

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

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.



Utah Sales Tax Compliance Topics

When: October 16, 2025

Time: 10:00am, Mountain Time

Description: Join us as we review some common sales tax compliance items and also go over some recent Self review Projects

[Register](#)

Upcoming Webinars

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 Change

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
Sep 18, 2025	Utah Individual Income Additions and Subtractions from Income	Income Tax	Video Link PDF
Aug 21, 2025	Special Events Sales Tax – Promoters and Vendors	Sales Tax	Video Link PDF
Jul 17, 2025	Utah Tax Collection Topics	Collections	Video Link PDF
Jun 19, 2025	Sales Tax Resources and Publications	Sales Tax	Video Link PDF
May 15, 2025	What is Taxable and What is Exempt from Sales Tax	Sales Tax	Video Link PDF
Apr 17, 2025	Sales Tax Licensing Requirements and Application Process	Sales Tax	Video Link PDF
Mar 27, 2025	Income Tax Credit Review Part-2	Income Tax	Video Link PDF
Mar 11, 2025	2025 Special Events Promoter Updates	Sales Tax	Video Link
Feb 20, 2025	Income Tax Credit Review Part-1	Income Tax	Video Link PDF



Sales and Use Tax Compliance Topics



Utah Business Self Reviews



What is a Business Self Review?

- A self-review project consists of selected businesses, organizations or industries reviewing their own books and records under the guidance of written instructions concerning issues of a limited scope and nature.
- The self-review projects are designed to:
 - Help you become familiar with the specific tax laws as they relate to your business.
 - Ensure that everyone is remitting their fair share of taxes.
 - Reduce business interruptions because an auditor does not physically come to your place of business unless requested by you.
 - Assist you in future compliance to avoid penalty and interest.
 - Aid in calculating the correct tax amount due.



Helpful Resources in Self Review Projects

- **Cover letter** - Explains the project and gives contact information
 - All self review projects have expired, but the information contained is a helpful resource for others within that industry.
- **Frequently asked questions document**
- **Example Page** — Lists taxable and nontaxable items within that industry



Listing of Recent Self Review Projects

- [Aircraft](#)
- [Animal Sellers](#)
- [Photography](#)
- [Restaurants Using Facilitators](#)
- [U.S. Customs](#)



Aircraft Self Review

tax.utah.gov/selfreview/aircraft

The Business Taxes and Discovery Division of the Utah State Tax Commission reviews FAA records of all aircraft registered in Utah to ensure the applicable sales and use tax required by Utah Code Annotated §59-12-103 has been paid.

- **How do Utah tax laws, rules, and regulations require sales or use tax to be paid on aircraft?**
 - Utah Code states that vehicles subject to titling or registration shall have sales and use tax paid by the purchaser. Aircraft subject to registration are considered vehicles and are subject to sales and use tax. Any civil aircraft located in Utah must have a current certificate of registration to operate in Utah.
 - If the seller of the aircraft is a regular licensed vehicle dealer, the seller is to collect the tax at purchase. Otherwise, the purchaser is responsible for paying sales and use tax directly to the Utah State Tax Commission with form TC-828.
 - The aircraft should be registered with the Utah Department of Transportation, Division of Aeronautics. See udot.utah.gov/aeronautics.



Aircraft Self Review

tax.utah.gov/selfreview/aircraft



STATE OF UTAH
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

FREQUENTLY ASKED QUESTIONS

Aircraft Sales & Use Tax Review

Q: What is use tax?

A: Use tax is a tax on amounts paid or charged for purchases of tangible personal property. In cases where a seller does not charge Utah sales tax, the purchaser is responsible for reporting and remitting the tax.

Q: How do Utah tax laws, rules, and regulations require sales or use tax to be paid on aircraft?

A: The Utah Code states that vehicles subject to titling or registration shall have sales and use tax paid by the purchaser. Aircraft subject to registration are considered vehicles and are subject to sales and use tax. Any civil aircraft located in Utah must have a current certificate of registration to operate in Utah. If the seller of the aircraft is a regular licensed vehicle dealer, the seller is to collect the tax at purchase. Otherwise, the purchaser is responsible for paying sales and use tax directly to the Utah State Tax Commission with form TC-828. The aircraft should be registered with the Utah Department of Transportation, Division of Aeronautics. See udot.utah.gov/aeronautics.

Q: My aircraft is not registered in Utah or subject to titling and registration in Utah. Do I owe Utah sales and use tax?

A: If the aircraft is located or based in Utah, it must be registered in Utah to be operated in the state, and Utah sales and use tax is due on the purchase. If the aircraft is used, consumed, or stored in Utah, sales and use tax applies to the purchase. If the aircraft is not used in Utah, you can show that tax is not due by providing flight logs, a hanger rental agreement, or other documentation of the aircraft's location.

Q: Why is interest due on the tax?

A: An aircraft should be registered with the Utah Department of Transportation, Division of Aeronautics, as soon as the FAA registration is complete. If sales tax is not collected by the seller, it should be paid at that time. Interest is applied from the FAA registration date until the tax is paid.

Q: Sales and use tax was already paid on the aircraft. What kind of verification or documentation can I use to show this?

A: Provide a copy of a purchase or sales contract, an invoice, or a receipt that shows Utah sales and use tax has been paid. A credit against the Utah tax is allowed for sales and use tax paid to another state where tax was first due.

Q: Can an authorized carrier purchase or lease an aircraft that is exempt from sales and use tax?

A: Yes. The purchase or lease is tax-exempt if they have an operating certificate issued by the Federal Aviation Administration (FAA) authorizing them to engage in interstate commerce. Utah State Tax Commission form TC-719, Sales Tax Exemption Affidavit for Authorized Interstate Carriers, should be submitted to the seller at the time of the transaction. To prove this exemption for purposes of this aircraft review, provide a copy of the operating certificate.

Q: What if I bought the aircraft intending to resell or lease it?

A: To purchase an aircraft tax-exempt for the purpose of reselling it, you must be engaged in the business of manufacturing, distributing, or selling aircraft and be licensed with Utah to collect sales tax.

