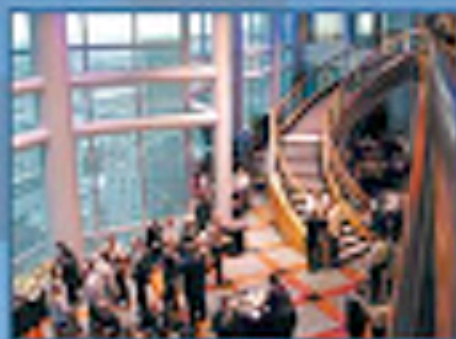


# Doing Business in Utah



*A Guide to  
Business Information*



# Table of Contents

<b>Table of Contents</b> .....	<b>i</b>
<b>Step 1: Assess Yourself and Your Business Idea</b> .....	<b>1-1</b>
Self-Evaluation and Checklist for Starting a New Business .....	1-1
Do You Have a Feasible Idea? .....	1-2
Successful Characteristics.....	1-2
New Products and Inventions .....	1-2
Protecting Your Idea.....	1-2
Trademarks .....	1-3
Patents .....	1-3
Copyrights .....	1-3
Acquiring a Business.....	1-4
Where To Find Businesses To Buy .....	1-4
What Is Being Acquired? .....	1-4
General Information for All Business .....	1-4
Business Workshops .....	1-5
<b>Step 2: Prepare a Written Business Plan</b> .....	<b>2-1</b>
Business Planning.....	2-1
Essentials of the Plan .....	2-1
Components.....	2-2
Implement Your Comprehensive Business Plan.....	2-3
Set Up Your Business .....	2-3
Secure a Professional Advisory Team .....	2-3
Professional Services .....	2-3
Review the Plan Continually .....	2-3
Sources of Assistance.....	2-3
One-Stop Service Centers.....	2-4
Organizations Providing Assistance for Businesses .....	2-4
Table 1 – Organizations Providing Assistance for Businesses .....	2-16
Going Out of Business .....	2-17
Dissolving or Terminating a Business .....	2-17
Bankruptcy .....	2-17
Table 2 – Going Out of Business.....	2-18
<b>Step 3: Identify Ways to Finance Your Business</b> .....	<b>3-1</b>

Sources of Capital.....	3-1
Commercial Bank Loans .....	3-1
Revolving Loan Funds.....	3-2
Venture Capital Funds.....	3-2
Utah Ventures .....	3-2
U.S. Department of Agriculture – Rural Development.....	3-2
U.S. Small Business Administration (SBA) .....	3-3
Utah Microenterprise Loan Fund .....	3-4
Utah Technology Finance Corporation (UTFC) InnoVentures Capital Partners .....	3-4
Public Offering of Securities .....	3-4
Others .....	3-5
<b>Step 4: Select Your Business Structure .....</b>	<b>4-1</b>
Business Structure Options.....	4-1
Sole Proprietorship .....	4-1
General Partnership .....	4-1
Limited Partnership.....	4-1
Business Corporation .....	4-1
S Corporation .....	4-2
Professional Corporation .....	4-2
Nonprofit Corporation .....	4-3
Limited Liability Company.....	4-3
Table 3 – General Comparison of Utah’s Most Commonly Used Types of Business Organizations.....	4-4
<b>Step 5: Local Government Requirements .....</b>	<b>5-1</b>
General Information.....	5-1
Local Business Licenses .....	5-1
Local Tax Registration.....	5-1
Home-Based Businesses .....	5-1
<b>Step 6: State Government Requirements .....</b>	<b>6-1</b>
Division of Corporations and Commercial Code .....	6-1
Business Name Registration .....	6-1
Utah Business Corporations.....	6-1
Nonprofit Corporations .....	6-1
Professional Corporations .....	6-2
Foreign Corporations.....	6-2

*Table of Contents*

Limited Liability Companies (LLC) .....6-3

Professional LLC's.....6-3

Foreign LLC's .....6-4

Series Limited Liability Company .....6-4

Low-Profit Limited Liability Company .....6-5

Uniform Limited Cooperative Association .....6-6

Foreign Uniform Limited Cooperative Association .....6-6

Limited Partnerships .....6-7

Foreign Limited Partnerships .....6-7

Limited Liability Partnerships (LLP) .....6-7

Foreign LLP's .....6-8

Tribal Business Entity .....6-8

Business Trusts .....6-8

Collection Agencies .....6-8

Annual Report/Renewal Requirements .....6-9

Commercial Registered Agent .....6-9

Verify Utah Documented Employment Registry .....6-9

Division of Consumer Protection .....6-10

Business Opportunity .....6-10

Charities .....6-10

Credit Services Organizations .....6-10

Health and Fitness Centers (Spas) .....6-10

Postsecondary Proprietary Schools .....6-11

Telephone Solicitations and Sales .....6-11

Debt Management Services .....6-11

Pawnshops and Secondhand Merchants .....6-12

Child Protection Registry .....6-12

Professional and Occupational Licenses .....6-12

Table 4 – Professional and Occupational Licenses .....6-13

Utah State Tax Commission .....6-14

State Tax Registration .....6-14

Tax Liabilities .....6-15

Tax Record-keeping .....6-16

Tax References .....6-16

Corporate Franchise and Income Tax .....6-16

Pass-through Entities .....	6-17
Property Tax.....	6-18
Withholding Tax.....	6-18
Sales and Use Taxes .....	6-19
Related Taxes and Fees .....	6-20
Insurance Taxes.....	6-22
Fuel Taxes .....	6-23
Oil, Gas and Mining Taxes .....	6-24
Utah Department of Workforce Services .....	6-25
New Hire Reporting .....	6-25
State Unemployment Insurance.....	6-26
Status of a Business.....	6-26
Unemployment Insurance Program .....	6-26
Filing Quarterly Reports.....	6-26
Unemployment Contribution Rate.....	6-26
Independent Contractors .....	6-27
Utah Labor Commission.....	6-28
Utah Antidiscrimination and Labor Division (UALD) .....	6-28
Utah Occupational Safety and Health Division (UOSH) .....	6-30
UOSH Workplace Safety & Health Consultation Services.....	6-31
Boiler, Elevator & Coal Mine Safety Division.....	6-31
Industrial Accidents Division .....	6-32
Department of Environmental Quality .....	6-35
Pre-Design Program.....	6-35
Small Business Assistance.....	6-35
<b>Step 7: Federal Employment and Tax Information .....</b>	<b>7-1</b>
U.S. Citizenship and Immigration Services.....	7-1
Employee Verification.....	7-1
Internal Revenue Service (IRS).....	7-2
IRS on the Internet .....	7-2
Federal Tax Registration .....	7-2
Federal Employer Record-keeping .....	7-2
Federal Withholding Requirements.....	7-2
Federal Unemployment Tax .....	7-4
Federal Income Tax Record-keeping.....	7-4

*Table of Contents*

U.S. Department of Labor .....7-6  
    Labor Laws For All Industries .....7-6  
    Federal Child Labor Requirements .....7-7  
    Record-keeping .....7-8  
    Americans With Disabilities Act .....7-8  
Table 5 – Due Dates for State and Federal Tax Returns and Other Reports .....7-10  
**Directory of Agencies and Offices..... A**

# **A Step-by-Step Summary for Doing Business in Utah**

The *Doing Business in Utah* publication provides information and instructions on how to start a business, regulations that need to be complied with, sources of assistance and much more. Although it is a step-by-step guide for new business owners, existing business owners may also benefit from this information and are encouraged to use this publication.

This booklet contains information on various local, state, and federal guidelines. However, due to the variety of business structures and natures, no one business will need to follow all the requirements.

Please review the material carefully so you can assess and identify which local, state, and federal requirements are necessary for your business.

# Step 1: Assess Yourself and Your Business Idea

## Self-Evaluation and Checklist for Starting a New Business

Before going into business for yourself, you may wish to determine the viability of your business venture. You can start by completing the following checklist.

<b>Definitely</b>	<b>Very Likely</b>	<b>Not Sure</b>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Is there a real market for the product or service?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Can you access the market?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Is your product or service competitive with others?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Is the risk manageable? Can you personally survive a failure?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Is the cash flow from operations adequate?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Will your income be adequate?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Do you have your family's support to start your business?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Do you have initiative, real desire and tenacity? Do you have leadership abilities?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Are you realistic? Do you have an objective and not just an "I can take on the world" attitude?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Can you obtain the necessary financing capital?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. Is there a reliable supply of materials to make the product or perform the service?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. Can you find enough good people to staff the organization?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. Can you obtain the required professional and technical assistance when necessary?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. Do you have adequate knowledge to conduct the business and its management?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. Are promotion ability and charisma required and do you have these qualities?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	16. Can you work well with customers and others?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	17. Can you work comfortably with regulations, government permits and restrictions?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	18. Has this business been tried before? If not, are you sure it can be done?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	19. Are you aware of who your competition is, and can you successfully deal with them?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	20. Would customers buy from you rather than from your competition?



## Do You Have a Feasible Idea?

A good business idea must be able to fill a need or a want of consumers. Generating this successful idea is one of the biggest steps in the development of a business. The entrepreneur, however, will find there is a great deal of work necessary to see the idea to fruition. Many underlying questions must be answered before the viability of a business idea can be confirmed. A carefully written business plan based on thorough research can answer these questions for you.

If your business idea is not original or does not meet consumer needs, the key will be how the idea can be improved upon or made superior to the competition. The entrepreneur should ask: Why will someone buy from me instead of the competition? What value do I add to the business?

### Successful Characteristics

A successful business idea should have most, if not all, of the following characteristics:

1. It should have a relative advantage over existing products or services.
2. The idea must be compatible with existing attitudes and beliefs. It shouldn't require a drastic change in the buyer's behavior.
3. It should not be so complex that the buyer has a difficult time understanding how to use it.
4. The results or benefits of the innovation must be easy to explain to potential users.
5. It is helpful if users can try the innovation without incurring a large risk, such as through samples or trial usage.
6. The innovation must be readily available to purchase by the consumer.
7. The buyer must believe that the innovation satisfies a personal need by giving some immediate benefit.

## New Products and Inventions

If your idea is a new product or invention, it should pass the following four tests in order to be successful:

1. **Is the idea original?** There are a number of ways to determine this. If it is a consumer product, you should check stores, catalogs, trade associations, publications and shows. If it is an invention that can be patented, a patent search can be done. See the *Patent* section later in this publication for more information on conducting a patent search.
2. **How will the invention be produced and distributed?** The extremes range from starting your own company, producing items yourself, working out of your home and selling by mail order, to convincing a big business to buy the idea. Any method presents challenges that must be carefully considered.
3. **Will your idea make money?** This is a question that is difficult to answer with any certainty. Many factors need to be considered. Is there a market, and where is it? Could the size of the market change suddenly? Will competition drive you out? The preparation of a carefully organized business plan can help shed light on these questions.
4. **Can you protect your idea?** If you have tentatively satisfied the question of originality, production, distribution and salability, the protection of the idea through patent laws should be considered. See the *Patent* section later in this publication for more information.

## Protecting Your Idea

If applicable to your business, you may want to apply for trademarks, patents and copyrights. Information regarding these applications is listed below.

## Trademarks

Trademarks are names or symbols used in any commerce that is subject to regulation by state government or the U.S. Congress.

### State Registration of a Trademark

Trademarks and service marks may be registered in Utah for a term of five years.

#### Form:

[Application for Registration of Trademark or Service Mark](#)

#### Filing Fee:

Original Application - \$50.00

1<sup>st</sup> Class – Free

Each Additional Class -- \$25.00

Renewal Application - \$50.00

<https://secure.utah.gov/trademark/>

#### Contact:

Trademark Coordinator  
Division of Corporations and  
Commercial Code  
160 East 300 South  
PO Box 146705  
Salt Lake City, UT 84114-6705  
801-530-4849  
Toll Free: 877-526-3994  
[www.corporations.utah.gov/](http://www.corporations.utah.gov/)

### Federal Registration of a Trademark and Patent

To register a trademark:

#### Contact:

Asst. Commissioner for Trademarks  
2900 Crystal Drive  
Arlington, VA 22202  
Trademark Information Hotline  
703-308-9000 or 1-800-786-9199

To register a patent:

#### Contact:

Assistant Commissioner for Patents  
Patent Applications  
Washington, DC 20231  
1-800-786-9199

Federal trademark information is also available at the Marriott Library at the University of Utah.

**Caution:** Federally registered trademarks may conflict with and supersede Utah registered business and product names. Businesses are encouraged to check for conflicts with federal trademarks.

## Patents

#### Contact:

Superintendent of Documents  
PO Box 371954  
Pittsburgh, PA 15250-7954  
202-512-1800

New and useful inventions can be protected by a U.S. patent. Professional assistance from a patent attorney is strongly urged because patent procedures are detailed and technical. A patent search is performed to see if a patent currently exists on the same or nearly the same device, and if not, to make proper application with the Patent Office.

**Note:** Only attorneys and agents registered with the U.S. Patent Office may represent inventors in related matters. The office has geographical and alphabetical listings of the more than 11,000 registered agents. Only these agents may perform patent searches in the patent office. Inventors or their attorneys can make arrangements with one of those agents. Information is also available at the Marriott Library at the University of Utah.

U.S. patents are issued by the Assistant Commissioner of Patents, Washington, DC 20231.

Additional information is provided in the publications, *General Information Concerning Patents*, and other publications distributed through the U.S. Patent and Trademark Office.

## Copyrights

#### Contact:

U.S. Copyright Office  
U.S. Library of Congress  
James Madison Memorial Building  
Washington, DC 20559  
202-707-9100 - Order line  
202-707-3000 - Information line

Copyrights protect the thoughts and ideas of authors, composers, and artists. A copyright prevents illegal copying of written matter, works of art, or computer programs. In order to ensure copyright protection, the copyright owner should always include notices on all copies of the work. The following elements should be listed:

- The name of the copyright owner
- The words "Copyright protected"
- The year in which the work was first distributed

Copyright registration is available to more fully protect the copyright.

## Acquiring a Business

For some people, acquiring a business through purchase or trade may be an excellent alternative to starting a new business from scratch.

As with any business entity, good judgment and competent advice are essential. Just as the term "business" has many meanings, exactly what is being acquired in a business may be understood differently by different people. Caution, prudence and diligence must be practiced in acquiring an existing business or in starting a new one.

## Where to Find Businesses to Buy

- Personal friends, acquaintances and contact with other business activities
- Business opportunity advertisements and general business newspapers
- Acquisition wanted advertisements
- Trade associations
- Chambers of Commerce directories
- Government agency publications, directories and yellow pages
- Business brokers and consultants
- Commercial real estate brokers
- Bank trust officers
- Commercial loan officers with banks, savings and loans, and thrifts
- Securities brokers
- Public accounting firms
- Law firms
- Venture capital firms

- Insurance brokers and agents

## What Is Being Acquired?

Seek competent financial and legal advice. This advice does not need to be expensive if information is gathered and questions for advisors are prepared in advance.

- What special assets are included in the acquisition?
- How much "good will" is part of the price?
- If the seller leaves, does the good will evaporate?
- Is there special technical expertise that will go when the seller goes?
- What liabilities will be assumed?
- Can a similar business be started for less?

A deal should be made only after careful review. Determine whether a seller is:

1. Serious
2. Willing to discuss the pricing and terms of the sale
3. Willing to have all terms reviewed by your advisor

Signed agreements, properly reviewed, are essential. A competent business consultant can help arrive at proper values.

**Caution:** When purchasing a business, the purchaser may be liable for debts of the seller or the acquired business. Always seek professional legal advice from an attorney to help avoid serious legal liabilities.

## General Information for All Business

Most businesses must begin by doing the following:

- File Articles or Certificates of Incorporation or Organization with the Utah Department of Commerce
- Register a business name with the Utah Department of Commerce
- Apply to the IRS for a federal Employer Identification Number (EIN)

- Apply for certain tax licenses with the Utah State Tax Commission by completing TC-69, *Business and Tax Registration*
- Apply for Unemployment Insurance with the Department of Workforce Services
- Check zoning requirements in your local city or county offices
- Get a city or county business license from the city or county in which you will do business
- Check with the Department of Commerce to see if your business requires a special state license (e.g. contractors, accounting, food handling, etc.)
- You may register with several state agencies as well as your local business licensing bureau by logging onto the OneStop Business Registration site at [osbr.utah.gov](http://osbr.utah.gov).

The following pages of this publication address the requirements listed above and also provide valuable information on government services, state and federal taxes, business workshops, computer resources and Internet services.

## **Business Workshops**

The Sandy Small Business Development Center hosts a one-day Small Business Employer Tax Workshop jointly sponsored by the Internal Revenue Service, Utah State Tax Commission, Utah Labor Commission, and the Utah Department of Workforce Services. This free workshop is designed to provide information and answer questions about employment and other tax requirements for businesses.

The Utah withholding tax portion of this workshop is also available online at [www.tax.utah.gov/training](http://www.tax.utah.gov/training). A schedule and instructions for registering for these workshops are also available online at [slcc.edu/slsbdc](http://slcc.edu/slsbdc) and at [tax.utah.gov/training](http://tax.utah.gov/training).

The Utah State Tax Commission provides training on sales and use tax. Free workshops are held in Salt Lake City. This workshop is also available online at [tax.utah.gov/training](http://tax.utah.gov/training). A schedule and instructions for registering for this workshop are also available at [tax.utah.gov/training](http://tax.utah.gov/training).

## Step 2: Prepare a Written Business Plan

### Business Planning

The importance of a detailed, written business plan cannot be overemphasized. It is the map by which you make some of your most important business decisions. This map helps you know where you are, where you want to be, and how to get there. Without an adequate business plan, you risk making many vital decisions based on guesswork and mistaken assumptions.

Business planning is a constant process that requires continuous collection of facts and data. Business planning forces you to honestly and objectively analyze the important details of your business activity.

A comprehensive written business plan is one of your most effective tools for a successful business venture.

Your business plan should be sufficiently detailed and prepared. Solid business plans require considerable effort and can't be abbreviated if they are to be of value.

A written plan will help you in the following ways:

- **Development** - Particularly in start-up situations, the business plan can function as a "to do" list. It helps you establish strategic plans, set realistic deadlines, and delegate assignments.
- **Management Planning** - The plan forces you to consider the interrelationships of each facet of the business and often becomes the operating bible for the management of your company.
- **Communications** - Whether it is your banker, supplier or outside consultants, owning and operating a business involves letting key people know what you are doing and what your intentions may be in the future.
- **Sales Presentation for Funding** - Many business plans are written for the purpose of raising capital. A good plan

must be well researched and documented. It will have realistic financial projections and assumptions that can be substantiated.

### Essentials of the Plan

Your business plan should consist of the following five parts:

1. **Business Goals and Objectives**
  - What do you seek to do as a business?
  - Why do you seek to engage in this business?
  - What do you seek to accomplish in this business in one year, two years, three years, and so on?
2. **Business "Playing Field"**
  - Describe the services or products on which you will base your business.
  - Describe who and where your market is.
    - Explain the characteristics of your target market population by age groups, income and education levels.
    - Identify where these target populations are located.
    - Identify swings and shifts in your target market.
  - Identify your competition.
    - Name your competition and where they are located.
    - Explain why these businesses are your possible competitors.
  - Analyze why customers will come to you instead of your competition.
  - Analyze how your competition conducts business, markets to the public, and manages affairs.
  - Identify similar businesses in circumstances like yours.
    - Identify why they have succeeded or struggled.
    - Identify why your chances of succeeding are better than those that have not.

### **3. Financial Viability**

- Identify all costs and expenses of your business in detail by day, week, month and year. Be certain to include all rental costs, labor costs, tax withholdings, interest on financing, inventory financing costs, advertising expenses and unexpected expenses.
- Schedule your expenses according to payment due dates so you know how much money you must have ready for paying bills by their due dates.
- Identify and document your revenue expectations.
- Identify all your sources of revenue.
  - Identify the times of the day, week, month and year you anticipate revenue.
  - Identify and document the amounts of revenue you anticipate earning, according to the schedule you have identified.
- Identify how you will manage your revenues in deposit banking and “on-hand-cash.”
- Identify how you will manage and invest excess funds.
- Identify your contingency alternatives in the event your revenues fail to meet minimum requirements in a given month or over a 12-month period.
  - Identify how you can adjust your marketing strategies to increase revenues.
  - Identify how you will develop a reserve fund to finance your contingency marketing strategies.

### **4. Capital Start-Up Needs and Sources**

- Based on your identified operating expenses and anticipated revenues, identify how much capital you will need to stay in business if and when revenues do not cover all of your expenses, and how long you can operate.
- Identify your funding sources:
  - Personal assets and money

- Assets available for loan collateral
- Financial resources identified in this booklet

### **5. Business Plan Document**

- Prepare your final document in presentable form for possible review by financial lenders and business assistance experts.
- Maintain your document in a format convenient for continuous review and updating.

## **Components**

A completed plan should demonstrate that you have a full understanding of the following:

- Your company and industry
- Your product or service
- Indicators of success and failure
- Technology you will utilize
- Market analysis
- Competition analysis
- Marketing and sales objectives and strategies
- Risks involved
- Manufacturing (if appropriate)
- Management and ownership
- Financial data and projections
- Goals for the company

If it will be used as a funding document, it should also include:

- Funding request
- Use of funds
- Terms of repayment

**Note:** Even if no funding is sought, reviewing your carefully drafted business plan with someone else can help avoid unforeseen problems or weaknesses.

## **Implement Your Comprehensive Business Plan**

### **Set Up Your Business**

Before you open your doors for business, there are many steps you must take to both promote and conduct your business. You will want to open bank accounts at a local bank in which you have confidence. Often you will need to sign a lease to rent space with a reputable property management company or landlord. You may also wish to buy property. Contact your local telephone, electric, natural gas and water utility companies to begin your utility services at your business location. It is a good idea to print letterhead and business cards after all of these details have been addressed and completed. Carefully choose business signs that promote the image of your business and effectively market your product.

### **Secure a Professional Advisory Team**

Successfully operating your business requires meticulous care in record keeping, financial accounting, inventory control, employee management, tax accounting, marketing and sales, and business planning. You should always seek the advice and counsel of professionals who are qualified to assist businesses in these areas.

### **Professional Services**

The following organizations will refer you to qualified professionals for assistance:

#### **Accounting Services**

Utah Association of Certified  
Public Accountants – UACPA  
220 East Morris Ave., Suite 320  
Salt Lake City, UT 84115  
801-466-8022

Utah Society of Public Accountants  
757 East South Temple, #125  
Salt Lake City, UT 84102  
801-363-1776

#### **Legal Services**

Utah Trial Lawyers Association  
Referral Service  
645 South 200 East, Suite 103  
Salt Lake City, UT 84111  
801-531-7514

Utah State Bar/Lawyer Referral Service  
645 South 200 East  
Salt Lake City, UT 84111  
801-531-9075, 801-531-9077 or  
1-800-698-9077

### **Review the Plan Continually**

The business plan is often thought of as the road map for your company. It should be reviewed and revised as often as necessary to reflect changes in the market, economy, financial situation and employees. Should problems arise, go back to Step 1 and begin again to correct the problem. This should be done every year to keep current with changes. Be aware of what the competition is doing and make sure you keep pace. Implementation of the business plan allows the manager to test theories of how the company should be run and to calculate possible outcomes. The plan can be checked as those ideas are implemented to determine if the projections were accurate. This provides an early warning system and allows for prompt action to correct problems.

Each time a problem is identified and solved, variables that cause failure are eliminated and the chance of success increases.

### **Sources of Assistance**

There are several excellent organizations and agencies that can offer a variety of help to those starting new businesses or who are in business already but need assistance.

The following section includes brief descriptions of the activities of assistance organizations, as well as their addresses, telephone numbers and Internet addresses. Other important sources for information are the local chapters of national trade and professional associations.

## **One-Stop Service Centers**

One-stop service centers offer the public a coordinated location to complete several different business requirements. The centers offer a variety of services and provide information, brochures and forms at locations throughout Utah.

### **The Utah State Tax Commission**

Business owners may apply for tax accounts at any of the one-stop service centers. Businesses may get IRS SS-4 application forms for federal employer identification numbers (EIN), and register for Utah tax licenses and account numbers.

### **Utah State Tax Commission**

210 North 1950 West  
Salt Lake City, UT 84134  
801-297-2200, or 1-800-662-4335  
Fax: 801-297-7699

150 East Center Street, Suite 1300  
Provo, UT 84606  
801-374-7070  
Fax: 801-374-7089

2540 Washington Blvd., 6<sup>th</sup> Floor  
Ogden Regional Center  
Ogden, UT 84401  
801-626-3460  
Fax: 801-626-3446

100 South 5300 West  
Hurricane, UT 84737  
435-251-9520  
Fax: 435-251-9529

### **The Utah State Tax Commission and the Internal Revenue Service**

Business owners may consult IRS representatives on location at the Tax Commission main office.

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134

## **Organizations Providing Assistance for Businesses**

*Heading numbers refer to Table 1 at the end of this section.*

### **1. Bureau of Economic and Business Research (BEBR)**

David Eccles School of Business  
University of Utah  
1645 E Campus Center Dr. Rm 401  
Salt Lake City, UT 84112  
801-581-6333  
Fax: 801-581-3354  
[bureau@business.utah.edu](mailto:bureau@business.utah.edu)

The Bureau of Economic and Business Research (BEBR) interacts with both private and public entities, conducting independent studies and engaging in sponsored research. BEBR maintains comprehensive and timely information base on the Utah and Rocky Mountain regional economies, and uses computer models for data analysis. Periodicals include:

- *Utah Economic and Business Review*, featuring articles dealing with contemporary trends, developments, and statistics relating to the Utah economy
- *Utah Construction Report*, reporting statistics on construction permits in Utah

### **2. Chambers of Commerce**

Chambers of Commerce are an excellent source of business information. See the *Directory of Agencies and Offices* at the end of this publication for telephone listings of Chambers in Utah.

### **3. Department of Commerce**

160 East 300 South, Box 146701  
Salt Lake City, UT 84114-6701  
801-530-6955  
[www.commerce.utah.gov](http://www.commerce.utah.gov)

The Utah Department of Commerce enhances commerce in the state by setting and enforcing fair standards of conduct for businesses and professionals, assisting in the regulation of public utilities, and providing consumer education and assistance. The Department is comprised of seven divisions: Consumer Protection, Corporations and Commercial Code, Occupational and Professional Licensing, Public Utilities, Real



Estate, and Securities. The Committee of Consumer Services, an independent advocacy agency for utility matters, is also housed administratively in the Department.

**4. Department of Workforce Services**

140 South 300 East  
Salt Lake City, UT 84111  
801-526-9675  
Fax: 801-526-9211  
[www.jobs.utah.gov](http://www.jobs.utah.gov)

The Department of Workforce Services provides a comprehensive array of employment services to Utah job seekers and employers. Employer services include placement assistance, child care program development, tax credits, bonding services, workforce information including: labor supply and demand, hours and earnings, and unemployment rates by county and state; and much more. These services are offered with no fee.

