

# Utah State Tax Commission Tax and Revenue



# Utah State Tax Commission

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

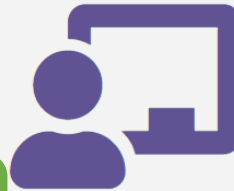


# Utah State Tax Commission Monthly Webinars

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

## Tax Webinars & Videos

Each month, the Tax Commission holds live public webinars on various tax topics, with access to the recording after the event. We'll also add other training items here as needed. 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.**

### Sales Tax Refund Process

When: **June, 20 2024**

Time: **10:00am, Mountain Time**

Description: Ever wonder how to request a refund of sales and use tax? We will make it easy to understand the sales tax refund process and talk about the documentation required to receive your refund as quickly as possible.

[Join Live](#)

### Upcoming Webinars

- July 18, 2024** – Health Benefit Plan Tax Credit
- August 15, 2024** – Restaurants and Facilitators – Grocery Food Items
- September 19, 2024** – Retirement Tax Topics and Credits
- October 17, 2024** – Lodging Transient Room Tax
- November 21, 2024** – General Pass Through Entity Topics – SALT
- December 19, 2024** – Construction Industry Sales Tax Exemptions

Information presented in past webinar recordings is current as of the date of the recording and may not reflect legislative and other subsequent changes. For the most up-to-date information, please refer to our [Forms and Publications](#) and our [Recent Info and Tax Law Changes](#) page.

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Category/Tax Type

Date	Title	Category/Tax Type	Links
May 16, 2024	Military Income Common Topics and Credits	Income tax	<a href="#">MP4</a>   <a href="#">PDF</a>
Apr 18, 2024	How to determine the correct sales tax rate	Sales Taxes	<a href="#">MP4</a>   <a href="#">PDF</a>
Mar 21, 2024	Utah Child/Dependent Tax Information	IncomeTax	<a href="#">MP4</a>   <a href="#">PDF</a>
Mar 4, 2024	FTA Podcast: Customer Experience with Mike Lee	Customer Experience	<a href="#">External Video Link</a>
Feb 15, 2024	Marketplace Facilitators and Sellers	Sales Tax	<a href="#">MP4</a>   <a href="#">PDF</a>
Jan 18, 2024	What's New for the 2023 Income Tax Filing Season	Income tax	<a href="#">MP4</a>   <a href="#">PDF</a>
Dec 21, 2023	Sales Related Taxes and Fees	Sales Taxes	<a href="#">MP4</a>   <a href="#">PDF</a>
Nov 16, 2023	Withholding Taxes and W-2 Filing	Withholding Tax	<a href="#">MP4</a>   <a href="#">PDF</a>
Oct 19, 2023	Sales Tax Treatment of Real Property vs Tangible Personal Property vs Tangible Personal Property Attached to Real Property	Sales Tax	<a href="#">MP4</a>   <a href="#">PDF</a>



# Sales and Use Tax Refund Process



# What is a Sales Tax Refund Request?

A sales and use tax refund request is a request by someone who has paid Utah sales tax to the seller or reported use tax directly to the Tax Commission on their own Utah Sales and Use Tax Return.

- Some requests must be submitted to the seller or the Utah State Tax Commission directly.
- Some requests or adjustments may be done on your own Sales and Use Tax Return.



# Time Limit for Claiming a Sales Tax Refund

- UCA [§59-1-1410 \(8\)\(a\)](#)

A claim for refund must be made within the **later** of:

- Three years from the date of the purchase (three years from due date of seller's return or from the date reported directly on the purchaser's Sales and Use Tax Return), or
- Two years from the date the tax was paid to the Tax Commission.



# Time Limit for Claiming a Sales Tax Refund

(Continued)

Exception's to UCA [§59-1-1410 \(8\)\(a\)](#)

[§59-12-110](#)

- Bad debts must be claimed within 3 years from the due date of the return covering the period the bad debt was written off as uncollectable in the seller's books and records.
- Repossessions must be claimed within 3 years from the date of the repossession.



