

INSTRUCTIONS TO FILE A UTAH SALT (State and Local Tax) REPORT AND MAKE A STATE TAX PAYMENT

PAYMENT MUST BE PAID BY 12/31/2025 TO COUNT FOR 2025 TAX YEAR.

1. Go to <https://tap.tax.utah.gov/TaxExpress>
2. Select File SALT Report (there is no need to create an account).

Q Filter by keyword or phrase

Returns

Without signing in, you can file these returns, download and import return templates.

- > File your current year individual income tax return
- > Download return templates
- > Import your TC-109, TC-116, or TC-23 template
- > File your current renter's refund (circuit breaker)
- > File your County Reimbursement - TC-90CR
- > **File SALT Report**
- > Report Low Income Housing Credit Allocation

Payments

Make your payment.

- > Make an e-Check payment
- > Make a credit card payment

Apply Online

File these applications online.

- > Apply for a tax account(s) - TC-69
- > Apply for a waiver or a pay plan
- > Apply for a letter of good standing
- > Apply for a Religious and Charitable Sales Tax Exemption Number - TC-160
- > Apply for a Corporate Franchise or Income Tax Exemption - TC-161

3. Select acknowledgment
4. Select tax period (31-Dec-2025)
5. Indicate whether you have made a previous payment for this tax prior.
6. Indicate whether you are amending the return

Utah SALT (State and Local Tax) Deduction Report

Acknowledgement

Acknowledgement

Without signing in, you can file these returns, download and import return templates.

You are about to report and pay tax on behalf of individual pass-through entity taxpayer(s).

For a taxable year beginning on or after January 1, 2022, but on or before December 31, 2025, 2022 House Bill 444 (Income Tax Revisions) authorizes a pass-through entity to irrevocably elect for a taxable year to pay tax on behalf of an individual pass-through entity taxpayer on "voluntary taxable income".

I understand I am electing to report and pay tax on behalf of individual(s) and this election is irrevocable.

- > **No**
- > Yes

- > File SALT Report
- > Report Low Income Housing Credit Allocation

Payments

Make your payment.

- > Make an e-Check payment
- > Make a credit card payment

Apply Online

File these applications online.

Are you a fiscal year filer?

☒ No ☐ Yes

Select the period for which you want to file.

Period *

Have you previously made a payment for the selected period? **Required**

☒ No ☐ Yes

Are you amending this return?

☒ No ☐ Yes

Help

- 7. Template import - you can import a template to file the report. An excel Template is available on this screen for your use.
- 8. Click next if you do not want to import a template

Utah SALT (State and Local Tax) Deduction Report

✓

Acknowledgement

➤

Template

Template

If you would like to import your report using our excel template, click the link below. Make sure you have downloaded the most current template.

If you would like to input manually you can hit next without importing.

[Import State and Local Tax \(Salt\) Report Excel template](#)

Import Successful

- 9. Enter business entity information - EIN and type of entity
- 10. Enter contact information including mailing address

Utah SALT (State and Local Tax) Deduction Report

✓

Acknowledgement

✓

Template

➤

Business Information

Business Information

Business Name *

Required

FEIN *

Required

Organizational Structure *

Required

Sub-Entity Type

Contact

Contact Name *

Required

Contact Phone Number Country

USA

Phone *

Required

Mailing Address

Not Verified 1

Country

USA

Street *

Required

Unit Type

Unit Number

City *

Required

State

11. Fill in name, social security number, residency status, total amount of state taxes being paid for the shareholder/partner to all states and of the amount how much is for Utah taxes. Enter this information for all entity owners.

Utah SALT (State and Local Tax) Deduction Report

✓

✓

✓

➤

Acknowledgement

Template

Business Information

Individual Pass-Through Details

Summary

Period

12/31/2024

Total Utah Taxes

200.00

Show Errors

	Social Security Number	First Name	Last Name	Utah Resident	Total State Taxes	Utah Taxes
<div><div></div><div>×</div></div>	123-45-6789	JOE	TAXPAYER	<input checked="" type="checkbox"/>	200.00	200.00
				<input type="checkbox"/>		

Show Errors

12. Verify the summary page is correct. Answer yes to Disclaimer.

Summary

Number of individuals

1

Period

12/31/2024

Total Utah Taxes

200.00

Prior Payment Total

0.00

Tax Amount Due

200.00

Disclaimer

By selecting yes, you declare under penalties of perjury, the information on this report is true, correct, and complete to the best of your knowledge and belief.

No

Yes

13. Select whether you will pay by credit card (additional fee) or by e-check (no fee) and then fill in the requested contact and billing information.
14. Follow instructions to enter credit or e-check information to complete the payment.

Utah SALT (State and Local Tax) Deduction Report

✓

Registration

✓

Template

✓

Business Information

✓

Individual Pass-Through Details

✓

Report Summary

➔

Payment Information

Payment Information

To ensure your report is accepted, the tax due amount must be **paid in full prior to Dec 31st**. You cannot submit this report for the selected tax year **after Dec 31st** if it results in a tax due amount.

Period

12/31/2024

Tax Amount Due

200.00

Would you like to make a credit card payment?

No

Yes

By selecting "No," you have chosen to make an e-Check payment.

Taxpayer Contact Information

Name *

Billing Address

Same as mailing address

No

Yes

Not Verified 1

Country

USA

Street *

Required

Unit Type

Unit Number

City *

15. You must pay the amount due in full on the day of filing the SALT Report.
16. Enter your email address to receive confirmation of filing and payment
17. Print/save a copy of the confirmation