Utah's "knowledge economy." USTAR funds strategic investments at the University of Utah and USU to recruit and support world-class researchers. USTAR also works with companies and entrepreneurs statewide to promote innovation and commercialization activities. USTAR offers the Technology Outreach Innovation Program (TOIP) to drive technology commercialization activities. The program is led by five directors, each of whom heads a regional outreach center located at one of the state's higher educational institutions. Whether your business is a start-up trying to grow from $0 in revenue to $1 million, or an established concern trying to grow from $10 million to $50 million or more, USTAR may be able to help your growth efforts, particularly if your business works in one of USTAR's six innovation focus areas of Energy, Biomedical Technology, Imaging Technology, Nanotechnology, Brain Medicine and Digital Media. For more information on the market analysis, product development, investment presentation coaching, and other services offered, visit www.innovationutah.com.

14. U.S. Forest Service
324 25th Street
Ogden, UT 84401
801-625-5306
E-mail: kschnare/r4@fs.fed.us

State and Private Forestry (SPF) is a branch of the U.S. Forest Service that works with state foresters and private landowners on natural resource activities. One of the activities is the Economic Action Programs/Rural Community Assistance (EAP). Grants are available through EAP to rural communities and private landowners for a variety of purposes.

The Economic Action Program is implemented through the National Forest Offices and Resource Conservation and Development Council (RC&D). Each state is allotted EAP funds on a yearly basis, and grant solicitation is done once a year. SPF works to help bridge the rural and urban development gap. This collaboration allows urban and rural resources to work in partnership to provide services that neither urban nor rural can provide alone.

15. U.S. Small Business Administration (SBA)
Federal Building, Room 2231
125 South State
Salt Lake City, UT 84138
801-524-3209
www.sba.gov/ut

The U.S. Small Business Administration (SBA) has many programs including: Small Business Development Centers, Service Corps of Retired Executives, and Women's Business Center, that can assist you with every aspect of starting your own business, from developing a business plan to obtaining financing. From marketing products and services to managing your company, the SBA's programs and services can guide you through each stage of growing your business.

I. SCORE "Counselors to America's Small Business"

SCORE is a nonprofit association dedicated to educating entrepreneurs and the formation, growth and success of small business nationwide. SCORE is a resource partner with the U.S. Small Business Administration (SBA).

SCORE offers three primary services to its clients and the small business community:

a. **Free and confidential counseling and mentoring.** Counseling is often one-on-one between a SCORE volunteer and a small business owner. Mentoring involves a longer-term relationship with the client.
b. **Educational workshops and seminar programs.** SCORE chapters conduct workshops covering the basics in operating a small business. Topics are related to small business formation, business plans, record-keeping, marketing, insurance needs, and financing. A nominal fee is charged for the workshops.
c. **On-line counseling via e-mail.** This service is offered through the national

SCORE website at www.score.org. Counselors from across the country use the website to participate in on-line counseling. The same quality and professional standards that apply face-to-face counseling apply to counseling by e-mail.

Utah has five SCORE chapters, with approximately 100 volunteers donating their expertise to help local entrepreneurs address their small business plans and strategies.

Northern Utah SCORE Chapter – #637
Cache Business Resource Center
BATC West Campus
(Northwest Entrance)
1400 North 1000 West
Logan, UT 84321
435-213-8713

Ogden SCORE – #158
Business Information Center
2036 Lincoln Avenue, Suite 105
Ogden, UT 84401
801-629-8613
Fax: 801-392-0604
E-mail: ogdenscore158@netscape.net

Salt Lake City SCORE Chapter – #49
Business Resource Center (BRC)
JC Penny Building
310 South Main Street,
North Mezzanine
Salt Lake City, UT 84101
801-746-2269
Fax: 801-746-2273
TTY: 801-746-2273

Central Utah SCORE Chapter – #444
1032 West 1930 North
Pleasant Grove, UT 84062
801-373-8660
Fax: 801-798-0273

Southern Utah SCORE Chap – #524
Dixie Business Alliance
225 South 700 East
St. George, UT 84770
435-652-7741

II. Women's Business Center (WBC)
175 East 400 South, Suite 600
Salt Lake City, UT 84111

Lavanya Mahate, Director
Phone: 801-328-5066
Email: lmahate@saltlakechamber.org

The Women's Business Center was created through a cooperative agreement between the Small Business Administration and the Salt Lake Area Chamber of Commerce to support women-owned businesses through counseling, training, and networking opportunities. The WBC offers business plan and loan package preparation, along with information on management, marketing, finance, internet technology, and government procurement. The WBC assists women who are thinking of starting a business as well as those whose companies are already established.

III. Small Business Development Centers (SBDC)
www.UtahSBDC.org

The Utah Small Business Development Center (SBDC) is a partnership between Salt Lake Community College, the Utah Governors Office of Economic Development, and the Small Business Administration. Utah's SBDCs serve businesses looking to expand and grow as well as businesses seeking specialized training. Utah's SBDCs serve clients who are already in business with entrepreneurship training to help solve business problems such as accounting, marketing, research, business plans, budgeting, management, and operations. Additionally, the Utah SBDC assists clients interested in assessing the feasibility of a business idea, and pre-startup individuals interested in learning more about what it takes to go into business.

Each center provides free, one-on-one, personalized business counseling to help you manage your business more effectively. Some of the business areas include needs assessment, business planning, market research, market strategy, financial planning, loan application preparation, and management issues.

In addition, SBDC offers low-cost workshops, conferences and seminars to teach practical skills for managing your small business. Training ranges either live or blended live and online entrepreneurship courses. 7-Habits for small business, as well as numerous other topics that can be found online at www.UtahSBDC.org. The classes and seminars are designed to provide applied skills for improved business management with one-on-one counseling to help implement what is learned.

The Utah Small Business Development Centers are a network of business consultants, trainers, educators and support staff operating statewide out of Utah's state colleges and universities.

Utah Small Business Development Centers (SBDCs)	
Lead Center – Salt Lake Community College **Greg Panichello – State Director** 9750 South 300 West – LHM Salt Lake City, UT 84070 - View Map **Phone:** 801-957-3481 **E-mail:** greg.panichello@slcc.edu	Blanding – College of Eastern Utah: San Juan **Bill Olderog – Director** 639 West 100 South Blanding, UT 84511 - View Map **Phone:** 435-678-8102 **E-mail:** billolderog@sjc.ceu.edu
Cedar City – Southern Utah University **Craig Isom – Director** 351 West University Blvd. Cedar City, UT 84720 - View Map **Phone:** 435-586-5497 **E-mail:** isom@suu.edu	Ephraim – Snow College **Alan Christensen – Director** 345 West 100 North Ephraim, UT 84627 - View Map **Phone:** 435-283-7376 **E-mail:** alan.christensen@snow.edu
Kaysville – Davis Applied Technology College **Brent Meikle – Director** 450 South Simmons Way #202 (550 E 300 S) Kaysville, UT 84037 **Phone:** 801-593-2202 **E-mail:** brent.meikle@datc.edu	Logan – Utah State College: Logan **Frank Prante – Director** 1300 East 700 North #124 Logan, UT 84322 - View Map **Phone:** 435-797-2277 **E-mail:** fprante@ext.usu.edu
Moab – College of Eastern Utah Satellite **Buddy Redd – Director** 217 East Center, Suite 250 Moab, UT 84532 - View Map **Phone:** 435-678-3341 (cell) **E-mail:** fprante@ext.usu.edu	Ogden – Weber State University **Beverly King – Director** 3806 University Circle Ogden, UT 84408 - View Map **Phone:** 801-626-7232 **E-mail:** bking1@weber.edu
Orem – Utah Valley University **Ken Fakler – Managing Director** 1410 West 1200 South Orem, UT 84058 - View Map **Phone:** 801-863-8230 **E-mail:** faklerke@uvsc.edu	Price – College of Eastern Utah **Ethan Migliori – Director** 375 South Carbon Ave. Price, UT 84501 - View Map **Phone:** 435-613-1438 ext. 450 **E-mail:** ethan.migliori@ceu.edu
Richfield- Snow College **Keith Church – Assistant Director** 800 West 200 South, Room 155W Richfield, UT 84701 - View Map **Phone:** 435-893-2252 **E-mail:** Keith.Church@snow.edu	Sandy – Salt Lake Community College **Kevin Martin – Director** 9750 South 300 West Sandy, UT 84070 - View Map **Phone:** 801-957-4654 **E-mail:** kevin.martin@slcc.edu
St. George – Dixie State College **Len Erickson – Director** 225 South 700 East St. George, UT 84770 - View Map **Phone:** 435-652-7752 **E-mail:** ericksonl@dixie.edu	Vernal – Utah State University **Mark Holmes – Director** 1680 West Highway 40 Vernal, UT 84078 - View Map **Phone:** 435-789-6100 **E-mail:** markh@ext.usu.edu

16. U.S. Department of Agriculture
125 South State Street, 4th Floor
Salt Lake City, UT 84138
801-524-5003
www.usda.gov

USDA – Rural Development strives to develop and improve the quality of life in rural America by providing technical and financial support to assist diverse economic development in rural communities, develop rural services for utilities and infrastructure, and provide housing for rural residents. USDA – Rural Development technical and financial assistance is administered through three services: the Rural Utilities Service (RUS), the Rural Housing Service (RHS), and the Rural Business-Cooperative Service (RBS). The financial resources of USDA-Rural Development are often leveraged with other public and commercial credit sources to multiply the impact of these programs. Priority is given to high impact projects benefiting truly rural and impoverished areas.

The Rural Business-Cooperative Service (RBS) is the business and economic development arm of USDA-Rural Development. RBS enhances economic development in Utah by providing financial assistance to projects that support a diversified rural Utah economy, and to businesses that create or save good quality jobs in rural Utah. RBS provides economic development financial assistance through a variety of federal loan and grant programs. RBS financial assistance is often leveraged with other public and commercial credit sources to multiply the impact of these programs. Priority is given to high-impact projects and businesses benefiting the most rural and impoverished areas of Utah. Visit the national website at www.rurdev.usda.gov/rbs/ or the local website at www.rurdev.usda.gov/ut for information on RBS loan and grant programs.

Contact:
Perry Mathews
USDA – Rural Development
Rural Business-Cooperative Service
125 South State Street, Room 4431
Salt Lake City, UT 84138
801-524-4328
E-mail: perry.mathews@ut.usda.gov

The National Resources Conservation Service (NRCS) is the lead federal agency for private land. NRCS provides conservation technical assistance through local conservation districts to individuals, communities, watershed groups, tribal governments, and federal, state and local agencies. At the local level, their staff works in partnership with state and local conservation staff and volunteers to assist individuals and communities in caring for natural resources by helping them develop and implement conservation solutions to natural resource problems. They also develop technical guidance for conservation planning and assistance. Technical guidance is tailored to local conditions and is widely used by NRCS staff and governmental and non-governmental organizations to ensure conservation is based on sound science.

Contact:
Gary Jann
USDA – Natural Resources
Conservation Service
125 South State Street, 4th Floor
Salt Lake City, UT 84138
801-524-4552
E-mail: gary.jan@ut.usda

17. Utah Custom Fit Training
Utah College of Applied Technology
(UCAT)
Board of Regents Building,
The Gateway
60 South 400 West
Salt Lake City, UT 84101-1284
801-456-7400
Fax: 801-456-7425
E-mail: sbott@ucat.edu

http://www.ucats.org/aboutcustomfit.html

Utah Custom Fit Training with its ten sites develops specialized training for Utah businesses according to their specific needs. It provides training in leadership & management, computer skills, safety certification, and other technical training for expanding and retaining the workforce of existing companies.

18. Utah Department of Environmental Quality
Paul Harding
168 North 1950 West
Salt Lake City, UT 84114
801-536-4108
Toll Free: 1-800-458-0145
Ombudsman: 801-536-4108
Fax: 801-536-4457
E-mail: pharding@utah.gov

The Department of Environmental Quality (DEQ) is responsible for protecting Utah's air, land and water through a variety of regulatory programs. Programs that impact small businesses regulate dust, underground storage tanks, X-ray machines, hazardous wastes and direct discharges to surface and ground waters. DEQ also regulates equipment that emits air pollution. The Department is committed to providing good customer service through information and technical and compliance assistance. New or expanding business can contact the Department for a pre-design to receive an overview of permits which may be required. For more information, visit DEQ's website at http://www.deq.utah.gov/Business_Assistance/pre_design.htm

19. Governor's Office of Economic Development (GOED)
324 South State Street, Suite 500
Salt Lake City, UT 84111
Executive Director: Jason Perry
Phone: 801-538-8769
General: 801-538-8700
Fax: 801-538-8888
goed.utah.gov

The Governor's Office of Economic Development (GOED) can help in eight main areas:

I. Centers of Excellence

Sponsors the development and commercialization of technologies currently being researched at Utah's universities.

http://goed.utah.gov/COE/

Sharon Cox
Email: scox@utah.gov
Phone: 801-538-8700

II. Corporate Recruitment and Incentives

Recruiting businesses to Utah that add strategic value to Utah's economy, through post performance incentives and grants.

http://goed.utah.gov/business_development/incentives/

Christina Oliver, Incentives Manager
Email: coliver@utah.gov
Phone: 801-538-8792

III. Procurement Technical Assistance Center

Assists Utah small businesses who are interested in bidding on federal, state, and local government procurements and commercial contracting opportunities.

http://goed.utah.gov/business_development/PTAC/

Fred Lange
Email: fglange@utah.gov
Phone: 801-533-8733

IV. Rural Development

Dedicated to facilitating business growth and economic vitality in Utah's rural communities. A key player in promoting initiatives that provide a positive business environment.

http://rural.utah.gov/

Les Prall
Email: lprall@utah.gov
Phone: 801-538-8804

V. Utah Recruitment Initiative

www.utahworksforyou.com

Clark Caras
Email: chcaras@utah.gov
801-538-8700

VI. International Trade and Diplomacy

The International Trade and Diplomacy office (ITDO) assists companies in developing markets for their products and services in other countries. ITDO helps Utah companies understand the benefits of expanding into international markets and provides assistance securing international business connections. It also helps companies as they master the process of exporting goods and services.

International.utah.gov

Craig Peterson
Email: cepeterson@utah.gov
Phone: 801-538-8778

VII. Utah Film Commission

The Utah Film Commission offers three incentives for film and television productions. The Motion Picture Incentive Fund is a post-rebate of dollars sent in the state of Utah. The sales and use tax exemption is an exemption on TV, video and film equipment. Utah offers a transient room tax exemption on accommodation charges for stays of 30 consecutive days or longer.

VIII. Utah Office of Tourism Cooperative Marketing Programs

The mission of the Utah Cooperative Marketing Program is to leverage state and co-op partner funding to attract out-of-state visitors to increase tourism expenditures.

Travel.utah.gov

Kelly Day
Email: Kday@utah.gov
Phone: 801-538-1727

20. Utah Technology Council (UTC)
2855 East Cottonwood Pkwy, Suite 110
Salt Lake City, UT 84121
801-568-3500
Fax: 801-568-1072
E-mail: info@utahtechcounsil.org
www.uita.org

UTC helps to develop Utah's entrepreneurial spirit by blending support and resources for the benefit of its members. As a privately funded non-profit association, UTC represents and supports the thriving IT community in Utah through public policy advocacy, capital formation, and skilled workforce development initiatives, as well as networking and marketing opportunities.

21. Utah Manufacturing Extension Partnership of Utah (MEP)
800 West University Parkway
Orem, UT 84058
1-801-863-8637
Fax: 801-765-9739
www.mep.org

The Manufacturing Extension Partnership of Utah (MEP) provides companies with services and access to public and private resources that enhance growth, improve productivity, and expand capacity. MEP works with small and medium-size manufacturers willing to invest in their future, to make improvements in the short term, and position themselves to be stronger long-term competitors both domestically and internationally. As part of the national MEP program with centers in every state, we tap into the linked national network to draw upon the expertise of more than 4,000 specialists and affiliated partners in economic development, technological applications, manufacturing and business processes, and workforce development.

22. Utah State Tax Commission
Main Office
210 North 1950 West
Salt Lake City, UT 84134
801-297-2200, or 1-800-662-4335
Fax: 801-297-7699
www.tax.utah.gov/

Ogden Office
2540 Washington Blvd., Room 704
Ogden, UT 84401
801-626-3460
Fax: 801-626-3446

Provo Office
150 East Center Street, Suite 1300
Provo, UT 84606
801-374-7071
Fax: 801-374-7089

Hurricane Office
100 South 5300 West
Hurricane, UT 84737
435-251-9520
Fax: 435-251-9529

The Tax Commission provides information and training workshops that help businesses understand and comply with state tax laws and rules. For more information, see Utah State Tax Commission in the *State Government Requirements* section later in this publication.

23. Utah Supplier Development Council
U of U Purchasing Department
University of Utah
1901 E South Campus Dr, Rm 151
Salt Lake City, UT, 84112-9351
801-581-7450
Fax: 801-581-8609
E-mail: rruff@purchasing.utah.edu
www.usdcutah.com

The mission of the Utah Suppliers Development Council (USDC) is to increase purchases of goods and services by large companies and government entities from small, disadvantaged, women-owned, HUBZone, and service disabled veteran-owned businesses. USDC assists minority and women-owned businesses to develop as suppliers to large businesses through various programs, such as developing company policies; sponsoring trade fairs; making training available to increase management skills in small firms; continually identifying and sensitizing the community to the worth of Utah's small, disadvantaged, women-owned, HUBZone, and veteran-owned businesses; and interfacing between councils, chambers of commerce, ISM, and community and political leaders. USDC is the only purchasing group in the state dedicated to increasing the dollars spent by large companies and government agencies with small, minority and women-owned firms.

A purchasing council made up of major Utah firms specifically looks for small businesses owned by minorities and women to be suppliers for the Council. The Council also prints a directory of these businesses.

24. UTFC Financing Solutions, LLC
699 East South Temple, Suite 220
Salt Lake City, UT 84102
801-741-4200
Fax: 801-741-4249
E-mail: info@innoventurescp.com
www.utfc.org

The UTFC is an independent corporation of the state that makes debt investments in growing Utah companies. UTFC's mission is to help close the capital gap. UTFC leverages state and federal funds as a catalyst in capital formation for the creation, growth and success of Utah Businesses. UTFC focuses on technology-based and manufacturing firms that create quality jobs. After providing financing, UTFC offers technical assistance in critical areas of business management. UTFC promotes economic development, exports and job creation throughout the state.

25. Wayne Brown Institute
PO Box 2135
Salt Lake City, UT 84110-2135
801-595-1141
Fax: 801-595-1181
E-mail: waynebrown@venturecapital.org
www.venturecapital.org

The Wayne Brown Institute's main purpose is to accelerate economic growth by helping entrepreneurs raise capital for their business. The Institute sponsors several events each year to help entrepreneurs raise capital. Call for details.

26. Zions Business Resource Center
JC Penny Building
310 South Main, North Mezzanine
Salt Lake City, UT 84101
801-594-8245
Email: resources@zionsbank.com
www.resources.zionsbank.com

Business Hours: M-F 9:00 am – 5:00 pm

The Zions Business Resource Center is a free source of counseling and other services to assist entrepreneurs in planning their business, expanding an existing business, or venturing into new area. Zions' Business Resource Center has business resource libraries equipped with personal computer workstations, books, videos and reference guides to assist in developing a business plan, promotional materials, office templates, financial statements, and IRS tax forms and publications. Additionally, clients can meet with a business counselor.