If the aircraft was purchased with the intent to lease, the purchase is exempt under the resale exemption so long as the aircraft is leased. Aircraft lease payments involving related entities must represent the fair market value of the lease. Otherwise, sales tax may be due on the original purchase of the aircraft because donors of tangible personal property are regarded as the consumers of that property. Utah Admin. Code R865-19S-68(A). Although your purchase of the aircraft is exempt, you must collect sales tax on the lease payments if the lessee stores or uses the aircraft in Utah unless the lessee provides an exemption certificate (for example, as an authorized carrier). If the aircraft was purchased first to be used and is only leased later, the exemption does not apply. To prove this exemption for purposes of this aircraft review, provide a copy of the lease agreement.



STATE OF UTAH
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

FREQUENTLY ASKED QUESTIONS

Aircraft Sales & Use Tax Review

Q: If the aircraft is no longer airworthy, do I still have to pay sales tax?

A: Yes. Sales and use tax is a transaction tax based on the price of the aircraft when it was purchased, unlike a property tax, which is based on the current value of the property. The tax is due based on the purchase price of the aircraft, regardless of whether it is later damaged or loses value.

Q: What if I already sold the aircraft in question?

A: Because sales and use tax is a tax on the purchase of property, not on the possession of property, the tax is due on the transaction that occurred when you purchased the aircraft, regardless of whether you still own it.

Q: If an airplane is purchased from a private individual, is it exempt from sales and use tax?

A: No. Although an exemption exists for "isolated or occasional sales," that exemption does not apply to sales of vehicles that require registration, including aircraft. If the aircraft is purchased from a dealer who has been licensed for Utah sales tax, the dealer should collect the sales tax. If the aircraft is purchased from an entity other than a licensed aircraft dealer, then the sales and use tax is due from the purchaser at the time of the aircraft's registration.

Q: How do I pay the tax at registration?

A: Aircraft must be registered annually with the Utah Department of Transportation, Division of Aeronautics. You should register your aircraft with the Division of Aeronautics as soon as registration with the FAA is complete. See udot.utah.gov/aeronautics.

Sales tax must be paid within 10 days of registration using form TC-828, found at tax.utah.gov/forms/current/tc-828.pdf. The form TC-828 must be submitted to the Utah State Tax Commission with the remitted sales tax.

Q: What amount is the sales and use tax based on?

A: The sales and use tax is calculated by the jurisdiction tax rate and the purchase price. The jurisdiction's tax rate is based upon the aircraft's registration address filed with the FAA. A credit is allowed against the purchase price for the value of other aircraft or vehicles' trade-ins. Without a bill of sale or other written evidence of purchase price, the Utah State Tax Commission uses an average retail price to estimate the taxable amount of aircraft until we are provided with proof of the actual purchase price.

Q: How did you obtain this average retail price?

A: We use *Price Digest's Aircraft Bluebook Historical Value Reference*. For aircraft not listed (i.e. kit planes, ultralights, experimental, etc.), we determine the average retail price based on the average price of similar aircraft being offered for sale. If the average retail price stated in the Summary is inaccurate, we will adjust the amount upon receipt of valid documentation showing the actual purchase price of the aircraft. (Please note, a bill of sale with a nominal value such as "\$10 and other valuable consideration" will not be considered adequate documentation of the purchase price.)

Q: If the average retail price is less than the actual purchase price, can I choose to have my sales tax based on the average instead of the actual purchase price?

A: No. Sales tax is based on the actual purchase price or the value of other consideration paid. The average price is only used in the absence of proof of the actual purchase price. The tax amount based on the average retail price will be amended once the actual purchase price is determined.

Q: I purchased/manufactured a kit plane manufactured in Utah.

A: Utah allows a sales tax exemption for aircraft originally manufactured in Utah. Utah Admin. Code 59-12-104(31) states that proof of manufacturing in Utah is required for the exemption.



Aircraft Self Review

tax.utah.gov/selfreview/aircraft

Utah State Tax Commission

Aircraft Sales and Use Tax Remittance Form

TC-828
Rev. 3/24

Clear form

Owner Information

Registered owner's name (please print)

SSN or FEIN

Street address

City

State

ZIP code

Home telephone number

Business telephone number

Authorized signature

Title

Date signed

Aircraft Information

FAA N-number

Serial number

Manufacturer/Make

Year

Model

Calculate Sales Tax

Calculate the sales tax by completing the section below. Verify the purchase price by providing a copy of the sales contract. Your sales tax rate is based on the registration address. You can find sales tax rates by street address at tap.utah.gov. Select "Lookup sales tax rates" in the "Tools" section, or you can contact the Tax Commission at 801-297-2200 or 1-800-662-4335. Tax rates may change quarterly. Keep in mind when finding the correct tax rate that an aircraft is exempt from the resort communities tax and the state correctional facility tax (Salt Lake City).

Purchase price:

\$

Tax rate:

Tax due (multiply purchase price by the tax rate):

\$

Submit this form and pay the tax due within 10 days from the date of registration to:

Utah State Tax Commission
Attention: Business Taxes and Discovery
210 North 1950 West
Salt Lake City, UT 84134-8430



Animal Sellers Self Review

tax.utah.gov/selfreview/self-reviews-animal-sellers

The Business Taxes and Discovery Division of the Utah State Tax Commission conducted an education project for those who sell animals in Utah.

- All animals – dogs, cats, horses, birds, fish, insects, spiders, reptiles, amphibians, etc. – are considered tangible personal property, and their sale is subject to Utah sales tax.
 - As the seller, you are responsible for collecting the tax from the customer and then reporting and paying it to the Utah State Tax Commission.



Animal Sellers Self Review

tax.utah.gov/selfreview/self-reviews-animal-sellers



STATE OF UTAH
Utah State Tax Commission
210 North 1950 West
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QUESTIONS AND ANSWERS Education Notice – Sales of Animals

Q: Why did I get this letter?

A: It appears you are in Utah and selling animals. This notice outlines your responsibilities for collecting and paying sales tax and filing returns. Every seller in Utah must have a sales tax license to collect, report, and pay this tax.

Q: Why are animals, including dogs, cats, horses, birds, fish, insects, spiders, reptiles, amphibians, etc. taxable?

A: Under Utah law, all animals and other similar living creatures are included in the definition of tangible personal property. Sales of tangible personal property are subject to sales tax.

Q: How do I get a Sales Tax License?

A: You can apply for a license online at tap.utah.gov.

Q: What is Sales Tax?

Sales tax is a transaction-based tax. This means the transaction itself is taxed, not the actual goods or services.

