

# Utah State Tax Commission

## Tax and Revenue Functional Area



# Utah State Tax Commission

- Monthly webinars of various tax topics.
- Ability to access the recording and presentation after the event.
- Free to all attendees.



# Utah State Tax Commission Monthly Webinars

[tax.utah.gov/training/webinars](https://tax.utah.gov/training/webinars)

Tax Instruction & Training

Tax Workshops +

Tax Webinars

Free Online Training

Are You New to TAP?

TAP FAQs +

TAP Help for Sales Taxes

TAP Help for Withholding, Quick Start Guide

TAP Help for Garnishments

SALT Report & Tax FAQ

Each month, the Tax Commission holds live public webinars on various tax topics, with access to the recording after the event. The links will appear below as they're available.

All webinars are held on the third Thursday of each month and begin at **10:00 a.m.**

Date	Topic	Webinar	Documents
January 19, 2023	What's new this filing season for income tax	<a href="#">MP4</a>	<a href="#">PDF</a>
February 16, 2023	Sales Tax licensing requirements and application process		
March 16, 2023	Who needs to file a Utah Income Tax return?		
April 20, 2023	Sales Tax rates and how to remit taxes		
May 18, 2023	Income Tax residency, domicile and special instructions		
June 15, 2023	Basics of what is taxable and what is exempt from Sales Tax		



# Sales Tax Licensing Requirements and the Application Process





# Who Needs a Sales and Use Tax License?



# Who Needs a Sales & Use Tax License?

## **Sellers with Utah nexus:**

Nexus means a business has established a physical or economic presence in Utah or is related to a business with a physical presence in Utah.

## **Definition of a “seller” 59-12-102 (121)**

(a) “Seller” means a person that makes a sale, lease or rental of:

- (i) tangible personal property
- (ii) a product transferred electronically; or
- (iii) a service

(b) “Seller” includes a marketplace facilitator.



# Who Needs a Sales & Use Tax License?

**You have a physical presence in Utah if you:**

- Have an office, warehouse, service center, etc.
- Maintain a stock of goods in Utah.
- Regularly solicit orders in Utah.
  - **Exception:** Your Utah activity is only advertising or soliciting by mail, email, internet, phone or similar means.
- Personally deliver property to Utah other than by common carrier.
- Lease or service property in Utah.



# Who Needs a Sales & Use Tax License?

**You have an economic presence in Utah if during the year or the prior year you:**

- Have more than \$100,000 of sales in Utah; or
- Have more than 200 sales in Utah.

**A seller also has nexus in Utah if:**

- The seller has more than 10 percent interest in a related seller, or
  - A related seller has more than 10 percent interest in the seller, or
  - A related seller wholly owns the seller; and
- The seller sells the same or very similar line of products as the related seller under the same or a very similar business name, or
  - The related seller's place of business or one of its in-state employees is used to advertise, promote or assist sales by the seller.





# What is Sales and Use Tax?

## Sales Tax vs. Use Tax...

### Sales Tax:

- Tax is applied to retail sales and leases of tangible personal property, products transferred electronically, and certain services.
- The seller collects the Sales Tax from the buyer and pays it to the Tax Commission.

### Use Tax:

- Sales Tax was due on the purchase, but it was not charged or collected by the seller.
- Buyer sends Use Tax directly to Tax Commission.

Note: Situations where a company may have no taxable sales, but receives items tax free that should have been taxed, must apply for a sales and use tax number to remit the use tax. (contractors, etc.)



# Marketplace Facilitators and Sellers

## Definitions:

### Marketplace

A physical or electronic place, platform or forum where products (tangible personal property, products transferred electronically or services) are offered for sale. Examples include booths, websites, catalogs and dedicated sales software applications.

### Marketplace Facilitator

A person or an affiliate who is paid by sellers to facilitate sales of the seller's products (tangible personal property, products transferred electronically or services) through a marketplace the person or affiliate owns. A marketplace facilitator does not include a person who only provides payment processing services or, as of July 1, 2020, facilitates sales for restaurants.

Marketplace facilitators are considered the seller of goods and services they facilitate and must charge and pay sales tax, file returns and respond to audits.

### Marketplace Seller

A seller that sells products through a marketplace, regardless of whether the seller is licensed in Utah.



# Marketplace Facilitators and Sellers

- As of October 1, 2019, marketplace facilitators that have Utah nexus for their facilitated sales must have a Utah sales tax license and collect, report and pay sales tax on facilitated sales.
- A marketplace facilitator can have nexus on its own direct sales, on sales it facilitates, or both. Therefore, facilitators must determine nexus separately for their direct sales and their facilitated sales.
- Marketplace sellers do not need to have a Utah sales tax license for facilitated sales unless they have Utah nexus. A marketplace seller with a Utah sales tax license must file sales tax returns but does not report sales made through a marketplace. Marketplace sellers are not liable for taxes a facilitator is required to collect.



