



March 26, 2015

NIEL QUIGLEY
6302 S LAFAYETTE ST
CENTENNIAL CO 80121

RE: Temporary Sales Tax License>Returns for **CRUISE MOAB - MOAB**

Dear Niel:

Enclosed are **20** temporary Sales Tax Licenses number **3443-15-0001** through **3443-15-0020** to be distributed to persons with booths participating in the above event, which you are holding **April 30 – May 1, 2015**. Please give each participant a tax chart and return envelope along with the tax license. Food vendors will need the food tax charts.

Please fill out the enclosed list of names, social security number, driver's license number, and addresses, to include zip code and phone number of all participants, and return it within five (5) working days of the end of the event. If a vendor says they have a sales tax license, obtain the number and include it next to their name on the list. **ALL** vendors must be issued a temporary license to report and remit the tax collected at this event, to ensure proper local tax allocation. If a vendor shows they have a **Charitable / Religious Exemption Number**, please issue a temporary license and instruct them to remit and return the license with their exemption number on the form.

We appreciate your cooperation. If you have any questions, please feel free to contact us at (801) 297-6303 or if outside Salt Lake City (800) 662-4335 ext. 6303. In the future if you would like to contact us by e-mail our address is SPECIALEVENT@UTAH.GOV.

Respectfully,

Special Events Unit

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|--|---|------------------------------------|----------------------------|
| Account number (ID) 14006365-002-SSE | Temporary License Number 3443-15-0001 | Issued By Tax Commission | Date 26-Mar-2015 |
|--|---|------------------------------------|----------------------------|

| | |
|--|---|
| Name of Event or Sale (Name) CRUISE MOAB - MOAB 04-05/15 | Event Dates 4/30/2015 to 5/1/2015 |
|--|---|

| | |
|--|--------------------------------|
| Event Location 1301 N HIGHWAY 191 MOAB UT 84532-2046 | Local Tax Code 10011 |
|--|--------------------------------|

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|---|
| State and Local Tax Rates 7.85 / 3 / 8.85 |
|---|

Return and Payment Due By **15-May-2015**

Calculate Tax DUE by completing lines 1 - 5

| A. Sales | B. Tax Rate | C. Tax DUE |
|---|---------------|------------|
| 1. Merchandise..... _____ | X 7.85 % = 1. | _____ |
| 2. Food..... _____ | X 3 % = 2. | _____ |
| 3. Prepared Food... _____ | X 8.85 % = 3. | _____ |
| 4. Admission..... _____ | X 7.85 % = 4. | _____ |
| 5. TOTAL TAX DUE (Add line 1, 2, 3 and 4)..... = 5. | | _____ |

Enter totals from column C on the return/payment coupon below

If the total tax due is less than \$1.00, do not pay.
 Write "NONE" on line 5 of the return/coupon below - do not pay.

Make check payable to the "Utah State Tax Commission."
 Credit cards not accepted. DO NOT SEND CASH BY MAIL.

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

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 top portion for your records. Return coupon with payment.



Utah Special Event Sales Tax Payment Coupon

| | | | | | |
|----------------------------|---|------------------------------------|---|-------------------------------------|--------------------------------------|
| Media 2967022729 | Account Number 14006365-002-SSE | License NO. 3443-15-0001 | Event Dates 4/30/2015 to 5/1/2015 | Filing Period 03-May-2015 | Payment Due By 15-May-2015 |
| Name | | | Taxpayer ID - SSN or EIN (circle) | | |
| Doing Business As (DBA) | | | 1. Merchandise Tax Due _____ | | |
| Address | | | 2. Food Tax Due _____ | | |
| City | State | Zip Code | 3. Prepd Food Tax Due _____ | | |
| Home Telephone Number | | Business Telephone Number | | 4. Admission Tax Due _____ | |
| | | | 5. TOTAL TAX DUE _____ | | |

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Sign Here: _____ Date: _____

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Utah State Tax Commission - Taxpayer Services Division - Special Events Unit
(801) 297-6303 or 800-662-4335 ext. 6303 SPECIALEVENT@utah.gov
TEMPORARY SALES TAX LICENSE / SPECIAL EVENT RETURN INSTRUCTIONS

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. **The form on the other side of this page is both a *Temporary Sales Tax License* and *Special Event Sales Tax Return* and is only valid for the event/location listed or shown on the *Temporary Sales Tax License*.** This ensures the sales tax collected are allocated back to the proper city or town where the event was held.

