



Before the Utah State Tax Commission
PETITION FOR DECLARATORY ORDER

This form is used to file a petition for declaratory order, which would serve to challenge the Commissioner's interpretation of statutory language or the Commission's authority under a statute.

If you need help with this form, contact the Tax Appeals Unit by phone at 801-297-3900 or by email at taxappeals@utah.gov.

Form with fields for Petitioner (print or type), Representative Information (if applicable), Taxpayer/owner/company name, Mailing address, Daytime telephone no., Other telephone no., Email address, Social Security Number/FEIN/Utah State Tax Commission account no., and If filing jointly, Social Security Number of spouse.

Tax Type and Primary Issue (check all that apply)

This appeal involves:

- Administrative rule
Private Letter Ruling (PLR)

This appeal can involve only decisions or actions resulting from a PLR issued to you by the Commission or an administrative rule adopted by the Commission.

If this appeal is due to an administrative rule or a PLR ruling issued by the Commission, attach a copy with this petition.

This petition must comply with Administrative Rule R861-1A-31 (located online at http://tax.utah.gov/commission/effective/r861-01a-031.pdf) and Administrative Rule R861-1A-34 (located online at http://tax.utah.gov/commission/effective/r861-01a-034.pdf).

Please Note: Certain Petitions for Declaratory Orders may not be accepted.

Requirements and Signatures (check all boxes and sign)

- I have included with this petition the PLR or administrative rule, issued by the Commission that was the cause of this appeal.
I acknowledge if I have designated a representative, all notices and communications regarding my appeal will go to my representative.

Form with fields for Print name of taxpayer/authorized individual/representative, Signature (with X), and Date signed.

Submitting Petition to Tax Appeals

Best way:
email: taxappeals@utah.gov

By mail:
Tax Appeals Unit
USTC
210 North 1950 West
Salt Lake City, Utah 84134

By fax:
Fax: 801-297-3919