More information regarding nexus can be found in Publication 37 on the Tax Commission website at [tax.utah.gov](http://tax.utah.gov)

*Utah!*



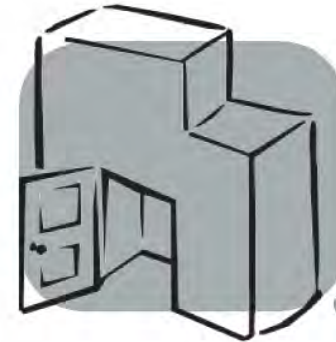
## Publication 37

Revised 9/19

### Business Activity and **Nexus** in **Utah**

#### Utah State Tax Commission

210 North 1950 West  
Salt Lake City, Utah 84134  
801-297-2200  
1-800-662-4335  
[nexus@utah.gov](mailto:nexus@utah.gov)  
[tax.utah.gov](http://tax.utah.gov)



*If you need an accommodation under the Americans with Disabilities Act, email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811 or TDD at 801-297-2020. Please allow three working days for a response.*

### Purpose

The purpose of this publication is to define nexus and provide general guidelines for determining whether a business entity's activities create nexus with the state of Utah.

2. have or use an office, distribution house, sales house, warehouse, service enterprise or other place of business;
3. maintain a stock of goods in Utah;
4. regularly solicit orders (whether or not those orders are



# What is Taxable?





# Taxable Transactions

Sales and leases of tangible personal property, products transferred electronically, and certain services are taxable to the final consumer. The following transactions are taxable unless an exemption applies:

- Retail sales or purchases of tangible personal property and products transferred electronically within Utah.
- The storage, use or consumption in Utah of tangible personal property and products transferred electronically.
- Rentals and leases of tangible personal property and products transferred electronically, if:
  - the location of the product is in Utah;
  - the lessee took possession of the product in Utah; or
  - the product is stored, used or otherwise consumed in Utah.



# Taxable Transactions

- Labor to repair, renovate and clean tangible personal property and products transferred electronically. This includes maintenance agreements.
- Labor to repair, upgrade or maintain products transferred electronically. This includes maintenance agreements.
- Laundry and dry cleaning services when the labor is not performed by the buyer.
- Use of assisted amusement devices when the device or ride is not operated by the buyer.
- Assisted cleaning or washing of tangible personal property if the cleaning or washing labor is not performed by the buyer.
- Stays at tourist homes, hotels, motels, campgrounds, trailer courts and similar accommodations usually rented for less than 30 consecutive days.
- In-state telecom services.



# Taxable Transactions

- Admission or user fees for theaters, movies, operas, museums, planetariums, shows, exhibitions, concerts, carnivals, amusement parks, amusement rides, circuses, menageries, fairs, races, contests, sporting events, dances, boxing matches, wrestling matches, closed circuit television broadcasts, billiard parlors, pool parlors, bowling lanes, golf, miniature golf, golf driving ranges, batting cages, skating rinks, ski lifts, ski runs, ski trails, snowmobile trails, tennis courts, swimming pools, water slides, jeep tours, horseback rides, sports activities, or any other amusement, entertainment, recreation, exhibition, cultural, or athletic activity. User fees include access charges for videos, video games, television programs and cable or satellite broadcasts, if that access occurs anywhere other than the buyer's home.
- Meals (prepared food) at restaurants or other eating places.
- Sales for commercial use of gas, electricity, heat, coal, fuel-oil or other fuels. (Sales of these items for industrial use may qualify for an entity-based exemption.)
- Sales for residential use of gas, electricity, heat, coal, fuel-oil or other fuels. These products are taxed at the state rate of 2 percent plus any applicable local and/or public transit tax.



# Taxable Transactions

- Sales of memberships that entitle the buyer to discounted or free merchandise or services that are subject to sales tax. For example:
  - 1. Memberships that let card holders enter a warehouse and buy merchandise free of additional markup.
  - 2. Video memberships that let members rent videos at a reduced price.

**Note:** All purchases made with these membership cards are subject to sales tax at the time of purchase unless an exemption applies.

- Sales of grocery food. Taxed statewide at the rate of 3 percent. (Sales of prepared food are taxed at the full combined rate.)
- Sales of prepaid telephone calling cards, including vending machine sales of prepaid telephone calling cards, if the card can be used for in-state calls.
- Sales of products transferred electronically, if a physical copy of the product would be taxable. For example, the purchase of a music CD is taxable, so downloaded music is also taxable.



# Application Process





## The seal of the Utah State Tax Commission is circular. It features a central illustration of the Utah State Capitol building. Above the building are five stars. The words "UTAH STATE TAX COMMISSION" are written in a circle around the top, and "SEAL" is at the bottom. The entire seal is bordered by a rope-like pattern.