Table 1 – Organizations Providing Assistance for Businesses

Program or Organization	Type of Assistance					Type of Business Helped				
Numbers refer to the numbered headings in the section above.	Information	Counseling	Financial	Networking	Training	Small Business	Minority	High Tech	Innovative	International Export
1. Bureau of Economic and Business Research (BEBR)	X					X	X	X	X	X
2. Chambers of Commerce	X					X	X	X	X	X
3. Department of Commerce	X			X		X	X	X	X	X
4. Department of Workforce Services	X	X	X	X	X	X	X	X	X	X
5. Mountain West Small Business Finance	X	X	X		X	X	X	X	X	
6. Economic Development Corporation of Utah	X		X		X	X	X	X	X	X
7. Internal Revenue Service	X				X	X	X	X	X	X
8. Mountain West Venture Group (MWVG)	X				X	X				
9. Nat'l Assoc. of Women Business Owners/S.L. Chapter	X			X	X	X		X	X	
10. Utah Certified Development Company	X		X	X	X	X	X	X	X	X
11. Salt Lake Area Chamber of Commerce (SLACC)	X		X			X	X			
12. SLCC Larry H. Miller Entrepreneurship Training Center	X				X	X	X	X	X	X
13. USTAR (Utah Science Technology and Research)	X	X		X	X	X	X	X	X	
14. U.S. Forest Service				X	X					
15. U.S. Small Business Administration	X	X	X	X	X	X	X	X	X	X
I. SCORE	X	X	X	X	X	X	X	X	X	X
II. Women's Business Development Center	X	X	X	X	X	X	X	X	X	X
III. Small Business Development Centers (SBDC)	X	X	X	X	X	X	X		X	X
16. U.S. Department of Agriculture – Rural Development	X	X		X	X	X	X			
17. Utah Custom Fit Training	X			X	X	X	X	X	X	X
18. Utah Department of Environmental Quality					X	X	X	X	X	X
19. Governor's Office of Economic Development	X	X	X	X	X	X	X	X	X	X
I. Centers of Excellence	X				X	X	X	X	X	
II. Corporate Recruitment and Incentives	X	X	X	X		X	X	X	X	X
III. Procurement Technical Assistance Center	X	X		X		X	X	X	X	X
IV. Rural Development	X	X		X		X	X	X	X	X
V. Utah Recruitment Initiative	X			X		X	X	X	X	X
VI. International Trade and Diplomacy	X	X		X		X	X	X	X	X
VII. Utah Film Commission	X	X	X	X	X	X	X	X	X	X
VIII. Utah Office of Tourism Cooperative Marketing	X	X	X	X		X	X	X	X	X
20. Utah Technology Council (UTC)	X	X		X	X	X	X	X	X	X
21. Utah Manufacturing Extension Partnership of Utah (MEP)	X	X		X	X	X	X	X	X	X
22. Utah State Tax Commission	X			X	X	X	X	X	X	X
23. Utah Supplier Development Council	X				X	X	X			
24. UTFC Utah Financing Solutions, LLC	X			X		X	X			
25. Wayne Brown Institute	X		X			X	X	X	X	X
26. Zions Business Resource Center	X	X	X	X	X	X	X	X	X	X

Going Out of Business

Dissolving or Terminating a Business

A corporation or other business entity may cease operations for many reasons and in a number of ways. When a business is terminated or its legal status changes, there are licensing and regulation requirements that must be met. There are also opportunities for improving the economic prospects at termination for owners and creditors through legal provisions of state and federal laws.

Essentially, following the same process of contact with all registration, taxing and licensing agencies (simply retracing the steps taken during start-up) will guide one through necessary termination procedures. *Table 2* outlines some basic requirements.

Bankruptcy

Bankruptcy is a very complicated process and should be conducted only under the careful supervision of competent legal counsel. There are too many details to adequately discuss in this publication.

Table 2 – Going Out of Business

Agency/Authority	Necessary Steps
Department of Commerce	
Licensing	1. Let license lapse at renewal, OR 2. Request that your license be suspended.
Corporation, LLC or LP Dissolution/Cancellation	1. File *Articles of Dissolution*, *Certificate of Withdrawal*, or *Certificate of Cancellation*.
Name Utilization	1. A registered DBA name remains reserved for a period of 3 years, and may be canceled at any time.
Utah State Tax Commission	
Sales and Use Tax	1. File form TC-69C, *Notice of Change for a Tax Account*, with the Tax Commission, and return your sales tax license for cancellation. 2. File your final sales tax return within 30 days after the date the business is sold or closed, or by the due date for the final period, whichever is sooner.
Withholding Tax	1. File form TC-69C, *Notice of Change for a Tax Account*, with the Tax Commission. 2. File your final withholding tax return. 3. File your final annual reconciliation on or before Feb. 28.
Corporate Franchise Tax	1. Contact the Department of Commerce to dissolve or withdraw your corporation. 2. Foreign corporations registered in Utah must apply for Tax Clearance with the Tax Commission. See http://tax.utah.gov/business/taxclearance.html. 3. File a final corporate tax return. For example, if you are dissolving your corporation in March 2010 and you are a calendar year filer, the *Application for Tax Clearance,* your final return and any other returns that have not been filed, are due 12/31/2010. If you file your return after 12/31/2010, your corporation liability is carried into the next year and the next year's return must be filed.
Department of Workforce Services	
Employer Quarterly Contribution Report (Form 3)	1. Request quarterly report, form 3, for final filing. 2. File report stating the termination date of employees and that the report is final. 3. Pay unemployment contributions due. 4. Notify department if there is a successor who is taking over the business.
Internal Revenue Service (IRS)	
Federal Income Tax	1. Request appropriate form to file for "short" tax year. 2. Indicate "final return" on the form. 3. Expect similar requirements and assistance as with state income tax.
Employees Withholding Taxes (941) and Unemployment Taxes (940)	1. Requirements are similar to requirements with Department of Workforce Service. 2. Write "final" on form or check the box marked "final" on the tax form.

Corporate Dissolution	1. Must file form 966 within 30 days after the adoption of a resolution or plan to dissolve. Form 1099-DIV should also be filed reporting liquidated distributions to shareholders.

Step 3: Identify Ways to Finance Your Business

Sources of Capital

New businesses must be capitalized carefully. Entrepreneurs must identify their start-up capital needs and cash-flow requirements. The total of the two, plus a reserve, will determine the total amount needed to open a new business. Never underestimate the amount of money it takes to get started.

There are two forms of capital; debt and equity:

1. Borrowed capital is **debt** that must be repaid. The terms vary depending on what is agreed upon by the parties. Interest costs are important to consider in the calculated formula for success.
2. **Equity** is the money value of a property or of an interest in a property in excess of claims or liens against it. It also denotes a risk interest or ownership right in that property. Being a sole owner affords an element of control over the conduct of the business.

More detail regarding financing can be obtained by checking into the following capital sources.

Commercial Bank Loans

Getting a loan is a matter of credit worthiness and a bit of salesmanship; the better prepared you are, the more likely you will be successful. Lenders may know little about your specific business, so your job is to educate them. This educational process begins by submitting a loan proposal containing specific information.

Loan Request

- Purpose of the loan
- Loan amount required
- Terms desired
- Source of repayment
- Collateral available
- Loan money usage

History and Nature of the Business

- Brief and concise description of the business

Management

- Skills you bring to the company
- Age, experience, and education of the management team
- Organization chart or management structure
- Other key advisors

General Information

- Product or industry trends
- Marketing area and method of distribution or marketing
- Major customers
- Suppliers
- Competition
- Facilities
- Employees and unions

Financial Information

If this is a new business, the lender will request personal or former business venture information.

- Three-year spreadsheets of balance sheets, income statements, and cash flow
- Three-year financial statements and tax returns
- Ratio analysis with appropriate comments
- Personal financial statement (dated within 90 days of loan request)
- Pro forma income statement for at least one year
- Cash budget for at least one year

Many lenders evaluate loan requests against the “Five Cs of Credit”:

Character – by far the most important. If you are not someone to be trusted, the lender doesn’t want to deal with you, no matter how good the deal.

Capacity – what is your financial strength and track record?

Capital – how much of your own money have you invested?

Collateral – what is available to support the primary source of repayment?

Conditions – what is the economy doing, and how will it affect your company?

Revolving Loan Funds

In an effort to create jobs and improve the business climate of a community, some cities, counties, and Associations of Governments (geographical regions) will lend money to small businesses located in their areas. The amount available to a business ranges from a few thousand dollars to over $100,000. Typically, the money is used for plant and equipment, working capital, inventory or accounts receivable financing. Rates are usually less than or equal to conventional lender financing, and the term for repayment may be either short (6 months) or extended (many years). This type of financing is often used in conjunction with other lender financing since most revolving loan programs will accept a second or third position on financed assets. For information, contact your local county or Association of Governments office.

Venture Capital Funds

A venture capital fund is used for very narrow or niche equity financing. It is professionally managed money that seeks to make a high rate of return for its investors by taking high risks in investing in early-stage businesses. These businesses must demonstrate the possibility of extremely rapid growth (i.e. $50 million a year in sales after 5-7 years). Venture capital is equity money (money for stock) that is repaid by capital gains through the sale of stock. Venture capital investors are typically short- to intermediate-term investors (1-7 years) who generally invest over $1 million in a company.

Wells Fargo Investment
79 South Main Street
Salt Lake City, UT 84111
801-246-2677
1-800-416-8658

Vspring SBIC, L.P.
2795 E Cottonwood Parkway, Suite 360
Salt Lake City, UT 84121
801-942-8999
www.vspring.com

EPIC Ventures
1 South Main Street, 8th Floor
Salt Lake City, UT 84111
801-524-8939
http://www.epicvc.com/

Utah Ventures

2755 East Cottonwood Pkwy, Suite 520
Salt Lake City, UT 84121
801-365-0262
www.utahventures.com

Utah Ventures is a privately-financed venture fund focusing on investments in the life sciences and information technology in Utah, other intermountain states and California.

Utah Ventures seeks to identify the best opportunities, secure subsequent co-investments from other venture funds and corporate investors, and works with the entrepreneur to help build the business.

U.S. Department of Agriculture – Rural Development

Rural Business-Cooperative Service
Wallace F. Bennett Federal Building
125 South State Street, Room 4311
Salt Lake City, UT 84138
801-524-4328
E-mail: perry.mathews@ut.usda.gov
www.rurdev.usda.gov/rbs/
www.rurdev.usda.gov/ut

Rural lenders utilize the Guaranteed Business and Industry (B&I) loan program to guarantee loans to quality businesses that support a diversified economic base to rural communities and provide or save good quality jobs in rural areas. RBS will not guarantee marginal or substandard loans.

The B&I loan program allows lenders to make larger sized loans to sound rural busi-

nesses with longer loan terms and lower interest rates than would otherwise be available.

Businesses financed with a Guaranteed B&I loan must be located in a rural area. Rural areas for the B&I program are defined as communities with a population of less than 50,000 (2000 census), and are not located contiguous or adjacent to communities of 50,000 or more population (2000 census).

The Rural Business-Cooperative Service (RBS) can guarantee up to 80 percent on loans to $5,000,000. RBS can consider decreased guarantees on loans up to $25,000,000. The percentage of guarantee will decrease to a maximum of 70 percent on loans between $5,000,000-$10,000,000, and a maximum of 60 percent on loans between $10,000,000-$25,000,000.

Loans must be fully secured. The discounted collateral value of all security must be sufficient to fully secure the loan request. Businesses assisted with a guaranteed B&I loan must generate sufficient revenues to service all business debts.

Established businesses must have a minimum 10 percent tangible net worth to be considered for Guaranteed B&I assistance. New businesses or startup operations must have a minimum 20 percent tangible net worth to be considered for B&I assistance.

U.S. Small Business Administration (SBA)

Room 2231 Federal Building
125 South State Street
Salt Lake City, UT 84138
801-524-3209
Fax: 801-524-4410
E-mail: steven.price@sba.gov
www.sba.gov

Federally Guaranteed Loans
In Utah, the SBA offers a variety of special loan programs to eligible small businesses that cannot borrow on reasonable terms from conventional lenders. The most appropriate loan program will vary with the amount of financing needed and the uses of loan proceeds.

In most cases, the SBA's business loans are made by private lenders and guaranteed by the SBA. The maximum loan guarantee amount is $2,000,000. SBA loan programs include 7(a) Guaranty Loan, Express, CapLines, 504 Certified Development Company, and many others. The SBA encourages potential borrowers to utilize its business development programs, such as SCORE, the Small Business Development Center, and the Woman's Business Center, to help them prepare business plans and loan applications.

Certified Development Companies
Certified Development Companies (CDCs) are private companies licensed by the U.S. Small Business Administration to provide long-term fixed-asset financing to expanding businesses. The SBA 504 Program loans provide long-term fixed-asset financing, with a maximum SBA share of up to $4,000,000 or generally 40 percent of project cost. At least 10 percent must be provided by the borrower, and the remainder of project cost is provided by a private lender. Utah's Certified Development Companies include the following:

Utah CDC
5333 South Adams Avenue, Suite B
Ogden, UT 84405
801-627-1333
Fax: 801-627-6687
www.nucdc.com

Utah CDC
136 East South Temple, Suite 1770
Salt Lake City, UT 84111
801-746-6211
Fax: 801-746-6214
www.nucdc.com

Mountain West Small Business Finance
2595 East 3300 South
Salt Lake City, UT 84109
801-474-3232
Fax: 801-493-0111
www.mwsbf.com

Mountain West Small Business Finance
228 North Orem Blvd.
Orem, UT 84057

801-221-7772
Fax: 801-221-7775
www.mwsbf.com

Mountain West Small Business Finance
107 South 1470 East, Suite 301
St. George, UT 84790
435-652-3761
Fax: 435-652-1768
www.mwsbf.com

Utah Microenterprise Loan Fund

154 East Ford Avenue #A
Salt Lake City, UT 84115
801-746-1180
Fax: 801-746-1181
www.umlf.com

The Utah Microenterprise Loan Fund (UMLF) is a nonprofit Community Development Financial Institution (CDFI). It provides a modestly secured form of financing ($1,000-$25,000), to owners of start-up and existing firms who do not have access to traditional funding sources, especially those who are socially or economically disadvantaged. The business must be located in Salt Lake, Utah, Davis, Tooele or Summit Counties.

Utah Technology Finance Corporation (UTFC)

Ex-Im City/State Partner
Utah Technology Finance Corporation
InnoVentures Capital Partners
699 East South Temple, Suite 220
Salt Lake City, UT 84102
Phone: 801-741-4200
Fax: 801-741-4249
Email: info@innoventurescp.com
www.utfc.org

UTFC Financing Solutions, LLC (UTFC) is a licensed Small Business Investment Company (SBIC) in Salt Lake City, Utah. UTFC invests in companies throughout Utah and the neighboring states. In urban areas, UTFC focuses on technology-based and manufacturing firms that have the potential for significant upside. In rural areas, UTFC funds traditional businesses as well as emerging technology-based firms. UTFC acts as a catalyst in bridging Utah's capital gap by working as partners with venture capital firms, banks, and other investor groups to leverage UTFC funds to increase the amount of private financing that developing businesses receive. UTFC helps prepare these businesses for future funding.

UTFC has been authorized as the city/state partner of Ex-Im Bank in the state of Utah and can provide Utah exporters an easy access to the export finance assistance programs offered by Ex-Im Bank, SBA, and UTFC. The City/State Program is a partnership between the Export-Import Bank ("Ex-Im Bank"), an independent U.S. Government agency that helps finance the overseas sales of U.S. goods and services, and entities around the country, such as UTFC. The City/State Program aims to bring Ex-Im Bank's financing services to small- and medium-sized U.S. companies that are ready to export.

UTFC's city/state services include loan packaging of Ex-Im Bank and SBA export working capital guarantee loans and assistance in security insurance and other guarantee programs offered by these agencies.

InnoVentures Capital Partners
InnoVentures, manager of the UTFC funds, is Utah's foremost provider of venture debt. InnoVentures typically assist companies that are early stage information technology or service companies seeking growth capital to fund marketing activities.

Public Offering of Securities

The raising of capital through the offer and sale of securities is carefully regulated by both state and federal agencies to protect the public. The legal definition of a security includes, but is not limited to: common and preferred stocks, notes, bonds, debentures, investment contracts, voting-trust certificates, certificates of deposit, warrants, options, subscription rights, and undivided oil and gas interests. Some interests in limited liability companies and royalty interests have also been determined to be securities.

The Utah Uniform Securities Act makes it unlawful for any person to offer or sell any security in the state of Utah unless the security is registered or is exempt from registration. The purpose of registration is to provide adequate information to the investing public by requiring the registrant to give complete business and financial disclosures as a part of their registration statement. For information concerning state securities registration and exemptions from registration, contact the Department of Commerce.

Division of Securities
Utah Department of Commerce
160 East 300 South, Box 146760
Salt Lake City, UT 84114-6760
801-530-6600 or 1-800-721-7233
http://www.securities.utah.gov/

Federal registration of the security may also be required. For information concerning federal regulations call or write the U.S. Securities and Exchange Commission.

U.S. Securities and
Exchange Commission
Salt Lake Regional Office
15 W. South Temple, Suite 1800
Salt Lake City, UT 84101
801-524-5796

Email: saltlake@sec.gov
http://www.sec.gov/

Individuals offering or selling securities in Utah must be licensed in the state of Utah. These licensing requirements are found in the Utah Uniform Securities Act, section 61-1-3, and in Division Rule R164-4-1.

Raising capital through the public markets can be successful. Due to legal complexities, you should consult an attorney with securities expertise before making any decisions. Investment banking or brokerage firms can provide good information, and can consult with you concerning the methods of raising capital from the public.

Others

There are other options you can use to raise capital:

- Funds internally generated from company sales
- Private investments or loans by interested parties (the leading source of non-personal monies)
- Sale or exchange of company assets
- Trade credit extended by suppliers (risky)
- Personal assets
  - Savings
  - Home equity (mortgage)
  - Life insurance cash value
  - Personal stocks

Step 4: Select Your Business Structure

Business Structure Options

Business activity may be conducted through a variety of organizational structures. An attorney, accountant, financial advisor, tax advisor or banker can suggest which form would be most suitable.

One of the primary considerations in selecting a business organization is protection of a business owner from liability. Other considerations are the transferability of ownership rights, the ability to continue as a business in the event of the death or withdrawal of one or more of the owners, the capital needs of the business, and tax liabilities.

Note: Legal requirements are determined by the selected business structure. The laws are very specific on the regulations required as you set up your business structure. The Division of Corporations and Commercial Code has literature that can help determine the best structure for you. Ultimately, however, legal counsel or the assistance of a professional accountant may be needed.

The most common business structures are as follows.

Sole Proprietorship

The single owner of the business is a sole proprietor. The single owner has sole control and responsibility. The sole proprietorship is easily formed, allows important decisions to be made quickly, and may enjoy fewer legal restrictions.

The sole proprietor's responsibilities include:

- Procuring all capital
- Personal liability for all claims against the business
- Showing business profits as part of the owner's individual taxable income
- Obtaining local business licenses
- Registering the name of the business with the Utah Division of Corporations and Commercial Code in the Department of Commerce

General Partnership

A partnership is an association of two or more people acting as co-owners of a business for profit. A partnership can be created by an oral or written contract between the individuals. It is wise to have an attorney draw up a partnership agreement specifying rights and obligations of the partners. Almost any management and profit sharing agreement can be arranged.

A general partnership:

- Requires no official registration beyond that required for a sole proprietorship
- Extends liability to the personal assets of the business partners
- Is required to file information returns with the Internal Revenue Service and Utah State Tax Commission
- Shares its profits and losses among the partners. Each partner is then taxed at personal income tax rates

Limited Partnership

Limited partnerships are more closely regulated than general partnerships, permitting investors to become silent or limited partners without assuming unlimited liability. There must be at least one general partner who manages the business, and one or more limited partners whose liability is limited to the extent of their investment.

In a limited partnership:

- General partners share full liability
- Limited partners may take no part in running the business
- The limited partnership is created by filing documents with the Utah Division of Corporations and Commercial Code

Business Corporation

A corporation is a more complex form of business organization. A corporation is a legal entity and exists apart from its owners

or shareholders. As a separate entity, it has its own rights, privileges and liabilities apart from the individuals.

