

**Fiduciary Income Tax Prepayment Coupon**
(This is NOT an extension form)

Clear

TC-548

Rev. 10/26

Instructions

The fastest, easiest way to make prepayments and pay tax due is online at tap.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 fiduciary 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 84134-0250

Payment Worksheet

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

1. Fiduciary 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, 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.

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

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→ 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

Name of estate or trust	EIN or SSN of estate or trust
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Address

USTC Use Only

City	State	ZIP Code
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Prepayment amount enclosed 00

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