



Utah State Tax Commission

# Insurance Premium Tax Payment Coupon

**TC-49PC**

Rev. 8/11

## Payment Coupon

Use payment coupon TC-49PC to make quarterly insurance premium tax payments.

## Instructions

1. **Do not submit this form if no payment is due.**
2. Quarterly prepayments are due **only** if the **prior year's** tax was \$10,000 or more.
3. Quarterly prepayments may be based on either:
  - a. 27 percent of the prior year's tax liability, or
  - b. estimated insurance premium tax for the calendar quarter.
4. Return this coupon and payment to the address listed on the coupon by the due date. Due dates are April 30, July 31 and Oct. 31 of the taxable year. Final payment is due with the annual return, which is due March 31.
5. The return and return payment are due on March 31.
6. Penalty and interest charges apply to any underpayment.

## Where to File

Send your payment coupon and payment to :

Utah State Tax Commission  
Insurance Premium Payment  
210 N 1950 W  
Salt Lake City, UT 84134-0130

## Electronic Payment

You may make this payment online at **taxexpress.utah.gov**.

If you have questions about the Insurance Premium Tax, please call 801-297-2200, or 1-800-662-4335 if calling from outside the Salt Lake area.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

 Separate and return only the bottom portion.

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## Tax Payment Coupon for Insurance Premium, TC-49PC

Insurance Premium Account ID

Taxable Year Ending (mm/dd/yyyy)

Payment Type:

- ☐ 1st qtr. estimate    ☐ Annual return pmt.  
☐ 2nd qtr. estimate  
☐ 3rd. qtr. estimate

Amount Paid:

00

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

Name of Filer

Address

City

State

ZIP Code

**Mail to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0130**