A corporation:

- Must file its *Articles of Incorporation* with the Utah Division of Corporations and Commercial Code
- May be formed for profit or for nonprofit purposes
  - It has limited liability
  - The liability of shareholders (or owners) to creditors is ordinarily limited to the amount of each shareholder's capital stock investment
- Is unaffected in its continuity by death or transfer of shares by any of the owners
- Requires more extensive record keeping
- Pays taxes on its profits; taxes on dividends are paid by its shareholders

S Corporation

The S corporation combines parts of the corporate and partnership forms of business organization. The Internal Revenue Code permits a privately held corporation, one with up to 35 shareholders, to avoid corporate taxation by having each shareholder report the share of corporate income on his or her individual income tax return.

The S corporation generally does not pay tax itself. However, two situations may result in tax to the corporation:

1. Excess net passive income
2. Tax on certain capital gains

In addition, the S corporation:

- Remains a corporation in the view of the state and complies with state corporation regulations
- Must have only one class of stock
- Uses a calendar tax year or shows a business purpose for adopting a fiscal year
- Must have the consent of all shareholders to have S corporation status
- Must be made up of shareholders that are individuals, estates, or trusts, but not corporations
- Can only have shareholders that are United States citizens or residents
- Cannot be a member of an affiliated group of corporations
  - Most financial institutions, insurance companies and domestic international sales corporations are also ineligible
  - See IRS regulations for more information
- Taxes nonresident shareholders using the maximum Utah individual income tax rate
- Prohibits certain types of income and business activities

Professional Corporation

In Utah, people licensed in certain professions may form a professional corporation that provides them with the benefits of the corporate form for the business aspects of their practices, while preserving the personal relationship between the professionals and those they serve.

A professional corporation may only be organized for the purpose of furnishing one specific professional service and the ancillary services associated with that profession.

Unlike traditional business corporations, no individual may be an officer, director or shareholder of a professional corporation unless that individual is licensed to perform the same profession as that for which the professional corporation was formed. However, an unlicensed person or nonprofessional may serve as either the secretary or treasurer of the professional corporation.

Another distinctive feature of the professional corporation is that shares of the corporate stock may only be issued to persons who are licensed to render the specific professional service. Likewise, a shareholder may voluntarily transfer his or her shares in a professional corporation only to those persons who are duly licensed to render the same professional service as that for which the corporation was organized.

Articles of Incorporation for a professional corporation must be filed with the Utah Division of Corporations.

Nonprofit Corporation

A nonprofit corporation is created to help people achieve a common purpose. It is an organizing structure useful to small and large-scale activities, involving only a few people or many hundreds of people. It provides a useful and inexpensive structure for the enterprise of groups of all sizes, from community campaigns or events to perpetual and diverse activities by hundreds and thousands of people.

A nonprofit corporation may be formed in Utah for any lawful purpose, but not for financial profit. It does not require large sums of money and it can be prepared initially by following a few simple rules:

- It may not have shareholders or pay dividends
- It may compensate members, officers, and trustees (in reasonable amounts) for services rendered

Special Note: Nonprofit incorporation status does not guarantee that your organization will be granted tax-exempt status, nor does it ensure that your contributors can deduct their gifts from reported personal income. Nonprofit incorporation is generally a prerequisite to applying to the Internal Revenue Service for preferential tax status, under IRS Code section 501(c)(3). To apply for exempt status contact the IRS for the necessary application forms.

Limited Liability Company

The limited liability company (LLC) combines many favorable characteristics of corporations and limited and general partnerships. The LLC provides limited liability to its members and offers them the same favorable IRS tax treatment enjoyed by partners in general and limited partnerships.

A Limited Liability Company:

- Must file *Articles of Organization* with the Utah Division of Corporations
- Allows members to manage the company themselves or to elect managers
- Allows members to engage in management without risk of losing their limited liability status
- Follows simple registration and annual reporting requirements similar to those of corporations and limited partnerships
- May be taxed by the IRS as either a corporation, partnership or sole proprietorship, depending on its structure

Certain professions can file as a Professional Limited Liability Company.

Table 3 – General Comparison of Utah's Most Commonly Used Types of Business Organizations

	Proprietorships	General Partnerships	Limited Partnerships	Corporations	Limited Liability Companies
Method of Creation	Owner commences business activity	Created by agreement of the parties	Created by registration with the state under statutory authority	Charter issued by the state under statutory authority	Charter issued by the statue under statutory authority
Entity Status	Not separate from owner	In some cases, can be separate from owners	Separate from limited partners, not usually separate from the general partners	Legal entity; separate and distinct from owners	Legal entity; separate and distinct from the members/owners
Liability of Owners	Owner is 100% liable for all debts	Unlimited liability for all partners	Limited liability for limited partners only	Shareholders liable only to extent of paid-in capital	Members enjoy complete limited liability similar to that of limited partners
Duration	Same as owner	Terminated by agreement of partners, or by a partner's death or withdrawal or bankruptcy	May be perpetual	May be perpetual	Must specify term of years; must be 99 years or less
Transferability of Interest	May be sold at any time; new proprietorship is formed	Generally, sale of partnership interest terminates the partnership; may create new partnership	Limited partner may sell interests; general partners may not sell interest without consent of the others, depending on the bylaws or charter	Shareholders may sell or transfer shares of stock	Operating agreement defines restrictions, if any, to transferability of a members interests
Control	By owner	General partners each have a direct and equal voice in management, unless expressly agreed to otherwise	Limited partners have no management rights of control	Shareholders elect the Board of Directors, which sets policy and appoints officers	The company is owned by its members and is managed by its members or by elected managers; an Operating Agreement governs policy
Capital	Limited to what the owner can personally raise	What the partners can raise themselves	What the limited partners and general partners can raise collectively	Based on issuance and sales of shares of stock	Raised by the members themselves
Taxation	Profits are taxed to owner as an individual	Profits are usually taxed to each owner as agreed in the contract, or all share equally whether or not distributed	Profits are usually taxed to each general partner and each limited partner, as agreed in contract	Double taxation; corporate profits are taxed to the corporation; shareholder profits in form of dividends are taxed as they are received	Profits may be taxed to each member, similar to a partnership or sole proprietorship, or the company may be taxed as a corporation

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Utah Division of Corporations and Commercial Code
160 East 300 South, Box 146705
Salt Lake City, UT 84114-6705
801-530-4849

Step 5: Local Government Requirements

General Information

This step provides registration, licensing, and special permit information for doing business in Utah from several different agencies. Due to the variety of business structures and natures, this booklet contains information on various local, state, and federal guidelines. No one business will need to follow all the requirements listed.

Please review the material carefully so you can assess and identify which local, state, and federal requirements are necessary for your business.

Local Business Licenses

All businesses must obtain a business license from the local city or county in which the business is being conducted. Because most local governments have requirements that must be met prior to establishing a business within their jurisdictions, new business owners are advised to obtain a federal Employer Identification Number (EIN) and a state sales and use tax license, if applicable, before applying for a business license.

The application for a city or county business license will usually require approvals from one or more of the following departments:

- Planning and Zoning
- Building and Housing
- Health
- Police or Sheriff
- Fire

Zoning is regulated at the local level. Before purchasing or renting any type of building for commercial use, check with the local municipality to ensure your type of business is permitted to operate at the chosen site.

You should personally visit your city or county business licensing office. If you have more than one business location, check with each appropriate city or county office. They will help you with the application forms and may even save you money where fees are prorated for the year.

A directory of city and county license information is available at the Utah Department of Commerce, Division of Corporations and Commercial Code or by calling 801-530-4849.

Local Tax Registration

Local governments are authorized to levy local sales and use taxes that the Utah State Tax Commission administers, collects and enforces. In most instances, all local sales and use, and related taxes are collected and remitted to the Utah State Tax Commission with the applicable state tax. To apply for a sales and use tax license, complete the *Utah State Business and Tax Registration* application, form TC-69, available at one-stop service centers throughout the state, or online at www.tax.utah.gov/forms/.

There may be instances where businesses will be required to pay taxes directly to their local government. Contact your local city or county government to determine what taxes, if any, are due in your jurisdiction.

Home-Based Businesses

Regulation of home-based businesses rests with the local government in which the residence is located. Permits must be obtained and conditional user fees paid to that particular city or county. Criteria may vary for each locality. The following are some general guidelines for a home business:

- The occupation is carried on entirely by persons residing in the dwelling unit.
- No signs, advertisements or displays should be visible from the street.
- The occupation is secondary to the primary use of the structure for dwelling purposes and does not change the character of the home.
- The occupation should not be a nuisance or cause undue disturbance.

- Occupations requiring special rooms, licenses or permits may not be granted a permit.
- Neighbors may need to sign affidavits acknowledging notice of the proposed business.
- The occupation must conform to local fire, safety and health codes.
- The occupation should cause no objectionable traffic or parking problems.

Contact the city or town in which the residence is located. For unincorporated areas, contact appropriate county offices or Chambers of Commerce.

Step 6: State Government Requirements

Division of Corporations and Commercial Code

Utah Division of Corporations & Commercial Code
160 East 300 South
PO Box 146705
Salt Lake City, UT 84114-6705
801-530-4849
Toll Free: 1-877-526-3994
http://www.corporations.utah.gov/

Business Name Registration

All individuals, sole proprietorships, and general partnerships conducting business under an assumed name (DBA: "Doing Business As") must register within 30 days of starting business. This will help protect the owner against the use of the name by any other business, and provides consumers access to information about the owner or operator of the business.

Form:	*Business Name Registration / DBA Application*
Online:	https://secure.utah.gov/osbr-user/user/welcome.html
Filing Fee:	$22.00
Amendment:	N/A
Amendment Fee:	N/A
Renewal Term:	3 years
Renewal Fee:	$22.00
Delinquent Fee:	N/A

Utah Business Corporations

A for-profit corporation is formed in Utah by filing *Articles of Incorporation* with the Utah Division of Corporations and Commercial Code. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

No application forms are required, however, the *Articles of Incorporation* must include:

- The corporate name (must contain the words, or abbreviations, Corporation, Company, or Incorporated)
- The purpose(s) for which the corporation is formed (optional)
- The number of shares the corporation is authorized to issue
  - If more than one class of shares is authorized, each class must be designated along with a description of the preferences, limitations and relative rights of each class.
  - For more information, see Utah Code Annotated 16-10a-601.
- The name, street address and signature of each of the incorporators (one or more persons may act as the incorporators)
- The Utah street address of the corporation's initial registered office and the name of its initial registered agent at such address
- A statement in the *Articles of Incorporation*, or an attachment, signed by the registered agent acknowledging acceptance as such

Filing Requirements:	*Articles of Incorporation*, in duplicate, with original signatures on one copy
Online:	https://secure.utah.gov/osbr-user/user/welcome.html
Filing Fee:	$52.00
Amendment:	*Articles of Amendment to Articles of Incorporation*
Amendment Fee:	$37.00
Renewal Term:	1 year
Renewal Fee:	$12.00
Delinquent Fee:	$10.00 (additional)

Nonprofit Corporations

To form a nonprofit corporation in Utah, *Articles of Incorporation* must be filed with the Utah Division of Corporations and Commercial Code. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

No application forms are required, however, the *Articles of Incorporation* must include:

- The corporate name
- The purpose(s) for which the corporation is being formed, including a statement that it is organized as nonprofit
- Whether the Corporation will have members or shares

  - If more than one class of shares is authorized, each class must be designated along with a description of the preferences, limitations and relative rights of each class
  - For more information, see Utah Code Annotated 16-6a-202.
- A statement declaring whether or not the corporation will have "voting members"
- The number of directors constituting the initial governing board [at least three] and may list the name of each of those directors (optional with Articles until first annual report)
- The name, street address and signature of each of the incorporators (at least one)
- The Utah street address of the corporation's registered office and the name of its registered agent at such address
- A statement in the *Articles of Incorporation*, or an attachment, signed by the registered agent acknowledging acceptance as such
- The street address for the principal office (optional with *Articles* until first annual report)
- Provisions not inconsistent with law regarding the distribution of assets on dissolution

Filing Requirements:	*Articles of Incorporation*, in duplicate with original signatures on one copy
Online:	https://secure.utah.gov/osbr-user/user/welcome.html
Filing Fee:	$22.00
Amendment:	*Articles of Amendment to Articles of Incorporation*
Amendment Fee:	$17.00
Renewal Term:	1 year
Renewal Fee:	$7.00
Delinquent Fee:	$10.00 (additional)

Professional Corporations

To form a professional corporation in Utah, *Articles of Incorporation* must be filed with the Utah Division of Corporations and Commercial Code. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

No application forms are required, however, the *Articles of Incorporation* must include:

- The corporate name which must contain the words "Professional Corporation" or the abbreviation "P.C."
- The profession and purpose(s) for which the corporation is being formed
- The number of shares the corporation is authorized to issue
  - If more than one class of shares is authorized, each class must be designated along with a description of the preferences, limitations and relative rights of each class
  - For more information, see Utah Code Annotated 16-10a-601.
- The name and address of each shareholder
- The name, street address and signature of each of the incorporators (at least one)
- The name and street address of each officer and Director (must have at least one of each)
- The Utah street address of the corporation's registered office and the name of its registered agent at such address
- A statement in the *Articles of Incorporation*, or an attachment, signed by the registered agent acknowledging acceptance as such

Filing Requirements:	*Articles of Incorporation*, in duplicate with original signatures on one copy
Online:	https://secure.utah.gov/osbr-user/user/welcome.html
Filing Fee:	$52.00
Amendment:	*Articles of Amendment to Articles of Incorporation*
Amendment Fee:	$37.00
Renewal Term:	1 year
Renewal Fee:	$12.00
Delinquent Fee:	$10.00 (additional)

Foreign Corporations

A corporation formed in a jurisdiction outside of Utah, which intends to conduct business in Utah, must submit an *Application for Authority to Conduct Affairs for a Foreign Corporation*. This must be accompanied by a *Certificate of Good Standing/Existence*

from the corporation's home state dated no earlier than 90 days prior to filing. The out-of-state corporation must also appoint a registered agent with a Utah street address. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

Foreign nonprofit corporations follow the same procedures as foreign business corporations.

Form:	*Application for Authority to Conduct Affairs for a Foreign Corporation*
Online:	https://secure.utah.gov/osbr-user/user/welcome.html
Filing Fee:	$52.00
Amendment:	*Application Amending Authority to Conduct Affairs or Registration*
Amendment Fee:	$37.00
Renewal Term:	1 year
Renewal Fee:	$12.00
Delinquent Fee:	$10.00 (additional)

Limited Liability Companies (LLC)

A limited liability company is formed by filing *Articles of Organization* with the Division of Corporations. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

Articles of Organization must include the following information:

- The name of the limited liability company (must contain the words "Limited Liability Company", "Limited Company", "L.C." or "L.L.C.")
- The business purpose(s) for which the limited liability company is organized
- The street address of its registered office in the state of Utah
- The name and signature of its initial registered agent at that address (the agent shall be a person residing or authorized to do business in the state of Utah)
- The name and street address of each organizer who is not a member or manager
- If the limited liability company is to be manager-managed, a statement that the company is to be managed by a manager or managers. The statement must also contain the names and street addresses of the managers who are to serve.
- If the limited liability company is to be member-managed, a statement that the company is to be managed by its members. The statement must also contain the names and street addresses of the members who are to serve. The limited liability company shall at all times have at least one member.
- Any other provision, not inconsistent with law, that the members choose to include the *Articles of Organization* (U.C.A. Section 48-2c-403(4)).
- The *Articles of Organization* shall be signed by at least one organizer or one manager or, if the limited liability company is member-managed, by at least one member (U.C.A. Section 48-2c-204).

Filing Requirement:	*Articles of Organization* in duplicate with one executed original
Online:	https://secure.utah.gov/osbr-user/user/welcome.html
Filing Fee:	$52.00
Amendment:	*Articles of Amendment to Articles of Organization*
Amendment Fee:	$37.00
Renewal Term:	1 year
Renewal Fee:	$12.00
Delinquent Fee:	$10.00 (additional)

Professional LLC's

A professional limited liability company is formed by filing *Articles of Organization* with the Division of Corporations. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

Articles of Organization must include the following information:

- The name of the limited liability company should contain the words or abbreviation of the words "professional limited liability company" such as the letters "P.L.L.C." or "PLLC"
- The profession and purpose or purposes for which the corporation is formed
- The street address of its registered office in the state of Utah

- The name and signature of its initial registered agent at that address (the agent shall be a person residing or authorized to do business in the state of Utah)
- The name and street address of each organizer who is not a member or manager
- If the professional limited liability company is to be manager-managed , a statement that the company is to be managed by a manger or managers. The statement must also contain the names and street addresses of the managers who are to serve.
- If the professional limited liability company is to be member-managed, a statement that the company is to be managed by its members. The statement must also contain the names and street addresses of the members who are to serve. The professional limited liability company shall at all times have at least one member.
- Any other provision, not inconsistent with law, that the members choose to include the *Articles of Organization* (U.C.A. Section 48-2c-403(4)).
- The *Articles of Organization* shall be signed by at least one organizer or one manager or, if the professional limited liability company is member-managed, by at least one member (U.C.A. Section 48-2c-204).

Filing Requirement:	*Articles of Organization* in duplicate with one executed original
Online:	https://secure.utah.gov/osbr-user/user/welcome.html
Amendment:	*Articles of Amendment to Articles of Organization*
Amendment Fee:	$37.00
Renewal Term:	1 year
Renewal Fee:	$12.00
Delinquent Fee:	$10.00 (additional)

Foreign LLC's

A limited liability company formed in a jurisdiction outside of Utah, which intends to conduct business in Utah, must submit an *Application for Authority to Transact Business*. This must be accompanied by a *Certificate of Good Standing/Existence* from the LLC's home state dated no earlier than 90 days prior to filing. The out-of-state LLC must also appoint a registered agent with a Utah street address. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

Form:	*Application for Authority to Transact Business*
Online:	https://secure.utah.gov/osbr-user/user/welcome.html
Filing Fee:	$52.00
Amendment:	*Application Amending Authority to Conduct Affairs or Registration*
Amendment Fee:	$37.00
Renewal Term:	1 year
Renewal Fee:	$12.00
Delinquent Fee:	$10.00 (additional)

Limited Partnerships

A limited partnership is formed in the state by filing a *Certificate of Limited Partnership* with the Division of Corporations and Commercial Code. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

The *Certificate of Limited Partnership* must include the following information:

- The name of the limited partnership (must contain the words "Limited Partnership," "Limited," "L.P.,"or "Ltd.")
- The term of the partnership's existence
- The street address of the principal place of business
- The name and street address of the partnership's registered agent
- The name and street address of each general partner
- The signature of each general partner and the registered agent acknowledging acceptance as such
- The purpose for which the partnership is formed (optional)

Filing Requirement:	*Certificate of Limited Partnership* in duplicate with original signatures on one copy
Online:	https://secure.utah.gov/osbr-user/user/welcome.html
Filing Fee:	$52.00
Amendment:	*Articles of Amendment to Articles of Incorporation*

Amendment Fee: $37.00
Renewal Term: 1 year
Renewal Fee: $12.00
Delinquent Fee: $10.00 (additional)

Foreign Limited Partnerships

A limited partnership formed in a jurisdiction outside of Utah, which intends to conduct business in Utah, must submit an *Application for Foreign Limited Partnership*. This must be accompanied by a *Certificate of Good Standing/Existence* from the limited partnership's home state dated no earlier than 90 days prior to filing. The out-of-state limited partnership must also appoint a registered agent with a Utah street address. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

Form: *Application for Foreign Limited Partnership*
Online: https://secure.utah.gov/osbr-user/user/welcome.html
Filing Fee: $52.00
Amendment: *Application Amending Authority to Conduct Affairs or Registration*
Amendment Fee: $37.00
Renewal Term: 1 year
Renewal Fee: $12.00
Delinquent Fee: $10.00 (additional)

Limited Liability Partnerships (LLP)

A limited liability partnership is formed in the state by filing an *Application for Limited Liability Partnership* with the Division of Corporations and Commercial Code. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

Form: *Application for Limited Liability Partnership*
Online: https://secure.utah.gov/osbr-user/user/welcome.html
Filing Fee: $22.00
Amendment: N/A
Amendment Fee: N/A
Renewal Term: 1 year
Renewal Fee: $22.00
Delinquent Fee: N/A

Foreign LLP's

A limited liability partnership formed in a jurisdiction outside of Utah, which intends to conduct business in Utah, must submit an *Application for Foreign Limited Liability Partnership*. This must be accompanied by a *Certificate of Good Standing/Existence* from the limited partnership's home state dated no earlier than 90 days prior to filing. The out-of-state limited liability partnership must also appoint a registered agent with a Utah street address. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

Form: *Application for Foreign Limited Liability Partnership*
Online: https://secure.utah.gov/osbr-user/user/welcome.html
Filing Fee: $22.00
Amendment: N/A
Amendment Fee: N/A
Renewal Term: 1 year
Renewal Fee: $22.00
Delinquent Fee: N/A

Business Trusts

A business trust is formed in the state by filing an *Application for Business Trust* with the Division of Corporations and Commercial Code. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

Form: *Application for Business Trust*
Filing Fee: $22.00
Amendment: N/A
Amendment Fee: N/A
Renewal Term: 3 years
Renewal Fee: $22.00
Delinquent Fee: N/A

Collection Agencies

A collection agency is formed in the state by having a current registered/qualified business entity with the state and filing an *Application for Collection Agency Registration* with the Division of Corporations and Commercial Code. Under provisions of Title 12 of the Utah Code, no person or business may conduct collections without having first registered with the Division of Corporations and Commercial Code as prescribed by statute. Violation of Title 12 is a Class A misdemeanor. If a collection agency is involved with collecting payments from consumer

credit transactions, please contact the Department of Financial Institutions at 801-538-8830 regarding requirements. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

- Make certain that your business organization is legally constituted. Your assumed business name must be registered with the Division of Corporations; or if your organization is a corporation, limited partnership, limited liability company, it must be legally chartered by the Division of Corporations.
- Obtain a collection agency surety bond. Each collection agency must obtain a collection agency surety bond from a Utah licensed surety for a minimum sum of $10,000. The bond must be for one year and it is the responsibility of the agency to renew the surety bond in 12 months to avoid violation of statute. The full name of the agency principal, the business name, and the business street address must appear on the bond. Original must be submitted.
- Complete an *Application for Collection Agency Registration*.
- Submit the completed application, your $10,000 surety bond, and non-refundable $32 processing fee.

