

# 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.



### Special Events Sales Tax - Promoters and Vendors

When: **August 21, 2025**

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

Description: Are you facilitating or attending a special event in Utah? Join us to review the updated Special Events process. We will go over registration, filing and paying taxes collected.

[Register](#)

### Upcoming Webinars

**August 21, 2025:** Special Events Sales Tax – Promoters and Vendors

**September 18, 2025:** Utah Income Tax Additions and Subtractions from Income

**October 16, 2025:** Sales Tax Compliance Topics

**November 20, 2025:** Utah Employer Withholding Taxes – W-2 and 1099 Submission Instructions

**December 18, 2025:** Sales Tax Adjustments – Adjusting for Tax Rate Changes

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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Search:

Date	Title	Category/Tax Type	Links
Jul 17, 2025	Special Events Sales Tax – Promoters and Vendors	Sales Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
Jun 19, 2025	Sales Tax Resources and Publications	Sales Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
May 15, 2025	What is Taxable and What is Exempt from Sales Tax	Sales Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
Apr 17, 2025	Sales Tax Licensing Requirements and Application Process	Sales Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
Mar 27, 2025	Income Tax Credit Review Part-2	Income Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
Mar 11, 2025	2025 Special Events Promoter Updates	Sales Tax	<a href="#">Video Link</a>
Feb 20, 2025	Income Tax Credit Review Part-1	Income Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
Jan 16, 2025	What's new for the 2024 Income Tax season	Income Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
Dec 19, 2024	Construction Industry Sales and Use Tax	Sales Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
Nov 21, 2024	General Pass Through Entity Topics □ SALT	Income Tax	<a href="#">Video Link</a>   <a href="#">PDF</a>
Oct 17, 2024	Lodging Transient Room Taxes	Sales Taxes	<a href="#">Video Link</a>   <a href="#">PDF</a>



# **Special Events Sales Tax**

## **Promoters and Vendors**





# What is a Special Event?





# 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	Auctions
State and County Fairs	Swap Meets
Festivals	Conventions
Antique Shows	Hobby Shows
Gun Shows	Concerts
Food Shows	Seasonal Stands in Malls
Art Shows	Farmers Markets
Auctions	Other Similar Events



# Special Events

- Based on Utah law, you must have a Sales Tax License for every business location including temporary locations.
- **Your booth or space at a Special Event is considered a temporary location.** You must get a *Temporary Sales Tax License* and file a *Special Event Sales Tax Return* when you participate in a Special Event.
  - This ensures the sales tax collected is allocated back to the proper city or town where the event was 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. See line 6 instructions on slide 48.



# What Is Subject To Sales Tax?





# What is Taxable?

[Utah Code 59-12-103](#)



## Taxable transactions include:

- Retail sales or purchases of **tangible personal property**, products transferred electronically and certain services.
  - Includes parts to repair or renovate tangible personal property
  - Unless a specific exemption applies.
- 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.



# What is Taxable?

[Utah Code 59-12-103](#)



**Tangible personal property is subject to sales tax.**

Tangible Personal Property (as defined in 59-12-102(136)). Property that can be: seen, weighed, measured, felt, touched, or is in any manner perceptible to the senses.

Tangible Personal Property includes:

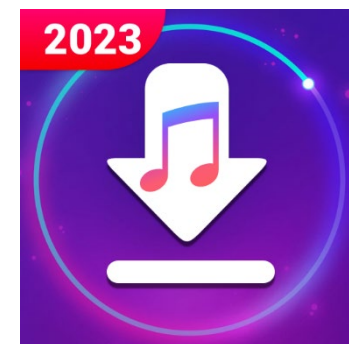
- Electricity
- Water
- Gas
- Steam
- Prewritten software





# What is Taxable?

[Utah Code 59-12-103](#)



Products transferred electronically **are** subject to sales and use tax, including:

- Sales of products transferred electronically, if a physical copy of the product would be taxable. (CD, DVD, disk, tape, etc):
  - Music, Ring tones, Movies
  - Reading material
  - Software
    - (including access to software hosted on the cloud)



For example, the purchase of a music CD is taxable, so downloaded music is also taxable.



