



Utah State Tax Commission

INCOME TAX & EDUCATION DIVISION 210 N 1950 W SALT LAKE CITY UT
84134-9000

Website: tax.utah.gov

atL014 03/2024

Letter Issue Date
April 25, 2025

Letter ID
L0834770848

Account Type
Sales and Use Tax (STC)

Account Number
16482190-002-STC



THE UNIVERSITY OF THE SOUTH
735 UNIVERSITY AVE
SEWANEE TN 37383-2000



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: N37228 or your Sales Tax License number: 16482190-002-STC when you make purchases and claim an exemption **at the time of purchase**.
- Please use the coupons with account number 16482190-002-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 and local combined sales and use taxes and the following related taxes:
 - Transient Room Tax
 - Resort Communities Tax
 - Prepared Food Tax
 - Tourism Leasing Tax

NON-Exempt Taxes

- This exemption does not apply to:
 - Motor Fuel or Special Fuel Taxes
 - Property Taxes



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- Waste Tire Fees
- Municipal Energy Tax
- Municipal Telecommunication License Tax
- Multi-Channel Video or Audio Services Tax
- 911 Fees
- City Franchise Taxes
- Other States' Taxes
- Federal Taxes

How To Claim A Refund

- You may claim refunds as often as once a month.
 - You have three years from the date the sales tax was paid to claim a refund. According to Utah law we must deny the claim if it has been more than three years.
 - Do NOT send receipts, schedules or similar documents to the Tax Commission." We will send you a refund coupon booklet in January of each year. The booklet will have 12 coupons.
- Use only original coupons from the coupon booklet. Do not use copies
 - Do make changes to the coupon.
 - You may make address corrections on the "Change" form in the back of the coupon booklet.
- The "Tax Period" on the coupon is for the month you fill out and send the refund request. It does not represent the month the sales tax was paid.
 - You may pay sales tax for any number of months before you fill out and send a refund request coupon.
 - If there are months you do not fill out and send a refund request coupon, please discard the coupon for those months.
- Each claim should be for the total amount of Utah sales tax paid.
- Each claim should be for \$100 or more.

Records To Keep

- You must keep the following records for three years from the date of the refund request:
 - Receipts
 - Invoices
 - Schedules
 - Work papers used to calculate the refunds.

Contact Information

If you have any questions, please call Marcy Smith at (801) 297-7692 or toll free 1-800-662-4335 ext. 7692 or send me a fax at (801) 297-4799. You may also write to me at the address at the top of this notice.

Respectfully,
Marcy Smith
Tax/Motor Vehicle Tech
Income Tax & Education Division