

**Self-Review – Photography****You will need the following documents:**

- Sales journal, sales invoices, sales tax returns, and other records for sales made between **October 1, 2016** and **September 30, 2019**.
- Invoices, receipts, credit card statements, and other records of purchases of items intended for use, purchased between **October 1, 2016** and **September 30, 2019**.
- A depreciation schedule and check register.

Note: These documents will not need to be submitted as part of this self-review, but may be useful in assisting you to verify that all of your sales and purchase invoices are included in your review.

Starting the Worksheet

The **Worksheet** contains columns to list both sales and purchases, and columns to calculate the resulting tax and interest. You should only include sales and purchases on which tax was not previously reported to the Utah State Tax Commission. A separate **Worksheet** page will be needed to compute the tax and interest due for each business location operated in Utah.

You will need to fill in the location city (or county, if location is not within city limits) for each quarter, and then fill in the tax rates for each quarter before proceeding. Sales tax rates can be found on our website at <https://tax.utah.gov/sales/rates>.

Please do the following for taxable sales:

Examine your sales records for any taxable sales on which tax was not previously reported to the Utah State Tax Commission. These additional taxable sales could include any of the following:

1. Any taxable sale on which **no** sales tax was reported to the Utah State Tax Commission, whether collected from the customer or not.
2. Any portion of a taxable sale that was not previously included when the sales tax was computed and reported. (To assist you in identifying taxable or nontaxable amounts, please refer to the **Examples** pages.)
3. Any taxable sale where sales tax was reported at the wrong rate. In this case, take the following steps. (1) Compute the tax on the taxable sale amount at the proper tax rate according to the **Worksheet**. (2) Subtract the tax that was already reported to the Utah State Tax Commission from the tax that was correctly computed. (3) Divide this tax difference by the tax rate to calculate the unreported sale amount. **Note:** If tax was incorrectly collected at a *higher* rate, the over-collection must be reported to the Utah State Tax Commission. Please contact us for further instructions if this has occurred.

Total all previously unreported taxable amounts by location and period, and place these totals on the **Worksheet** in the “Total of Unreported Taxable Sales” column.

**Self-Review – Photography****Please do the following for taxable purchases:**

1. Examine your invoices and receipts for the period of **October 1, 2016 to September 30, 2019** and select those invoices of taxable purchases that do not show sales or use tax charged by the seller. (To assist you, please refer to the **Examples** sheet.)
2. Verify that taxable purchases listed on your depreciation schedule or credit card statements, acquired between **October 1, 2016 and September 30, 2019**, have been reviewed during your review of the purchase invoices. If any items are missing, please review, and if appropriate, include them with the taxable purchase invoices.
3. After finding any invoices on which sales and use tax was not charged, total the amounts of the taxable purchases by location for each quarter and enter these totals on the **Worksheet** in the “Total of Unreported Taxable Purchases” column. Do not include any amounts on which you previously reported use tax on your Sales and Use Tax Return.

Completing the Worksheet and Summary

Please follow the indications given in the column headings to add sales and purchases and multiply the totals by the proper tax rates. When you arrive at the total tax due for each period, multiply this amount by the listed Interest Factor to arrive at the Interest Due. After totaling tax and interest for each period, total all periods at the bottom of the page. Remember to enter your name, Letter ID number, and the business location at the top of the page.

If you have multiple business locations, repeat the above steps for each location. Enter the “Total Amount Due” from each **Worksheet** on the **Summary** sheet.

You will need to adjust the interest amount if making early or late payment. The Interest Adjustment is calculated by multiplying the total tax from all periods (in column 7) by the daily interest factor 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, please subtract this Interest Adjustment from the Total Tax and Interest Due. If making late payment, add the Interest Adjustment to the Total.

Need help or additional time?

If you have any questions about these instructions, please call our office for assistance. Or, if you feel that the review cannot be completed in a timely manner, we will assist you in arriving at a mutually agreeable solution. You may contact Matt Duke at (801) 297-4670, Stephen Peterson at (801) 297-4758, or Tomo Maeda at (801) 297-4753.

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.