# What is Taxable?

[Utah Code 59-12-103](#)



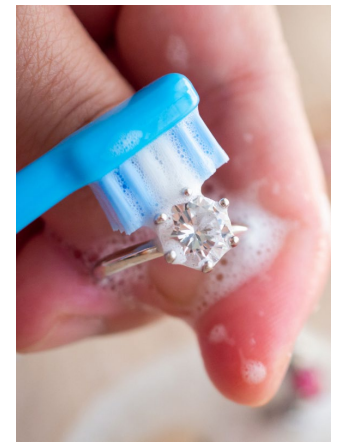
Admission or user fees for :

- theaters
- movies
- operas
- museums
- planetariums
- shows
- exhibitions
- concerts
- carnivals
- closed circuit television broadcasts
- amusement parks
- amusement rides
- circuses
- fairs
- races
- contests
- sporting events
- dances
- boxing matches
- wrestling matches
- 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
- **any other amusement, entertainment, recreation, exhibition , cultural or athletic activity.**





# Taxable Services



- Labor to repair, renovate and clean tangible personal property or labor to repair, upgrade or maintain products transferred electronically **is** taxable.
  - This includes maintenance agreements.
  - Any charges or services required to complete the taxable service, are also taxable
- Assisted cleaning or washing of tangible personal property if the cleaning or washing labor is not performed by the buyer.





# Non-Taxable Services



## Services performed on humans:

- Services performed on humans are **not** subject to sales and use tax because people are not tangible personal property.

Examples – face painting, piercing's, tattoos, massage, salon, fingernails





# Non-Taxable Services



## Professional and consulting services

- Professional and consulting services where no service is performed on or to tangible personal property are **not** taxable.

Examples – legal services, financial advice, healthcare consulting, architectural services



# What Tax Rate to Collect?



# What tax rate to collect?

- When attending a special event, **the tax rate in effect for the location of the event** will be required to be collected regardless of where your permanent business is located.

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



The screenshot shows the TAP (Taxpayer Access Point) website. The header includes the TAP logo and the text "Taxpayer Access Point". Below the header is a large image of a canyon. On the right side, there is a login section with fields for "Username" and "Password", a "Sign In" button, and links for "Forgot username or password?", "Don't have a profile? Sign Up", and "Why sign up?". In the center, there is a "Tools" section with a list of links: "Find your submission", "Lookup sales tax rates" (highlighted with a yellow box), "Penalty and Interest Estimator", "Update your pay plan email", and "Cigarette, Tobacco, Cannabinoid Products". At the bottom left, there is a search bar with the text "Filter by keyword or phrase".

# What tax rate to collect?

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



## Sales Tax Rate Lookup Method

Rate for zip code 84107-6431 is 7.6500%.

☒ **Lookup by street address**

Use this method if you have a street address and you have a city name or a 5 digit zip. Click the **Get Rate** button to determine a rate.

☐ **Lookup by 9 digit zip code**

Use this method if you have a 9 digit zip code. Click the **Get Rate** button to determine a rate.

Street 1

296 E Murray Park Ave

Street 2

City

Murray

State

UTAH

5 Digit Zip Code

### Standardized Postal Service Address

296 E MURRAY PARK AVE MURRAY UT 84107-6431

**Get Rate**

## Sales Tax Rate Lookup Results

Zip Code

84107-6431

City

Murray

County

Salt Lake County

County City Code

18-096

Taxable Amount

0.00

Rate

7.65%

**Rate Found**

Tax

0.00

Total

0.00

**NOTE:** If you are unable to find a standardized postal service address on this site, please use the United States Postal Service website to lookup a zip code at [www.usps.com](http://www.usps.com).

**NOTE:** This is the combined sales tax rate for this location. If you have prepared food sales the tax rate increases by 1%, and if you have grocery food sales it is taxed at a statewide tax rate of 3%

# **Special Event Vendor Registration**



# Special Event Vendor Registration

- The promoter of an organized event is required to obtain the following information from each vendor participating in the event.
  - Name, address, and telephone number
  - Sales Special Event Tax ID (SSE), or Social Security Number (SSN), or Employer Identification Number (EIN) or Sales Tax Account ID (STC)
  - What product you are selling
  - Email address

***As of April 2025, all vendors will need to have their Sales Special Event Taxpayer ID number to attend Special Events in Utah.***



# Special Event Vendor Registration

- All new vendors will need to submit a one-time application to receive their Sales Special Event Account Taxpayer ID number.
- This number must be provided to each promoter of the event the vendor is attending.
- To request an application form email [specialevent@utah.gov](mailto:specialevent@utah.gov)



Utah State Tax Commission  
Taxpayer Services 210 N 1950 W, Salt Lake City, UT 84134-0700

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

## Vendor Application for Special Event Taxpayer ID (SSE) Account Number

Please note: Your Special Event Taxpayer ID (SSE) account number will be emailed to you after application has been processed. Every event promoter will need your Special Event Taxpayer ID (SSE) account number to register for the event you are attending. Email this form to [Specialevent@utah.gov](mailto:Specialevent@utah.gov).