# TC-69 Schedule STC

## Sales and Use Tax

**TC-69STC**  
Rev. 1/22

EIN/SSN:

Fill out this schedule and attach it to your TC-69 form to register for any of the following:

- Sales and Use Tax licenses

[Print form](#) [Clear form](#)

Utah State Tax Commission

### Utah State Business and Tax Registration

**TC-69**  
Rev. 8/22

[Form](#) [Clear form](#)

[tax.utah.gov](http://tax.utah.gov)

Use form TC-69 to register with the Utah State Tax Commission for the taxes listed below. Read the instructions on the last page carefully before filling it out.

**You can register your business online!**

- [tap.utah.gov](http://tap.utah.gov) - Taxpayer Access Point. For faster processing, register online. Tax Commission only.
- [osbr.utah.gov](http://osbr.utah.gov) - OneStop Business Registration. Register your business with the Tax Commission, Department of Commerce, Department of Workforce Services and select cities, all in one place.
- [corporations.utah.gov](http://corporations.utah.gov) - Register, renew or update your business or business name with the Department of Commerce. No Tax Commission services available here.

### Section 1 - Type of Registration

**1a. Check each box that applies**

<input type="checkbox"/> Employer Withholding License	TC-69WTH
<input type="checkbox"/> Mineral Production Withholding	TC-69WTH
<input type="checkbox"/> Sales and Use Tax License	TC-69STC
<input type="checkbox"/> Cable Operator or Multi-Channel Video or Audio Service Provider	TC-69STC
<input type="checkbox"/> Natural Gas or Electricity Purchases for Resale or Transportation	TC-69STC
<input type="checkbox"/> Fuel Tax License (motor fuel, special fuel, aviation fuel, hydrogen, environmental assurance fee, CNG, LNG)	TC-69FUEL
<input type="checkbox"/> International Fuel Tax Agreement	TC-69FUEL
<input type="checkbox"/> Special Fuel User	TC-69FUEL
<input type="checkbox"/> Cigarette, Tobacco, Nicotine, E-Cigarette License*	TC-69TOB
<input type="checkbox"/> Cigarette Stamper*	TC-69TOB
<input type="checkbox"/> Tobacco Products Distributor*	TC-69TOB
<input type="checkbox"/> E-cigarette Products / Nicotine Products*	TC-69TOB
<input type="checkbox"/> Out of State Cigarette/Tobacco PACT Act Delivery Shipper*	TC-69TOB
<input type="checkbox"/> Beer Tax (distributor/manufacturer only)	TC-69MSC
<input type="checkbox"/> Insurance Premium	TC-69MSC
<input type="checkbox"/> Self-Insured Employer	TC-69MSC
<input type="checkbox"/> Mining Severance	TC-69MSC
<input type="checkbox"/> Oil & Gas Conservation and Severance	TC-69MSC

**Attach Schedule** → **Click the schedule name to download the form.**

USTC Use Only

\* In order to register for a cigarette, tobacco, nicotine or e-cigarette license, you must have a Sales and Use Tax license. If you do not already have one, also mark the Sales and Use Tax License checkbox and attach TC-69STC.

