



Utah State Tax Commission

AUDITING DIVISION 210 N 1950 W SALT LAKE CITY UT 84134-2100

Website: tax.utah.gov

REQUEST FOR VERIFICATION-Utah Return Items

[Redacted]

Letter Issue Date

[Redacted]

Response Required By

[Redacted]



[Redacted]

Letter ID

L [Redacted]

Account Type

Individual Income Tax (IIT)

Account ID

[Redacted]

Period

[Redacted]

The Auditing Division is reviewing the Non or Part-year Resident Schedule, TC-40B, filed as part of your [Redacted] Utah individual income tax return. Additional information is needed to verify your income. All information requested must be provided by [Redacted]

The following general information is needed from you:

1. A copy of this letter.
2. A complete copy of your [Redacted] federal income tax return including all schedules, attachments, W-2s, 1099s, and K-1s.
3. Your daytime telephone number and email address.

In addition to the items listed above, provide the following information to verify the Utah portion of adjusted gross income of \$ [Redacted] claimed on your [Redacted] Utah individual income tax return:

1. A complete copy of every [Redacted] state income tax return you filed including all schedules and attachments.
2. An explanation of the calculation for each income and adjustment amount entered in the Utah Column A of TC-40B. Include documentation to support your calculation.
3. An explanation of the income and adjustment amounts **not** reported in the Utah Column A of TC-40B. Include documentation that shows the date when each income or adjustment transaction occurred.
4. An explanation of why a Utah address was used on your Utah individual income tax return, if applicable.
5. An explanation of your Utah residency that includes the following:
 - a. Date you and your spouse left or entered Utah.
 - b. Reason for leaving or coming to Utah.
 - c. How long you and your spouse were or will be in Utah.
 - d. If you are a non-resident, provide your home state of residence.

Your [Redacted] Utah individual income tax return may be adjusted if no response is received. If you do provide additional information, your return may still be adjusted. An adjustment to your return may result in additional tax, interest, and penalty (if applicable) that you will owe.

Send the requested information to [Redacted] by mail at the address shown above, by fax at 801-297-[Redacted], or by email at [Redacted]@utah.gov. For questions, you may contact Jamie by phone at 801-297-[Redacted] or 1-800-662-4335 ext. [Redacted] by fax, or by email.



[REDACTED]

Letter ID [REDACTED]
L [REDACTED]

[REDACTED]

Thank you for your assistance and cooperation in this matter.

Respectfully,
[REDACTED]
Auditor
Auditing Division



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DOMICILE SURVEY - Standard

[REDACTED]	Letter Issue Date [REDACTED]
[REDACTED]	Response Required By [REDACTED]
[REDACTED]	Letter ID L [REDACTED]
[REDACTED]	Account Type Individual Income Tax (IIT)
[REDACTED]	Account ID [REDACTED]
[REDACTED]	Period [REDACTED]



The Auditing Division is reviewing your filing requirements and residency for [REDACTED]. A Utah resident is an individual who is domiciled in Utah for the entire year, even if temporarily outside of Utah for an extended period of time. An individual domiciled in Utah is required to file a full-year resident Utah income tax return. For more information regarding Utah's filing requirements, visit our website at incometax.utah.gov.

To aid in our review, the following information is needed from you by [REDACTED].

1. A completed Domicile Survey, see attached.
2. A complete copy of your [REDACTED] federal income tax return, including all schedules, W-2s and 1099s.
3. Copies of all [REDACTED] state income tax returns you filed, including all schedules.
4. Your telephone number and email address in case we need to contact you.

The requested information may be submitted to [REDACTED] by mail at the address shown above, by fax at 801-297-4[REDACTED] or by email at [REDACTED]@utah.gov. Jamie may also be contacted by phone at 801-297-4[REDACTED] or 1-800-662-4335 ext. [REDACTED].

Thank you for your assistance and cooperation in this matter.