# Seeking a Sales Tax Refund from the Seller

Utah law allows a seller to credit or refund erroneously collected sales tax to the purchaser.

If you determine that a purchase was taxed incorrectly, you may ask the seller to credit or refund the Utah sales tax you paid on the incorrectly taxed item.

- If the seller is no longer in business or does not provide a credit or refund of the overpaid taxes, you may request a refund directly from the Tax Commission using form [TC-62PR, Application for Refund of Utah Sales and Use Tax](#).





# Seller Amendments and Adjustments

If you are a seller who has provided a credit or refund of sales or use taxes you have previously reported to the Tax Commission, you may either:

- Amend the return(s) the taxes were originally reported to the Tax Commission on, or
- Claim an adjustment on your next tax return for the refunded taxes.

The amendment or adjustment must be made within the time limit for claiming a refund for the original transaction.

Describe your reason for amending or adjustment in the correct fields of the electronic return and retain copies for your records of the documents listed on the next slide and provide them to the Tax Commission upon request.



# Seller Amendments and Adjustments

(Continued)

## Line 6. Adjustments

Enter any adjustments for sales or purchases reported in previous periods such as:

- bad debts
- repossessions
- returned goods
- cash discounts allowed
- excess tax collected

If you enter amounts on line 6, you must type in supporting information in the adjustments text box provided. Include the reason for the adjustment, filing periods and specific line items from schedules that are being adjusted.



# Seller Amendments and Adjustments

(Continued)

## Documentation that must be kept on file for potential review upon request –

- Explanation of the changes
- Documentation provided by the purchaser to prove they were exempt or excluded from the tax, such as an Exemption Certificate
- Proof that you credited or refunded the tax to the purchaser
- Adjustments only: calculation of adjustment amount (refunded tax amount divided by current period's tax rate), and
- Adjustments only: schedule showing which period(s) the taxes were originally reported to the Tax Commission.



# Seller Amendments and Adjustments

Sales and Use Tax Return **Gentax Rollout Staging 0 - UDO**

Current Filing Requirements Amend Explanation Taxable Sales Detail Tax Calculation

### Tax Calculation

Help

8a. Non-food and prepared food	10. Residential fuel
Sales	Residential fuel sales included in line 7
-10,000.00	0.00
Tax rate	Residential fuel tax adjustment rate
0.0725	0.0285
Sales tax	Residential fuel tax adjustment
-725.00	0.00
8b. Grocery food	11. Car sharing
Sales	Car sharing sales included in line 7
0.00	0.00
Tax rate	Car sharing tax adjustment rate
0.0300	0.0485
Sales tax	Car sharing tax adjustment
0.00	0.00
9. Total tax	12. Total state and local taxes due
-725.00	-725.00

15. Net tax due  
-725.00

If line 15 is negative, please provide an explanation for negative tax.

Returned goods from January 2023 tax period

Cancel Save Draft

Explanation and attachments required if net tax due results in a negative amount

Sales and Use Tax Return

Current Filing Requirements Amend Explanation Taxable Sales Detail Tax Calculation Attachments

### Attachments

You must attach supporting document(s) to support your refund. \*

Add Attachment

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

Cancel Save Draft

Previous Next

Utah.gov Home Utah.gov Terms of Use Utah.gov Privacy Policy Translate Utah.gov



# Seller Amendments and Adjustments

Sales and Use Tax Return

Current Filing Requirements **Amend Explanation**

**Amend Explanation**

Please explain why you are amending your return \*

Required

Your online session will timeout after 60 minutes of inactivity.

Cancel Save Draft

Sales and Use Tax Return

Current Filing Requirements **Amend Explanation** Taxable Sales Detail

**Taxable Sales Detail**

1. Total sales of goods and services	65,000.00
2. Exempt sales included in line 1	25,000.00
3. Taxable sales	40,000.00
4. Goods purchased tax free and used by you	0.00
5. Total taxable amounts	40,000.00

**Help**

6. Adjustments  
-2,500.00

If you entered an amount in line 6, you must provide an explanation of the adjustment(s) below

Returned goods originally reported on the January 2023 return. Invoices and credit memo available upon request.

