



STATE OF UTAH

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

SUMMARY

Grocery Food Credit Self-Review

This form is due:
November 24, 2008

A

Name, Phone Number, and Address:

Please provide any missing information, or correct any wrong information.

Doing Business As: _____

Address: _____ Federal EIN / SSN: _____

_____ Sales Tax Account ID: _____

Phone Number: _____ Legal Name: _____

B

Grocery Food Credits Taken:

For one or more tax periods below you reported that 100% of taxable sales were grocery food sales, and you received a credit in those periods. **Note:** The "Total Amount Due" is the amount of the tax credit you may be required to pay back with interest, if the credit was taken in error. Please continue to Section C.

Tax Period Ending	(a) Taxable Sales Reported on Sales Tax Return	(b) Taxable Sales Reported as Grocery Food	(c) Food Tax Credit Taken (b) X 0.02	(d) Interest*	(e) Total Amount Due (Tax and Interest) (c) + (d)
1/31/2007					
2/28/2007					
3/31/2007					
4/30/2007					
5/31/2007					
6/30/2007					
7/31/2007					
8/31/2007					
9/30/2007					
10/31/2007					
11/30/2007					
12/31/2007					
Totals					

C

Please answer the following questions:

Read the enclosed **Definitions & Examples** sheet before proceeding. Check all that apply. Continue to Section D.

1. Which of the following does your business sell?

- Grocery Food
- Prepared Food
- Non-food Items

Only grocery food should be taxed at the reduced rate. If your taxable sales included any prepared food or non-food items, or if any grocery food was taxed at the full rate, the credit was improperly taken on those sales.

2. For periods in which you took the food credit, did you collect from the customer the **reduced** sales tax rate – which for 2007 tax periods was **2% less** than the full sales tax rate – on the following?

- | | Yes | No |
|----------------|--------------------------|--------------------------|
| Grocery Food | <input type="checkbox"/> | <input type="checkbox"/> |
| Prepared Food | <input type="checkbox"/> | <input type="checkbox"/> |
| Non-food Items | <input type="checkbox"/> | <input type="checkbox"/> |

MASTER FILE



STATE OF UTAH

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

SUMMARY

Grocery Food Credit
Self-Review

This form is due:
November 24, 2008

D

Please choose one of the following statements:

Carefully read the statements below, and check the one that applies.

- Four checkbox options regarding tax collection rates (full, reduced, or mixed) and the inclusion of prepared food or non-food items.

E

Adjusted Total Amount Due:

If some of the grocery food tax credit was taken in error, complete the table below to calculate the underpaid tax collection. For tax periods where the credit was in error, please report any taxable sales on which you collected tax at the full tax rate, and calculate tax and interest as indicated. If you need assistance, please call Matt Duke at (801) 297-4670, Stephen Peterson at (801) 297-4758, or Ralph Hoggan at (801) 297-4759.

Table with 6 columns: Tax Period Ending, (a) Taxable Sales Taxed At Full Tax Rate, (b) Food Tax Credit Taken In Error, (c) Interest Factor, (d) Interest, (e) Total Amount Due. Rows include dates from 1/31/2007 to 12/31/2007 and a Totals row.

I declare under penalty of perjury that the above statements are true and accurate to the best of my knowledge.

* Simple interest is calculated using 7% per annum after December 31, 2006.

** The interest factors are calculated by applying the above rate to the number of days from the tax return due dates to the self-review due date.

Signature

Date