Utah State Tax Commission
210 N 1950 W SALT LAKE CITY UT 84134-49000
Website: tax.utah.gov

Letter Issue Date
March 20, 2026

Letter ID
L0732295264

Account Type
Sales and Use Tax (STC)

Account Number
16526131-002-STC

VIRGINIA COMMONWEALTH UNIVERSITY
104 N BELVIDERE ST FL 2ND
RICHMOND VA 23284-9102

TAXPAYER ACCESS POINT UTAH TAP tap.utah.gov

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: N38179 or your Sales Tax License number: 16526131-002-STC when you make purchases and claim an exemption **at the time of purchase.**
- Please use the coupons with account number 16526131-002-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-721RC, *Exemption Certificate for Religious and Charitable Purchases*, available on our website at 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.
- 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-721RC, *Exemption Certificate for Religious and Charitable* Purchases, available on our website at 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