

**Municipal Energy Sales and Use Tax****You will need the following documents:**

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Invoices for transportation charges for the natural gas purchased from **July 1, 2014** through **June 30, 2017**.

Invoices for the natural gas purchased from **July 1, 2014** through **June 30, 2017**.

*Note: These documents will not need to be submitted, but will be useful in assisting you to verify that the correct municipal energy sales and use tax is included in your review.*

**Estimated Worksheet or Transportation Worksheet**

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The **Estimated Worksheet** uses the volume of gas transported by Questar/Dominion Energy to estimate a cost of the transportation charges. This estimated transportation charge is then used to calculate the municipal energy sales tax due.

If you do not want to review your records, you can use the **Estimated Worksheet**:

- Enter the "Total Amount Due for this Location" in Section C of the **Summary**.
- If you received multiple **Estimated Worksheets**, enter the total from each worksheet on the **Summary** to calculate the total amount due.

To accurately calculate the tax due if you have invoices for transportation charges, use the **Transportation Worksheet**:

- Review the transportation invoices you received from Questar/Dominion Energy.
- Report the actual transportation costs on the **Transportation Worksheet**. Transportation cost include transportation, freight, service or customer demand charges, or other costs incurred in the obtaining the gas. From your invoices enter the transportation charges for each period in column 3.
- Follow the indications given in the column headings.
- Total the tax and interest due at the bottom of the page
- If you have multiple locations that had natural gas delivered, fill out a **Transportation Worksheet** for each location.
- Enter the "Total Amount Due for this Location" from each **Transportation Worksheet** in Section C of the **Summary**.

**Supplier Worksheet**

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Review your invoices for natural gas purchased. If you find that municipal energy sales and use tax has been paid on all of your natural gas purchases, check the box in Section E on the **Summary**.

If you find that you have not been charged municipal energy sales and use tax you need to complete the **Supplier Worksheet** to report the unpaid tax.



## STATE OF UTAH

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, UT 84134

# INSTRUCTIONS

## Municipal Energy Sales and Use Tax

- From your invoices enter the natural gas charges for each period in column 3 of the **Supplier Worksheet**.
- Follow the indications given in the column headings.
- Total the tax and interest due at the bottom of the page.
- If you have multiple locations that made natural gas purchases tax free, fill out a **Supplier Worksheet** for each location. Make copies of the blank **Supplier Worksheet** as necessary.
- Enter the "Total Amount Due for this Location" from each **Supplier Worksheet** in Section C

### Additional Information

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An Excel version of the **Worksheets** and **Summary** is available on our website at [tax.utah.gov/selfreview](http://tax.utah.gov/selfreview). We recommend using the online Excel version, which automatically calculates the tax and interest for you. If you use the Excel version of these documents, print them and mail them together with your payment. Make your check payable to the Utah State Tax Commission.

You will need to adjust the interest amount if making early or late payment.

- Total tax from all periods in either column 7 of the **Estimated Worksheet** or column 5 of the **Transportation Worksheet** and **Supplier Worksheet**.
- Use the table in the upper-right-hand corner of the Worksheet to figure the correct interest that is due.

**Since all reviews are subject to verification by auditors, you will need to maintain the back-up documentation to support these amounts in the event your review is selected for verification.**