*This form is for vendors only, if you are the event promoter please request an event application form to [specialevent@utah.gov](mailto:specialevent@utah.gov).*

### PART A

#### Vendor Account ID Information

Provide your current account information (Only one required)

Check one if EIN was used:

Federal Employer Identification Number: (EIN) \_\_\_\_\_ LLC ☐ CPT ☐ Partnership ☐  
Social Security Number (SSN): \_\_\_\_\_ OR  
Taxpayer Identification Number (ITIN): \_\_\_\_\_ OR  
Utah Sales Tax Account ID (STC): \_\_\_\_\_  
Mark here for International Vendor ☐

### PART B

Special Event Commercial Vendors: Commercial Selling: ☐ Commercial Display (Non-Sales): ☐

*All non-exempt vendors must obtain a Temporary Sales Tax License to sell in the State of Utah. Taxes must be remitted 10 days after the last day of event. Your Temporary Sales Tax License will be mailed to you unless you have opted into email.*

Name of Business Entity (if you are a Sole Proprietor, write your name here): \_\_\_\_\_  
DBA/Business Name: \_\_\_\_\_ Business Phone #: \_\_\_\_\_  
Business Mailing Address: \_\_\_\_\_ Email: \_\_\_\_\_  
Physical Address: \_\_\_\_\_ Cell Phone #: \_\_\_\_\_  
Special Events Contact Name: \_\_\_\_\_ Phone #: \_\_\_\_\_ Email: \_\_\_\_\_  
Nature of business for event: \_\_\_\_\_  
Check here to opt in to receive Temporary Sales Tax Licenses via email only: ☐ If opted in please provide the email address for email option (one email only) \_\_\_\_\_

Applicant or Owner Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### PART C

#### Non-Profits/Exempt Taxpayer's Requiring a Temporary Sales Tax License:

Please note a Temporary Sales Tax License will not be provided to exempt taxpayers. If you are exempt by the IRS proof must be submitted with your TC-160. Contact the local business licensing department to review business and special event licensing requirements.

Legal Organization Name: \_\_\_\_\_ Exempt Organization Type: \_\_\_\_\_  
DBA/Business Name: \_\_\_\_\_ Business Phone #: \_\_\_\_\_  
Business Mailing Address: \_\_\_\_\_ Email: \_\_\_\_\_  
Physical Address: \_\_\_\_\_ Cell Phone #: \_\_\_\_\_  
Special Events Contact Name: \_\_\_\_\_ Phone #: \_\_\_\_\_ Email: \_\_\_\_\_  
Nature of business for event: \_\_\_\_\_

Applicant or Owner Signature: \_\_\_\_\_ Date: \_\_\_\_\_

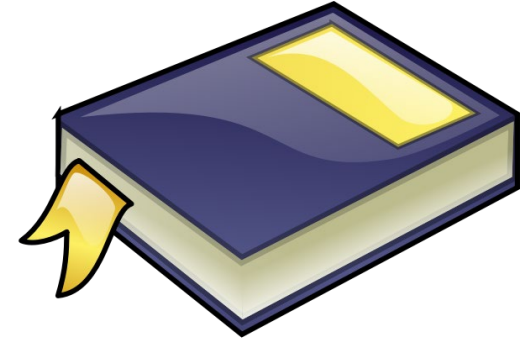
Email application to [specialevent@utah.gov](mailto:specialevent@utah.gov) if you have any questions contact the Special Event Unit at (801)297-6303.

The Utah Taxpayer Bill of Rights (Pub 2) is available on the Tax Commission's website, "tax.utah.gov" or free of charge, upon request. This publication describes your rights and obligations and the Tax Commission's procedures for appeals, refund claims and collections. If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-3819. Please allow three working days for a response.

