



Utah State Tax Commission

TAXPAYER SERVICES DIVISION 210 N 1950 W SALT LAKE CITY UT 84134-9000

Website: tax.utah.gov

atL014 03/2015

Letter Issue Date
May 21, 2015

Letter ID
L1259168576

Account Type
Sales and Use Tax (STC)

Account Number
12579002-007-STC



BOARD OF REGENTS FOR THE NEVADA SYSTEM OF HIG
2601 ENTERPRISE RD
RENO NV 89512-1666



We approved your request for sales tax exemption as a Religious or Charitable institution. You may claim a sales tax exemption or refund on most of your purchases. You do not have to charge sales tax on most of your sales.

What To Do

- Please use the Exemption Number: **N32254** or your Sales Tax License number: **12579002-007-STC** when you make purchases and claim an exemption **at the time of purchase**.
- Please use the coupons with account number 12579002-007-STC when you claim a refund from us.

Charging Sales Tax

- You must charge sales tax if you make sales that are not directly related to a religious or charitable act or organization. Section 513 of 26 U.S.C.A., defines unrelated trades or business.
- You must charge sales tax on food if you sell it to the general public on a regular basis.
- You are not required to charge sales tax on food you sell to the general public if the sales are at an occasional religious or charitable function.

Paying Sales Tax

- You must pay sales tax if you buy items that are not directly related to a religious or charitable act or organization. Section 513 of 26 U.S.C.A., defines unrelated trades or business.
- You must pay sales tax if you make purchases for your personal use not related to the organization.
- **You must pay sales tax at the time of purchase if you make purchases totaling less than \$1,000.**
- **You may claim a refund on this type of purchase.**
- You are not required to pay sales tax if you make purchases totaling \$1,000 or more and you give the seller a completed Form TC-721, Exemption Certificate, available on our website at tax.utah.gov/forms.
- You are not required to pay sales tax if you have a written contract with the seller. If you do not have a written contract, you may use Form TC-73, Sales Tax Exemption Contract, available on our website at tax.utah.gov/forms.
- You are not required to pay sales tax on utilities (electricity, gas, telephone service, etc.) if you give the public utility a completed Form TC-721, Exemption Certificate, available on our website at tax.utah.gov/forms.

Exempt Taxes

- This exemption applies to Utah state & local combined sales and use taxes and related taxes such as:
- Transient Room Tax
- Resort Communities Tax
- Prepared Food Tax
- Tourism Leasing Tax



Utah State Tax Commission

TC-62N

Sales Tax Refund Booklet for
Religious or Charitable Organizations

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BOARD OF REGENTS NEVADA SYSTEM OF HIGHER
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NEVADA SYSTEM OF HIGHER EDUCATION
2601 ENTERPRISE RD
RENO NV 89512-1666

General Information

The sales tax exemption for purchases made by religious or charitable institutions is allowed in the following manner:

1. The exemption is taken at the point of purchase if the purchase is \$1,000 or more.
2. If the purchase is less than \$1,000, the exemption is taken by claiming a refund from the Tax Commission.
3. If the sale is made by a public utility to a religious or charitable institution, the exemption must be taken at the point of purchase.
4. If a contract exists between the seller and the religious or charitable institution, the exemption may be taken at the point of purchase regardless of the dollar amount of the sale.

Instructions for TC-62N

Institutions are issued 12 refund coupons per year. Coupons may be filed on a monthly basis. Any coupons not used during the year should be discarded.

Add the Utah sales tax paid that qualifies for the refund and write the total in the box marked Refund Amount.

Do not attach receipts to the refund coupon. Receipts and other original supporting records must be kept for three years following the date of refund.

Refund requests must be filed within three years of the date of purchase, pursuant to Utah Code §59-12-110.

If the information on the coupon is wrong, please correct any errors or make changes on the change form in the back of the coupon booklet.

Please file the original coupon.

For more information or access to online services, forms or publications, visit tax.utah.gov. You can email questions to taxmaster@utah.gov. You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or telephone 801-297-2200 or 1-800-662-4335 (outside the Salt Lake area).

