



A

Do you need to apply for a Sales and Use Tax License?

Please answer the following questions after completing the **Worksheet**:

1. Does this self-review result in an **annual** use tax liability of **\$400 or more** OR do you have an anticipated annual use tax liability of \$400 or more?

Yes / No

2. Do you buy equipment or supplies from out-of-state sellers, now or in the foreseeable future?

Yes / No

If you answered "Yes" to both questions, you must become licensed to report use tax on a sales and use tax return. Please complete a form TC-69, UTAH STATE BUSINESS AND TAX REGISTRATION and send it in together with your completed self-review packet. Form TC-69 is not included in this packet, but is available online at <http://tax.utah.gov/forms/current/tc-69.pdf>.

In Section 3a of form TC-69, you will be asked, "**When will you start selling or making purchases?**" Use **1/1/2011** as the start date. Also, check question 17 of Section 3d.

After becoming licensed, you will be required to regularly file a Sales and Use Tax Return (TC-62S or TC-62M). If you are not required to become licensed, you have the option of doing so; otherwise, you must report use tax on the Individual Income Tax Return (form TC-40) or Corporation Franchise/Income Tax Return (form TC-20).

B

 **Checklist:**

Please complete and return the following documents in the envelope provided:

- Form titled **Worksheet** for each business location in Utah.
- Form titled **Summary**. (Include **Part 2** if you are a clinic with multiple physicians.)
- Check payable to the Utah State Tax Commission for payment of computed tax and interest due, if applicable.
- Form titled **Checklist & Questionnaire**.
- Form **TC-69, UTAH STATE BUSINESS AND TAX REGISTRATION**, if applicable.

C

How can we do better?

In order to serve you better we would like you to evaluate your experience with this Self-Review:

1 ... 2 ... 3 ... 4 ... 5 ... 6 ... 7 ... 8 ... 9 ... 10
Poor **Excellent**

Any comments on how we could improve this Self-Review process would be appreciated.