# **Special Event Promoter Registration**



# Special Event Promoter Registration



#1 - Registering Events

#2 - Participant List Template

#3 - License distribution to vendors



# #1 REGISTERING EVENTS

## Prior to upgrade

- Promoters had to call in every time they would have an event or email us with their event information no earlier than 60 days prior to event taking place.

## New Process

- We no longer will take event information over the phone.
- Application can be obtained by emailing [specialevent@utah.gov](mailto:specialevent@utah.gov)
- Promoters do not need to wait until 60 days prior to event. They can register their event up to 12 months in advance with a Special Event Application.





# Event Application

You can send your  
Special Event application  
as soon as you have an  
official event date.



Utah State Tax Commission  
Taxpayer Services 210 N 1950 W, Salt Lake City, UT 84134-0700

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

## SPECIAL EVENT APPLICATION Utah State Tax Commission

This form is for Event Promoters only, email completed event application to [specialevent@utah.gov](mailto:specialevent@utah.gov). If you need a Vendor application form, please request one at [specialevent@utah.gov](mailto:specialevent@utah.gov).

### INSTRUCTIONS FOR EVENT APPLICATION FORM

- Submit one form per event you are hosting.
  - For seasonal events that last up to 6 months use one form.
  - For reoccurring events use one form per event.
- After your application is approved by the Utah State Tax Commission, a *Sales Event Participation list TC 791* will be emailed to you to start collecting your vendors tax and contact information.
- Please note your vendors will not receive their Temporary Sales Tax License TC-790C until you submit your Sales Special Event Participation List TC-791. See *Promoter FAQ sheet in the back of form* for further instructions.

*\*This form can be used for a one-time sales license request.*

### PROMOTER INFORMATION (All fields Required)

Organization Name (if applicable): \_\_\_\_\_ Phone: \_\_\_\_\_  
Contact Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
Contact Mailing Address: \_\_\_\_\_  
Contact Email: \_\_\_\_\_  
Secondary Contact Name: \_\_\_\_\_ Phone: \_\_\_\_\_  
Secondary Contact Mailing Address: \_\_\_\_\_  
Secondary Contact Email: \_\_\_\_\_

Are you collecting admissions? Y ☐ N ☐ Are you selling alcohol? Y ☐ N ☐ Are you selling food? Y ☐ N ☐

If yes was checked or you are selling merchandise, please list your tax account ID below.

*Please note taxes will need to be remitted through a TC-790C even if you already have a Sales Tax Account.*

#### Provide your current account information (Only one required)

Federal Employer Identification Number: (EIN) \_\_\_\_\_ Check one if EIN was used:  
Vendor Sales Special Event Account ID (SSE) \_\_\_\_\_ LLC ☐ CPT ☐ Partnership ☐  
Social Security Number (SSN): \_\_\_\_\_ OR  
Taxpayer Identification Number (ITIN): \_\_\_\_\_ OR  
Utah Sales Tax Account ID (STC): \_\_\_\_\_

### EVENT INFORMATION (All fields required)

Name of Event: \_\_\_\_\_

*If this event was previously held under a different name or city, please list details below:*

Date of Event (start date): \_\_\_\_\_ (end date) \_\_\_\_\_ Occurrence: Weekly ☐ Monthly ☐ One Time ☐

Location of Event: \_\_\_\_\_ City: \_\_\_\_\_ Zip Code \_\_\_\_\_

#### Type of Event:

☐ Expo ☐ Public Gathering ☐ Walk ☐ Run ☐ Race ☐ Convention ☐ Fair ☐ Boutique ☐ Sporting Event ☐ Festivals  
☐ Mall Kiosks ☐ Antique Shows ☐ Gun Show ☐ Motivational Conference ☐ Food Show ☐ Art Show ☐ Auctions  
☐ Swap Meets ☐ Hobby Show ☐ Farmers Market ☐ Concert/s ☐ Seasonal Stand ☐ Door to Door Sales  
☐ Other \_\_\_\_\_

Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# What happens after you complete your Special Event Application?

1. This application needs to be emailed to [specialevent@utah.gov](mailto:specialevent@utah.gov)
2. Your Tax Compliance Agent will review your application and once approved they will send you your TC-791 Sales Event Participation List.
3. After the event you will have 3 calendar days to remit your TC-791 Sales Event Participation List.



