

Sales and Use Tax General Information

Sellers must hold the sales and use taxes they collect in trust for the benefit of the state and for payment to the Tax Commission. See Utah Code Title 59, Chapter 12.

- **Returns and Schedules:** You must use the TC-62 series of forms and schedules. Filing requirements are based on the nature of your business. You may be penalized if you do not file the correct forms and schedules. See Pub 25, *Sales and Use Tax General Information*, to determine which forms and schedules you must file.
- **Paper Forms:** If you do not want to receive paper returns in the mail, mark "Stop Receiving Paper Forms" on the sales and use tax return. Mark this if you file online or if you use substitute forms (see below). You still must file sales and use tax returns even if you choose to stop receiving paper forms.
- **Amended Return:** To amend a previously filed return, mark "Amended Return" on the sales and use tax return and enter the period being amended on the Period line. File amended returns with corrected amounts, not net amounts. Calculate the refund or balance due by subtracting the original payment from the corrected tax due. Pay the balance due or attach a letter asking for a refund of the overpayment. Failure to pay all additional tax and interest with the amended return will result in a late payment penalty.
- **File Returns Online:** Sellers may file sales and use tax returns and schedules online. Go to taxexpress.utah.gov. To register, use the PIN printed on your return.
- **Substitute Forms:** Substitute sales tax return forms must meet all specifications and be approved by the Tax Commission prior to use. See Pub 99, *Guidelines for Substitute and Copied Utah Tax Forms*, at tax.utah.gov/forms. Failure to use approved substitute forms may result in a penalty.

- **Tax Type Amounts:** If required to file sales-related taxes (restaurant, transient room, etc.), include the amount you are paying for each tax type on the sales tax payment coupon.
- **Information Updates:** Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:
 - **TC-69, Utah State Business and Tax Registration** — open a new business, change ownership
 - **TC-69B, Additional Business Locations for a Sales Tax Account** — add additional outlets to your account
 - **TC-69C, Notice of Change for a Sales Tax Account** — change address, close an outlet or account, add or remove an officer or owner
- **Taxpayer Resources:** The Tax Commission offers free sales and use tax training and online workshops to help taxpayers understand Utah taxes. Visit tax.utah.gov/training for a list of all training resources.

For more information or access to online services, forms or publications, go online to tax.utah.gov. You can email questions to taxmaster@utah.gov. You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or telephone 801-297-2200 or 1-800-662-4335 (outside the Salt Lake area).

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.

Sales Tax Payment Coupon

- If you have an EFT requirement, you must continue to pay by EFT to maintain your seller discount
- Return this coupon with your payment and return(s) to the address below.
- Please return originals. Make copies for your records.
- **Verify the Tax Commission address below appears in the envelope window.**

 Remove coupon at perforation. Return coupon with payment.

Payment Coupon for Sales Tax Returns

TC-62PCSV Rev. 12/11

| | | |
|--------------------------|---------------|-----------------|
| Sales and Use Account ID | Period Ending | Return Due Date |
|--------------------------|---------------|-----------------|

Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to this coupon. Remove stub from check.

Indicate amount paid for each tax type →

| | |
|-----------------------------------|--|
| TC-62M / TC-62S - Sales & Use Tax | |
| TC-62E - Municipal Energy | |
| TC-62F - Restaurant Tax | |
| TC-62L - Motor Vehicle Rental Tax | |
| TC-62T - Transient Room Tax | |
| TC-62W - Miscellaneous Sales | |
| TC-62Y - E-911 | |
| TC-62Z - Municipal Telecom | |

Total Amount Paid:

| |
|--|
| |
|--|

UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-0400



S
V