**5. Mountain West Small Business Finance**

2595 East 3300 South  
Salt Lake City, UT 84109  
801-474-3232  
Fax: 801-493-0111  
[www.mwsbf.com](http://www.mwsbf.com)

**6. Economic Development Corporation of Utah**

One Utah Center  
201 South Main Street, Suite 2150  
Salt Lake City, UT 84111  
801-328-8824  
1-800-574-8824  
[www.edcutah.org](http://www.edcutah.org)

The Economic Development Corporation of Utah is a private, nonprofit organization which serves as a catalyst for increased capital investment and quality job growth in Utah. This is accomplished through four core functions:

- Recruit targeted businesses for location throughout the state of Utah.
- Facilitate the delivery of public and private resources to Salt Lake County businesses.
- Market Utah's assets as a business location to key decision makers.

- Invest EDCU grant monies in local promotion, professional development, and economic development related events throughout the state of Utah.

**7. Internal Revenue Service**

Information: 1-800-829-1040  
Forms: 1-800-829-3676

50 South 200 East  
Salt Lake City, UT 84111  
801-799-6963

IRS and Tax Commission Co-location  
210 North 1950 West  
Salt Lake City, UT 84134  
801-799-6963

324 25th Street, 6th Floor  
Ogden, UT 84401  
801-625-5583

173 East 100 North  
Provo, UT 84606  
801-377-6971

For more information, see Internal Revenue Service in the *Federal Employment and Tax Requirements* section of this publication.

**8. Mountain West Venture Group (MWVG)**

Jeni Tausinga  
6952 High Tech Drive, Suite A  
Midvale, UT 84047  
801-282-8940  
Fax: 801-566-0880  
[www.mwvg.org](http://www.mwvg.org)

The Mountain West Venture Group is a nonprofit organization that identifies, monitors and recognizes "deal flow" within the state of Utah. Through the exchange of ideas, services and acquaintances, the Group seeks to foster the investment of risk funds. Along with a monthly meeting, a monthly newsletter and the *Utah Deal Flow* book, the MWVG hosts an annual awards luncheon that identifies and recognizes Utah's 100 fastest growing companies.

**9. National Association of Women Business Owners Salt Lake Chapter (NAWBO)**

310 South Main Street  
Mezzanine Level  
Salt Lake City, UT 84111

PO Box 526095  
Salt Lake City, UT 84152-6095  
801-487-4600  
Fax: 801-532-4819

E-mail: [office@nawboslc.org](mailto:office@nawboslc.org)  
[www.nawboslc.org](http://www.nawboslc.org)

The Salt Lake Chapter of the National Association of Women Business Owners has provided a strong voice and vision for women entrepreneurs and business owners since 1980. The chapter offers a wealth of opportunities ranging from business to business contacts, monthly meetings, networking, public policy advocacy, professional growth and mentoring.

**10. Utah Certified Development Company**

533 South Adams Avenue, Suite B  
Ogden, UT 84405  
801-627-1333  
Fax: 801-627-6687

136 East South Temple, Suite 1770  
Salt Lake City, UT 84111  
801-764-6211  
Fax: 801-746-6214

E-mail: [info@utahcdc.com](mailto:info@utahcdc.com)  
[www.utahcdc.com/index.htm](http://www.utahcdc.com/index.htm)

**11. Salt Lake Area Chamber of Commerce (SLACC)**

175 East 400 South, Suite 600  
Salt Lake City, UT 84111  
Phone: 801-364-3631  
[www.saltlakechamber.org](http://www.saltlakechamber.org)

The Salt Lake Area Chamber of Commerce is the oldest and strongest business voice for Salt Lake. The Chamber is a leader in the evolution of the community and for over 100 years has represented members' interests to the business community, government officials and the media.

The purpose of the Salt Lake Chamber is to build business success. The Chamber's mission is to take a leadership role in the community and state by supporting programs that improve economic vitality and quality of life, initiate actions that enhance business as well as cultural and social environments, and build coalitions that unify and strengthen the Chamber's voice in the community.

**12. SLCC Larry H. Miller Entrepreneurship Training Center**

Salt Lake Community College  
9750 South 300 West  
Sandy, UT 84070  
801-957-5200

The Larry H. Miller Entrepreneurship Training Center (LHMETC) is a full service training facility donated by entrepreneur Larry H. Miller. Workshops & Conferences, Manufacturing Resource Services, Custom Fit Training, Short Term Intensive Training, Small Business Development Center, and the Center for Entrepreneurship Training are the School of Continuing and Community Education departments that occupy this training and conferencing facility. The Conferencing Center handles conferences of up to 600 people, can be divided into eight breakout session rooms, has food service, and can provide state-of-the-art technology in training presentation delivery. LHMETC is equipped with computer labs, "smart classrooms" capable of delivering distance education, and classrooms for all types of adult experiential technical as well as management training. This facility features courses, conferences, seminars and workshops on all aspects of growing a business.

**13. USTAR**

324 S. State St. #221  
Salt Lake City, UT 84111  
801-538-8879  
[ustarinfo@utah.gov](mailto:ustarinfo@utah.gov)  
[www.innovationutah.com](http://www.innovationutah.com)  
[Twitter.com/Innovationutah](https://twitter.com/Innovationutah)

The Utah Science Technology and Research initiative (USTAR) is a long-term, state-funded investment to strengthen

Utah's "knowledge economy." USTAR funds strategic investments at the University of Utah and USU to recruit and support world-class researchers. USTAR also works with companies and entrepreneurs statewide to promote innovation and commercialization activities. USTAR offers the Technology Outreach Innovation Program (TOIP) to drive technology commercialization activities. The program is led by four directors, each of whom heads a regional outreach center located at one of the state's higher educational institutions. Whether your business is a start-up trying to grow from \$0 in revenue to \$1 million, or an established concern trying to grow from \$10 million to \$50 million or more, USTAR may be able to help your growth efforts, particularly if your business works in one of USTAR's innovation focus areas of energy, digital media, nanotechnology, medical imaging and brain medicine, and biomedical/biopharmaceuticals.. For more information on grants, innovation competitions, market analysis, product development, investment presentation coaching, and other services offered, visit [www.innovationutah.com](http://www.innovationutah.com).

#### **14. U.S. Forest Service**

324 25<sup>th</sup> Street  
Ogden, UT 84401  
801-625-5306  
E-mail: [kschnare/r4@fs.fed.us](mailto:kschnare/r4@fs.fed.us)

State and Private Forestry (SPF) is a branch of the U.S. Forest Service that works with state foresters and private landowners on natural resource activities. One of the activities is the Economic Action Programs/Rural Community Assistance (EAP). Grants are available through EAP to rural communities and private landowners for a variety of purposes.

The Economic Action Program is implemented through the National Forest Offices and Resource Conservation and Development Council (RC&D). Each state is allotted EAP funds on a yearly basis, and grant solicitation is done once a year. SPF works to help bridge the rural and urban development gap. This collaboration allows urban

and rural resources to work in partnership to provide services that neither urban nor rural can provide alone.

#### **15. U.S. Small Business Administration (SBA)**

Federal Building, Room 2231  
125 South State  
Salt Lake City, UT 84138  
801-524-3209  
[www.sba.gov/ut](http://www.sba.gov/ut)

The U.S. Small Business Administration (SBA) has many programs including: Small Business Development Centers, Service Corps of Retired Executives, and Women's Business Center, that can assist you with every aspect of starting your own business, from developing a business plan to obtaining financing. From marketing products and services to managing your company, the SBA's programs and services can guide you through each stage of growing your business.

#### **I. SCORE "Counselors to America's Small Business"**

SCORE is a nonprofit association dedicated to educating entrepreneurs and the formation, growth and success of small business nationwide. SCORE is a resource partner with the U.S. Small Business Administration (SBA).

SCORE offers three primary services to its clients and the small business community:

- a. **Free and confidential counseling and mentoring.** Counseling is often one-on-one between a SCORE volunteer and a small business owner. Mentoring involves a longer-term relationship with the client.
- b. **Educational workshops and seminar programs.** SCORE chapters conduct workshops covering the basics in operating a small business. Topics are related to small business formation, business plans, record-keeping, marketing, insurance needs, and financing. A nominal fee is charged for the workshops.
- c. **On-line counseling via e-mail.** This service is offered through the national SCORE website at [www.score.org](http://www.score.org).

Counselors from across the country use the website to participate in on-line counseling. The same quality and professional standards that apply face-to-face counseling apply to counseling by e-mail.

Utah has five SCORE chapters, with approximately 100 volunteers donating their expertise to help local entrepreneurs address their small business plans and strategies.

**Northern Utah SCORE Chapter – #637**

Cache Business Resource Center  
BATC West Campus  
(Northwest Entrance)  
1400 North 1000 West  
Logan, UT 84321  
435-213-8713

**Ogden SCORE – #158**

Business Information Center  
2036 Lincoln Avenue, Suite 105  
Ogden, UT 84401  
801-629-8613  
Fax: 801-392-0604  
E-mail: [www.ogdenscore.com](http://www.ogdenscore.com)

**Salt Lake City SCORE Chapter – #49**

Business Resource Center (BRC)  
JC Penny Building  
310 South Main Street,  
North Mezzanine  
Salt Lake City, UT 84101  
801-746-2269  
Fax: 801-746-2273  
TTY: 801-746-2273  
Email: [www.saltlakescore.com](http://www.saltlakescore.com)

**Central Utah SCORE Chapter – #444**

1032 West 1930 North  
Pleasant Grove, UT 84062  
801-373-8660  
Fax: 801-798-0273

**Southern Utah SCORE Chap – #524**

Dixie Business Alliance  
1071 East 100 South, Suite C  
St. George, UT 84770  
435-652-7741

**II. Women's Business Center (WBC)**

175 East 400 South, Suite 600

Salt Lake City, UT 84111

Pamela Okumura, Director

Phone: 801-328-5052

Email: [kumura@slchamber.com](mailto:kumura@slchamber.com)

The Women's Business Center was created through a cooperative agreement between the Small Business Administration and the Salt Lake Area Chamber of Commerce to support women-owned businesses through counseling, training, and networking opportunities. The WBC offers business plan and loan package preparation, along with information on management, marketing, finance, internet technology, and government procurement. The WBC assists women who are thinking of starting a business as well as those whose companies are already established.

**III. Small Business Development Centers (SBDC)**

[www.UtahSBDC.org](http://www.UtahSBDC.org)

The Utah Small Business Development Center (SBDC) is a partnership between Salt Lake Community College, the Utah Governors Office of Economic Development, and the Small Business Administration. Utah's SBDCs serve businesses looking to expand and grow as well as businesses seeking specialized training. Utah's SBDCs serve clients who are already in business with entrepreneurship training to help solve business problems such as accounting, marketing, research, business plans, budgeting, management, and operations. Additionally, the Utah SBDC assists clients interested in assessing the feasibility of a business idea and pre-startup individuals interested in learning more about what it takes to go into business.

Each center provides free, one-on-one, personalized business counseling to help you manage your business more effectively. Some of the business areas include needs assessment, business planning, market research, market strategy, financial planning, loan application preparation, and management issues.

## ***Step 2: Prepare a Written Business Plan***

In addition, SBDC offers low-cost workshops, conferences, and seminars to teach practical skills for managing your small business. Training ranges either live or blended live and online entrepreneurship courses. Class titles like 7 Habits for small business can be found online at [www.utahsbdc.org](http://www.utahsbdc.org). The classes and seminars are designed to provide applied skills for improved business management with

one-on-one counseling to help implement what is learned.

The Utah Small Business Development Centers are a network of business consultants, trainers, educators and support staff operating statewide out of Utah's state colleges and universities.

<b>Utah Small Business Development Centers (SBDCs)</b>	
<p>Lead Center – Salt Lake Community College  <b>Sherm Wilkinson – Interim State Director</b>                      9750 South 300 West – MPDC 110L                      Salt Lake City, UT 84070 - <a href="#">View Map</a>  <b>Phone:</b> 801-957-5384  <b>E-mail:</b> <a href="mailto:sherm.wilkinson@slcc.edu">sherm.wilkinson@slcc.edu</a></p>	<p>Blanding – College of Eastern Utah: San Juan  <b>Bill Olderog – Director</b>                      639 West 100 South                      Blanding, UT 84511 - <a href="#">View Map</a>  <b>Phone:</b> 435-678-8177  <b>E-mail:</b> <a href="mailto:bill.olderog@sjc.ceu.edu">bill.olderog@sjc.ceu.edu</a></p>
<p>Cedar City – Southern Utah University  <b>Craig Isom – Director</b>                      77 North Main St.                      Cedar City, UT 84720 - <a href="#">View Map</a>  <b>Phone:</b> 435-586-4087  <b>E-mail:</b> <a href="mailto:isom@suu.edu">isom@suu.edu</a></p>	<p>Ephraim – Snow College  <b>Alan Christensen – Director</b>                      150 East College Ave.                      Ephraim, UT 84627 - <a href="#">View Map</a>  <b>Phone:</b> 435-283-7376  <b>E-mail:</b> <a href="mailto:alan.christensen@snow.edu">alan.christensen@snow.edu</a></p>
<p>Kaysville – Davis Applied Technology College  <b>Brent Meikle – Director</b>                      450 South Simmons Way #100                      Kaysville, UT 84037  <b>Phone:</b> 801-593-2202  <b>E-mail:</b> <a href="mailto:brent.meikle@datc.edu">brent.meikle@datc.edu</a></p>	<p>Logan – Utah State College: Logan  <b>Frank Prante – Director</b>                      8330 Old Main Hill                      Logan, UT 84322 - <a href="#">View Map</a>  <b>Phone:</b> 435-797-2277  <b>E-mail:</b> <a href="mailto:frank.prante@usu.edu">frank.prante@usu.edu</a></p>
<p>Moab – College of Eastern Utah Satellite  <b>Buddy Redd – Assistant Director</b>                      217 East Center, Suite 250                      Moab, UT 84532 - <a href="#">View Map</a>  <b>Phone:</b> 435-459-0111 (cell #)</p>	<p>Ogden – Weber State University  <b>Beverly King – Director</b>                      3806 University Circle                      Wattis Business BLD RM218                      Ogden, UT 84408 - <a href="#">View Map</a>  <b>Phone:</b> 801-626-7232  <b>E-mail:</b> <a href="mailto:bking1@weber.edu">bking1@weber.edu</a></p>
<p>Orem – Utah Valley University  <b>Ken Fakler – Director</b>                      800 West University Pkwy, MS 239                      Orem, UT 84058 - <a href="#">View Map</a>  <b>Phone:</b> 801-863-8230  <b>E-mail:</b> <a href="mailto:faklerke@uvu.edu">faklerke@uvu.edu</a></p>	<p>Price – College of Eastern Utah  <b>Ethan Migliori – Director</b>                      451 North 400 East, MCC 115                      Price, UT 84501 - <a href="#">View Map</a>  <b>Phone:</b> 435-613-5435  <b>E-mail:</b> <a href="mailto:ethan.migliori@ceu.edu">ethan.migliori@ceu.edu</a></p>
<p>Richfield- Snow College  <b>Keith Church – Assistant Director</b>                      800 West 200 South, Room 170dW                      Richfield, UT 84701  <b>Phone:</b> 435-893-2252  <b>E-mail:</b> <a href="mailto:Keith.Church@snow.edu">Keith.Church@snow.edu</a></p>	<p>Sandy – Salt Lake Community College  <b>Lowell Baggaley - Interim Director</b>                      9690 South 300 West – MCPC 202                      Sandy, UT 84070 - <a href="#">View Map</a>  <b>Phone:</b> 801-957-5288  <b>E-mail:</b> <a href="mailto:lowell.baggaley@slcc.edu">lowell.baggaley@slcc.edu</a></p>
<p>St. George – Dixie State College  <b>Len Erickson – Director</b>                      1071 East 100 South, Suite C7                      St. George, UT 84770  <b>Phone:</b> 435-652-7741  <b>E-mail:</b> <a href="mailto:ericksonl@dixie.edu">ericksonl@dixie.edu</a></p>	<p>Vernal – Utah State University  <b>Mark Holmes – Director</b>                      320 North Aggie Boulevard                      Vernal, UT 84078  <b>Phone:</b> 435-789-6100  <b>E-mail:</b> <a href="mailto:mark.holmes@usu.edu">mark.holmes@usu.edu</a></p>

**16. U.S. Department of Agriculture**

125 South State Street, 4<sup>th</sup> Floor  
Salt Lake City, UT 84138  
801-524-5003  
[www.usda.gov](http://www.usda.gov)

**USDA – Rural Development** strives to develop and improve the quality of life in rural America by providing technical and financial support to assist diverse economic development in rural communities, develop rural services for utilities and infrastructure, and provide housing for rural residents. USDA – Rural Development technical and financial assistance is administered through three services: the Rural Utilities Service (RUS), the Rural Housing Service (RHS), and the Rural Business-Cooperative Service (RBS). The financial resources of USDA-Rural Development are often leveraged with other public and commercial credit sources to multiply the impact of these programs. Priority is given to high impact projects benefiting truly rural and impoverished areas.

The Rural Business-Cooperative Service (RBS) is the business and economic development arm of USDA-Rural Development. RBS enhances economic development in Utah by providing financial assistance to projects that support a diversified rural Utah economy, and to businesses that create or save good quality jobs in rural Utah. RBS provides economic development financial assistance through a variety of federal loan and grant programs. RBS financial assistance is often leveraged with other public and commercial credit sources to multiply the impact of these programs. Priority is given to high-impact projects and businesses benefiting the most rural and impoverished areas of Utah. Visit the national website at [www.rurdev.usda.gov/rbs/](http://www.rurdev.usda.gov/rbs/) or the local website at [www.rurdev.usda.gov/ut](http://www.rurdev.usda.gov/ut) for information on RBS loan and grant programs.

**Contact:**

Perry Mathews  
USDA – Rural Development  
Rural Business-Cooperative Service  
125 South State Street, Room 4431  
Salt Lake City, UT 84138

801-524-4328

E-mail: [perry.mathews@ut.usda.gov](mailto:perry.mathews@ut.usda.gov)

**The National Resources Conservation Service (NRCS)** is the lead federal agency

for private land. NRCS provides conservation technical assistance through local conservation districts to individuals, communities, watershed groups, tribal governments, and federal, state and local agencies. At the local level, their staff works in partnership with state and local conservation staff and volunteers to assist individuals and communities in caring for natural resources by helping them develop and implement conservation solutions to natural resource problems. They also develop technical guidance for conservation planning and assistance. Technical guidance is tailored to local conditions and is widely used by NRCS staff and governmental and non-governmental organizations to ensure conservation is based on sound science.

**Contact:**

Gary Jann  
USDA – Natural Resources  
Conservation Service  
125 South State Street, 4<sup>th</sup> Floor  
Salt Lake City, UT 84138  
801-524-4552  
E-mail: [gary.jan@ut.usda](mailto:gary.jan@ut.usda)

**17. Utah Custom Fit Training**

Utah College of Applied Technology  
(UCAT)  
Board of Regents Building,  
The Gateway  
60 South 400 West  
Salt Lake City, UT 84101-1284  
801-456-7400  
Fax: 801-456-7425  
E-mail: [sbott@ucats.edu](mailto:sbott@ucats.edu)

[www.ucats.org/aboutcustomfit](http://www.ucats.org/aboutcustomfit)

Utah Custom Fit Training with its ten sites develops specialized training for Utah businesses according to their specific needs. It provides training in leadership & management, computer skills, safety certification, and other technical training for expanding and retaining the workforce of existing companies.

**18. Utah Department of Environmental Quality**

Paul Harding  
195 North 1950 West  
Salt Lake City, UT 84114  
801-536-4108  
Toll Free: 1-800-458-0145  
Ombudsman: 801-536-4108  
Fax: 801-536-4457  
E-mail: [pharding@utah.gov](mailto:pharding@utah.gov)

The Department of Environmental Quality (DEQ) is responsible for protecting Utah's air, land and water through a variety of regulatory programs. Programs that impact small businesses regulate dust, underground storage tanks, X-ray machines, hazardous wastes and direct discharges to surface and ground waters. DEQ also regulates equipment that emits air pollution. The Department is committed to providing good customer service through information and technical and compliance assistance. New or expanding business can contact the Department for a pre-design to receive an overview of permits which may be required. For more information, visit DEQ's website at [www.deq.utah.gov/Business\\_Assistance/Permitting/pre\\_design](http://www.deq.utah.gov/Business_Assistance/Permitting/pre_design)

**19. Governor's Office of Economic Development (GOED)**

324 South State Street, Suite 500  
Salt Lake City, UT 84111  
Executive Director: Spencer P. Eccles  
General: 801-538-8700  
Fax: 801-538-8888  
[business.utah.gov](http://business.utah.gov)

The Governor's Office of Economic Development (GOED) can help in eight main areas:

**I. Technology Commercialization and Innovation Program**

Sponsors the development and commercialization of technologies currently being researched at Utah's universities.

[business.utah.gov/coe](http://business.utah.gov/coe)

Sharon Cox  
Email: [scox@utah.gov](mailto:scox@utah.gov)  
Phone: 801-538-8770

**II. Corporate Recruitment and Incentives**

Program assists Utah Businesses with significant growth as well as recruiting businesses to Utah that add strategic value to Utah's economy, through post performance incentives and grants.

[business.utah.gov/incentives](http://business.utah.gov/incentives)

Christina Oliver  
Email: [coliver@utah.gov](mailto:coliver@utah.gov)  
Phone: 801-538-8792

**III. Procurement Technical Assistance Center**

Assists Utah small businesses who are interested in bidding on federal, state, and local government procurements and commercial contracting opportunities.

<http://business.utah.gov/PTAC/>

Fred Lange  
Email: [fglange@utah.gov](mailto:fglange@utah.gov)  
Phone: 801-533-8733

**IV. Rural Development**

Dedicated to facilitating business growth and economic vitality in Utah's rural communities. A key player in promoting initiatives that provides a positive business environment.

[business.utah.gov/rural-development](http://business.utah.gov/rural-development)

Les Prall  
Email: [lprall@utah.gov](mailto:lprall@utah.gov)  
Phone: 801-538-8804

**V. Utah Recruitment Initiative**

[business.utah.gov/jobs](http://business.utah.gov/jobs)

Clark Caras  
Email: [chcaras@utah.gov](mailto:chcaras@utah.gov)  
801-538-8700

**VI. International Trade and Diplomacy**



The International Trade and Diplomacy office (ITDO) assists companies in developing markets for their products and services in other countries. ITDO helps Utah companies understand the benefits of expanding into international markets and provides assistance securing international business connections. It also helps companies as they master the process of exporting goods and services.

[business.utah.gov/International](http://business.utah.gov/International)

Craig Peterson

Email: [cepeterson@utah.gov](mailto:cepeterson@utah.gov)

Phone: 801-538-8778

#### **VII. Utah Film Commission**

The Utah Film Commission offers three different incentives for film and television productions. The Motion Picture Incentive Fund (MPIF) is a 25% post-performance tax credit or cash rebate of dollars left in the State of Utah for film and television productions. The MPIF also offers a 15% post-performance cash rebate for film and television productions under \$1 million. The sales and use tax exemption is an exemption on TV, video and film equipment. In addition to these incentives Utah offers a transient room tax exemption on accommodations for stays of 30 consecutive days or longer.

[film.utah.gov](http://film.utah.gov)

Marshall Moore

Email [mdmoore@utah.gov](mailto:mdmoore@utah.gov)

801-538-1377

#### **VIII. Utah Office of Tourism Cooperative Marketing Programs**

The mission of the Utah Cooperative Marketing Program is to leverage state and co-op partner funding to attract out-of-state visitors to Utah to increase tourism expenditures.

[www.utah.travel](http://www.utah.travel)

Kelly Day

Email: [Kday@utah.gov](mailto:Kday@utah.gov)

Phone: 801-538-1727

#### **X. Utah Health Exchange**

The Utah Health Exchange was designed to connect consumers to the information they need to make informed health care choices, and in the case of health insurance, to execute that choice electronically. The Exchange will help Utah's small businesses control costs while offering expanded health coverage options to their employees. The Exchange allows Utah businesses to harness the power of defined contribution plans which offer multiple advantages for both employers and their employees.

[exchange.utah.gov](http://exchange.utah.gov)

Patty Conner

Email: [pconner@utah.gov](mailto:pconner@utah.gov)

Phone: 801-538-8715

#### **20. Utah Technology Council (UTC)**

2855 East Cottonwood Pkwy, Suite 110

Salt Lake City, UT 84121

801-568-3500

Fax: 801-568-1072

E-mail: [info@utahtechcouncil.org](mailto:info@utahtechcouncil.org)

[www.uita.org](http://www.uita.org)

UTC helps to develop Utah's entrepreneurial spirit by blending support and resources for the benefit of its members. As a privately funded non-profit association, UTC represents and supports the thriving IT community in Utah through public policy advocacy, capital formation, and skilled workforce development initiatives, as well as networking and marketing opportunities.

#### **21. Manufacturing Extension Partnership of Utah (MEP)**

800 West University Parkway

Orem, UT 84058

1-801-863-8637

Fax: 801-765-9739

E-mail: [info@mep.org](mailto:info@mep.org)

[www.mep.org](http://www.mep.org)

The Manufacturing Extension Partnership of Utah (MEP) provides companies with services and access to public and private resources that enhance profitability and growth, improve productivity, and develop companies into a sustainable enterprise. Our clients achieve higher profits; build their products better while saving time and money. We focus on five critical areas: continuous improvement, technology acceleration, supplier development, sustainability (green) and workforce development. Our experienced field staff customizes a plan to fit your individual needs and goals. Services are available to help your company tackle short-term issues and long-term transformation plans.

## **22. Utah State Tax Commission**

Main Office  
210 North 1950 West  
Salt Lake City, UT 84134  
801-297-2200, or 1-800-662-4335  
Fax: 801-297-7699  
[tax.utah.gov](http://tax.utah.gov)

Ogden Office  
2540 Washington Blvd., 6<sup>th</sup> Floor  
Ogden Regional Center  
Ogden, UT 84401  
801-626-3460  
Fax: 801-626-3446

Provo Office  
150 East Center Street, Suite 1300  
Provo, UT 84606  
801-374-7070  
Fax: 801-374-7089

Hurricane Office  
100 South 5300 West  
Hurricane, UT 84737  
435-251-9520  
Fax: 435-251-9529

The Tax Commission provides information and training workshops that help businesses understand and comply with state tax laws and rules. For more information, see Utah State Tax Commission in the *State Government Requirements* section later in this publication.