**1b. Utah sales tax liability?**

**he information changes.**

nding machine operators

USTC Use Only

SIC Code

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USTC SIC

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NAICS

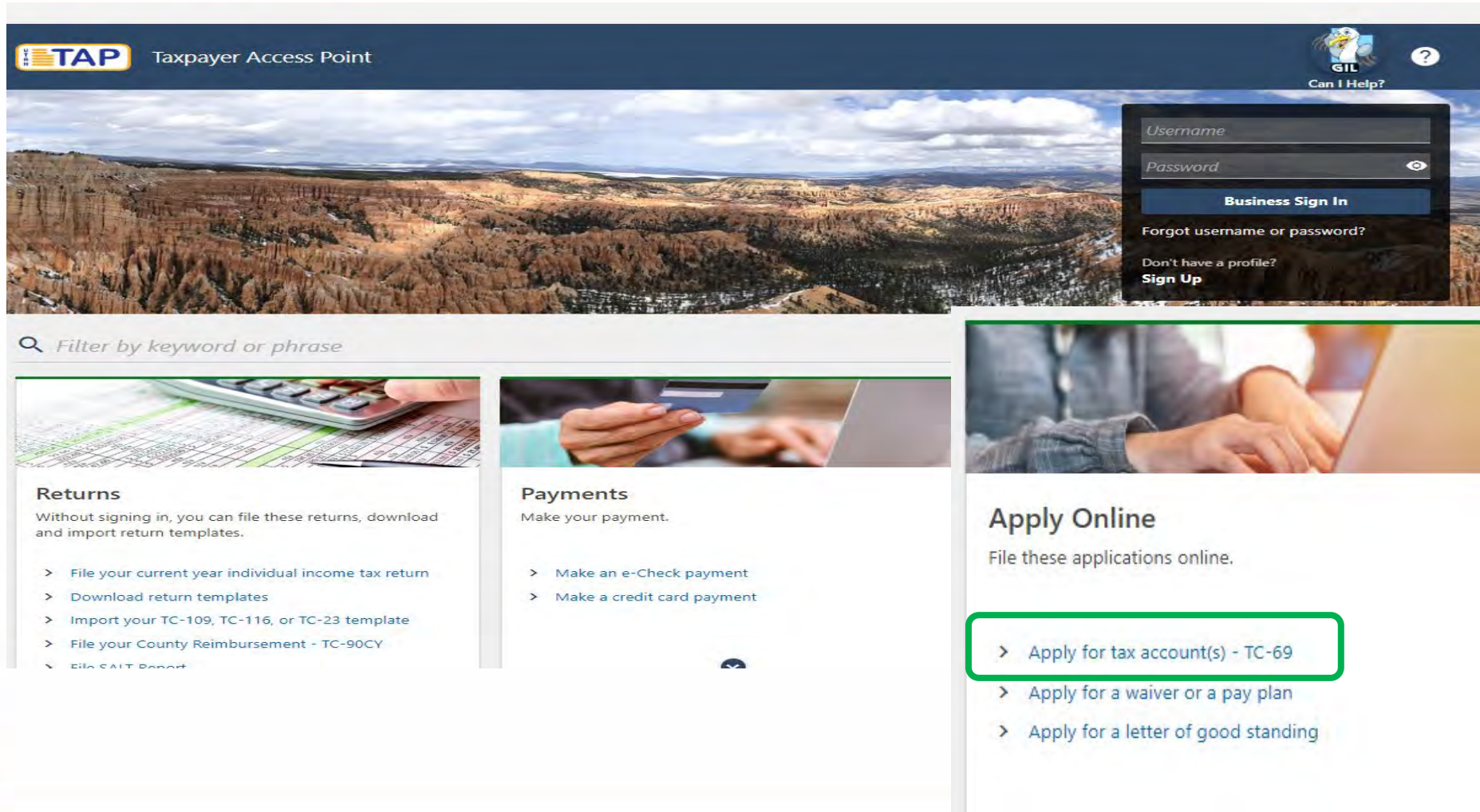
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USTC Use Only

11 CAS/CS (SWT/VA)

# Taxpayer Access Point (TAP)

tap.utah.gov



The screenshot shows the Taxpayer Access Point (TAP) website. At the top, there is a header with the TAP logo and the text "Taxpayer Access Point". To the right of the header, there is a search icon and the text "Can I Help?". Below the header is a large banner image of a desert landscape. On the right side of the banner, there is a login form with fields for "Username" and "Password", a "Business Sign In" button, and links for "Forgot username or password?" and "Don't have a profile? Sign Up". Below the banner, there is a search bar with the text "Filter by keyword or phrase". Below the search bar, there are three main sections: "Returns", "Payments", and "Apply Online". The "Returns" section has a list of links: "File your current year individual income tax return", "Download return templates", "Import your TC-109, TC-116, or TC-23 template", "File your County Reimbursement - TC-90CY", and "File SALT Report". The "Payments" section has a list of links: "Make an e-Check payment" and "Make a credit card payment". The "Apply Online" section has a list of links: "Apply for tax account(s) - TC-69", "Apply for a waiver or a pay plan", and "Apply for a letter of good standing". The "Apply for tax account(s) - TC-69" link is highlighted with a green border.

**TAP** Taxpayer Access Point

GIL Can I Help?

Username

Password

**Business Sign In**

Forgot username or password?

Don't have a profile? **Sign Up**

Filter by keyword or phrase

**Returns**  
Without signing in, you can file these returns, download and import return templates.

- > File your current year individual income tax return
- > Download return templates
- > Import your TC-109, TC-116, or TC-23 template
- > File your County Reimbursement - TC-90CY
- > File SALT Report

**Payments**  
Make your payment.

- > Make an e-Check payment
- > Make a credit card payment

**Apply Online**  
File these applications online.

- > Apply for tax account(s) - TC-69
- > Apply for a waiver or a pay plan
- > Apply for a letter of good standing



# Taxpayer Access Point (TAP)



**Business Registration**

**Introduction** **Information**

Type of Registration

### Type of Registration

Click Yes for all that apply


Sales and Use Tax License	No	<b>Yes</b>	Oil & Gas Conservation and Severance	No	Yes
Employer Withholding License	No	Yes	Radioactive Waste	No	Yes
Mineral Production Withholding	No	Yes	Cigarette, Tobacco, E-Cigarette, Nicotine License	No	Yes
Insurance Premium	No	Yes	Cigarette Stamper - \$30 License & Bond	No	Yes
Self-Insured Employer	No	Yes	Tobacco Products Distributor - \$30 License & Bond	No	Yes
Cable operator or multi-channel video or audio service provider	No	Yes	Out of State Cigarette/Tobacco PACT Act Delivery Shipper	No	Yes
Natural Gas or Electricity Purchases for Resale or Transportation	No	Yes	Beer Tax (distributor/manufacturer only)	No	Yes
Fuel Tax License (motor fuel, special fuel, aviation fuel, hydrogen, environmental assurance fee, CNG, LNG)	No	Yes	Mining Severance	No	Yes
International Fuel Tax Agreement (IFTA)	No	Yes	Special Fuel User	No	Yes

[Click here for a description of each Utah tax and fee\(s\).](#)

Cancel Save Draft [Previous](#) **Next**



# Taxpayer Access Point (TAP)

 Taxpayer Access Point

GIL  
Can I Help?

