



State of Utah

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Utah State Tax Commission

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BARRY C. CONOVER
Executive Director

July 2, 2014

Name
Address
City, State Zip

RE: Verification of Sales and Use Tax

Letter ID: GU2140000

Dear Name:

The Auditing Division of the Utah State Tax Commission is currently conducting a self-review project on guides and outfitters. A self-review project consists of selected businesses or individuals reviewing their own books and records for potential tax liabilities. Self-reviews are designed to help you become familiar with the tax laws that relate to your business, and assist you in future compliance to help you avoid penalties and interest.

We have obtained information indicating you are providing guide or outfitting services in Utah. Charges for guide and outfitting services are considered amounts charged as admission or user fees, and are subject to sales and use tax. Guides and outfitters must collect sales tax from their customers for these charges. The purchase of items used by guides and outfitters as part of their services are also subject to sales and use tax, and they must report use tax directly to the Tax Commission if the seller did not collect sales tax.

What you should do:

Please read the enclosed **Examples** sheet for details on the taxable services provided by guides and outfitters, the taxable purchases made by guides and outfitters, and explanations of the tax laws that apply to your business.

To perform the self-review, please follow the **Instructions** included in this packet. The enclosed **Checklist & Questionnaire** outlines the forms you will need to complete and submit. It is important you return the completed forms in the envelope provided, along with your payment of computed tax and interest, if applicable, by **August 4, 2014**.

Please note, all self-reviews are subject to verification by auditors. Any tax self-reported and paid as part of this self-review will be subject only to interest, and the review period will be limited to three years. However, if you do not respond to this notice, we may contact you to schedule an audit. If no sales and use tax returns have been filed, the normal three-year

statute of limitations does not apply and the Tax Commission may assess tax, interest, and penalty for an unlimited period.

Interest has been calculated to **August 4, 2014**. If payment is made before that date, you may reduce the interest amount accordingly. See the enclosed **Instructions**. If payment is made after **August 4, 2014**, you must adjust the interest and pay the proper amount, or additional interest and a late payment penalty may be assessed on any deficiency.

If a careful review of your records shows Utah sales tax was always properly charged to your customers and reported to the Tax Commission, and use tax was reported for all cases where the seller did not charge you tax on a taxable purchase, please complete the **Summary**, including Section D, indicating why you do not owe tax, and sign and date it. Please return your response by email to selfreview@utah.gov, or by mail in the envelope provided, by **August 4, 2014**.

If you have questions or need additional time:

Email us at selfreview@utah.gov or contact one of the following from 8:00 a.m. to 5:00 p.m., Monday through Friday:

Matthew	(801) 297-4670
Stephen	(801) 297-4758
Jim	(801) 297-4647

Additional information to help you complete this self-review can be found on our website at tax.utah.gov/selfreview/outfitters. You may also read related tax references in Title 59 Chapter 12 of the Utah Code, Administrative Rules R865-19S-33, R865-19S-34, R865-19S-113 and R865-21U-6, and Publication 69, found on our website at tax.utah.gov.

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

Respectfully,

Michael
Tax Audit Manager

Enclosures