Utah State Tax Commission
210 N 1950 W SALT LAKE CITY UT 84134-9000

Website: tax.utah.gov

atL014 08/2025

Letter Issue Date
October 10, 2025

Letter ID
L0002908064

Account Type
Sales and Use Tax (STC)

Account Number
16476338-002-STC

DANIELLE NIERENBERG
FOOD TANK THE THINK TANK FOR FOOD
1915 BANK ST
BALTIMORE MD 21231-2511

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: N37692 or your Sales Tax License number: 16476338-002-STC when you make purchases and claim an exemption **at the time of purchase**.
- Please use the coupons with account number 16476338-002-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

PRC
MFM

Letter Issue Date
October 10, 2025

Letter ID
L1076649888

Account Type
Sales and Use Tax (STC)

Account ID
16476338-002-STC

DANIELLE NIERENBERG
FOOD TANK THE THINK TANK FOR FOOD
1915 BANK ST
BALTIMORE MD 21231-2511

TC-62N - Sales Tax Refund Booklet for Religious or Charitable Organizations

rtL026
TC-62N_1.ai Rev 10/15

General Information

The sales tax exemption for purchases made by religious or charitable institutions is allowed in the following manner:

1. The exemption is taken at the point of purchase if the purchase is $1,000 or more.
2. If the purchase is less than $1,000, the exemption is taken by claiming a refund from the Tax Commission.
3. If the sale is made by a public utility to a religious or charitable institution, the exemption must be taken at the point of purchase.
4. If a contract exists between the seller and the religious or charitable institution, the exemption may be taken at the point of purchase regardless of the dollar amount of the sale.

Instructions for TC-62N

Institutions are issued 12 refund coupons per year. Coupons may be filed on a monthly basis. Any coupons not used during the year should be discarded.

Add the Utah sales tax paid that qualifies for the refund and write the total in the box marked Refund Amount.

Do not attach receipts to the refund coupon. Receipts and other original supporting records must be kept for three years following the date of refund.

Refund requests must be filed within three years of the date of purchase, pursuant to Utah Code §59-12-110.

If the information on the coupon is wrong, please correct any errors or make changes on the change form at the bottom of this page.

Please file the original coupon.

See **tax.utah.gov** for more information and access to forms, publications and online services. Email questions to **taxmaster@utah.gov**. You may also write or visit the Tax Commission at 210 N 1950 W, Salt Lake City, UT 84134-3212, or call 801-297-2200 or 1-800-662-4335 toll free.

If you need an accommodation under the Americans with Disabilities Act, email **taxada@utah.gov**, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

Change Form for Preprinted Information

TC-62N_4.ai

Change in Business Name			**Business Discontinued**		
New name:			Effective date:		
Change in Mailing Address			**Change in Business Address**		
Name			Business name		
New address			New address		
City	State	ZIP code	City	State	ZIP code
Account number	Telephone number		Account number	Telephone number	

Request for New Application Complete this section only when changing ownership status

Business name		Contact person	
Address	City	State	ZIP code

Utah Sales Tax Refund Request - TC-62N

rtL026

TC-62N Rev. 10/15

FOOD TANK THE THINK TANK FOR FOOD

Tax Type	Sales and Use Account ID	Period Ending
Sales and Use Tax	16476338-002-STC	Jan 2025

S
C
O

Refund Amount:

UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-3212

I declare under penalty of perjury that to the best of my knowledge and belief this information is correct and complete.

Authorized signature

Date

Telephone

23899000341647633800２STC2013120259034000000000000

Utah Sales Tax Refund Request - TC-62N

rtL026

TC-62N Rev. 10/15

FOOD TANK THE THINK TANK FOR FOOD

Tax Type	Sales and Use Account ID	Period Ending
Sales and Use Tax	16476338-002-STC	Feb 2025

S
C
O

Refund Amount:

UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-3212

I declare under penalty of perjury that to the best of my knowledge and belief this information is correct and complete.

Authorized signature

Date

Telephone

238990003416476338002STC2022820254034000000000000

Utah Sales Tax Refund Request - TC-62N

rtL026

TC-62N Rev. 10/15

FOOD TANK THE THINK TANK FOR FOOD

Tax Type	Sales and Use Account ID	Period Ending
Sales and Use Tax	16476338-002-STC	Mar 2025

S
C
O

Refund Amount:

UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-3212

I declare under penalty of perjury that to the best of my knowledge and belief this information is correct and complete.

Authorized signature

Date

Telephone

238990003416476338002STC2033120255034000000000000