

**UTAH STATE TAX COMMISSION**

Taxpayer Services

210 N 1950 W SALT LAKE CITY UT 84134-0000

Website:

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

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**Account Type:** Sales and Use Tax  
**Account ID:** 12679616-002-STC

**Date Issued:** February 18, 2009

**Letter ID:** L0868421888

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#1267961600000029#  
JULI MILLETT  
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We approved your request for sales tax exemption as a Religious or Charitable institution. You may claim a sales tax exemption or refund on most of your purchases. You do not have to charge sales tax on most of your sales.

**What To Do**

- Please use the **Exemption Number N30822** when you make purchases and claim an exemption **at the time of purchase**.
- Please use the coupons with account number 12679616-002-STC when you claim a refund from us.

**Charging Sales Tax**

- You must charge sales tax if you make sales that are not directly related to a religious or charitable act or organization. Section 513 of 26 U.S.C.A., defines unrelated trades or business.
- You must charge sales tax on food if you sell it to the general public on a regular basis.
- You are not required to charge sales tax on food you sell to the general public if the sales are at an occasional religious or charitable function.

**Paying Sales Tax**

- You must pay sales tax if you buy items that are not directly related to a religious or charitable act or organization. Section 513 of 26 U.S.C.A., defines unrelated trades or business.
- You must pay sales tax if you make purchases for your personal use not related to the organization.
- **You must pay sales tax at the time of purchase if you make purchases totaling less than \$1,000.**
  - ◆ **You may claim a refund on this type of purchase.**
- You are not required to pay sales tax if you make purchases totaling \$1,000 or more and you give the seller a completed Form TC-721, Exemption Certificate, available on our website at [tax.utah.gov/forms](http://tax.utah.gov/forms).
- You are not required to pay sales tax if you have a written contract with the seller. If you do not have a written contract, you may use Form TC-73, Sales Tax Exemption Contract, available on our website at [tax.utah.gov/forms](http://tax.utah.gov/forms).
- You are not required to pay sales tax on utilities (electricity, gas, telephone service, etc.) if you give the public utility a completed Form TC-721, Exemption Certificate, available on our website at [tax.utah.gov/forms](http://tax.utah.gov/forms).

**Exempt Taxes**

- This exemption applies to Utah state & local combined sales and use taxes and related taxes such as:
  - ◆ Transient Room Tax
  - ◆ Resort Communities Tax
  - ◆ Prepared Food Tax
  - ◆ Tourism Leasing Tax

The Utah Taxpayer Bill of Rights (Pub 2) is available on the Tax Commission's website [tax.utah.gov](http://tax.utah.gov) or upon request. This publication describes your rights and obligations and the Tax Commission's procedures for appeals, refund claims and collections.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801)297-3811 or TDD (801)297-2020. Please allow three working days for a response.



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### NON-Exempt Taxes

- This exemption does **not** apply to:
  - ◆ Motor Fuel or Special Fuel Taxes
  - ◆ Property Taxes
  - ◆ Waste Tire Fees
  - ◆ City Franchise Taxes
  - ◆ Other State's Taxes
  - ◆ Federal Taxes

### How To Claim A Refund

1. You may claim refunds as often as once a month.
  - ◆ You have three years from the date the sales tax was paid to claim a refund. According to Utah law we must deny the claim if it has been more than three years.
  - ◆ Do NOT send receipts, schedules or similar documents to the Tax Commission.
  - ◆ We will send you a refund coupon booklet in January of each year. The booklet will have 12 coupons.
2. Use only original coupons from the coupon booklet. Do not use copies
  - ◆ Do make changes to the coupon.
  - ◆ You may make address corrections on the "Change" form in the back of the coupon booklet.
3. The "Tax Period" on the coupon is for the month you fill out and send the refund request. It does not represent the month the sales tax was paid.
  - ◆ You may pay sales tax for any number of months before you fill out and send a refund request coupon.
  - ◆ If there are months you do not fill out and send a refund request coupon, please discard the coupon for those months.
4. Each claim should be for the total amount of Utah sales tax paid.
5. Each claim should be for \$100 or more.

### Records To Keep

- You must keep the following records for three years from the date of the refund request:
  - ◆ Receipts
  - ◆ Invoices
  - ◆ Schedules
  - ◆ Work papers used to calculate the refunds.

### Contact Information

If you have any questions, please call Stephen Anderson at (801) 297-7509 or toll free 1-800-662-4335 ext. 7509 or send me a fax at (801) 297-7699. You may also write to me at the address at the top of this notice.

Respectfully,  
Stephen Anderson  
Problem Resolution Specialist  
Taxpayer Services