## **23. Utah Supplier Development Council**

U of U Purchasing Department  
University of Utah  
1901 E South Campus Dr, Rm 151  
Salt Lake City, UT, 84112-9351  
801-581-7450  
Fax: 801-581-8609  
E-mail: [rruff@purchasing.utah.edu](mailto:rruff@purchasing.utah.edu)  
[www.usdcutah.com](http://www.usdcutah.com)

The mission of the Utah Suppliers Development Council (USDC) is to increase purchases of goods and services by large companies and government entities from small, disadvantaged, women-owned, HUBZone, and service disabled veteran-owned businesses. USDC assists minority and women-owned businesses to develop as suppliers to large businesses through various programs, such as developing company policies; sponsoring trade fairs; making training available to increase management skills in small firms; continually identifying and sensitizing the community to the worth of Utah's small, disadvantaged, women-owned, HUBZone, and veteran-owned businesses; and interfacing between councils, chambers of commerce, ISM, and community and political leaders. USDC is the only purchasing group in the state dedicated to increasing the dollars spent by large companies and government agencies with small, minority and women-owned firms.

A purchasing council made up of major Utah firms specifically looks for small businesses owned by minorities and women to be suppliers for the Council. The Council also prints a directory of these businesses.

## **24. InnoVentures Capital Partners UTFC Financing Solutions, LLC**

515 S 700 E, Suite 2A  
Salt Lake City, UT 84102  
801-741-4200  
Fax: 801-741-4249  
E-mail: [info@innovenurescp.com](mailto:info@innovenurescp.com)  
[www.utfc.org](http://www.utfc.org)

The UTFC is an independent corporation of the state that makes debt investments in growing Utah companies. UTFC's mission is

## *Step 2: Prepare a Written Business Plan*

to help close the capital gap. UTFC leverages state and federal funds as a catalyst in capital formation for the creation, growth and success of Utah Businesses. UTFC focuses on technology-based and manufacturing firms that create quality jobs. After providing financing, UTFC offers technical assistance in critical areas of business management. UTFC promotes economic development, exports and job creation throughout the state.

### **25. Wayne Brown Institute**

PO Box 2135  
Salt Lake City, UT 84110-2135  
801-595-1141  
Fax: 801-595-1181  
E-mail: [waynebrown@venturecapital.org](mailto:waynebrown@venturecapital.org)  
[www.venturecapital.org](http://www.venturecapital.org)

The Wayne Brown Institute's main purpose is to accelerate economic growth by helping entrepreneurs raise capital for their business. The Institute sponsors several events

each year to help entrepreneurs raise capital. Call for details.

### **26. Zions Business Resource Center**

JC Penny Building  
310 South Main, North Mezzanine  
Salt Lake City, UT 84101  
801-594-8245  
Email: [resources@zionsbank.com](mailto:resources@zionsbank.com)  
[www.resources.zionsbank.com](http://www.resources.zionsbank.com)  
Business Hours: M-F 9:00 am – 5:00 pm

The Zions Business Resource Center is a free source of counseling and other services to assist entrepreneurs in planning their business, expanding an existing business, or venturing into new area. Zions' Business Resource Center has business resource libraries equipped with personal computer workstations, books, videos and reference guides to assist in developing a business plan, promotional materials, office templates, financial statements, and IRS tax forms and publications. Additionally, clients can meet with a business counselor.

**Table 1 – Organizations Providing Assistance for Businesses**

Program or Organization	Type of Assistance					Type of Business Helped				
	Information	Counseling	Financial	Networking	Training	Small Business	Minority	High Tech	Innovative	International Export
Numbers refer to the numbered headings in the section above.										
1. Bureau of Economic and Business Research (BEBR)	X					X	X	X	X	X
2. Chambers of Commerce	X					X	X	X	X	X
3. Department of Commerce	X			X		X	X	X	X	X
4. Department of Workforce Services	X	X	X	X	X	X	X	X	X	X
5. Mountain West Small Business Finance	X	X	X		X	X	X	X	X	
6. Economic Development Corporation of Utah	X		X		X	X	X	X	X	X
7. Internal Revenue Service	X				X	X	X	X	X	X
8. Mountain West Venture Group (MWVG)	X				X	X				
9. Nat'l Assoc. of Women Business Owners/S.L. Chapter	X			X	X	X		X	X	
10. Utah Certified Development Company	X		X	X	X	X	X	X	X	X
11. Salt Lake Area Chamber of Commerce (SLACC)	X		X			X	X			
12. SLCC Larry H. Miller Entrepreneurship Training Center	X				X	X	X	X	X	X
13. USTAR (Utah Science Technology and Research)	X	X		X	X	X	X	X	X	X
14. U.S. Forest Service				X	X					
15. U.S. Small Business Administration	X	X	X	X	X	X	X	X	X	X
I. SCORE	X	X	X	X	X	X	X	X	X	X
II. Women's Business Development Center	X	X	X	X	X	X	X	X	X	X
III. Small Business Development Centers (SBDC)	X	X	X	X	X	X	X	X	X	X
16. U.S. Department of Agriculture – Rural Development	X	X		X	X	X	X			
17. Utah Custom Fit Training	X			X	X	X	X	X	X	X
18. Utah Department of Environmental Quality					X	X	X	X	X	X
19. Governor's Office of Economic Development	X	X	X	X	X	X	X	X	X	X
I. Technology Comm. And Innovation Grant Program	X		X		X	X	X	X	X	
II. Corporate Recruitment and Incentives	X	X	X	X	X	X	X	X	X	X
III. Procurement Technical Assistance Center	X	X		X	X	X	X	X	X	X
IV. Rural Development	X	X	X	X	X	X	X	X	X	
V. Utah Recruitment Initiative	X			X		X	X	X	X	
VI. International Trade and Diplomacy	X	X		X	X	X	X	X	X	X
VII. Utah Film Commission	X		X	X		X	X	X	X	
VIII. Utah Office of Tourism Cooperative Marketing	X	X	X	X		X	X	X	X	
IX. Business Resource Centers	X	X	X	X	X	X	X	X	X	X
X. Utah Health Exchange	X	X		X	X	X	X	X	X	
20. Utah Technology Council (UTC)	X	X		X	X	X	X	X	X	X
21. Manufacturing Extension Partnership of Utah (MEP)	X	X		X	X	X	X	X	X	X
22. Utah State Tax Commission	X			X	X	X	X	X	X	X
23. Utah Supplier Development Council	X				X	X	X			
24. UTFC Utah Financing Solutions, LLC	X			X		X	X			
25. Wayne Brown Institute	X		X			X	X	X	X	X
26. Zions Business Resource Center	X	X	X	X	X	X	X	X	X	X

## **Going Out of Business**

### **Dissolving or Terminating a Business**

A corporation or other business entity may cease operations for many reasons and in a number of ways. When a business is terminated or its legal status changes, there are licensing and regulation requirements that must be met. There are also opportunities for improving the economic prospects at termination for owners and creditors through legal provisions of state and federal laws.

Essentially, following the same process of contact with all registration, taxing and licensing agencies (simply retracing the steps taken during start-up) will guide one through necessary termination procedures. *Table 2* outlines some basic requirements.

### **Bankruptcy**

Bankruptcy is a very complicated process and should be conducted only under the careful supervision of competent legal counsel. There are too many details to adequately discuss in this publication.

## Table 2 – Going Out of Business

Agency/Authority	Necessary Steps
<b>Department of Commerce</b>	
Licensing	<ol style="list-style-type: none"> <li>1. Let license lapse at renewal, OR</li> <li>2. Request that your license be cancelled or voluntarily surrendered.</li> </ol>
Corporation, LLC or LP Dissolution /Cancellation	<ol style="list-style-type: none"> <li>1. File <i>Articles of Dissolution, Certificate of Withdrawal, or Certificate of Cancellation</i>.</li> </ol>
Name Utilization	<ol style="list-style-type: none"> <li>1. A registered DBA name remains reserved for a period of 3 years, and may be canceled at any time.</li> </ol>
<b>Utah State Tax Commission</b>	
Sales and Use Tax	<ol style="list-style-type: none"> <li>1. File form TC-69C, <i>Notice of Change for a Tax Account</i>, with the Tax Commission, and return your sales tax license for cancellation.</li> <li>2. File your final sales tax return within 30 days after the date the business is sold or closed, or by the due date for the final period, whichever is sooner.</li> </ol>
Withholding Tax	<ol style="list-style-type: none"> <li>1. File form TC-69C, <i>Notice of Change for a Tax Account</i>, with the Tax Commission.</li> <li>2. File your final withholding tax return.</li> <li>3. File your final annual reconciliation on or before Feb. 28.</li> </ol>
Corporate Franchise Tax	<ol style="list-style-type: none"> <li>1. Contact the Department of Commerce to dissolve (if domestic) or withdraw (if foreign) your corporation.</li> <li>2. Foreign corporations registered in Utah must apply for Tax Clearance with the Tax Commission. See <a href="http://tax.utah.gov/business/tax-clearance">tax.utah.gov/business/tax-clearance</a>.</li> <li>3. To receive a <i>Tax Clearance Certificate</i>, you must file all returns and pay all tax, penalties and interest due on all of your tax types from the date of registration with the State of Utah through the period in which the Tax Clearance is granted.</li> </ol>
<b>Department of Workforce Services</b>	
<i>Employer Quarterly Contribution Report (Form 33)</i>	<ol style="list-style-type: none"> <li>1. Request quarterly report, form 33, for final filing.</li> <li>2. File report stating the termination date of employees and that the report is final.</li> <li>3. Pay unemployment contributions due.</li> <li>4. Notify department if there is a successor who is taking over the business.</li> </ol>
<b>Internal Revenue Service (IRS)</b>	
Federal Income Tax	<ol style="list-style-type: none"> <li>1. Request appropriate form to file for "short" tax year.</li> <li>2. Indicate "final return" on the form.</li> <li>3. Expect similar requirements and assistance as with state income tax.</li> </ol>
Employees Withholding Taxes (941)	<ol style="list-style-type: none"> <li>1. Requirements are similar to requirements with and Unemployment Taxes (940) Department of Workforce Service.</li> <li>2. Write "final" on form or check the box marked "final" on the tax form.</li> </ol>
Corporate Dissolution	<ol style="list-style-type: none"> <li>1. Must file form 966 within 30 days after the adoption of a resolution or plan to dissolve. Form 1099-DIV should also be filed reporting liquidated distributions to shareholders.</li> </ol>

## Step 3: Identify Ways to Finance Your Business

### Sources of Capital

New businesses must be capitalized carefully. Entrepreneurs must identify their start-up capital needs and cash-flow requirements. The total of the two, plus a reserve, will determine the total amount needed to open a new business. Never underestimate the amount of money it takes to get started.

There are two forms of capital; debt and equity:

1. Borrowed capital is **debt** that must be repaid. The terms vary depending on what is agreed upon by the parties. Interest costs are important to consider in the calculated formula for success.
2. **Equity** is the money value of a property or of an interest in a property in excess of claims or liens against it. It also denotes a risk interest or ownership right in that property. Being a sole owner affords an element of control over the conduct of the business.

More detail regarding financing can be obtained by checking into the following capital sources.

### Commercial Bank Loans

Getting a loan is a matter of credit worthiness and a bit of salesmanship; the better prepared you are, the more likely you will be successful. Lenders may know little about your specific business, so your job is to educate them. This educational process begins by submitting a loan proposal containing specific information.

#### Loan Request

- Purpose of the loan
- Loan amount required
- Terms desired
- Source of repayment
- Collateral available
- Loan money usage

#### History and Nature of the Business

- Brief and concise description of the business

#### Management

- Skills you bring to the company
- Age, experience, and education of the management team
- Organization chart or management structure
- Other key advisors

#### General Information

- Product or industry trends
- Marketing area and method of distribution or marketing
- Major customers
- Suppliers
- Competition
- Facilities
- Employees and unions

#### Financial Information

If this is a new business, the lender will request personal or former business venture information.

- Three-year spreadsheets of balance sheets, income statements, and cash flow
- Three-year financial statements and tax returns
- Ratio analysis with appropriate comments
- Personal financial statement (dated within 90 days of loan request)
- Pro forma income statement for at least one year
- Cash budget for at least one year

Many lenders evaluate loan requests against the “Five Cs of Credit”:

**C**haracter – by far the most important. If you are not someone to be trusted, the lender doesn’t want to deal with you, no matter how good the deal.

**C**apacity – what is your financial strength and track record?

**C**apital – how much of your own money have you invested?

**C**ollateral – what is available to support the primary source of repayment?

**C**onditions – what is the economy doing, and how will it affect your company?

### **Revolving Loan Funds**

In an effort to create jobs and improve the business climate of a community, some cities, counties, and Associations of Governments (geographical regions) will lend money to small businesses located in their areas. The amount available to a business ranges from a few thousand dollars to over \$100,000. Typically, the money is used for plant and equipment, working capital, inventory or accounts receivable financing. Rates are usually less than or equal to conventional lender financing, and the term for repayment may be either short (6 months) or extended (many years). This type of financing is often used in conjunction with other lender financing since most revolving loan programs will accept a second or third position on financed assets. For information, contact your local County or Association of Governments office.

### **Venture Capital Funds**

A venture capital fund is used for very narrow or niche equity financing. It is professionally managed money that seeks to make a high rate of return for its investors by taking high risks in investing in early-stage businesses. These businesses must demonstrate the possibility of extremely rapid growth (i.e. \$50 million a year in sales after 5-7 years). Venture capital is equity money (money for stock) that is repaid by capital gains through the sale of stock. Venture capital investors are typically short- to intermediate-term investors (1-7 years) who generally invest over \$1 million in a company.

Wells Fargo Investment  
79 South Main Street  
Salt Lake City, UT 84111  
801-246-2677

1-800-416-8658

Vspring SBIC, L.P.  
2795 E Cottonwood Parkway, Suite 360  
Salt Lake City, UT 84121  
801-942-8999  
[www.vspring.com](http://www.vspring.com)

EPIC Ventures  
1 South Main Street, 8<sup>th</sup> Floor  
Salt Lake City, UT 84111  
801-524-8939  
[www.epicvc.com](http://www.epicvc.com)

### **Utah Ventures**

2755 East Cottonwood Pkwy, Suite 520  
Salt Lake City, UT 84121  
801-365-0262  
[www.utahventures.com](http://www.utahventures.com)

Utah Ventures is a privately-financed venture fund focusing on investments in the life sciences and information technology in Utah, other intermountain states and California.

Utah Ventures seeks to identify the best opportunities, secure subsequent co-investments from other venture funds and corporate investors, and works with the entrepreneur to help build the business.

### **U.S. Department of Agriculture – Rural Development**

Rural Business-Cooperative Service  
Wallace F. Bennett Federal Building  
125 South State Street, Room 4311  
Salt Lake City, UT 84138  
801-524-4328  
E-mail: [perry.mathews@ut.usda.gov](mailto:perry.mathews@ut.usda.gov)  
[rurdev.usda.gov/rbs](http://rurdev.usda.gov/rbs)  
[rurdev.usda.gov/ut](http://rurdev.usda.gov/ut)

Rural lenders utilize the Guaranteed Business and Industry (B&I) loan program to guarantee loans to quality businesses that support a diversified economic base to rural communities and provide or save good quality jobs in rural areas. RBS will not guarantee marginal or substandard loans.

The B&I loan program allows lenders to make larger sized loans to sound rural busi-



nesses with longer loan terms and lower interest rates than would otherwise be available.

Businesses financed with a Guaranteed B&I loan must be located in a rural area. Rural areas for the B&I program are defined as communities with a population of less than 50,000 (2000 census), and are not located contiguous or adjacent to communities of 50,000 or more population (2000 census).

The Rural Business-Cooperative Service (RBS) can guarantee up to 80 percent on loans to \$5,000,000. RBS can consider decreased guarantees on loans up to \$25,000,000. The percentage of guarantee will decrease to a maximum of 70 percent on loans between \$5,000,000-\$10,000,000, and a maximum of 60 percent on loans between \$10,000,000-\$25,000,000.

Loans must be fully secured. The discounted collateral value of all security must be sufficient to fully secure the loan request. Businesses assisted with a guaranteed B&I loan must generate sufficient revenues to service all business debts.

Established businesses must have a minimum 10 percent tangible net worth to be considered for Guaranteed B&I assistance. New businesses or startup operations must have a minimum 20 percent tangible net worth to be considered for B&I assistance.

### **U.S. Small Business Administration (SBA)**

Room 2231 Federal Building  
125 South State Street  
Salt Lake City, UT 84138  
801-524-3209  
Fax: 801-524-4410  
E-mail: [steven.price@sba.gov](mailto:steven.price@sba.gov)  
[www.sba.gov](http://www.sba.gov)

### **Federally Guaranteed Loans**

In Utah, the SBA offers a variety of special loan programs to eligible small businesses that cannot borrow on reasonable terms from conventional lenders. The most appropriate loan program will vary with the amount of financing needed and the uses of loan proceeds.

In most cases, the SBA's business loans are made by private lenders and guaranteed by the SBA. The maximum loan guarantee amount is \$5,000,000. SBA loan programs include 7(a) Guaranty Loan, Express, CapLines, 504 Certified Development Company, and many others. The SBA encourages potential borrowers to utilize its business development programs, such as SCORE, the Small Business Development Center, and the Woman's Business Center, to help them prepare business plans and loan applications.

### **Certified Development Companies**

Certified Development Companies (CDCs) are private companies licensed by the U.S. Small Business Administration to provide long-term fixed-asset financing to expanding businesses. The SBA 504 Program loans provide long-term fixed-asset financing, with a maximum SBA share of up to \$5,000,000 or generally 40 percent of project cost. At least 10 percent must be provided by the borrower, and the remainder of project cost is provided by a private lender. Utah's Certified Development Companies include the following:

#### **Utah CDC**

5333 South Adams Avenue, Suite B  
Ogden, UT 84405  
801-627-1333  
Fax: 801-627-6687  
[www.nucdc.com](http://www.nucdc.com)

#### **Utah CDC**

136 East South Temple, Suite 1770  
Salt Lake City, UT 84111  
801-746-6211  
Fax: 801-746-6214  
[www.nucdc.com](http://www.nucdc.com)

#### **Mountain West Small Business Finance**

2595 East 3300 South  
Salt Lake City, UT 84109  
801-474-3232  
Fax: 801-493-0111  
[www.mwsbf.com](http://www.mwsbf.com)

#### **Mountain West Small Business Finance**

228 North Orem Blvd.  
Orem, UT 84057

801-221-7772  
Fax: 801-221-7775  
[www.mwsbf.com](http://www.mwsbf.com)

### **Mountain West Small Business Finance**

107 South 1470 East, Suite 301  
St. George, UT 84790  
435-652-3761  
Fax: 435-652-1768  
[www.mwsbf.com](http://www.mwsbf.com)

### **Utah Microenterprise Loan Fund**

154 East Ford Avenue #A  
Salt Lake City, UT 84115  
801-746-1180  
Fax: 801-746-1181  
[www.umlif.com](http://www.umlif.com)

The Utah Microenterprise Loan Fund (UMLF) is a nonprofit Community Development Financial Institution (CDFI). It provides a modestly secured form of financing (\$1,000-\$25,000), to owners of start-up and existing firms who do not have access to traditional funding sources, especially those who are socially or economically disadvantaged. The business must be located in Salt Lake, Utah, Davis, Tooele or Summit Counties.

### **Utah Technology Finance Corporation (UTFC)**

#### **InnoVentures Capital Partners**

Ex-Im City/State Partner  
Utah Technology Finance Corporation  
InnoVentures Capital Partners  
515 S 700 E, Suite 2A  
Salt Lake City, UT 84102  
Phone: 801-741-4200  
Fax: 801-741-4249  
Email: [info@innoventurescp.com](mailto:info@innoventurescp.com)  
[www.utfc.org](http://www.utfc.org)

UTFC Financing Solutions, LLC (UTFC) is a licensed Small Business Investment Company (SBIC) in Salt Lake City, Utah. UTFC invests in companies throughout Utah and the neighboring states. In urban areas, UTFC focuses on technology-based and manufacturing firms that have the potential for significant upside. In rural areas, UTFC funds traditional businesses as well as

emerging technology-based firms. UTFC acts as a catalyst in bridging Utah's capital gap by working as partners with venture capital firms, banks, and other investor groups to leverage UTFC funds to increase the amount of private financing that developing businesses receive. UTFC helps prepare these businesses for future funding.

UTFC has been authorized as the city/state partner of Ex-Im Bank in the state of Utah and can provide Utah exporters an easy access to the export finance assistance programs offered by Ex-Im Bank, SBA, and UTFC. The City/State Program is a partnership between the Export-Import Bank ("Ex-Im Bank"), an independent U.S. Government agency that helps finance the overseas sales of U.S. goods and services, and entities around the country, such as UTFC. The City/State Program aims to bring Ex-Im Bank's financing services to small- and medium-sized U.S. companies that are ready to export.

UTFC's city/state services include loan packaging of Ex-Im Bank and SBA export working capital guarantee loans and assistance in security insurance and other guarantee programs offered by these agencies.

#### **InnoVentures Capital Partners**

InnoVentures, manager of the UTFC funds, is Utah's foremost provider of venture debt. InnoVentures typically assist companies that are early stage information technology or service companies seeking growth capital to fund marketing activities.

#### **Public Offering of Securities**

The raising of capital through the offer and sale of securities is carefully regulated by both state and federal agencies to protect the public. The legal definition of a security includes, but is not limited to: common and preferred stocks, notes, bonds, debentures, investment contracts, voting-trust certificates, certificates of deposit, warrants, options, subscription rights, and undivided oil and gas interests. Some interests in limited liability companies and royalty interests have also been determined to be securities.

The Utah Uniform Securities Act makes it unlawful for any person to offer or sell any security in the State of Utah unless the security is registered or is exempt from registration. The purpose of registration is to provide adequate information to the investing public by requiring the registrant to give complete business and financial disclosures as a part of their registration statement. For information concerning state securities registration and exemptions from registration, contact the Department of Commerce.

**Division of Securities**

Utah Department of Commerce  
160 East 300 South, Box 146760  
Salt Lake City, UT 84114-6760  
801-530-6600 or 1-800-721-7233  
[www.securities.utah.gov](http://www.securities.utah.gov)

Federal registration of the security may also be required. For information concerning federal regulations call or write the U.S. Securities and Exchange Commission.

U.S. Securities and  
Exchange Commission  
Salt Lake Regional Office  
15 W. South Temple, Suite 1800  
Salt Lake City, UT 84101  
801-524-5796

Email: [saltlake@sec.gov](mailto:saltlake@sec.gov)  
[www.sec.gov](http://www.sec.gov)

Individuals offering or selling securities in Utah must be licensed in the state of Utah. These licensing requirements are found in the Utah Uniform Securities Act, section 61-1-3, and in Division Rule R164-4-1.

Raising capital through the public markets can be successful. Due to legal complexities, you should consult an attorney with securities expertise before making any decisions. Investment banking or brokerage firms can provide good information, and can consult with you concerning the methods of raising capital from the public.

**Others**

There are other options you can use to raise capital:

- Funds internally generated from company sales
- Private investments or loans by interested parties (the leading source of non-personal monies)
- Sale or exchange of company assets
- Trade credit extended by suppliers (risky)
- Personal assets
  - Savings
  - Home equity (mortgage)
  - Life insurance cash value
  - Personal stocks

## Step 4: Select Your Business Structure

### Business Structure Options

Business activity may be conducted through a variety of organizational structures. An attorney, accountant, financial advisor, tax advisor or banker can suggest which form would be most suitable.

One of the primary considerations in selecting a business organization is protection of a business owner from liability. Other considerations are the transferability of ownership rights, the ability to continue as a business in the event of the death or withdrawal of one or more of the owners, the capital needs of the business, and tax liabilities.

**Note:** Legal requirements are determined by the selected business structure. The laws are very specific on the regulations required as you set up your business structure. The Division of Corporations and Commercial Code has literature on their website at [www.corporations.utah.gov](http://www.corporations.utah.gov) that can help determine the best structure for you. Ultimately, however, legal counsel or the assistance of a professional accountant may be needed.

The most common business structures are as follows.

#### Sole Proprietorship

The single owner of the business is a sole proprietor. The single owner has sole control and responsibility. The sole proprietorship is easily formed, allows important decisions to be made quickly, and may enjoy fewer legal restrictions.

The sole proprietor's responsibilities include:

- Procuring all capital
- Personal liability for all claims against the business
- Showing business profits as part of the owner's individual taxable income
- Obtaining local business licenses
- Registering the name of the business with the Utah Division of Corporations

and Commercial Code in the Department of Commerce

#### General Partnership

A partnership is an association of two or more people acting as co-owners of a business for profit. A partnership can be created by an oral or written contract between the individuals. It is wise to have an attorney draw up a partnership agreement specifying rights and obligations of the partners. Almost any management and profit sharing agreement can be arranged.

A general partnership:

- Requires no official registration beyond that required for a sole proprietorship
- Extends liability to the personal assets of the business partners
- Is required to file information returns with the Internal Revenue Service and Utah State Tax Commission
- Shares its profits and losses among the partners. Each partner is then taxed at personal income tax rates

#### Limited Partnership

Limited partnerships are more closely regulated than general partnerships, permitting investors to become silent or limited partners without assuming unlimited liability. There must be at least one general partner who manages the business, and one or more limited partners whose liability is limited to the extent of their investment.

In a limited partnership:

- General partners share full liability
- Limited partners may take no part in running the business
- The limited partnership is created by filing documents with the Utah Division of Corporations and Commercial Code

#### Business Corporation

A corporation is a more complex form of business organization. A corporation is a legal entity and exists apart from its owners

or shareholders. As a separate entity, it has its own rights, privileges and liabilities apart from the individuals.

A corporation:

- Must file its *Articles of Incorporation* with the Utah Division of Corporations and Commercial Code
- May be formed for profit or for nonprofit purposes
  - It has limited liability
  - The liability of shareholders (or owners) to creditors is ordinarily limited to the amount of each shareholder's capital stock investment
- Is unaffected in its continuity by death or transfer of shares by any of the owners
- Requires more extensive record keeping
- Pays taxes on its profits; taxes on dividends are paid by its shareholders

## **S Corporation**

The S corporation combines parts of the corporate and partnership forms of business organization. The Internal Revenue Code permits a privately held corporation, one with up to 35 shareholders, to avoid corporate taxation by having each shareholder report the share of corporate income on his or her individual income tax return.

The S corporation generally does not pay tax itself. However, two situations may result in tax to the corporation:

1. Excess net passive income
2. Tax on certain capital gains

In addition, the S corporation:

- Remains a corporation in the view of the state and complies with state corporation regulations
- Must have only one class of stock
- Uses a calendar tax year or shows a business purpose for adopting a fiscal year
- Must have the consent of all shareholders to have S corporation status
- Must be made up of shareholders that are individuals, estates, or trusts, but not corporations

- Can only have shareholders that are United States citizens or residents
- Cannot be a member of an affiliated group of corporations
  - Most financial institutions, insurance companies and domestic international sales corporations are also ineligible
  - See IRS regulations for more information
- Taxes nonresident shareholders using the maximum Utah individual income tax rate
- Prohibits certain types of income and business activities

## **Professional Corporation**

In Utah, people licensed in certain professions may form a professional corporation that provides them with the benefits of the corporate form for the business aspects of their practices, while preserving the personal relationship between the professionals and those they serve.