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

Q: Which tax rate should I use to collect tax? Do I use the rate for my business location or the rate for the customer's address?

A: Retail sales are deemed to occur at the retailer's place of business. Sales tax collected is based on the rate of your business location, even if the item sold is delivered elsewhere in Utah. Sales of items shipped out-of-state are not taxable. Current sales tax rates are found online at tax.utah.gov/sales/rates.

Q: The buyer does not live in Utah. Do I still need to charge sales tax?

A: If the animal is delivered to the buyer by you or a delivery service to an out-of-state address, it is exempt from Utah sales tax. Documents must be retained to prove this.

If the buyer picks up the animal in Utah, whether at your location, an airport, or another location in Utah, it is subject to Utah sales tax at your business location's sales tax rate.

Q: At what point do I report sales tax on a sale? Is it when I receive payment from the customer?

A: Not necessarily. Sales tax is collected when an invoice is prepared for the customer, regardless of whether full payment has been received. If a sale is later written off as uncollectible, an adjustment may be made on the sales tax return to credit any tax that was already reported and paid.



STATE OF UTAH
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QUESTIONS AND ANSWERS Education Notice – Sales of Animals

Q: What records do I need to keep, and for how long?

A: Every retailer, lessor, or person doing business in Utah must keep complete records used to determine their sales and use tax liabilities. You must keep records for three years from the date you file your tax return. Your records must be available to the Tax Commission in their original format (paper or electronic).

Your records should document:

- All gross receipts from Utah sales or leases of tangible personal property, products transferred electronically, or services.
- Deductions and exemptions claimed on sales tax returns.
- Bills, invoices, and similar proof of all tangible personal property and products transferred electronically bought for sale, consumption, or lease in Utah.
- All schedules or working papers used to prepare tax returns.

Q: When should I not collect sales tax from my customers?

A: Please see the Examples sheet for instances of nontaxable sales.

Q: What items can I purchase tax-free, and how do I do so?

A: Purchases for resale of items that become a component of the product may be purchased tax-free by those holding a Utah sales and use tax license. See the Examples sheet for some common items purchased for resale. To make tax-exempt purchases for resale, you must provide the seller with a completed Exemption Certificate, form TC-721, available online at tax.utah.gov/forms/current/tc-721.pdf.

Q: What is Use Tax?

A: Use tax is a tax on the purchase of items used or consumed in Utah that were not previously taxed.

Any item brought into Utah, the purchase of which would typically be subject to sales tax in Utah and on which no sales tax was paid, creates a use tax liability. The purchaser is responsible for reporting the tax to the Utah State Tax Commission. Use tax applies to both businesses and individuals.

Additional information may be found in:

- Publication 25, *Sales and Use Tax General Information*
- Administrative Rules R865-12L, R865-19S and R865-21U
- Utah Code Annotated §59-12-102, §59-12-103, §59-12-106



Animal Sellers Self Review

tax.utah.gov/selfreview/self-reviews-animal-sellers



STATE OF UTAH
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EXAMPLES Education Notice – Sales of Animals

What sales are subject to sales tax?

Taxable

The seller must collect sales tax on the following products and services provided to the customer: animal, kennel, collar, leash, or any other item sold to the customer.

Sales tax must be collected on the total sales price of the animal and other items sold.

Nontaxable

Sales to out-of-state customers are nontaxable. However, if the animal is transferred in Utah, the transaction is taxable, even if the buyer intends to take the animal out-of-state.

Certain sales within Utah are exempt from sales tax if the purchaser provides an exemption certificate. These include:

- Sales for resale by the customer (i.e., selling the animal to a retailer that will resell it).
- Sales to a commercial farmer who primarily uses the animal directly in their farming operations.
- Sales to the United States and Utah government agencies (but not to agencies of other states) if the purchase is paid for directly by the agency.
- Sales to religious or charitable institutions if the sale totals \$1,000 or more or is pursuant to a contract between the seller and purchaser.

What purchases, leases, or rentals are subject to sales and use tax?

Taxable

- Food
- Medical supplies - medicine, disinfectant, syringes, vaccines for shots administered by the breeder, etc.
- Cleaning and grooming supplies – shampoo, clippers, etc.
- Equipment and supplies – kennels, leashes, collars, supplies, etc., used in animal care.

Nontaxable

- All items purchased for resale may include collars, leashes, bows, etc., included with the animal sold or sold directly to the customer.
- Separately stated delivery charges
- Medical services performed by a veterinarian.

This list is intended to provide you with general guidelines regarding the taxability of your purchases and sales. If you have a question regarding a specific item not listed above, you can contact us at one of the numbers listed on the letter, and we will be happy to discuss it with you.

You may purchase items from a seller that are both for resale and for your use in your business. When you buy items for resale, you should issue an exemption certificate, TC-721, indicating the purchase is for resale. The seller will not charge you sales tax. You are then responsible for accounting for those items you use or consume. Use tax must be accrued on these items, and you must remit the tax on your subsequent sales and use tax returns.



Photography Self Review

tax.utah.gov/selfreview/self-reviews-photography

- The Business Taxes and Discovery Division of the Utah State Tax Commission conducted a self-review project on photographers and related businesses.
- **Isn't photography a service? Why should sales tax be collected on a service?**
 - The object of photography is to provide a customer with a photographic image, the sale of which is taxable whether delivered as tangible personal property or as a digital image.



Photography Self Review

tax.utah.gov/selfreview/self-reviews-photography



STATE OF UTAH
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Salt Lake City, UT 84134

FREQUENTLY ASKED QUESTIONS

Self-Review – Photography

Q: Isn't photography a service? Why should sales tax be collected on a service?

A: The object of photography is to provide a customer with a photographic image, the sale of which is taxable whether delivered as tangible personal property or as a digital image.

Q: What is tangible personal property? Are digital images included?

A: Tangible personal property means personal property that may be seen, weighed, measured, felt or touched, or is in any manner perceptible to the senses. Digital images are not considered tangible personal property, but sales of such images are equally taxable.

Q: How do Utah tax laws, rules, and regulations relate to photography?