Form: *Application for Collection Agency Registration*
Filing Fee: $32.00
Amendment: N/A
Amendment Fee: N/A
Renewal Term: 1 year
Renewal Fee: $32.00
Delinquent Fee: N/A

Annual Report/Renewal Requirements

Every corporation, limited partnership and limited liability company is required to file an annual report during the month of the anniversary date the entity was created; or, for out-of-state (foreign) entities, on the anniversary date in which authority was granted to transact business in Utah. Limited liability partnerships and business trusts must file a renewal during the month of the anniversary date the entity was created; or, for foreign LLP's, on the anniversary date in which authority was granted to transact business in Utah. DBA's must file a renewal during the month of the anniversary date the entity was created (every three years). The Utah Division of Corporations mails an annual report/renewal notice to the registered agent of the entity at least 60 days prior to the anniversary date.

Forms: *Annual Report/Renewal Form*
Registration Information Change Form

Online:

https://secure.utah.gov/abr/abr (renewal)

https://secure.utah.gov/abr/app/bric/login (changes)

Division of Consumer Protection

Utah Department of Commerce
160 East 300 South, Box 146704
Salt Lake City, UT 84114-6704
801-530-6601 or 1-800-721-7233
www.consumerprotection.utah.gov/

The following business activities require special permits. To learn more about any special permit requirement listed, contact the Division of Consumer Protection at the above location.

Business Opportunity

Business opportunity disclosure documents must be filed with the Division of Consumer Protection ten days prior to commencing sales of a franchise or distributorship in Utah. Professional assistance is strongly urged to make use of all the technical advantages available.

Annual Filing Fee:

Business Opportunity	$300
Franchise – Notice of Exemption	$100

Charities

Under the Utah Charitable Solicitations Act, any person, joint venture, partnership, limited liability company, corporation, association, or other entity that is established for any charitable purpose must register annually with the Division of Consumer Protection, unless exempt under title 13-22-8 of the Utah Code.

A professional fundraiser, counsel or consultant is defined as anyone who is soliciting a contribution for a charitable purpose on behalf of any organization in exchange for any form of fee or compensation, including a commission or percentage of money raised. Professional fund raiser does not include an officer, director, volunteer or full-time employee of a charity. Counsel or consultant doesn't include an attorney, investment counselor or banker providing professional legal, investment or financial advice to a client.

Annual Filing Fee:

Charity	$100
Professional Fundraiser	$250

Bond Required:

Charity	No
Professional Fundraiser	No

Credit Services Organizations

The Credit Services Organizations Act states that any person who, with respect to the extension of credit by others, sells, provides, or represents that he can provide or perform, in return for the payment of money or other valuable consideration, any of the following services:

- Improving a buyer's credit record, history, or rating
- Obtaining an extension of credit for a buyer
- Providing advice, assistance, instruction, or instructional material to the buyer regarding credit, etc.

A surety bond in the amount of $100,000 issued by a surety company doing business in Utah must be provided to the Division of Consumer Protection.

Annual Filing Fee: $250
Bond Required: Yes

Health and Fitness Centers (Spas)

This pertains to any person, partnership, joint venture, corporation, association or other entity that, for a charge, provides as one of its primary purposes services or facilities that assist patrons in improving their physical condition or appearance through weight change, weight control, dieting, aerobic conditioning, strength training or other exercise. It includes any establishment designated as a "reducing salon," "health spa," "spa," "exercise gym," "health studio," "health club," or by other similar terms.

Heath spa does not include: any facility operated by a licensed physician at which the physician engages in the practice of medicine; any facility operated by a health care provider, hospital, intermediate care facility, or skilled nursing care facility; any public or private school, college, or university; or any

facility owned and operated by the state, the United States, or their political subdivisions.

Each health spa must obtain a bond, *Letter of Credit*, and *Certificate of Deposit*, and furnish an original to the Division of Consumer Protection prior to selling, offering or attempting to sell, soliciting the sale of, or becoming a party to any contract to provide health spa services. An application must be filed with the Division of Consumer Protection.

The bond, *Letter of Credit*, and *Certificate of Deposit* are based on the number of unexpired contracts for health spa services. For example:

Principal Amount of Bond or Letter of Credit	Number of Contracts with an unexpired term exceeding 90 days
$15,000	500 or fewer
$35,000	501 to 1,500
$50,000	1,501 to 3,000
$75,000	3,001 or more

Annual Filing Fee: $100
Bond Required: Yes

Postsecondary Proprietary Schools

Postsecondary education means education or educational services offered primarily to persons who have completed or terminated their secondary or high school education or who are beyond the age of compulsory school attendance. Proprietary school means any private institution, including business, modeling, paramedical, tax preparation, trade and technical schools, that offer postsecondary education in payment of tuition or fees for educational, professional or vocational objectives.

Annual Filing Fee: Varies
Bond Required: Varies

Telephone Solicitations and Sales

The Telephone Fraud Prevention Act requires that a person, partnership, corporation or other entity that engages in telephone solicitation or sales in Utah must register each year with the Division of Consumer Protection.

A $50,000 bond, *Letter of Credit*, or *Certificate of Deposit* from an authorized Utah business institution is required by the Division of Consumer Protection in order to engage in telephone solicitation or sales in Utah. If a violation has occurred within three years prior to application, a bond in the amount of $75,000 is required.

Annual Filing Fee: $250
Bond Required: Yes

Professional and Occupational Licenses

Specific types of occupations or professionals must have permits or licenses issued by the state. No single department has responsibility for all licensing, and licensing fees vary. Table 3 contains lists of businesses and occupations that require state licenses. For information on qualifications and applications, call the agency listed.

Table 4 – Professional and Occupational Licenses

Profession/Occupation	Agency Code
Acupuncturists	6
Advanced Practice Nurses	6
Alarm System Installers	6
Alcoholic Beverages	2
Alternate Dispute Resolution Providers	6
Architects	6
Athlete Agents	6
Attorneys	25
Audiologists	6
Automated Dialing Companies	4
Bakeries	1
Banks	10
Beer Parlors	2
Boat Men (River Runners)	14
Boiler Inspections	18
Boxing	3
Building Inspectors	6
Burglar Alarm Companies and Agents	6
Caterers	20
Certified Nurse Midwives	6
Certified Public Accountants and Accountancy Firms	6
Certified Shorthand Reporters	6
Charities and Professional Fund-raisers	4
Chiropractic Physicians	6
Contract Security Companies	6
Contractors	6
Controlled Substance Licenses	6
Cosmetologists, Barbers, Certified Teachers and Schools	6
Credit Services Organizations	4
Credit Unions	10
Dairy Products	1
Day Care Centers	12
Deception Detection Examiners	6
Dental Hygienists	6
Dentists	6
Dietitians	6
Electricians	6
Electrologists	6
Elevator Inspections	18
Employment Agencies	19
Environmental Health Scientists	6
Environmental Health Specialists	11
Estheticians	6
Factory Built Housing Dealers	6
Farm Product Dealers	1
Fertilizers	1
Fish & Game Licenses	17
Fishing (Commercial)	17
Florists	1
Food Service Providers	20
Food Warehouses	11
Funeral Service	6
Furriers	17
Game Farmers	17
Garages	23
Genetic Counselors	6
Geologists	6
Grocery Stores	1
Health and Fitness Centers (Spas)	4
Health Care Assistants	6
Health Facility Administrators	6
Hearing Instrument Specialists	6
Hospitals	11
Hotels & Motels	20
Hunting (Commercial)	17
Insurance Agents/Companies	13
Investment Advisers	8
Landscape Architect	6
Licensed Practical Nurses	6
Liquor-Retail/Wholesale	2
Livestock Dealers	1
Loan Company	10
Marriage and Family Therapist	6
Marriage and Family Therapy Trainee	6
Massage Therapist	6
Meat Packers	1
Milk Processors/Producers	1
Mortgage Brokers	7
Mining	15
Motor Carriers	22, 24
Motor Vehicle Dealers & Service	3, 23
Music Licensing	4
Nail Technicians	6
Naturopathic Physician	6
Notary Public	26
Nurse Anesthetists	6
Nurseries & Nurserymen	1
Nursing Homes	11
Occupational Therapists	6
Oil and Gas	15
Optometrists	6
Osteopathic Physicians and Surgeons	6
Personal Introduction Services	4
Pet Shops	17
Pharmacies	6
Pharmacists, Interns, and Technicians	6
Physical Therapists	6
Physician Assistants	6
Physician/Surgeons	6
Plumbers	6
Postsecondary Proprietary Schools	4
Powersport Vehicle Dealers	3
Pre-Need Providers and Sales Agents	6
Private Probation Providers	6
Private Security Officers	6
Produce Dealers	1
Professional Counselors	6
Professional Employer Organizations	6
Professional Engineers and Professional Structural Engineers	6
Professional Land Surveyors	6
Psychologists	6
Radiology Technologists and Practical Technicians	6
Real Estate Agents	7
Real Estate Appraisers	7
Real Estate Brokers	7
Real Estate Companies	7
Recreational Therapists	6
Registered Nurses	6
Respiratory Care Practitioners	6
Restaurants	20
Savings & Loan Institutions	10
Social Workers, Certified and Clinical	6
Speech Language Pathologists	6
Sprayers & Dusters	1
Stock Broker Dealers	8
Stock Brokers	8
Substance Abuse Counselors	6
Teachers	21
Telemarketers	4
Title and Escrow companies	7
Trappers	17
Veterinarians	6
Vocational Business Schools	21
Warehousing	1
Weighing & Measuring Devices	1
Well Drillers	16

Agency Code	Agency to Contact	Phone Number
1	Department of Agriculture	538-7100
2	Department of Alcoholic Beverage Control	977-6800
	Department of Commerce	530-6955
3	Administration	530-6701
4	Div. of Consumer Protection	530-6601
5	Div. of Corporations & Commercial Code	530-4849
6	Div. of Occupation & Professional Lic.	530-6628
7	Division of Real Estate	530-6747
8	Division of Securities	530-6600
9	Department of Environmental Quality	536-4400
10	Department of Financial Institutions	538-8830
11	Department of Health	538-6101
12	Department of Human Services	538-4242
13	Department of Insurance	538-3800
	Department of Natural Resources	538-7200
14	Division of Parks and Recreation	538-7220
15	Division of Oil, Gas and Mining	538-5340
16	Division of Water Rights	538-7240
17	Division of Wildlife Resources	538-4700
18	Utah Labor Commission	530-6800
19	Division of Labor and Anti-Discrimination	530-6801
20	Local Health Agencies	Check gov't phone listings
21	State Office of Education	538-7500
	State Tax Commission	297-2200
22	Motor Carrier Services	297-6800
23	Motor Vehicle Enforcement Division	297-2600
24	Utah Department of Transportation	965-4508
25	Utah State Bar	531-9077
26	Lt. Governor, Notary Public Office	359-4417

See "Directory of Agencies and Offices" for fax numbers and Internet addresses.

Utah State Tax Commission

210 North 1950 West
Salt Lake City, UT 84134
801-297-2200
1-800-662-4335
www.tax.utah.gov

State Tax Registration

The Tax Commission has the following applications for business tax registration:

Utah State Business and Tax Registration
This application is used to register your business for a Sales and Use Tax License, a Withholding Tax License, or a Cigarette/Tobacco License. When applicable, it will also register your business for tourism, and transient room taxes, and the waste tire recycling fee.

Online: One-Stop Business Registration *https://secure.utah.gov/osbr-user/user/welcome.html*
Form: TC-69, *Utah State Business and Tax Registration*
Fees: Sales and Use Tax – No fee
Withholding Account – No fee
Initial Cigarette License application - $30 per location
Cigarette Wholesaler/Stamper - $30 plus bond required
Tobacco Wholesalers License - $30 plus bond required
Beer Account – No fee
Lubricating Oil Account – No fee
Telecommunications /Service Provider Account – No fee
Cable or Home Satellite Service Account – No fee
Sexually Explicit Business or Escort Service Account – No fee
Bond: A minimum $500 bond is required for selling either cigarettes or tobacco products. A minimum $1000 bond is required for those selling both cigarettes and tobacco products. A bond may be required for sales or withholding accounts based on the past filing history of the applicant(s) or those associated with the business.

Special Events Registration
Contact:
Special Events Taxation Section
801-297-6303
1-800-662-4335 ext. 6303
Email: specialevents@utah.gov
On-line registration: http://utah.gov/sestl

A Temporary Sales Tax License and Special Return is required when an individual seller or business participates in a one-time event, such as state and county fairs, conventions, hobby shows, gun shows, food shows, art shows, and other similar events where taxable sales are made. Sellers with a Sales and Use Tax License must also obtain a Temporary Sales Tax License and Special Return if participating in one of these events. The license/return is only good for the event for which it is issued. The special return and all sales tax collected are due to the Tax Commission 10 days after the close of the special event or sale. To obtain a Temporary Sales Tax License and Special Return, contact the Special Events Taxation Section.

Fuel License Application

Contact:
Taxpayer Services
801-297-7705

The TC-107, *Fuel License Application*, is used to register your business for the following licenses and accounts:

Special Fuel Supplier License, is for importers, refiners and blenders of diesel fuel.

Form: TC-107 – *Fuel License Application*
Fee: No Fee
Possible Bond: $10,000 - $500,000 form TC-763

Motor Fuel License, is for importers, refiners, manufacturers or wholesalers of gasoline.

Form: TC-107 – *Fuel License Application*
Fee: No Fee
Possible Bond: $10,000 - $500,000 form TC-763

Aviation Fuel License, is for importers, refiners, manufacturers or wholesalers of aviation or jet fuel.

Form: TC-107 – *Fuel License Application*
Fee: No Fee

Possible Bond: $10,000 - $500,000 form TC-763

Environmental Assurance Fee
This license is for importers, refiners or manufacturers with the first sale or use in Utah of any petroleum product liquid at 60°F.

Form: TC-107 – *Fuel License Application*
Fee: No Fee

Compressed Natural Gas (CNG)
Contact:
Taxpayer Services
801-297-3525

This license is for suppliers of compressed natural gas for highway use. The owner or lessor of equipment used to compress natural gas for highway use is considered to be the CNG supplier and must report and pay the tax. A buyer of natural gas for compression may provide a sales and use tax exemption certificate to the natural gas supplier. However, the buyer must have a municipal energy and a sales and use tax account and report to the Tax Commission.

Form: TC-107 - *Fuel License Application*
TC-721CNG – *Exemption Certificate for Compressed Natural Gas*

International Fuel Tax Agreement (IFTA)
Contact:
Motor Carrier Service
801-297-6800

Businesses requiring IFTA (International Fuel Tax Agreement) Licenses or Special Fuel User Permits will use the following form:

Form: TC-69MC, *Utah State Application for IFTA, SFU and IRP*
Fee: $4.00 decal fee for IFTA

Mineral Production Withholding Tax Account
This application is used to register your business for a mineral production withholding tax account.

Form: TC-69, *Utah State Business and Tax Registration*
Fee: No Fee

Completing Application Forms

The following information is provided to help applicants determine who is authorized to sign the application forms for tax registration.

- **Sole Proprietor:** The owner must sign.
- **Limited Partnership:** A general partner must sign.
- **General Partnership:** A general partner must sign.
- **Corporation:** An officer or registered agent who is authorized by the corporation must sign.
- **LLC:** A member or manager authorized by the LLC must sign.
- **LLP:** A general partner authorized by the LLP must sign.
- **Business Trust:** The trustee or grantor must sign.

Business Tax References

Businesses operating in Utah may be subject to several types of taxes. The following summaries should be used as guidelines to help you determine which taxes apply to your business.

For a thorough guide to Utah's taxes and Tax Commission Rules, you may purchase a copy of the Utah Tax Code from:

LexusNexis/Matthew Bender
1275 Broadway
Albany, NY 12204
Phone: 1-800-424-4200 or
1-800-562-1197
www.lexisnexis.com/bookstore
customer.support@lexisnexis.com

The Utah Tax Code and Tax Commission Rules may also be accessed through the Tax Commission's web page: tax.utah.gov.

Commercial Vehicles

Commercial Vehicle Registration
Contact:
Motor Carrier Services
210 North 1950 West

Salt Lake City, UT 84134
801-297-6800
1-888-251-9555

Commercial trucks, trailers or semi-trailers based in Utah may qualify to be proportionately registered and licensed. Non-Utah based carriers that are not apportioned for Utah can purchase a temporary trip permit for up to 96 hours at a port of entry.

Rate: The vehicle registration fee is computed according to the registered weight and applicant's Utah mileage percentages.

International Fuel Tax Agreement (IFTA)

Contact:
Motor Carrier Service
801-297-6800
1-888-251-9555

Utah is a member of the International Fuel Tax Agreement (IFTA). Motor carriers can determine if they need an *IFTA License* or a *Special Fuel User Permit* by the following guidelines:

- IFTA Licenses apply to qualified motor vehicles traveling in more than one state or jurisdiction.
- Special Fuel User Permits apply to:
  - Qualified motor vehicles traveling within the borders of Utah
  - Carriers having a bulk special fuel storage tank(s) in Utah

IFTA tax must be filed and paid each quarter.

Form: TC-922 – *IFTA/Special Fuel User Tax Return* plus applicable schedules

See the *State Tax Registration* section earlier in this publication for information on application forms and fees.

