

62000

Instructions for the TC-62S Return

Form TC-62S is for filing periods beginning on or after Jan 1, 2008.

You may use either your 14-character Utah sales and use tax license number or your 9-character SST number in the Account Number field.

For general information see the Sales Tax Payment Coupon.

Line Instructions

- Line 1 Enter your total sales (cash, credit, installment, exempt, etc.) of all goods and services in Utah. Do not include sales tax collected as part of the total sales. Total sales cannot be a negative amount.
- Line 2 Enter the total amount of exempt sales included in line 1. Do not report details of exempt sales with this return, but retain evidence to support all exempt sales claimed. See Utah Code §59-12-104 and Publication 25 for detailed exemption information. The amount on this line cannot be greater than the amount on line 1.
- Line 4 Enter the amount paid for items purchased tax-free that were not resold but were used by you (e.g. office supplies, office or shop equipment, or computer hardware and software). This cannot be a negative amount.
- Line 6 Enter any adjustments for sales or purchases reported in previous periods, such as bad debts, returned goods or cash discounts allowed, or excess tax collected. All adjustments should be reported as taxable amounts and can be either negative or positive numbers. Attach a worksheet explaining each adjustment. If a negative adjustment results in a negative amount on line 7 and you are requesting a refund, submit supporting information, including reason for refund, filing periods and specific line items from schedules that are being adjusted.
- Line 8a Report total tax on this line for all non-food and prepared-food sales. Calculate total tax due by multiplying the amount of taxable sales reported on this line by the tax rate for your single fixed place of business provided on this line. If this rate is missing or not readable, you can find the appropriate tax rate for your business location online at tax.utah.gov/sales/rates.html. Verify your location's tax rate before the start of each quarter.
- If you do not have sales tax nexus in Utah, use this line to report sales of non-food and prepared food items shipped to locations in Utah. See Publication 37, *Business Activity and Nexus in Utah*, for more information. The tax rate printed on this line for nexus sellers is the lowest common rate imposed by all jurisdictions in Utah.
- Line 8b Report total tax on this line for grocery food. Grocery food does not include alcoholic beverages, tobacco or prepared food. Calculate total tax due by multiplying the amount of taxable sales reported on this line by the tax rate for food and food ingredients provided on this line.

If you do not have nexus in Utah, use this line to report sales of food and food ingredients shipped to locations in Utah. See Publication 37, *Business Activity and Nexus in Utah*, for more information. The tax rate for food and food ingredients is printed in the tax rate section of this line.

- Line 10 Determine any credit for sales of electricity, heat, gas, coal, fuel oil and other fuels sold for residential use by multiplying the amount of these sales included on line 7 by .0265. This cannot be a negative amount. Only retailers making sales of fuel for residential use may claim this credit.
- Line 12 Monthly filers: Compute the seller discount by multiplying the amount on line 11 by .0131. Only sellers that remit sales taxes on a monthly basis qualify for the seller discount. The Tax Commission must authorize a monthly filing status. Monthly filers required to pay by EFT (Electronic Funds Transfer) who pay by some other method are not eligible for the seller discount.
- Line 13 Determine the additional seller discount for sales of grocery food by multiplying the amount on line 8b by .0127. Only retailers making sales of food and food ingredients who file monthly may claim this credit.
- Line 15 Use this line to report amounts paid or charged for a qualified exempt purchase or lease of machinery and equipment and normal operating repair or replacement parts ONLY by manufacturing facilities in Utah described within Standard Industrial Classification (SIC) Codes 2000 through 3999; or by qualifying scrap recyclers; or by cogeneration facilities placed in service on or after May 1, 2006; or by mining establishments described as Mining (NAICS 212) (except Oil and Gas), Support Activities for Coal Mining (NAICS 213113), Support Activities for Metal Mining (NAICS 213114), Support Activities for Nonmetallic Minerals Mining (NAICS 213115) (except fuels). It is also used by semiconductor facilities that purchase fabricating, processing, or research and development materials purchased for use in research or development, manufacturing or fabricating of semiconductors.

Sellers or purchasers failing to report the amount requested on line 15 shall be penalized the lesser of \$1,000 or 10 percent of the sales and use tax that would have been imposed if the exemption had not applied.

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.