A professional corporation may only be organized for the purpose of furnishing one specific professional service and the ancillary services associated with that profession.

Unlike traditional business corporations, no individual may be an officer, director or shareholder of a professional corporation unless that individual is licensed to perform the same profession as that for which the professional corporation was formed. However, an unlicensed person or nonprofessional may serve as either the secretary or treasurer of the professional corporation.

Another distinctive feature of the professional corporation is that shares of the corporate stock may only be issued to persons who are licensed to render the specific professional service. Likewise, a shareholder may voluntarily transfer his or her shares in a professional corporation only to those persons who are duly licensed to render the same professional service as that for which the corporation was organized.

*Articles of Incorporation* for a professional corporation must be filed with the Utah Division of Corporations.

### **Nonprofit Corporation**

A nonprofit corporation is created to help people achieve a common purpose. It is an organizing structure useful to small and large-scale activities, involving only a few people or many hundreds of people. It provides a useful and inexpensive structure for the enterprise of groups of all sizes, from community campaigns or events to perpetual and diverse activities by hundreds and thousands of people.

A nonprofit corporation may be formed in Utah for any lawful purpose, but not for financial profit. It does not require large sums of money and it can be prepared initially by following a few simple rules:

- It may not have shareholders or pay dividends
- It may compensate members, officers, and trustees (in reasonable amounts) for services rendered

**Special Note:** Nonprofit incorporation status does not guarantee that your organization will be granted tax-exempt status, nor does it ensure that your contributors can deduct their gifts from reported personal income. Nonprofit incorporation is generally

a prerequisite to applying to the Internal Revenue Service for preferential tax status, under IRS Code section 501(c)(3). To apply for exempt status contact the IRS for the necessary application forms.

### **Limited Liability Company**

The limited liability company (LLC) combines many favorable characteristics of corporations and limited and general partnerships. The LLC provides limited liability to its members and offers them the same favorable IRS tax treatment enjoyed by partners in general and limited partnerships.

A Limited Liability Company:

- Must file *Articles of Organization* with the Utah Division of Corporations
- Allows members to manage the company themselves or to elect managers
- Allows members to engage in management without risk of losing their limited liability status
- Follows simple registration and annual reporting requirements similar to those of corporations and limited partnerships
- May be taxed by the IRS as either a corporation, partnership or sole proprietorship, depending on its structure

Certain professions can file as a Professional Limited Liability Company.

**Table 3 – General Comparison of Utah’s Most Commonly Used Types of Business Organizations**

	<b>Proprietorships</b>	<b>General Partnerships</b>	<b>Limited Partnerships</b>	<b>Corporations</b>	<b>Limited Liability Companies</b>
<b>Method of Creation</b>	Owner commences business activity	Created by agreement of the parties	Created by registration with the state under statutory authority	Charter issued by the state under statutory authority	Charter issued by the state under statutory authority
<b>Entity Status</b>	Not separate from owner	In some cases, can be separate from owners	Separate from limited partners, not usually separate from the general partners	Legal entity; separate and distinct from owners	Legal entity; separate and distinct from the members/owners
<b>Liability of Owners</b>	Owner is 100% liable for all debts	Unlimited liability for all partners	Limited liability for limited partners only	Shareholders liable only to extent of paid-in capital	Members enjoy complete limited liability similar to that of limited partners
<b>Duration</b>	Same as owner	Terminated by agreement of partners, or by a partner’s death or withdrawal or bankruptcy	May be perpetual	May be perpetual	Must specify term of years; must be 99 years or less
<b>Transferability of Interest</b>	May be sold at any time; new proprietorship is formed	Generally, sale of partnership interest terminates the partnership; may create new partnership	Limited partner may sell interests; general partners may not sell interest without consent of the others, depending on the bylaws or charter	Shareholders may sell or transfer shares of stock	Operating agreement defines restrictions, if any, to transferability of a members interests
<b>Control</b>	By owner	General partners each have a direct and equal voice in management, unless expressly agreed to otherwise	Limited partners have no management rights of control	Shareholders elect the Board of Directors, which sets policy and appoints officers	The company is owned by its members and is managed by its members or by elected managers; an Operating Agreement governs policy
<b>Capital</b>	Limited to what the owner can personally raise	What the partners can raise themselves	What the limited partners and general partners can raise collectively	Based on issuance and sales of shares of stock	Raised by the members themselves
<b>Taxation</b>	Profits are taxed to owner as an individual	Profits are usually taxed to each owner as agreed in the contract, or all share equally whether or not distributed	Profits are usually taxed to each general partner and each limited partner, as agreed in contract	Double taxation; corporate profits are taxed to the corporation; shareholder profits in form of dividends are taxed as they are received	Profits may be taxed to each member, similar to a partnership or sole proprietorship, or the company may be taxed as a corporation

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Utah Division of Corporations and Commercial Code  
 160 East 300 South, Box 146705  
 Salt Lake City, UT 84114-6705  
 801-530-4849  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

## Step 5: Local Government Requirements

### General Information

This step provides registration, licensing, and special permit information for doing business in Utah from several different agencies. Due to the variety of business structures and natures, this booklet contains information on various local, state, and federal guidelines. No one business will need to follow all the requirements listed.

Please review the material carefully so you can assess and identify which local, state, and federal requirements are necessary for your business.

### Local Business Licenses

All businesses must obtain a business license from the local city or county in which the business is being conducted. Because most local governments have requirements that must be met prior to establishing a business within their jurisdictions, new business owners are advised to obtain a federal Employer Identification Number (EIN) and a state sales and use tax license, if applicable, before applying for a business license.

The application for a city or county business license will usually require approvals from one or more of the following departments:

- Planning and Zoning
- Building and Housing
- Health
- Police or Sheriff
- Fire

Zoning is regulated at the local level. Before purchasing or renting any type of building for commercial use, check with the local municipality to ensure your type of business is permitted to operate at the chosen site.

You should personally visit your city or county business licensing office. If you have more than one business location, check with each appropriate city or county office. They will help you with the application forms and

may even save you money where fees are prorated for the year.

A directory of city and county license information is available online at the Utah Department of Commerce, Division of Corporations and Commercial Code [www.corporations.utah.gov](http://www.corporations.utah.gov).

### Local Tax Registration

Local governments are authorized to levy local sales and use taxes that the Utah State Tax Commission administers, collects and enforces. In most instances, all local sales and use, and related taxes are collected and remitted to the Utah State Tax Commission with the applicable state tax. To apply for a sales and use tax license, complete the *Utah State Business and Tax Registration* application, form TC-69, available at one-stop service centers throughout the state, or online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

There may be instances where businesses will be required to pay taxes directly to their local government. Contact your local city or county government to determine what taxes, if any, are due in your jurisdiction.

### Home-Based Businesses

Regulation of home-based businesses rests with the local government in which the residence is located. Permits must be obtained and conditional user fees paid to that particular city or county. Criteria may vary for each locality. The following are some general guidelines for a home business:

- The occupation is carried on entirely by persons residing in the dwelling unit.
- No signs, advertisements or displays should be visible from the street.
- The occupation is secondary to the primary use of the structure for dwelling purposes and does not change the character of the home.
- The occupation should not be a nuisance or cause undue disturbance.



### *Step 5: Local Government Requirements*

- Occupations requiring special rooms, licenses or permits may not be granted a permit.
- Neighbors may need to sign affidavits acknowledging notice of the proposed business.
- The occupation must conform to local

fire, safety and health codes.

- The occupation should cause no objectionable traffic or parking problems.

Contact the city or town in which the residence is located. For unincorporated areas, contact appropriate county offices or Chambers of Commerce.

# Step 6: State Government Requirements

## Division of Corporations and Commercial Code

Utah Division of Corporations & Commercial Code  
160 East 300 South  
PO Box 146705  
Salt Lake City, UT 84114-6705  
801-530-4849  
Toll Free: 1-877-526-3994  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

### Business Name Registration

All individuals, sole proprietorships, and general partnerships conducting business under an assumed name (DBA: "Doing Business As") must register within 30 days of starting business. This will help protect the owner against the use of the name by any other business, and provides consumers access to information about the owner or operator of the business.

**Form:** *Business Name Registration / DBA Application*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$22.00  
**Amendment:** N/A  
**Amendment Fee:** N/A  
**Renewal Term:** 3 years  
**Renewal Fee:** \$22.00  
**Delinquent Fee:** N/A

### Utah Business Corporations

A for-profit corporation is formed in Utah by filing *Articles of Incorporation* with the Utah Division of Corporations and Commercial Code. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

No application forms are required, however, the *Articles of Incorporation* must include:

- The [corporate name](#) (must contain the words, or abbreviations, Corporation, Company, or Incorporated).
- The purpose(s) for which the corporation is formed.

- The number of shares the corporation is authorized to issue
  - If more than one class of shares is authorized, each class must be designated along with a description of the preferences, limitations and relative rights of each class.
  - For more information, see Utah Code Annotated [16-10a-601](#).
- The name, street address and signature of each of the incorporators (one or more persons may act as the incorporators)
- The Utah street address of the corporation's initial registered office and the name of its initial registered agent at such address

**Filing Requirements:** *Articles of Incorporation*, in duplicate, with original signatures on one copy

**Form:** *Articles of Incorporation*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$70.00

**Amendment:** *Articles of Amendment to Articles of Incorporation*

**Amendment Fee:** \$37.00  
**Renewal Term:** 1 year  
**Renewal Fee:** \$15.00  
**Delinquent Fee:** \$10.00 (additional)

### Nonprofit Corporations

To form a nonprofit corporation in Utah, *Articles of Incorporation* must be filed with the Utah Division of Corporations and Commercial Code. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

No application forms are required, however, the *Articles of Incorporation* must include:

- The [corporate name](#)
- The purpose(s) for which the corporation is being formed, including a statement that it is organized as nonprofit

## Step 6: State Government Requirements

- Whether the Corporation will have members or shares
  - If more than one class of shares is authorized, each class must be designated along with a description of the preferences, limitations and relative rights of each class
  - For more information, see Utah Code Annotated [16-6a-202](#).
- A statement declaring whether or not the corporation will have “voting members”
- The number of directors constituting the initial governing board [at least three] and may list the name of each of those directors (optional with Articles until first annual report)
- The name, street address and signature of each of the incorporators (at least one)
- The Utah street address of the corporation’s registered office and the name of its registered agent at such address
- The street address for the principal office (optional with Articles until first annual report)
- Provisions not inconsistent with law regarding the distribution of assets on dissolution

**Filing Requirements:** *Articles of Incorporation*, in duplicate with original signatures on one copy

**Form:** *Articles of Incorporation*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$30.00

**Amendment:** *Articles of Amendment to Articles of Incorporation*

**Amendment Fee:** \$17.00  
**Renewal Term:** 1 year  
**Renewal Fee:** \$10.00  
**Delinquent Fee:** \$10.00 (additional)

### Professional Corporations

To form a professional corporation in Utah, *Articles of Incorporation* must be filed with the Utah Division of Corporations and Commercial Code. Consultation with an at-

torney or CPA is advised to ensure the fullest legal protection and benefit. No application forms are required, however, the *Articles of Incorporation* must include:

- The [corporate name](#) which must contain the words “Professional Corporation” or the abbreviation “P.C.”
- The [profession](#) and purpose(s) for which the corporation is being formed
- The number of shares the corporation is authorized to issue
  - If more than one class of shares is authorized, each class must be designated along with a description of the preferences, limitations and relative rights of each class
  - For more information, see Utah Code Annotated [16-10a-601](#).
- The name and address of each shareholder
- The name, street address and signature of each of the incorporators (at least one)
- The name and street address of each officer and Director (must have at least one of each)
- The Utah street address of the corporation’s registered office and the name of its registered agent at such address

**Filing Requirements:** *Articles of Incorporation*, in duplicate with original signatures on one copy

**Form:** *Articles of Incorporation*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$70.00

**Amendment:** *Articles of Amendment to Articles of Incorporation*

**Amendment Fee:** \$37.00  
**Renewal Term:** 1 year  
**Renewal Fee:** \$15.00  
**Delinquent Fee:** \$10.00 (additional)

### Foreign Corporations

A corporation formed in a jurisdiction outside of Utah, which intends to conduct business in Utah, must submit an *Application for Authority to Conduct Affairs for a Foreign*

*Corporation.* This must be accompanied by a *Certificate of Good Standing/Existence* from the corporation's home state dated no earlier than 90 days prior to filing. The out-of-state corporation must also appoint a registered agent with a Utah street address. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

Foreign nonprofit corporations follow the same procedures as foreign business corporations.

**Form:** *Application for Authority to Conduct Affairs for a Foreign Corporation*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$70.00 – profit  
\$30.00 – non profit

**Amendment:** *Application Amending Authority to Conduct Affairs or Registration*

**Amendment Fee:** \$37.00  
**Renewal Term:** 1 year  
**Renewal Fee:** \$15.00 – profit  
\$10.00 – non profit  
**Delinquent Fee:** \$10.00 (additional)

### **Limited Liability Companies (LLC)**

A limited liability company is formed by filing *Articles of Organization* with the Division of Corporations. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

*Articles of Organization* must include the following information:

- The name of the limited liability company (must contain the words "Limited Liability Company", "Limited Company", "L.C." or "L.L.C.")
- The business purpose(s) for which the limited liability company is organized
- The street address of its registered office in the State of Utah
- The name of its initial registered agent at that address (the agent shall be a person residing or authorized to do business in the State of Utah)

- The name and street address of each organizer who is not a member or manager
- If the limited liability company is to be manager-managed, a statement that the company is to be managed by a manager or managers. The statement must also contain the names and street addresses of the managers who are to serve.
- If the limited liability company is to be member-managed, a statement that the company is to be managed by its members. The statement must also contain the names and street addresses of the members who are to serve.
- Any other provision, not inconsistent with law, that the members choose to include the *Articles of Organization* ([U.C.A. Section 48-2c-403\(4\)](#)).
- The *Articles of Organization* shall be signed by at least one organizer or one manager or, if the limited liability company is member-managed, by at least one member ([U.C.A. Section 48-2c-204](#)).

**Filing Requirement:** *Articles of Organization* in duplicate with one executed original

**Form:** *Articles of Organization*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$70.00

**Amendment:** *Articles of Amendment to Articles of Organization*

**Amendment Fee:** \$37.00  
**Renewal Term:** 1 year  
**Renewal Fee:** \$15.00  
**Delinquent Fee:** \$10.00 (additional)

### **Professional LLC's**

A professional limited liability company is formed by filing *Articles of Organization* with the Division of Corporations. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

*Articles of Organization* must include the following information:

## Step 6: State Government Requirements

- The [name](#) of the limited liability company may contain the words or abbreviation of the words "professional limited liability company" such as the letters "P.L.L.C." or "PLLC" but must contain the letters "L.L.C. or LLC or L.C. or LC"
- The [profession](#) and purpose or purposes for which the limited liability company is formed
- The street address of its registered office in the State of Utah
- The name of its initial registered agent at that address (the agent shall be a person residing or authorized to do business in the State of Utah)
- The name and street address of each organizer who is not a member or manager
- If the professional limited liability company is to be manager-managed, a statement that the company is to be managed by a manager or managers. The statement must also contain the names and street addresses of the managers who are to serve.
- If the professional limited liability company is to be member-managed, a statement that the company is to be managed by its members. The statement must also contain the names and street addresses of the members who are to serve. The professional limited liability company shall at all times have at least one member.
- Any other provision, not inconsistent with law, that the members choose to include the *Articles of Organization* ([U.C.A. Section 48-2c-403\(4\)](#)).
- The *Articles of Organization* shall be signed by at least one organizer or one manager or, if the professional limited liability company is member-managed, by at least one member ([U.C.A. Section 48-2c-204](#)).

**Filing Requirement:** *Articles of Organization* in duplicate with one executed original

**Form:** *Articles of Organization*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$70.00

**Amendment:** *Articles of Amendment to Articles of Organization*

**Amendment Fee:** \$37.00

**Renewal Term:** 1 year

**Renewal Fee:** \$15.00

**Delinquent Fee:** \$10.00 (additional)

### Foreign LLC's

A limited liability company formed in a jurisdiction outside of Utah, which intends to conduct business in Utah, must submit an *Application for Authority to Transact Business*. This must be accompanied by a *Certificate of Good Standing/Existence* from the LLC's home state dated no earlier than 90 days prior to filing. The out-of-state LLC must also appoint a registered agent with a Utah street address. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

**Form:** *Application for Authority to Transact Business*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$70.00

**Amendment:** *Application Amending Authority to Conduct Affairs or Registration*

**Amendment Fee:** \$37.00

**Renewal Term:** 1 year

**Renewal Fee:** \$15.00

**Delinquent Fee:** \$10.00 (additional)

### Series Limited Liability Company

A Series Limited Liability Company is formed by filing *Articles of Organization* with the Division of Corporations. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit. *Articles of Organization* must include the following information:

- The name of the limited liability company (must contain the words "Limited Liability Company", "L.C." or "LC" or "L.L.C." or "LLC")
- The limitation on liabilities of a series

## Step 6: State Government Requirements

- The business purpose(s) for which the company is organized
- The street address of the registered office in the state of Utah
- The name of the initial registered agent at that address
- The name and street address of each organizer who is not a member or manager (optional)
- If the series limited liability company is to be manager-managed, a statement that the company is to be managed by a manager or managers. The statement must also contain the names and street addresses of the managers who are to serve.
- If the series limited liability company is to be member-managed, a statement that the company is to be managed by its members. The statement must also contain the names and street addresses of the members who are to serve. The Series Limited Liability Company shall at all times have at least one (1) member.
- Any other provision, not inconsistent with the law, that the members choose to include in the Articles of Organization (U.C.A. Section 48-2c-302(4))
- The articles of organization shall be signed by at least one (1) organizer or one manager or, if the Series Limited Liability Company is member-managed, by at least one (1) member
- A statement of duration may be provided (optional) but cannot exceed 99 years.

**Filing Requirement:** *Series Articles of Organization* in duplicate with one executed original

**Form:** *Series Articles of Organization*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$70.00  
**Amendment Fee:** \$37.00  
**Renewal term:** 1 year  
**Renewal fee:** \$15.00  
**Delinquent Fee:** \$10.00 (additional)

### Low-Profit Limited Liability Company

A low-profit limited liability company is formed by filing Articles of Organization with the Division of Corporations. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit. Low-Profit Articles of Organization must include the following information:

- The name of the Limited Liability Company must contain the words "L3C" or "l3c"
- The purpose for which the Limited Liability Company is organized
- A statement that the company is a low-profit limited liability company
- The street address of the registered office in the State of Utah
- The name of the registered agent at that address
- The name and address of the organizer who is not a member or manager (optional)
- If the Limited Liability Company is manager-managed, a statement that the company is to be managed by a manager or managers and the names and street addresses of the manager(s) who are to serve.
- If the Limited Liability Company is to be member-managed, a statement that the company is to be managed by its members and the names and street addresses of the members who are to serve. The Limited Liability Company shall at all times have at least one (1) member.
- Any other provision, not inconsistent with the law that the members

## Step 6: State Government Requirements

choose to include in the Articles of Organization.

- The articles of organization shall be signed by at least one(1) organizer or one manager, or if the limited liability company is member-managed, by at least one (1) member
- A statement of duration may be provided (optional) but cannot exceed 99 years

**Filing Requirement:** *Low-Profit Articles of Organization* in duplicate with one executed original

**Form:** *Low-Profit Articles of Organization*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee** \$70.00

**Amendment:** *Articles of Amendment to Articles of Organization for a Low-Profit L3C*

**Amendment Fee:** \$37.00  
**Renewal Term:** 1 year  
**Renewal Fee:** \$15.00  
**Delinquent Fee:** \$10.00 (additional)

### Uniform Limited Cooperative Association

A Uniform Limited Cooperative Association is formed by filing *Articles of Organization (Uniform Limited Cooperative Association)* with the Division of Corporations. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

*Articles of Organization (Uniform Limited Cooperative Association)* must include the following information:

- The name of the association (must contain the words "Uniform Limited Cooperative Association" or "LCA")
- The Purpose for which the association is formed
- The street address of the registered office in the state of Utah

- The name of the registered agent at that address
- The principal office address
- The name and street address of the organizer
- The term for which the association is to exist if other than perpetual
- The name and address of at least 2 members
- The name and address of at least 3 directors, unless the association has fewer than 3 members
- The *Articles of Organization* shall be signed by at least 1 organizer

**Filing Requirement:** *Articles of Organization (Uniform Limited Cooperative Association)* in duplicate with one executed original

**Form:** *Articles of Organization (Uniform Limited Cooperative Association)*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$22.00

**Amendment:** *Articles of Amendment to articles of Organization (uniform Limited Cooperative Association)*

**Amendment Fee:** \$17.00  
**Renewal Term:** 1 year  
**Renewal Fee:** \$7.00  
**Delinquent Fee:** \$10.00 (additional)

### Foreign Uniform Limited Cooperative Association

A uniform limited cooperative association formed in a jurisdiction outside of Utah, which intends to conduct business in Utah, must submit a Certificate of Authority (Foreign Uniform Limited Cooperative Association). This must be accompanied by a Certificate of Good Standing/Existence from the home state dated no earlier than 90 days prior to filing. The out-of-state Uniform Limited Cooperative Association must also appoint a registered agent with a Utah street address. Consultation with an attorney

## Step 6: State Government Requirements

ney or CPA is advised to ensure the fullest legal protection and benefit.

**Form:** *Certificate of Authority (foreign Uniform Limited Cooperative Association)*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$22.00

**Amendment:** *Application Amending Certificate of Authority for Foreign Uniform Limited Cooperative Association*

**Amendment Fee:** \$37.00  
**Renewal Term:** 1 year  
**Renewal fee:** \$7.00  
**Delinquent Fee:** \$10.00 (additional)

### Limited Partnerships

A limited partnership is formed in the state by filing a *Certificate of Limited Partnership* with the Division of Corporations and Commercial Code. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

The *Certificate of Limited Partnership* must include the following information:

- The [name](#) of the limited partnership (must contain the words "Limited Partnership," "Limited," "L.P.," or "Ltd.")
- The term of the partnership's existence
- The street address of the principal place of business
- The name and street address of the partnership's registered agent
- The name and street address of each general partner
- The signature of each general partner
- The purpose for which the partnership is formed (optional)

**Filing Requirement:** *Certificate of Limited Partnership* in duplicate with original signatures on one copy

**Form:** *Certificate of Limited Partnership*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$70.00

**Amendment:** *Articles of Amendment to Articles of Incorporation*

**Amendment Fee:** \$37.00  
**Renewal Term:** 1 year  
**Renewal Fee:** \$15.00  
**Delinquent Fee:** \$10.00 (additional)

### Foreign Limited Partnerships

A limited partnership formed in a jurisdiction outside of Utah, which intends to conduct business in Utah, must submit an *Application for Foreign Limited Partnership*. This must be accompanied by a *Certificate of Good Standing/Existence* from the limited partnership's home state dated no earlier than 90 days prior to filing. The out-of-state limited partnership must also appoint a registered agent with a Utah street address. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

**Form:** *Application for Foreign Limited Partnership*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$70.00

**Amendment:** *Application Amending Authority to Conduct Affairs or Registration*

**Amendment Fee:** \$37.00  
**Renewal Term:** 1 year  
**Renewal Fee:** \$15.00  
**Delinquent Fee:** \$10.00 (additional)

### Limited Liability Partnerships (LLP)

A limited liability partnership is registered in the state by filing an *Application for Limited Liability Partnership* with the Division of Corporations and Commercial Code. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

**Form:** *Application for Limited Liability Partnership*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

**Filing Fee:** \$22.00  
**Amendment:** N/A



<b>Amendment Fee:</b>	N/A
<b>Renewal Term:</b>	1 year
<b>Renewal Fee:</b>	\$22.00
<b>Delinquent Fee:</b>	N/A

### Foreign LLP's

A limited liability partnership formed in a jurisdiction outside of Utah, which intends to conduct business in Utah, must submit an *Application for Foreign Limited Liability Partnership*. This must be accompanied by a *Certificate of Good Standing/Existence* from the limited partnership's home state dated no earlier than 90 days prior to filing. The out-of-state limited liability partnership must also appoint a registered agent with a Utah street address. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

**Form:** *Application for Foreign Limited Liability Partnership*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [osbr.utah.gov](http://osbr.utah.gov)

<b>Filing Fee:</b>	\$22.00
<b>Amendment:</b>	N/A
<b>Amendment Fee:</b>	N/A
<b>Renewal Term:</b>	1 year
<b>Renewal Fee:</b>	\$22.00
<b>Delinquent Fee:</b>	N/A

### Tribal Business Entity

Tribal business entities are not required by statute to register with the Division of Corporations and Commercial Cod. They may do so for registration purposes only. A Tribal business entity may be a nonprofit or profit corporation, a limited liability partnership, a limited partnership, or a limited liability company. A tribal entity created by tribal law will be treated the same as a foreign business entity authorized to transact business in the state. You may find more information under those specific business entity types. A Certificate of Good Standing/Existence from the Tribal Nation dated no earlier than ninety (90) days prior to filing with the Division of Corporations must be attached to the application. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

**Forms online at:** [www.corporations.utah.gov](http://www.corporations.utah.gov)

<b>Filing Fees:</b>	vary and are available on the different applications
<b>Renewal Fees:</b>	vary according to entity type
<b>Delinquent Fees:</b>	\$10.00 (additional)

### Business Trusts

A business trust is registered in the state by filing an *Application for Business Trust* with the Division of Corporations and Commercial Code. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

**Form:** *Application for Business Trust*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

<b>Filing Fee:</b>	\$22.00
<b>Amendment:</b>	N/A
<b>Amendment Fee:</b>	N/A
<b>Renewal Term:</b>	3 years
<b>Renewal Fee:</b>	\$22.00
<b>Delinquent Fee:</b>	N/A

### Collection Agencies

A collection agency is formed in the state by having a current registered/qualified business entity with the state and filing an *Application for Collection Agency Registration* with the Division of Corporations and Commercial Code. Under provisions of [Title 12](#) of the Utah Code, no person or business may conduct collections without having first registered with the Division of Corporations and Commercial Code as prescribed by statute. Violation of [Title 12](#) is a Class A misdemeanor. If a collection agency is involved with collecting payments from consumer credit transactions, please contact the Department of Financial Institutions at 801-538-8830 regarding requirements. Consultation with an attorney or CPA is advised to ensure the fullest legal protection and benefit.

- Make certain that your business organization is legally constituted. Your assumed business name must be registered with the Division of Corporations; or if your organization is a corporation, limited partnership, limited liability company, it must be legally chartered by the Division of Corporations.
- Obtain a collection agency surety bond. Each collection agency must obtain a

collection agency surety bond from a Utah licensed surety for a minimum sum of \$10,000. The bond must be for one year and it is the responsibility of the agency to renew the surety bond in 12 months to avoid violation of statute. The full name of the agency principal, the business name, and the business street address must appear on the bond. Original must be submitted.

