



Utah Registration for Exemption from Corporate Franchise or Income Tax

Note: You can also apply for this exemption online. Apply at [tap.utah.gov](http://tax.utah.gov). Click "Apply for a Corporate Franchise or Income Tax Exemption Number - TC-161". Do not submit a paper application if you apply online.

Name of organization

Organization's mailing address

Physical address (if different from mailing address)

| | | | | | |
|------|-------|----------|------|-------|----------|
| City | State | ZIP Code | City | State | ZIP Code |
|------|-------|----------|------|-------|----------|

Federal Identification Number: -

→ Check the box below that applies to your exemption class and attach the required document(s) indicated (see Tax Commission Rule R865-6F-18 and Utah Code §59-7-102).

- 1. **IRC §501(c)** - You must document your status in one of the following four ways:
 - a. Attach a copy of the IRS determination letter exempting your organization from federal income tax under IRC §501(c).
 - b. If your organization is claiming exemption as a subunit of a central organization, attach a copy of the central organization's religious or charitable 501(c) determination letter and IRS group exemption letter naming your organization as a subunit.
 - c. If your organization is not required to have an IRS determination letter, attach documentation (copies of your *Articles of Incorporation*, *Articles of Organization*, or similar documents) showing that your organization is exempt under IRC §501(c).
 - d. If your organization is a "disregarded entity" that does not have an IRS 501(c) determination letter, attach the following:
 - 1) an affidavit or other evidence from the organization's sole member that the organization is a "disregarded entity" within the meaning of Federal Reg. §§301.7701-2 and 301.7701-3,
 - 2) a copy of the organization's *Articles of Organization*, and
 - 3) a copy of the sole member's IRS 501(c) determination letter.
- 2. **Organizations exempt under IRC §528** (commonly known as homeowners associations) - Submit:
 - a. a copy of the most recently filed federal income tax return, or
 - b. if the organization has not been in existence long enough to have filed a federal income tax return, a letter certifying the type of federal income tax return the organization is required to file (e.g., 1120, 1120-H, 990, 990-T) or a letter from the IRS confirming the type of federal return required.
- 3. **Insurance companies:**
Not required to provide documentation. The Tax Commission will verify that Utah insurance premium tax returns have been filed.
 - Check this box if you are a captive insurance company that is not required to file insurance premium tax returns.
- 4. **Utah municipal building authorities:**
The governing body of the Utah municipality must certify that it organized the municipal building authority.
- 5. **Farmers' cooperatives** - Submit:
 - a. a copy of the most recently filed federal income tax return (1120-C), or
 - b. if the organization has not been in existence long enough to have filed a federal income tax return, a letter certifying the date federal return 1120-C will be filed, or a letter from the IRS confirming the type of federal return required.

Yes No Do you have or do you expect to have income from an unrelated trade or business as defined by the IRS?

Caution: Corporate franchise income tax exemptions do not apply to unrelated trade or business income.

If yes, what is the approximate yearly amount? \$ _____

Under penalties of perjury I declare that, to the best of my knowledge and belief, this application and any accompanying documents are true, correct and complete. I further agree to make the organization's records available to the Tax Commission upon request.

| | | |
|-----------------------|---------------------------------|------|
| Print name of officer | Organization's telephone number | Date |
| Signature of officer | Title | |

Make a copy of this form for your records. Send the original to: **Taxpayer Resources
Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134**

For more information, call the Tax Commission at 801-297-2200 or 1-800-662-4335. Our fax number is 801-297-7699.

If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.