## #2 PARTICIPANT LIST TEMPLATE

### Prior to upgrade

- Participant list template had to be emailed or mailed in.
- Any template was accepted as long as vendor information was listed.

### New Process

- Participant list template now called TC-791 Sales Event Participation List.
- Participant list template will only be accepted on TAP or emailed in.
- You now will be able to upload your Participant list on TAP.



This participant list template has been replaced and is no longer valid.  
Upload new template at [tap.utah.gov](http://tap.utah.gov)

1152-25

DUE DATE MARCH 19, 2025

HAPPY EVENT - SALT LAKE CITY

Do not use pencil to fill in information

LICENSE NUMBER ASSIGNED	YR	OWNER NAME & DBA	ADDRESS, CITY, STATE	PHONE and EMAIL	SSN, SALES TAX #, TAX EXEMPT # or FEIN	FOOD, MERCHANDISE, ETC.	PRODUCT
1	25						
2	25						
3	25						
4	25						
5	25						
6	25						
7	25						
8	25						
9	25						
10	25						



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

# Who Needs To Be Added To The Participant List?



# Who Needs To Be Added To The Participant List?

**ALL VENDORS  
ATTENDING THE  
EVENT!!!!!!**




# Sending us your participation list

[tap.utah.gov](https://tap.utah.gov)

utah.gov | Utah Taxpayer Access Point (TAP) Tax Commission

**TAP** Taxpayer Access Point GIL ?  
Can I Help?



**Sign In**  
[Forgot username or password?](#)  
[Don't have a profile? Sign Up](#)  
[Why sign up?](#)



## Send us

Send requested documents to us online.

- > [Send us your documents](#)
- > [Send us your power of attorney form](#)
- > [Send us your identity verification documents](#)
- > [Send us your TC-721A](#)
- > [Send us your Special Event Participation List](#)



# Sending us your participation list

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



**TAP** Taxpayer Access Point GIL ? Can I Help?

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## Special Event Participation List

### Special Event Participation List

Template Event Information Vendors Information Review and Submit

If you would like to import your list of vendors using our excel template, click the link below. Make sure you have downloaded the most current template.

If you would like to input manually you can hit next without importing.

[Download the Special Event Participant List Template](#)

[Import your Sales Special Event Participation List Excel template](#)

No Template Imported

Click here to download a blank template

Click here to upload your completed template

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](#)

# Sending us your participation list

[tap.utah.gov](https://tap.utah.gov)

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## Special Event Participation List

Special Event Participation List

✓

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TemplateEvent InformationVendors InformationReview and Submit

### Event Information

Promoter ID Type FEIN

Promoter Account ID 88-1111111

Event Name UTAH FAKE CARNIVAL

Admission Fee ☒ Yes ☐ No [Help](#)

Event Start Date 09-Aug-2025

Event End Date 21-Aug-2025

Recurring? ☒ Yes ☐ No

### Event Address

Address 210 N 1950 W

Unit Type UNIT

City SALT LAKE CITY

Zip Code 84134

### Event Contact

Contact Name STEVE C

Contact Phone # (801) 297-5555

Contact Email [SCARLOW@UTAH.GOV](mailto:SCARLOW@UTAH.GOV)

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

CancelSave Draft

< PreviousNext >



# Sending us your participation list

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

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## Special Event Participation List

Special Event Participation List



✓

✓

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TemplateEvent InformationVendors InformationReview and Submit

	Owner First Name	Owner Last Name	Business DBA	ID	Phone #	Products Sold
  JOHN	DOE	JOHN DOE	10565223-002-SSE	(801) 222-3333	SELLS SHIRTS AND PRETZELS	

+ Add a Vendor

+ Add a Vendor

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

CancelSave Draft

< PreviousNext >



# Sending us your participation list

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



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## Special Event Participation List

Special Event Participation List

Template Event Information Vendors Information **Review and Submit**

### Review Information

Number of Vendors 1

### Event Address

Event Name UTAH FAKE CARNIVAL

Address 210 N 1950 W

City SALT LAKE CITY

### Event Contact

Contact Name STEVE C

Contact Email SCARLOW@UTAH.GOV

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 Submit

# #3 LICENSE DISTRIBUTION TO VENDORS

## Prior to upgrade

- Promoters would get packet via mail with unassigned TC-790C Temporary Sales Tax License. They were in charge of passing out licenses and documenting who received what license number.

