



Corporate/Partnership Payment Coupon

Clear

TC-559

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.

Payment Type

Use this payment coupon to make the following corporate/partnership tax payments:

1. Estimated tax payments
2. Extension payments
3. Return payments

Check the box on the coupon that shows the type of payment you are making.

Corporation Estimated Tax Requirements

Every corporation with a tax liability of \$3,000 or more in the current or previous tax year must make quarterly estimated tax payments. A parent company filing a combined report must make the payment when the total tax is \$3,000 or more for all affiliated companies, including those that pay only the minimum tax.

A corporation does not have to make estimated tax payments the first year it is required to file a Utah return if it makes a payment on or before the due date, without extension, equal to or greater than the minimum tax.

Estimated tax payments are due in four equal payments on the 15th day of the 4th, 6th, 9th and 12th months of the entity's tax year. You may make quarterly payments equal to 90 percent of the current year's tax or 100 percent of the previous year's tax. A corporation that had a tax liability of \$100 (the minimum tax) for the previous year may prepay the minimum tax amount of \$100 on the 15th day of the 12th month instead of making four \$25 payments.

We will impose an underpayment penalty for failure to pay or underpay the required estimated tax.

Extension Payment Requirements

A corporation/partnership has an automatic filing extension if it makes the necessary extension payment by the return due date. The estimated tax payments must equal at least the lesser of:

1. 90 percent of the current year's tax liability (or the \$100 corporation minimum tax, if greater), or
2. 100 percent of the previous year's tax liability.

The remaining tax, plus any penalty and interest, is due when the return is filed.

Note: A pass-through entity (partnership or S corporation) must pay 100 percent of any pass-through withholding by the original due date to avoid penalties and interest.

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:

Corporate/Partnership Tax Payment
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134-0180

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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Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0180

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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 (mm/dd/yyyy)

USTC Use Only

Estimated payment: ☐ 1st qtr. ☐ 2nd qtr. ☐ 3rd qtr. ☐ 4th qtr.
☐ Extension payment ☐ Return payment

Name of corporation/partnership

EIN

Address

City

State

ZIP Code

Prepayment amount enclosed

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