

## Utah State Sales/Transient Tax Exemptions

To Whom It May Concern:

The University of Utah, as a vendor, is responsible for retaining records of all tax-exempt sales. Please read the following information regarding tax-exempt status with the State of Utah.

If your organization is not a Federal or Utah State entity, the University is required by law to keep a copy of your organization's TC-721 on file. All religious and charitable organizations must provide a completed TC-721.

### **Evidence of exemption:**

If a sale qualifies for an exemption, the purchaser will be required to provide evidence of the exemption by completing an appropriate certificate of exemption. Record of the exemption may be documented on Form [TC-721](#), supplied by the Utah State Tax Commission.

### **Exempt sales include:**

Qualifications: To qualify as a sale made to a U.S. or Utah government agency, the purchase must be made with the government entity's funds. A purchase does not qualify for this exemption if a government agency employee pays for the purchase with personal funds, even if the employee is reimbursed for the purchase by the government agency. Government employees traveling on official business are NOT exempt from these taxes unless they present:

A properly completed and signed exemption certificate, Form [TC-721](#);

A U.S. government credit card, as outlined below; or a check, purchase order, or voucher supplied by the U.S. or Utah government agency.

The following credit card purchases qualify for the exemption from sales tax for purchases by the federal government:

U.S. government travel purchases made with VISA and Master-Card credit cards with a prefix of 4486, 4716, or 5568.

Purchases made with any other credit card are taxable. Utah state employees must pay taxes on all credit card purchases of lodging and other items. A federal government purchase made with a credit card that does not meet the numbering scheme outlined above does NOT qualify for the sales tax exemption.

Many organizations do possess a tax-exempt status in their respective state. These exemptions are not recognized by The State of Utah.

Please feel free to contact me with any questions you may have concerning your tax-exempt status. Or, if you prefer, please visit the Utah State Tax Commission website at: <http://txdtm01.tax.ex.state.ut.us/>

Sincerely,

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