Corporate Franchise and Income Tax

Contact:
Taxpayer Services
801-297-7705

Corporate Tax

C Corporations
The corporate franchise tax is a tax on the privilege or right to do business in Utah based on net income and imposed on every corporation registered to do business in Utah except for certain exempt corporations. The corporation income tax is imposed on corporations not otherwise subject to the corporation franchise tax, that derive income from sources within Utah. Corporations incorporated outside of Utah that have no fixed place of business in Utah but derive income from activities occurring in Utah or in connection with Utah customers are subject to the corporation income tax.

The corporate franchise and corporate income tax rates are the same. The Utah corporate tax rate is 5% of the corporation's Utah net taxable income with a minimum tax of $100 per corporation. The minimum tax applies regardless of whether a corporation actually earns a profit or conducts any business.

Utah corporate franchise and income tax returns are due April 15 for calendar filers and the 15th day of the fourth month following the end of a tax year for fiscal filers.

S Corporations
Small business corporations that have filed a timely election with the Internal Revenue Service under IRS Section 1362(a) are considered pass through entities for tax purposes. The income is passed through to the shareholders and the shareholders must report and pay tax on Utah income accordingly. S corporations must file a Utah S corporation return but are not subject to the $100 minimum franchise tax.

Corporate Tax Prepayments
Corporations with a tax liability of $3,000 or more in the current tax year, or with a tax liability of $3,000 or more in the previous tax year, must make estimated tax payments. Payments are due on the 15th of the 4th, 6th, 9th and 12th months of the tax year. Penalties apply on underpayments, late payments and late filings.

Forms: TC-559 – *Corporate Tax Payment Coupon*
TC-20 – *Utah Corporation Franchise or Income Tax Return*
TC-20S – *Utah S Corporation Franchise or Income Tax Return*
TC-20MC – *Utah Tax Return for Miscellaneous Corporations*
TC-161 – *Utah Registration for Exemption from Corporate Franchise or Income Tax*

Individual Income Tax

Individuals who earn or receive income from a Utah source, who live, or who have a residence in Utah must file an individual income tax return to determine the amount of the individual's income that is taxable and owed to Utah.

Individual Income Tax Estimated Prepayments

Utah does not require filing and payment of estimated individual income tax, but does provide forms for taxpayers who would like to pay quarterly estimated tax. It may be paid on the same time schedule as the federal tax. Estimated tax payments must be accompanied by a prepayment form.

Forms: TC-546 – *Income Tax Prepayment*
TC-40 – *Utah Individual Income Tax Return*

Insurance Premium Tax

Contact:
Utah State Tax Commission
801-297-3525

Admitted insurance companies are required to file a premium tax return regardless of the exempt nature or amount of their premiums. The insurance premium tax applies to all insured risks in the state including workers compensation.

Insurance premium and self-insured tax returns are due on or before March 31 for the preceding calendar year. Prepayments are required if the prior year's tax liability was $10,000 or more. Prepayments are due the last day of April, July, and October. The final payment is due when the tax return is filed March 31.

Rate: The base premium tax is 2.25 percent. It is calculated on the net taxable premiums received for life, property, and casualty insurance policies written in the state.

The workers compensation premium tax rate is determined annually by the State Industrial Commission.

Title insurance premiums are taxed at a rate of .45 percent.

An additional surtax of .0001 percent is assessed on motor vehicle liability, personal injury and uninsured motorist premiums.

Forms: TC-670 – *Utah Insurance Premium Tax Payment & Prepayment Coupon*
TC-420B – *Self - Insurance Premium Tax Payment & Prepayment Coupon*
TC-49 – *Insurance Premium Tax Return*
TC-420 – *Self Insurer's Tax Return*

Fuel Taxes

Contact:
Taxpayer Services
801-297-7705

Fuel taxes must be reported and remitted each month.

Aviation Fuel is used exclusively for the operation of aircraft.

Rate: 4 cents per gallon for aircraft federally certified for scheduled operations or all-cargo operations. 9 cents per gallon on all others.

Form: TC-109A – *Aviation Fuel Tax Return*

Motor Fuel is gasoline or gasohol used for any purpose other than the operation of aircraft.

Rate: 24.5 cents per gallon on motor fuel.

Form: TC-109 – *Motor Fuel Tax Return* plus applicable schedules

Special Fuel is any non-gasoline fuel used to operate a motor vehicle upon the public highways and is not taxed under the category of motor or aviation fuel.

Rate: 24.5 cents per gallon on special fuel.

8.5 cents per gasoline gallon equivalent on compressed natural gas.

Form: TC-364 – *Special Fuel Supplier Tax Return*
TC-366 – *Compressed Natural Gas Tax Return*

Entities that meet any of the following criteria are required to be licensed and may be required to be bonded:

- Importers, refiners and blenders of motor fuel

- Importers, refiners, blenders or anyone selling aviation fuel to federally certified air carriers or wholesalers of aviation or jet fuel
- Importers, refiners and blenders of diesel fuel
- Owners or lessors of natural gas compression equipment

Retail service stations buying and selling tax-paid fuel are not required to obtain a fuel tax license.

Oil, Gas and Mining Taxes

Contact:
Utah State Tax Commission
801-297-4600

Conservation Fee
The conservation fee applies to owners holding interest in oil and gas wells.

Rate: Two-tenths of one percent of the value at the well of oil and gas produced, saved and sold or transported from the field where produced.

Severance Tax
Severance tax applies to extractors of metalliferous minerals such as gold, silver, copper, lead, iron, zinc, tungsten, uranium, beryllium and other valuable metals, and to the interest owners of oil and gas produced in the state.

Rate: 2.6 percent of the taxable value of all metals or metalliferous minerals; 3-5 percent of the value of the oil and gas; and 4 percent of the value of natural gas liquids. Contact the State Tax Commission for exemptions.

Form: TC-5 – *Oil and Gas Conservation Fee Return*
TC-685- *Mining Severance Tax Return*
TC-684 – *Oil & Gas Severance Tax Return*

Property Tax

Contact:
Contact the county assessor for the county where you are doing business or the Utah State Tax Commission, if centrally assessed.

Taxes are levied on real and personal property. Real property includes land, buildings and other improvements. Personal property includes furniture, fixtures, machinery, equipment, supplies, etc. A uniform in-lieu fee must be paid for passenger cars and lightweight vehicles. Personal property does not include inventory held for resale.

Most types of business property are assessed by the county assessor. Personal property must be reported to the county assessor for the county the property is located. Obtain the necessary forms and filing instructions from the county assessor.

Personal property taxes are due 30 days from the date the tax bill is mailed. Real property taxes are billed by November 1st and must be paid by November 30th. Contact your county assessor for further information.

Sales and Use Taxes

Sales tax is a tax on the rental or retail sale of tangible personal property, admission and user fees, and certain services provided. It is collected from the consumer by the retailer and reported and paid to the Tax Commission on a monthly, quarterly or annual basis. Sales tax returns and payments are due on the last day of the month following each reporting period. If a due date falls on a weekend or legal holiday, the due date becomes the next business day.

Use tax is a tax on amounts paid or charged for purchases of tangible personal property and certain services where sales tax was due but not charged. The purchaser remits use tax directly to the Tax Commission. Examples of use tax transactions include mail order and Internet purchases, withdrawals from inventory and goods consumed.

Use tax must be accrued and paid on certain purchases from unregistered out-of-Utah sellers. Some of the more common items for use tax reporting include advertising supplies, office or shop equipment, computer hardware and software, office supplies, and books.

Sales and use taxes are transaction taxes. This means the tax is not on the articles

sold or furnished, but on the transaction, and the purchaser is the actual taxpayer. The seller is charged with collecting the tax from the purchaser and paying the tax to Utah. In cases where the seller does not charge the tax, it becomes use tax and the purchaser is responsible to report and remit the tax.

Once a business has registered with the Tax Commission for the collection of sales and use tax, a return must be filed whether or not sales or use tax is due. Penalties and interest apply to late returns, underpayments and late payments. Filing frequency is determined by the Tax Commission and based on the amount of annual sales and use tax liability.

If annual net taxable sales and purchases are:			Your filing status is:
$ 16,000	or less		Annual
$ 16,001	-	$ 800,000	Quarterly
$ 801,000	-	$1,500,000	Monthly
$ 1,500,001	or more		Monthly and EFT

Businesses whose annual sales tax liability is $96,000 or more are required to pay the tax via electronic funds transfer (EFT). Seller discounts are available to those who file and pay sales and use tax monthly by the due date.

Forms: TC-62S – *Sales and Use Tax Return Single Place of Business*
TC-62M – *Sales and Use Tax Return Multiple Places of Business*

Publications:
Publication 25 – *Utah Sales and Use Tax General Information*
Publication 5 – *Sales Tax Information for Vehicle & Watercraft Dealers and Body & Repair Shops*
Publication 35 – *Sales Tax Information for Public and Private Elementary and Secondary Schools*
Publication 37 – *Business Activity and Nexus in Utah*
Publication 40 – *Personal Liability for Unpaid Sales, Fuel and Withholding Taxes*
Publication 42 – *Sales Tax Information for Sales, Installation and Repair of Tangible Personal Property Attached to Real Property*
Publication 45 – *Sales Tax Information for Nurseries, Florists, Landscapers and Related Industries*
Publication 53 – *Sales Tax Information for Health Care Providers*
Publication 54 – *Sales Tax Information for Public Utilities*
Publication 55 – *Sales Tax Information for Restaurants*
Publication 56 – *Sales Tax Information for Lodging Providers*
Publication 62 – *Sales Tax Information for Telecommunications Service Providers*

The sales and use tax rates vary depending on the location of a business. Cities and counties may impose additional related taxes, such as, tourism, and transient room taxes. Generally, the local tax rate is combined with the state tax rate for collection and reporting to the Utah State Tax Commission. Certain counties and municipalities collect their own transient room tax. Check with your city or county to determine if additional local taxes must be paid.

Tax rate charts for every combined (state and local) tax rate in Utah are available online at tax.utah.gov.

Beer Tax

Contact:
Utah State Tax Commission
801-297-3525

The beer tax applies to beer imported or manufactured for sale, use or distribution in Utah. Monthly reports are required on or before the last day of the following month.

Rate: $12.80 per 31- gallon barrel of beer.
Form: TC-386 – *Beer Tax Return* plus applicable schedules

Distributor licensing is under the jurisdiction of the Utah Department of Alcoholic Beverage Control. Retail licenses are issued by local jurisdictions.

License: Department of Alcoholic Beverage Control
1625 South 900 West
Salt Lake City, UT 84104
801-977-6800

Botanical, Cultural and Zoological Organizations Tax

Where adopted, a .1 percent tax is included in the combined sales and use tax rate assessed on the sale of taxable goods and services sold within the adopting city, town or county. This tax funds recreational and zoological facilities and botanical, cultural,

and zoological organizations within the adopting city, town or county.

Cigarette and Tobacco Products Tax
Contact:
Utah State Tax Commission
801-297-3525

Cigarette and tobacco product wholesalers, distributors, and retailers are required to have a license issued by the Tax Commission. A license is required for each business location and is valid for three years.

In addition to a license, wholesalers, distributors, and retailers who purchase unstamped cigarettes or other tobacco products for which the Utah tobacco tax has not been paid are required to post a bond with the Commission. The minimum bond is $500.00 and can be either cash or a surety bond.

Application:	TC-69 – *Utah State Business and Tax Registration*
License Fee:	$30.00 per location $20.00 for three-year renewal
Cigarettes:	69.5 cents per pack of 20 $1.045 per pack of 20 from non-participating tobacco manufacturers 86.875 cents per pack of 25
Tobacco:	35 percent of manufacturer's sales price
Moist Stuff:	75 cents per ounce
Forms:	TC-553 – *Tobacco Products Tax Return* TC-552 – *Utah Cigarette Stamp Report* TC-720 – *Order for Cigarette Revenue Stamps or TAX for Products Imported for Use, Storage or Consumption*

Motor Vehicle Rentals and Leases
See the *Tourism Tax* section later in this publication.

Municipal Energy Tax
Contact:
Utah State Tax Commission
801-297-3525

A municipality may impose a tax of up to 6 percent on the delivered value of taxable energy. This tax is imposed in addition to state and local sales taxes and a separate reporting form is used.

Form: TC-62E – *Municipal Energy Sales and Use Tax Return*

Municipal Highway Tax
Where adopted, the municipal highway tax of .25 percent is applied on all sales subject to sales and use tax. Communities cannot levy this tax if they have already adopted the public transit tax. The municipal highway tax, if imposed, is included in the combined sales and use tax rate.

Multi-Channel Video or Audio Service Tax
A tax is imposed on amounts paid or charged for multi-channel video or audio services provided by a multi-channel video or audio service provider within the state.

A multi-channel video or audio service provider is defined as any person or group of persons that:

- Provides multi-channel video or audio service and directly or indirectly owns a significant interest in the multi-channel video or audio service; or
- Otherwise controls or is responsible through any arrangement, for the management and operation of the multi-channel video or audio service.

Rate: 6.25% of amounts paid or charged for multi-channel video or audio service by a provider.

Form: TC-64 – *Multi-Channel Video or Audio Service Tax Return*

Public Transit Tax
A public transit tax of up to .30 percent may be adopted by counties, cities or communities that have not imposed the county option for highways, fixed guideways, or systems for public transit. An additional public transit tax of up to .25 percent may also be imposed by a county, city, or town to fund a fixed guideway and expand public transportation systems. The public transit taxes, if imposed, are included in the combined sales and use tax rate.

Resort Communities Tax
Contact:
Utah State Tax Commission
801-297-2200

A tax of up to 1 percent is imposed at the option of qualifying resort communities on the sale or rental of taxable goods and services within the resort community. A community qualifies if transient room capacity is equal to or greater than 66 percent of the permanent population. The resort communities tax, if imposed, applies to sales subject to sales tax, and is included in the combined sales and use tax rate. However, sales or leases of a motor vehicle, an aircraft, a watercraft, a modular home, a manufactured home, or a mobile home are exempt from the resort communities tax.

Rural Health Care Facilities Taxes
Qualifying rural counties may adopt a rural health care facilities tax of up to 1 percent. The tax is imposed on the sale of taxable goods and services sold within the adopting jurisdiction, and on the purchase of items subject to use tax. The rural county and city health care facilities taxes, if imposed, are included in the combined sales and use tax rate and will be used to fund hospitals and nursing care facilities owned and operated by the county.

Sexually Explicit Business and Escort Service Taxes
A tax is imposed on a sexually explicit business equal to 10 percent of amounts paid or charged by the business for: an admission fee, a user fee, a retail sale of tangible personal property, a sale of food, food ingredients, or prepared food, a sale of a beverage, or any service.

A tax is imposed on an escort service equal to 10 percent of amounts paid or charged by the escort service for any transaction that involves providing an escort to another individual.

Form: TC-63 – *Sexually Explicit Business and Escort Service Tax Return*

Telecommunication Services Taxes

Emergency Services Telephone Charge – 911

A county, city or town may levy a monthly emergency services telephone charge on each local exchange service land line and on each revenue producing cellular line with a billing address within the boundaries of the county, city or town. The amount of the charge will not exceed 61 cents per month for each line. An 8 cent per month state fee is imposed on telephone service for unified statewide E-911 emergency services.

Emergency Services Telephone Charge – Poison Control Center Funding

An emergency services telephone charge of 7 cents per month is imposed on each local exchange service land line and each revenue producing cellular line subject to the 911 emergency services telephone charge.

Forms: TC-29 – *Emergency Services Telephone Fee Return Coupon*
TC-29Q – 911 *Emergency Services Schedule Supplemental Information*

Municipal Telecommunications Licensing Tax

Municipalities may impose a tax of up to 3.5 percent to telecommunication service providers on the value of telecom service provided within the municipality's boundaries. This tax is remitted to the Tax Commission on or before the last day of the month following the month in which the charge is imposed.

Form: TC-34 – *Municipal Telecommunications Licensing Tax Return*
TC-34Q – *Municipal Telecommunications License Tax Supplemental Information*

Tourism Tax
Contact:
Utah State Tax Commission
801-297-2200

There is a statewide motor vehicle rental tax of 2.5 percent on leases and rentals not exceeding 30 days. In addition, where adopted, this tax is imposed on the following types of transactions:

- A prepared food tax of up to 1 percent may be imposed on all prepared foods and beverages sold by restaurants.

- Motor vehicle rental taxes of up to 7 percent are charged on all motor vehicle rentals or leases not exceeding 30 days.

The tourism taxes, if imposed, are reported on a separate form.

Form: TC-62F – *Restaurant Tax Return*
TC-62L – *Motor Vehicle Rental Tax Return*

Transient Room Taxes

Contact:
Utah State Tax Commission
801-297-2200

Counties throughout Utah may impose transient room taxes of up to 4.25 percent on the rent of rooms in hotels, motels, inns, trailer courts, campgrounds, tourist homes, and similar accommodation for stays of less than 30 consecutive days.

Cities and towns may impose a municipal transient room tax up to 1.5% on the rent of rooms in hotels, motels, inns, trailer courts, campgrounds, tourist homes, and similar accommodation for stays of less than 30 consecutive days.

Salt Lake County imposes a tax of .5 percent in addition to the transient room tax, on rentals in hotels, motels, inns, trailer courts, campgrounds, tourist homes and similar accommodations of less than 30 consecutive days.

Some cities and counties have elected to collect the transient room tax required in their jurisdictions. Contact your local city or county government to determine what taxes, if any, are due directly to your jurisdiction.

Form: TC-62T – *Transient Room Tax Return*

Waste Tire Recycling Fee

Contact:
Utah State Tax Commission
801-297-2200

The waste tire recycling fee applies to sales of new tires up to and including 24.5 inches. The fee applies to new tires meeting the size requirement and sold for use on owned, rented or leased vehicles, and off-highway motorized vehicles. The tire recycling fee does not apply to recapped or used and resold tires, bicycle tires, or tires held for resale.

Rate: $1 per tire
Form: TC-62W – *Waste Tire Recycling Fee Return*

Oil Recycling Fee

The oil recycling fee of 4 cents per quart or 16 cents per gallon, is imposed on the first sale in Utah of packaged lubricating oil by a lubricating oil seller. This fee is reported and paid on a quarterly basis. This fee does not apply to sales of lubricating oil:

- shipped outside the state
- purchased in five-gallon or smaller containers and used solely in underground mining operations
- in bulk containers of 55 gallons or more

Form: TC-535 – *Lubricating Oil Fee Return*

Withholding Tax

Contact:
Utah State Tax Commission
801-297-2200

Employers located inside of Utah who pay wages, and employers located outside of Utah who pay wages to Utah residents, must register with the Utah State Tax Commission to get a withholding account number. Employers may register on-line at https://secure.utah.gov/osbr/user or complete form TC-69, *Utah State Business and Tax Registration*. Form TC-69 is available online at tax.utah.gov/forms.

State withholding taxes are paid on a monthly basis and filed on a quarterly basis if the employer is withholding an average of $1,000 a month or $12,000 a year. The payment is due on or before the last day of the month following the end of each monthly period. The return is due on or before the last day of the month following the end of each quarterly period. For example, the January payment is due the last day of February, and the first quarter (January-March) filing is due the last day of April.

Employers withholding less than $1,000 on average per month or $12,000 on average a year, are required to file and pay on a quarterly basis. Returns and payments are due on or before the last day of the month after the end of each quarterly period. For example, the first quarter (January-March) filing and payment are due the last day of April.

Employers who report federal withholding taxes for household employees on a federal Schedule H, may file and pay on an annual basis. The return and payment are due on or before the last day of the month following the calendar year (January 31).

At the end of each calendar year, an annual reconciliation return with a copy of each form W-2, 1099, and TC-675R showing wages and Utah withholding must be filed. The reconciliation return is due on or before February 28 if filing with paper, and March 31 if filing electronically. Employers with 250 or more withholding forms are required to file their annual reconciliation electronically.

