



Utah State Tax Commission

# Individual Income Tax Prepayment Coupon

(This is NOT an extension form)

Clear

TC-546

Rev. 10/26

## Instructions

The fastest, easiest way to make prepayments and pay tax due is online at [tax.utah.gov](http://tax.utah.gov). Use this payment coupon if you must pay by check or money order.

Do not submit this coupon if you are not making a payment.

## Prepayments

Use this payment coupon to make individual income tax prepayments. Use the worksheet at the right to see if you are required to make a prepayment.

## Extension Payments

You have an automatic six-month extension to file your return (no extension form required). This is **NOT** an extension to pay the tax. Use the worksheet at the right to calculate the amount you must pay by the original due date of the return.

## Penalties

If you do not pay the required amount by the original return due date, we will assess a penalty equal to 2 percent of the unpaid tax for each month of the extension period. We will impose a late-filing penalty if you do file the return after the extension due date.

## Interest

We will assess interest on any tax not paid by the original due date of the return until the tax is paid in full. See Pub 58, *Utah Interest and Penalties*.

## Where to Pay

Mail or deliver the coupon with your payment to:

Income Tax Prepayment  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-0266

## Payment Worksheet

Pay the amount on line 8 on or before the return due date.

1. Tax you expect to owe this year . . . . . 1
2. Minimum payment rate . . . . . 2  x .90
3. Multiply line 1 by the rate on line 2 . . . . . 3
4. Last year's Utah tax liability (as filed, amended or audited). . . . . 4
5. Minimum tax due by original due date - enter the lesser of line 3 or line 4 . . . . . 5
6. This year's Utah income tax withheld (forms W-2, 1099, etc.) . . . . . 6
7. Prepayments already made for this year, credit carryovers from prior years, and last year's refund applied to this year . 7
8. Minimum payment due (subtract line 6 and line 7 from line 5). . . . 8

- If less than zero, a payment is not due at this time.
- If greater than zero, enter amount from line 8 on the payment coupon and send coupon with payment.

**Note:** By paying the amount on line 8, an extension penalty will not be assessed, but other penalties may still apply.

## More information

See [tax.utah.gov](http://tax.utah.gov), or call 801-297-2200 or 1-800-662-4335 .

To review the Privacy Notice regarding the collection and use of your personal data, see [tax.utah.gov/privacy](http://tax.utah.gov/privacy).

✂ Separate and return only the bottom coupon with payment. Keep top portion for your records. ✂

## Individual Income Tax Prepayment Coupon

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

TC-546

Rev. 10/26

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

|                 |
|-----------------|
| Tax year ending |
|-----------------|

|               |
|---------------|
| USTC Use Only |
|---------------|

|                         |  |                     |          |
|-------------------------|--|---------------------|----------|
| Primary taxpayer name   |  | Social Security no. |          |
| Secondary taxpayer name |  | Social Security no. |          |
| Address                 |  |                     |          |
| City                    |  | State               | ZIP Code |

Prepayment amount enclosed

|                      |    |
|----------------------|----|
| <input type="text"/> | 00 |
|----------------------|----|

I  
P  
P  
0  
0  
4