

**Self-Review – Physicians****You will need the following documents:**

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- Invoices, receipts, credit card statements, and other records of purchases of consumable items intended for use, purchased between **January 1, 2008** and **December 31, 2010**.
- 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 purchases are included in your review.*

**Starting the Worksheet**

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The **Worksheet** contains a column to list total purchases subject to use tax, and columns to calculate the resulting tax and interest. If you had multiple business locations in Utah during the same time period, a separate **Worksheet** page will be needed to compute the tax and interest due for each business location.

First enter your business name, federal ID number or social security number, and the address of your business location. Fill in the location city (or county, if the location is not within city limits) for each quarter, and then enter the tax rates for each quarter before proceeding. 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://tax.utah.gov/selfreview> (select the **Physicians** link.)

A Microsoft Excel version of the **Worksheet** is also available on the website. **For your convenience, we recommend using the online Excel version**, which automatically inserts the tax rates and calculates tax and interest.

**Reviewing Purchases**

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

1. Examine your depreciation schedule, and locate the purchase invoice for each asset (excluding non-taxable assets such as real property or intangibles) acquired from **January 1, 2008** to **December 31, 2010**. Select those invoices that do not show sales or use tax charged by the seller for inclusion on the **Worksheet**.
2. Examine your remaining invoices and receipts for the period of **January 1, 2008** to **December 31, 2010** and select those invoices of taxable purchases that do not show sales or use tax charged by the seller for inclusion on the **Worksheet**.
3. Examine your credit card or bank card statements for the period of **January 1, 2008** to **December 31, 2010** 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**.
4. After identifying all purchases on which sales and use tax was not charged, total the amounts of the taxable purchases from the invoices for each quarter by location and enter these totals on the **Worksheet** in the "Total of Goods Purchased Tax Free" column for the appropriate quarter. If you already reported use tax for any of these purchases, either on a sales tax return or income tax return, do not include these purchases in your total. Please indicate your sales tax account number on the **Summary**, if applicable.



## Completing the Worksheet and Summary

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Follow the indications given in the column headings to multiply the total purchases by the sales tax rates. When you arrive at the tax due for each period, multiply this amount by the listed Interest Factor to arrive at the Interest Due. After totaling tax and interest for each period, total all periods at the bottom of the page.

If you have multiple clinic locations, repeat the above steps for each location, making copies of the blank **Worksheet** as necessary. Enter the "Total Amount Due" from each **Worksheet** on the **Summary** sheet. Complete each section of the **Summary** as instructed by the section headings.

If this self-review was sent to a clinic in which multiple physicians have practices, you must complete **Summary Part 2**, listing each physician at your clinic. Some of these physicians may be responsible for making their own purchases, distinct from the purchases made by the clinic, which are being examined in your self-review. If any physicians at your clinic are responsible for making their own purchases, indicate "Yes" in the far right column of **Summary Part 2**.

The **Worksheet** and the **Summary** sheets 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 5), 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?

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If you have any questions about these instructions, you may 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 Ralph Hoggan at (801) 297-4759.

**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.**