



Self-Review – Solar Panel Installers

You will need the following documents:

- Invoices, receipts, credit card statements, and other records of assets and consumable purchases intended for use, purchased between **January 1, 2012** and **December 31, 2014**.
- 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 purchases are included in your review.

Starting the Worksheet

The **Worksheet** contains a column to list total purchases subject to use tax, and columns to calculate the resulting tax and interest. If the seller did not collect sales tax, then the location in Utah where you take possession of the materials determines the tax rate. A separate **Worksheet** will be needed for each business location or delivery location, so make additional copies as necessary.

First enter your business name, federal ID number or social security number, and the address of your business location. Fill in the location city (or county, if the location is not within city limits) for each quarter, and then enter 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 <http://tax.utah.gov/selfreview/solar>.

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

Reviewing Purchases

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. To perform the review, do the following:

1. Examine your invoices and receipts for the period of **January 1, 2012** to **December 31, 2014** and select those invoices of taxable purchases that do not show sales or use tax charged by the seller for inclusion on the **Worksheet**.
2. Examine your depreciation schedule, and credit card or bank card statements for the period of **January 1, 2012** to **December 31, 2014** for any taxable purchases that may have been missed during your review of the purchase invoices. Make a note of any taxable items purchased from out-of-state companies. If you cannot find evidence of tax paid, these purchases are to be included on the **Worksheet**.
3. After identifying all purchases on which sales and use tax was not charged, determine whether they were delivered to your business location, or directly to a job site. **The delivery location determines the tax rate**. Prepare an additional **Worksheet** for each delivery location city or county. Separate the taxable purchases by the delivery location, and total the amounts for each location by quarter.
4. Enter the totals on a separate **Worksheet** for each location, in the "Total of Unreported Taxable Purchases" column. Do not include any use tax amounts which were previously reported on your Sales and Use Tax Return, if applicable.



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Completing the Worksheet and Summary

When you arrive at the Total Tax Due for each period, multiply this 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 an 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?

If you have any questions about these instructions, you may 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.

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.