Who Must File

- Every person or business who participates at an event must file a return and pay any taxes collected.
- **You must file a return even if no sales are made or no taxes collected, even if you have a "display only" booth**

When are the Tax Return and Payment Due

- You must file the *Special Event Sales Tax Return* and pay any tax collected within ten days after the event ends.
- Complete Lines 1 through 4 in Columns A & C then enter the total tax due on Line 5 Column C.
- Always keep the top portion of the form for your records.
- **If you made sales and have tax due, Save time and the cost of postage!** File your return by making your payment online using TAP at taxexpress.utah.gov.
 - Under *Tax Services*, click *Taxpayer Access Point - TAP* then click the appropriate blue *Make a Payment* button in the middle row based on your business type.
 - Answer **YES** and use the information from the coupon on the other side to complete the online form and copy the amount on Line 5 Column C to the amount box on the online form. Complete the other required fields and submit your payment.
- To use the paper coupon, copy the amounts from Column C, Lines 1 through 5 to the coupon.
 - If you have tax due, make your check or money-order to the Utah State Tax Commission.
 - Use the enclosed envelope to mail the coupon and your payment (if any) to: P O BOX 31431, Salt Lake City Utah 84134-9988.
- **If you made NO sales or have NO tax due** you may not file online, you **must send us** the paper coupon.

Your Regular Sales and Use Tax Account

- Taxes you report and pay on this *Special Event Return* must be added to your *Gross Sales* line and subtracted on the *Adjustment* line of your regular TC-62 series return. Use parentheses (0.00) to show subtraction. Under certain rare circumstances, with permission from the Tax Commission's Special Event Representative, you may be able to file and pay Special Event taxes on your regular Sales and Use Tax Return. However this *Special Event Return* must still be filed using special instructions.

Nonprofit Organizations

- You are required to collect tax unless you have a Utah State Religious or Charitable Institution Exemption Number.
- The sale is made in the course of the institution's regular religious or charitable functions or activities.
- If you are a Religious or Charitable Institution and have the Utah exemption number write in the Taxpayer ID box on the coupon.

If You Do Not File the Special Event Return or Pay The Tax Due

- We may estimate an amount due if you do not file the return. We may charge penalty interest and other fees and we may record a lien against your property which may affect your credit report. In addition, we may require you to make a tax deposit before you may attend future events.

Keep Records

- You should keep all records for at least THREE years and be able to produce those records for Tax Commission review needed. Keep records including: Sales made; Exemption Certificates for sales where you do not collect sales tax; Goods purchased tax free and used by you and other important information related to your business.

| LICENSE NUMBER | YR | NAME/DBA | ADDRESS, CITY, STATE | PHONE and EMAIL | SSN, SALES TAX #, TAX EXEMPT # or UT DRIVERS LICENSE # W/ DATE OF BIRTH | FOOD, MERCHANDISE, ETC. |
|----------------|----|----------|----------------------|-----------------|---|-------------------------|
| 1 | 14 | | | | | |
| 2 | 14 | | | | | |
| 3 | 14 | | | | | |
| 4 | 14 | | | | | |
| 5 | 14 | | | | | |
| 6 | 14 | | | | | |
| 7 | 14 | | | | | |
| 8 | 14 | | | | | |
| 9 | 14 | | | | | |
| 10 | 14 | | | | | |