



## Utah State Tax Commission

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

Website: [tax.utah.gov](http://tax.utah.gov)

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Letter Issue Date  
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Letter ID  
L1227184544

Account Type  
Sales and Use Tax (STC)

Account Number  
12032376-005-STC



UNIVERSITY OF PITTSBURGH  
116 ATWOOD ST STE 201  
PITTSBURGH PA 15213-3402



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: N35856 or your Sales Tax License number: 12032376-005-STC when you make purchases and claim an exemption **at the time of purchase**.
- Please use the coupons with account number 12032376-005-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](http://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](http://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](http://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

The Utah Taxpayer Bill of Rights (Pub 2) is available on the Tax Commission's website [tax.utah.gov](http://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.