



STATE OF UTAH

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

FREQUENTLY ASKED QUESTIONS

Self-Review – Restaurants Using Facilitators

Q: Why did I get this letter?

A: The Utah law regarding marketplace facilitators changed on July 1, 2020. As a result, businesses that take orders and collect payments for restaurants no longer report and pay Utah sales and restaurant tax associated with these sales. Restaurants are responsible for reporting and paying these taxes. See Utah Code Annotated 59-12-102(72)(b)(ii).

This letter was sent to ensure you understand your responsibilities for paying the sales and restaurant taxes and filing returns.

Q: Were marketplace facilitators ever liable for reporting sales made on my behalf?

A: Yes, from October 1, 2019 – June 30, 2020, marketplace facilitators (including those facilitating sales for restaurants) were responsible for paying the sales and restaurant taxes and filing the returns.

Q: Am I going to be charged penalty and interest?

A: If you report and remit the tax on your next periodic return, no penalty or interest will be applied.

Q: How do I know what amount to report as additional sales on my next return?

A: Reach out to your contact, account advisor, help desk, or support for each facilitator. They are best suited to help you navigate the reports sent to you.

Identify the total sales and taxes collected from consumers that have not been reported on your returns since July 1, 2020. These are the amounts that will need to be reported on your returns.

Q: In the future, should I continue to report all facilitated sales and taxes on my returns as a line 6 adjustment?

A: No, this is a one-time adjustment made to file sales and restaurant tax not previously reported from facilitated sales.