



## General Information

**If business was discontinued or new business started or if there has been a change of ownership, attach statement of explanation.**

Sales and Use taxes collected by a vendor 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 Title 59, Chapter 12.

Transient room tax is imposed by the locality on all operations of motor or trailer courts, hotels, motels, and similar public accommodations on the amount charged for every occupancy subject to sales tax.

Localities may also impose a tourism tax not to exceed 1/2 percent of the taxable charges for every occupancy of a suite, room, or rooms on all persons, companies, corporations, or other organizations doing business as motor courts, motels, hotels, inns, or similar public accommodations.

This return must be filed even if no tax is due. Return original; keep a photocopy for your records.

Make check or money order payable to **Utah State Tax Commission**.

This return must be postmarked on or before the due date shown on the upper-right corner of the return.

If you need additional help or information, contact the State Tax Commission, Telephone 801-297-2200 or 1-800-662-4335.

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

**Amended Returns:** To amend a previously filed return, please check the "Amended Return" box below the "Return due on or before" box, and enter the tax period being amended in the "Tax Period" box. Amended returns should be filed with corrected amounts (not net amounts). Calculate any refund or balance due by subtracting the original payment from the corrected tax due. Contact the Tax Commission to request a refund of any amount overpaid. Submit payment of the balance due, or send a letter requesting a refund of the overpayment. Failure to pay all additional tax and interest could result in additional charges.

**\*NOTE:** The transient room tax rate shown in column 5 reflects only the transient room tax collected by the Tax Commission. Your business may be located in a county or municipality that has elected to directly collect a portion of the transient room tax. Therefore, please ensure that you have determined the total transient room tax that applies to your business, and that you file and pay the portion not administered by the Tax Commission directly to your local county or municipality.

## TC-61T Line Instructions

**Column 1** Preprinted locations in column 1 are as shown on the Tax Commission files. Make any corrections as needed, including adding additional locations or deleting locations no longer open.

**Column 2** Indicate the number of businesses for motor or trailer courts, hotels, motels, and similar public accommodations you have in each locality.

**Column 3** Do not make any entries in column 3. This column is for Tax Commission use only.

**Column 4** Enter the total **taxable charges** for accommodations. (Do NOT include occupancies for continuous periods exceeding 30 days or other exemptions provided by the Sales Tax Act.) Operations with taxable charges from more than one outlet per locality are to combine those amounts by locality. Taxable charges from municipalities and from unincorporated areas within a county that have the same rate as the county-wide transient room rate are to be combined on the line for that county.

**NOTE:** **Due to local option tax distribution requirements, operators with more than one place of business must continue to report TAXABLE CHARGES SUBJECT TO SALES TAX by each location on Schedule PS of the Sales and Use Tax Return, form TC-61.**

**Column 5** Tax rate for each locality. If the county has opted to collect its portion of the transient room tax, the tax rate shown does not include that tax rate. If the locality has adopted either a municipality transient room tax and/or a tourism tax on accommodations, the rate shown includes those tax rates.

**Column 6** Total tax due for each locality (taxable amount from column 4 times tax rate in column 5).

If you need additional information, or to access up-to-date forms, publications and tax bulletins, visit the Tax Commission's website: [tax.utah.gov](http://tax.utah.gov).

**Substitute Forms:** Substitute forms must meet all specifications and be approved by the Tax Commission prior to use. See web page for specifications and contact information.

**Return ENTIRE form and payment to: Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0400**

**Please return original. Make a copy for your records.**