- Complete an *Application for Collection Agency Registration*.
- Submit the completed application, your \$10,000 surety bond, and non-refundable \$32 processing fee.

**Form:** *Application for Collection Agency Registration*  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Filing Fee:** \$32.00  
**Amendment:** N/A  
**Amendment Fee:** N/A  
**Renewal Term:** 1 year  
**Renewal Fee:** \$32.00  
**Delinquent Fee:** N/A

### Annual Report/Renewal Requirements

Every corporation, limited partnership, limited liability partnership and limited liability company is required to file an annual report during the month of the anniversary date the entity was created; or, for out-of-state (foreign) entities, on the anniversary date in which authority was granted to transact business in Utah. Limited liability partnerships and business trusts must file a renewal during the month of the anniversary date the entity was created; or, for foreign LLP's, on the anniversary date in which authority was granted to transact business in Utah. DBA's must file a renewal during the month of the anniversary date the entity was created (every three years). The Utah Division of Corporations mails an annual report/renewal notice to the registered agent of the entity at least 60 days prior to the anniversary date.

**Forms:** *Annual Report/Renewal Form*  
*Registration Information Change Form*

[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Online:** [secure.utah.gov/abr/abr](http://secure.utah.gov/abr/abr) (renewal)  
[secure.utah.gov/abr/app/bric/login](http://secure.utah.gov/abr/app/bric/login)  
(changes)

### Commercial Registered Agent

A Commercial Registered Agent is an individual or a domestic or foreign entity that serves in this state as the agent for service of process of an entity. A Commercial Registered Agent needs to register with the Division of corporations as a Commercial Registered Agent. If you wish to be a Commercial Registered Agent, you should currently be the registered agent for several business entities.

**Filing Requirement:** Commercial Registered Agent Application  
[www.corporations.utah.gov](http://www.corporations.utah.gov)

**Filing Fee:** \$52.00

### Verify Utah Documented Employment Registry

A private employer who employs 15 or more people as of July 1, 2010, may not hire a new employee unless the employer is registered with and uses a status verification system such as E-Verify to verify the federal legal working status of any new employee. See full Utah Law-13-47-201.

#### Step One-Federal Registration

Visit the Federal E-Verify website at [secure.utah.gov/verifyreg/Index](http://secure.utah.gov/verifyreg/Index) to create an account and verify your employees.

#### Step Two-Utah Registration (optional)

- A private employer may register with Verify Utah certifying that the private employer is in compliance with the Utah Law listed above.
- A private employer may register with Verify Utah regardless of whether the employer is required to comply with the Utah Law listed above.
- Registration with Verify Utah expires every two years.

## Division of Consumer Protection

Utah Department of Commerce  
160 East 300 South, Box 146704  
Salt Lake City, UT 84114-6704  
801-530-6601 or 1-800-721-7233  
[consumerprotection.utah.gov](http://consumerprotection.utah.gov)

The following business activities require special permits. To learn more about any special permit requirement listed, contact the Division of Consumer Protection at the above location.

### Business Opportunity

Before commencing business in Utah, a seller of an assisted marketing plan (business opportunity) must file with the Division of Consumer Protection the information required by the Business Opportunity Disclosure Act. An assisted marketing plan does not include the sale of a package franchise or a product franchise as defined by and in compliance with the Federal Trade Commission's Rules. However, the seller of such a franchise must file with the Division of Consumer Protection a notice of exemption prior to the offering for sale or the selling of a franchise to be located in Utah or to a Utah resident.

#### Annual Filing Fee:

Business Opportunity Disclosures \$200  
Franchise – Notice of Exemption \$100

### Charities

Under the Utah Charitable Solicitations Act, any person, joint venture, partnership, limited liability company, corporation, association, or other entity that is established for any charitable purpose must register annually with the Division of Consumer Protection, unless exempt under title [13-22-8](#) of the Utah Code.

In addition, the charity's professional fundraiser, professional counsel, and professional consultant must be registered with the Division of Consumer Protection. A professional fundraiser, counsel or consultant is defined as anyone who is soliciting a contribution for a charitable purpose on behalf

of any organization in exchange for any form of fee or compensation, including a commission or percentage of money raised. Professional fundraiser does not include an officer, director, volunteer or full-time employee of a charity. Counsel or consultant doesn't include an attorney, investment counselor or banker providing professional legal, investment or financial advice to a client.

#### Annual Filing Fee:

Charity \$100  
Professional Fundraiser \$250

#### Bond Required:

Charity No  
Professional Fundraiser No

### Credit Services Organizations

The Credit Services Organizations Act states that any person who, with respect to the extension of credit by others, sells, provides, or represents that he can provide or perform, in return for the payment of money or other valuable consideration, any of the following services:

- Improving a buyer's credit record, history, or rating
- Or debt reduction or debt management plans
- Providing advice, assistance, instruction, or instructional material to the buyer regarding credit, etc.

A surety bond in the amount of \$100,000 issued by a surety company doing business in Utah must be provided to the Division of Consumer Protection.

Annual Filing Fee: \$250

Bond Required: Yes

### Health and Fitness Centers (Spas)

This pertains to any person, partnership, joint venture, corporation, association or other entity that, for a charge, provides as one of its primary purposes services or facilities that assist patrons in improving their physical condition or appearance through weight change, weight control, dieting, aerobic conditioning, strength training or other exercise. It includes any establishment designated as a "reducing salon,"

“health spa,” “spa,” “exercise gym,” “health studio,” “health club,” or by other similar terms.

Heath spa does not include: any facility operated by a licensed physician at which the physician engages in the practice of medicine; any facility operated by a health care provider, hospital, intermediate care facility, or skilled nursing care facility; any public or private school, college, or university; any facility owned and operated by the state, the United States, or their political subdivisions; or instruction offered by an individual if that individual does not utilize the services of another person and does not grant its customers the use of a facility using exercise equipment.

Each health spa must obtain a bond, *Letter of Credit*, and *Certificate of Deposit*, and furnish an original to the Division of Consumer Protection prior to selling, offering or attempting to sell, soliciting the sale of, or becoming a party to any contract to provide health spa services. An application must be filed with the Division of Consumer Protection.

The bond, *Letter of Credit*, and *Certificate of Deposit* are based on the number of unexpired contracts for health spa services. For example:

Principal Amount of Bond or Letter of Credit	Number of Contracts with an unexpired term exceeding 90 days
\$15,000	500 or fewer
\$35,000	501 to 1,500
\$50,000	1,501 to 3,000
\$75,000	3,001 or more
<b>Annual Filing Fee:</b>	\$100
<b>Bond Required:</b>	Yes

### Postsecondary Proprietary Schools

Postsecondary proprietary school must have a permit from the Division of Consumer Protection before it advertises a postsecondary school, recruits students for a postsecondary school, or operates a postsecondary school. The permit is effective for two years. However, the status of the school is reviewed on the off year. “Postsecondary

school” means any private institution, including business, modeling, paramedical, tax preparation, trade and technical schools, that offers postsecondary education in payment of tuition or fees for educational, professional or vocational objectives. “Postsecondary education” means education or educational services offered primarily to persons who have completed or terminated their secondary or high school education or who are beyond the age of compulsory school attendance.

**Annual Filing Fee:** Varies  
**Bond Required:** Varies

### Telephone Solicitations and Sales

The Telephone Fraud Prevention Act requires that a person, partnership, corporation or other entity that engages in telephone solicitation or sales in Utah must register each year with the Division of Consumer Protection.

A \$50,000 bond, *Letter of Credit*, or *Certificate of Deposit* from an authorized Utah business institution is required by the Division of Consumer Protection in order to engage in telephone solicitation or sales in Utah. If a violation has occurred within three years prior to application, a bond in the amount of \$75,000 is required.

**Annual Filing Fee:** \$250  
**Bond Required:** Yes

### Debt Management Services

Providers of debt management services are required to receive a permit from the Division of Consumer Protection before providing services to a Utah resident. The permit must be applied for annually. “Debt management services” means services as an intermediary between an individual and one or more creditors of the individual for the purpose of obtaining concessions. However, debt management services do not include legal services, accounting services, or financial planning services.

A \$100,000 bond, *Letter of Credit*, or *Certificate of Deposit* from a bonding, surety, or insurance company that is rated A and is authorized to do business in Utah is re-

quired before debt management services can be provided. In addition, the provider of debt management services must provide the Division of Consumer Protection with evidence that it has insurance against risks of dishonesty, fraud, theft, and other misconduct in the amount of \$250,000.

**Annual Filing Fee:** \$250  
**Bond Required:** Yes

### **Pawnshops and Secondhand Merchants**

Pawnshops and secondhand merchandise dealers must identify the seller and each article of property that is pawned or sold. This information must be entered by the pawnshop or secondhand merchandise dealer into a central database that is administered by the Division of Consumer Protection.

**Annual Filing Fee for Pawnshops and Secondhand Dealers:** \$250

**Annual Filing Fee for Utah law enforcement agencies:** \$2 per sworn law enforcement office

**Annual Filing Fee for non-Utah law enforcement agencies:** \$750

### **Child Protection Registry**

The Division of Consumer Protection enforces the Child Protection Registry Act. According to that statute, a person may not send a communication to a contact point or domain that has been registered with the Child Protection Registry for more than 30 calendar days if the communication (1) has the primary purpose of advertising or promoting a product or service that a minor is prohibited by law from purchasing or (2) contains or has the primary purpose of advertising or promoting material that is harmful to minors.

**Fee:** varies

### **Professional and Occupational Licenses**

Specific types of occupations or professionals must have permits or licenses issued by the state. No single department has responsibility for all licensing, and licensing fees vary. Table 3 contains lists of businesses and occupations that require state licenses. For information on qualifications and applications, call the agency listed.

**Table 4 – Professional and Occupational Licenses**

Profession/Occupation	Agency Code	Profession/Occupation	Agency Code	Profession/Occupation	Agency Code
Acupuncturists	6	Florists	1	Pet Shops	17
Advanced Practice Nurses	6	Food Service Providers	20	Pharmacies	6
Alarm System Installers	6	Food Warehouses	11	Pharmacists, Interns, and Technicians	6
Alcoholic Beverages	2	Funeral Service	6	Physical Therapists	6
Architects	6	Furriers	17	Physician Assistants	6
Athlete Agents	6	Game Farmers	17	Physician/Surgeons	6
Attorneys	25	Garages	23	Plumbers	6
Audiologists	6	Genetic Counselors	6	Postsecondary Proprietary Schools	4
Automated Dialing Companies	4	Geologists	6	Powersport Vehicle Dealers	3
Bakeries	1	Grocery Stores	1	Pre-Need Providers and Sales Agents	6
Banks	10	Health and Fitness Centers (Spas)	4	Private Probation Providers	6
Beer Parlors	2	Health Facility Administrators	6	Private Security Officers	6
Boat Men (River Runners)	14	Hearing Instrument Specialists	6	Produce Dealers	1
Boiler Inspections	18	Hospitals	11	Professional Counselors	6
Building Inspectors	6	Hotels & Motels	20	Professional Engineers and Professional Structural Engineers	6
Burglar Alarm Companies and Agents	6	Hunting (Commercial)	17	Professional Land Surveyors	6
Caterers	20	Hunting Guide/Outfitter	6	Psychologists	6
Certified Nurse Midwives	6	Insurance Agents/Companies	13	Radiology Technologists, Radiology Technicians, and Radiology Assistants	6
Certified Public Accountants and Accountancy Firms	6	Investment Advisers	8	Real Estate Agents	7
Certified Court Reporters	6	Landscape Architect	6	Real Estate Appraisers	7
Charities and Professional Fundraisers	4	Licensed Practical Nurses	6	Real Estate Brokers	7
Chiropractic Physicians	6	Liquor-Retail/Wholesale	2	Real Estate Companies	7
Construction Trades Instructor		Livestock Dealers	1	Recreational Therapists	6
Contract Security Companies	6	Loan Company	10	Registered Nurses	6
Contractors	6	Marriage and Family Therapist	6	Residence Lien Recovery Fund Registrants	6
Controlled Substance Licenses	6	Marriage and Family Therapy Trainee	6	Respiratory Care Practitioners	6
Cosmetologists, Barbers, Certified Teachers and Schools	6	Massage Therapist	6	Restaurants	20
Credit Services Organizations	4	Meat Packers	1	Retired Volunteer Health Care Practitioners	58-81
Credit Unions	10	Manufactured Housing Dealer	6	Savings & Loan Institutions	10
Dairy Products	1	Medical Language Interpreter (voluntary certificate)	6	Social Workers, Certified and Clinical	6
Day Care Centers	12	Medication Aide-certified	6	Speech Language Pathologists	6
Deception Detection Examiners	6	Milk Processors/Producers	1	Sprayers & Dusters	1
Dental Hygienists	6	Mortgage Brokers	7	Stock Broker Dealers	8
Dentists	6	Mining	15	Stock Brokers	8
Dietitians	6	Motor Carriers	22, 24	Substance Abuse Counselors	6
Direct-Entry Midwives	58-77	Motor Vehicle Dealers & Service	3, 23	Teachers	21
Electricians	6	Music Licensing	4	Telemarketers	4
Electrologists	6	Nail Technicians	6	Title and Escrow companies	7
Elevator Inspections	18	Naturopathic Physician	6	Trappers	17
Elevator Mechanics	58-55	Notary Public	26	Veterinarians	6
Employment Agencies	19	Nurse Anesthetists	6	Vocational Business Schools	21
Environmental Health Scientists	6	Nursing Homes	11	Vocational Rehabilitation Counselors	6
Environmental Health Specialists	11	Occupational Therapists	6	Warehousing	1
Estheticians	6	Oil and Gas	15	Weighing & Measuring Devices	1
Factory Built Housing Dealers	6	Online Prescribing/Pharmacy/Internet Facilitator	58-17	Well Drillers	16
Farm Product Dealers	1	Optometrists	6		
Fertilizers	1	Osteopathic Physicians and Surgeons	6		
Fish & Game Licenses	17	Personal Introduction Services	4		
Fishing (Commercial)	17				

Agency Code	Agency to Contact	Phone Number	Agency Code	Agency to Contact	Phone Number
1	Department of Agriculture	538-7100		Department of Natural Resources	538-7200
2	Department of Alcoholic Beverage Control	977-6800	14	Division of Parks and Recreation	538-7220
	Department of Commerce	530-6955	15	Division of Oil, Gas and Mining	538-5340
3	Administration	530-6701	16	Division of Water Rights	538-7240
4	Div. of Consumer Protection	530-6601	17	Division of Wildlife Resources	538-4700
5	Div. of Corporations & Commercial Code	530-4849	18	Utah Labor Commission	530-6800
6	Div. of Occupation & Professional Lic.	530-6628	19	Division of Labor and Anti-Discrimination	530-6801
7	Division of Real Estate	530-6747	20	Local Health Agencies	Check gov't phone listings
8	Division of Securities	530-6600	21	State Office of Education	538-7500
9	Department of Environmental Quality	536-4400		State Tax Commission	297-2200
10	Department of Financial Institutions	538-8830	22	Motor Carrier Services	297-6800
11	Department of Health	538-6101	23	Motor Vehicle Enforcement Division	297-2600
12	Department of Human Services	538-4242	24	Utah Department of Transportation	965-4508
13	Department of Insurance	538-3800	25	Utah State Bar	531-9077
			26	Lt. Governor, Notary Public Office	359-4417

See "Directory of Agencies and Offices" for fax numbers and Internet addresses.

## Utah State Tax Commission

210 North 1950 West  
Salt Lake City, UT 84134  
801-297-2200  
1-800-662-4335  
[tax.utah.gov](http://tax.utah.gov)

### State Tax Registration

The Tax Commission has the following applications for business tax registration:

#### Utah State Business and Tax Registration

You may register for the following tax licenses as well as any applicable related sales and use taxes and the waste tire recycling fee by going online to the OneStop Business Registration site at [osbr.utah.gov](http://osbr.utah.gov), visiting a OneStop location, or by completing paper form TC-69, *Utah State Business and Tax Registration*.

**Online:** One-Stop Business Registration  
[osbr.utah.gov](http://osbr.utah.gov)

**Form:** TC-69, *Utah State Business and Tax Registration*

**Fees:** Sales and Use Tax – No fee  
Withholding Account – No fee  
Mineral Production Withholding – No fee  
Initial Cigarette License application - \$30 per location  
Cigarette Wholesaler/Stamper - \$30 plus bond required  
Tobacco Wholesalers License - \$30 plus bond required  
Beer Account – No fee  
Lubricating Oil Account – No fee  
Telecommunications /Service Provider Account – No fee  
Multi-channel Video/Audio Service – No fee  
Cable or Home Satellite Service Account – No fee  
Sexually Explicit Business – No fee  
Natural Gas or Electricity Purchases for Resale or Transportation – No fee  
Special Fuel Supplier – No fee  
Motor Fuel License – No fee  
Aviation Fuel License – No fee  
Environmental Assurance Fee – No fee  
Compressed Natural Gas – No fee  
Liquefied Natural Gas – No fee

**Bond:** A minimum \$500 bond is required for selling either cigarettes or tobacco products. A minimum \$1000 bond is required for those selling both cigarettes and tobacco products. A bond may be required for sales or withholding accounts based on the past filing history

of the applicant(s) or those associated with the business.

If you change ownership, location or add outlets or additional stores, you must notify the Tax Commission immediately with form TC-69C, *Notice of Change for a Tax Account*. Get this form online at [tax.utah.gov/forms](http://tax.utah.gov/forms).

Also, every license and account holder that discontinues business is required to notify the Tax Commission immediately using the TC-69C form. Tax licenses or accounts are not transferable to new owners.

#### Special Events Registration

##### Contact:

Special Events Taxation Section  
801-297-6303  
1-800-662-4335 ext. 6303  
Email: [specialevents@utah.gov](mailto:specialevents@utah.gov)  
Online registration: [utah.gov/sestl](http://utah.gov/sestl)

A Temporary Sales Tax License and Special Return is required when an individual vendor or business participates in a one-time event, such as state and county fairs, conventions, hobby shows, gun shows, food shows, art shows, and other similar events where taxable sales are made. Vendors with a sales and use tax license must also obtain a Temporary Sales Tax License and Special Return if participating in one of these events. The license/return is only good for the event for which it is issued. The special return and all sales taxes are either collected by the Tax Commission the last day of the event or due to the Tax Commission 10 days after the close of the special event or sale. To obtain a Temporary Sales Tax License and Special Return, contact the [Special Events Unit](#).

#### International Fuel Tax Agreement (IFTA) and Special Fuel User (SFU) Registration

##### Contact:

Motor Carrier Service  
801-297-6800  
1-888-251-9555

Utah is a member of the [International Fuel Tax Agreement \(IFTA\)](#). Motor carriers can determine if they need an IFTA License or a Special Fuel User Permit by the following guidelines:

- IFTA Licenses apply to qualified motor vehicles traveling in more than one state or jurisdiction.
- Special Fuel User (SFU) Permits apply to:
  - Qualified motor vehicles traveling within the borders of Utah
  - Carriers having a bulk special fuel storage tank(s) in Utah

Businesses requiring IFTA Licenses, SFU Permits, or who must register for the International Registration Plan (IRP) will use the following form:

**Form:** TC-69MC, *Utah State Application for IFTA, SFU and IRP*  
**Fee:** \$4.00 decal fee for IFTA

### **Commercial Vehicle Registration**

#### **Contact:**

Motor Carrier Services  
210 North 1950 West  
Salt Lake City, UT 84134  
801-297-6800  
1-888-251-9555

Commercial trucks, trailers or semi-trailers based in Utah may qualify to be proportionately registered and licensed. Non-Utah based carriers that are not apportioned for Utah can purchase a temporary trip permit for up to 96 hours at a port of entry.

**Rate:** The vehicle registration fee is computed according to the registered weight and applicant's Utah mileage percentages.

### **Sales Tax Exemption Number for Religious or Charitable Institution**

#### **Contact:**

Taxpayer Services Division  
Technical Research Unit  
801-297-2200  
1-800-662-4335

Use [Form TC-160, Application for Sales Tax Exemption Number for Religious or Charita-](#)

[ble Institutions](#) to apply for sales tax exemption with the Utah State Tax Commission.

### **Tax Liabilities**

Applicants or fiduciaries of applicants with a history of filing and paying late are required to resolve past delinquencies and possibly post a bond.

### **Filing Returns**

Once a business has registered with the Tax Commission, a return must be filed whether or not tax is due. If no return is filed, the Tax Commission will estimate the amount of tax due and bill the business for the estimated tax, penalty and interest. Penalties and interest apply to late returns, underpayments and late payments.

### **Successor Liability**

If you are purchasing a business, Utah law requires you to withhold enough of purchase money to cover any sales and use, withholding and certain fuel taxes due and unpaid until the former owner of the business produces a receipt from the Tax Commission showing that the taxes have been paid or a certificate showing that no taxes are due. If you fail to withhold the required purchase money and the taxes remain due and unpaid 30 days after the business is sold, you may be held personally liable for payment of the taxes collected and unpaid by the former owner.

### **Personal Liability**

Individuals who control the finances of a corporation, LLC, LLP, partnership, or other entity may be held personally liable for that entity's failure to collect or remit certain trust fund taxes. Trust fund taxes are monies that the entity is required to collect or withhold on behalf of the State of Utah. The following taxes are trust fund taxes:

- Sales and Use Tax
- Transient Room Tax
- Resort Communities Tax
- Public Transit Tax
- Prepared Food Tax
- Fuel Tax (Motor Fuel, Clean Fuel, Special Fuel, Aviation Fuel)



- Withholding Tax
- Municipal Energy Tax
- Municipal Telecommunications License Tax

If an entity required to collect trust fund taxes fails to collect or remit those taxes, the Tax Commission may assess a penalty equal to 100 percent of the unpaid trust fund taxes on any responsible individual within the entity.

### **Tax Record-keeping**

Every seller is required to keep adequate and complete records necessary to determine the amount of tax liability.

Records should be preserved for a period of three years from the date the taxes are due, filed or paid. Records will be open for examination at any time and without notice by the Tax Commission or its authorized agents. Failure to keep adequate records necessary to establish tax liability may result in the taxpayer's license being revoked.

### **Sales and Use Tax Records**

Sales tax records must include:

- All sales and purchases of tangible personal property and services subject to the sales and use tax
- All receipts from rentals or leases of tangible personal property
- All deductions and exemptions allowed by law and claimed in sales tax returns
- Other books and records as the taxpayer's business may require to show completely and adequately the liability of the taxpayer

### **Tax References**

Businesses operating in Utah may be subject to several types of taxes. The summaries in this publication should be used only as guidelines.

For a thorough guide to Utah's taxes and Tax Commission Rules, you may purchase a copy of the Utah Tax Code from:

LexusNexis/Matthew Bender  
1275 Broadway  
Albany, NY 12204  
Phone: 1-800-424-4200 or  
1-800-562-1197

[www.lexisnexis.com/bookstore/customer.support@lexisnexis.com](http://www.lexisnexis.com/bookstore/customer.support@lexisnexis.com)

The Utah Tax Code and Tax Commission Rules may also be accessed through the Tax Commission's web page at [tax.utah.gov](http://tax.utah.gov).

The state makes every effort to maintain current information; however, published code may be more current.

### **Corporate Franchise and Income Tax**

#### **Contact:**

Taxpayer Services  
801-297-2200  
1-800-662-4335

### **Individual Income Tax**

Individuals who earn or receive income from a Utah source, who live, or who have a residence in Utah must file an individual income tax return to determine the amount of the individual's income that is taxable and owed to Utah.

### **Individual Income Tax Estimated Prepayments**

Utah does not require filing and payment of estimated individual income tax, but does provide forms for taxpayers who would like to pay quarterly estimated tax. It may be paid on the same payment due dates as the federal estimated tax. Estimated tax payments must be sent with a prepayment form. You can also make prepayments online at [taxexpress.utah.gov](http://taxexpress.utah.gov).

**Forms:** TC-546 – *Income Tax Prepayment*  
TC-40 – *Utah Individual Income Tax Return*

**Online:** [taxexpress.utah.gov](http://taxexpress.utah.gov)

### **Corporate Tax**

#### **C Corporations**

The corporate franchise tax is a tax on the privilege or right to do business in Utah based on net income and imposed on every

## Step 6: State Government Requirements

corporation registered to do business in Utah except for certain exempt corporations. The corporation income tax is imposed on corporations not otherwise subject to the corporation franchise tax that derive income from sources within Utah. Corporations incorporated outside of Utah that have no fixed place of business in Utah but derive income from activities occurring in Utah or in connection with Utah customers are subject to the corporation income tax.

The corporate franchise and corporate income tax rates are the same. The Utah corporate tax rate is 5 percent of the corporation's Utah net taxable income with a minimum tax of \$100 per corporation. The minimum tax applies regardless of whether a corporation actually earns a profit or conducts any business.

Utah corporate franchise and income tax returns are due April 15 for calendar filers and the 15<sup>th</sup> day of the fourth month following the end of a tax year for fiscal filers.

### S Corporations

Small business corporations that have filed a timely election with the Internal Revenue Service under IRC Section 1362(a) are considered pass through entities for tax purposes. The income is passed through to the shareholders and the shareholders must report and pay tax on Utah income accordingly. S corporations must file a Utah S corporation return but are not subject to the \$100 minimum franchise tax. See the *Pass-through Entities* section for more information on S corporations.

### Corporate Tax Prepayments

Corporations with a tax liability of \$3,000 or more in the current tax year, or with a tax liability of \$3,000 or more in the previous tax year, must make estimated tax payments. Payments are due on the 15th of the 4th, 6th, 9th and 12th months of the tax year. Penalties apply on underpayments, late payments and late filings.

**Forms:** TC-559 – *Corporate Tax Payment Coupon*  
TC-20 – *Utah Corporation Franchise or Income Tax Return*

TC-20S – *Utah S Corporation Franchise or Income Tax Return*  
TC-20MC – *Utah Tax Return for Miscellaneous Corporations*  
TC-161 – *Utah Registration for Exemption from Corporate Franchise or Income Tax*

## Pass-through Entities

### Contact:

Taxpayer Services  
801-297-2200  
1-800-662-4335

A pass-through entity is an entity whose income, gains, losses, deductions and credits flow through to partners, members and shareholders for federal tax purposes.

For purposes of Utah withholding pass-through entities include:

- General partnerships, limited partnerships, limited liability partnerships
- Limited liability companies if classified as a partnership for federal income tax purposes
- S corporations

Estates and trusts are not considered pass-through entities for Utah withholding purposes.

For tax years beginning on or after January 1, 2009, pass-through entities must withhold Utah income tax on income from Utah sources for nonresident individual partners, members and shareholders, and for all general partnerships, limited liability partnerships, limited liability companies, S corporations, C corporations, estates and trusts.

