

- Charges for access to online databases (except charges to download audio/visual work and books);
- Photocopies and publications.
- Meals served to patients of medical or nursing facilities.
- Sales made by area aging agencies and senior citizen centers.

- Enter the legal entity's mailing address if it is different from the legal entity street address. Or, select "Yes" if they are the same.
- Enter your email address. Note: the license and account information will be sent to this email address.
- For the officer/owner information, enter "Gov" as the first and last names and all zeros as the SSN.
- Enter the legal entity's street address as the home address.
- Enter the date you started or plan to start selling or making purchases.
- Select your estimated annual net sales.
- For your business description, enter the type of sales you will be making.
- Enter the account's mailing address if different from the legal entity's street address. Or, select "Yes" if they are the same.
- Select "Yes" to any questions that apply.
- Select "Yes" to agree to the *Authorized Signature Agreement*.
- Enter the name, title and phone number of the person authorizing this submission.
- Submit your business application.

Licensing Requirements

Government agencies that make taxable sales to the public must have a Utah sales and use tax license.

Get a license by registering for a sales and use tax account online at tap.utah.gov.

TAP Instructions for Government Agencies

- Select "Yes" for "Sales and Use Tax License".
- Select "Government" as the organizational structure and select the sub-entity type.
- Enter your agency's FEIN.
- Enter the legal entity's name, contact information, street address and business description. Note: the address must be a physical street address, not a P.O. box.
- Enter the physical street address if it is different from the street address. Or, select "Yes" if they are the same.

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