



Self-Review – Vacation Rental Properties

A

Do you need to apply for a Sales and Use Tax License?

Answer the following questions.

1. Do you currently have a Sales and Use Tax License to report sales tax and transient room tax on property rentals?

Yes / No

If **Yes**, state your Account Number on the **Summary**.

2. Do you have a property manager or broker that collects these taxes and reports them on your behalf for all rentals?

Yes / No

If **Yes**, provide the name and address of the property manager on the **Summary** in **Section D**.

3. Will you provide regularly rented lodging of less than 30 days in Utah after September 30, 2019?

Yes / No

If you answered **No** to Questions 1 and 2, and **Yes** to Question 3, you must become licensed to report sales tax and transient room tax. You can register online for a Sales and Use Tax License at tap.utah.gov, or complete forms TC-69 and TC-69 Schedule STC, and send them with your completed self-review package. These forms are found at <https://tax.utah.gov/forms-pubs>.

In Section 1c of form TC-69 Schedule STC, in answer to “**When will you start selling or making purchases?**” use **10/01/2019** as the start date. In Section 1g, check either box 1 or 2, and check box 14.

After becoming licensed, you will be required to regularly file a Sales and Use Tax Return (TC-62S or TC-62M), and a Transient Room Tax Return (TC-62T).

If collection and reporting of these taxes is turned over to a property manager, broker, online marketplace, etc., you may cancel your sales tax license at that point.

B



Checklist:

Complete and return the following documents in the envelope provided.

- Form titled **Summary**.
- Form titled **Worksheet**, one for each rental property location, if tax is due.
- Check payable to “Utah State Tax Commission” for payment of computed tax and interest due, if applicable.
- Form titled **Checklist & Questionnaire**.
- Form **TC-69** and form **TC-69 Schedule STC**, if applicable.

C

How can we do better?

In order to serve you better we would like you to evaluate your experience with this Self-Review:

1 ... 2 ... 3 ... 4 ... 5 ... 6 ... 7 ... 8 ... 9 ... 10
Poor **Excellent**

Any comments on how we could improve this Self-Review process would be appreciated.