## New Process

- Utah State Tax Commission will now mail out all Temporary Sales Tax License to every vendor once the TC-791 Participant List has been sent by promoter.
- Vendors can now opt in to receive all their Temporary Sales Tax License via email.



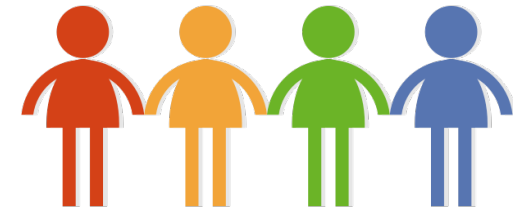


1. Promoter emails  
Special Event  
Application to  
specialevent@utah.gov

2. Utah State Tax  
Commission  
approves/denies  
application and sends  
promoter TC-791 to fill out

3. Promoter uploads finalized  
TC-791 Special Event  
Participant list on TAP. (No  
later than 3 calendar days  
after event ends)

4. TC-790c Temporary  
Sales Tax Licenses get  
mailed to all vendors to  
remit their tax payment  
collected.




# **Vendors Paying the Tax Collected TC-790C**



# TC-790C - Temporary Sales Tax License and Special Event Sales Tax Return

1001010014

	Utah State Tax Commission - Taxpayer Services Division - (801) 297-6303 P.O. Box 31431 - Salt Lake City, UT 84134-9988 <b>Temporary Sales Tax License and Special Event Sales Tax Return</b>	TC-790C Rev. 04/20 rtl113
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You are not required to complete or return this form or to collect sales and use tax if you are not regularly engaged in the business of selling the items you are offering at this event or all of the items that you are selling at this event are exempt from sales and use tax under Section 59-12-104.

Event Account Number 11983287-002-SSE	Temporary License Number 1398-25-0181	Issued By Tax Commission	Date Issued April 10, 2025
Event Dates 4/4/2025 to 4/6/2025	Local Tax Code 18131		
Event Name GEM FAIRE - SANDY 04/25	State and Local Tax Rates 7.25 / 3.00 / 8.25		
Event Location 9575 S STATE ST SANDY UT	Return and Payment Due By <b>April 6, 2025</b> \$50.00 PENALTY for late payment		

Enter sales and calculate tax due on lines 1 through 4. Enter total tax due on line 5. Enter amounts on coupon below.

	A. Sales	B. Tax Rate	C. Tax DUE
1. Merchandise	_____ X	7.250 % = 1.	_____
2. Food	_____ X	3.000 % = 2.	_____
3. Prepared Food	_____ X	8.250 % = 3.	_____
4. Admission	_____ X	7.250 % = 4.	_____
5. TOTAL TAX DUE (Add lines 1, 2, 3 & 4) .....		= 5.	_____

Copy the amounts in Column C to the return/payment coupon below.

If the total tax due is less than \$1.00, write "NONE" on line 5 of the return/payment coupon, sign and send it to the address at the top of this form.

The return/payment coupon must be filled out and returned, even if no tax is due.

Make check payable to the "Utah State Tax Commission." There is a fee to use your credit card. DO NOT SEND CASH BY MAIL.

Sign the coupon below. Your signature certifies the information reported on the coupon is true, correct and complete, to the best of your knowledge.  
Cut the coupon on the dotted line. Keep the top portion for your records. Send the coupon and any payment to the address at the top of this form.



## Utah Special Event Sales Tax Return & Payment Coupon

Coupon Code	Account ID	License NO.	Event Dates	Filing Period	Payment Due By
S18787734088	11983287-002-SSE	1398-25-0181	4/4/2025 to 4/6/2025	06-Apr-2025	Apr 6, 2025
Name			Taxpayer ID - SSN or EIN (circle one)		
Doing Business As (DBA)			1. Merchandise Tax Due _____		
Address			2. Food Tax Due _____		
City			3. Prep'd Food Tax Due _____		
State			4. Admission Tax Due _____		
Zip Code			5. TOTAL TAX DUE _____		
Home Telephone Number			Collection Times 4:30 PM - 6:00 PM		
Business Telephone Number					