< Home

Business Registration

Business Registration

Introduction

Information

Account Information

Sales and Use Tax Part 1

### Sales and Use Tax

When will you start selling or making purchases?

01-Jan-2023

Estimate your annual net sales and purchases subject to tax.

\$16,001 - \$800,000

Click 'YES' to voluntarily file monthly:

No Yes

**Business Description** Describe the nature of your business in detail (include the types of products sold)

Selling sporting goods and clothing

If you have a Streamlined Sales Tax (SST) number, enter it here:

Are you a cable operator or multi-channel video or audio service provider with no Utah sales tax liability?

No Yes

Your online session will timeout after 60 minutes of inactivity. Save your work if you will be away from your computer.

Cancel Save Draft

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# Taxpayer Access Point (TAP)



Introduction

Information

Account Information

Sales and Use Tax Part 1

Sales and Use Tax Part 2

Sales and Use Tax Part 3

## Sales and Use Tax

1. Will you sell goods or services from **only one fixed Utah business location** (includes vending machine operators and door-to-door sellers with only one warehouse)? \*

No	Yes
----	-----

2. Will you sell goods or services from **more than one fixed Utah business location** (includes vending machine operators and door-to-door sellers with more than one warehouse)? \*

No	Yes
----	-----

3. Will you do one or both of the following:  
a.) sell goods or services that are **shipped from outside Utah to a Utah customer(s)**?  
b.) have goods or materials **delivered from outside Utah to a location(s) in Utah** other than your fixed place of business?

No	Yes
----	-----

4. Will you do **multi-level marketing**?  
• If yes, complete and attach form **TC-62MLM**, Multilevel Marketing Agreement at the end of the submission.

No	Yes
----	-----

5. Will you charge **admission or fees** for any entertainment, recreation, exhibition, cultural or athletic activity provided somewhere other than your business location?

No	Yes
----	-----

6. Will you provide services (**cleaning, washing, dry cleaning, repairing or renovating tangible personal property**) at non-fixed places of business and not sell tangible personal property?

No	Yes
----	-----

7. Will you **receive recurring payments for leases or rentals** of tangible personal property or services?

No	Yes
----	-----

8. Are you a seller with **no physical or representational presence in Utah** who is selling goods or services shipped direct by U.S. mail or common carrier to Utah customers? See Pub 37, Business Activity and Nexus in Utah.  
• If yes, complete and attach form **TC-51** at the end of the submission.

No	Yes
----	-----

9. Are you a **marketplace facilitator** that makes sales of products (tangible personal property, products transferred electronically or services)? See Pub 37, Business Activity and Nexus in Utah.  
• If yes, complete and attach form **TC-51** at the end of the submission.

No	Yes
----	-----

Cancel

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# Taxpayer Access Point (TAP)



Introduction

Information

Account Information

Sales and Use Tax Part 1

Sales and Use Tax Part 2

Sales and Use Tax Part 3

Sales and Use Tax Part 4

## Sales and Use Tax

10. Will you sell **grocery food**? See Pub. 25 for the definition of grocery food.

11. Will you sell motor vehicles, aircraft, watercraft, manufactured homes, modular homes or mobile homes in a city or town with the impacted communities tax?

[Click here](#) to see a list of impacted communities.

12. Are you a **utility** providing telephone service, electricity or gas?  
- If yes, complete and attach form **TC-62Q** at the end of the submission.

13. Will you have **retail sales of new tires**? This includes new tires sold as part of a vehicle sale, new tires bought on or for rented vehicles, and new tires bought from anyone not collecting the Waste Tire Recycling Fee.

14. Will you provide motel, hotel, trailer court, campground or other **lodging services** for less than 30 consecutive days?

15. Are you a **restaurant**? See Pub. 25 for the definition of restaurant.

16. Will you **rent motor vehicles** (12,000 pounds or less), **off-road vehicles** and/or **recreational vehicles** to customers for 30 days or less?

17. Will you sell **residential fuels** (electricity, heat, gas, coal, fuel oil, firewood and other fuels for residential use)?

18. Will you **purchase goods or services tax-free** that you or your business will store or use in Utah? See Pub. 25 for the definition of use tax.

19. Are you a municipality that generates your own taxable municipal energy?  
-OR- do you estimate you will collect municipal energy tax of over \$1 million annually?

Your online session will timeout after 60 minutes of inactivity. Save your work if you will be away from your computer.