7. Net taxable sales and purchases  
37,500.00

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

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



# Seller Amendments and Adjustments

(Continued)

- If you have multiple business locations and/or a non-fixed location you must also reflect the amended or adjusted amounts in the return's schedules for the location(s) where the sale originally occurred.
- \* Licensed sellers may not use the adjustments line of their Sales and Use tax return to claim a credit for taxes paid to another seller, you must seek a refund from the seller who remitted the tax to the Tax Commission or apply for a refund from the Tax Commission using form [TC-62PR, Application for Refund of Utah Sales and Use Tax](#).



# Who Can Submit a Refund Request?

You may submit a refund request if:

- You have not and will not be requesting a credit or refund from the seller; or
- The seller would not allow a credit or refund when you requested it; or
- You reported use tax directly to the Tax Commission with your Sales and Use Tax Return.

You may include multiple purchases in a single refund request.

You may have a third party file the request on your behalf; however you must still sign the [TC-62PR, Application for Refund of Utah Sales and Use Tax](#) and a [Power of Attorney](#) authorizing the third party to act on your behalf.



# How Do I Submit a Refund Request?

You may submit a refund request by sending the following to the Tax Commission:

- Completed form [TC-62PR, Application for Refund of Utah Sales and Use Tax](#);
- Completed [Sales and Use Tax Refund Worksheet](#);
- Include the [Required Documents and information to Prove Exemption or Exclusion](#) for each invoice/purchase to support the request unless you qualify for and elect to use a [Sampling Review Method](#);
- Include the [Power of Attorney](#) if you are submitting the request on behalf of the purchaser; and
- If the request involves more than 12 purchases you must submit a paper copy of the TC-62PR application with an electronic copy of the [Sales and Use Tax Refund Worksheet](#) and scanned images of all the required documents and information to prove exemption or exclusion on a CD or USB flash drive.





**A. Purchaser Information**

Name/Business name		Utah sales tax account number (if any)		
Address				
City	State	ZIP Code	Contact person's name	
Telephone number	Fax number	Email address		

**B. Refund Claim Information**

In the space below, identify the title(s), chapter(s) and section(s) in Utah Code that authorize an EXEMPTION from sales tax for the item(s), or describe how the item(s) qualifies for an EXCLUSION based on Utah law (attach additional sheets if needed):

- Refund request amount..... \$
- Total number of invoices/purchases ...
- Time covered by this request.....  
 From  To
- Sign here if your total invoices/purchases on line 2 are 500 or more AND you elect a sampling review method: Sign here after printing to elect this method.

**C. Seller's Information**

If there is more than one seller, attach additional sheets with the information in this section for each seller.

Business name			
Address	City	State	ZIP Code

**D. Representative's Information (if any)**

Business name	Contact name	Relationship to purchaser	
Address	Email address	Power of Attorney attached dated:	
City	State	ZIP Code	Telephone number

	A	B	C	D	E	F	G	H	I
	Seller's Name	Invoice Date	Invoice Number	Taxable Purchase Amount	Tax Rate Applied	Sales or Use Tax Paid	Sales or Use Tax Overpaid	Detailed Description of Item	Reason/Basis in Law for Refund
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
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24									
25									
26									
27									



# How Do I Submit a Refund Request?

(Continued)

Send your complete purchaser refund request to:

## By Postal Mail

Business Taxes and Discovery Division

Utah State Tax Commission

210 N 1950 W

SLC UT 84134

## By Email

[salestaxrefund@utah.gov](mailto:salestaxrefund@utah.gov)



# Required Documents and Information to Prove Exemption or Exclusion

You must have the following documents for each purchase in your purchaser refund request:

- Proof of taxation, such as copies of invoices, receipts, or other documents that show the items purchased, the purchase price, and that sales tax was charged
- Proof of payment, such as copies of cancelled check, banking statements where the bank transaction can be clearly associated to the purchase, or a [Seller Statement of Payment of Taxes](#); and
- Documentation that clearly and thoroughly verifies that the purchaser and/or items qualify for the exemption or exclusion from Utah sales and use tax.
  - What is required for documentation varies and depends on the nature of the exemption or exclusion.
  - The documentation may include statements signed by the purchaser or a knowledgeable person in the purchaser's company. See [Signed Statements](#)



# Required Documents and Information to Prove Exemption or Exclusion

(Continued)

You must include these documents and information when submitting your application unless you qualify for and elect to use the [Sampling Review Method](#) in which case you will need to submit them when your sampling has been selected.

For refund requests involving more than 12 purchases, you **must** scan and provide the documentation electronically on CD or USB flash drive.



# Sampling Review Method

If your refund request has 500 or more invoices or purchases you may elect to use the sampling review method. If you elect to use the sampling review method:

- Complete the [TC-62PR, Application for Refund of Utah Sales and Use Tax](#) and elect Sampling Review Method by signing Line 4 under Section B on the application;
- Complete the electronic version of the [Sales and Use Tax Refund Worksheet](#) for all of the purchases included in your request;
- Send the paper TC-62PR application with the electronic worksheet to the Tax Commission. If you are being represented by a third party also include the [Power of Attorney](#) for the third party;
- We will determine a sampling of your invoices based on a review of your [Sales and Use Tax Refund Worksheet](#);



# Sampling Review Method

(Continued)

- We will notify you of the sample and give you 30 days to provide the [Required Documents and Information to Prove Exemption or Exclusion](#) as scanned images on a CD or USB flash drive for the invoices/purchases selected for the sampling;
- We will evaluate, calculate and project your refund based solely on the information and documentation we receive from you by the required due date; and
- We will consider missing or incomplete documentation for any requested invoice/purchase to be an error. We will include these errors in the overall sampling error rate.



# Sampling Review Method

Utah State Tax Commission

## Application for Refund of Utah Sales and Use Tax

TC-62PR

Rev. 9/13

tax.utah.gov

### A. Purchaser Information

Name/Business name		Utah sales tax account number (if any)		
Address				
City		State	ZIP Code	Contact person's name
Telephone number	Fax number	Email address		

### B. Refund Claim Information

In the space below, identify the title(s), chapter(s) and section(s) in Utah Code that authorize an EXEMPTION from sales tax for the item(s), or describe how the item(s) qualifies for an EXCLUSION based on Utah law (attach additional sheets if needed):

--

1. Refund request amount. .... \$
2. Total number of invoices/purchases ...
3. Time covered by this request. .... from to
4. Sign here if your total invoices/purchases on line 2 are 500 or more AND you elect a sampling review method: Sign here after printing to elect this method.

### C. Seller's Information

If there is more than one seller, attach additional sheets with the information in this section for each seller.

Business name				
Address		City	State	ZIP Code

### D. Representative's Information (if any)

Business name		Contact name	Relationship to purchaser	
Address		Email address	Power of Attorney attached dated:	
City	State	ZIP Code	Telephone number	



# Power of Attorney

Third parties are allowed to represent purchasers when submitting a refund request, however:

- The purchaser's information and signature must be on the application in addition to the representative's.
- The documents supporting the refund request must include a completed form [TC-737, Power of Attorney and Declaration of Representative](#).



1. Taxpayer Information (Provide information for only one taxpayer per form)

Name		Identification number(s)	
Address		Daytime telephone number(s)	Fax number
City	State	ZIP Code	Email address

2. Representative(s)  
I hereby appoint the following representative(s) as attorney(s)-in-fact: (attach additional pages if needed)

Name and address	Telephone:
	Fax number:
	Email:
Name and address	Telephone:
	Fax number:
	Email:

3. Tax matter(s)  
This declaration authorizes the representative(s) to receive and inspect my confidential tax information and, to the extent not limited in section 4 below, to perform any acts that I can with respect to the tax matter(s) listed below in this section. This power does not include the power to receive funds, substitute or appoint another representative, or disclose confidential tax information to other parties.