A: Utah Code §59-12-103 imposes sales tax on retail sales of tangible personal property made within the state, as well as on any electronically transferred products that would be taxable if transferred non-electronically. Administrative Rule R865-19S-75 states: "Photographers, photofinishers, and photostat producers are engaged in selling tangible personal property and rendering services such as developing, retouching, tinting, or coloring photographs belonging to others." It further states: "Persons described in this rule must collect tax on all of the above services and on all sales of tangible personal property, such as films, frames, cameras, prints, etc."

Q: If I separately state all the charges on my invoices, do I only have to collect sales tax on the prints?

A: No. Sales tax must be collected on the full sales price, which includes the seller's cost of the tangible personal property or services sold, expenses of the seller, and charges by the seller for any service necessary to complete the sale. The sales price on which sales tax should be collected includes any hourly fee, reimbursement for travel, or other such expenses included in the price paid by the customer. Please see the enclosed Examples sheet for instances of taxable sales.

Q: Are sitting fees taxable?

A: Sitting fees are typically taxable, because they are a part of the work that goes into the finished product. However, if a customer pays for a sitting, but then decides not to purchase photos, and does not receive any proofs or other tangible personal property, only a nontaxable service has been performed. Tax should not be collected in such cases, or should be refunded if it was initially collected.

Q: I sell licenses or rights to my photographic images, not the images themselves. If there's no print, isn't it nontaxable?

A: No. The sale of "stock photography," the licensing for either permanent or limited use of a photographic image, is subject to sales tax, even if electronically transferred as a digital image.

Q: Which tax rate should I use to collect tax? Do I use the rate for my business location, or the rate for the customer's address?

A: Retail sales are deemed to occur at the place of business of the retailer. The sales tax collected should be based on the rate for the location in which your business resides, even if the item sold is delivered elsewhere in Utah. Sales of items shipped out-of-state are nontaxable. Current sales tax rates are found online at <https://tax.utah.gov/sales/rates>.

Q: Does the location of a photo shoot affect sales and use tax?

A: No. If a sale of photography is made to a customer in Utah, the sale is taxable whether the photo shoot takes place in Utah or in some other location. Even if the sale includes charges for the photographer's out-of-state travel, model fees, equipment rental, or other fees paid in another state or country, Utah sales tax applies to the entire amount of the sale if the sale occurs in Utah.



STATE OF UTAH
Utah State Tax Commission
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FREQUENTLY ASKED QUESTIONS

Self-Review – Photography

Q: At what point do I report sales tax on a sale? Is it when I receive payment from the customer?

A: Not necessarily. Sales tax is considered collected at the time an invoice is prepared for the customer, regardless of whether full payment or any payment has yet been received at that point. If a sale is later written off as uncollectible, an adjustment may be made on the sales tax return to credit any tax that was already reported and paid.

Q: When should I not collect sales tax from my customer?

A: Please see the Examples sheet for instances of nontaxable sales.

Q: What items can I purchase tax free, and how do I do so?

A: Purchases for resale of items that become a component of the product may be purchased tax free by those holding a Utah sales and use tax license. Please see the Examples sheet for some common items purchased for resale. To make tax-exempt purchases for resale, you must provide the seller with a completed Exemption Certificate, form TC-721, which is available online at <https://tax.utah.gov/forms/current/tc-721.pdf>.

Q: What is Use Tax?

A: Use tax is a tax on the purchase of items used or consumed in Utah that were not previously taxed. Any item brought into Utah, the purchase of which would normally be subject to sales tax in Utah, and on which no sales tax was paid, creates a use tax liability, which the purchaser has the responsibility of reporting to the Utah State Tax Commission. Use tax applies to both businesses and individuals.

Q: What sales and use tax exemptions apply to purchases of videos and video equipment for commercial distribution?

A: Commercials, films, and prerecorded video tapes may be sold tax exempt to motion picture exhibitors, distributors, or commercial television broadcasters. The purchaser must provide an Exemption Certificate.

Machinery or equipment may be purchased, leased, or rented tax exempt by a motion picture or video production company if it will be primarily used in the production or postproduction of media for commercial distribution. Such media includes motion pictures, television programs, movies made for television, music videos, commercials, documentaries, and similar media, but does not include live musical performances, live news programs, or live sporting events. The purchaser must provide an Exemption Certificate.



Photography Self Review

tax.utah.gov/selfreview/self-reviews-photography



STATE OF UTAH
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EXAMPLES

Self-Review – Photography

What sales are subject to sales tax?

Taxable

The seller must collect sales tax on the following products and services:

- Photographs, whether as prints, proofs, CDs, negatives, slides, digital images, electronically transferred, or in any other form
- Videos, whether as tapes, DVDs, films, electronically transferred, or in any other form
- Processing or developing film or negatives
- Printing, enlarging, retouching, tinting, or coloring photographs
- Stock photography, or a license to use a photograph
- Any other sale of tangible personal property (frames, albums, cameras, film, etc.)

Sales tax must be collected on the total sales price of photography. The sales price includes any expenses of the photographer that went into producing the photography, even if they are stated separately on the customer's invoice.

Taxable components may include:

- Sitting fees, hourly fees, creative fees, etc.
- Fees for models, props, stylists, wardrobe, makeup, equipment rental, etc.
- Travel expenses – lodging, meals, mileage, transportation, etc.
- Taxes or fees paid by the photographer

Nontaxable

Sales to out-of-state customers are nontaxable. However, if transfer of the property occurs in Utah, the transaction is taxable, even if the buyer intends to take the property out-of-state.

Certain sales within the state of Utah are exempt from sales tax if the purchaser provides an exemption certificate. These include:

- Sales for resale by the customer (i.e. developing photos for another photographer who will resell the photos, selling prints to a gallery, etc.)
- Sales to United States and Utah government agencies (but not to agencies of other states), if the purchase is paid for directly by the agency
- Sales to Native American tribes or tribe members, if the sale is made on the tribe's reservation, or the purchased item is delivered to the reservation
- Sales to religious or charitable institutions, if the sale totals \$1,000 or more, or is pursuant to a contract between the seller and purchaser
- Sales of videos for commercial distribution (see **Frequently Asked Questions**)

Exemption certificates are available online at tax.utah.gov/forms-pubs. For more information regarding exemptions, please refer to Publication 25.

Note: Sales made to advertisers are not sales for resale. Purchases of tangible personal property by an advertiser are considered used or consumed by the advertiser, and are subject to sales and use tax. Photographs sold for use in newspapers, magazines, periodicals, and other publications are taxable.

