

Hyde Park City

113 East Center
P.O. Box 489
435-563-6507



VENDOR APPLICATION FORM

VENDOR INFORMATION

COMPANY / FIRM NAME as shown on Federal Tax Return		VENDOR ID. if applicable
ALTERNATE NAME if applicable / (doing business as)		TAX ID NUMBER FEIN OR SSN
POINT OF CONTACT NAME	TITLE	
VENDOR ADDRESS		
PAYMENT ADDRESS if different from address above		
PHONE		VENDOR EMAIL
TAX EXEMPT? Y or N	VENDOR WEBSITE	

DESCRIPTION OF YOUR PRODUCTS

REQUESTOR / VENDOR'S NAME	SIGNATURE	DATE REQUESTED / SENT

IMPORTANT MESSAGE: As of April 2025 all vendors will need to have their Sales Special Event Taxpayer ID number to attend Special Events in Utah.

Existing vendors will get their account number emailed to them during January and February 2025. All new vendors will need to submit a one time application to receive their Sales Special Event Account Taxpayer ID number. This number must be provided to each promoter of the event the vendor is attending. To request an application form email specialevent@utah.gov.

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

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 (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, opens in a new tab, opens in a new tab](#).

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

1. Name, address, and telephone number;
2. Sales Special Event Tax ID (SSE), or Social Security Number (SSN), or Employer Identification Number (EIN) or Sales Tax Account ID (STC);
3. What product you are selling; and
4. 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 \(TAP\), opens in a new tab, opens in a new tab](#) or by mail. If you did not receive your form please email 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.

UTAH HOME CONSUMPTION AND HOMEMADE FOOD ACT ([UTAH CODE §4-5A](#))

Vendors of homemade food that qualify as a Home Producer Direct Sales that are exempt from regulation according to the Home Consumption and Homemade Food Act ([Utah Code §4-5a](#)) must follow all signage, notice, and other requirements set forth in [Utah Code §4-5a-104](#). Failure to do so may result in dismissal from event participation.