Cancel

Save Draft



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# Taxpayer Access Point (TAP)



**Business Registration**

**Introduction**   
**Information**   
**Account Information**  
Sales and Use Tax Part 1  
Sales and Use Tax Part 2  
Sales and Use Tax Part 3  
Sales and Use Tax Part 4  
**Sales and Use Tax Part 5**

**Sales and Use Tax**

20. Will you sell taxable municipal energy?

21. Do you provide only the transportation component of taxable energy delivered to the point of sale or use?

22. Will you sell disposable cell phones or disposable cell phone minutes?

23. Will you be the first seller in Utah of lubricating oil in packages of less than 55 gallons?

24. Are you a cable operator or a multi-channel video or audio service provider?



25. Are you a sexually explicit business (see Utah Code §59-27-102)?

26. Will you provide telecommunication services to end consumers?  
• If yes, complete and attach form TC-62Q at the end of the submission.

27. Are you a telephone line provider (radio, land line, VOIP, etc.)?  
• If yes, complete and attach form TC-62Q at the end of the submission.

28. Do you sell fuel for use in locomotive engines?

Your online session will timeout after 60 minutes of inactivity. Save your work if you will be away from your computer.

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# TC-69 and TC-69STC Paper Application

<https://tax.utah.gov/forms-pubs>



Utah State Tax Commission  
**Utah State Business and Tax Registration**  
TC-69  
Rev. 8/22  
tax.utah.gov

Print Form Clear form

Use form TC-69 to register with the Utah State Tax Commission for the taxes listed below. Read the instructions on the last page carefully before filling it out.

#### You can register your business online!

- **tap.utah.gov** - Taxpayer Access Point. For faster processing, register online. Tax Commission only.
- **osbr.utah.gov** - OneStop Business Registration. Register your business with the Tax Commission, Department of Commerce, Department of Workforce Services and select cities, all in one place.
- **corporations.utah.gov** - Register, renew or update your business or business name with the Department of Commerce. No Tax Commission services available here.



### Section 1 – Type of Registration

#### 1a. Check each box that applies

- |  |           |
|--|-----------|
| <input type="checkbox"/> Employer Withholding License  | TC-69WTH  |
| <input type="checkbox"/> Mineral Production Withholding  | TC-69WTH  |
| <input type="checkbox"/> Sales and Use Tax License   | TC-69STC  |
| <input type="checkbox"/> Cable Operator or Multi-Channel Video or Audio Service Provider   | TC-69STC  |
| <input type="checkbox"/> Natural Gas or Electricity Purchases for Resale or Transportation   | TC-69STC  |
| <input type="checkbox"/> Fuel Tax License (motor fuel, special fuel, aviation fuel, hydrogen, environmental assurance fee, CNG, LNG) | TC-69FUEL |
| <input type="checkbox"/> International Fuel Tax Agreement  | TC-69FUEL |
| <input type="checkbox"/> Special Fuel User   | TC-69FUEL |
| <input type="checkbox"/> Cigarette, Tobacco, Nicotine, E-Cigarette License*  | TC-69TOB  |
| <input type="checkbox"/> Cigarette Stamper*  | TC-69TOB  |
| <input type="checkbox"/> Tobacco Products Distributor*   | TC-69TOB  |
| <input type="checkbox"/> E-cigarette Products / Nicotine Products*   | TC-69TOB  |
| <input type="checkbox"/> Out of State Cigarette/Tobacco PACT Act Delivery Shipper*   | TC-69TOB  |
| <input type="checkbox"/> Beer Tax (distributor/manufacturer only)  | TC-69MSC  |
| <input type="checkbox"/> Insurance Premium   | TC-69MSC  |
| <input type="checkbox"/> Self-Insured Employer   | TC-69MSC  |
| <input type="checkbox"/> Mining Severance  | TC-69MSC  |
| <input type="checkbox"/> Oil & Gas Conservation and Severance  | TC-69MSC  |
| <input type="checkbox"/> Radioactive Waste   | TC-69MSC  |
| <input type="checkbox"/> Payroll Service or Third Party Preparer   | N/A       |

#### Attach Schedule

Click the schedule name to download the form.

USTC Use Only

\* In order to register for a cigarette, tobacco, nicotine or e-cigarette license, you must have a Sales and Use Tax license. If you do not already have one, also mark the Sales and Use Tax License checkbox and attach TC-69STC.

#### 1b. Previous or existing accounts: Enter all previous or existing Utah tax account numbers for all owners, officers, members, trustees and partners:

→ If you purchase a business, have the seller provide you with a letter from the Tax Commission stating no sales and use tax is due, or withhold enough of the purchase money to pay all taxes. You will be held personally liable for the seller's unpaid sales and use tax, including all sales-related taxes, if neither of these conditions is met (Utah Code §59-12-112).

Sales, withholding and fuel tax licenses are conditional. If an applicant or a fiduciary (officer, member, owner) has a history of filing or paying late, the applicant must resolve past delinquencies and may be required to post a bond. Fuel tax bonds may be combined into one bond, and the amount will be the sum of the required amounts for each fuel tax type. There is an exception to the bond requirement for aviation fuel only; the exception exists if the monthly average tax liability is less than \$500 and retail sales of aviation fuel are made to both federally certificated air carriers and other persons.

