



# Before The Utah State Tax Commission PETITION FOR DECLARATORY ORDER

TC-736  
Rev. 3/15

**This form is used to file a petition for declaratory order, which would serve to challenge the Commissioner's interpretation of statutory language or the Commission's authority under a statute.**

**If you need help with this form, contact the Tax Appeals Unit by phone at 801-297-3900 or by email at [taxappeals@utah.gov](mailto:taxappeals@utah.gov).**

<b>Petitioner</b> (print or type)		<b>Representative Information</b> (if applicable)	
Taxpayer/owner/company name		<i>If completed by the petitioner:</i> I authorize the person I named below as my representative to discuss and share information concerning this appeal with the Utah State Tax Commission. _____ Initial	
Mailing address			
Daytime telephone no.		<i>If completed by a representative:</i> As representative, I have a Power of Attorney (POA) to file this appeal. The POA is included with this Petition. _____ Initial	
Other telephone no.			
Email address		Representative name	
Social Security Number/FEIN/Utah State Tax Commission account no.		Mailing address	
If filing jointly, Social Security Number of spouse		Daytime telephone no.	
		Other telephone no.	
		Email address	

**Tax Type and Primary Issue** (check all that apply)

**This appeal involves:**

- Administrative rule       Private Letter Ruling (PLR)

**This appeal can involve only decisions or actions resulting from a PLR issued to you by the Commission or an administrative rule adopted by the Commission.**

If this appeal is due to an administrative rule or a PLR ruling issued by the Commission, attach a copy with this petition.

This petition must comply with Administrative Rule R861-1A-31 (located online at <http://tax.utah.gov/commission/effective/r861-01a-031.pdf>) and Administrative Rule R861-1A-34 (located online at <http://tax.utah.gov/commission/effective/r861-01a-034.pdf>).

**Please Note:** Certain Petitions for Declaratory Orders may not be accepted.

**Requirements and Signatures** (check all boxes and sign)

- I have included with this petition the PLR or administrative rule, issued by the Commission that was the cause of this appeal.
- I acknowledge if I have designated a representative, all notices and communications regarding my appeal will go to my representative.

Print name of taxpayer/authorized individual/representative	Signature X	Date signed
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**Submitting Petition to Tax Appeals**

<b>Best way:</b> email: <a href="mailto:taxappeals@utah.gov">taxappeals@utah.gov</a>	<b>By mail:</b> Tax Appeals Unit USTC 210 North 1950 West Salt Lake City, Utah 84134	<b>By fax:</b> Fax: 801-297-3919
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