

62192



Utah State Tax Commission
210 N 1950 W • Salt Lake City, UT 84134 • tax.utah.gov

TC-62WW Worksheet for TC-62W

Bus. Name: _____

Acct. #: _____

Tax Period: _____

➔ Use this worksheet to calculate the taxes due on TC-62W, *Miscellaneous Sales Taxes, Fees and Charges Return*.

Waste Tire

- 1. Fee amount (number of tires sold: _____ x \$1.00) 1 _____.
- 2. Retailer handling discount (multiply line 1 by .025) 2 _____.
- 3. **Total fee due** (line 1 minus line 2) 3 _____.
Enter this amount on TC-62W, line 1

Prepaid Disposable Cell Phones

- 4. Tax (sales of prepaid wireless telecom service: \$ _____ X .019) 4 _____.
- 5. Retailer handling discount (multiply line 4 by .03) 5 _____.
- 6. **Net tax due** (line 4 minus line 5) 6 _____.
Enter this amount on TC-62W, line 2

Lubricating Oil

- 7. Tax on quarts sold (QUARTS sold: _____ X .04) 7 _____.
- 8. Tax on gallons sold (GALLONS sold: _____ X .16) 8 _____.
- 9. Tax due (add line 7 and line 8) 9 _____.
- 10. Retailer handling discount (multiply line 9 by .02) 10 _____.
- 11. **Net tax due** (line 9 minus line 10) 11 _____.
Enter this amount on TC-62W, line 3

Multi-Channel Video and Audio Service

- 12. Video and audio services gross receipts 12 _____.
- 13. **Net tax due** (multiply line 12 by .0625) 13 _____.
Enter this amount on TC-62W, line 4

Sexually Explicit Business

- 14. Sexually explicit business gross receipts 14 _____.
- 15. **Net tax due** (multiply line 14 by .10) 15 _____.
Enter this amount on TC-62W, line 5

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Instructions for TC-62WW, *TC-62W Worksheet*

General Instructions

Complete this worksheet to figure the amounts to enter on TC-62W, *Miscellaneous Sales Taxes, Fees and Charges Return*.

File the original with the Tax Commission. Keep a copy of this worksheet with your records in case of an audit.

Adjustments

Adjust the amounts you enter for this period to account for bad debts, cancelled services, etc. affecting your gross receipts or sales. Attach a full explanation of each adjustment.

Line Instructions

Waste Tires

- Line 1 Multiply the number of tires sold by the \$1.00 fee.
- Line 2 Multiply line 1 by .025 to calculate your retailer handling discount.
- Line 3 Subtract line 2 from line 1.
Enter this amount on TC-62W, line 1.

Prepaid Disposable Cell Phones and Minutes

- Line 4 Enter your sales of disposable cell phones and minutes multiplied by 1.9% (.019).
- Line 5 Multiply line 4 by .03 to calculate your retailer handling discount.
- Line 6 Subtract line 5 from line 4.
Enter this amount on TC-62W, line 2.

Lubricating Oil

- Line 7 Multiply the number of QUARTS sold by the .04 fee.
- Line 8 Multiply the number of GALLONS sold by the .16 fee.
- Line 9 Add the amounts on line 7 and line 8.
- Line 10 Multiply line 9 by .02 to calculate your retailer handling discount.
- Line 11 Subtract line 10 from line 9.
Enter this amount on TC-62W, line 3.

Multi-Channel Video and Audio Service

- Line 12 Enter the dollar amount of gross receipts for video and audio services.
- In addition to any adjustments, adjust your gross receipts to reflect the nonrefundable credit for franchise fees paid to local governments (see Utah Code §59-26-104.5 and Publication 54).
- Line 13 Multiply line 12 by the .0625 tax rate.
Enter this amount on TC-62W, line 4.

Sexually Explicit Business

- Line 14 Enter the total gross receipts subject to the sexually explicit business tax. Tax is charged on amounts paid to or charged by the sexually explicit business for admission fees, user fees, retail sales, sales of food and beverages, and any services.
- Line 15 Multiply line 14 by the .10 tax rate.
Enter this amount on TC-62W, line 5.