Pass-through entities file information returns and provide their partners, members and shareholders with a Schedule(s) K-1 showing the Utah income and withholding passed through to the partner, member or shareholder. The partner, member or shareholder will use the information from the K-1 to file and pay their income taxes.

**Publication:** Publication 68, *Pass-through Entity Withholding*

**Forms:** TC-20S – *Utah S Corporation Franchise or Income Tax Return*

## **Property Tax**

### **Contact:**

Contact the county assessor for the county where you are doing business or the Utah State Tax Commission, if centrally assessed.

Taxes are levied on real and personal property. Real property includes land, buildings and other improvements. Personal property includes furniture, fixtures, machinery, equipment, supplies, etc. A uniform in-lieu fee must be paid for passenger cars and lightweight vehicles. Personal property does not include inventory held for resale.

Most types of business property are assessed by the county assessor. Personal property must be reported to the county assessor for the county the property is located. Obtain the necessary forms and filing instructions from the county assessor.

Personal property taxes are generally due May 15. Real property taxes are billed by November 1st and must be paid by November 30th. Contact your county assessor for further information.

## **Withholding Tax**

### **Contact:**

Taxpayer Services  
801-297-2200  
1-800-662-4335

Employers located inside of Utah who pay wages, and employers located outside of Utah who pay wages to Utah residents, must register with the Utah State Tax Commission to get a state withholding tax account. See the *State Tax Registration* section above to get more information on registering for a state withholding tax account.

State withholding taxes are paid on a monthly basis and filed on a quarterly basis if the employer is withholding an average of \$1,000 a month or \$12,000 a year. The payment is due on or before the last day of the month following the end of each monthly

period. The return is due on or before the last day of the month following the end of each quarterly period. For example, the January payment is due the last day of February, and the first quarter (January-March) filing is due the last day of April.

Employers withholding less than \$1,000 on average per month or \$12,000 on average a year are required to file and pay on a quarterly basis. Returns and payments are due on or before the last day of the month after the end of each quarterly period.

Employers who report federal withholding taxes for household employees on a federal Schedule H, or who file federal form 944, *Employer's Annual Federal Tax Return*, may file and pay on an annual basis. The return(s) and payment(s) are due on or before the last day of the month following the calendar year end (January 31).

At the end of each calendar year, all taxpayers with a withholding account must file an annual reconciliation return with a copy of each form W-2, 1099, and TC-675R showing wages and Utah withholding. The reconciliation return is due on or before February 28, if filing with paper, and March 31, if filing electronically on Taxpayer Access Point (TAP) at [taxexpress.utah.gov](http://taxexpress.utah.gov). Employers with 250 or more withholding forms are required to file their annual reconciliation electronically.

Filing due dates that fall on a weekend or legal holiday are due the next business day. See Tax Commission Publication 32, *Online Filing and Paying of Withholding and Mineral Production Tax*, and Publication 14, *Withholding Tax Guide*, for more information on Utah withholding taxes.

**Forms:** TC-941 –Withholding Return  
TC-941PC –Withholding Payment Coupon

TC-941R – Annual Withholding  
Reconciliation Return  
TC-941D – Annual Withholding  
Reconciliation *Discrepancy*  
Report

**Online:** [taxexpress.utah.gov](http://taxexpress.utah.gov)

**Publications:**

- Publication 14 – *Withholding Tax Guide*
- Publication 32 – *Online Filing and Paying of Withholding and Mineral Production Taxes: W-2, W-2c, 1099R, TC-675R, TC-941, TC-96R and TC-941R*
- Publication 43 – *Electronic Funds Transfer: Paying Tax by ACH Credit*

Utah income tax withholding schedules have been designed to parallel the federal withholding schedules found in *Circular E, Employer’s Tax Guide*, published by the Internal Revenue Service. These withholding tables must be used for all wages and salaries earned in Utah or earned by Utah residents outside of Utah. *Utah Withholding Schedules* are available online at [tax.utah.gov/forms](http://tax.utah.gov/forms), may also be ordered by contacting the Tax Commission.

**Sales and Use Taxes**

**Contact:**

Taxpayer Services  
801-297-2200  
1-800-662-4335

**Sales tax** is a tax on the rental or retail sale of tangible personal property, admission and user fees, and certain services provided. It is collected from the consumer by the retailer and reported and paid to the Tax Commission on a monthly, quarterly or annual basis. Sales tax returns and payments are due on the last day of the month following each reporting period. If a due date falls on a weekend or legal holiday, the due date becomes the next business day.

**Use tax** is a tax on amounts paid or charged for purchases of tangible personal property and certain services where sales tax was due but not charged. The purchaser remits use tax directly to the Tax Commission. Examples of use tax transactions include mail order and Internet purchases, withdrawals from inventory and goods consumed.

Use tax must be accrued and paid on certain purchases from unregistered out-of-Utah sellers. Some of the more common items for use tax reporting include advertis-

ing supplies, office or shop equipment, computer hardware and software, office supplies, and books.

Sales and use taxes are transaction taxes. This means the tax is not on the articles sold or furnished, but on the transaction, and the purchaser is the actual taxpayer. The seller is charged with collecting the tax from the purchaser and paying the tax to Utah. In cases where the seller does not charge the tax, it becomes use tax and the purchaser is responsible to report and remit the tax.

Once a business has registered with the Tax Commission for the collection of sales and use tax, a return must be filed whether or not sales or use tax is due. Penalties and interest apply to late returns, underpayments and late payments. Filing frequency is determined by the Tax Commission and based on the amount of annual sales and use tax liability.

If annual net taxable sales and purchases are:	Your filing status is:
\$ 16,000 or less	Annual
\$ 16,001 - \$ 800,000	Quarterly
\$ 801,000 - \$1,500,000	Monthly
\$ 1,500,001 or more	Monthly and EFT

Businesses whose annual sales tax liability is \$96,000 or more are required to pay the tax via electronic funds transfer (EFT). Seller discounts are available to those who file and pay sales and use tax monthly by the due date.

- Forms:** TC-62S – *Sales and Use Tax Return Single Place of Business*
- TC-62M – *Sales and Use Tax Return Multiple Places of Business*

**Online:** [taxexpress.utah.gov](http://taxexpress.utah.gov)

**Publications:**

- Publication 25 – *Utah Sales and Use Tax General Information*
- Publication 5 – *Sales Tax Information for Vehicle & Watercraft Dealers and Body & Repair Shops*
- Publication 35 – *Sales Tax Information for Public and Private Elementary and Secondary Schools*
- Publication 37 – *Business Activity and Nexus in Utah*
- Publication 40 – *Personal Liability for Unpaid Sales, Fuel and Withholding Taxes*
- Publication 42 – *Sales Tax Information for Sales,*

## Step 6: State Government Requirements

*Installation and Repair of Tangible Personal Property Attached to Real Property*

Publication 45 – *Sales Tax Information for Nurseries, Florists, Landscapers and Related Industries*

Publication 53 – *Sales Tax Information for Health Care Providers*

Publication 54 – *Sales Tax Information for Public Utilities*

Publication 55 – *Sales Tax Information for Restaurants*

Publication 56 – *Sales Tax Information for Lodging Providers*

Publication 62 – *Sales Tax Information for Telecommunications Service Providers*

The sales and use tax rates vary depending on the location of a business. Cities and counties may impose additional related taxes. Generally, the local tax rate is combined with the state tax rate for collection and reporting to the Utah State Tax Commission.

Tax rate charts for every combined (state and local) tax rate in Utah are available online at [tax.utah.gov](http://tax.utah.gov).

### Related Taxes and Fees

Depending on the type of business you do, and where your business is located, you may be required to file and pay for other related tax accounts in addition to your regular sales and use tax account. The following are a few of these kinds of related tax accounts.

#### Tourism Tax

##### Contact:

Taxpayer Services  
801-297-2200  
1-800-662-4335

There is a statewide motor vehicle rental tax of 2.5 percent on leases and rentals not exceeding 30 days. In addition, where adopted, this tax is imposed on the following types of transactions:

- A prepared food tax of up to 1 percent may be imposed on all prepared foods and beverages sold by restaurants.
- Motor vehicle rental taxes of up to 7 percent are charged on all motor vehicle rentals or leases not exceeding 30 days.

The tourism taxes, if imposed, are reported on a separate form.

**Form:** TC-62F – *Restaurant Tax Return*  
TC-62L – *Motor Vehicle Rental Tax Return*

#### Transient Room Taxes

##### Contact:

Taxpayer Services  
801-297-2200  
1-800-662-4335

Counties throughout Utah may impose transient room taxes of up to 4.25 percent on the rent of rooms in hotels, motels, inns, trailer courts, campgrounds, tourist homes, and similar accommodation for stays of less than 30 consecutive days.

Cities and towns may impose a municipal transient room tax up to 1.5% on the rent of rooms in hotels, motels, inns, trailer courts, campgrounds, tourist homes, and similar accommodation for stays of less than 30 consecutive days.

Salt Lake County imposes a tax of .5 percent in addition to the transient room tax, on rentals in hotels, motels, inns, trailer courts, campgrounds, tourist homes and similar accommodations of less than 30 consecutive days.

**Form:** TC-62T – *Transient Room Tax Return*

#### Waste Tire Recycling Fee

##### Contact:

Taxpayer Services  
801-297-2200  
1-800-662-4335

The waste tire recycling fee applies to sales of new tires up to and including 24.5 inches. The fee applies to new tires meeting the size requirement and sold for use on owned, rented or leased vehicles, and off-highway motorized vehicles. The tire recycling fee does not apply to recapped or used and resold tires, bicycle tires, or tires held for resale.

**Rate:** \$1 per tire  
**Form:** TC-62W – *Waste Tire Recycling Fee Return*

### **Municipal Energy Tax**

**Contact:**

Taxpayer Services  
801-297-2200  
1-800-662-4335

A municipality may impose a tax of up to 6 percent on the delivered value of taxable energy. This tax is imposed in addition to state and local sales taxes and a separate reporting form is used.

**Form:** TC-62E – *Municipal Energy Sales and Use Tax Return*

### **Beer Tax**

**Contact:**

Taxpayer Services  
801-297-3525  
1-800-662-4335 ext. 3525

The beer tax applies to beer imported or manufactured for sale, use or distribution in Utah. Monthly reports are required on or before the last day of the following month.

**Rate:** \$12.80 per 31-gallon barrel of beer.  
**Form:** TC-386 – *Beer Tax Return* plus applicable schedules

Distributor licensing is under the jurisdiction of the Utah Department of Alcoholic Beverage Control. Retail licenses are issued by local jurisdictions.

**License:** Department of Alcoholic Beverage Control  
1625 South 900 West  
Salt Lake City, UT 84104  
801-977-6800

### **Cigarette and Tobacco Products Tax**

**Contact:**

Taxpayer Services  
801-297-2200  
1-800-662-4335

Cigarette and tobacco product wholesalers, distributors, stampers and retailers are required to have a license issued by the Tax Commission. A license is required for each business location and is valid for three years.

In addition to a license, wholesalers, distributors, stampers and retailers who purchase unstamped cigarettes or other tobacco products for which the Utah tobacco tax has

not been paid are required to post a bond with the Commission. The minimum bond is \$500 and can be either cash or a surety bond.

**Application:** TC-69 – *Utah State Business and Tax Registration*

**License Fee:** \$30.00 per location  
\$20.00 for three-year renewal

**Cigarettes:** Participating Manufacturer (PM) – 8.5 cents per cigarette  
Non-participating Manufacturer (NPM)  
- \$2.05 per pack of 20 cigarettes,  
\$2.5625 per pack of 25 cigarettes

**Little Cigars:** 8.5 cents per little cigar

**Tobacco:** 86 percent of manufacturer's sales price

**Moist Stuff:** 1.83 cents per ounce

**Forms:** TC-553 – *Tobacco Products Tax Return*

TC-552 – *Utah Cigarette Stamp Report*

TC-720 – *Order for Cigarette Revenue Stamps or TAX for Products Imported for Use, Storage or Consumption*

### **Multi-Channel Video or Audio Service Tax**

**Contact:**

Taxpayer Services  
801-297-3525  
1-800-662-4335 ext. 3525

A tax is imposed on amounts paid or charged for multi-channel video or audio services provided by a multi-channel video or audio service provider within the state.

A multi-channel video or audio service provider is defined as any person or group of persons that:

- Provides multi-channel video or audio service and directly or indirectly owns a significant interest in the multi-channel video or audio service; or
- Otherwise controls or is responsible through any arrangement, for the management and operation of the multi-channel video or audio service.

**Rate:** 6.25% of amounts paid or charged for multi-channel video or audio service by a provider.

**Form:** TC-64 – *Multi-Channel Video or Audio Service Tax Return*

### **Sexually Explicit Business and Escort Service Taxes**

**Contact:**

Taxpayer Services  
801-297-3525  
1-800-662-4335 ext. 3525

A tax is imposed on a sexually explicit business equal to 10 percent of amounts paid or charged by the business for: an admission fee, a user fee, a retail sale of tangible personal property, a sale of food, food ingredients, or prepared food, a sale of a beverage, or any service.

**Form:** TC-63 – *Sexually Explicit Business Tax Return*

### **Telecommunication Services Taxes**

**Contact:**

Taxpayer Services  
801-297-3525  
1-800-662-4335 ext. 3525

#### **Emergency Services Telephone Charge – 911 and Poison Control Center Funding**

A county, city or town may levy a monthly emergency services telephone charge on each local exchange service land line, VOIP line, and on each revenue producing cellular line with a billing address within the boundaries of the county, city or town. The amount of the charge will not exceed 61 cents per month for each line. An 8 cent per month state fee is imposed on telephone service for unified statewide E-911 emergency services.

An emergency services telephone charge of 7 cents per month is imposed on each local exchange service land line and each revenue producing cellular line subject to the 911 emergency services telephone charge.

**Forms:** TC-29 – *Emergency Services Telephone Fee Return Coupon*  
TC-29Q – *911 Emergency Services Schedule Supplemental Information*

### **Municipal Telecommunications Licensing Tax**

Municipalities may impose a tax of up to 3.5 percent to telecommunication service providers on the value of telecom service provided within the municipality's boundaries. This tax is remitted to the Tax Commission on or before the last day of the month following the month in which the charge is imposed.

**Form:** TC-34 – *Municipal Telecommunications Licensing Tax Return*  
TC-34Q – *Municipal Telecommunications License Tax Supplemental Information*

### **Oil Recycling Fee**

**Contact:**

Taxpayer Services  
801-297-3525  
1-800-662-4335 ext. 3525

The oil recycling fee of 4 cents per quart or 16 cents per gallon is imposed on the first sale in Utah of packaged lubricating oil by a lubricating oil seller. This fee is reported and paid on a quarterly basis. This fee does not apply to sales of lubricating oil:

- shipped outside the state
- purchased in five-gallon or smaller containers and used solely in underground mining operations
- in bulk containers of 55 gallons or more

**Form:** TC-535 – *Lubricating Oil Fee Return*

### **Insurance Taxes**

#### **Insurance Premium Tax**

**Contact:**

Utah State Tax Commission  
801-297-3540  
1-800-662-4335 ext. 3540

Admitted insurance companies are required to file a premium tax return regardless of the exempt nature or amount of their premiums. The insurance premium tax applies to all insured risks in the state including workers compensation.

## Step 6: State Government Requirements

TC-420C – *Self Insurer's Classification Codes and Tax Rates*

Insurance premium tax returns are due on or before March 31, for the preceding calendar year. Prepayments are required if the prior year's tax liability was \$10,000 or more. Prepayments are due the last day of April, July, and October. The final payment is due when the tax return is filed March 31.

**Rate:** The base premium tax is 2.25 percent. It is calculated on the net taxable premiums received for life, property, and casualty insurance policies written in the state.

The workers compensation premium tax rate is determined annually by the State Industrial Commission.

Title insurance premiums are taxed at a rate of .45 percent.

An additional surtax of .0001 percent is assessed on motor vehicle liability, personal injury and uninsured motorist premiums.

**Forms:** TC-670 – *Utah Insurance Premium Tax Payment & Prepayment Coupon*  
TC-49 – *Insurance Premium Tax Return*

### Self Insurer's Tax

#### Contact:

Utah State Tax Commission  
801-297-3540  
1-800-662-4335 ext. 3540

Employers authorized by the Labor Commission to provide their own worker's compensation coverage are required to pay an amount equivalent to the premium tax paid by private insurance carriers providing worker's compensation coverage.

Self insurer's tax returns are due on or before March 31, for the preceding calendar year. Prepayments are required if the prior year's tax liability was \$10,000 or more. Prepayments are due the last day of April, July, and October. The final payment is due when the tax return is filed March 31.

**Rate:** The self-insurer's tax is based on employee class codes and a safety factor.

**Forms:** TC-420 – *Self Insurer's Tax Return*

TC-420A - *Self Insurer's Schedule A*

TC-420B - *Self Insurer's Quarterly Payment & Prepayment Coupon*

### Fuel Taxes

#### Contact:

Taxpayer Services  
801-297-2200  
1-800-662-4335

All fuel sold in Utah for operating motorized vehicles (including aircraft and watercraft) is taxable before retail. You must get a license if you distribute motor or aviation fuel or supply special fuel. You don't need a license to report and remit the Environmental Assurance Fee; however, you must set up an account with the Tax Commission to track the fees and payments.

**Aviation Fuel** is any fuel sold at airports and used exclusively for aircraft operation.

**Publication:** Publication 66, *Fuel Tax General Information*

**Form:** TC-109 – *Fuel Return*

**Environmental Assurance Fee** is assessed on the first sale or use of a petroleum product in Utah. Entities with underground storage tanks must have funds for environmental cleanup in case of a leak or release per Federal Environmental Protection Agency and Utah State requirements. The Petroleum Storage Tank Trust Fund covers eligible cleanup costs, with a deductible, for participating entities that have a leak or release.

**Publication:** Publication 66, *Fuel Tax General Information*

**Form:** TC-109 – *Fuel Return*

**Motor Fuel** is gasoline or gasohol used for any purpose other than the operation of aircraft.

**Publication:** Publication 66, *Fuel Tax General Information*

**Form:** TC-109 – *Fuel Return*

**Special Fuel** is any fuel that is:

- Used in a motor vehicle on Utah's public highways
- Diesel fuel



- Not taxed as aviation or motor fuel
- Fuel not measured in gallons (CNG, LNG)

**Publication:** Publication 66, *Fuel Tax General Information*

**Form:** TC-109 – *Fuel Return*

## **Oil, Gas and Mining Taxes**

### **Contact:**

Utah State Tax Commission  
801-297-4600  
1-800-662-4335

### **Conservation Fee**

The conservation fee applies to owners holding interest in oil and gas wells.

**Rate:** Two-tenths of one percent of the fair market value of oil and gas determined at the first point closest to the well.

### **Severance Tax**

Severance tax applies to extractors of metalliferous minerals such as gold, silver, copper, lead, iron, zinc, tungsten, uranium, beryllium and other valuable metals, and to the interest owners of oil and gas produced in the state.

**Rate:** 2.6 percent of the taxable value of all metals or metalliferous minerals; 3-5 percent of the value of the oil and gas; and 4 percent of the value of natural gas liquids. Contact the State Tax Commission for exemptions.

**Form:** TC-5 – *Oil and Gas Conservation Quarterly Return*  
TC-685- *Mining Severance Tax Annual Return*  
TC-684 – *Oil & Gas Severance Tax Annual Return*  
TC-801 – *Severance Tax Quarterly Installment*  
TC-807 – *Mining Severance Tax Quarterly Installment Return*

## Utah Department of Workforce Services

140 East 300 South  
Salt Lake City, UT 84111  
801-526-9675  
[jobs.utah.gov](http://jobs.utah.gov)

The Department of Workforce Services is Utah's Job Connection. Workforce Services consolidates all employment-related functions into one service delivery system, facilitating the Department's primary goal of connecting employers with qualified job seekers.

The mission of the Department of Workforce Services is to strengthen Utah's economy by supporting the economic stability and quality of our workforce.

The Department provides a wide array of services to both employers and job seekers. Services to employers include:

- Selection from the largest job applicant pool in Utah
- Pre-screened applicants
- Administration of Unemployment Insurance contributions
- Administration of the New Hire Registry program
- Free job posting
- Consultation on appropriate interviewing and employment practices
- Job fairs
- Employee bonding services
- Workforce information
- Development of work/life policies that aid in recruitment and retention of qualified workers
- Layoff consultation
- Tax credits
- Free use of Department facilities for interviewing
- Assistance with welfare-to-work initiatives
- Employer seminars on topics of interest
- Administration of the Federal Workforce Investment Act

The Department's employment centers are conveniently located throughout the state. Employers who do not wish to visit an employment center may access services via phone or Internet.

### New Hire Reporting

Federal and state law requires all employers to report new employees to a state New Hire Registry. This information is used to locate individuals who are delinquent in their child support payments. It is also used to detect and prevent the unlawful receipt of public assistance and unemployment insurance payments.

The Department seeks to reduce the time and complication involved with the program by providing employers with convenient reporting options. New hires may be reported using the following methods:

- Mailing or faxing a copy of the employee's W-4, computer printouts, or *Utah New Hire Registry Reporting*, form 6, (Department provides the form 6, free of charge)
- Submitting the information on diskette, magnetic tape cartridge, or electronically through the New Hire Registry Internet website: [jobs.utah.gov/newhire](http://jobs.utah.gov/newhire)

Employers are required to report the following information within 20 days of hire:

- Employee name
- Employee address
- Employee Social Security Number
- Employer name
- Employer address
- Federal Employer Identification Number

Employers who employ workers in more than one state have the option of reporting all new hires to a single state.

## State Unemployment Insurance

### Contact:

Utah Dept of Workforce Services  
Unemployment Insurance Contributions  
(quarterly tax and wage reports and  
payments)  
Salt Lake County: 801-526-9235  
Other areas / out of state: 1-800-222-2857

Unemployment Insurance Benefits  
(claimant benefit payments)  
Salt Lake/Davis Counties: 801-526-4400  
Weber/North Davis Counties: 801-612-0877  
Provo: 801-375-4067  
Other areas / out of state: 1-888-848-0688

The State Unemployment Insurance Program, covered under the Utah Employment Security Act, is administered by the Utah Department of Workforce Services. The program provides for the collection of monies from employers for the payment of benefits to workers who are unemployed through no fault of their own. These benefits are paid to lighten the burden of unemployment for individuals and to maintain their purchasing power in the community. More information is provided in *The Employer Handbook* and *Facts about Unemployment Insurance in Utah*, free publications provided by Workforce Services.

### Status of a Business

An employer who begins to pay wages must register with the Department of Workforce Services, Unemployment Insurance Division by either filing a Status Report, Form 1 by mail or fax or by contacting the Division by telephone or registering on the website [jobs.utah.gov](http://jobs.utah.gov). This registration will be used to determine if or when the employer is subject to the Utah Employment Security Act.

**Form:** Department of Workforce Services  
Form 1 - *Status Report*

**Deadline:** Filed within 10 days after paying wages.

### Unemployment Insurance Program

Any individual or business entity that pays wages becomes subject to the Utah Employment Security Act for the quarter in which the wages are paid, and must file

quarterly contribution reports and make quarterly payments. An employer must report all wages, regardless of the amount.

For purposes of this program, wages include payments made in cash, or any other medium, such as merchandise, gratuities or exchange of service. Wages for persons working under any oral or written contract of hire must be reported unless they are determined to be bona fide independent contractors.

### Filing Quarterly Reports

An employer who is subject to Unemployment Insurance coverage must file quarterly tax and wage reports. The required quarterly reports and payments may be submitted through the mail, in person, or Workforce Service's website:

[jobs.utah.gov/](http://jobs.utah.gov/)

The quarterly *Employer Contribution Report*, Forms 33, is mailed to employers near the end of each calendar quarter and provides all the information necessary for an employer to report total and taxable gross wages paid and make the required quarterly contribution. Employers must also file the *Employer's Wage List*, Form 33H, which includes the name, social security number and gross earnings of each employee during the quarter. Penalties are assessed for failure to file and pay when due.

**Form:** Department of Workforce Services  
Form 33 – *Employer's Contribution Report*

**Note:** For further information regarding the Utah Employment Security Act, contact the Department of Workforce Services at 801-526-9235 or 1-800-222-2857, or visit their website at [jobs.utah.gov/](http://jobs.utah.gov/).

### Unemployment Contribution Rate

The Department of Workforce Services determines the unemployment contribution rates by using a formula that compares unemployment benefits paid to former workers of the business (benefit costs) with taxable wages paid by the business during the last four fiscal years unless fewer years with

such wages exist. Fiscal years for this purpose run from July 1 to June 30. An employer's benefit costs from the last four fiscal years unless fewer such years exist fiscal years are divided by taxable wages reported for the same period to determine the basic contribution rate. If the business is acquired from another operator, the benefit costs and taxable wages of both the current and previous owner will be combined in this calculation.

The basic rate is adjusted by a reserve factor to provide for an adequate reserve balance. In addition, all employers pay a social tax, which represents benefit costs not assigned to a specific employer. The basic rate, adjusted by the reserve factor, plus the social tax, determines an employer's overall contribution rate. Rates are assigned each calendar year.

If an employer does not have at least one fiscal year of payroll experience, he is considered to be a new employer. New employers are assigned a basic rate equal to the average rate for all employers in the industry that is most similar to the new employer's business activity. The employer's business activity is determined from information provided by the employer during the registration process.

### **Independent Contractors**

When you have someone work in your business, you must determine whether that person is your employee or an independent contractor. There are several criteria used in determining independent contractor and employee status.

Independent contractors may be deemed by the Department to be employees for unemployment insurance purposes. Some employers, in an effort to reduce personnel costs, have designated certain workers as "independent contractors" in violation of Utah law. Simply calling a worker an independent contractor is not sufficient. There are several factors considered when determining whether an employer-independent

contractor or an employer-employee relationship exists.

Factors that indicate an employer-employee relationship include the following (this is not an all-inclusive list).

#### **An employer:**

- Has the right to control and direct the employee
- Provides the tools, equipment, and workplace
- Sets work hours and provides necessary training
- Pays for business or travel expenses

#### **An employee:**

- Must personally perform the services
- Provides a continuous service relationship with the employer
- Receives hourly, weekly or monthly, pay for services

Factors that indicate an employer-independent contractor relationship include the following.

