


62131



Utah State Tax Commission  
 210 N 1950 W • Salt Lake City, UT 84134 • [tax.utah.gov](http://tax.utah.gov)  
**TC-62M Schedule J**  
**Sales of NON-FOOD and PREPARED FOOD**  
**from Places Other Than Fixed Utah Locations**

Bus. Name: \_\_\_\_\_

Acct. #: \_\_\_\_\_

Tax Period: \_\_\_\_\_

1. Location of Transaction	● 2. Cnty/ City Code	● 3. Net Taxable Sales & Purchases (including sales of prepared food)	4. Comb. Tax Rate	● 5. Sales and Use Tax (col. 3 x col. 4)
1 <b>BEAVER COUNTY</b>	01000	_____ . _____	.0595	_____ . _____
2 Beaver City	01002	_____ . _____	.0695	_____ . _____
3 Milford	01008	_____ . _____	.0595	_____ . _____
4 Minersville	01009	_____ . _____	.0595	_____ . _____
5 <b>BOX ELDER COUNTY</b>	02000	_____ . _____	.0595	_____ . _____
6 Bear River	02004	_____ . _____	.0595	_____ . _____
7 Brigham City	02017	_____ . _____	.0650	_____ . _____
8 Corinne	02025	_____ . _____	.0595	_____ . _____
9 Deweyville	02032	_____ . _____	.0595	_____ . _____
10 Elwood	02035	_____ . _____	.0595	_____ . _____
11 Fielding	02041	_____ . _____	.0595	_____ . _____
12 Garland	02044	_____ . _____	.0595	_____ . _____
13 Honeyville	02054	_____ . _____	.0595	_____ . _____
14 Howell	02057	_____ . _____	.0595	_____ . _____
15 Mantua	02069	_____ . _____	.0595	_____ . _____
16 Perry	02086	_____ . _____	.0650	_____ . _____
17 Plymouth	02090	_____ . _____	.0595	_____ . _____
18 Portage	02092	_____ . _____	.0595	_____ . _____
19 Snowville	02100	_____ . _____	.0695	_____ . _____
20 Tremonton	02113	_____ . _____	.0595	_____ . _____
21 Willard	02120	_____ . _____	.0650	_____ . _____
22 <b>CACHE COUNTY</b>	03000	_____ . _____	.0630	_____ . _____
23 Amalga	03001	_____ . _____	.0630	_____ . _____
24 Clarkston	03014	_____ . _____	.0630	_____ . _____
25 Cornish	03017	_____ . _____	.0630	_____ . _____
26 Hyde Park	03032	_____ . _____	.0655	_____ . _____
27 Hyrum	03033	_____ . _____	.0660	_____ . _____
28 Lewiston	03036	_____ . _____	.0655	_____ . _____
29 Logan	03038	_____ . _____	.0660	_____ . _____
30 Mendon	03041	_____ . _____	.0630	_____ . _____
31 Millville	03044	_____ . _____	.0655	_____ . _____
32 Newton	03047	_____ . _____	.0630	_____ . _____
33 North Logan	03049	_____ . _____	.0660	_____ . _____

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1. Location of Transaction	2. Cnty/ City Code	3. Net Taxable Sales & Purchases (including sales of prepared food)	4. Comb. Tax Rate	5. Sales and Use Tax (col. 3 x col. 4)
34 Paradise	03053	_____	.0630	_____
35 Providence	03056	_____	.0660	_____
36 Richmond	03059	_____	.0660	_____
37 River Heights	03060	_____	.0660	_____
38 Smithfield	03062	_____	.0660	_____
39 Wellsville	03076	_____	.0630	_____
40 Trenton	03081	_____	.0630	_____
41 Nibley	03098	_____	.0660	_____
42 Cache Valley Transit	03900	_____	.0655	_____
43 <b>CARBON COUNTY</b>	04000	_____	.0620	_____
44 Helper	04016	_____	.0630	_____
45 Price	04035	_____	.0660	_____
46 Scofield	04040	_____	.0620	_____
47 Wellington	04053	_____	.0650	_____
48 East Carbon	04058	_____	.0620	_____
49 <b>DAGGETT COUNTY</b>	05000	_____	.0695	_____
50 Dutch John	05002	_____	.0805	_____
51 Manila	05006	_____	.0695	_____
52 <b>DAVIS COUNTY</b>	06000	_____	.0675	_____
53 Bountiful	06004	_____	.0685	_____
54 Centerville	06006	_____	.0685	_____
55 Clearfield	06008	_____	.0685	_____
56 Fruit Heights	06010	_____	.0675	_____
57 Farmington	06017	_____	.0685	_____
58 Kaysville	06026	_____	.0675	_____
59 Layton	06030	_____	.0685	_____
60 North Salt Lake	06035	_____	.0685	_____
61 South Weber	06045	_____	.0675	_____
62 Sunset	06048	_____	.0675	_____
63 Syracuse	06049	_____	.0675	_____
64 West Point	06056	_____	.0675	_____
65 Woods Cross	06057	_____	.0685	_____
66 Clinton	06059	_____	.0675	_____
67 West Bountiful	06061	_____	.0685	_____
68 Falcon Hill Davis	06300	_____	.0675	_____
69 Falcon Hill Clearfield	06301	_____	.0675	_____