Tax Type	Social Security/Account Number	Year(s) or Period(s)	Appeal Number(s)

4. Acts NOT Authorized (Check only the boxes of those acts for which authority is NOT given)  
My representative(s) is NOT authorized to perform the following acts which would otherwise be authorized:

Sign returns    Amend returns    Negotiate agreements    Sign agreements/consents/similar documents  
 Reallocate payments between tax types/periods    Represent me in adjudicative proceedings before the Commission  
 Facilitate audits    Other: \_\_\_\_\_

5. Authorized Signature  
Unless you check the box below, filing this power-of-attorney will revoke all earlier power(s)-of-attorney on file with the Tax Commission for the same matters and years/periods covered in this document.  
 Check this box if you do not wish to revoke all prior power(s)-of-attorney.

Taxpayer signature \_\_\_\_\_ Print name \_\_\_\_\_ Date \_\_\_\_\_  
If signed by a corporate officer, partner or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power-of-attorney on behalf of the taxpayer.

Representative signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_



# Signed Statements

These standardized signed statements may be used as part of your [Required Documents and Information to Prove Exemption or Exclusion](#) to clearly and thoroughly verify the exemption or exclusion.

- Statements must be signed by the purchaser, the seller, or contractor as applicable to requirements outlined within the statement.
- Representatives and other third parties may not sign these statements. Signed statements must also clearly identify which purchase(s) included in the refund request they are verifying.
  - If the statement is not signed by a qualified individual, or if it does not clearly identify the purchases it is being used to verify, the statement cannot be used as part of the [Required Documents and Information to Prove Exemption or Exclusion](#).



# Signed Statements

(Continued)

- [Seller Statement of Furnish and Install](#)
- [Seller Statement of Payment of Taxes](#)
- [Statement of Exclusive Refund](#)
- [Statement of Industrial Use of Fuel](#)
- [Statement of Installation for Authorized Carriers](#)
- [Statement of Manufacturer](#)
- [Statement of Mining Activity](#)
- [Statement of the Contractor](#)
- [Statement of Telecommunications Equipment](#)



## Seller Statement of Furnish and Install Agreement

This Statement is for the *Application for Purchaser Refund of Utah Sales Taxes of*

Purchaser Name: \_\_\_\_\_

Total Amount of Refund Request: \_\_\_\_\_

Time Covered by this Request: \_\_\_\_\_

I, the undersigned, declare under penalties of perjury that I have personal knowledge of and am qualified to make a full, true and correct statement regarding the attachment and conversion into real property of the construction materials and/or fixtures listed in the attached schedule and verify that:

\_\_\_\_\_  
Initials I am the seller of the personal property indicated and the purchase occurred under the terms of a furnish and install contract as outlined in Utah Administrative Rule R865-19S-58 and Tax Bulletin 11-01.

\_\_\_\_\_  
Initials I understand that purchases of construction materials and fixtures under a furnish and install contract are taxable to seller unless exempted under Utah Code §59-12-104

\_\_\_\_\_  
Seller's Name (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Seller's Utah Sales Tax Account Number

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Project Name

\_\_\_\_\_  
Project Address

\_\_\_\_\_  
Phone Number

\* If multiple projects and/or addresses attach a schedule listing each project and address and the purchases included in the application that were converted to real property for each of the locations.

The signing of this form does not preclude the Auditing Division from further investigation of any or all transactions related to this form. Such investigation may include requests for additional documentation.

Any intentional misstatements regarding this form will be considered fraud.

## Seller Statement of Payment of Taxes

This Statement is for the *Application for Purchaser Refund of Utah Sales Taxes of*

Purchaser Name: \_\_\_\_\_

Total Amount of Refund Request: \_\_\_\_\_

Time Covered by this Request: \_\_\_\_\_

I, the undersigned, declare under penalties or perjury that, I am the seller of the items indicated in the purchaser's application or the attached schedule and can verify that the applicant has paid the taxes indicated in the attached schedule in full and that I have remitted the taxes to the Utah State Tax Commission.