#### **An independent contractor:**

- Can make a profit or suffer a loss
- Has own place of business separate from that of employer
- Performs similar work for more than one person or firm at the same time
- Advertises his services to the general public
- Pays all expenses and owns or provides all equipment
- Has the required and customary business, trade, or professional licenses
- Can hire his own employees

## **Utah Labor Commission**

### **Utah Antidiscrimination and Labor Division (UALD)**

**Utah Labor Commission**  
**160 East 300 South, Box 146630**  
**Salt Lake City, UT 84114-6630**  
**801-530-6800**  
[www.laborcommission.utah.gov](http://www.laborcommission.utah.gov)

#### **Discrimination and Wage Information Contact:**

Utah Labor Commission  
Antidiscrimination and Labor Division

Employers and employees not covered by federal standards are covered by state standards. If they are covered by both a federal and a state standard on the same question, the stricter standard will apply. The Utah Payment of Wages Act and accompanying rules apply to all private sector employers. Some key standards are as follows:

#### **Hours Employed**

##### **Contact:**

Utah Labor Commission  
Antidiscrimination and Labor Division

Hours employed includes all time during which an employee is required to be working, to be on the employer's premises ready to work, to be on duty, to be at a prescribed work place, to attend a meeting or training, and for time utilized during established rest or break periods, excluding meal periods of 30 minutes or more when the employee is relieved of all responsibilities.

#### **Terminating Employees**

When an employer separates an employee from his payroll by discharge or by layoff, the unpaid wages of such employee are due immediately and must be paid within 24 hours of separation.

#### **Resignation by Employee**

If an employee resigns employment, the unpaid wages of the employee become due and payable on the next regular payday.

#### **Regular Paydays**

- The employer must establish a minimum of two pay periods per month at regular intervals, on regular paydays designated in advance.
- The regular payday must occur within 10 days after the end of the pay period.
- The employer must notify the employee as to the paydays, the rate of pay and type of pay before their effective dates.
- The employer must furnish the employee with a statement each payday showing the total amount of each deduction from the employee's wages.

#### **Payroll Electronic Transfer**

An employer may require that its employees be paid by electronic transfer if:

1. The employer's previous year's federal employment tax deposits were at least \$250,000, and
2. At least two-thirds of the employees have their wages electronically transferred

However, the employee chooses, and the employer cannot designate a particular depository institution for the exclusive payment or deposit of a check for wages.

#### **Uniforms**

Where the wearing of uniforms is a condition of employment, the employer must furnish the uniforms free of charge.

The term "uniform" includes any article of clothing, footwear, or accessory of a distinctive design or color required by an employer to be worn by employees.

Any article of clothing which is associated with a specific employer by virtue of an emblem (logo) or distinct color scheme shall be considered a uniform.

The employer may, at his or her option, request an amount, not to exceed the actual cost of the uniform or \$20, whichever is less, as a deposit on each uniform required by the employer. The deposit must be refunded to the employee at the time the uniform is returned.

### **Minimum Wage/Child Labor**

#### **Contact:**

Utah Labor Commission  
Antidiscrimination and Labor Division

The Utah Minimum Wage Act of 1990 establishes a state minimum wage for those employees not covered by a Federal Minimum Wage. Where not covered by a Federal Minimum Wage, the following minimum wages apply:

- Adults \$7.25/hour
- Minors (under 18) \$7.25/hour
  - A minor employee may be paid \$4.25 an hour for the first 90 days of employment with an employer.
- Tipped adults and minors: \$2.13 per hour and tip credit, plus additional amount from employer if necessary, to reach \$7.25 an hour.
  - See the *Tipped Employees* section under *Federal Labor and Wage Information* for definition of tipped employees.

Certain exemptions from state minimum wage coverage apply. For more information you may contact the UALD of the Utah Labor Commission.

### **Youth Employment**

#### **Contact:**

Utah Labor Commission Antidiscrimination and Labor Division, or,

U.S. Department of Labor  
150 East Social Hall Avenue, Suite 695  
Salt Lake City, UT 84111  
801-524-5706

No youth under the age of 16 shall be permitted to work in excess of four hours in one school day, nor before 5:00 a.m. or after 9:30 p.m. unless the next day is not a school day, nor in excess of 8 hours in any 24-hour period. Youth 14 and 15 years of age can work in nonhazardous occupations such as retail stores, restaurants, fast food, service stations, lawn care, janitorial and other occupations not determined harmful by the Labor Commission. There are 17 hazardous occupations that youth under the age of 18 cannot perform. A complete list

can be obtained from UALD at the Utah Labor Commission.

If an enterprise or individual employee is subject to the Fair Labor Standards Act (FLSA), the child labor provisions are different and generally more restrictive than state law.

### **Antidiscrimination**

UALD is charged with receiving, investigating and determining complaints of discrimination in both employment and housing. This is accomplished through complaint processing, mediation, investigation, and community outreach and education.

### **Employment Discrimination**

The Utah Antidiscrimination Act applies to all employers with at least 15 or more employees. An individual must file a complaint within 180 days from the last date of harm for UALD to have jurisdiction to investigate the complaint.

It is a discriminatory or prohibited employment practice to refuse to hire, promote (or fail to promote), discharge, demote, terminate, or retaliate against or discriminate in matters of compensation or in terms, privileges, and conditions of employment, any persons otherwise qualified, because of race, color, sex, pregnancy or pregnancy-related conditions, age (40 and over), religion, national origin, or disability.

### **Housing Discrimination**

Under the Fair Housing Act, it is a prohibited housing practice to discriminate in the rental, sale and financing of residential housing against any person who is otherwise qualified, because of that individual's race, color, sex, national origin, disability, religion, familial status, or source of income (being a recipient of government assistance).

Any person desiring information or assistance may call UALD at the Utah Labor Commission.

## **Utah Occupational Safety and Health Division (UOSH)**

### **Contact:**

Utah Labor Commission  
160 East 300 South, 3rd Floor  
PO Box 146650  
Salt Lake City, UT 84114-6650  
801-530-6901 Fax: 801-530-7606  
[www.laborcommission.utah.gov/UOSH](http://www.laborcommission.utah.gov/UOSH)

The mission of the Utah Occupational Safety and Health Division, also known as UOSH or UTAH OSHA is to achieve compliance and provide assistance with safety and health in Utah workplaces. UOSH has the legislative intent to implement, establish, and enforce occupational safety and health standards to ensure the safety and health of workers in the state of Utah. UOSH approaches this goal by providing consultation services and outreach to private and public sector employers, Voluntary Protection Programs and Safety and Health Achievement Recognition Programs (SHARP), in addition to the enforcement of occupational safety and health standards through compliance program activities. The following list of employer and employee responsibilities contains only a basic illustration of some of the basic requirements of the Utah Act. Employers must become familiar with many other existing regulations prescribed by the Utah Occupational Safety and Health Act, found in Chapter 6, Title 34A of the Utah Code Annotated.

### **Employer Responsibilities**

The Utah Occupational Safety and Health Act (Title 34A, Chapter 6) requires, that every employer covered under the Act furnish to his employees employment and a place of employment which are free from recognized hazards that are likely to cause death or serious physical harm to their employees. The Act also requires that employers comply with occupational safety and health standards promulgated under the Act, and that employees comply with standards, rules, regulations and orders issued under the Act applicable to employee's actions and conduct. The Act authorizes the

Utah Occupational Safety and Health Division to conduct inspections, and to issue citations and proposed penalties for alleged violations. Employers covered under the UOSH Act include all private employers with one or more workers, and all state and local government agencies including school districts and special service units. UOSH does not cover mine operations, railroads or federal employers.

Employers are required to report to UOSH within eight hours of occurrence of any work fatality, serious or significant injury or illness at their workplace, by calling UOSH 24 hours a day at 801-530-6901. Employers are also required to investigate all work related injuries or occupational diseases; and if the injury or occupational disease results in medical treatment, loss of consciousness, loss of work, restriction of work or transfer to another job, an *Employer's First Report of Injury or Occupational Disease* must be submitted to the Labor Commission within seven days. First aid cases need not be submitted unless a physician is required to file a report. Employees must be given a copy of this report.

All information on injuries and occupational diseases submitted to the Labor Commission by employers may also need to be recorded on the employers *Occupational Injury and Illness Log*, form 300. For questions concerning recordkeeping requirements and other requirements of the Utah Code, contact UOSH at 801-530-6901.

### **Employee Responsibilities**

The Utah Occupational Safety and Health Act (Title 34A, Chapter 6) states that it shall be the duty and responsibility of any employee entering his or her place of employment, to ascertain if the place is safe and if the work can be performed safely. Also, to immediately report unsafe work conditions to the employer. The Act also states that employees must comply with all safety rules of their employer and with all the rules and regulations promulgated by UOSH which are applicable to their type of employment.

Employees or their representatives may file a complaint with UOSH if it is believed hazardous working conditions and violations of the Act or UOSH standards exist in their workplace. Complaints may be submitted by requesting a formal complaint form from UOSH, in letter form, or electronically via the UOSH web page.

Employees or their representatives have the right to accompany a UOSH safety and health officer during an inspection, to observe all monitoring of conditions, and to confer privately with UOSH during any part of an inspection.

Employees also have the right to file a retaliation or whistleblower complaint with UOSH, if their employer retaliates against them by taking unfavorable personnel action because they engaged in protected activity relating to workplace safety and health.

### **UOSH Workplace Safety & Health Consultation Services**

**Contact:**

Utah Labor Commission  
160 East 300 South, 3rd Floor  
PO Box 146650  
Salt Lake City, UT 84114-6650  
801-530-6855, Fax: 801-530-6992

**Consultation** safety and health services are available at no cost to Utah employers. Consultation services are confidential and provided only by employer request, without citations or penalties and will not result in a compliance inspection. These valuable services include:

- Workplace surveys to identify and correct safety and health hazards
- Review of safety and health programs, policies and practices to ensure injury and illness prevention in the workplace
- Education of employers and training of their employees in the recognition, avoidance and prevention of unsafe or unhealthful conditions in the workplace
- Technical assistance to employers in better understanding their safety and

health obligations and rules regulating their work place conditions

- Technical information and answers to workplace safety and health questions as well as industrial hygiene information

### **Boiler, Elevator & Coal Mine Safety Division**

The Division of Boiler and Elevator Safety's mission is to ensure public and employee safety. The Division of Boiler, Elevator and Coal Mine Safety is a Division within the Utah Labor Commission. The Division is charged with the task of enforcing state laws as they pertain to boilers, pressure vessels, elevators, coal mines and coal miner certification. Boilers, pressure vessels, elevators and escalators are essential to modern life but can cause catastrophe if improperly designed, installed or maintained. Also, by providing standardized testing for Utah's miners we help to ensure the safety in Utah's mining communities. The Division strives to ensure fairness for State of Utah taxpayers and regulated industries and also to provide assistance to businesses in meeting the requirements of these laws.

#### **Boiler/Pressure Vessel Inspection**

**Contact:**

Utah Labor Commission  
Boiler/Pressure Vessel Section, Safety Division  
801-530-6850

Title 34A-Chapter 7 of Utah Code requires that all boilers and pressure vessels in public buildings or businesses, not subject to federal inspection control or regulation, be inspected and certified for safe operation by the Division of Boiler, Elevator and Coal Mine Safety commissioned inspectors. Fees for the certificates to operate boilers range from \$30 to \$450 based on the btu input of the boiler and those for pressure vessels are \$45 for the initial inspection of a unit and \$30 for existing units. The revenue from these fees, paid by the businesses for the inspections, is in return paid to the State's



General Fund to cover all of the Division's expenditures. The Division also publishes a *Utah Boiler and Pressure Vessel Compliance Manual* as an aid to compliance. For additional information regarding boiler or pressure vessel safety, please contact the Division.

### **Elevator Inspection**

**Contact:**

Utah Labor Commission  
Elevator Section, Safety Division  
801-530-6850

Title 34A-Chapter 7 of Utah Code also requires that all elevators in public buildings or businesses not subject to federal inspection control or regulation, be inspected and certified for safe operation by the Division of Boiler, Elevator and Coal Mine Safety commissioned inspectors. All elevator-like devices (escalator, moving walk, wheelchair lift, or other similar transportation device) which transport people must be inspected every two years. Fees for the certificates to operate range from \$85 for a routine biennial inspection to \$700 for a newly installed escalator, this revenue is also paid to the State's General Fund to cover the Division's expenditures. The Division also publishes a *Utah Elevator Safety Compliance Manual* as an aid to compliance. For additional information regarding Elevator Safety, contact the Division.

### **Mine Certification/Office of Coal Mine Safety**

**Contact:**

Utah Labor Commission  
Coal Miner Certification Office, Price UT  
435-636-1465

Title 40-Chapter 2, requires the Coal Miner Certification Program, headquartered in Eastern Utah to administer five exams that are safety oriented in nature and specific to the coal mining industry. Fees for the certification examinations range from \$20 to \$50 and that fee is applied back to the program as dedicated credits to be used for operating costs. For information regarding miner

certifications, contact the Miner Certification Office at 435-636-1465.

### **Office of Coal Mine Safety**

**Contact:**

Utah Labor Commission  
Coal Miner Certification Office, Price UT  
435-636-1467

The Office of Coal Mine Safety is new to the Division and is still in its implementation stage, some of its duties are to maximize coal mine safety and to develop partnerships within the industry to help guide the state and the federal government in assuring that there is a culture of safety within all our mines.

The Office of Coal Mine Safety may be reached at 435-636-1467.

### **Industrial Accidents Division**

**Contact:**

**Utah Labor Commission**  
160 East 300 South, 3rd Floor  
Salt Lake City, UT 84114-6610  
801-530-6800  
Fax: 801-530-6804

### **Workers' Compensation Insurance**

Employers are required to have workers' compensation insurance with certain exceptions.

**Employers Defined:** An employer is defined under the Workers' Compensation Act as one who employs one or more workers or operatives regularly in the same business, or in or related to the same establishment, under any contract of hire, express or implied, oral or written, including aliens and minors.

**Benefits:** By covering employees under the Workers' Compensation Act, the employer generally is ensured immunity from lawsuits due to any job-related injury or illness. The employee is paid a certain percentage of his or her wages while unable to work, subject to a maximum, and an additional benefit for any permanent partial impairment sustained due to the industrial injury. All medical bills are paid in full as long as they are related to

the industrial accident. In addition, benefits are paid to the dependents of deceased workers, as well as some burial expenses.

**Penalties:** The Industrial Accidents Division, a division of the Utah Labor Commission, will fine a minimum of \$1,000, or up to three times the amount of the premium (with premium defined as 150 percent of the average weekly wage times the highest number of employees) of any non-complying employer for violations of the mandatory insurance provisions of the Utah Code. The Division may also take legal action to close a place of business that does not provide workers' compensation coverage for its employees.

### **Ways to Obtain Coverage**

Information about workers' compensation insurance may be obtained by contacting the Utah Labor Commission at 801-530-6800. Generally, employers may:

- 1. Purchase coverage from any private insurance company authorized to write workers' compensation insurance in Utah** (an insurance broker can be of assistance). The Workers Compensation Fund (WCF) is a private insurance company also designated as Utah's insurer of last resort.
- 2. Apply to the Utah Labor Commission for permission to self-insure.** This privilege is granted only to large employers with firm financial status and well-documented loss records, such as public utilities, government entities, and national corporations.

### **Who Should Be Covered**

**All Employees:** Every employer, including subcontractors who are sole proprietors and partners, with the exception of some agriculture and domestic employers must provide workers' compensation insurance for employees.

**Independent Contractors:** The statutory employer law changed on May 1, 1995, making a general contractor liable for sub-

contractors who do not have workers' compensation coverage.

All employers who use the services of true independent contractors should obtain proof of workers' compensation insurance and liability insurance coverage from the independent contractors. Also, a formal, written contract should be maintained, which clearly outlines the nature of the contractor/independent contractor relationship. Insurance company auditors can review employers' records to determine if a true contractor/independent contractor relationship exists and retroactively bill for all undeclared employees. If the employer has any questions, he or she should obtain legal advice.

### **Who is not Required to Be Covered**

The following employers are not required to provide workers' compensation insurance coverage. Coverage is, however, available to any of these who choose to acquire it.

**Agricultural employer** who meets either of the following conditions:

- Their employees are all members of the immediate family of the employer provided the inclusion of any immediate family member under the provisions of this title is at the option of the employer.
- Their annual payroll is less than \$8,000 or annual payroll is \$8,000 to \$50,000 and the employer chooses general liability coverage of \$300,000 and \$5,000 in health coverage for each employee.

**Domestic employer** who employs one or more employees for less than forty hours per week and uses state or federal funds as used in 34A-2-104 5(d).

- 2. Personal residential employer** who employ an individual to do work on the person's personal residence.
- 3. Real estate or insurance companies** may have independent contractors (not considered employees under the Utah Workers' Compensation Act) working as

a real estate or insurance agent or broker, if the following three conditions apply:

- Substantially all of the real estate or insurance agent's or broker's income for services is derived from commissions
- The services of the real estate or insurance agent or broker are performed under a written contract specifying that the agent or broker is an independent contractor
- The contract states that the real estate or insurance agent or broker is not to be treated as an employee for federal income tax purposes

**Publications available through IAD:**

*Utah Workers' Compensation Act* – \$5.00

*Utah Administrative Rules* – \$5.00

*Utah Employer's Guide* – no charge

*Utah Employee's Guide* – no charge

## Department of Environmental Quality

195 North 1950 West  
PO Box 144810  
Salt Lake City, UT 84114-4810  
801-536-4400  
[www.deq.utah.gov](http://www.deq.utah.gov)

Utah has an ideal business climate: wide open spaces, a highly educated populace and a fine quality of life enhanced by the state's beautiful mountain ranges, red rock canyons and desert terrain. The Utah Department of Environmental Quality (DEQ) is committed to managing growth and economic development in a manner which does not sacrifice public health or environmental quality. Working in partnership with business, the public and other agencies, DEQ is protecting Utah's environment for the enjoyment of current and future generations.

New or expanding companies may need to obtain various environmental approvals and permits before construction begins. Permits are required for activities that could adversely affect the environment. A business will probably be regulated if it:

- Releases pollutants to the air, water or land
- Stores, treats or disposes of hazardous or solid waste

The process of obtaining environmental permits is not overwhelming. DEQ provides the information needed through the Planning and Public Affairs Office. A telephone call will start the necessary permitting process. DEQ can arrange a pre-design conference that will explain what permits are needed and how to get them.

### Pre-Design Program

#### Contact:

Pre-Design Program  
DEQ Planning and Public Affairs  
Paul Harding 801-536-4108  
or 1-800-458-0145  
Fax: 801-536-4457

Businesses considering establishing or expanding facilities in Utah may use the Utah

Department of Environmental Quality's pre-design program to obtain environmental permits quickly and efficiently. Business owners should begin by calling the Office of Planning and Public Affairs and briefly explaining the business production process. DEQ will then arrange a meeting with division representatives to introduce the permitting process, explain which permits are required and detail pollution-prevention techniques.

Please allow at least two weeks of notice so DEQ can have appropriate staff available to meet with you.

Processing time for approvals and permits usually takes between 21 and 180 days, depending upon the permit or approval required. Complex and large-scale projects may require additional review time. Submitting complete and accurate information in the beginning reduces delays during review.

Environmental permit information is available online at [www.deq.utah.gov/offices/ppa/business/index.htm](http://www.deq.utah.gov/offices/ppa/business/index.htm)

### Small Business Assistance

#### Contact:

Small Business Ombudsman  
Paul Harding 801-536-4108  
Small Business Assistance Program  
Division of Air Quality  
801-536-4108

Special assistance for small businesses is available. A Small Business Assistance Program is located within the Division of Air Quality to aid businesses with air permitting requirements. Other small business assistance is available to gasoline stations and other owners of underground storage tanks by contacting the Division of Environmental Response and Remediation, and to companies that generate small quantities of hazardous wastes from the Division of Solid and Hazardous Waste. Dentists and physicians can obtain assistance on X-ray programs from the Division of Radiation Control. For more information, call the Small Business Ombudsman.

## **Step 7: Federal Employment and Tax Information**

### **U.S. Citizenship and Immigration Services**

**Phone: 1-800-357-2099**

[www.uscis.gov/portal/site/uscis](http://www.uscis.gov/portal/site/uscis)

#### **Employee Verification**

Since the passage of the Immigration Reform and Control Act of 1986 (IRCA), employers must verify the employment eligibility of new employees.

The U.S. Department of Justice, U.S. Citizenship and Immigration Services requires employers to keep a completed federal I-9

form, *Employment Eligibility Verification*, for each employee (including U.S. citizens) hired after November 6, 1986. The employer must verify the employment eligibility and identity documents presented by the employee and record the document information on the Form I-9.

The I-9 form must be completed by the employee at the time of hire. Form I-9 and the instructions page must be made available to both the employer and the employee during the completion of the form. Employers may photocopy or reproduce the forms themselves, provided both sides are visible.

## Internal Revenue Service (IRS)

### IRS Offices:

50 South 200 East  
Salt Lake City, UT 84111

324 25th Street, 6th Floor  
Ogden, UT 84401

88 West 100 North  
Provo, UT 84601

### IRS and State Tax Commission:

210 North 1950 West  
Salt Lake City, UT 84134

### Phone Numbers:

1-800-829-3676 (forms)  
1-800-829-1040 (information)  
703-368-9694 (tax fax)

[www.irs.gov](http://www.irs.gov)

## IRS on the Internet

Taxpayers can access and print federal tax forms, instructions, tax publications and other tax information from the Internet at [www.irs.gov](http://www.irs.gov).

## Federal Tax Registration

Any newly formed business which pays wages to one or more employees, or is required to file federal reports, must apply for a federal Employer Identification Number (EIN) using Form SS-4. Complete Form SS-4 and apply by fax, phone or internet. The fax and telephone numbers are listed in the instructions for Form SS-4. Use the above website and search for SS-4 to gain access to the internet application process.

The EIN is required on federal forms, as well as state and local government forms. It is also required as identification on business accounts, such as bank accounts, brokerage accounts, vendor accounts, etc.

**Form:** SS-4 – *Application for Employer Identification Number*

## Federal Employer Record-keeping

The IRS does not normally prescribe the form a business should follow in keeping employee records; however, the information maintained should include the following:

- Amounts and dates of all wage payments subject to employment taxes
- Names, addresses, occupations and social security numbers of employees
- Period of employment (hiring date, termination date)
- Periods for which employees are paid while absent for illness or injuries and the amount of payment
- Employees' W-4, *Withholding Exemption Certificates*
- Duplicate copies of quarterly and annual returns filed
- Dates and amounts of any tax deposits made

These records should be kept for a period of at least four years after the respective date the taxes are due or the date taxes are paid, whichever is later.

## Federal Withholding Requirements

Federal employment taxes include taxes withheld from an employee's pay by the employer, such as federal income tax, FICA (Social Security) and Medicare, as well as federal unemployment tax (FUTA) paid by the employer only.

The federal Publication 15, *Circular E, Employer's Tax Guide*, provides information about the employer/employee relationship, what constitutes taxable wages, the treatment of special types of employment, and special types of payments. The IRS also offers Publication 334, *Tax Guide for Small Business*. Free copies are available at local offices of the Internal Revenue Service or by calling 1-800-829-3676.

## Income Tax Withholding

An employer must withhold income tax from an employee's wages, regardless of the amount paid. There are no minimum or maximum amounts of gross income from which to withhold.

The amount of income tax withheld from the employee's gross wages is determined by:

- Gross wages
- Pay-period frequency
- Marital status

- Exemptions claimed on the employee's W-4

The employer uses the information furnished by the employee on Form W-4 along with the Circular E tables to determine the amount of income tax to withhold for each pay period. If an employee fails to furnish a W-4, the employer must withhold taxes as if the employee were single and had one withholding exemption. Copies of Form W-4 may be required by the IRS.

### **Social Security and Medicare Taxes (FICA)**

The Federal Insurance Contributions Act (FICA) was enacted to insure income for retired persons who work for a certain period of time before their retirement. Social Security and Medicare taxes are paid by the employee and employer. There is a yearly ceiling on the amount of wages subject to FICA taxes.

Nearly all employees, employers and self-employed people are required to participate in the Social Security Program. Employers are required to withhold the appropriate percentage from an employee's pay and provide the employee a receipt for this deduction. The employer is required to keep records for each employee, match the employee's contribution, and make periodic deposits. Additional information can be obtained from the Internal Revenue Service or the Social Security Administration.

### **Depositing Requirements**

An employer may be required to deposit employment taxes. This can be done by using the Electronic Federal Tax Payment System (EFTPS) or by depositing funds with an authorized commercial bank, domestic savings and loan association, credit union, or a Federal Reserve Bank. Any new business indicating employees on their SS-4 application will automatically be enrolled in EFTPS. Information will be mailed to the new business concerning this time saving electronic tax payment system. Further information on general depositing requirements may be found in Circular E.

Electronic Federal Tax Payment System (EFTPS) is the only payment system available to make employment tax deposits and is offered free from the U.S. Department of the Treasury, designed with busy taxpayers in mind. Using the Internet or a phone, you input your tax payment information and send it.

More than 4.6 million taxpayers are enrolled in EFTPS, saving time and money by paying their federal business taxes electronically.

You can get more information about EFTPS by going to their website at [www.eftps.gov](http://www.eftps.gov), or you can contact your local IRS office.

### **Quarterly Filing Requirements**

An employer required to withhold income or Social Security taxes must file form 941 quarterly reporting the amounts withheld.

Criminal and civil penalties are provided for the willful failure to file returns and pay the tax or for willfully filing false or fraudulent returns.

**Form:** 941 - *Employer's Quarterly Federal Tax Return*

**Deadline:** Last day of month following close of each quarter

<u>Quarters</u>	<u>Due Dates</u>
Jan. - March	April 30
April - June	July 31
July - Sept.	October 31
Oct. - Dec.	January 31

### **Annual Filing Requirements**

#### **Contact:**

Social Security Administration  
46 West 300 South, Suite 100  
Salt Lake City, UT 84101  
801-524-4115 or 1-800-772-1213

By January 31 of each year, employees must be given three copies of Form W-2, *Wage and Tax Statement*.

By February 28, copy A of Form W-2 must be sent by the employer to the Social Security Administration (SSA) Office along with Form W-3, *Transmittal of Wage and Tax Statements*. The mailing address is printed on the back of Form W-3.

Employers filing 250 or more W-2 forms must file them on magnetic media (or electronically) unless the IRS grants a waiver. A penalty may be charged for failure to file on magnetic media (or electronically) when required. Employers are encouraged to file on magnetic media (or electronically) even if filing fewer than 250 W-2 forms.

**Form:** W-2 - *Wage and Tax Statement*  
W-3 - *Transmittal of Wage and Tax Statements* (paper filing)  
6559 - *Transmitter Report and Summary of Magnetic Media*

**Deadline:** January 31 following calendar year to employees; and February 28 to the Social Security Administration

### **Federal Unemployment Tax**

An employer liable for withholding taxes is usually liable for federal unemployment taxes (FUTA) as well. The Federal Unemployment Tax Act provides for cooperation between the states and the federal government in establishing and administering the unemployment program. Employers may be liable for the state unemployment tax and not liable for FUTA.

If an employer pays wages of \$1,500 or more in any calendar quarter or has one or more employees in any 20 calendar weeks (not necessarily consecutive weeks), the employer usually must file Form 940 or Form 940EZ. Federal tax deposits may be required, depending upon amounts due.