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1. Location of Transaction	2. Cnty/ City Code	3. Net Taxable Sales & Purchases (including sales of prepared food)	4. Comb. Tax Rate	5. Sales and Use Tax (col. 3 x col. 4)
70 Falcon Hill Sunset	06302	_____	.0675	_____
71 <b>DUCHESNE CNTY</b>	07000	_____	.0620	_____
72 Altamont	07001	_____	.0620	_____
73 Duchesne City	07008	_____	.0630	_____
74 Myton	07017	_____	.0620	_____
75 Roosevelt	07019	_____	.0660	_____
76 Tabiona	07020	_____	.0620	_____
77 <b>EMERY COUNTY</b>	08000	_____	.0595	_____
78 Castle Dale	08001	_____	.0595	_____
79 Clawson	08003	_____	.0595	_____
80 Cleveland	08004	_____	.0595	_____
81 Elmo	08007	_____	.0595	_____
82 Emery City	08008	_____	.0595	_____
83 Ferron	08009	_____	.0595	_____
84 Green River	08011	_____	.0785	_____
85 Huntington	08012	_____	.0595	_____
86 Orangeville	08016	_____	.0595	_____
87 <b>GARFIELD COUNTY</b>	09000	_____	.0695	_____
88 Antimony	09001	_____	.0695	_____
89 Boulder	09002	_____	.0795	_____
90 Bryce Canyon	09003	_____	.0805	_____
91 Cannonville	09004	_____	.0695	_____
92 Escalante	09005	_____	.0805	_____
93 Hatch	09006	_____	.0695	_____
94 Henrieville	09008	_____	.0695	_____
95 Panguitch	09011	_____	.0795	_____
96 Tropic	09015	_____	.0795	_____
97 <b>GRAND COUNTY</b>	10000	_____	.0670	_____
98 Castle Valley	10005	_____	.0670	_____
99 Moab	10011	_____	.0860	_____
100 <b>IRON COUNTY</b>	11000	_____	.0595	_____
101 Cedar City	11003	_____	.0605	_____
102 Enoch	11005	_____	.0595	_____
103 Kanarrville	11012	_____	.0595	_____
104 Paragonah	11018	_____	.0595	_____
105 Parowan	11019	_____	.0595	_____

