

### **Utah State Tax Commission**

FAXPAYER 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

High plud 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

## 

### General Information

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

- 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.
- If a contract exists between the seller and the religious or charitable
  4. 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,al Rev. 6/04

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Change in Business Name			Business Discontinued			
New Name:		Effective Date:	Effective Date:			
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**Utah Sales Tax Refund Request - TC-62N** 

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