**Form:** 940 - *Employer's Annual Federal Unemployment (FUTA) Tax Return*

**Deadline:** January 31 of the next calendar year

### **Federal Income Tax Record-keeping**

You must keep records so that you can prepare a complete and accurate tax return. The law does not normally require any special form of records. You should, however, keep all receipts, canceled checks and other evidence to prove amounts you claim as deductions or credits. Records are adequate if they show current income on the basis of an annual accounting period. A record keeping system for a small business might include the following:

- Business checkbooks
- Summary of cash receipts
- Check disbursements journal
- Depreciation record
- Employee compensation record

You must have the books and records of your business available for inspection by the IRS. Keep records that support an item on your return until the statute of limitations runs out – usually three years after the return is filed or two years after the tax is paid, whichever is later. Employment records must be kept for four years.

**Note:** IRS Publication 583, *Starting a Business and Keeping Business Records*, contains more information about record keeping for your business. Contact the IRS for a free copy.

### **Federal Estimated Tax for Corporations**

A corporation usually must make estimated tax payments if it expects its estimated tax (income tax less credits) to be \$500 or more. S corporations must also make estimated payments for certain taxes. A corporation that does not pay estimated tax when due may be charged an underpayment penalty.

**Form:** 1120-W - *Estimated Tax for Corporations*

**Deadlines:** 15th day of the 4th, 6th, 9th and 12th months of the tax year

### **Federal Business Income Tax**

Normally, the IRS requires you to report business activities each year, even if you have a loss for the year. How you report your income and expenses will depend on your business structure. Corporations normally file on Form 1120 or Form 1120S. Partnerships will normally file Form 1065. Sole proprietors normally report income and expenses on Schedule C of Form 1040.

When income or losses are received by a shareholder, partner or a sole proprietor, the information may be carried over separate schedules, and then to Form 1040. Information on necessary forms or schedules can be obtained from the IRS.



### **Estimated Tax for Individuals**

When profits are to be carried over to Form 1040 by a sole proprietor, partner, or shareholder, it is possible that a declaration of estimated tax would be required. To determine if you are required to pay federal estimated tax payments, first project your net taxable income for the year. This estimate will include your profit or loss from the business, combined with any other taxable income you received for the year. You may be required to pay estimated tax payments if you do not have withholding to cover 90% of the total tax due for the year or 100% of your prior year's tax liability, and your tax due exceeds \$1,000.

Your estimated tax payment may include additional income tax due on business profits and self-employment tax. The self-employment tax provides Social Security coverage for self-employed workers. It is paid by self-employed persons in place of Social Security tax and Medicare payments that are normally withheld and matched by an employer. Self-employment tax is computed on Schedule SE and attached to Form 1040.

To estimate your federal income tax and self-employment tax, use IRS Form 1040ES. Form 1040ES has instructions, a worksheet, and four declaration vouchers for use in sending estimated tax payments. Use the worksheet to determine any income

tax or self-employment tax you may owe. Federal estimated payments are due quarterly. You may be charged a penalty if you do not make required payments in the correct amount or in a timely manner.

Electronic Federal Tax Payment System (EFTPS) is offered free from the U.S. Department of Treasury, designed with busy taxpayers in mind. Using the Internet or a phone, you input your tax payment information and send it.

The electronic system is an alternative to filing Form 1040ES on paper. You can schedule your payments up to 365 days in advance and payments will be made on the scheduled dates. An EFT acknowledgment number is received upon successful completion and acceptance of the payment.

You can schedule all four estimated payments in one transaction. This eliminates the chance of estimated payments being late or lost in the mail, and reduces the chances of being assessed an estimated tax penalty.

You can get more information about EFTPS on the Internet at [www.eftps.gov](http://www.eftps.gov), or you can contact your local IRS office.

**Form:** Form 1040ES - *Estimated Tax for Individuals*

**Deadlines:** Quarterly - April 15, June 15, September 15, January 15

## **U.S. Department of Labor**

**Wage and Hour Division**  
**150 South Social Hall Ave, Suite 695**  
**Salt Lake City, UT 84111**  
**801-524-5706**

**1-866-487-9243**

<http://www.wagehour.dol.gov/>

### **Labor Laws for All Industries**

There are specific state and federal laws that apply to employers regarding the amount of wages you pay, youth employment, etc. Before determining which laws apply to your business, the criteria separating the two must be studied.

#### **Federal Labor and Wage Information**

The Fair Labor Standards Act (FLSA) establishes minimum wage, overtime pay, record keeping and child labor standards affecting full-time and part-time workers in the private sector and in federal, state and local governments.

Covered non-exempt workers are entitled to a minimum wage of not less than \$6.55 an hour effective July 24, 2008, and \$7.25 per hour effective July 24, 2009. Overtime pay at a rate of not less than one and one-half times an employee's regular rates of pay is required after 40 hours of work in a work-week.

The FLSA contains some exemptions from these basic standards. Some apply to specific types of businesses; others apply to specific kinds of work.

#### **Who is Covered**

All employees of certain enterprises having workers engaged in interstate commerce, producing goods for interstate commerce, or handling, selling or otherwise working on goods or materials that have been moved in or produced for such commerce by any person are covered by FLSA.

A covered enterprise is one with related activities performed through unified operation or common control by any persons for a common business purpose and any of the following:

- Whose annual gross volume of sales made or business done is not less than \$500,000 (exclusive of excise taxes at the retail level that are separately stated)
- Is engaged in the operation of a hospital, an institution primarily engaged in the care of those who are physically or mentally ill, disabled or aged, and who reside on the premises, a school for children who are mentally or physically disabled or gifted, a preschool, an elementary or secondary school, or an institution of higher education (whether operated for profit or not for profit)
- Is an activity of a public agency

Any enterprise that was covered by FLSA on March 31, 1990, and that ceased to be covered because of the increase in the enterprise coverage dollar volume test, must continue to pay its employees not less than \$3.35 an hour and continues to be subject to the overtime pay, child labor and record keeping provisions of FLSA.

Employers of firms that are not covered enterprises under FLSA may still be subject to its minimum wage, overtime pay and child labor provisions if the employees are individually engaged in interstate commerce or in the production of goods for interstate commerce. Such employees include those who:

- Work in communications or transportation
- Regularly use the mail, telephone, or telegraph for interstate communication, or keep records of interstate transactions
- Handle, ship or receive goods moving in interstate commerce
- Regularly cross state lines in the course of employment
- Work for independent employers who contract to do clerical, custodial, maintenance or other work for firms engaged in interstate commerce or in the production of goods for interstate commerce

Domestic service workers, such as day workers, housekeepers, chauffeurs, cooks

or full-time baby-sitters are covered if either of the following applies:

- They receive at least \$50 in cash wages in a calendar quarter from their employers.
- They work a total of more than 8 hours a week for one or more employers.

### **Tipped Employees**

Tipped employees are those who customarily and regularly receive more than \$30 a month in tips. The employer may consider tips as part of wages, but such a wage credit must not exceed the difference between the required cash wage of \$2.13 an hour and the applicable federal minimum wage.

An employer who elects to use the tip credit provision must inform the employee in advance and must be able to show that the employee receives at least the minimum wage when direct wages and the tip credit allowance are combined. Also, employees must retain all of their tips, except to the extent that they participate in a valid tip-pooling or sharing arrangement. Tips should be reported to the employer by the employee and are subject to federal and state taxes.

Some states have minimum wage laws specific to tipped employees. When an employee is subject to both the federal and state wage laws, the employee is entitled to the provisions which provide the greater benefits.

### **Industrial Homework**

Under the Fair Labor Standards Act (FLSA), industrial homework means the production of goods by any covered person in a home, apartment, or room in a residential establishment, for an employer who permits or authorizes such production, regardless of the source of the materials used by the homeworker in such production. Most types of homework are permitted under the FLSA. However, the performance of certain types of work in an employee's home is prohibited under the law unless the employer has obtained prior certification from the Department of Labor.

### **Subminimum Wage Provisions**

The FLSA provides for the employment of certain individuals at wage rates below the statutory minimum. Such individuals include student-learners (vocational education students), as well as full-time students in retail or service establishments, agriculture, or institutions of higher education. Also included are individuals, whose earning or productive capacity is impaired by a physical or mental disability, including those related to age or injury, for the work to be performed.

Employment at less than the minimum wage is provided for in order to prevent curtailment of opportunities for employment. Such employment is permitted only under certificates issued by the Wage and Hour Division of the Department of Labor.

### **Exemptions**

Some employees are excluded from the overtime pay provisions or both the minimum wage and overtime pay provisions by specific exemptions.

Because exemptions are generally narrowly defined under FLSA, an employer should carefully check the exact terms and conditions for each.

## **Federal Child Labor Requirements**

### **Nonagricultural Jobs (Child Labor)**

Regulations governing youth employment in nonfarm jobs differ somewhat from those pertaining to agricultural employment. In nonfarm work, the permissible jobs and hours of work, by age, are as follows:

1. Youths 18 years or older may perform any job, whether hazardous or not, for unlimited hours.
2. Youths 16 and 17 years old may perform any nonhazardous job, for unlimited hours.
3. Youths 14 and 15 years old may work outside school hours in various non-manufacturing, non-mining, nonhazardous jobs under the following conditions: no more than 3 hours on a school day, 18 hours in a school week, 8 hours on a non-school day, or 40 hours in a non-school week. Also, work may not begin

before 7 a.m., nor end after 7 p.m., except from June 1 through Labor Day when evening hours are extended to 9 p.m. Under a special provision, youths 14 and 15 years old enrolled in an approved Work Experience and Career Exploration Program may be employed for up to 23 hours in school weeks and 3 hours on school days including during school hours.

The minimum age for most nonfarm work is 14. However, at any age, youths may deliver newspapers; babysit; perform in radio, television, movie, or theatrical productions; work for parents in their solely-owned nonfarm business except in manufacturing or on hazardous jobs.

### **Farm Jobs (Child Labor)**

In farm work, permissible jobs and hours of work, by age, are as follows:

1. Youths 16 years and older may perform any job, whether hazardous or not, for unlimited hours.
2. Youths 14 and 15 years old may perform any nonhazardous farm job outside of school hours.
3. Youths 12 and 13 years old may work outside of school hours in nonhazardous jobs, either with a parent's written consent or on the same farm as the parent(s).
4. Youths under 12 years old may perform jobs on farms owned or operated by parent(s), or with a parent's written consent, outside of school hours in nonhazardous jobs on farms not subject to the FLSA minimum wage requirements.
5. Local Youths 10 and 11 may hand harvest short-season crops outside school hours for no more than 8 weeks between June 1 and October 15 if their employers have obtained special waivers from the Secretary of Labor.

Youths of any age may work at any time in any job on a farm owned or operated by their parent(s).

### **Record-keeping**

The FLSA requires employers to keep records on wages, hours, and other items,

as specified in Department of Labor record-keeping regulations. Most of the information is of the kind generally maintained by employers in ordinary business practice and in compliance with other laws and regulations. The records do not have to be kept in any particular form, but time clocks need not be used. With respect to an employee subject to the minimum wage provisions or both the minimum wage and overtime pay provisions, the following records must be kept:

- Personal information, including employee's full name, social security number, home address, occupation, sex, and birth date if under 19 years of age
- Hour and day when workweek begins
- Total hours worked each workday and each workweek
- Regular hourly pay rate
- Basis on which employee's wages are paid
- Total daily or weekly straight-time earnings
- Regular hourly pay rate for any week when overtime is worked
- Total overtime pay for the workweek
- Deductions from or additions to wages
- Total wages paid each pay period
- Date of payment and pay period covered

Records required for exempt employees differ from those for nonexempt workers. Special information is required for homeworkers, for employees working under uncommon pay arrangements, for employees to whom lodging or other facilities are furnished, and for employees receiving remedial education.

### **Americans with Disabilities Act**

#### **Contact:**

U.S. Department of Justice  
Disability Rights Section  
1-800-514-0301 (voice)  
1-800-514-0383 (TDD)  
[www.ada.gov](http://www.ada.gov)

The Americans with Disabilities Act (ADA) prohibits discrimination against people with disabilities in employment, transportation,

public accommodation, communications, and governmental activities.

The act contains requirements for new construction, for alterations or renovations to buildings and facilities, and for improving access to existing facilities of private companies providing goods or services to the public.

To obtain information, regulations and answers to general and technical questions, you may go to [www.ada.gov](http://www.ada.gov) or contact the Disability Rights Section of the U.S. Department of Justice by phone at 1-800-514-0301.

**Table 5 – Due Dates for State and Federal Tax Returns and Other Reports**

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>Tax Commission</b>												
Beer Tax TC-386	31	28	31	30	31	30	31	31	30	31	30	31
Insurance Premium Tax TC-49			31									
Insurance Premium Tax Prepayments TC-670 or TC-420B				30			31			31		
Annual Sales Tax and Related Taxes* TC-62S or TC-62M and Schedules	31											
Quarterly Sales and Related Taxes* TC-62S or TC-62M and Schedules	31			30			31			31		
Monthly Sales Tax and Related Taxes* TC-62S or TC-62M and Schedules	31	28	31	30	31	30	31	31	30	31	30	31
Annual Withholding TC-941	31											
Quarterly Withholding TC-941	31			30			31			31		
Monthly Withholding Payments TC-941PC	31	28	31	30	31	30	31	31	30	31	30	31
Annual Withholding Reconciliation TC-941R and W-2s, 1099s, TC-675Rs		28										
Corporate Income Estimated Tax TC-559				15		15			15			15
<b>Internal Revenue Service</b>												
Estimated Income Tax for Individuals 1040-ES	15			15		15			15			
Estimated Tax Corporations 11220-W				15		15			15			15
Withholding Quarterly Return Form -941**	31			30			31			31		
Reconciliation Income Tax Withheld W-3 and W-2s		28										
Federal Corporation 1120 and 1120S ***			15									
Federal Partnership Return 1065 ****				15								
Federal Form -940 or 940 EZ	31											
<b>Dept. of Workforce Services</b>												
Quarterly Employer's Contribution Report Form-33	31			30			31			31		

- Notes:** Due dates falling on **weekends and holidays** are due the next business day.
- \* Related taxes and fees are resort, transient room, tourism taxes, and the waste tire recycling fee.
  - \*\* Payments may be due before the return; see Deposit Rules, IRS Pub 509.
  - \*\*\* Fiscal year returns are due on the 15th day of the third month following the end of the fiscal year.
  - \*\*\*\* Fiscal year returns are due on the 15th day of the fourth month following the end of the fiscal year.

# Directory of Agencies and Offices

## U.S. Patent Office

Patent Applications  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313  
1-800-786-9199

## U.S. Trademark Office

Trademark Applications  
PO Box 1451  
Alexandria, Virginia 22313-1451  
1-800-786-9199

## Bureau of Economic and Business Research

David Eccles School of Business  
University of Utah  
1645 E Campus Center Dr. Rm 401  
Salt Lake City, UT 84112-9302  
801-581-6333  
Fax: 801-581-3354  
[www.bebr.utah.edu/](http://www.bebr.utah.edu/)

## Mountain West Small Business Finance

2595 East 3300 South  
Salt Lake City, UT 84109  
801-474-3232  
Fax: 801-493-0111  
[www.mwsbf.com](http://www.mwsbf.com)

## Mountain West Small Business Finance

228 North Orem Blvd.  
Orem, UT 84057  
801-221-7772  
Fax: 801-221-7775

## Utah Certified Development Company

533 South Adams Avenue, Suite B  
Ogden, UT 84405  
801-627-1333  
Fax: 801-627-6687

## Utah Certified Development Company

136 East South Temple, Suite 1770  
Salt Lake City, UT 84111  
801-764-6211  
Fax: 801-746-6214

## Chambers of Commerce

American Fork ..... 801-756-5110  
Bear Lake Rendezvous ..... 435-213-0841  
Bear River Valley ..... 435-257-7585  
Beaver Valley ..... 435-438-5081  
Blanding ..... 435-678-2791  
Brian Head ..... 435-677-2810  
Brigham City Area ..... 435-723-3931  
Cache ..... 435-752-2161  
Carbon County ..... 435-637-2788  
Cedar City ..... 435-586-4484  
Chamber West ..... 801-977-8755  
Chamber East ..... 801-561-3880  
Davis County ..... 801-593-2200  
Delta Area ..... 435-864-4316  
Draper ..... 801-553-0928  
Duchesne County ..... 435-722-4598  
Emery County ..... 435-381-2333  
Escalante/Boulder ..... 435-826-4810  
Flaming Gorge ..... 435-277-0709  
Heber Valley ..... 435-654-3666

Holladay ..... 801-979-5500  
Hurricane Valley ..... 435-635-3402  
Kanab ..... 435-644-8276  
Lehi ..... 801-766-9657  
Magna ..... 801-250-5690  
Manti ..... 435-835-2401  
Midvale ..... 801-561-3880  
Moab ..... 435-259-7814  
Monticello ..... 435-587-2992  
Mount Pleasant ..... 435-462-2456  
Murray ..... 801-263-2632  
Ogden Area ..... 801-621-8300  
Ogden Hispanic ..... 801-430-3353  
Park City ..... 435-649-6100  
Payson Area ..... 801-465-2634  
Provo/Orem ..... 801-379-2555  
Richfield ..... 435-896-4241  
Roosevelt Area ..... 435-722-4598  
Salt Lake Area ..... 801-364-3631  
Sandy ..... 801-566-0344  
South Jordan ..... 801-253-5200  
South Salt Lake ..... 801-466-3377  
Spanish Fork ..... 801-798-8352  
Springville ..... 801-489-4681  
St. George Area ..... 435-628-1658  
Tooele County ..... 435-882-0690  
Utah Asian ..... 801-485-3705  
Utah Hispanic ..... 801-532-3308  
Vernal Area ..... 435-789-1352  
West Jordan ..... 801-569-5151

## Department of Agriculture

176 North 2200 West, Suite 260  
Salt Lake City, UT 84116-4801  
801-524-5003

## Dept. of Alcoholic Beverage Control

1625 South 900 West  
Salt Lake City, UT 84130  
801-977-6800

## Department of Commerce

160 East 300 South, Box 146701  
Salt Lake City, UT 84114-6701  
801-530-6701  
[www.commerce.utah.gov](http://www.commerce.utah.gov)

Division of Consumer Protection ..... 801-530-6601  
Division of Corporations and Commercial Code ..... 801-530-4849  
Division of Occupational and Professional Licensing .. 801-530-6628  
Division of Public Utilities... 801-530-7622  
Division of Real Estate ..... 801-530-6747  
Division of Securities ..... 801-530-6600  
Consumer Services ..... 801-530-6674  
Property Rights Ombudsman ..... 801-530-6391

## Department of Environmental Quality

195 North 1950 West  
PO Box 144810  
Salt Lake City, UT 84114  
801-536-4400  
[www.deq.utah.gov](http://www.deq.utah.gov)  
Air Quality ..... 801-536-4000  
Drinking Water ..... 801-536-4200

Environmental Response and Remediation ..... 801-536-4100  
Radiation Control ..... 801-536-4250  
Solid & Hazardous Waste ..... 801-536-0200  
Water Quality ..... 801-536-4300

## Department of Financial Institutions

324 South State Street, Suite 201  
Salt Lake City, UT 84111  
801-538-8830  
Fax: 801-538-8894

## Department of Health

288 North 1460 West  
Salt Lake City, UT 84116  
801-538-6101

## Department of Human Services

195 N 1950 W  
Salt Lake City, UT 84116  
801-538-4171  
Div. of Family Services ..... 801-538-4100

## Department of Insurance

3110 State Office Building  
Salt Lake City, UT 84114  
801-538-3800

## Department of Natural Resources

1594 West North Temple  
Salt Lake City, UT 84114-5610  
801-538-7200  
Parks and Recreation ..... 801-538-7220  
Water Rights ..... 801-538-7240  
Wildlife Resources ..... 801-538-4700

## Department of Workforce Services

140 East 300 South  
Salt Lake City, UT 84111 or  
801-526-WORK  
Fax: 801-526-9211  
[www.jobs.utah.gov](http://www.jobs.utah.gov)

## Internal Revenue Service – IRS

Co-Location with Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134  
50 South 200 East  
Salt Lake City, UT 84111

324 25th Street, 6th Floor  
Ogden, UT 84401  
88 West 100 North  
Provo, UT 84601

Forms ..... 1-800-829-3676  
Information ..... 1-800-829-1040  
[www.irs.gov](http://www.irs.gov)

## Lawyer Referral Service

[utahbar.org](http://utahbar.org)

## Manufacturing Extension Partnership of Utah (MEP)

800 West University Parkway  
Orem, UT 84058  
1-801-863-8637  
Fax: 1-801-765-9739  
[www.mep.org](http://www.mep.org)

**National Association for the Self Employed (NASE)**

Royce Simmons  
11075 South State Street  
Sandy, UT 84070  
801-255-7131  
1-800-649-6273  
Fax: 801-561-3350  
E-mail: [office@nawboslc.org](mailto:office@nawboslc.org)

**SCORE (Service Corps of Retired Executives)**

JC Penny Building  
310 South Main Street, North Mezzanine  
Salt Lake City, UT 84101

Salt Lake City ..... 801-746-2269  
Ogden ..... 801-629-8613  
Logan ..... 435-213-8713  
St. George ..... 435-652-7741  
Pleasant Grove ..... 801-798-0273

**U.S. Copyright Office**

U. S. Library of Congress  
James Madison Memorial Building  
RM 401  
Washington DC 20559

Order Line ..... 202-707-9100  
Information Line ..... 202-707-3000

**U.S. Department of Labor Wage and Hour Division**

Employment Standards Administration  
150 South Social Hall Ave, Suite 695  
Salt Lake City, UT 84111  
801-524-5706  
[www.wagehour.dol.gov](http://www.wagehour.dol.gov)

**U.S. Government Printing Office Superintendent of Documents**

732 North Capitol Street N.W.  
Washington DC 20401  
202-512-1800

**U.S. Securities & Exchange Commission**

Salt Lake District Office  
15 W. South Temple, Suite 1800  
Salt Lake City, UT 84101  
801-524-5796

**U.S. Small Business Administration**

Federal Building, Room 2231  
125 South State Street  
Salt Lake City, UT 84138  
801-524-3209  
E-mail: [steven.price@sba.gov](mailto:steven.price@sba.gov)  
[www.sba.gov](http://www.sba.gov)

**U.S. Dept. of Agriculture**

Rural Development  
Wallace F Bennett Federal Building  
125 South State Street, 4<sup>th</sup> Floor  
Salt Lake City, UT 84138  
801-524-5003  
E-mail: [perry.mathews@ut.usda.gov](mailto:perry.mathews@ut.usda.gov)  
[www.rurdev.usda.gov/rbs/](http://www.rurdev.usda.gov/rbs/)  
[www.rurdev.usda.gov/ut](http://www.rurdev.usda.gov/ut)

**Utah Association of Certified Public Accountants – UACPA**

220 East Morris Ave., Suite 320  
Salt Lake City, Utah 84115  
801-466-8022

**Utah Custom Fit Training**

Utah College of Applied Technology (UCAT)  
The Gateway  
60 South 400 West  
Salt Lake City, UT 84101-1284  
801-456-7400  
Fax: 801-456-7425

**Governor’s Office of Economic Development (GOED)**

324 South State, Suite 500  
Salt Lake City, UT 84111  
801-538-8700  
Fax: 801-538-8888  
<http://business.utah.gov>

Corporate Recruitment and Incentives ..... 801-538-8792  
Procurement Technical Assistance Center ..... 801-533-8733  
Rural Development ..... 801-538-8804  
Utah Recruitment Initiative ..... 801-538-8698  
Technology Commercialization and Innovation Grant Program .... 801-538-8770  
International Trade and Diplomacy Office ..... 801-538-8778  
Utah Film Commission ..... 801-538-1377  
Utah Office of Tourism Cooperative Marketing Program ..... 801-538-1727  
Utah Health Exchange ..... 801-538-8715

**Utah Technology Council – UTC**

2855 East Cottonwood Parkway, Ste 110  
Salt Lake City, UT 84121  
Phone: 801-568-3500  
Fax: 801-568-1072  
[www.utahtech.org](http://www.utahtech.org)

**Utah Labor Commission**

160 East 300 South  
Salt Lake City, UT 84114-6630  
801-530-6800  
[www.laborcommission.utah.gov](http://www.laborcommission.utah.gov)

Industrial Accidents ..... 801-530-6800  
Antidiscrimination and Labor ..... 801-530-6801  
Consultation and Education ..... 801-530-6855  
Safety, Boiler, and Elevator Certification ..... 801-530-6850  
Mine Certification ..... 435-636-1465

**Utah Occupational Safety & Health Division (UOSH)**

Utah Labor Commission  
160 East 300 South, 3<sup>rd</sup> Floor  
Salt Lake City, UT 84114-6650  
801-530-6901

**Utah Small Business Development Centers (SBDC)**

9750 South 300 West – MPDC 110L  
Sandy UT 84070  
801-957-5384  
[www.utahsbdc.org](http://www.utahsbdc.org)

(See Step 2 for listing of statewide SBDC addresses)

**Utah Science Technology and Research (USTAR) Initiative**

324 S State Street #221  
Salt Lake City, UT 84111  
801-538-8879

**Utah Society of Public Accountants**

757 East South Temple, #125  
Salt Lake City, UT 84102  
801-363-1776

**Utah State Bar**

645 South 200 East  
Salt Lake City, UT 84111  
801-531-9077

**Utah State Office of Education**

250 East 500 South  
P.O. Box 144200  
Salt Lake City, UT 84114-4200  
801-538-7500

**Utah State Tax Commission**

210 North 1950 West  
Salt Lake City, UT 84134  
801-297-2200 or 1-800-662-4335  
[www.tax.utah.gov](http://www.tax.utah.gov)

**Utah Supplier Development Council**

U of U Purchasing Department  
University of Utah  
1901 E. South Campus Drive, Rm 151  
Salt Lake City, UT 84112-9351  
801-581-7450  
Fax: 801-581-8609

**InnoVentures Capitol Partners**

515 S 700 E, Suite 2A  
Salt Lake City, UT 84102  
801-741-4200  
Fax: 801-741- 4249  
[www.utfc.org](http://www.utfc.org)

**Utah Association for Justice**

645 South 200 East, Suite 103  
Salt Lake City, UT 84111  
801-531-7514

**Pelion Venture Partners**

2755 E Cottonwood Pkwy, Suite 520  
Salt Lake City, UT 84121  
801-365-0262

**Utah’s Job Connection**

See Department of Workforce Services

**Wayne Brown Institute**

P.O. Box 2135  
Salt Lake City, UT 84110-2135  
801-595-1141

**Zions Business Resource Center**

JC Penny Building  
310 South Main, North Mezzanine  
Salt Lake City, UT 84101  
801-594-8245  
Email: [resource@zionsbank.com](mailto:resource@zionsbank.com)  
[www.resources.zionsbank.com](http://www.resources.zionsbank.com)