



**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)

atL014 08/2017

Letter Issue Date  
November 15, 2017

Letter ID  
L0812263456

Account Type  
Sales and Use Tax (STC)

Account Number  
14488071-002-STC



LYRICAL OPERA THEATER  
7903 S PALLADIUM DR  
WEST JORDAN UT 84088-4541



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: N33036 or your Sales Tax License number: 14488071-002-STC when you make purchases and claim an exemption **at the time of purchase**.
- Please use the coupons with account number 14488071-002-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](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 & local combined sales and use taxes and related taxes such as:
  - Transient Room Tax
  - Resort Communities Tax
  - Prepared Food Tax
  - Tourism Leasing Tax