Sign Here: \_\_\_\_\_ Date: \_\_\_\_\_ Email: \_\_\_\_\_

# When are Special Event Sales Tax Payments Due?

- Special Event Sales Tax payments should be submitted to the Utah State Tax Commission **no later than 10 days after the event ends** unless the due date was extended by the Tax Commission.
- Some events require sales tax payments to be submitted on the last day of the event. The Utah State Tax Commission will have agents available at the end of these events to accept payments:
  1. Utah State Fair
  2. Utah Arts Festival
  3. Park City Arts Festival
  4. Gem Faire



# What payment methods are acceptable?

**Mailed in payments** – Must send payment coupon from TC-790C

1. Personal Check
2. Cashier's Check

**Payments online** - [tap.utah.gov](https://tap.utah.gov)

1. E-check
2. Credit Card (3% processing fee)

**Over the phone payments**

1. E-Check
2. Credit Card (3% processing fee)

**In person payments at a Tax Commission Branch Office**

1. Cash and all payment methods listed above

**Payments made on the last day of the event**

1. Cash
2. Check
3. Credit card (3% processing fee)



# How can I make my tax payment online?

[tap.utah.gov](https://tap.utah.gov)

- **Do not** create a TAP log in for submitting special events payments. Payments will be done through a non log in submission.
- E check payments are free
- Credit card payments - 3% fee



The screenshot shows the TAP (Taxpayer Access Point) website. At the top, there is a header with the TAP logo and the text "Taxpayer Access Point". On the right side of the header, there is a user profile icon labeled "GIL" and a "Can I Help?" link. 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 "Sign In" button, and links for "Forgot username or password?", "Don't have a profile? Sign Up", and "Why sign up?". Below the banner is a search bar with the text "Filter by keyword or phrase". Below the search bar are three main sections: "Returns", "Payments", and "Apply Online". The "Returns" section lists options for filing returns, downloading templates, and importing templates. The "Payments" section lists options for making e-check payments and credit card payments. The "Apply Online" section lists options for applying for various tax accounts, waivers, and exemptions. The "Payments" section is highlighted with a green border.

**TAP** Taxpayer Access Point

Can I Help?

Username

Password

Sign In

Forgot username or password?

Don't have a profile? Sign Up

Why 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 current renter's refund (circuit breaker)
- > File your County Reimbursement - TC-90CR

**Payments**  
Make your payment.

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

**Apply Online**  
File these applications online.

- > Apply for a tax account(s) - TC-69
- > Apply for a waiver or a pay plan
- > Apply for a letter of good standing
- > Apply for a Religious and Charitable Sales Tax Exemption Number - TC-160
- > Apply for a Corporate Franchise or Income Tax

# How can I make my tax payment online?

[tap.utah.gov](https://tap.utah.gov)

< Home

## e-Check Payment

### e-Check Payment

Taxpayer Information

#### Taxpayer Contact Information

Contact Name

John Doe

Contact Phone

(801) 222-2222

#### Coupon Verification

Did you receive a payment coupon from the Utah State Tax Commission?

Does the coupon include a coupon code?

[Help](#)

Your online session will timeout after 60 minutes of inactivity.

>



# How can I make my tax payment online?

[tap.utah.gov](https://tap.utah.gov)

< Home

## e-Check Payment

e-Check Payment

✓ Taxpayer Information

➤ Payment Information

### List of Payment(s) Requested

	Coupon Code	Select Tax Type	Filing Period	Payment Date	Payment Amount
<a href="#">+ Click here to add a payment</a>					
<a href="#">+ Click here to add a payment</a>					

Your online session will timeout after 60 minutes of inactivity.

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



# How can I make my tax payment online?

[tap.utah.gov](https://tap.utah.gov)

## Payment Information

ⓘ ×

**Account Information**  
Coupon Code  
**S18787734088**  
Select Tax Type  
Sales Special Event (SSE)  
Select ID Type  
Account ID  
ID  
**11983287-002-SSE**  
Account Name  
John Doe

**Bank Account Information**  
Select Bank Account Type  
☒ Checking  
☐ Savings  
Routing Number  
324079555  
Bank Name  
MOUNTAIN AMERICA FCU  
Account Number  
123456  
Confirm Account Number  
123456

**Payment Information**  
You may schedule your payment up to **130 days** from today. We won't take the funds from your account until the date you choose. Payments received after the return due date are subject to penalty and interest.  
[Help](#)  
Payment Date  
21-Aug-2025  
Payment Amount  
2,500.00

