**Utility Tax Avoidance Program (UTAP)**

**Customer Information**

* UTAP lets you save Value Added Tax (VAT) and energy taxes on gas, electricity and water.

* Participation in the UTAP is mandatory for Living Quarters Allowance (LQA) recipients. The CMWRF orUSAFE Services Fund acts as an agent for tax-free utility procurement.
* Customers will be held liable for any charges by utility companies.

 **Registration Process:**

1. Customer provides Landlord Information Paper to future landlord as soon as possible but not later than when the lease agreement is signed. The Landlord must provide meter MALO-ID numbers for utilities not included in the lease on the day the contract is signed.
2. Customer must complete UTAP registration once the lease agreement is signed, and meter MALO-ID numbers are available. Customer must bring a copy of their lease, orders, CAC and meter numbers to register with UTAP.
3. After the customer moves into their new residence the utility company will send a “Welcome Letter”. The SEPA from the Welcome Letter must be completed and sent back to the utility provider by the customer. Once the utility provider receives and processes the SEPA from the Welcome Letter, tax free utilities will be provided. The Utility Provider will inform the customer and UTAP office via email the date that tax free utilities begin.

**Deregistration Process:**

1. Customers must notify the UTAP office of deregistration for respective utilities NLT 14 days before the move-out inspection.
2. Customer provides UTAP meter reading and submits to UTAP office **the same day as the move-out inspection. This is only to deregister from UTAP, not your utility provider service. The customer should always reconcile and close their accounts directly with the utility provider**