

SALES TAX REFUND REQUEST FORMS

Instructions for Submitting

Keep these errors in mind as you read through the instructions for your PTA.

Most Common Errors

- ♦ Wrong period covered. Check to make sure that the appropriate period is covered by the specified deadline. Also, do not include any items outside of the period to be covered.
- ♦ Omission of EIN and/or Date Bylaws Expire. (Date Bylaws Expire is NOT a Yes or No question.)
- ♦ Incorrect EIN. Sometimes the PTA Unit ID Number or the Utah PTA Tax Exempt Number is improperly used in place of the EIN. (*Example of PTA ID #: 12345678 ~ Example of EIN #: 12-3456789*)

Unit Instructions

1. Unit requests for sales tax refunds can be submitted once a year, July 1 through June 30. Due August 1 to council.
2. Completely fill out the Unit Sales Tax Refund Request Form. A computer-generated report of the required data may be copied or attached to the form.
3. To receive a refund from the State of Utah, a PTA making a refund request must be a PTA in good standing. This means that it must have an EIN, current bylaws, and remitted all membership dues to Utah PTA and National PTA. Check your local bylaws to be sure that they are current and to find your PTA's EIN. If additional sheets are needed for making your request, copy the back side only on paper. Staple all sheets together. Please label each page with region, council, and local PTA name.
4. There is no minimum amount for which a refund request may be made. Remember that \$2.00 is subtracted from each refund for processing costs if the refund is over \$20.00. Under \$20.00, there is no fee.
5. Make a copy of all pages for your records. Give or send the original completed form to your council president or treasurer. If you do not have a council, send the form to your region director.
6. Once the forms are submitted, it takes approximately three months for checks to be received back from the Utah State Tax Commission via Utah PTA. Checks, less a \$2.00 handling fee, will be mailed directly to your school. Please deposit refunds promptly.
7. Completing a Sales Tax Refund Request should not be viewed as an optional activity. These funds can and should be requested according to the established procedure so that they can be used to further the work of PTA!

Council Instructions

See current instructions on utahpta.org/treasurer

Region Instructions

See current instructions on utahpta.org/treasurer

Book Fair Sales and Sales Tax

- ♦ In 2017 the Utah State Tax Commission changed the rules. Book fair companies are now classified as "3rd party sales" companies.
- ♦ This means they bring books, etc. to your school for the sale. Then they pick up the leftover books, etc. to resell at the next book fair.
- ♦ **You must charge sales tax to all customers.**
- ♦ If the school wants to use their tax exempt number to purchase books, please see that the book fair company knows the amount and gets the tax exempt number for their records.
- ♦ When accounting is finished at the end of the book fair, you will send all the taxes plus what sales you owe them. The book fair company will be responsible to pay Utah State Tax Commission the appropriate taxes.

Sales Tax Refund Request Forms are in Appendix 1 of this handbook. They can also be found at UtahPTA.org/treasurer