Print Form Clear form

TC-69\_2

### Section 2 – General Information

#### 2a. Organizational Structure Must check one.

- |   |  |   |  |   |
|---|--|---|--|---|
| <b>Individual</b><br><input type="checkbox"/> Sole Proprietor | <b>Government</b><br><input type="checkbox"/> Federal<br><input type="checkbox"/> State<br><input type="checkbox"/> Tribal<br><input type="checkbox"/> Political Subdivision | <b>Corporation</b><br><input type="checkbox"/> C Corp<br><input type="checkbox"/> S Corp<br><input type="checkbox"/> Non-profit | <b>Partnership</b><br><input type="checkbox"/> General<br><input type="checkbox"/> Limited<br><input type="checkbox"/> Limited Liability | <b>LLC/Trust</b><br><input type="checkbox"/> LLC<br><input type="checkbox"/> Low Profit LLC<br>Check the return the LLC files with the IRS<br><input type="checkbox"/> Corp. <input type="checkbox"/> Part.<br><input type="checkbox"/> Single Member LLC<br>Check the return the LLC files with the IRS<br><input type="checkbox"/> Indiv. <input type="checkbox"/> Corp. <input type="checkbox"/> Part.<br><input type="checkbox"/> Trust<br>Check the return the Trust files with the IRS<br><input type="checkbox"/> Fiduc. <input type="checkbox"/> Corp. <input type="checkbox"/> Part. |
|---|--|---|--|---|

→ Only fill out lines 2b and 2c if you have a physical presence in Utah.

#### 2b. Organization Date Enter the date of qualification or incorporation in Utah: (Contact the Dept. of Commerce at 801-530-4849)

#### 2c. Department of Commerce Entity Number Enter number issued by the Dept. of Commerce.

#### 2d. Tax Year End Date:

#### 2e. Federal Identification Number Every sole proprietor must provide a Social Security Number (SSN). A sole proprietor with employees must also provide an Employer Identification Number (EIN). All other organization types must provide an EIN.

Social Security Number (SSN) Federal Employer Identification Number (EIN)

2f. Name of Legal Entity - PRINT If you are a sole proprietor, write your name here					Daytime phone number	Cell phone number
Legal entity's street address	City	County	State	Foreign country (if not U.S.)	ZIP Code	
Legal entity's mailing address	City	County	State	Foreign country (if not U.S.)	ZIP Code	
Business website address (URL)	Email address (provide a valid email address — we will send your account info here)				Contact phone number	

2g. DBA/Business Name Business or trade name at this physical location (for additional outlets, fill out form TC-69B)					Business phone number	Fax number
Physical street address of business (P.O. Box not acceptable)	City	County	State	Foreign country (if not U.S.)	ZIP Code	

Required: Local Utah government issuing this location's business license for a business physically located in Utah

#### 2h. Officer/Owner Information

Enter the following information for each officer, general partner, managing member, trustee or enterprise owner. You must provide the SSN of each individual and the EIN of each entity listed (Tax Commission Rule R661-1A-15). The Tax Commission will only discuss account information with those listed. Attach additional sheets if you need more space. Notify the Tax Commission if any changes occur.

Name and Title - PRINT	SSN and EIN	Home Address and City/State/ZIP	Phone Number
▶	SSN		
	EIN		
▶	SSN		
	EIN		

#### 2i. Business Description Describe the nature of your business in detail (include the types of products sold)






# Onestop Online Business Registration

osbr.utah.gov



 A SECURE ONLINE SERVICE FROM UTAH.GOV

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**OneStop** ONLINE BUSINESS REGISTRATION

Welcome to the State of Utah's OneStop Business Registration System

With Utah's OneStop Business Registration, you can register your new business with:

- Utah State Tax Commission
- Utah Department of Commerce
- Utah Department of Workforce Services

In addition, many cities are partnered with OneStop to provide a city business license.

When your registration is completed, you'll receive the necessary licenses/registrations and account numbers. If needed, you can also print documentation to help complete a separate city business license.


**Important!**

The OneStop Business Registration has recently been upgraded to a new login system: UtahID.

You will need to:

- **CREATE A NEW ACCOUNT** if you don't already have one.
- **USE the SAME EMAIL** address on the new account, so you will still have access to your dashboard of OneStop registrations.

(The new UtahID can also be used to login to other Utah.gov agency systems.)

The image shows a screenshot of the UtahID login interface. On the left, there's a dark background with the "Utahid" logo and icons for "About", "Get Help", and "Feedback". On the right, there's a white login form with fields for "Username" and "Password", a "Remember my username" checkbox, and a "Log In" button. Below the form, there's a link for "Forgot username or password? Enter your Utah ID".

