



State of Utah

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Executive Director

04/20/2023

Restaurant Name
Address
City, State Zip

RE: Self-Review - Verification of Sales and Restaurant Taxes
Letter ID: *****

Dear Restaurant Name:

The Business Taxes and Discovery Division of the Utah State Tax Commission is conducting a self-review on restaurants that may be using facilitators, such as DoorDash, Uber Eats, and Grubhub. We are requesting that you review your records to determine if you owe additional taxes and ask you to report and pay these taxes on your subsequent sales and use tax return and your restaurant tax return.

As of **July 1, 2020**, facilitators taking orders and collecting payments for restaurants are no longer required to report and pay Utah sales and restaurant taxes. Restaurants are responsible for reporting and paying these taxes passed to them from the facilitators on all sales after July 1, 2020. You are responsible for paying and reporting all taxes on all your sales.

What you should do

Fill out the enclosed **Reply**. Indicate if you have used a facilitator since July 1, 2020, and if so, how the sales and restaurant taxes have been or will be reported. The enclosed **Frequently Asked Questions** is provided to help you with any questions.

The **Reply** needs to be returned by **June 15, 2023**. You can mail the form in the enclosed envelope or email it to us at selfreview@utah.gov, including Restaurant in the subject line. If you do not respond to this letter, we may contact you to schedule an examination of your records. All self-reviews are subject to verification by auditors. If the form is returned and sales and restaurant taxes are remitted with the next periodic return when due, **penalty and interest will not be applied**.

Questions or concerns

For questions or concerns, you can contact us by email at selfreview@utah.gov or by phone from 8:30 a.m. to 4:00 p.m. Monday through Friday:

Megan	(801) 297-4628
Jeanette	(385) 290-2170
Wendi	(801) 297-4617

The enclosed forms are also available on our website at tax.utah.gov/selfreview (select the Restaurant Using Facilitators link). For additional information, refer to Utah Code Annotated Title 59 Chapter 12 and Pub-71, Sales and Use Tax Information for Marketplace Seller and Marketplace Facilitators.

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

Respectfully,

Chris
Tax Examiner Manager

Enclosures