



State of Utah

SPENCER J. COX
Governor

DEIDRE M. HENDERSON
Lieutenant Governor

Utah State Tax Commission

JOHN L. VALENTINE
Commission Chair

MICHAEL J. CRAGUN
Commissioner

REBECCA L. ROCKWELL
Commissioner

JENNIFER N. FRESQUES
Commissioner

SCOTT W. SMITH
Executive Director

January 27, 2023

Name

Address

City, State Zip

RE: Use Tax Purchase(s) – U.S. Customs Imports

Dear Name:

The Tax Commission received information from the U.S. Customs Service identifying persons importing items that declared Utah the ultimate destination. The information indicates you have imported goods into Utah, which you may owe use tax.

Use tax is paid on purchases of tangible personal property and certain services where sales tax was due but not charged. Merchandise, such as art, jewelry, equipment, construction materials, etc., purchased tax-free that is not resold are subject to tax.

How to Pay the Tax

The tax and interest due is calculated on the enclosed Sales & Use Tax Summary. If, after reviewing the enclosed forms, you feel you do not owe tax or tax was already paid, please provide proof by **Due Date**. However, if you agree you owe tax, remit the tax and interest due as calculated by **Due Date**. Not responding to this notice will result in an assessment of tax, interest, and possible penalties.

Additionally, review your records to determine if you have made other purchases subject to Utah's use tax laws. Include those on the Purchases Subject to Use Tax schedule. Normally, penalties for failure to file and pay tax are assessed on undeclared tax liabilities. **As part of this project, any use taxes self-reported and paid in addition to the imported items in question will be subject only to interest. Penalties will NOT be assessed.**



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Interest Calculation

Interest is calculated to Due Date. If you make payment before that date, you may reduce the interest amount using the table in Section B, Part 3 of the enclosed Sales & Use Tax Summary. Please note if you make payment after Due Date, you must adjust the interest and pay the proper amount.

Additional Information

All forms enclosed are found on our website at tax.utah.gov/selfreview/customs. You can return all complete forms by email to selfreview@utah.gov or by mail using the envelope provided.

You can report and pay use tax on purchases made throughout the year that are subject to tax when you file your Individual Income Tax Return (Form TC-40 line 31) or Corporation Franchise/Income Tax Return (Form TC-20 Schedule A line 26). Alternatively, if needed, you may become licensed to pay the tax on a Sales and Use Tax Return (complete Form TC-69 Utah State Business and Tax Registration).

Questions

If you have any questions, email us at selfreview@utah.gov, or contact Matt at (801) 297-4647, Fred at (801) 297-4645 or Elizabeth at (801) 297-4648.

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

Respectfully,

Tiffany

Tax Examiner Manager