Certain amounts are not considered part of the sales price, and are not taxable, including the amount of any discount, delivery charges, and charges for late payment. Charges for distinct services unrelated to providing a product, such as consulting work, are not taxable.



STATE OF UTAH
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EXAMPLES

Self-Review – Photography

What purchases, leases, or rentals are subject to sales and use tax?

Taxable

Camera equipment, accessories, projectors, lenses, filters, printing equipment, trays, darkroom equipment, etc.
Computer equipment, prewritten software and upgrades, digital memory, etc.
Backgrounds, props, lighting equipment, bulbs, etc.
Furniture and fixtures
Office equipment and office supplies
Photo developing chemicals, masking tape, darkroom supplies, etc.
Cleaning supplies
Film (unless for resale)
Promotional materials and complimentary items (calendars, t-shirts, brochures, business cards, postcards, mugs, etc.)
Magazine subscriptions, books, publications
Prints and proofs for photographer's use
Items originally purchased tax-free for resale that are withdrawn from inventory to be used or consumed by photographer
Other tangible personal property purchased to be used or consumed by photographer, including Internet purchases*

Nontaxable

Purchases for resale that become a physical component of the finished product you are selling:
➤ prints
➤ proofs
➤ photographic paper
➤ photo paper for digital prints
➤ blank CDs/DVDs
➤ packaging materials
➤ mounts, frames, albums, etc.
Advertising fees (newspaper, magazine, radio, television, internet, etc.)
Professional services (legal, accounting, etc.)
Insurance
Membership dues
Custom software
Newspapers or newspaper subscriptions
Repairs and services to real property (cleaning of building or property, trash removal, building repairs, etc.)
Purchases, leases, or rentals of equipment for primary use in production or postproduction of media for commercial distribution (see **Frequently Asked Questions**)
Separately stated delivery charges

*Purchases made on the Internet are treated the same for sales and use tax purposes as any other out-of-state purchases (for example, catalog purchases from out-of-state, etc.) and payment of the use tax to the Tax Commission is required if the seller does not collect the tax.

Please be aware these examples are NOT all-inclusive. These lists are intended to provide you with general guidelines regarding the taxability of your sales and purchases. If you have questions, please contact us at one of the numbers listed on the cover letter, and we will be happy to discuss them with you.

Additional information may be found in Administrative Rules R865-19S-75, R865-19S-110, R865-21U-6, and Publication 25. These references and other supplemental research sources may be found on the Internet at tax.utah.gov.



Restaurants Using Facilitators Self Review

tax.utah.gov/selfreview/self-reviews-restaurants

- The Business Taxes and Discovery Division of the Utah State Tax Commission conducted a self-review on restaurants that have been using facilitators, such as DoorDash, Uber Eats, and Grubhub.
- The Utah law regarding marketplace facilitators changed on July 1, 2020. As a result, businesses that take orders and collect payments for restaurants no longer report and pay Utah sales and restaurant tax associated with these sales. Restaurants are responsible for reporting and paying these taxes.



Restaurants Using Facilitators Self Review

tax.utah.gov/selfreview/self-reviews-restaurants



STATE OF UTAH

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

FREQUENTLY ASKED QUESTIONS

Self-Review – Restaurants Using Facilitators

Q: Why did I get this letter?

A: The Utah law regarding marketplace facilitators changed on July 1, 2020. As a result, businesses that take orders and collect payments for restaurants no longer report and pay Utah sales and restaurant tax associated with these sales. Restaurants are responsible for reporting and paying these taxes. See Utah Code Annotated 59-12-102(72)(b)(ii).

This letter was sent to ensure you understand your responsibilities for paying the sales and restaurant taxes and filing returns.

Q: Were marketplace facilitators ever liable for reporting sales made on my behalf?

A: Yes, from October 1, 2019 – June 30, 2020, marketplace facilitators (including those facilitating sales for restaurants) were responsible for paying the sales and restaurant taxes and filing the returns.

Q: Am I going to be charged penalty and interest?

A: If you report and remit the tax on your next periodic return, no penalty or interest will be applied.

Q: How do I know what amount to report as additional sales on my next return?

A: Reach out to your contact, account advisor, help desk, or support for each facilitator. They are best suited to help you navigate the reports sent to you.

Identify the total sales and taxes collected from consumers that have not been reported on your returns since July 1, 2020. These are the amounts that will need to be reported on your returns.

Q: In the future, should I continue to report all facilitated sales and taxes on my returns as a line 6 adjustment?

A: No, this is a one-time adjustment made to file sales and restaurant tax not previously reported from facilitated sales.



U.S. Customs Self Review

tax.utah.gov/selfreview/customs

The Utah State Tax Commission reviews information received from the United States Customs Service to identify individuals and businesses importing items and declaring Utah as their ultimate state of destination.

- Merchandise, such as art, jewelry, equipment, construction materials, etc. purchased tax-free that is not resold is subject to Utah's use tax.



U.S. Customs Self Review

tax.utah.gov/selfreview/customs



STATE OF UTAH
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

FREQUENTLY ASKED QUESTIONS

U.S. Customs Imports



Q: What is Use Tax?

A: Use tax is a tax where sales tax was due but not charged. It applies to purchases of tangible personal property and for certain services. In cases where a seller does not charge sales tax, the purchaser is responsible to report and remit the tax. Use tax applies to both businesses and individuals.

Q: Why is there such a thing as use tax?

A: The main purpose of the use tax is to protect in-state retailers against unfair competition from out of state sellers that do not collect sales taxes. All states that collect sales taxes also collect use taxes.

Q: I thought the seller already collected the sales tax.

A: Taxes, tariffs, duties etc. paid to other countries or United States Customs is not sales tax. Sales tax paid to other states is a credit for Utah use tax. If you paid some kind of sales tax, provide a receipt or invoice identifying it as a Utah or other state's sales tax.

Q: Who is required to pay use tax and how is it to be paid?

A: All purchasers that have not paid sales tax on items used in Utah are required to pay use tax.

Purchasers with annual purchases subject to use tax report and remit the use tax on either an Individual Income Tax Return (Form TC-40 line 31) or a Corporation Franchise/Income Tax Return (Form TC-20 Schedule A line 26).

Alternatively, if you import a large amount of items (such as for resale), you may become licensed to pay the tax on a Sales and Use Tax Return.

