

Utah State Tax Commission
Application to Extend Time to File a Claim For Refund

TC-98 Rev. 11/03

This application allows the Tax Commission and taxpayer to agree to extend the time to file a claim for refund beyond the current statute of limitations. Approval of this application shall also extend the statute of limitations for audits, adjustments, assessments, and collection of taxes.

The Tax Commission and taxpayer may agree to extend the time to file a claim for refund beyond the statute of limitations. The Tax Commission will determine the length of the extension based on the reason and explanation provided in "Section 3 - Reason for Extension."

Submit this application at least 30 days prior to the expiration of the statute of limitations to allow time for processing.

If your extension is granted, a copy of this application will be returned, showing the length of the extension and signed by a representative of the Tax Commission.

SECTION 1 - General Information

Taxpayer's name			Telephone no.	Contact person/representative's name (if applicable)			Telephone no.
Taxpayer's address				Contact person or representative address			
City	State	Zip code	City	State	Zip code		
Business name (if applicable)				Business location (address)			

SECTION 2 - Refund Information

Tax type	Account number	Tax period
Date statute of limitations expires	Estimated amount of refund	

SECTION 3 - Reason for Extension

Judiciary proceeding pending Presiding court: _____ Case number: _____

Audit in process State or jurisdiction: _____ Agency conducting audit: _____

Unattainable records Additional time to review records Unavoidable absence Other

Explanation: Provide information in the space below (or attach other documentation) that explains the problem or issues related to those items checked above. Also, explain how this extension would result in a refund.

SECTION 4 - Authorized Signatures (Both parties must sign before the statute of limitations expires)

This application must be signed by the taxpayer or the principal officer, agent, or attorney-in-fact, authorized to complete this form for the taxpayer. The agent or attorney-in-fact must attach a copy of the power of attorney, authorizing such signature. Any signature will be "prima-facie evidence" that the individual is authorized to sign and acknowledges that the extension also extends the statute of limitations for audits, adjustments, assessments, and collection of taxes.

PRINT name of taxpayer or authorized representative	Signature of taxpayer or representative	Date signed
Print your title, if this is for a business	X	
	Daytime telephone number	

Review this application to make sure you complete all sections. Return or mail to the address below or send by fax to (801) 297-6357. You may also obtain assistance by calling (801) 297-7790.

Utah State Tax Commission, Taxpayer Services Division, Internal Customer Support, 2nd Floor, 210 N 1950 W, Salt Lake City, Utah 84134.

SECTION 5 - For Office Use Only

PRINT Name, title, and telephone number of Tax Commission Representative

Signature of Tax Commission representative X	Date signed	Signature of Supervisor (if applicable) X	Date signed
Length of extension granted	This extension is granted from ____/____/____ to expire on ____/____/____ OR _____		

Instructions to Claim a Refund

This application is NOT your Claim for Refund - it is only an application to receive an extension of time to file a claim for refund. All refund claims must be filed on or before the extension expiration date and include the information listed below and a copy of this approved application.

All claims for refunds must include the following information:

1. Requestor's name
2. Requestor's account number, social security number, or federal identification number
3. Tax paid
4. Dates of remittance to the Utah State Tax Commission
5. Basis for the refund request

If the claim for refund is Sales Tax related, you must also include the following information:

6. Vendor name
7. Vendor account number
8. Vendor location
9. Date of sale/purchase
10. Description of item(s) sold/purchased
11. Taxable amount
12. Basis for exemption from sales and use tax
13. Sales tax rate