

Mineral Production Withholding Tax Exemption Certificate

Give a copy of this form to the producer
and retain a copy for your records.

If you are a tax exempt entity claiming this exemption, **complete Part 1, Part 2 and Part 5 only.**

If you are claiming a pass-through entity exemption, **complete Part 1, Part 3 and Part 5 only.**

If you are claiming the special exemption, **complete Part 1, Part 4 and Part 5 only.**

Part 1: Name of Producer

Name of company disbursing funds			Utah mineral withholding number
Address			Federal EIN
City	State	Zip code	Telephone number

Part 2: Tax Exempt Entity Information

Name of entity claiming exemption			Federal EIN
Address			Telephone number
City	State	Zip code	

Part 3: Pass-Through Entity Information

Name of business			Utah mineral withholding number
Address			Federal EIN
City	State	Zip code	Telephone number
Tax Commission Use Only <input type="checkbox"/> Approved <input type="checkbox"/> Denied (reason):			By

Part 4: Special Exemption

Name of entity claiming exemption			Federal EIN
Address			Telephone number
City	State	Zip code	

Part 5: Authorized Signature

Under penalty of perjury, I certify the above entity is exempt from mineral withholding tax under Utah Code §59-6-102.

Print name of authorized officer	Title
Signature of authorized officer	Date signed

Send completed original form, along with the schedule required for Part 3 (if applicable) to,

TC-889 Rev. 7/08

Auditing Division
Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134-2300

Instructions

For questions, call the Auditing Division,
Minerals Section at (801) 297-4600.

Part 1: Name of Producer

Complete applicable information in Part 1.

Part 2: Tax Exempt Entity Information

Use Part 2 only if you are exempt from the mineral withholding provisions of the Utah Code Section 59-6-102(2), as an organization exempt from taxes imposed by Utah Code Chapter 7, Corporate Franchise and Income Taxes, in accordance with Subsection 59-7-102(1)(a).

Other entities exempt under law from mineral withholding are:

1. United States Government or an agency or subdivision of the United States Government;
2. Utah State Government or an agency or subdivision of the State of Utah; and
3. Native American or Native American Tribe, if the amounts accruing are subject to the supervision of the United States or its agency or subdivision.

No exemption certificate is required for these other entities.

Part 3: Pass-Through Entity Information

Use Part 3 only when the recipient of mineral production payments will be making further distributions.

Send the original of this form and a schedule showing the well number, well name and state API number, to the Auditing Division. This certificate cannot be processed without the schedule.

The Tax Commission will approve or deny the certificate and return a copy to the company requesting the exemption, along with a copy of the well numbers, to the company disbursing funds.

Part 4: Special Exemption

Use Part 4 if the business entity:

- Is required to file a tax return.
- Expects to claim a refund on a tax return of at least 75% of the amount otherwise required to be deducted and withheld.

Exemption certificate shall be filed with the producer and the Tax Commission.

Penalties:

1. A penalty of 100% of the amount the producer would have deducted and withheld is due if an exemption certificate was filed and no tax return was filed for the corresponding taxable year. If a business is subject to this penalty, the taxpayer may not file an exemption certificate for five taxable years, beginning with the taxable year the taxpayer is subject to the penalty.
 2. There is a 5% penalty of the amount a producer would have deducted and withheld if an exemption certificate was filed, but the refund claim for the taxable year is less than 75% of the amount required to be deducted and withheld.
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Part 5: Authorized Signature

Complete applicable information in Part 5.