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

Change Form for Preprinted Information

TC-62DF_4.ai Rev. 6/04

Change in Business Name			Business Discontinued		
New Name:			Effective Date:		
Change in Mailing Address			Change in Business Address		
Name			Business Name		
New address			New Address		
City	State	ZIP code	City	State	Zip code
Account number	Telephone number		Account Number	Telephone number	
Request for New Application Complete this section only when changing ownership status					
Business Name			Contact person		
Address		City	State	Zip code	



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TC-62N Rev. 10/15

BOARD OF REGENTS NEVADA SYSTEM OF HIGHER EDUCATION

Utah Sales Tax Refund Request - TC-62N

rtL026

Tax Type	Sales and Use Account ID	Period Ending
Sales and Use Tax	12579002-007-STC	Jan 2016

Refund Amount:

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UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-3212

I declare under penalty of perjury that to the best of my knowledge and belief this information is correct and complete.

Authorized signature

Date

Telephone

238990003412579002007STC201312016803400000000000

TC-62N Rev. 10/15

BOARD OF REGENTS NEVADA SYSTEM OF HIGHER EDUCATION

Utah Sales Tax Refund Request - TC-62N

rtL026

Tax Type	Sales and Use Account ID	Period Ending
Sales and Use Tax	12579002-007-STC	Feb 2016

Refund Amount:

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UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-3212

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Authorized signature

Date

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238990003412579002007STC202292016103400000000000

TC-62N Rev. 10/15

BOARD OF REGENTS NEVADA SYSTEM OF HIGHER EDUCATION

Utah Sales Tax Refund Request - TC-62N

rtL026

Tax Type	Sales and Use Account ID	Period Ending
Sales and Use Tax	12579002-007-STC	Mar 2016

Refund Amount:

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SALES TAX
210 N 1950 W
SLC UT 84134-3212

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TC-62N Rev. 10/15

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Utah Sales Tax Refund Request - TC-62N
rtL026

Tax Type	Sales and Use Account ID	Period Ending
Sales and Use Tax	12579002-007-STC	Apr 2016

Refund Amount:

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210 N 1950 W
SLC UT 84134-3212

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TC-62N Rev. 10/15

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Utah Sales Tax Refund Request - TC-62N
rtL026

Tax Type	Sales and Use Account ID	Period Ending
Sales and Use Tax	12579002-007-STC	May 2016

Refund Amount:

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210 N 1950 W
SLC UT 84134-3212

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TC-62N Rev. 10/15

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Utah Sales Tax Refund Request - TC-62N
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Tax Type	Sales and Use Account ID	Period Ending
Sales and Use Tax	12579002-007-STC	Jun 2016

Refund Amount:

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UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-3212

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Date

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Tax Type	Sales and Use Account ID	Period Ending
Sales and Use Tax	12579002-007-STC	Jul 2016

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Refund Amount:

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UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-3212

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Authorized signature

Date Telephone

238990003412579002007STC207312016603400000000000

Tax Type	Sales and Use Account ID	Period Ending
Sales and Use Tax	12579002-007-STC	Aug 2016

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Refund Amount:

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UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-3212

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Authorized signature

Date Telephone

238990003412579002007STC208312016403400000000000

Tax Type	Sales and Use Account ID	Period Ending
Sales and Use Tax	12579002-007-STC	Sep 2016

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Refund Amount:

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UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-3212

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Date Telephone

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TC-62N Rev. 10/15

BOARD OF REGENTS NEVADA SYSTEM OF HIGHER EDUCATION

Utah Sales Tax Refund Request - TC-62N

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Tax Type
Sales and Use Tax

Sales and Use Account ID
12579002-007-STC

Period Ending
Oct 2016

Refund Amount:

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UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-3212

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Date

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TC-62N Rev. 10/15

BOARD OF REGENTS NEVADA SYSTEM OF HIGHER EDUCATION

Utah Sales Tax Refund Request - TC-62N

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Tax Type
Sales and Use Tax

Sales and Use Account ID
12579002-007-STC

Period Ending
Nov 2016

Refund Amount:

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UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-3212

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Date

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TC-62N Rev. 10/15

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Utah Sales Tax Refund Request - TC-62N

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Tax Type
Sales and Use Tax

Sales and Use Account ID
12579002-007-STC

Period Ending
Dec 2016

Refund Amount:

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UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-3212

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Authorized signature

Date

Telephone

238990003412579002007STC212312016503400000000000