



Utah State Tax Commission <b>Discrepancy Report</b> For Annual Withholding Reconciliation	<b>TC-941D</b> Rev. 5/12
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Tax year for this report

Check box if Amended Report

**When To Use This Form**

If your business changed entity types or merged with another company during the tax year and lines 4 and 6 of your Utah Annual Withholding Reconciliation, form TC-941R, do not balance, you must file this form explaining the discrepancy and reconciling the withholding tax returns with the W-2s (or other withholding forms) issued by your company.

Company name			Federal employer identification no.
Address			Utah withholding account number
City	State	Zip code	Telephone number

Check the reason your W-2s and 1099s and/or TC-941R are being filed for more than one Utah Employer Withholding Account.

- Business merged with another business
- Business changed from a sole proprietorship to a partnership, LLC or corporation
- Business changed from a partnership to a sole proprietorship, LLC or corporation
- Business changed from a LLC to a sole proprietorship, partnership or corporation
- Business changed from a corporation to a sole proprietorship, partnership or LLC
- Other (explain): \_\_\_\_\_

**Reconciliation Calculation**

Column A Utah employer withholding account numbers	Column B Yearly total tax withheld as reported on TC-941R, line 6	Column C Utah withholding tax as reported on TC-941R, line 4	Column D Difference in amounts reported (subtract Column C from Column B)
	\$	\$	\$
<b>Totals (Column D must equal zero)</b>	\$	\$	\$

Under penalties provided by law, I declare, to the best of my knowledge, this report is true and correct.

Signature \_\_\_\_\_ Date signed \_\_\_\_\_  
 X

**Instructions For Reconciliation Calculation Above**

**Column A:** Enter the Utah employer withholding account number of each account for which you filed quarterly Utah Withholding Returns, TC-941, during the year.

**Column B:** Enter the sum of the withholding reported on TC-941R, line 6 for each account number.

**Column C:** Enter the total withholding reported on the TC-941R, line 4 for each account number.

**Column D:** Subtract **Column C** from **Column B** and enter the result. The total of **Column D** should be **zero**. If the result is not zero, the following are possible explanations.

1. You may have made an error. Check the amounts on TC-941s and TC-941R to ensure you entered the correct figures.
2. You may have underpaid the withholding tax. If the withholding reported in **Column C** is greater than the sum of the withholding in **Column B** (i.e., the difference is a negative number in Column D), you have underpaid.
3. You may have overpaid the withholding tax. If the withholding reported in **Column C** is less than the sum of the withholding in **Column B** (i.e., the difference is a positive number in Column D), you have overpaid.

You may pay the additional tax or request the refund by filing an amended form TC-941 for the period(s) you either underpaid or overpaid.