



**Utah State Tax Commission**

TAXPAYER SERVICES DIVISION 210 N 1950 W SALT LAKE CITY UT 84134-9000

Website: tax.utah.gov

atL014 07/2018

Letter Issue Date  
January 8, 2019

Letter ID  
L0536538656

Account Type  
Sales and Use Tax (STC)

Account Number  
14723473-004-STC



UMBRELLA THEATER COMPANY  
1367 E 100 S  
SALT LAKE CITY UT 84102-1822



**Utah State Tax Commission**

TAXPAYER SERVICES DIVISION 210 N 1950 W SALT LAKE CITY UT 84134-0700

Website: tax.utah.gov

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UMBRELLA THEATER COMPANY  
January 8, 2019

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: N33248 or your Sales Tax License number: 14723473-004-STC when you make purchases and claim an exemption **at the time of purchase**.
- Please use the coupons with account number 14723473-004-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.

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.