

30 period under this part other than a quarterly period.

31 (2) (a) Any employer whose withholding tax liability under Section 59-10-402 is
32 estimated to average an amount designated by the commission by rule[;] shall make a monthly
33 ~~[return and pay]~~ prepayment of the amount required to be paid by Section 59-10-406 for each
34 monthly period of each quarterly period. ~~[Monthly payment shall be made during the~~
35 ~~quarterly period designated by the commission and during each succeeding quarterly period~~
36 ~~until further notified in writing. The monthly return shall be prescribed and furnished by the~~
37 ~~commission and shall be filed with the commission]~~

38 (b) An employer that makes a monthly prepayment described in this Subsection (2)
39 shall make the monthly prepayment as provided in this section until the commission notifies
40 the employer in writing.

41 (c) (i) An employer shall file a form with a monthly prepayment.

42 (ii) The commission shall prescribe and furnish the form described in Subsection
43 (2)(c)(i).

44 (iii) An employer shall make a monthly prepayment and file the form described in
45 Subsection (2)(c)(i) on or before the last day of the month after the end of each monthly period
46 of each quarterly period.

47 (3) In determining whether an employer's estimated withholding tax liability will
48 average an amount that requires a monthly ~~[filing]~~ prepayment, the commission may consider
49 ~~[returns]:~~

50 (a) a return filed pursuant to Section 59-10-406~~[, as well as any]; or~~

51 (b) information in ~~[its]~~ the commission's possession or ~~[which]~~ that may come into
52 ~~[its]~~ the commission's possession.

53 (4) ~~[The civil and criminal penalties provided by this title for failure to file returns or~~
54 ~~pay taxes on time and the provisions for additions of penalties and interest to tax liability shall~~
55 ~~apply in the same manner to a] The penalties and interest for failure to [file reports covering~~
56 ~~and make prepayments of withholding taxes on time as provided in this section] make a~~
57 monthly prepayment and file the form described in Subsection (2)(c)(i) by the due date

58 described in Subsection (2)(c)(iii) are the same as the penalties and interest under Sections
59 59-1-401 and 59-1-402 relating to payment of a tax, fee, or charge or filing a return.