

Special Events Unit
Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
801-297-6303
1-800-662-4335, ext. 6303
email: specialevent@utah.gov (<mailto:specialevent@utah.gov>)

What is a Special Event?

A one-time event or an event that runs for 6 months or less where taxable sales occur. Special events fall under a variety of situations including sporting events, state and county fairs, festivals, antique shows, gun shows, food shows, art shows, auctions, mall kiosks, swap meets, conventions, hobby shows, concerts, seasonal stands in malls, and other similar events.

* Temporary Sales Tax License

All vendors participating in special events are required to obtain a Temporary Sales Tax License and Special Return from the Utah State Tax Commission. The license/return is only good for the event listed on the form.

- * The promoter of an organized event is required to obtain the following information from each vendor participating in the event. ✓ done

The individual, business or promoter requesting the temporary license needs to supply the Utah State Tax Commission Special Event unit the following information:

1. name, address, and telephone number;
2. Social Security Number (SSN), Employer Identification Number (EIN), Utah Sales tax number or driver's license with date of birth; or if you've previously been assigned a Special Event Account Number (SSE);
3. what product you are selling;
4. name of the event or sale;
5. location of the event or sale; and
6. beginning and ending date of the event or sale.

The licensing departments of local governments may contact the Tax Commission before issuing business licenses to ensure all vendors selling within their jurisdiction have a valid sales tax number. You can obtain the license by contacting the Special Events Unit in the Salt Lake Office at 801-297-6303 or at 1-800-662-4335, ext. 6303.

How to Report & Remit Tax

1. You can contact the Special Events Unit for a temporary license at 801-297-6303 or at 1-800-662-4335, ext. 6303 or by email at specialevent@utah.gov (<mailto:specialevent@utah.gov>).
- * 2. Use Form TC-790C, Temporary Sales Tax License and Special Return to report and to pay the taxes collected at a special event. Follow instructions on the license/return for how to file online at tap.utah.gov (<http://tap.utah.gov>) or by mail. Forms are available from the special event promoter or by contacting the Special Events Unit.
3. Use the sales tax rate in effect at the location where the sales are taking place.
- 4. File the temporary license/return and remit full payment within 10 days after the close of the special event or sale. In some cases, the return and payment is collected on the last day of the event by agents of the Utah State Tax Commission per the due date on the license.

If the vendor has a permanent sales tax license, the vendor must report and remit the sales tax from the event on Form TC-790C, in addition to reporting it on the vendor's regular sales tax return(s). Sales for special events should be included in the gross sales reported on Line 1 of the regular sales tax return. Special event sales should be reported on line 6, of your regular Sales and Use Tax return (TC-62 series), as a negative sale. You must provide the reason for adjustment (event name, number, date, etc.). These reporting requirements will provide an audit trail should the Tax Commission audit your business records.

* We will hand these out at vendor check in.
— You will pay your sales tax online within 10 days.
Thanks!