Filing due dates that fall on a weekend or holiday are due the next business day. See Tax Commission Publication 32 and Publication 14 for more information on Utah withholding taxes.

Report address changes and business closures by filing form TC-69C, *Notice of Change for a Tax Account*.

Forms: TC-941PC – Monthly Withholding Payment Coupon
TC-941 – Quarterly Withholding Return
TC-941 – Annual Withholding Return
TC-941R – Annual Withholding Reconciliation Return
TC-941D – Annual Withholding Reconciliation *Discrepancy Report*
TC-69C – *Notice of Change for a Tax Account*

Publications:
Publication 14 – *Withholding Tax Guide*
Publication 32 – *Online Filing and Paying of Withholding and Mineral Production Forms W-2, W-2c, 1099R, TC-675R, TC-941, TC-96R and TC-941R*
Publication 43 – *Withholding Tax Electronic Funds Transfer*

Utah income tax withholding schedules have been designed to parallel the federal withholding schedules found in *Circular E, Employer's Tax Guide*, published by the Internal Revenue Service. These withholding tables must be used for all wages and salaries earned in Utah or earned by Utah residents outside of Utah. *Utah Withholding Schedules* are available online at tax.utah.gov/forms, may also be ordered by contacting the Tax Commission.

Filing Returns

Businesses with Tax Commission accounts must file their tax returns by the due date even if no tax is due. Penalties and interest apply to late returns, underpayments and late payments. If you change ownership, location, or add outlets or additional stores, you must notify the Tax Commission in writing. Every license and account holder, who discontinues business, is required to notify the Tax Commission immediately. Tax licenses or accounts are not transferable to new owners.

Tax Record-keeping

Every seller is required to keep adequate and complete records necessary to determine the amount of tax liability.

Records should be preserved for a period of three years from the date the taxes are due, filed or paid. Records shall be open for examination at any time and without notice by the Tax Commission or its authorized agents. Failure to keep adequate records necessary to establish tax liability may result in the taxpayer's license being revoked.

Sales and Use Tax Records
Sales tax records must include:

- All sales and purchases of tangible personal property and services subject to the sales and use tax
- All receipts from rentals or leases of tangible personal property
- All deductions and exemptions allowed by law and claimed in sales tax returns
- Other books and records as the taxpayer's business may require to show com-

pletely and adequately the liability of the taxpayer

Tax Liabilities

Successor Liability
If you are purchasing a business, Utah law requires you to withhold enough of the purchase money to cover any sales and use, withholding and certain fuel taxes due and unpaid until the former owner of the business produces a receipt from the Tax Commission showing the taxes have been paid or a certificate showing no taxes are due. If you fail to withhold the required purchase money and the taxes remain due and unpaid 30 days after the business is sold, you will be personally liable for payment of the taxes unpaid by the former owner.

Personal Liability
Individuals who control the finances of a corporation, LLC, LLP, partnership, or other entity may be held personally liable for that entity's failure to collect or remit certain trust fund taxes. Trust fund taxes are monies the entity is required to collect or withhold on behalf of the state of Utah. The following taxes are trust fund taxes:

- Withholding tax
- State and local sales and use tax
- Transient room tax
- Tourism tax
- Municipal energy sales and use tax
- Certain fuel taxes

If an entity required to collect trust fund taxes fails to collect or remit those taxes, the Tax Commission may assess a penalty equal to 100 percent of the unpaid trust fund taxes on any responsible individual within the entity.

Utah Department of Workforce Services

140 East 300 South
Salt Lake City, UT 84111
801-526-9675
http://jobs.utah.gov

The Department of Workforce Services is Utah's Job Connection. Workforce Services consolidates all employment-related functions into one service delivery system, facilitating the Department's primary goal of connecting employers with qualified job seekers.

The mission of the Department of Workforce Services is to provide quality, accessible and comprehensive employment-related and supportive services responsive to the needs of employers, job seekers and the community.

The Department provides a wide array of services to both employers and job seekers. Services to employers include:

- Selection from the largest job applicant pool in Utah
- Pre-screened applicants
- Administration of Unemployment Insurance contributions
- Administration of the New Hire Registry program
- Free job posting
- Consultation on appropriate interviewing and employment practices
- Job fairs
- Employee bonding services
- Workforce information
- Development of work/life policies that aid in recruitment and retention of qualified workers
- Layoff consultation
- Tax credits
- Free use of Department facilities for interviewing
- Assistance with welfare-to-work initiatives
- Employer seminars on topics of interest
- Administration of the Federal Workforce Investment Act

The Department's employment centers are conveniently located throughout the state. Employers who do not wish to visit an employment center may access services via phone or Internet.

New Hire Reporting

Federal and state law requires all employers to report new employees to a state New Hire Registry. This information is used to locate individuals who are delinquent in their child support payments. It is also used to detect and prevent the unlawful receipt of public assistance and unemployment insurance payments.

The Department seeks to reduce the time and complication involved with the program by providing employers with convenient reporting options. New hires may be reported using the following methods:

- Mailing or faxing a copy of the employee's W-4, computer printouts, or *Utah New Hire Registry Reporting,* form 6, (Department provides the form 6, free of charge)
- Submitting the information on diskette, magnetic tape cartridge, or electronically through the New Hire Registry Internet website: http://jobs.utah.gov/newhire

Employers are required to report the following information within 20 days of hire:

- Employee name
- Employee address
- Employee Social Security Number
- Employer name
- Employer address
- Federal Employer Identification Number

Employers who employ workers in more than one state have the option of reporting all new hires to a single state.

State Unemployment Insurance

Contact:

Utah Dept of Workforce Services
Unemployment Insurance Contributions
(quarterly tax and wage reports and payments)
Salt Lake County: 801-526-9400
Other areas / out of state: 1-800-222-2857

Unemployment Insurance Benefits
(claimant benefit payments)
Salt Lake/Davis Counties: 801-526-4400
Weber/North Davis Counties: 801-612-0877
Provo: 801-375-4067
Other areas / out of state: 1-888-848-0688

The State Unemployment Insurance Program, covered under the Utah Employment Security Act, is administered by the Utah Department of Workforce Services. The program provides for the collection of monies from employers for the payment of benefits to workers who are unemployed through no fault of their own. These benefits are paid to lighten the burden of unemployment for individuals and to maintain their purchasing power in the community. More information is provided in *The Employer Handbook* and *Facts About Unemployment Insurance in Utah*, free publications provided by Workforce Services.

Status of a Business

An employer must first file a *Status Report,* form 1, with the Department of Workforce Services Unemployment Insurance Division. This report registers the business with the Department, which then determines if the employer is subject to the Utah Employment Security Act. The *Status Report* should be submitted at the time a business starts paying wages. Registration can be done through the mail, by telephone, fax or the Internet website: http://jobs.utah.gov/ui.

Form: Department of Workforce Services
Form 1 - *Status Report*
Deadline: Filed within 10 days after paying wages.

Unemployment Insurance Program

Any individual or business entity that pays wages becomes subject to the Utah Employment Security Act for the quarter in which the wages are paid, and must file quarterly contribution reports and make quarterly payments. An employer must report all wages, regardless of the amount.

For purposes of this program, wages include payments made in cash, or any other medium, such as merchandise, gratuities or exchange of service. Wages for persons working under any oral or written contract of hire must be reported unless they are determined to be bona fide independent contractors.

Filing Quarterly Reports

An employer who is subject to Unemployment Insurance coverage must file quarterly tax and wage reports. The required quarterly reports and payments may be submitted through the mail, in person, or Workforce Service's website:

http://jobs.utah.gov/ui

The quarterly *Employer Contribution Report*, forms 3, is mailed to employers near the end of each calendar quarter and provide all the information necessary for an employer to report total and taxable gross wages paid and make the required quarterly contribution. Employers must also file the *Employer's Wage List,* form 3H, which includes the name, social security number and gross earnings of each employee during the quarter. Penalties are assessed for failure to file and pay when due.

Form: Department of Workforce Services
Form 3 – *Employer's Contribution Report*

Note: For further information regarding the Utah Employment Security Act, contact the Department of Workforce Services at 801-526-9400 or 1-800-222-2857, or visit their website at http://jobs.utah.gov/ui.

Unemployment Contribution Rate

The Department of Workforce Services determines the unemployment contribution rates by using a formula that compares unemployment benefits paid to former workers of the business (benefit costs) with taxable

wages paid by the business during one to four fiscal years. Fiscal years for this purpose run from July 1 to June 30. An employer's benefit costs for one to four fiscal years are divided by taxable wages reported for the same period to determine the basic contribution rate. If the business is acquired from another operator, the benefit costs and taxable wages of both the current and previous owner will be combined in this calculation.

The basic rate is adjusted by a reserve factor to provide for an adequate reserve balance. In addition, all employers pay a social tax, which represents benefit costs not assigned to a specific employer. The basic rate, adjusted by the reserve factor, plus the social tax, determines an employer's overall contribution rate. Rates are assigned each calendar year.

If an employer does not have at least one fiscal year of payroll experience, he is considered to be a new employer. New employers are assigned a basic rate equal to the average rate for all employers in the industry that is most similar to the new employer's business activity. The employer's business activity is determined from information provided by the employer on the *Status Report*.

Independent Contractors

When you have someone work in your business, you must determine whether that person is your employee or an independent contractor. There are several criteria used in determining independent contractor and employee status.

Independent contractors may be deemed by the Department to be employees for unemployment insurance purposes. Some employers, in an effort to reduce personnel costs, have designated certain workers as "independent contractors" in violation of Utah law. Simply calling a worker an independent contractor is not sufficient. There are several factors considered when determining whether an employer-independent contractor, or an employer-employee relationship exists.

Factors that indicate an employer-employee relationship include the following (this is not an all-inclusive list).

An employer:

- Has the right to control and direct the employee
- Provides the tools or expensive equipment and the place to work
- Sets the hours of work and provides training
- Pays for business or travel expenses

An employee:

- Must personally perform the services
- Provides a continuous service relationship with the employer
- Receives hourly, weekly or monthly, pay for services

Factors that indicate an employer-independent contractor relationship include the following.

An independent contractor:

- Can make a profit or suffer a loss
- Has own place of business separate from that of employer
- Performs similar work for more than one person or firm at the same time
- Advertises his services to the general public
- Pays all expenses and owns or provides all equipment
- Has the required and customary business, trade, or professional licenses
- Can hire his own assistants

Utah Labor Commission

Utah Antidiscrimination and Labor Division (UALD)

Contact:

Utah Labor Commission
160 East 300 South, Box 146630
Salt Lake City, UT 84114-6630
801-530-6800

Discrimination and Wage Information Contact:

Utah Labor Commission
Antidiscrimination and Labor Division

Employers and employees not covered by federal standards are covered by state standards. If they are covered by both a federal and a state standard on the same question, the stricter standard will apply. The Utah Payment of Wages Act and accompanying rules apply to all private sector employers. Some key standards are as follows:

Hours Employed
Contact:

Utah Labor Commission
Antidiscrimination and Labor Division

Hours employed includes all time during which an employee is required to be working, to be on the employer's premises ready to work, to be on duty, to be at a prescribed work place, to attend a meeting or training, and for time utilized during established rest or break periods, excluding meal periods of 30 minutes or more when the employee is relieved of all responsibilities.

Terminating Employees
When an employer separates an employee from his payroll by discharge or by layoff, the unpaid wages of such employee are due immediately and must be paid within 24 hours of separation.

Resignation by Employee
If an employee resigns employment, the unpaid wages of the employee become due and payable on the next regular payday.

Regular Paydays

- The employer must establish a minimum of two pay periods per month at regular intervals, on regular paydays designated in advance.
- The regular payday must occur within 10 days after the end of the pay period.
- The employer must notify the employee as to the paydays, the rate of pay and type of pay before their effective dates.
- The employer must furnish the employee with a statement each payday showing the total amount of each deduction from the employee's wages.

Payroll Electronic Transfer
An employer may require that its employees be paid by electronic transfer if:

1. The employer's previous year's federal employment tax deposits were at least $250,000, and
2. At least two-thirds of the employees have their wages electronically transferred

However, the employee chooses, and the employer cannot designate a particular depository institution for the exclusive payment or deposit of a check for wages.

Uniforms
Where the wearing of uniforms is a condition of employment, the employer must furnish the uniforms free of charge.

The term "uniform" includes any article of clothing, footwear, or accessory of a distinctive design or color required by an employer to be worn by employees.

Any article of clothing which is associated with a specific employer by virtue of an emblem (logo) or distinct color scheme shall be considered a uniform.

The employer may, at his or her option, request an amount, not to exceed the actual cost of the uniform or $20, whichever is less, as a deposit on each uniform required by the employer. The deposit must be refunded to the employee at the time the uniform is returned.

Minimum Wage/Child Labor
Contact:

Utah Labor Commission
Antidiscrimination and Labor Division

The Utah Minimum Wage Act of 1990 establishes a state minimum wage for those employees not covered by a Federal Minimum Wage. Where not covered by a Federal Minimum Wage, the following minimum wages apply:

- Adults $6.55/hour
- Minors (under 18) $6.55/hour
  - A minor employee may be paid $4.25 an hour for the first 90 days of employment with an employer.
- Tipped adults and minors: $2.13 per hour and tip credit, plus additional amount from employer if necessary, to reach $6.55 an hour.
  - See the *Tipped Employees* section under Federal Labor and Wage Information for definition of tipped employees.

Certain exemptions from state minimum wage coverage apply. For more information you may contact the UALD of the Utah Labor Commission.

Youth Employment
Contact:
Utah Labor Commission Antidiscrimination and Labor Division, or,

U.S. Department of Labor
10 West 300 South, Suite 307
Salt Lake City, UT 84114
801-524-5706

No youth under the age of 16 shall be permitted to work in excess of four hours in one school day, nor before 5:00 a.m. or after 9:30 p.m. unless the next day is not a school day, nor in excess of 8 hours in any 24-hour period. Youth 14 and 15 years of age can work in nonhazardous occupations such as retail stores, restaurants, fast food, service stations, lawn care, janitorial and other occupations not determined harmful by the Labor Commission. There are 17 hazardous occupations that youth under the age of 18 cannot perform. A complete list can be obtained from UALD at the Utah Labor Commission.

If an enterprise or individual employee is subject to the Fair Labor Standards Act (FLSA), the child labor provisions are different and generally more restrictive than state law.

Antidiscrimination
UALD is charged with receiving, investigating and determining complaints of discrimination in both employment and housing. This is accomplished through complaint processing, mediation, investigation, and community outreach and education.

Employment Discrimination
The Utah Antidiscrimination Act applies to all employers with at least 15 or more employees. An individual must file a complaint within 180 days from the last date of harm for UALD to have jurisdiction to investigate the complaint.

It is a discriminatory or prohibited employment practice to refuse to hire, promote (or fail to promote), discharge, demote, terminate, or retaliate against or discriminate in matters of compensation or in terms, privileges, and conditions of employment, any persons otherwise qualified, because of race, color, sex, pregnancy or pregnancy-related conditions, age (40 and over), religion, national origin, or disability.

Housing Discrimination
Under the Fair Housing Act, it is a prohibited housing practice to discriminate in the rental, sale and financing of residential housing against any person who is otherwise qualified, because of that individual's race, color, sex, national origin, disability, religion, familial status, disability, or source of income (being a recipient of government assistance).

Any person desiring information or assistance may call UALD at the Utah Labor Commission.

Utah Occupational Safety and Health Division (UOSH)

Contact:

Utah Labor Commission
160 East 300 South, 3rd Floor
PO Box 146650
Salt Lake City, UT 84114-6650
801-530-6901 Fax: 801-530-7606
www.uosh.utah.gov

The mission of the Utah Occupational Safety and Health Division, also known as UOSH, or UTAH OSHA is to achieve compliance and provide assistance with safety and health in Utah workplaces. UOSH has the legislative intent to "preserve human resources by providing for the safety and health of workers". UOSH approaches this goal by providing consultation services to private and public sector employers, by providing outreach to employers through UOSH's compliance assistance, Voluntary Protection Programs and Safety and Health Achievement Recognition Programs, and by enforcement of occupational safety and health standards through their compliance program activities. The following employer and employee responsibilities contain only basic requirements of the Act. Employers must become familiar with other existing regulations prescribed by the Utah Occupational Safety and Health Act, found in Chapter 6, Title 34A of the Utah Code Annotated.

Employer Responsibilities.
The Utah Occupational Safety and Health Act (Title 34A, Chapter 6) requires, that every employer covered under the Act furnish to his employees employment and a place of employment which are free from recognized hazards that are likely to cause death or serious physical harm to their employees. The Act also requires that employers comply with occupational safety and health standards promulgated under the Act, and that employees comply with standards, rules, regulations and orders issued under the Act applicable to employees actions and conduct. The Act authorizes the Utah Occupational Safety and Health Division to conduct inspections, and to issue citations and proposed penalties for alleged violations. Employers covered under the UOSH Act include all private employers with one or more workers, and all state and local government agencies including school districts and special service units. UOSH does not cover mine operations, railroads or federal employers.

Employers are required to report to UOSH within eight hours of occurrence of any work fatality, serious or significant injury or illness at their workplace, by calling UOSH 24 hours a day at 801-530-6901. Employers are also required to investigate all work related injuries or occupational diseases; and If the injury or occupational disease results in medical treatment, loss of consciousness, loss of work, restriction of work or transfer to another job, an *Employer's First Report of Injury or Occupational Disease* must be submitted to the Labor Commission within seven days. First aid cases need not be submitted unless a physician is required to file a report. Employees must be given a copy of this report.

All information on injuries and occupational diseases submitted to the Labor Commission by employers may also need to be recorded on the employers *Occupational Injury and Illness Log*, form 300. For questions concerning recordkeeping requirements and other requirements of the Utah Code, contact UOSH at 801-530-6901.

Employee Responsibilities.
The Utah Occupational Safety and Health Act (Title 34A, Chapter 6) states that it shall be the duty and responsibility of any employee entering his or her place of employment, to ascertain if the place is safe and if the work can be performed safely. Also, to immediately report unsafe work conditions to the employer. The Act also states that employees must comply with all safety rules of their employer and with all the rules and regulations promulgated by UOSH which are applicable to their type of employment.

Employees or their representatives may file a complaint with UOSH if it is believed ha-

zardous working conditions and violations of the Act or UOSH standards exists in their workplace. Complaints may be submitted by requesting a formal complaint form from UOSH, in letter form, or electronically via the UOSH web page.

Employees or their representatives have the right to accompany a UOSH safety and health officer during an inspection, to observe all monitoring of conditions, and to confer privately with UOSH during any part of an inspection.

Employees also have the right to file a retaliation or whistleblower complaint with UOSH, if their employer retaliates against them by taking unfavorable personnel action because they engaged in protected activity relating to workplace safety and health.

UOSH Workplace Safety & Health Consultation Services

Contact:

Utah Labor Commission
160 East 300 South, 3rd Floor
PO Box 146650
Salt Lake City, UT 84114-6650
801-530-6855, Fax: 801-530-6992

Consultation safety and health services are available at no cost to Utah employers. Consultation services are confidential and provided only by employer request, without citations or penalties and will not result in a compliance inspection. These valuable services include:

- Workplace surveys to identify and correct safety and health hazards
- Review of safety and health programs, policies and practices to ensure injury and illness prevention in the workplace
- Education of employers and training of their employees in the recognition, avoidance and prevention of unsafe or unhealthful conditions in the workplace
- Technical assistance to employers in better understanding their safety and health obligations and rules regulating their work place conditions
- Technical information and answers to workplace safety and health questions as well as industrial hygiene information

Safety Division

Contact:

Utah Labor Commission
160 East 300 South, 3rd Floor
PO Box 146620
Salt Lake City, UT 84114-6620
801-530-6850
Fax: 801-530-6871

Boiler/Pressure Vessel Inspection
Contact:

Utah Labor Commission
Boiler/Pressure Vessel Section, Safety Division
801-530-6850

Boilers and pressure vessels in public buildings or businesses must be inspected and certified for safe operation, as required under Chapter 7, Title 34A, Utah Code Annotated. High-pressure boilers must be inspected annually and low-pressure boilers every two years. Pressure vessels must be inspected every four years. If the boiler pressure vessel is insured, insurance inspectors deputized by the Safety Division inspect and report to the Labor Commission. If the owner of the boiler or pressure vessel elects to not insure a boiler to which Utah's boiler and pressure vessel law applies, the Safety Division of the Labor Commission will do the inspection. Fees for the certificates to operate range from $30 to $450. The Safety Division publishes a *Utah Boiler and Pressure Vessel Compliance Manual* as an aid to compliance. For information regarding boiler or pressure vessel safety, contact the Safety Division.