**Utah Special Event Sales Tax Return & Payment Coupon**

Coupon Code	Account ID	License NO.	Event Dates	Filing Period	Payment Due By
<b>S18787734088</b>	<b>11983287-002-SSE</b>	398-25-0181	4/4/2025 to 4/6/2025	06-Apr-2025	Apr 6, 2025

Name \_\_\_\_\_ Taxpayer ID - SSN or EIN (circle one) \_\_\_\_\_

Doing Business As (DBA) \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Home Telephone Number \_\_\_\_\_ Business Telephone Number \_\_\_\_\_

1. Merchandise Tax Due \_\_\_\_\_

2. Food Tax Due \_\_\_\_\_

3. Prepd Food Tax Due \_\_\_\_\_

4. Admission Tax Due \_\_\_\_\_

5. TOTAL TAX DUE \_\_\_\_\_

Collection Times 4:30 PM - 6:00 PM

Sign Here: \_\_\_\_\_ Date: \_\_\_\_\_ Email: \_\_\_\_\_



# Line 6 adjustment on sales tax return

- If you have a permanent Utah sales and use tax account number, you will need to report special event sales on your return.
  - To avoid being double taxed on these sales, you will take a line 6 (negative) adjustment to back out these sales.
  - You must list :
    - Date of the special event
    - Name of the special event
    - License Number
    - Sales from the special event (not the tax paid)



Sales and Use Tax Return

Current Filing Requirements Taxable Sales Detail

### Taxable Sales Detail

1. Total sales of goods and services	35,000.00
2. Exempt sales included in line 1	0.00
3. Taxable sales	35,000.00
4. Goods purchased tax free and used by you	0.00
5. Total taxable amounts	35,000.00

### Help

6. Adjustments

-7,500.00

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

Special events paid
8/10/25 Farmers Market
License# 1340-25-2025 -\$2500
9/01/25 Utah State Fair License
# 1475-25-5224 -\$5000

7. Net taxable sales and purchases

27,500.00

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 >

# Nonprofit Organizations

- You are required to collect tax unless you have a Utah State Religious or Charitable Institution Exemption Number. (Only 501C-3 organizations qualify for a sales tax exemption)
- If you are a Religious or Charitable Institution and have a Utah exemption number write the number in the Taxpayer ID box on the coupon.

Name	Taxpayer ID - SSN or EIN (circle one)	1. Merchandise Tax Due _____
Doing Business As (DBA)		2. Food Tax Due _____
Address		3. Prepaid Food Tax Due _____

- Sales of food by an exempt Religious or Charitable Institution (501C-3) **is** taxable if the food is available to the general public.



# Tax Commission Resources



# Special Events Contact Information

- Questions regarding Special Events, please call **801-297-6303** or toll free **1-800-662-4335 ext. 6303**
- Emails may be sent to [specialevent@utah.gov](mailto:specialevent@utah.gov)



# 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: tapsupport@utah.gov
Taxpayer Advocate Service	801-297-7562 or 1-800-662-4335 ext. 7562
Email	taxmaster@utah.gov
Online Resources	
Tax Commission Website	tax.utah.gov
Forms and Publications	tax.utah.gov/forms
Online Services (TAP)	tap.utah.gov
Tax Practitioner Information	tax.utah.gov/taxpros
Sales and Use Tax Information	tax.utah.gov/sales
Tax Training	tax.utah.gov/training



# 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.

If you would like a recording of the workshop, please send an email to [taxtraining@utah.gov](mailto:taxtraining@utah.gov) and we can send it to you by email. We encourage you to attend on these dates so you will have opportunities to ask questions.



**Click these links to view the recording of the July 16, 2025 Sales and Use Tax workshop and presentation slides** [Recording](#) / [PDF slides](#)

This workshop has been approved for 2.5 hours of CPE for Utah CPA's if you attend the workshop live. You must attend the full workshop to qualify for the 2.5 hours of CPE. During the live workshop we will do a poll asking if you are requesting CPE for attending.

NOTE: You may only receive a total of 2.5 hours of CPE per year for attending one of these workshops.

**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.** Zoom Meetings are held online and you'll receive instructions when registering.

- Wednesday October 22, 2025

## Location

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

## To Register

[Register for the Wednesday October 22, 2025 workshop](#)

If you have any questions about this workshop, please send an email to [taxtraining@utah.gov](mailto:taxtraining@utah.gov)

# Sales Tax Check up

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