Q: How do I become licensed for use tax?

A: To become licensed for use tax, you must complete Form TC-69, Utah State Business and Tax Registration.

Apply online at
<https://tap.tax.utah.gov/TaxExpress/>

A PDF version of the form is found on our website at
<http://www.tax.utah.gov/forms/current/tc-69.pdf>.

Q: What if my purchases are intended for resale?

A: Purchases of merchandise for resale are exempt from sales and use tax if the purchaser has a valid sales tax account.

If any or all of the imported items listed on the Purchases Subject to Use Tax worksheet you received were purchased for resale, indicate your sales tax number in your response to this letter, and provide documentation that the items purchased were intended for resale. Documentation may include invoices showing the sale of those items, or of similar items.

If purchases intended for resale are later used by the purchaser, they must be reported on Line 4 of the Sales and Use Tax Return (Form TC-62S or TC-62M).

Note: Real property contractors who convert tangible personal property into real property are considered consumers, and their purchases of construction materials and other items of tangible personal property are generally subject to sales and use tax.

Q: When I went through Customs I was told that my merchandise is exempt from tariffs. Why is the Utah State Tax Commission now trying to collect use tax on the exempt merchandise?

A: Many people confuse state tax with federal tariffs. An item exempt from tariffs is not necessarily exempt from Utah sales and use tax.

Q: When I went through Customs I paid the applicable tariffs on my merchandise. Isn't that double taxation?

A: Again, state taxes and federal tariffs are unrelated. If you purchase items for use in Utah without paying sales tax, use tax is due regardless of any federal tariffs paid.

References may be found in Administrative Rules R865-21U-1, R865-21U-6, and R865-19S-58, and in Utah Code Section 59-12-107. These references and other supplemental research sources may be found on at tax.utah.gov.



Other Projects



Current Tax Commission Projects

- Montana Registration and Sales Tax
- Motor Vehicle Audits
- Transient Room Project



Montana Registration and Sales Tax

Utah is seeing an increase in the number of residents purchasing motor vehicles, boats or RV's and registering them in the State of Montana.

- In some cases, the individual is setting up an LLC in Montana to register the items
 - Using a registered agent in the State of Montana
- Montana has no sales tax , very low registration fees and no emission/safety inspection requirements.



Montana Registration and Sales Tax

2025 Utah Senate Bill 52

- allows the State Tax Commission to contract with a designated agent to determine the address for which a vehicle's or vessel's insurance is tied, to assist the commission in determining whether the owner is a resident of this state;
- based on information provided by the designated agent, allows the commission to investigate whether the owner is a resident for vehicle or vessel registration purposes or otherwise in compliance with relevant registration and tax laws;
- for a person found in violation of certain tax and fee requirements, allows the person 60 days to resolve the violation and they are subject to a \$150 fee;
- allows the commission to impose penalties in certain circumstances; After 60 days vehicle owner may be assessed a \$500 penalty and up to 100% of the tax liability if it was found that fraud was intended.
- allows funds in the Uninsured Motorist Identification Restricted Account to be used to cover the costs of the designated agent for address verification.



Montana Registration and Sales Tax

- **What is the Utah State Tax Commission doing?**
 - Researching Montana license plates
 - Send out Audit Report



Motor Vehicle Audits

A motor vehicle audit is an examination of motor vehicle-related transactions, records, and tax compliance conducted by the Utah State Tax Commission's Motor Vehicle Division and Business Taxes and Discovery Division.

- This may include titled motor vehicle's, watercraft, recreational vehicle's, off highway vehicle's, etc.

Purpose of Motor Vehicle Audits

- Verifies accuracy of vehicle-related tax reporting
- Ensures compliance with motor vehicle regulations
- Examines financial transactions related to vehicle sales and registration
- Investigates potential tax discrepancies or fraud

The purchase price you claim on documents you provide when registering your vehicle must state the price you actually paid. Your documents will be reviewed for accuracy by the Tax Commission. If you fraudulently underreport the purchase price, you will receive an audit for the additional tax, penalty, and interest. A fraud penalty will likely be assessed at 100% of the tax or \$500, whichever is greater.



Motor Vehicle Audits



Utah State Tax Commission, Division of Motor Vehicles

Bill of Sale

TC-843

Rev. 9/25

dmv.utah.gov

Clear form

Section 1: Vehicle Information

Year	Make	Model	Body type
Vehicle/hull identification number (VIN/HIN)		License plate number	

Section 2: Seller

Name (last, first, middle initial, or business name)			
Street address		City	State ZIP Code

Sale price: \$

Date of sale:

License plate in Section 1 is: ☐ Included with the vehicle sale
(Form TC-840 required if the plate is personalized.)
☐ Not included with the vehicle sale

Odometer Reading - REQUIRED: (no tenths)

Reading is: ☐ Miles ☐ Kilometers (Kilometers will be converted to miles on the title.)

The odometer reading is (check one):

- ☐ The actual mileage for this vehicle
☐ The mileage in excess of the odometer's mechanical limits
☐ Not the actual mileage (Warning: odometer discrepancy)

WARNING: Leaving odometer information blank or providing false information may result in fines or imprisonment.

I hereby transfer all my rights, title and interest to this vehicle to the new owner, named below. I certify that, to the best of my knowledge, the title is free and clear of any claims, except the lien to the new lien holder, if any. I certify that the odometer and sales information shown above are correct.

Seller's signature

Date

Section 3: Buyer

Name (last, first, middle initial, or business name)			
Street address		City	State ZIP Code

I am aware of the sales and odometer information that the seller provided, above. I certify, to the best of my knowledge, that the above information is correct. I understand that this vehicle is sold in "as is, where is" condition, with no guarantees or warranties.

Buyer's signature

Date

→ Make a copy for your personal records.

→ Report sold vehicles at mvp.tax.utah.gov



INSTRUCTIONS TO SELLER:

Type or print the information.
NOTARY PUBLIC IS NO LONGER NEEDED. KEEP A COPY.

INSTRUCTIONS TO BUYER:

Type or print the information. Warning: DO NOT SIGN IF ODOMETER DISCREPANCY IS NOT CORRECT.

