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

The Utah Taxpayer Bill of Rights (Pub 2) is available on the Tax Commission’s website tax.utah.gov or 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 801-297-2020. Please allow three working days for a response.
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.

Change Form for Preprinted Information

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<th>Change in Business Address</th>
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Request for New Application

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

Utah Sales Tax Refund Request - TC-62N

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Refund Amount: ________________

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 ______________________

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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.

See tax.utah.gov for more information and access to forms, publications and online services. Email questions to taxmaster@utah.gov. You may also write or visit the Tax Commission at 210 N 1950 W, Salt Lake City, UT 84134-3212, or call 801-297-2200 or 1-800-662-4335 toll free.

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.

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Authorized signature

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Telephone

UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-3212
### Utah Sales Tax Refund Request - TC-62N

**Board of Regents Nevada System of Higher Education**

**UTAH STATE TAX COMMISSION**

**SALES TAX**
210 N 1950 W
SLC UT 84134-3212

#### Period Ending
April 2017

**Refund Amount:**

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UTAH STATE TAX COMMISSION
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**Telephone**

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#### Period Ending
May 2017

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#### Period Ending
June 2017

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