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# Tax Bulletin

## Tax Bulletin 12-09

**Effective Date: Jan. 1, 2010**

### Re: Change in Sales Tax Schedules B and BG

Effective Jan. 1, 2010, sales tax Schedules B and BG will not be valid for new reporting periods. Do not use Schedule B or BG for periods beginning after Dec. 31, 2009.

All current Schedule B and BG filers must change the way they report sales. Some current Schedule B and BG filers should file Schedule A or AG, while others should file new Schedule J or JG. See the table below.

New Schedules J and JG will include all Utah cities, towns and counties. Schedule J and JG filers must track and report sales to the correct location (cities, towns and unincorporated areas of counties) where sales are made. Use the county lines only to report sales in the unincorporated areas of a county.

As required by 2008 H.B 206, these changes will apply to current TC-62 Schedule B and BG filers as follows:

Type of seller	Report sales at the location where:	Report sales on:
Vending machine operators	the inventory is warehoused	Schedule A*
Sellers who sell from mobile inventory	the inventory is warehoused	Schedule A*
Sellers who sell goods and services shipped from outside Utah direct to consumers in Utah	the customer receives the goods or services	Schedule J
Multilevel marketers	the distributor receives the goods or services	Schedule J
Businesses that lease or rent motor vehicles, semitrailers, trailers 10,000 pounds or less, and aircraft to customers	the vehicle is located — usually the customer's address (applies to all payments, including down and first payments)	Schedule J
Businesses that lease or rent tangible personal property to customers, other than motor vehicles, semitrailers, trailers 10,000 pounds or less, and aircraft	<ul style="list-style-type: none"> <li>the customer receives the goods or services (for the down payment and the first lease payment),</li> <li>the item is located (for all subsequent lease payments)</li> </ul>	Schedule J
Service providers (cleaning, washing, dry cleaning, repairing or renovating tangible personal property) who report their sales based on where the services are provided	the customer receives the goods or services	Schedule J
Service providers (cleaning, washing, dry cleaning, repairing or renovating tangible personal property) who report their sales based on the business location	the service provider's business is located	Schedule A*

\*If this change requires you to file Schedule A or AG, you must report your inventory locations (business location if service provider) as new or additional outlets. You can do this by filing your first 2010 sales tax return online at [TaxExpress.utah.gov](http://TaxExpress.utah.gov). If you choose to file paper returns, you must submit form TC-69B to add the new outlets. Get forms online at [tax.utah.gov](http://tax.utah.gov).

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210 North 1950 West  
Salt Lake City, Utah 84134

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Type of seller	Report sales at the location where:	Report sales on:
Sellers who charge admission or fees for entertainment, recreation, exhibition, cultural or athletic activities provided anywhere other than their business location (outfitters, tour guides, etc.)	the customer receives the goods or services	Schedule J
Businesses who receive goods or materials from outside Utah that are delivered to a location in Utah other than their fixed place of business (e.g., construction sites)	the business receives the goods or services	Schedule J

Begin filing your new schedule for periods starting on or after Jan. 1, 2010, as follows:

- January 2010 (monthly filers) due by March 1, 2010.
- January-March 2010 (quarterly filers) due by April 30, 2010.
- January-December 2010 (annual filers) due by Jan. 31, 2011.

See these new schedules online at [tax.utah.gov/forms](http://tax.utah.gov/forms). For all other current rates see the sales tax rate charts at [tax.utah.gov/sales/rates.html](http://tax.utah.gov/sales/rates.html). For more sales tax information, see Pub 25 at [tax.utah.gov/forms](http://tax.utah.gov/forms).

If you or your preparer uses forms other than those mailed to you by the Tax Commission, you must have your new Schedules J and JG approved. See Pub 99, *Guidelines for Substitute and Copied Utah Tax Forms*.

**QUESTIONS...**

 **E-mail:** [taxmaster@utah.gov](mailto:taxmaster@utah.gov)  
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**Changes in Utah laws or Tax Commission rules may supersede this Tax Bulletin. For the most current state and local tax information, including local sales tax rates, visit [tax.utah.gov](http://tax.utah.gov).**

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