



Use form TC-69 to register with the Utah State Tax Commission for the taxes listed below. Read the instructions on the last page carefully before filling it out.

**You can register your business online!**

- **tap.utah.gov** - Taxpayer Access Point. For faster processing, register online. Tax Commission only.
- **osbr.utah.gov** - OneStop Business Registration. Register your business with the Tax Commission, Department of Commerce, Department of Workforce Services and select cities, all in one place.
- **corporations.utah.gov** - Register, renew or update your business or business name with the Department of Commerce. No Tax Commission services available here.



## Section 1 – Type of Registration

**1a. Check each box that applies**

**Attach Schedule**

➔ **We cannot process applications without the required schedules.**

- |  |           |
|--|-----------|
| <input type="checkbox"/> Employer Withholding License  | TC-69WTH  |
| <input type="checkbox"/> Mineral Production Withholding  | TC-69WTH  |
| <input type="checkbox"/> Sales and Use Tax License   | TC-69STC  |
| <input type="checkbox"/> Cable Operator or Multi-Channel Video or Audio Service Provider   | TC-69STC  |
| <input type="checkbox"/> Natural Gas or Electricity Purchases for Resale or Transportation   | TC-69STC  |
| <input type="checkbox"/> Fuel Tax License (motor fuel, special fuel, aviation fuel, hydrogen, environmental assurance fee, CNG, LNG) | TC-69FUEL |
| <input type="checkbox"/> International Fuel Tax Agreement  | TC-69FUEL |
| <input type="checkbox"/> Special Fuel User   | TC-69FUEL |
| <input type="checkbox"/> Cigarette, Tobacco, Nicotine, E-Cigarette License*  | TC-69TOB  |
| <input type="checkbox"/> Cigarette Stamper*  | TC-69TOB  |
| <input type="checkbox"/> Tobacco Products Distributor*   | TC-69TOB  |
| <input type="checkbox"/> E-cigarette Products / Nicotine Products*   | TC-69TOB  |
| <input type="checkbox"/> Out of State Cigarette/Tobacco PACT Act Delivery Shipper*   | TC-69TOB  |
| <input type="checkbox"/> Beer Tax (distributor/manufacturer only)  | TC-69MSC  |
| <input type="checkbox"/> Insurance Premium   | TC-69MSC  |
| <input type="checkbox"/> Self-Insured Employer   | TC-69MSC  |
| <input type="checkbox"/> Mining Severance  | TC-69MSC  |
| <input type="checkbox"/> Oil & Gas Conservation and Severance  | TC-69MSC  |
| <input type="checkbox"/> Radioactive Waste   | TC-69MSC  |
| <input type="checkbox"/> Payroll Service or Third Party Preparer   | N/A       |

USTC Use Only

\* In order to register for a cigarette, tobacco, nicotine or e-cigarette license, you must have a Sales and Use Tax license. If you do not already have one, also mark the Sales and Use Tax License checkbox and attach TC-69STC.

**1b. Previous or existing accounts:** Enter all previous or existing Utah tax account numbers for all owners, officers, members, trustees and partners: \_\_\_\_\_

➔ **If you purchase a business,** have the seller provide you with a letter from the Tax Commission stating no sales and use tax is due, or withhold enough of the purchase money to pay all taxes. You will be held personally liable for the seller's unpaid sales and use tax, including all sales-related taxes, if neither of these conditions is met (Utah Code §59-12-112).

Sales, withholding and fuel tax licenses are conditional. If an applicant or a fiduciary (officer, member, owner) has a history of filing or paying late, the applicant must resolve past delinquencies and may be required to post a bond. Fuel tax bonds may be combined into one bond, and the amount will be the sum of the required amounts for each fuel tax type. There is an exception to the bond requirement for aviation fuel only; the exception exists if the monthly average tax liability is less than \$500 and retail sales of aviation fuel are made to both federally certificated air carriers and other persons.





## TC-69 Instructions

- For better accuracy and faster processing, register online at **tap.utah.gov**.
- Type or print clearly. Incomplete or illegible registration forms will be rejected.
- Complete every section of this form and **all required schedules**.
- Mail the completed form to the Tax Commission:  
210 N 1950 W  
Salt Lake City, UT 84134
- Allow 15 business days to process this form.  
After processing, we will send your information to the email address you provided. We will also send you a PIN by postal mail that you will use to set up your online access in TAP (Taxpayer Access Point).
- Contact the proper city or county for business licensing requirements.

If you are a sole proprietor applying for a tax license(s) AND you are not a U.S. citizen, you must apply in person at a Tax Commission office and bring proof that you are in the United States lawfully under 8 U.S.C. 1641. Bring your employment authorization card and documentation showing the I-94 (arrival/departure) number and Alien Registration Number issued by the U.S. Citizenship and Immigration Service.

## Next Step – Set Up TAP Account

When you receive your PIN letter(s) by postal mail, go to **tap.utah.gov** to set up a TAP account.

Note: You must file certain taxes online. But even for taxes without this requirement, using TAP to file and pay taxes online is easier, quicker and more accurate than paper.

## Reporting and Payment Guidelines

Always file tax returns by the due date and pay taxes in full. You must file a return, even if no taxes are due. In this case, enter zero tax and file by the due date.

You must file and pay timely, even if you do not receive a preprinted form. Get forms online at **tax.utah.gov/forms**.

If you do not file a return or pay taxes due, we will contact you and/or send you a tax delinquency notice. If you disagree with a Tax Commission action, you may file an appeal within 30 days. See Pub 2, *Utah Taxpayer Bill of Rights*.

For questions about EFT payments, see form TC-86 and *Electronic Funds Transfer - EFT* (at **tax.utah.gov/billing/payments**), or call 801-297-3817.

## More Information

For more information about Utah taxes and business registration, see **tax.utah.gov**, or call 801-297-2200.