Respectfully,
[REDACTED]
Auditor
Auditing Division



Letter ID

L

Domicile Survey

Provide the following information for both you and your spouse (if married) for [REDACTED]. Attach additional sheets as necessary to fill out the survey. If applicable, substitute "country" for "state." Provide documentation to support your answers. Additional information may be requested to verify your responses if they are unclear or incomplete.

1. Where did the dependents claimed on your income tax returns attend school during the audit period? For each child, indicate the:
 - a. name of the school,
 - b. location of the school,
 - c. attendance dates, and
 - d. if divorced, whether or not you were the custodial parent.

2. Did you, your spouse or dependent attend a Utah institution of higher education during the audit period? If so, indicate the:
 - a. student's name,
 - b. name of the school,
 - c. attendance dates, and
 - d. type of tuition paid (resident or non-resident).

3. Were you or your spouse registered to vote during the audit period? If so, indicate the:
 - a. name of the registrant,
 - b. address, city and state used to register, and
 - c. the period of time each registration was effectiveIf you were registered to vote in a state other than Utah, provide proof of registration.

4. Did you or your spouse own any residential real estate during the audit period? If so, for each property, indicate the:
 - a. address,
 - b. dates of ownership,
 - c. dates you occupied the property,
 - d. dates the property was listed for sale, and
 - e. whether or not you claimed the Utah primary residential exemption.If the property was ever listed for sale, provide proof of the listing.

5. If you listed a Utah property in the previous question, was it ever occupied by someone else during the audit period? If so, indicate the:
 - a. occupant's name,
 - b. relationship to you or your spouse,
 - c. dates of occupancy, and
 - d. occupant's use of the property.If the property was a rental property, provide the rental agreement(s) and explain where the income was reported on your federal individual income tax return.



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6. Did you or your spouse possess a driver's license or any other similar license during the audit period? If so, indicate the:
 - a. state that issued the license,
 - b. address listed on the license, and
 - c. dates each license was valid.
7. Where did you and your spouse reside during the audit period? For each dwelling, provide the:
 - a. address,
 - b. type of dwelling,
 - c. square footage,
 - d. whether you owned or leased, and
 - e. any other details that describe the dwelling.
8. Where did you and your spouse work during the audit period? Indicate the:
 - a. name of employer,
 - b. address of employer,
 - c. address where you reported to work,
 - d. nature of the work performed, and
 - e. dates of employment.
9. Did you or your spouse own or lease any motor vehicles during the audit period? If so, for each vehicle, indicate the:
 - a. year, make and model of the vehicle,
 - b. state in which the vehicle was registered, and
 - c. dates the registration was valid.
10. Were you or your spouse a member of any church, club or similar organization during the audit period? If so, for each, indicate the:
 - a. name of the organization,
 - b. location of the meetings and/or membership, and
 - c. dates of your affiliation with the organization.
11. What address did you and your spouse use on mail, telephone listings, government publications or other similar correspondence during the audit period? What specific documents used that address? Provide documents to support your answer.
12. What address did you or your spouse use on state or federal tax returns filed during the audit period? Provide copies of the returns filed during the audit period to support your answer.



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- 13. During the audit period, did you or your spouse declare residency in any state on a document, other than an individual income tax return, filed with or provided to a court or other government entity (e.g. driver's license; hunt/fish license; divorce, adoption or other legal filings)? If so, provide an explanation and documents to support your answer.
- 14. Were you or your spouse required to obtain any permit or license and did you or your spouse obtain such a permit or license? If so, provide an explanation and documents to support your answer.
- 15. During the audit period timeframe, were you ever absent from Utah for at least 761 consecutive days (2 years, 1 month)? If so, indicate the:
 - a. dates absent from Utah,
 - b. dates returned to Utah during the 761-day period, and
 - c. reason for each stay in Utah.
 Provide documents to support the dates listed.
- 16. Did you and your spouse get married, divorced or legally separated during the audit period? If so, provide an explanation and documents to support your answer.

I certify that to the best of my knowledge the above information is true and accurate.

Your signature	Date signed	Daytime phone number
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Spouse's signature	Date signed	Daytime phone number
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