



*Bring Your Friends & Family for A Great Time!*

## Quilt, Craft & Sewing Festivals

# Sellers Permit/Sales Tax

Sandy, UT – May 14 - 16, 2026

### Temporary Sales Tax License

All vendors participating in special events are required to obtain a Temporary Sales Tax License and Special Return (TC-790C) from the Utah State Tax Commission. The license/return is only good for the event listed on the form and is sent out by the Utah State Tax Commission once the event promoter remits their event participant list TC-791.

#### Tax Rates

- Merchandise 7.45%
- Food 3%
- Prepared Food 8.45%

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

Name, address, and telephone number; Sales Special Event Tax ID (SSE), or Social Security Number (SSN), or Employer Identification Number (EIN) or Sales Tax Account ID (STC); What product you are selling; and Email address. 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.

If the event promoter is non compliant with their Special Event Registration 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- 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 Taxpayer Access Point (TAP) at [tap.utah.gov](http://tap.utah.gov) or by mail. If you did not receive your form please email [specialevent@utah.gov](mailto:specialevent@utah.gov).
- 2- Use the sales tax rate in effect at the location where the sales are taking place.
- 3- File the temporary license/return and remit full payment within 30 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.