A Assignment Of Title By Registered Owner

SELLER	Odometer Disclosure - Required		☐ Reflects ACTUAL mileage ☐ Reflects the mileage IN EXCESS of the odometer mechanical limits ☐ Is not the actual mileage for this vehicle WARNING - ODOMETER DISCREPANCY	
	Enter odometer miles (no tenths)			
SELLER	First name of seller		First name of authorized agent selling vehicle (if differs from seller name)	
	Current address of seller (street, city, state and ZIP code)			
BUYER	As owner, I hereby transfer all rights, title and interest to this vehicle to the new owner named below. I certify, to the best of my knowledge, that the title is free and clear of all encumbrances, except the lien to the new lien holder, if any. I certify that the odometer and sales information provided is correct. Federal and state law require that the owner provide the mileage upon transfer of ownership of a vehicle. Failure to complete a statement or by providing false statements, may result in fines and/or imprisonment. KEEP A PHOTOCOPY OF BOTH SIDES OF THIS SIGNED TITLE.		Date of Sale	
	Signature of seller (and joint seller)			
BUYER	First name of new owner		First name of new lien holder	
	Street Address		Street Address	
BUYER	City		City	
	State ZIP code		State ZIP code	
BUYER	Signature of buyer (new owner)		Signature of lien holder (releasing interest)	
	X		X	

B Reassignment Of Title

SELLER	Odometer Disclosure - Required		☐ Reflects ACTUAL mileage ☐ Reflects the mileage IN EXCESS of the odometer mechanical limits ☐ Is not the actual mileage for this vehicle WARNING - ODOMETER DISCREPANCY	
	Enter odometer miles (no tenths)			
SELLER	First name of seller		First name of authorized agent selling vehicle (if differs from seller name)	
	Current address of seller (street, city, state and ZIP code)			
BUYER	As owner, I hereby transfer all rights, title and interest to this vehicle to the new owner named below. I certify, to the best of my knowledge, that the title is free and clear of all encumbrances, except the lien to the new lien holder, if any. I certify that the odometer and sales information provided is correct. Federal and state law require that the owner provide the mileage upon transfer of ownership of a vehicle. Failure to complete a statement or by providing false statements, may result in fines and/or imprisonment. KEEP A PHOTOCOPY OF BOTH SIDES OF THIS SIGNED TITLE.		Date of Sale	
	Signature of seller (and joint seller)			
BUYER	First name of new owner		First name of new lien holder	
	Street Address		Street Address	
BUYER	City		City	
	State ZIP code		State ZIP code	
BUYER	Signature of buyer (new owner)		Signature of lien holder (releasing interest)	
	X		X	

Utah Code 41-1a-701 requires the owner to remove the license plates when vehicle is sold or disposed, unless an owner has included the transfer of a license plate as part of a sale, trade, or ownership release of a vehicle.

Motor Vehicle Audits

mvp.tax.utah.gov



Motor Vehicle Portal

Business Login

Filter by keyword

Schedule an Appointment

Fee Estimator



Vehicle Registration

Retrieve or manage vehicle renewal information, or request duplicate registration.

> Get vehicle renewal information

> Request a duplicate registration

> Manage vehicle automatic renewals

> Manage vehicle renewal reminders

Renew Your Vehicle

Driver License Division



License Plates, Decals, & Stickers

Manage your license plates, decals, or stickers.

> Where is your license plate

> Request a personalized plate

> Change your plate

> Replace your yearly decal/sticker

Change Your Address

Utah Title Transfer - UPP



Vehicle Title Services

Request duplicate title information or retrieve title details.

> Transfer a title using Utah Person to Person (UPP)

> Request a duplicate title

> Get vehicle title status

> Fee Estimator - Calculate the cost of your Title & Registration



Appointments

Schedule, view, or cancel an appointment.

> Book an appointment

> Find your appointment



Additional Services

Renewal disability placard or report a sold vehicle.

> Renew disabled placards

> Report a sold vehicle



Payments & Refunds

Manage payments for your DMV business accounts or request a refund.

> Request a refund

> Make an IRP payment



Additional Services

Renewal disability placard or report a sold vehicle.

> Renew disabled placards

> Report a sold vehicle



Transient Room Project

- The Utah State Tax Commission is teaming up with cities, counties and other resources to identify short term lodging providers that are not collecting and remitting sales and transient room tax.
- Amounts paid for temporary lodging are subject to **both sales tax and transient room tax.**
 - Temporary lodging is the use of accommodations in a hotel, motel, inn, tourist home, trailer court or campground (or similar accommodation) for less than 30 consecutive days.
- Lodging stays of 30 consecutive days or longer are exempt from sales and transient room tax.



Transient Room Project

- If the seller is conducting sales of these types of stays through a marketplace facilitator platform such as AirBNB or VRBO then the marketplace facilitator is responsible to report the tax on their behalf.
- If the seller is advertising outside of a marketplace platform through their own website, KSL, or other means and are conducting the sale personally, then they are required to collect, report, and remit the sales tax and transient room tax themselves.



Transient Room Project

tap.utah.gov

- If the lodging provider does not have a sales and transient room tax number to collect and remit these taxes, they may apply online at tap.utah.gov



The screenshot shows the TAP (Taxpayer Access Point) website. The header includes the TAP logo and the text "Taxpayer Access Point". On the right, there is a user profile icon labeled "GIL" with a question mark and the text "Can I Help?". Below the header is a large banner image of a mountain landscape. On the right side of the banner, there is a login box 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". The main content area is divided into three columns: "Returns", "Payments", and "Apply Online". The "Returns" column lists options like "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", and "File SALT Report". The "Payments" column lists "Make an e-Check payment" and "Make a credit card payment". The "Apply Online" column lists "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", and "Apply for a Corporate Franchise or Income Tax Exemption - TC-161". The "Apply for a tax account(s) - TC-69" link is highlighted with a green box.

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
- > 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 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 Exemption - TC-161

Report a Violation in TAP

tap.utah.gov

TAP Taxpayer Access Point

Can I help?