\_\_\_\_\_  
Sellers Name (Print)

\_\_\_\_\_  
Seller's Signature

\_\_\_\_\_  
Seller's Utah Sales Tax Account Number

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Phone Number

The signing of this form does not preclude the Auditing Division from further investigation of any or all transactions related to this form. Such investigation may include requests for additional documentation.

Any intentional misstatements regarding this form will be considered fraud.

## Statement of Mining Activity

This Statement is for the *Application for Purchaser Refund of Utah Sales Taxes of*

Purchaser Name: \_\_\_\_\_

Total Amount of Refund Request: \_\_\_\_\_

Time Covered by this Request: \_\_\_\_\_

I, the undersigned, declare under penalties of perjury that I have personal knowledge of and am qualified to make a full, true and correct statement regarding the machinery, equipment and replacement or repair parts listed in the attached schedule and verify that:

\_\_\_\_\_  
Initials The equipment is used at a location within Utah and that meets the definition of a mining establishment in Utah Code 59-12-104 and Utah Administrative Rule R865-19S-121

\_\_\_\_\_  
Initials The equipment and/or normal repair or replacement parts for the equipment have or will have an economic life of at least three years

\_\_\_\_\_  
Initials The equipment is used in a manner that qualifies for the exemption under the requirements in Utah Code 59-12-104 and Utah Administrative Rule R865-19S-121

\_\_\_\_\_  
Name (Print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature Date

\_\_\_\_\_  
Phone Number

The signing of this form does not preclude the Auditing Division from further investigation of any or all transactions related to this form. Such investigation may include a tour of the facilities with the signer and/or requests for additional documentation.

Any intentional misstatements regarding this form will be considered fraud.



# What to Expect After a Request Has Been Submitted

- We will notify you in writing of the result of your refund request.
- We will allow, deny, or dismiss all or part of your request based on our review of the required information you sent to us by the required due date.
- Utah Code Annotated 59-1-402 allows the Tax Commission 90 days to process the refund without paying additional interest. Beginning on day 91 after receiving the request, interest will begin to compute through the day the refund is issued.
  - We strive to complete all requests quickly, but please allow the Business Taxes and Discovery Division at least 90 days to review your request.



# Allowed Refunds

- We will refund the allowed portion of the refund request within six to eight weeks of our decision; and/or
- Use the credit to pay outstanding Utah taxes owed by the purchaser.
- If you receive any portion of the allowed refund from the seller or any other party you must immediately notify the Tax Commission and return that portion of the allowed refund.



# Denied Refunds

- If any portion of your claim is denied, you may file a [TC-738, Petition for Redetermination](#) with the Commission's Appeals Unit within 30 days of our written notice of the denial to appeal the decision.
- If you do not appeal the decision within 30 days the decision becomes final and items included in the refund request cannot be included in subsequent refund requests.



# Dismissed Refunds

- If any portion of the refund request is dismissed because you did not provide us with the required information and documents to prove the exemption or exclusion by the required due date, you may file a [TC-738, Petition for Redetermination](#) with the Commission's Appeals Unit within 30 days of the written notice of the dismissal.
  - The only matter that will be considered for appeal is whether or not the required information and documents to prove the exemption or exclusion were provided to the Tax Commission by the required due date.
- If you do not appeal the decision within 30 days the decision becomes final but you may file a new refund request within the [Time Limit for Claiming a Refund](#) for those items once you have the [Required Documents and Information to Prove Exemption or Exclusion](#) for those purchases.



