



State of Utah

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Utah State Tax Commission

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Executive Director

November 27, 2013

Corporate Name

Address

City, State Zip

RE: Utah Corporate Tax Project
Utah Tax Number: **XXXXXXXX**

The Auditing Division of the Utah State Tax Commission is conducting a review to ensure entities doing business in Utah and have nexus in Utah are filing Utah corporate tax returns. Since your company is registered for Utah sales tax and is doing business in Utah, your company may have a Utah corporate tax filing obligation. The information we have indicates you have not filed a Utah corporate tax return for the following year(s): **20xx**.

Nexus means an entity has established contact or presence with a particular state or jurisdiction. This contact or presence gives states the right to require a taxpayer to remit certain taxes. Public Law 86-272 restricts states from imposing income tax if the only in-state business activity of the company is the solicitation of orders for sales of tangible personal property. Refer to Publication 37 and Utah Administrative Rule R865-6F-6, found on our website at tax.utah.gov, for more information about activities that establish nexus in Utah.

What you should do:

- If your company does have nexus in Utah and should file returns, complete the enclosed **Reply** form and the unfiled corporate tax returns by **December 27, 2013**. Tax forms can be found on our website at tax.utah.gov/forms-pubs/forms.
- If you don't think your company has established nexus or are unsure if your company has nexus in Utah, complete the enclosed **Reply** form and **Nexus Questionnaire** by **December 27, 2013** and we will contact you about your filing requirement.

Any returns filed and paid as part of this project will be subject to only interest. However, if you do not respond to this notice, we may issue an audit assessment based on available information.

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The **Reply** form and a link to the Utah corporate franchise/income tax returns may also be found at tax.utah.gov/selfreview/corporate. The **Reply** form and returns may be submitted by either email to selfreview@utah.gov or by mail using the enclosed return envelope.

If you need additional time or have any questions, email please us at selfreview@utah.gov or contact one of the following from 8:00 a.m. to 5:00 p.m., Monday through Friday:

Jim	(801) 297-4647
Julie	(801) 297-4753

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

Respectfully,

Michael
Tax Audit Manager

Enclosures