Elevator Inspection
Contact:

Utah Labor Commission
Elevator Section, Safety Division

Elevators in public buildings or businesses must be inspected and certified for safe operation as required under Chapter 7, Title 34A, Utah Code Annotated. All elevator-like

devices (escalator, moving walk, wheelchair lift, or other similar transportation device) which transport people must be inspected every two years. Fees for the certificates to operate range from $85 to $700. The safety Division publishes a *Utah Elevator Safety Compliance Manual* as an aid to compliance. For information regarding elevator safety, contact the Safety Division.

Mine Certification/Office of Coal Mine Safety

Certain occupations in Utah's coal mines require certification, as required under Chapter 2, Title 40, Utah Code Annotated. Certified mine electricians must re-certify annually. Fees for the certification examinations range from $20 to $50. For information regarding mine certifications, contact the Miner Certification Office at 435-636-1465. The Office of Coal Mine Safety may be reached at 435-636-1467.

Industrial Accidents Division

Contact:

Utah Labor Commission
160 East 300 South, 3rd Floor
Salt Lake City, UT 84114-6610
801-530-6800
Fax: 801-530-6804

Workers' Compensation Insurance

Most employers are required to have workers' compensation insurance. Subcontractors who are sole proprietors, partners, and members of limited liability companies are required to have either workers' compensation insurance or a *Workers' Compensation Coverage Waiver* (WCCW).

An employer is defined under the Workers' Compensation Act as one who employs one or more workers or operatives regularly in the same business. Other criteria include being in or related to the same establishment, under any contract of hire, express or implied, oral or written, including aliens and minors.

By covering employees under the Workers' Compensation Act, the employer generally is ensured immunity from lawsuits due to any job-related injury or illness. The employee is paid a certain percentage of his or her wages while unable to work, subject to a maximum, and an additional benefit for any permanent partial impairment sustained due to the industrial injury. All medical bills are paid in full as long as they are related to the industrial accident. In addition, benefits are paid to the dependents of deceased workers, as well as some burial expenses.

The Industrial Accidents Division, a division of the Utah Labor Commission, will fine a minimum of $1,000, or up to three times the amount of the premium (with premium defined as 150 percent of the average weekly wage times the highest number of employees) of any non-complying employer for violations of the mandatory insurance provisions of the Utah Code. The Division will also take legal action to close a place of business that does not provide workers' compensation coverage for its employees.

Ways to Obtain Coverage

Information about workers' compensation insurance may be obtained by contacting the Utah Labor Commission at 801-530-6800. Generally, employers may:

1. **Purchase coverage from any private insurance company authorized to write workers' compensation insurance in Utah** (an insurance broker can be of assistance). The Workers Compensation Fund (WCF) is a private insurance company also designated as Utah's insurer of last resort.
2. **Apply to the Utah Labor Commission for permission to self-insure.** This privilege is granted only to large employers with firm financial status and well-documented loss records, such as public utilities, government entities, and national corporations.

Who Should Be Covered

Every employer, including subcontractors who are sole proprietors and partners, with the exception of some agriculture and do-

mestic employers must provide workers' compensation insurance for employees.

The statutory employer law changed on May 1, 1995, making a general contractor liable for subcontractors who do not have workers' compensation coverage.

All employers who use the services of true independent contractors should obtain proof of workers' compensation insurance and liability insurance coverage from the independent contractors. Also, a formal, written contract should be maintained, which clearly outlines the nature of the contractor/independent contractor relationship.

The Labor Commission's Adjudication Division judges look for a preponderance of evidence when reviewing the above factors.

Insurance company auditors can review employers' records to determine if a true contractor/independent contractor relationship exists and retroactively bill for all undeclared employees. If the employer has any questions, he or she should obtain legal advice.

Who is Not Required to Be Covered

The following employers are not required to provide workers' compensation insurance coverage. Coverage is, however, available to any of these who choose to acquire it.

1. **Agricultural employer** who meets either of the following conditions:
   - Their employees are all members of the immediate family of the employer provided the inclusion of any immediate family member under the provisions of this title is at the option of the employer.
   - Their annual payroll is less than $8,000 or annual payroll is $8,000 to $50,000 and the employer chooses general liability coverage of $300,000 and $5,000 in health coverage for each employee.
2. **Domestic employer** who employs one or more employees for less than forty hours per week or a domestic employer who employs one or more employees using state or federal funds as used in 34A-2-104 5(d).
3. **Personal residential employer** who employs an individual to do work on the person's personal residence.
4. **Real estate or insurance companies** may have independent contractors (not considered employees under the Utah Workers' Compensation Act) working as a real estate or insurance agent or broker, if the following three conditions apply:
   - Substantially all of the real estate or insurance agent's or broker's income for services is derived from commissions
   - The services of the real estate or insurance agent or broker are performed under a written contract specifying that the agent or broker is an independent contractor
   - The contract states that the real estate or insurance agent or broker is not to be treated as an employee for federal income tax purposes

Publications available through IAD:

Utah Workers' Compensation Act – $5.00
Utah Administrative Rules – $5.00
Utah Employer's Guide – no charge
Utah Employee's Guide – no charge

Department of Environmental Quality

168 North 1950 West
PO Box 144810
Salt Lake City, UT 84114-4810
801-536-4400
www.deq.utah.gov

Utah has an ideal business climate: wide open spaces, a highly educated populace and a fine quality of life enhanced by the state's beautiful mountain ranges, red rock canyons and desert terrain. The Utah Department of Environmental Quality (DEQ) is committed to managing growth and economic development in a manner which does not sacrifice public health or environmental quality. Working in partnership with business, the public and other agencies, DEQ is protecting Utah's environment for the enjoyment of current and future generations.

New or expanding companies may need to obtain various environmental approvals and permits before construction begins. Permits are required for activities that could adversely affect the environment. A business will probably be regulated if it:

- Releases pollutants to the air, water or land
- Stores, treats or disposes of hazardous or solid waste

The process of obtaining environmental permits is not overwhelming. DEQ provides the information needed through the Planning and Public Affairs Office. A telephone call will start the necessary permitting process. DEQ can arrange a pre-design conference that will explain what permits are needed and how to get them.

Pre-Design Program

Contact:

Pre-Design Program
DEQ Planning and Public Affairs
Renette Anderson 801-536-4478
or 1-800-458-0145
Fax: 801-536-4457

Businesses considering establishing or expanding facilities in Utah may use the Utah Department of Environmental Quality's pre-design program to obtain environmental permits quickly and efficiently. Business owners should begin by calling the Office of Planning and Public Affairs and briefly explaining the business production process. DEQ will then arrange a meeting with division representatives to introduce the permitting process, explain which permits are required and detail pollution-prevention techniques.

Please allow at least two weeks of notice so DEQ can have appropriate staff available to meet with you.

Processing time for approvals and permits usually takes between 21 and 180 days, depending upon the permit or approval required. Complex and large-scale projects may require additional review time. Submitting complete and accurate information in the beginning reduces delays during review.

An environmental permit brochure that details requirements for various permits is also available through the Office of Planning and Public Affairs, or online at www.deq.utah.gov/offices/ppa/business/index.htm

Small Business Assistance

Contact:

Small Business Ombudsman
801-536-4480
Small Business Assistance Program
Division of Air Quality
801-536-4000

Special assistance for small businesses is available. A Small Business Assistance Program is located within the Division of Air Quality to aid businesses with air permitting requirements. Other small business assistance is available to gasoline stations and other owners of underground storage tanks by contacting the Division of Environmental Response and Remediation, and to companies that generate small quantities of hazardous wastes from the Division of Solid and Hazardous Waste. Dentists and physicians can obtain assistance on X-ray programs from the Division of Radiation Control. For more information, call the Small Business Ombudsman.

Step 7: Federal Employment and Tax Information

U.S. Citizenship and Immigration Services

Phone: 1-800-357-2099
http://www.uscis.gov/portal/site/uscis

Employee Verification

Since the passage of the Immigration Reform and Control Act of 1986 (IRCA), employers must verify the employment eligibility of new employees.

The U.S. Department of Justice, U.S Citizenship and Immigration Services requires employers to keep a completed federal I-9 form, *Employment Eligibility Verification*, for each employee (including U.S. citizens) hired after November 6, 1986. The employer must verify the employment eligibility and identity documents presented by the employee and record the document information on the Form I-9.

The I-9 form must be completed by the employee at the time of hire. Form I-9 and the instructions page must be made available to both the employer and the employee during the completion of the form. Employers may photocopy or reproduce the forms themselves, provided both sides are visible.

Internal Revenue Service (IRS)

IRS Offices:
50 South 200 East
Salt Lake City, UT 84111

324 25th Street, 6th Floor
Ogden, UT 84401

88 West 100 North
Provo, UT 84601

IRS and State Tax Commission:
210 North 1950 West
Salt Lake City, UT 84134

Phone Numbers:
1-800-829-3676 (forms)
1-800-829-1040 (information)
703-368-9694 (tax fax)

Internet: www.irs.gov

IRS on the Internet

Taxpayers can access and print federal tax forms, instructions, tax publications and other tax information from the Internet at www.irs.gov.

Federal Tax Registration

Any newly formed business which pays wages to one or more employees, or is required to file federal reports, must apply for a federal Employer Identification Number (EIN) using Form SS-4. Complete Form SS-4 and apply by fax, phone or internet. The fax and telephone numbers are listed in the instructions for Form SS-4. Use the above website and search for SS-4 to gain access to the internet application process.

The EIN is required on federal forms, as well as state and local government forms. It is also required as identification on business accounts, such as bank accounts, brokerage accounts, vendor accounts, etc.

Form: SS-4 – *Application for Employer Identification Number*

Federal Employer Record-keeping

The IRS does not normally prescribe the form a business should follow in keeping employee records; however, the information maintained should include the following:

- Amounts and dates of all wage payments subject to employment taxes
- Names, addresses, occupations and social security numbers of employees
- Period of employment (hiring date, termination date)
- Periods for which employees are paid while absent for illness or injuries and the amount of payment
- Employees' W-4*, Withholding Exemption Certificates*
- Duplicate copies of quarterly and annual returns filed
- Dates and amounts of any tax deposits made

These records should be kept for a period of at least four years after the respective date the taxes are due or the date taxes are paid, whichever is later.

Federal Withholding Requirements

Federal employment taxes include taxes withheld from an employee's pay by the employer, such as federal income tax, FICA (Social Security) and Medicare, as well as federal unemployment tax (FUTA) paid by the employer only.

The federal Publication 15,*Circular E*, *Employer's Tax Guide,* provides information about the employer/employee relationship, what constitutes taxable wages, the treatment of special types of employment, and special types of payments. The IRS also offers Publication 334, *Tax Guide for Small Business.* Free copies are available at local offices of the Internal Revenue Service or by calling 1-800-829-3676.

Income Tax Withholding
An employer must withhold income tax from an employee's wages, regardless of the amount paid. There are no minimum or maximum amounts of gross income from which to withhold.

The amount of income tax withheld from the employee's gross wages is determined by:

- Gross wages
- Pay-period frequency
- Marital status

- Exemptions claimed on the employee's W-4

The employer uses the information furnished by the employee on Form W-4 along with the Circular E tables to determine the amount of income tax to withhold for each pay period. If an employee fails to furnish a W-4, the employer must withhold taxes as if the employee were single and had one withholding exemption. Copies of Form W-4 may be required by the IRS.

Social Security and Medicare Taxes (FICA)
The Federal Insurance Contributions Act (FICA) was enacted to insure income for retired persons who work for a certain period of time before their retirement. Social Security and Medicare taxes are paid by the employee and employer. There is a yearly ceiling on the amount of wages subject to FICA taxes.

Nearly all employees, employers and self-employed people are required to participate in the Social Security Program. Employers are required to withhold the appropriate percentage from an employee's pay and provide the employee a receipt for this deduction. The employer is required to keep records for each employee, match the employee's contribution, and make periodic deposits. Additional information can be obtained from the Internal Revenue Service or the Social Security Administration.

Depositing Requirements
An employer may be required to deposit employment taxes. This can be done by using the Electronic Federal Tax Payment System (EFTPS) or by depositing funds with an authorized commercial bank, domestic savings and loan association, credit union, or a Federal Reserve Bank. Any new business indicating employees on their SS-4 application will automatically be enrolled in EFTPS. Information will be mailed to the new business concerning this time saving electronic tax payment system. Further information on general depositing requirements may be found in Circular E.

A *Federal Tax Deposit*, Form 8109, must accompany each deposit of withheld income and Social Security taxes if you are using the bank deposit method. After applying for a federal Employer Identification Number, one deposit form is automatically mailed to each employer. More may be ordered if the employer does not choose to use EFTPS. If none are received, Form 8109B can be obtained at your local IRS office.

Electronic Federal Tax Payment System (EFTPS) is a payment system offered free from the U.S. Department of the Treasury, designed with busy taxpayers in mind. Using the Internet or a phone, you input your tax payment information and send it.

This electronic payment system is an alternative to the paper depositing system. More than 4.6 million taxpayers are enrolled in EFTPS, saving time and money by paying their federal business taxes electronically.

You can get more information about EFTPS by going to their website at www.eftps.gov, or you can contact your local IRS office.

Form: 8109 - *Federal Tax Deposit* filed with each withholding deposit

Quarterly Filing Requirements
An employer required to withhold income or Social Security taxes must file form 941 quarterly reporting the amounts withheld.

Criminal and civil penalties are provided for the willful failure to file returns and pay the tax or for willfully filing false or fraudulent returns.

Form: 941 - *Employer's Quarterly Federal Tax Return*

Deadline: Last day of month following close of each quarter

Quarters	Due Dates
Jan. - March	April 30
April - June	July 31
July - Sept.	October 31
Oct. - Dec.	January 31

Annual Filing Requirements
Contact:
Social Security Administration
46 West 300 South, Suite 100
Salt Lake City, UT 84101

801-524-4115 or 1-800-772-1213

By January 31 of each year, employees must be given three copies of Form W-2, *Wage and Tax Statement*.

By February 28, copy A of Form W-2 must be sent by the employer to the Social Security Administration (SSA) Office along with Form W-3, *Transmittal of Wage and Tax Statements*. The mailing address is printed on the back of Form W-3.

Employers filing 250 or more W-2 forms must file them on magnetic media (or electronically) unless the IRS grants a waiver. A penalty may be charged for failure to file on magnetic media (or electronically) when required. Employers are encouraged to file on magnetic media (or electronically) even if filing fewer than 250 W-2 forms.

Form: W-2 - *Wage and Tax Statement*
W-3 - *Transmittal of Wage and Tax Statements* (paper filing)
6559 - *Transmitter Report and Summary of Magnetic Media*

Deadline: January 31 following calendar year to employees; and February 28 to the Social Security Administration

Federal Unemployment Tax

An employer liable for withholding taxes is usually liable for federal unemployment taxes (FUTA) as well. The Federal Unemployment Tax Act provides for cooperation between the states and the federal government in establishing and administering the unemployment program. Employers may be liable for the state unemployment tax and not liable for FUTA.

If an employer pays wages of $1,500 or more in any calendar quarter or has one or more employees in any 20 calendar weeks (not necessarily consecutive weeks), the employer usually must file Form 940 or Form 940EZ. Federal tax deposits may be required, depending upon amounts due.

Form: 940 - *Employer's Annual Federal Unemployment (FUTA) Tax Return*

Deadline: January 31 of the next calendar year

Federal Income Tax Record-keeping

You must keep records so that you can prepare a complete and accurate tax return. The law does not normally require any special form of records. You should, however, keep all receipts, canceled checks and other evidence to prove amounts you claim as deductions or credits. Records are adequate if they show current income on the basis of an annual accounting period. A record keeping system for a small business might include the following:

- Business checkbooks
- Summary of cash receipts
- Check disbursements journal
- Depreciation record
- Employee compensation record

You must have the books and records of your business available for inspection by the IRS. Keep records that support an item on your return until the statute of limitations runs out – usually three years after the return is filed or two years after the tax is paid, whichever is later. Employment records must be kept for four years.

Note: IRS Publication 583, *Starting a Business and Keeping Business Records,* contains more information about record keeping for your business. Contact the IRS for a free copy.

Federal Estimated Tax for Corporations

A corporation usually must make estimated tax payments if it expects its estimated tax (income tax less credits) to be $500 or more. S corporations must also make estimated payments for certain taxes. A corporation that does not pay estimated tax when due may be charged an underpayment penalty.

Form: 1120-W - *Estimated Tax for Corporations*

Deadlines: 15th day of the 4th, 6th, 9th and 12th months of the tax year

Federal Business Income Tax

Normally, the IRS requires you to report business activities each year, even if you have a loss for the year. How you report

your income and expenses will depend on your business structure. Corporations normally file on Form 1120 or Form 1120S. Partnerships will normally file Form 1065. Sole proprietors normally report income and expenses on Schedule C of Form 1040.

When income or losses are received by a shareholder, partner or a sole proprietor, the information may be carried over separate schedules, and then to Form 1040. Information on necessary forms or schedules can be obtained from the IRS.

Estimated Tax for Individuals

When profits are to be carried over to Form 1040 by a sole proprietor, partner, or shareholder, it is possible that a declaration of estimated tax would be required. To determine if you are required to pay federal estimated tax payments, first project your net taxable income for the year. This estimate will include your profit or loss from the business, combined with any other taxable income you received for the year. You may be required to pay estimated tax payments if you do not have withholding to cover 90% of the total tax due for the year or 100% of your prior year's tax liability, and your tax due exceeds $1,000.

Your estimated tax payment may include additional income tax due on business profits and self-employment tax. The self-employment tax provides Social Security coverage for self-employed workers. It is paid by self-employed persons in place of Social Security tax and Medicare payments that are normally withheld and matched by an employer. Self-employment tax is computed on Schedule SE and attached to Form 1040.

To estimate your federal income tax and self-employment tax, use IRS Form 1040ES. Form 1040ES has instructions, a worksheet, and four declaration vouchers for use in sending estimated tax payments. Use the worksheet to determine any income tax or self-employment tax you may owe. Federal estimated payments are due quarterly. You may be charged a penalty if you do not make required payments in the correct amount or in a timely manner.

Electronic Federal Tax Payment System (EFTPS) is offered free from the U.S. Department of Treasury, designed with busy taxpayers in mind. Using the Internet or a phone, you input your tax payment information and send it.

The electronic system is an alternative to filing Form 1040ES on paper. You can schedule your payments up to 365 days in advance and payments will be made on the scheduled dates. An EFT acknowledgment number is received upon successful completion and acceptance of the payment.

You can schedule all four estimated payments in one transaction. This eliminates the chance of estimated payments being late or lost in the mail, and reduces the chances of being assessed an estimated tax penalty.

You can get more information about EFTPS on the Internet at www.eftps.gov, or you can contact your local IRS office.

Form: Form 1040ES - *Estimated Tax for Individuals*

Deadlines: Quarterly - April 15, June 15, September 15, January 15

U.S. Department of Labor

Wage and Hour Division
150 South Social Hall Ave, Suite 695
Salt Lake City, UT 84111
801-524-5706

1-866-487-9243
http://www.wagehour.dol.gov/

Labor Laws For All Industries

There are specific state and federal laws that apply to employers regarding the amount of wages you pay, youth employment, etc. Before determining which laws apply to your business, the criteria separating the two must be studied.