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1. Location of Transaction	2. Cnty/ City Code	3. Net Taxable Sales & Purchases (including sales of prepared food)	4. Comb. Tax Rate	5. Sales and Use Tax (col. 3 x col. 4)
106 Brian Head	11028	_____	.0795	_____
107 <b>JUAB COUNTY</b>	12000	_____	.0595	_____
108 Eureka	12009	_____	.0595	_____
109 Levan	12019	_____	.0595	_____
110 Mona	12024	_____	.0595	_____
111 Nephi	12026	_____	.0625	_____
112 Rocky Ridge Town	12030	_____	.0595	_____
113 Santaquin South	12050	_____	.0620	_____
114 <b>KANE COUNTY</b>	13000	_____	.0695	_____
115 Alton	13001	_____	.0695	_____
116 Glendale	13002	_____	.0695	_____
117 Kanab	13004	_____	.0795	_____
118 Orderville	13007	_____	.0795	_____
119 Big Water	13010	_____	.0695	_____
120 <b>MILLARD COUNTY</b>	14000	_____	.0620	_____
121 Delta	14010	_____	.0620	_____
122 Fillmore	14014	_____	.0620	_____
123 Hinckley	14023	_____	.0620	_____
124 Holden	14024	_____	.0620	_____
125 Kanosh	14026	_____	.0620	_____
126 Leamington	14028	_____	.0620	_____
127 Lynndyl	14030	_____	.0620	_____
128 Meadow	14034	_____	.0620	_____
129 Oak City	14037	_____	.0620	_____
130 Scipio	14040	_____	.0620	_____
131 <b>MORGAN COUNTY</b>	15000	_____	.0595	_____
132 Morgan City	15007	_____	.0595	_____
133 <b>PIUTE COUNTY</b>	16000	_____	.0595	_____
134 Circleville	16003	_____	.0595	_____
135 Junction	16005	_____	.0595	_____
136 Kingston	16006	_____	.0595	_____
137 Marysvale	16007	_____	.0595	_____
138 <b>RICH COUNTY</b>	17000	_____	.0620	_____
139 Garden City	17001	_____	.0780	_____
140 Laketown	17002	_____	.0620	_____
141 Randolph	17005	_____	.0620	_____

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1. Location of Transaction	2. Cnty/ City Code	3. Net Taxable Sales & Purchases (including sales of prepared food)	4. Comb. Tax Rate	5. Sales and Use Tax (col. 3 x col. 4)
142 Woodruff	17010	_____	.0620	_____
143 <b>SALT LAKE CNTY</b>	18000	_____	.0685	_____
144 Alta	18003	_____	.0835	_____
145 Bluffdale	18019	_____	.0685	_____
146 Cottonwood Heights	18020	_____	.0685	_____
147 Draper	18039	_____	.0685	_____
148 Herriman	18060	_____	.0685	_____
149 Holladay	18065	_____	.0685	_____
150 Midvale	18093	_____	.0685	_____
151 Millcreek	18094	_____	.0685	_____
152 Murray	18096	_____	.0705	_____
153 Riverton	18118	_____	.0685	_____
154 Salt Lake City	18122	_____	.0685	_____
155 Sandy	18131	_____	.0685	_____
156 South Jordan	18138	_____	.0685	_____
157 South Salt Lake	18139	_____	.0705	_____
158 Taylorsville	18142	_____	.0685	_____
159 West Jordan	18155	_____	.0685	_____
160 West Valley City	18167	_____	.0685	_____
161 Utah Data Center SL Co.	18300	_____	.0685	_____
162 <b>SAN JUAN COUNTY</b>	19000	_____	.0620	_____
163 Blanding	19002	_____	.0660	_____
164 Monticello	19009	_____	.0660	_____
165 <b>SANPETE COUNTY</b>	20000	_____	.0620	_____
166 Centerfield	20004	_____	.0630	_____
167 Ephraim	20008	_____	.0650	_____
168 Fairview	20009	_____	.0650	_____
169 Fayette	20010	_____	.0620	_____
170 Fountain Green	20011	_____	.0620	_____
171 Gunnison	20014	_____	.0660	_____
172 Manti	20020	_____	.0620	_____
173 Mayfield	20021	_____	.0630	_____
174 Moroni	20023	_____	.0620	_____
175 Mt. Pleasant	20024	_____	.0650	_____
176 Spring City	20031	_____	.0620	_____
177 Sterling	20032	_____	.0620	_____

