

Sales and Use Tax General Information

Sales and use taxes collected by a seller shall be held in trust for the benefit of the state and for payment to the Tax Commission in the manner and at the time provided for in Utah Code Title 59, Chapter 12.

- **Returns and Schedules:** For filing periods beginning January 2008, you must use the TC-62 series of return forms and schedules. Form and schedule filing requirements are based on the nature of your business. You may be penalized if you do not file the correct forms and schedules. Refer to Pub 25, *Sales and Use Tax General Information*, to determine which forms and schedules you are required to file.
- **Paper Forms:** If you do not want paper returns mailed to you, mark Stop Receiving Paper Forms on the sales and use tax return. Mark this if you file online or if you use substitute forms (see below). You still must file sales and use tax returns even if you elect to stop receiving paper forms.
- **Amended Return:** To amend a previously filed return, mark Amended Return on the sales and use tax return and enter the period being amended on the Period line. File amended returns with corrected amounts, not net amounts. Calculate the refund or balance due by subtracting the original payment from the corrected tax due. Submit payment of the balance due or attach a letter requesting a refund of the overpayment. Failure to pay all additional tax and interest with the amended return will result in a late payment penalty.
- **File Returns Online:** Sellers have the option of filing sales and use tax returns and schedules online. To use the online system, go to tax.utah.gov and click Online Tax Services. To file, use the PIN given on your return.
- **Substitute Forms:** Substitute sales tax return forms must meet all specifications and be approved by the Tax Commission prior to use. Refer to Pub 99-ST, *Guidelines for Substitute and*

Copied Utah Sales Tax Forms, available at tax.utah.gov/forms. Failure to use approved substitute forms may result in a penalty.

- **Tax Type Amounts:** If required to file sales-related taxes (restaurant, transient room, etc.), include the amount paid for each tax type on the Sales Tax Payment Coupon.
- **Information Updates:** Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:
 - **TC-69, Utah State Business and Tax Registration** — open a new business, change ownership
 - **TC-69B, Additional Business Locations for a Sales Tax Account** — add additional outlets to your account
 - **TC-69C, Notice of Change for a Sales Tax Account** — change address, close an outlet or account, add or remove an officer or owner
- **Taxpayer Resources:** The Tax Commission offers free sales and use tax training and online workshops to help taxpayers understand Utah taxes. Visit tax.utah.gov/training for a list of all training resources.

If you need more information or access to online services, forms or publications, visit the Tax Commission's home page at tax.utah.gov. You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or telephone (801) 297-2200 or 1-800-662-4335 (outside the Salt Lake area). You can email questions to taxmaster@utah.gov.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.

Sales Tax Payment Coupon

- Return this coupon with your payment and return(s) to the address below.
- Please return originals. Make copies for your records.
- **Verify the Tax Commission address below appears in the envelope window.**

 Remove coupon at perforation. Discard top portion. Return coupon with payment.


TC-62PCSV Rev. 10/07

Sales and Use Account ID

Period Ending

Return Due Date

Make check or money order payable to the Utah State Tax Commission.
Do not send cash. Do not staple check to this coupon.
Detach stub from check.

UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-0400


Payment Coupon for Sales Tax Returns

Indicate amount paid for each tax type

TC-62M / TC-62S - Sales & Use Tax	
TC-62F - Restaurant Tax	
TC-62L - Motor Vehicle Rental Tax	
TC-62T - Transient Room Tax	
TC-62W - Waste Tire Recycling Fee	

Total Amount Paid:

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