Continue



# Streamlined Sales Tax

streamlinedsalestax.org



**Streamlined Sales Tax™**  
Governing Board, Inc.

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**Governing Board Meetings**

22 May  
Governing Board Semi-Annual Meeting  
May 22, 2023

**States and businesses working together to create simpler, more uniform sales and use tax systems.**

Learn more about sales tax registration and reporting requirements for:

Remote Sellers Marketplace Sellers Marketplace Facilitators

Do you qualify for *free* sales tax calculation and reporting services? [Learn more](#)

Exemption Certificate [Learn more](#) about exemptions

**Register to collect and report sales tax in Streamlined States**

[Register Now](#) [Log In](#)



[streamlinedsalestax.org](http://streamlinedsalestax.org)



# Application Process

- **Note:** Due to increased workload, the time to process new business registrations has increased significantly. Please do not submit duplicate registrations for your business using multiple methods.



# Special Events and Requirements





# What is a Special Event?

A one-time event, or an event that runs for 6 months or less held at a location other than a seller's usual place of business.

Special Events fall under a variety of situations including:

- Sporting events
- State and County fairs
- Festivals
- Antique shows
- Gun shows
- Food shows
- Art shows
- Auctions
- Auctions
- Swap meets
- Conventions
- Hobby shows
- Concerts
- Seasonal stands in malls
- Farmers Markets
- Other similar events



# Special Events

- A Seller participating in a special event(s) is required to obtain a Temporary Sales Tax License and Special Return. **The tax rate charged is calculated at the tax rate where the event is being held.**
- Tax collected at the event is reported and remitted on the temporary license.
- If a seller has a permanent Sales and Use Tax license, they still must obtain a Special Event License and return for each event they participate in.
- To prevent double payment of tax, a seller would report all sales tax paid at a special event on their Sales Tax return. [Form TC-62, line 6.](#)



**Seller must file a temporary license/return and remit full payment either the last day of the event or within 10 days after the event closes.**



# Special Events License

To register for a Special Event temporary license call:  
**801-297-6303** or **1-800-662-4335 ext. 6303**

If you are a seller who ONLY has sales at special events, you are not required to have a permanent Sales Tax license.

- **Exception:** If you wish to purchase tax free materials or products intended for resale at the special event, you will need a permanent Sales Tax License.



[tax.utah.gov/sales/specialevents](https://tax.utah.gov/sales/specialevents)

# I am purchasing an existing business. What should I do?

- If you are **purchasing a business**, Utah law requires you to:
  - Apply for new tax licenses. Tax licenses are not transferable\*.
  - Have the seller provide you a [Letter of Good Standing](#) from the Utah State Tax Commission showing no sales or special fuel taxes are owed.
  - Withhold any amount of unpaid tax from the purchase price to pay to the Utah State Tax Commission within 30 days of the final sale of the business.
- If you are purchasing a business, you could be held liable for previous sales and special fuel taxes the business may owe if you do not meet the requirements above.

\* If business ownership changes, but the federal employer identification number (FEIN) is allowed to stay the same by the IRS, the new owner(s) is not required to obtain new tax account numbers with the Utah State Tax Commission (USTC). However, the new owner(s) must notify the USTC with the new owner and officer information. If you are purchasing or selling a business and need to know if this applies to you, legal counsel or the assistance of a professional accountant may be needed.



# Tax Commission Resources

Contact Us	
Practitioner Hotline	801-297-7790 or 1-800-662-4335 ext. 7790
Customer Service – payment processing & liens	801-297-2200 or 1-800-662-4335
Taxpayer Resources Unit – basic tax questions	801-297-7705 or 1-800-662-4335 ext. 7705
TAP Support	801-297-3996 or 1-800-662-4335 ext. 3996 Email: <a href="mailto:tapsupport@utah.gov">tapsupport@utah.gov</a>
Taxpayer Advocate Service	801-297-7562 or 1-800-662-4335 ext. 7562
Email	<a href="mailto:taxmaster@utah.gov">taxmaster@utah.gov</a>
Online Resources	
Tax Commission Website	<a href="http://tax.utah.gov">tax.utah.gov</a>
Forms and Publications	<a href="http://tax.utah.gov/forms">tax.utah.gov/forms</a>
Online Services (TAP)	<a href="http://tap.utah.gov">tap.utah.gov</a>
Tax Practitioner Information	<a href="http://tax.utah.gov/taxpros">tax.utah.gov/taxpros</a>
Individual Income Tax	<a href="http://incometax.utah.gov">incometax.utah.gov</a>
Legislative Summaries	<a href="http://tax.utah.gov/legislation">tax.utah.gov/legislation</a>
Tax Training	<a href="http://tax.utah.gov/training">tax.utah.gov/training</a>
Twitter	Forms: <a href="https://twitter.com/UtahTaxWebsite">UtahTaxWebsite</a> All other Tweets: <a href="https://twitter.com/Utahtaxcomm">Utahtaxcomm</a>