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1. Location of Transaction	2. Cnty/ City Code	3. Net Taxable Sales & Purchases (including sales of prepared food)	4. Comb. Tax Rate	5. Sales and Use Tax (col. 3 x col. 4)
178 Wales	20033	_____	.0620	_____
179 <b>SEVIER COUNTY</b>	21000	_____	.0620	_____
180 Annabella	21001	_____	.0620	_____
181 Aurora	21002	_____	.0630	_____
182 Central Valley	21007	_____	.0620	_____
183 Elsinore	21014	_____	.0620	_____
184 Glenwood	21018	_____	.0620	_____
185 Joseph	21025	_____	.0620	_____
186 Koosharem	21029	_____	.0620	_____
187 Monroe	21031	_____	.0620	_____
188 Redmond	21033	_____	.0630	_____
189 Richfield	21034	_____	.0660	_____
190 Salina	21035	_____	.0660	_____
191 Sigurd	21038	_____	.0620	_____
192 <b>SUMMIT COUNTY</b>	22000	_____	.0655	_____
193 Coalville	22006	_____	.0655	_____
194 Francis	22013	_____	.0655	_____
195 Henefer	22017	_____	.0655	_____
196 Kamas	22022	_____	.0655	_____
197 Oakley	22029	_____	.0655	_____
198 Park City	22030	_____	.0845	_____
199 Snyderville Basin Transit	22900	_____	.0685	_____
200 <b>TOOELE COUNTY</b>	23000	_____	.0620	_____
201 Erda	23017	_____	.0650	_____
202 Grantsville	23023	_____	.0650	_____
203 Lakepoint	23030	_____	.0650	_____
204 Stockton	23046	_____	.0620	_____
205 Tooele City	23048	_____	.0660	_____
206 Vernon	23050	_____	.0620	_____
207 Wendover	23052	_____	.0620	_____
208 Rush Valley	23056	_____	.0620	_____
209 Lincoln	23065	_____	.0650	_____
210 Stansbury Park	23066	_____	.0650	_____
211 <b>UINTAH COUNTY</b>	24000	_____	.0605	_____
212 Naples	24014	_____	.0655	_____
213 Vernal	24024	_____	.0655	_____

TC-62M Schedule J

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1. Location of Transaction	2. Cnty/ City Code	3. Net Taxable Sales & Purchases (including sales of prepared food)	4. Comb. Tax Rate	5. Sales and Use Tax (col. 3 x col. 4)
214 Ballard	24028	_____	.0605	_____
215 <b>UTAH COUNTY</b>	25000	_____	.0675	_____
216 Alpine	25001	_____	.0675	_____
217 American Fork	25002	_____	.0685	_____
218 Bluffdale South	25010	_____	.0675	_____
219 Cedar Fort	25019	_____	.0675	_____
220 Draper City South	25029	_____	.0675	_____
221 Eagle Mountain	25030	_____	.0675	_____
222 Fairfield	25035	_____	.0675	_____
223 Genola	25038	_____	.0675	_____
224 Goshen	25043	_____	.0675	_____
225 Lehi	25066	_____	.0675	_____
226 Lindon	25070	_____	.0685	_____
227 Mapleton	25073	_____	.0675	_____
228 Orem	25083	_____	.0685	_____
229 Payson	25085	_____	.0685	_____
230 Pleasant Grove	25088	_____	.0675	_____
231 Provo	25090	_____	.0685	_____
232 Salem	25096	_____	.0675	_____
233 Santaquin	25097	_____	.0675	_____
234 Saratoga Springs	25098	_____	.0675	_____
235 Highland	25099	_____	.0675	_____
236 Spanish Fork	25103	_____	.0675	_____
237 Springville	25106	_____	.0675	_____
238 Vineyard	25117	_____	.0675	_____
239 Cedar Hills	25123	_____	.0675	_____
240 Elk Ridge	25124	_____	.0675	_____
241 Woodland Hills	25125	_____	.0675	_____
242 Utah Data Center Utah Co.	25300	_____	.0675	_____
243 <b>WASATCH COUNTY</b>	26000	_____	.0595	_____
244 Charleston	26003	_____	.0595	_____
245 Daniel	26005	_____	.0595	_____
246 Heber	26008	_____	.0625	_____
247 Independence	26009	_____	.0705	_____
248 Interlaken	26010	_____	.0595	_____
249 Midway	26011	_____	.0735	_____