# 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>
Sales and Use Tax Information	<a href="http://tax.utah.gov/sales">tax.utah.gov/sales</a>
Tax Training	<a href="http://tax.utah.gov/training">tax.utah.gov/training</a>





# Sales and Use Tax Reference Page

[tax.utah.gov/sales/refund-request](http://tax.utah.gov/sales/refund-request)

## Sales and Use Tax Refund Requests

- Overview
- Time limit for claiming a refund
- Seeking a refund from the seller
- Seller amendments and adjustments
- Who can submit a refund request?
- How do I submit a refund request?
- Required Documents and Information to Prove Exemption or Exclusion
- Power of Attorney
- Sampling Review Method
- What to Expect
- Allowed refunds
- Denied refunds
- Dismissed refunds
- Signed Statements
- Refund Request Examples



# Sales and Use Tax Workshops

[tax.utah.gov/training/workshops/sales-use-tax](https://tax.utah.gov/training/workshops/sales-use-tax)

We have four scheduled workshops throughout the year. Please use the email below to register and you will be sent information to access the workshop. Check the link above for future dates.

There is a link on this page to view the video of the previous workshop. We encourage you to attend on these dates so you will have opportunities to ask questions.

The screenshot shows a webpage titled "Sales & Use Tax Workshop". On the left is a navigation menu with the following items: "Tax Instruction & Training", "Tax Workshops" (with a plus sign), "Small Business Employer Tax Workshop", "Sales & Use Tax Workshop", "TAP Help for Withholding, Quick Start Guide", "TAP Help for Garnishments", and "SALT Report & Tax FAQ". The main content area includes a description of the free workshop, a list of topics (Licensing requirements, Tax rates, Filing returns, Remitting tax, and Basics of taxable vs. exempt), and a note that registration is required. A section titled "Scheduled Dates" lists four dates: Wednesday January 24, 2024; Wednesday April 24, 2024; Wednesday July 17, 2024; and Wednesday October 23, 2024. A "Location" section states that all workshops are currently online and participants will receive a link upon registration. A "To Register" section provides the email [taxtraining@utah.gov](mailto:taxtraining@utah.gov) and notes that CPE credits are not offered for these workshops.

## Sales & Use Tax Workshop

Tax Instruction & Training

Tax Workshops +

Small Business Employer Tax Workshop

Sales & Use Tax Workshop

TAP Help for Withholding, Quick Start Guide

TAP Help for Garnishments

SALT Report & Tax FAQ

This free workshop helps new business owners understand the basics of Utah's sales and use tax, including:

- Licensing requirements
- Tax rates
- Filing returns
- Remitting tax
- The basics of what is taxable versus what is exempt

Registration is required—see below.

### Scheduled Dates

**Please note:** All workshops are currently only held online.

All workshops are taught from 9:00 a.m. to 11:30 a.m. GoTo Meetings are held online and you'll receive instructions when registering.

- Wednesday January 24, 2024
- Wednesday April 24, 2024
- Wednesday July 17, 2024
- Wednesday October 23, 2024

### Location

- Currently all workshops are online
- You will receive the link when registering

### To Register

Email: [taxtraining@utah.gov](mailto:taxtraining@utah.gov)  
CPE Credits are not offered for workshops offered by the Tax Commission



# Sales Tax Check up

[tax.utah.gov/training/sales-tax-checkup](https://tax.utah.gov/training/sales-tax-checkup)

## Sales Tax Check Up



Register at [salestaxcheckup@utah.gov](mailto:salestaxcheckup@utah.gov)

Let us help with your sales and use tax reporting by conducting a Sales Tax Check Up. A tax examiner will visit you to educate you on how to properly account for and report your sales and use taxes. You will receive instructions specific to your business and accounting software regarding:

- Which report(s) to use to file sales and use tax returns
- What documentation is needed for exempt sales
- Identify transactions subject to sales or use tax
- What tax rates and correct taxing jurisdiction to use
- How to correctly accrue and report use tax
- What appropriate adjustments to make

Sales Tax Check Ups are meant to be educational only, and no tax assessments are made. A tax examiner can answer your specific questions. To register for a Sales Tax Check Up, contact us at [salestaxcheckup@utah.gov](mailto:salestaxcheckup@utah.gov).



**THANK YOU FOR VIEWING THIS WEBINAR**

