



State of Utah

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## Utah State Tax Commission

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Executive Director

June 14, 2019

Name  
Address  
City, State Zip

### RE: Verification of Sales and Use Tax for Aircraft Located in Utah

FAA N-Number: \*\*\*\*\*

Dear Name:

The Auditing Division is reviewing FAA records of all aircraft registered and/or located in Utah to ensure sales and use tax has been properly paid. Our review shows you have registered an aircraft with the FAA on which Utah sales and use tax may be due.

#### **What to do if you owe tax:**

An estimate of sales and use tax due for your aircraft is given on the enclosed **Summary**.

- If the estimate in Section C is correct, return the completed **Summary** with payment of the Total Amount Due in the enclosed envelope by **July 14, 2019**.
- If the tax and interest amount is different than estimated, check the appropriate box in Section D, and use Section E to compute the correct tax and interest due. Return the completed **Summary** with payment of the adjusted Total Amount Due in the enclosed envelope by **July 14, 2019**.

#### **What to do if you do not owe tax:**

- If the appropriate tax was already paid, either to the aircraft seller or to the Utah State Tax Commission, or if the tax is otherwise not due, check the appropriate box in Section D of the **Summary**, and follow the instructions given.
- Respond to the review by **July 14, 2019**. You may use the return envelope provided, or email your response to [selfreview@utah.gov](mailto:selfreview@utah.gov).

A list of answers to **Frequently Asked Questions** is included to assist you. If you received multiple aircraft notices, return a completed **Summary** for each aircraft.

Not responding to this notice timely will result in an assessment of tax, additional interest and possible late payment penalties in accordance with Utah law.

#### **Have you registered your aircraft with the Utah Department of Transportation, Division of Aeronautics?**

- Aircraft operated in Utah must be registered each year with the Utah Department of Transportation, Division of Aeronautics. You can register with them as soon you have completed your registration with the FAA. See [udot.utah.gov/aeronautics](http://udot.utah.gov/aeronautics) for further information.

Name  
June 18, 2018  
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- For any future aircraft purchases you may have, if the seller does not collect sales tax, you should pay the sales tax with form TC-828 which can be found at [tax.utah.gov/forms/current/tc-828.pdf](http://tax.utah.gov/forms/current/tc-828.pdf). If you wait to receive a review notice from the Auditing Division before paying the tax, you may be subject to an intentional disregard penalty of 15% of the underpayment of tax.

**Questions? Need additional time?**

Email us at [selfreview@utah.gov](mailto:selfreview@utah.gov) or contact one of the following:

Stephen	(801) 297-4758
Matthew	(801) 297-4670
Tomo	(801) 297-4753

Replacement copies of the enclosed **Summary, Checklist & Questionnaire** and **Frequently Asked Questions** documents are located on our website at [tax.utah.gov/selfreview/aircraft](http://tax.utah.gov/selfreview/aircraft).

Thank you for your prompt attention and cooperation regarding this matter.

Respectfully,

Tiffany  
Tax Audit Manager

Enclosures