



State of Utah

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## Utah State Tax Commission

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May 4, 2018

Name  
Address  
City, State Zip

### ***RE: Verification of Municipal Energy Sales and Use Tax***

Letter ID: \*\*\*\*\*

Dear Name:

The Auditing Division is reviewing municipal energy sales and use tax on natural gas and natural gas transportation charges. Over the past three years, you have purchased gas from a third-party supplier that was transported by Questar/Dominion Energy. Municipal energy sales and use tax was not collected by Questar/Dominion Energy on the transportation charges. You as the purchaser of the gas are responsible to report and pay the tax.

#### ***What you should do:***

- Read the **Instructions** and **Frequently Asked Questions**.
- Review the **Estimated Worksheet**. You may pay the amount on the **Estimated Worksheet** or use the **Transportation Worksheet** to calculate the correct amount of tax due on the transportation charges.
- Review your natural gas purchase invoices from your supplier to verify municipal energy sales and use tax was collected and complete the **Supplier Worksheet** to calculate tax on any unpaid tax on gas.
- Complete the **Summary**.
- Fill out the **Checklist & Questionnaire**.
- Return the above documents and payment in the envelope provided by **June 4, 2018**.

Interest has been calculated to **June 4, 2018**. If payment is made before that date, you may reduce the interest amount accordingly. See the enclosed **Instructions**. If payment is made after **June 4, 2018**, you must adjust the interest and pay the proper amount, or additional interest and a late payment penalty may be assessed on any deficiency.

Name  
May 4, 2018  
Page 2 of 2

The enclosed documents are located on our website at [tax.utah.gov/selfreview](http://tax.utah.gov/selfreview) (select the **Municipal Energy Sales Tax** link).

***If you have questions or 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

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

Respectfully,

Tiffany  
Tax Audit Manager

Enclosures