

**Self-Review – Landscapers & Related Industries****You will need the following documents:**

- Invoices, receipts, credit card statements, and other records of purchases made between **July 1, 2010** and **June 30, 2013**.
- Sales journal, invoices, or other sales records of sales of tangible personal property for the period of **July 1, 2010** through **June 30, 2013**, if applicable.
- A depreciation schedule and check register.

Note: These documents will not need to be submitted as part of this self-review, but may be useful in assisting you to verify that all of your sales and purchases are included in your review.

Starting the Worksheet

The **Worksheet** contains columns to list both taxable purchases and taxable sales, and columns to calculate the resulting tax and interest. A separate **Worksheet** will be needed for each business location or delivery location. Please make additional copies as necessarily.

First enter your name, federal ID number or social security number, and the physical address of the business location. Fill in the location city for each quarter, and then fill in the tax rates for each quarter before proceeding. If the city name is not listed, use the county name.

Use the **Tax Rate Table** link on our website to assist you in finding the tax rates for your location(s). You may access our website at <http://www.tax.utah.gov/selfreview/landscapers>. A Microsoft Excel version of the **Worksheet** is also available on the website, with additional instructions. **For your convenience, we recommend using the online Excel version**, which automatically inserts the tax rates and calculates tax and interest.

Reviewing Purchases

Review your purchase records to find any taxable purchases on which the seller did not charge sales tax. Refer to the **Examples** sheet to assist you. Please do the following:

1. Examine your invoices and receipts for the period of **July 1, 2010** to **June 30, 2013** and select those invoices of taxable purchases that do not show sales or use tax charged by the seller for inclusion on the **Worksheet**.
2. Examine your depreciation schedule, and credit card or bank card statements for the period of **July 1, 2010** to **June 30, 2013** for any taxable purchases that may have been missed during your review of the purchase invoices. Make a note of any taxable items purchased from out-of-state companies. If you cannot find evidence of tax paid, these purchases are to be included on the **Worksheet**.
3. After identifying all purchases on which sales and use tax was not charged, determine whether they were delivered to your business location, or directly to the job site. **For purchases, the delivery location determines the tax rate**. Prepare an additional **Worksheet** for each delivery location city (or county.) Separate the taxable purchases by the delivery location, and total the amounts for each location by quarter.
4. Enter the totals on a separate **Worksheet** for each location, in the "Total of Unreported Tax Free Purchases" column. Do not include any use tax amounts which were previously reported on your Sales and Use Tax Return.

**Self-Review – Landscapers & Related Industries****Reviewing Sales**

Examine your sales records for any sales of or services to tangible personal property you may have made. Refer to the **Examples** sheet and **Frequently Asked Questions** sheet to assist you in identifying tangible personal property. Include on the **Worksheet** only those taxable sales on which tax was not previously reported to the Utah State Tax Commission. These taxable sales could include any of the following:

- Retail sales of tangible personal property to the customer, unrelated to a landscape project.
- Charges for items supplied to the customer as part of a landscape project, which do not get affixed to real property (such as moveable benches, lawn furniture, etc.).
- Charges to repair or clean items of tangible personal property.

For sales, use the fixed location of your place of business to determine the tax rate, rather than the customer's location. Total all previously unreported taxable sales by quarter, and place these totals on the **Worksheet** in the "Total of Unreported Taxable Sales" column.

Completing the Worksheet and Summary

Follow the indications given in the column headings to add the amounts in the purchases and sales columns, and multiply each total by the tax rate. When you arrive at the Total Tax Due for each period, multiply this amount by the listed Interest Factor to calculate the Interest Due. After totaling tax and interest for each period, total all periods at the bottom of the page. Enter the "Total Amount Due for this Location" from each **Worksheet** in Section C of the **Summary**.

The **Worksheet** and **Summary** sheet are also available online in Excel versions. If you use the Excel versions of these documents, print them and mail them together with your payment. Make your check payable to the Utah State Tax Commission.

If you use the enclosed **Worksheet** instead of the Excel version, you will need to adjust the interest amount if making early or late payment. The Interest Adjustment is calculated by totaling the tax from all periods (column 7), multiplying the total by the Daily Interest Factor in the upper-right-hand corner of the **Worksheet** to get the Daily Interest amount, and multiplying that amount by the number of days early or late that the payment is being made. If making early payment, subtract this Interest Adjustment from the Total Amount Due. If making late payment, add the Interest Adjustment to the Total Amount Due.

Need help or additional time?

If you have any questions about these instructions, please call our office for assistance. If you feel that the review cannot be completed in a timely manner, we will assist you in arriving at a mutually agreeable solution. You may contact Matthew Duke at (801) 297-4670, Stephen Peterson at (801) 297-4758, or Lóse Wolfgramm at (801) 297-4615.

Since all self-reviews are subject to verification by auditors, you will need to maintain the back-up documentation to support these amounts in the event your self-review is selected for verification.