TC-62M Schedule J

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1. Location of Transaction	2. Cnty/ City Code	3. Net Taxable Sales & Purchases (including sales of prepared food)	4. Comb. Tax Rate	5. Sales and Use Tax (col. 3 x col. 4)
250 Park City East	26013	_____	.0785	_____
251 Wallsburg	26014	_____	.0595	_____
252 Hideout	26020	_____	.0595	_____
253 <b>WASHINGTON CNTY</b>	27000	_____	.0605	_____
254 Apple Valley	27002	_____	.0605	_____
255 Enterprise	27005	_____	.0605	_____
256 Hurricane	27008	_____	.0635	_____
257 Ivins	27010	_____	.0635	_____
258 La Verkin	27011	_____	.0635	_____
259 Leeds	27012	_____	.0605	_____
260 New Harmony	27015	_____	.0605	_____
261 Rockville	27019	_____	.0605	_____
262 Saint George	27020	_____	.0635	_____
263 Santa Clara	27021	_____	.0635	_____
264 Springdale	27023	_____	.0765	_____
265 Toquerville	27024	_____	.0605	_____
266 Virgin	27026	_____	.0605	_____
267 Washington City	27027	_____	.0635	_____
268 Hildale	27035	_____	.0605	_____
269 <b>WAYNE COUNTY</b>	28000	_____	.0595	_____
270 Bicknell	28001	_____	.0595	_____
271 Hanksville	28005	_____	.0595	_____
272 Loa	28007	_____	.0595	_____
273 Lyman	28008	_____	.0595	_____
274 Torrey	28010	_____	.0595	_____
275 <b>WEBER COUNTY</b>	29000	_____	.0710	_____
276 Farr West	29012	_____	.0710	_____
277 Harrisville	29016	_____	.0710	_____
278 Hooper	29018	_____	.0710	_____
279 Huntsville	29019	_____	.0710	_____
280 Marriott-Slaterville	29022	_____	.0710	_____
281 North Ogden	29026	_____	.0710	_____
282 Ogden	29027	_____	.0710	_____
283 Plain City	29030	_____	.0710	_____
284 Pleasant View	29031	_____	.0710	_____
285 Riverdale	29036	_____	.0730	_____



TC-62M Schedule J

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1. Location of Transaction	2. Cnty/ City Code	3. Net Taxable Sales & Purchases (including sales of prepared food)	4. Comb. Tax Rate	5. Sales and Use Tax (col. 3 x col. 4)
286 Roy	29037	_____	.0710	_____
287 South Ogden	29040	_____	.0710	_____
288 Uintah	29043	_____	.0710	_____
289 Washington Terrace	29049	_____	.0710	_____
290 West Haven	29051	_____	.0710	_____
291 Falcon Hill Riverdale	29300	_____	.0730	_____
292 Falcon Hill Roy	29301	_____	.0710	_____

SCHEDULE J TOTALS: ● \_\_\_\_\_

● \_\_\_\_\_  
(Enter tax on form TC-62M, line 8a)

62000

# Instructions for TC-62M Schedule J

## General Instructions

Use this schedule to report combined state and local sales and use taxes for non-food and prepared-food sales by the following businesses:

- Sellers of goods or services that are **shipped from outside Utah to a Utah customer(s)**
- Sellers that have goods or materials **delivered from outside Utah to a location(s) in Utah** other than a fixed place of business
- Businesses that 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)
- **Multi-level marketing** companies
- Those who charge **admission or fees** for any entertainment, recreation, exhibition, cultural or athletic activity provided somewhere other than their business location
- Providers of services (**cleaning, washing, dry cleaning, repairing or renovating** tangible personal property) at non-fixed places of business who do not sell tangible personal property
- Those who **receive recurring payments for leases or rentals** of tangible personal property or services

**Note:** See the *General Sourcing Table* in Pub 25. Get pubs at [tax.utah.gov/forms](http://tax.utah.gov/forms).

Attach the original of this schedule to your return. Make a copy for your records.

### DO NOT use Schedule J to report:

1. sales made from multiple fixed places of business in Utah;
2. taxable purchases of tangible personal property for your own storage, use or consumption at multiple fixed business locations;

3. sales from vending machines; or

4. sales from mobile inventory.

Report these transactions on Schedule A and TC-62M, line 4.

## Column Instructions

Column 1 This is preprinted and requires no further entries by you.

Column 2 This is preprinted and requires no further entries by you.

Column 3 Enter the net amount of non-food and/or prepared food items subject to sales and use tax for each location shown in column 1. If the city is not shown, use the county.

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.

Column 4 This is preprinted and requires no further entries by you.

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

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