Federal Labor and Wage Information
The Fair Labor Standards Act (FLSA) establishes minimum wage, overtime pay, record keeping and child labor standards affecting full-time and part-time workers in the private sector and in federal, state and local governments.

Covered non-exempt workers are entitled to a minimum wage of not less than $6.55 an hour effective July 24, 2008, and $7.25 per hour effective July 24, 2009. Overtime pay at a rate of not less than one and one-half times an employee's regular rates of pay is required after 40 hours of work in a workweek.

The FLSA contains some exemptions from these basic standards. Some apply to specific types of businesses; others apply to specific kinds of work.

Who is Covered
All employees of certain enterprises having workers engaged in interstate commerce, producing goods for interstate commerce, or handling, selling or otherwise working on goods or materials that have been moved in or produced for such commerce by any person are covered by FLSA.

A covered enterprise is one with related activities performed through unified operation or common control by any persons for a common business purpose and any of the following:

- Whose annual gross volume of sales made or business done is not less than $500,000 (exclusive of excise taxes at the retail level that are separately stated)
- Is engaged in the operation of a hospital, an institution primarily engaged in the care of those who are physically or mentally ill, disabled or aged, and who reside on the premises, a school for children who are mentally or physically disabled or gifted, a preschool, an elementary or secondary school, or an institution of higher education (whether operated for profit or not for profit)
- Is an activity of a public agency

Any enterprise that was covered by FLSA on March 31, 1990, and that ceased to be covered because of the increase in the enterprise coverage dollar volume test, must continue to pay its employees not less than $3.35 an hour and continues to be subject to the overtime pay, child labor and record keeping provisions of FLSA.

Employers of firms that are not covered enterprises under FLSA may still be subject to its minimum wage, overtime pay and child labor provisions if the employees are individually engaged in interstate commerce or in the production of goods for interstate commerce. Such employees include those who:

- Work in communications or transportation
- Regularly use the mail, telephone, or telegraph for interstate communication, or keep records of interstate transactions
- Handle, ship or receive goods moving in interstate commerce
- Regularly cross state lines in the course of employment
- Work for independent employers who contract to do clerical, custodial, maintenance or other work for firms engaged in interstate commerce or in the production of goods for interstate commerce

Domestic service workers, such as day workers, housekeepers, chauffeurs, cooks

or full-time baby-sitters are covered if either of the following apply:

- They receive at least $50 in cash wages in a calendar quarter from their employers.
- They work a total of more than 8 hours a week for one or more employers.

Tipped Employees
Tipped employees are those who customarily and regularly receive more than $30 a month in tips. The employer may consider tips as part of wages, but such a wage credit must not exceed the difference between the required cash wage of $2.13 an hour and the applicable federal minimum wage.

An employer who elects to use the tip credit provision must inform the employee in advance and must be able to show that the employee receives at least the minimum wage when direct wages and the tip credit allowance are combined. Also, employees must retain all of their tips, except to the extent that they participate in a valid tip-pooling or sharing arrangement. Tips should be reported to the employer by the employee and are subject to federal and state taxes.

Some states have minimum wage laws specific to tipped employees. When an employee is subject to both the federal and state wage laws, the employee is entitled to the provisions which provides the greater benefits.

Industrial Homework
Under the Fair Labor Standards Act (FLSA), industrial homework means the production of goods by any covered person in a home, apartment, or room in a residential establishment, for an employer who permits or authorizes such production, regardless of the source of the materials used by the homeworker in such production. Most types of homework are permitted under the FLSA. However, the performance of certain types of work in an employee's home is prohibited under the law unless the employer has obtained prior certification from the Department of Labor.

Subminimum Wage Provisions
The FLSA provides for the employment of certain individuals at wage rates below the statutory minimum. Such individuals include student-learners (vocational education students), as well as full-time students in retail or service establishments, agriculture, or institutions of higher education. Also included are individuals whose earning or productive capacity is impaired by a physical or mental disability, including those related to age or injury, for the work to be performed.

Employment at less than the minimum wage is provided for in order to prevent curtailment of opportunities for employment. Such employment is permitted only under certificates issued by the Wage and Hour Division of the Department of Labor.

Exemptions
Some employees are excluded from the overtime pay provisions or both the minimum wage and overtime pay provisions by specific exemptions.

Because exemptions are generally narrowly defined under FLSA, an employer should carefully check the exact terms and conditions for each.

Federal Child Labor Requirements

Nonagricultural Jobs (Child Labor)
Regulations governing youth employment in nonfarm jobs differ somewhat from those pertaining to agricultural employment. In nonfarm work, the permissible jobs and hours of work, by age, are as follows:

1. Youths 18 years or older may perform any job, whether hazardous or not, for unlimited hours.
2. Youths 16 and 17 years old may perform any nonhazardous job, for unlimited hours.
3. Youths 14 and 15 years old may work outside school hours in various non-manufacturing, non-mining, nonhazardous jobs under the following conditions: no more than 3 hours on a school day, 18 hours in a school week, 8 hours on a non-school day, or 40 hours in a non-school week. Also, work may not begin

before 7 a.m., nor end after 7 p.m., except from June 1 through Labor Day when evening hours are extended to 9 p.m. Under a special provision, youths 14 and 15 years old enrolled in an approved Work Experience and Career Exploration Program may be employed for up to 23 hours in school weeks and 3 hours on school days including during school hours.

The minimum age for most nonfarm work is 14. However, at any age, youths may deliver newspapers; babysit; perform in radio, television, movie, or theatrical productions; work for parents in their solely-owned nonfarm business except in manufacturing or on hazardous jobs.

Farm Jobs (Child Labor)
In farm work, permissible jobs and hours of work, by age, are as follows:

1. Youths 16 years and older may perform any job, whether hazardous or not, for unlimited hours.
2. Youths 14 and 15 years old may perform any nonhazardous farm job outside of school hours.
3. Youths 12 and 13 years old may work outside of school hours in nonhazardous jobs, either with a parent's written consent or on the same farm as the parent(s).
4. Youths under 12 years old may perform jobs on farms owned or operated by parent(s), or with a parent's written consent, outside of school hours in nonhazardous jobs on farms not subject to the FLSA minimum wage requirements.
5. Local Youths 10 and 11 may hand harvest short-season crops outside school hours for no more than 8 weeks between June 1 and October 15 if their employers have obtained special waivers from the Secretary of Labor.

Youths of any age may work at any time in any job on a farm owned or operated by their parent(s).

Record-keeping

The FLSA requires employers to keep records on wages, hours, and other items, as specified in Department of Labor record-keeping regulations. Most of the information is of the kind generally maintained by employers in ordinary business practice and in compliance with other laws and regulations. The records do not have to be kept in any particular form, but time clocks need not be used. With respect to an employee subject to the minimum wage provisions or both the minimum wage and overtime pay provisions, the following records must be kept:

- Personal information, including employee's full name, social security number, home address, occupation, sex, and birth date if under 19 years of age
- Hour and day when workweek begins
- Total hours worked each workday and each workweek
- Regular hourly pay rate
- Basis on which employee's wages are paid
- Total daily or weekly straight-time earnings
- Regular hourly pay rate for any week when overtime is worked
- Total overtime pay for the workweek
- Deductions from or additions to wages
- Total wages paid each pay period
- Date of payment and pay period covered

Records required for exempt employees differ from those for nonexempt workers. Special information is required for homeworkers, for employees working under uncommon pay arrangements, for employees to whom lodging or other facilities are furnished, and for employees receiving remedial education.

Americans With Disabilities Act

Contact:
U.S. Department of Justice
Disability Rights Section
1-800-514-0301 (voice)
1-800-514-0383 (TDD)
www.ada.gov

The Americans With Disabilities Act (ADA) prohibits discrimination against people with disabilities in employment, transportation,

public accommodation, communications, and governmental activities.

The act contains requirements for new construction, for alterations or renovations to buildings and facilities, and for improving access to existing facilities of private companies providing goods or services to the public.

To obtain information, regulations and answers to general and technical questions, you may go to www.ada.gov or contact the Disability Rights Section of the U.S. Department of Justice by phone at 1-800-514-0301.

Table 5 – Due Dates for State and Federal Tax Returns and Other Reports

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Tax Commission												
Beer Tax TC-386	31	28	31	30	31	30	31	31	30	31	30	31
Insurance Premium Tax TC-49			31									
Insurance Premium Tax Prepayments TC-670 or TC-420B				30			31			31		
Annual Sales Tax and Related Taxes* TC-62S or TC-62M and Schedules	31											
Quarterly Sales and Related Taxes* TC-62S or TC-62M and Schedules	31			30			31			31		
Monthly Sales Tax and Related Taxes* TC-62S or TC-62M and Schedules	31	28	31	30	31	30	31	31	30	31	30	31
Annual Withholding TC-941	31											
Quarterly Withholding TC-941	31			30			31			31		
Monthly Withholding Payments TC-941PC	31	28	31	30	31	30	31	31	30	31	30	31
Annual Withholding Reconciliation TC-941R and W-2s, 1099s, TC-675Rs		28										
Corporate Income Estimated Tax TC-559				15		15			15			15
Internal Revenue Service												
Estimated Income Tax for Individuals 1040-ES	15			15		15			15			
Estimated Tax Corporations 11220-W				15		15			15			15
Withholding Quarterly Return Form -941**	31			30			31			31		
Reconciliation Income Tax Withheld W-3 and W-2s		28										
Federal Corporation 1120 and 1120S ***			15									
Federal Partnership Return 1065 ****				15								
Federal Form -940 or 940 EZ	31											
Dept. of Workforce Services												
Quarterly Employer's Contribution Report Form-3	31			30			31			31		

Notes: Due dates falling on **weekends and holidays** are due the next business day.
* Related taxes and fees are resort, transient room, tourism taxes, and the waste tire recycling fee.
** Payments may be due before the return; see Deposit Rules, IRS Pub 509.
*** Fiscal year returns are due on the 15th day of the third month following the end of the fiscal year.
**** Fiscal year returns are due on the 15th day of the fourth month following the end of the fiscal year.

Directory of Agencies and Offices

Assistant Commissioner/Patents
Patent Applications
Washington, DC 20231
1-800-786-9199

Assistant Commissioner for Trademarks
2900 Crystal Drive
Arlington, Virginia 22202
Trademark Info.....703-308-9000

Bureau of Economic and Business Research
David Eccles School of Business
University of Utah
1645 E Campus Center Dr. Rm 401
Salt Lake City, UT 84112-9302
801-581-6333
Fax: 801-581-3354
http://www.bebr.utah.edu/

Mountain West Small Business Finance
2595 East 3300 South
Salt Lake City, UT 84109
801-474-3232
Fax: 801-493-0111
www.mwsbf.com

Mountain West Small Business Finance
228 North Orem Blvd.
Orem, UT 84057
801-221-7772
Fax: 801-221-7775

Utah Certified Development Company
533 South Adams Avenue, Suite B
Ogden, UT 84405
801-627-627-1333
Fax: 801-627-6687

Utah Certified Development Company
136 East South Temple, Suite 1770
Salt Lake City, UT 84111
801-764-6211
Fax: 801-746-6214

Chambers of Commerce

American Fork.....801-756-5110
Bear Lake Rendezvous.....435-946-2901
Bear River Valley 435-257-7585
Beaver Valley.....435-438-2975
Blanding 435-678-2791
Brian Head 435-677-2810
Brigham City Area.....435-723-3931
Cache.....435-752-2161
Carbon County.....435-637-2788
Cedar City 435-586-4484
ChamberWest 801-969-8755
Davis County.....801-295-6944
Delta Area 435-864-4316
Draper 801-553-0928
Duchesne County 435-722-4598
Emery County 435-381-2547
Escalante/Boulder.....435-826-4810
Flaming Gorge 435-784-3218 ext.134
Heber Valley 435-654-3666
Holladay 801-979-5500
Hurricane Valley.....801-635-3402
Kanab.....435-644-5033
Lehi 801-766-9657
Magna.....801-250-9680
Manti 435-813-2250
Midvale 801-561-3880
Moab.....435-259-7814
Monticello.....435-587-2992
Mount Pleasant..... 435-462-2456 ext.104
Murray.....801-263-2632
Ogden Area 801-621-8300
Ogden Hispanic 801-629-8613
Park City 435-649-6100
Payson Area 801-465-2634
Provo/Orem 801-379-2555
Richfield 435-896-4241
Roosevelt Area 435-722-4598
Salt Lake Area 801-364-3631
Sandy.....801-566-0344
South Jordan 801-253-5200
South Salt Lake 801-466-3377
Spanish Fork.....801-798-8352
Springville 801-489-4681
St. George Area.....435-628-1658
Tooele County 435-882-0690
Utah Asian 801-485-3705
Utah Hispanic 801-789-1952
Vernal Area.....435-789-1352
West Jordan.....801-569-5151

Department of Agriculture
125 South State Street, 4th Floor
Salt Lake City, UT 84138
801-524-5003

Dept. of Alcoholic Beverage Control
1625 South 900 West
Salt Lake City, UT 84130
801-977-6800

Department of Commerce
160 East 300 South, Box 146701
Salt Lake City, UT 84114-6701
801-530-6955
www.commerce.utah.gov

Division of Consumer Protection 801-530-6601
Division of Corporations and Commercial Code.....801-530-4849
Division of Occupational and Professional Licensing...801-530-6628
Division of Public Utilities...801-530-6652
Division of Real Estate.....801-530-6747
Division of Securities 801-530-6600
Consumer Services 801-530-6674

Department of Environmental Quality
168 North 1950 West
PO Box 144810
Salt Lake City, UT 84114
801-536-4108
www.deq.utah.gov

Air Quality 801-536-4000
Drinking Water.....801-536-4200
Environmental Response and Remediation 801-536-4100
Radiation Control.....801-536-4250
Solid & Hazardous Waste 801-538-6170
Water Quality.....801-538-6146

Department of Financial Institutions
324 South State Street, Suite 201
Salt Lake City, UT 84111
801-538-8830
Fax: 801-538-8894

Department of Health
288 North 1460 West
Salt Lake City, UT 84116
801-538-6101

Community Health Serv. ... 801-538-6901

Department of Human Services
120 North 200 West
P. 0. Box 45500
Salt Lake City, UT 84145
801-538-4171

Div. of Family Services..... 801-538-4100

Department of Insurance
3110 State Office Building
Salt Lake City, UT 84114
801-538-3800

Department of Natural Resources
1594 West North Temple
Salt Lake City, UT 84114-5610
801-538-7200

Parks and Recreation..... 801-538-7220
Water Rights..... 801-538-7240
Wildlife Resources..... 801-538-4700

Department of Workforce Services
140 East 300 South
Salt Lake City, UT 84111 or
801-526-WORK
Fax: 801-526-9211
www.jobs.utah.gov

Internal Revenue Service – IRS
Co-Location with Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

50 South 200 East
Salt Lake City, UT 84111

324 25th Street, 6th Floor
Ogden, UT 84401

88 West 100 North
Provo, UT 84601

Forms 1-800-829-3676
Information 1-800-829-1040
www.irs.gov

Lawyer Referral Service
utahbar.org

National Association for the Self Employed (NASE)
Royce Simmons
11075 South State Street
Sandy, UT 84070
801-255-7131
Fax: 801-561-3350
E-mail: office@nawboslc.org

SCORE (Service Corps of Retired Executives)
JC Penny Building
310 South Main Street, North Mezzanine
Salt Lake City, UT 84101

Salt Lake City.....801-746-2269
Ogden 801-629-8613
Logan 435-213-8713
St. George.....435-652-7741
Pleasant Grove 801-798-0273

U.S. Copyright Office
U. S. Library of Congress
James Madison Memorial Building
Washington DC 20559

Order Line 202-707-9100
Information Line 202-707-3000

U.S. Department of Labor
Wage and Hour Division
Employment Standards Administration
150 South Social Hall Ave, Suite 695
Salt Lake City, UT 84111
801-524-5706
www.wagehour.dol.gov

U.S. Government Printing Office
Superintendent of Documents
732 North Capitol Street N.W.
Washington DC 20401
202-512-1800

U.S. Securities & Exchange Commission
Salt Lake District Office
15 W. South Temple, Suite 1800
Salt Lake City, UT 84101
801-524-5796

U.S. Small Business Administration
Federal Building, Room 2231
125 South State Street
Salt Lake City, UT 84138
801-524-3209
E-mail: steven.price@sba.gov
www.sba.gov

U.S. Dept. of Agriculture
Rural Development
Wallace F Bennett Federal Building
125 South State Street, 4th Floor
Salt Lake City, UT 84138
801-524-5003
E-mail: perry.mathews@ut.usda.gov
www.rurdev.usda.gov/rbs/
www.rurdev.usda.gov/ut

Utah Association of Certified Public Accountants – UACPA
220 East Morris Ave., Suite 320
Salt Lake City, Utah 84115
801-466-8022

Utah Custom Fit Training
Utah College of Applied Technology (UCAT)
The Gateway
60 South 400 West
Salt Lake City, UT 84101-1284
801-456-7400
Fax: 801-456-7425

Governor's Office of Economic Development (GOED)
324 South State, Suite 500
Salt Lake City, UT 84111
801-538-8700
Fax: 801-538-8888
goed.utah.gov

Centers of Excellence 801-538-8700
Corporate Recruitment and Incentives 801-538-8792
Procurement Technical Assistance Center 801-533-8733
Rural Development.....801-538-8804
Utah Recruitment Initiative 801-538-8700
International Trade and Diplomacy Office 801-538-8778
Utah Film Commission.....801-538-8740
Utah Office of Tourism Cooperative Marketing Program 801-538-1727

Utah Technology Council – UTC
2855 East Cottonwood Parkway, Ste 110
Salt Lake City, UT 84121
Phone: 801-568-3500
Fax: 801-568-1072
www.uita.org

Utah Labor Commission
160 East 300 South
Salt Lake City, UT 84114-6630
801-530-6800
www.laborcommission.utah.gov

Industrial Accidents.....801-530-6800
Antidiscrimination and Labor 801-530-6801
Consultation and Education.....801-530-6855
Safety, Boiler, and Elevator Certification.....801-530-6850
Mine Certification.....435-636-1465

Utah Occupational Safety & Health Division (UOSH)
Utah Labor Commission
160 East 300 South, 3rd Floor
Salt Lake City, UT 84114-6650
801-530-6901

Utah Small Business Development Centers (SBDC)
9750 South 300 West - LHM
Sandy UT 84070
801-957-3481
www.UtahSBDC.org

(see Step 2 for listing of statewide SBDC addresses)

Utah Society of Public Accountants
757 East South Temple, #125
Salt Lake City, UT 84102
801-363-1776

Utah State Bar
645 South 200 East
Salt Lake City, UT 84111
801-531-9077

Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, UT 84114-4200
801-538-7500

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
801-297-2200 or 1-800-662-4335
www.tax.utah.gov

Utah Supplier Development Council
U of U Purchasing Department
University of Utah
1901 E. South Campus Drive, Rm 151
Salt Lake City, UT 84112-9351
801-581-7450
Fax: 801-581-8609

UTFC Financing Solutions, LLC
699 E. South Temple, Suite 220
Salt Lake City, UT 84102
801-741-4200
Fax: 801-741- 4249
www.utfc.org

Utah Trial Lawyers Association Referral Service
645 South 200 East, Suite 103
Salt Lake City, UT 84111
801-531-7514

Utah Ventures
2755 E Cottonwood Pkwy, Suite 520
Salt Lake City, UT 84121
801-365-0262

Utah's Job Connection
See Department of Workforce Services

Wayne Brown Institute
P.O. Box 2135
Salt Lake City, UT 84110-2135
801-595-1141

Zions Business Resource Center
JC Penny Building
310 South Main, North Mezzanine
Salt Lake City, UT 84101
801-594-8245
Email: resource@zionsbank.com
www.resources.zionsbank.com