

62000

Instructions for TC-62M Schedule AG

General Instructions

Complete this schedule and attach it to your return if you have sales of grocery food from more than one fixed place of business in Utah. Use Schedule JG to report grocery food shipped from outside Utah direct to consumers in Utah.

Attach the original of this Schedule AG to your return, form TC-62M. Make a copy for your records.

Column Instructions

Column 1 Preprinted locations reflect Tax Commission records for your account. Make any corrections as needed, including adding new locations or deleting closed locations. Include location start date or closing date if you are adding or deleting a location.

Column 2 Outlet numbers are assigned by the Tax Commission. If you need this information, go online to taxexpress.utah.gov and register with Taxpayer Access Point (TAP), or call the Tax Commission at 801-297-2200 or toll free at 1-800-662-4335 (press zero for assistance).

Column 3 Enter the net amount of grocery food subject to sales and use tax for each location shown in column 1.

The sales reported for each location must be included in the amount on TC-62M, line 7 (i.e., total sales minus exempt sales, plus tax-free purchases, plus or minus adjustments).

Add the amounts in column 3 and enter the total at the bottom of the last page. Make sure this amount is included in the net taxable sales on form TC-62M, line 7.

Vending machine operators must include either the net sales proceeds or 150 percent of cost (if choosing this reporting method). The optional method of 150 percent of cost applies only to sales of food, beverages and dairy products from coin-operated vending machines in which each sale item is one dollar or less.

Column 4 The preprinted number is the tax rate for each business location shown in column 1. You can find tax rates online at tax.utah.gov/sales/rates. Verify your location's tax rate before the start of each quarter.

Column 5 Enter the state and local sales and use taxes. Calculate the tax by multiplying each net taxable amount in column 3 by the preprinted tax rate in column 4.

Add the amounts in column 5 and enter the total at the bottom of the last page. Include this amount on form TC-62M, line 8b.