

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

**Prepayment**

Use this form to make fiduciary income tax prepayments toward your tax liability prior to the due date of your return. Prepayments may not be necessary if taxes are withheld (W-2, TC-675R, etc.), the previous year's refund was applied to the current year, or you have credit carryovers. Use the worksheet to see if you meet the required tax payment.

**Automatic Extensions**

You automatically have a six month extension to file your Utah income tax return - **NOT** to pay your taxes. No extension form is required. Use this form only to make a prepayment.

**Penalty**

If you do not make the required tax payments by the original return due date a penalty of 2% of the unpaid tax will be assessed for each month of the extension period. The required payment must equal the lesser of 90% of your current year tax liability or 100% of your previous year tax liability. A late filing penalty will be imposed if the return is filed after the extension due date.

**Interest**

Interest will be assessed from the original due date of the return until the tax is paid in full. See Pub 58, *Utah Interest and Penalties* at [tax.utah.gov/forms](http://tax.utah.gov/forms).

**Where to File**

Mail or deliver the coupon below with your payment to:

**Income Tax Prepayment  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-0250**

**For more information**

801-297-2200, 1-800-662-4335 (if outside the Salt Lake area), [tax.utah.gov](http://tax.utah.gov).

**Electronic Payment**

You may pay your tax due online at [taxexpress.utah.gov](http://taxexpress.utah.gov).

**Payment Worksheet**

Use this worksheet to calculate your required payment. You must pay the amount on line 9 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. Utah tax liability for the previous year (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. Utah income tax withheld from forms W-2, 1099, or TC-675R, etc. for this year 6 \_\_\_\_\_
7. Previous prepayments made for this year, credit carryovers, and prior year refund applied 7 \_\_\_\_\_
8. Total prepayments for this year (add lines 6 and 7) 8 \_\_\_\_\_
9. Payment due - subtract line 8 from line 5 9 \_\_\_\_\_
  - If less than zero, enter 0 . Do not file coupon.
  - If greater than zero, enter amount from line 9 on coupon below and send coupon with payment.

**Do not file this coupon if your tax liability on line 9 is zero or if you are getting a refund.**

**SEPARATE AND RETURN ONLY THE BOTTOM COUPON WITH PAYMENT. KEEP TOP PORTION FOR YOUR RECORDS.**

**Fiduciary Income Tax Prepayment Coupon**

Tax year ending

USTC Use Only

Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0250

**TC-548**  
Rev. 12/11

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

Address

City State Zip code

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Prepayment amount enclosed \$ \_\_\_\_\_ 00

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