

**You will need to review the following records:**

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- Sales journal, invoices, or any other sales records of services provided or goods sold for the period of **August 1, 2011** through **March 31, 2014**.
- Invoices, receipts, credit card statements, and any other records of purchases made between **August 1, 2011** and **March 31, 2014**.
- A check register or purchase journal, and depreciation schedule of assets.

*Note: These documents will not need to be submitted as part of your response to this self-review, but you will need to confirm that you have examined these sales and purchase records.*

**Starting the Worksheet**

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The **Worksheet** contains columns to list unreported taxable sales and taxable purchases, and columns to calculate the resulting tax and interest. A separate **Worksheet** will be needed for each locality (city or county) to which tax is due. Please make additional copies as necessary.

First enter your name, federal ID number or social security number, and the business mailing address. Fill in the location city for each quarter, and then fill in the tax rates for each quarter before proceeding. Use the **Tax Rate Table** link on our website to assist you in finding the tax rates for your location(s). You may access our website at [tax.utah.gov/selfreview/outfitters](http://tax.utah.gov/selfreview/outfitters). If a city name is not listed, use the county name as the location.

A Microsoft Excel version of the **Worksheet** is also available on the website, with additional instructions. **For your convenience, we recommend using the online Excel version**, which automatically inserts the tax rates and calculates tax and interest.

**Reviewing Sales**

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Examine your sales records for the period of **August 1, 2011** to **March 31, 2014** for any goods or services you have provided which are subject to sales and use tax. Include on the **Worksheet** only those taxable sales on which tax was not previously reported to the Utah State Tax Commission. Refer to the **Examples** sheet for assistance in identifying taxable sales. These taxable sales could include any of the following:

- Charges to a customer for guide services, access onto land, and game retrieval and care.
- Sales or rentals of equipment or supplies by the guide or outfitter to a customer.
- Charges to a customer for meals prepared by the guide or outfitter.
- Charges to a customer for lodging provided by the guide or outfitter.

Determine the location to which the tax should be reported. For taxable services, use the location where the service begins to determine the tax rate for the entire service. For sales or rentals of equipment or supplies, use the location of your fixed place of business (or location where the customer received the goods) to determine the tax rate. Total all previously unreported taxable sales by quarter, and place these totals on the **Worksheet** in the "Total of Unreported Taxable Sales" column.



## **Reviewing Purchases**

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Review your purchase records to find any taxable purchases on which the seller did not charge sales tax. Refer to the **Examples** sheet to assist you. Please do the following:

1. Examine your invoices, receipts, credit card statements, and other purchase records for the period of **August 1, 2011 to March 31, 2014** and select those records of taxable purchases that do not show sales or use tax charged by the seller, to include on the **Worksheet**.
2. After identifying all purchases on which sales and use tax was not charged, determine the location to which they were delivered, which determines the tax rate to use. Separate the taxable purchases by the delivery location city (or county), if necessary, and total the purchase amounts for each location by quarter.
3. Enter the totals on a separate **Worksheet** for each location, in the “Total of Unreported Taxable Purchases” column. If you previously reported any use tax amounts on a Sales and Use Tax Return, do not include those amounts on the **Worksheet**.

## **Completing the Worksheet and Summary**

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Follow the indications given in the column headings to add the amounts in the sales and purchases columns, and multiply the total by the tax rate. When you arrive at the Total Tax Due for each period, multiply that amount by the listed Interest Factor to calculate the Interest Due. After totaling tax and interest for each period, total all periods at the bottom of the page. Enter the “Total Amount Due for this Location” from each **Worksheet** in Section C of the **Summary**.

The **Worksheet** and **Summary** sheet are also available online in Excel versions. If you use the Excel versions of these documents, print them and mail them together with your payment. Make your check payable to the Utah State Tax Commission.

If you use the enclosed **Worksheet** instead of the Excel version, you will need to adjust the interest amount if making early or late payment. The Interest Adjustment is calculated by totaling the tax from all periods (column 7), multiplying the total by the Daily Interest Factor in the upper-right-hand corner of the **Worksheet** to get the Daily Interest amount, and multiplying that amount by the number of days early or late that the payment is being made. If making early payment, subtract this Interest Adjustment from the Total Amount Due. If making late payment, add the Interest Adjustment to the Total Amount Due.

## **Need help or additional time?**

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If you have any questions about these instructions, please call our office for assistance. If you feel that the review cannot be completed by the due date, we will assist you in arriving at a mutually agreeable solution. You may contact Matthew at (801) 297-4670, Stephen at (801) 297-4758, or Jim at (801) 297-4647, or email [selfreview@utah.gov](mailto:selfreview@utah.gov).

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