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-106, TC-116, or TC-20 template
- File your current master's refund (short broker)
- File your County Reimbursement - TC-802C
- File SALT Return
- Report Low Income Housing Credit Allocation

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-66
- 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-108
- Apply for a Corporate Franchise or Income Tax Exemption - TC-164

Refunds
Check your income tax or master refund status. Verify your identity if you have received a letter from us:

- Verify My identity
- Check your refund status
- Take identity verification quiz OR verify your return

Tools
Find your submission, check sales tax rates, or update your pay plan email:

- Find your submission
- Lookup sales tax rates
- Renalty and interest calculator
- Update your pay plan email
- Compare Tobacco, Cannabis and Products

Send us
Send requested document to us online:

- Send us your documents
- Send us your power of attorney form
- Send us your identity verification documents
- Send us your TC-106
- Send us your Special Snow Participation List

Resources
Find help, frequently asked questions, useful details about TAP, or information on interest and penalties:

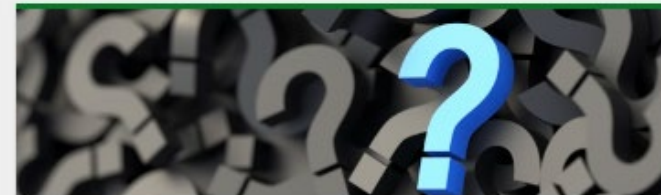
- FAQs
- Are you new to TAP?
- Publication 58, Utah Interest and Penalties
- Report a tax violation
- Technical support information
- Check maintenance downtime

Municipalities and Agencies
e-Service for state, local and other agencies:

- Sign in

Garnishments
e-Service for managing and submitting garnishment information and payments:

- Go to the Garnishments Portal



Resources

Find help, frequently asked questions, useful details about TAP, or information on interest and penalties.

- [FAQs](#)
- [Are you new to TAP?](#)
- [Publication 58, Utah Interest and Penalties](#)
- [Report a tax violation](#)
- [Technical support information](#)
- [Check maintenance downtime](#)

Report a Violation in TAP

tap.utah.gov

[< Home](#)

Report a Tax Violation

Report a Tax Violation

>

...

...

...

Report a Tax ViolationTax Violation DetailAttachmentsReview and Submit

Complete this submission to report a business or individual that you know or suspect has committed a tax violation.

Examples of a tax violation might include, but are not limited to:

- Falsifying tax forms
- Unreported income
- Unreported compensation for work
- Illegal operation of rental property

I am reporting a

Business

Individual

Your online session will timeout after 60 minutes of inactivity.

Cancel

< Previous

Next >



Report a Violation in TAP

tap.utah.gov

< Home

Report a Tax Violation

Report a Tax Violation

Report a Tax Violation Tax Violation Detail Attachments Review and Submit

Complete this submission to report a business or individual that you know or suspect has committed a tax violation.

Examples of a tax violation might include, but are not limited to:

- Falsifying tax forms
- Unreported income
- Unreported compensation for work
- Illegal operation of rental property

I am reporting a

☒ Business ☐ Individual

Name of business Federal Employer ID (optional)

JOHN DOE'S AUTO REPAIR

Street

210 N 1950 W

Street 2

Unit Type Unit # City

UTAH 84134- SALT LAKE CITY

Verify Address

Cancel < Previous Next >

< Home

Report a Tax Violation

Report a Tax Violation

Report a Tax Violation Tax Violation Detail Attachments Review and Submit

Complete this submission to report a business or individual that you know or suspect has committed a tax violation.

Examples of a tax violation might include, but are not limited to:

- Falsifying tax forms
- Unreported income
- Unreported compensation for work
- Illegal operation of rental property

I am reporting a

☐ Business ☒ Individual

First Name Last Name Social Security Number (optional)

JOHN DOE

Street

210 N 1950 W

Street 2

Unit Type Unit # City

UTAH 84134- SALT LAKE CITY

Verify Address

Your online session will timeout after 60 minutes of inactivity.

Cancel < Previous Next >



Report a Violation in TAP

tap.utah.gov

< Home

Report a Tax Violation

Report a Tax Violation

Report a Tax Violation Tax Violation Detail Attachments Review and Submit

Provide information regarding the tax violation. Be as detailed as possible. Please include the date or year of the violation, if known. You can attach supporting documentation in the next step.

Description of tax violation *

Required

Required

Contact Information

Email Name Phone

Your online session will timeout after 60 minutes of inactivity.

Cancel < Previous Next >



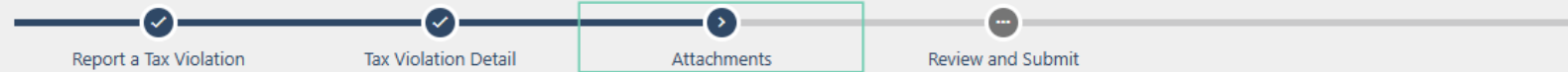
Report a Violation in TAP

tap.utah.gov

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Report a Tax Violation

Report a Tax Violation



Please attach any files you have that you feel are relevant

(Optional)

You may attach any documents and/or photos that help support the tax violation claim.

Click 'add attachment' to attach the files. The following extensions are valid attachment types: .csv .xls .xlsx .bmp .heic .jpg .png .tif .pdf .txt .doc .docm .docx .dotx. Do not attach password protected documents. We cannot process a password protected document. Your documents are secure on this website.

Important! Do not attach password protected documents. We cannot process a password protected document.

Attachments

Type	Name	Description	Size
------	------	-------------	------

There are no attachments.

 **Add Attachment**

Your online session will timeout after 60 minutes of inactivity.

Cancel

< Previous

Next >



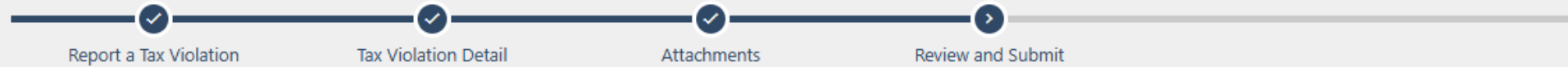
Report a Violation in TAP

tap.utah.gov

< Home

Report a Tax Violation

Report a Tax Violation



Please review your report

Before you submit, review the following information you provided. You may go back to a previous step to make any necessary changes. Once submitted, the report cannot be changed.

JOHN DOE
210 N 1950 W
SALT LAKE CITY, UT 84134

Did not charge me sales tax

Your online session will timeout after 60 minutes of inactivity.

Cancel

< Previous

Submit



Tax Commission Resources



Sales and Use Tax Workshops

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 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

Sales Tax Check up

tax.utah.gov/training/sales-tax-checkup

Sales Tax Check Up



Register at 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.



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

