

62031



Utah State Tax Commission  
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**TC-62M Schedule B**  
**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) |
|----------------------------|--------------------|---|-------------------|--|
| <b>Beaver County</b>       | 01000              | _____.  | .0595             | _____.                                 |
| Beaver City                | 01002              | _____.  | .0695             | _____.                                 |
| <b>Box Elder County</b>    | 02000              | _____.  | .0595             | _____.                                 |
| Brigham City               | 02017              | _____.  | .0650             | _____.                                 |
| Perry                      | 02086              | _____.  | .0650             | _____.                                 |
| Snowville                  | 02100              | _____.  | .0695             | _____.                                 |
| Willard                    | 02120              | _____.  | .0650             | _____.                                 |
| <b>Cache County</b>        | 03000              | _____.  | .0630             | _____.                                 |
| Hyde Park                  | 03032              | _____.  | .0655             | _____.                                 |
| Hyrum                      | 03033              | _____.  | .0660             | _____.                                 |
| Lewiston                   | 03036              | _____.  | .0655             | _____.                                 |
| Logan                      | 03038              | _____.  | .0660             | _____.                                 |
| Millville                  | 03044              | _____.  | .0655             | _____.                                 |
| North Logan                | 03049              | _____.  | .0660             | _____.                                 |
| Providence                 | 03056              | _____.  | .0660             | _____.                                 |
| Richmond                   | 03059              | _____.  | .0660             | _____.                                 |
| River Heights              | 03060              | _____.  | .0660             | _____.                                 |
| Smithfield                 | 03062              | _____.  | .0660             | _____.                                 |
| Nibley                     | 03098              | _____.  | .0660             | _____.                                 |
| Cache Valley Transit       | 03900              | _____.  | .0655             | _____.                                 |
| <b>Carbon County</b>       | 04000              | _____.  | .0595             | _____.                                 |
| Price                      | 04035              | _____.  | .0635             | _____.                                 |
| Wellington                 | 04053              | _____.  | .0625             | _____.                                 |
| <b>Daggett County</b>      | 05000              | _____.  | .0695             | _____.                                 |
| <b>Davis County</b>        | 06000              | _____.  | .0650             | _____.                                 |
| Bountiful                  | 06004              | _____.  | .0660             | _____.                                 |
| Centerville                | 06006              | _____.  | .0660             | _____.                                 |
| <b>Duchesne County</b>     | 07000              | _____.  | .0595             | _____.                                 |
| Roosevelt                  | 07019              | _____.  | .0635             | _____.                                 |
| <b>Emery County</b>        | 08000              | _____.  | .0595             | _____.                                 |
| Green River                | 08011              | _____.  | .0775             | _____.                                 |
| <b>Garfield County</b>     | 09000              | _____.  | .0695             | _____.                                 |
| Boulder                    | 09002              | _____.  | .0795             | _____.                                 |

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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) |
|----------------------------|--------------------|---|-------------------|--|
| Bryce Canyon               | 09003              | _____.  | .0805             | _____.                                 |
| Panguitch                  | 09011              | _____.  | .0795             | _____.                                 |
| Tropic                     | 09015              | _____.  | .0795             | _____.                                 |
| <b>Grand County</b>        | 10000              | _____.  | .0595             | _____.                                 |
| Moab                       | 10011              | _____.  | .0785             | _____.                                 |
| <b>Iron County</b>         | 11000              | _____.  | .0595             | _____.                                 |
| Cedar City                 | 11003              | _____.  | .0605             | _____.                                 |
| Brian Head                 | 11028              | _____.  | .0785             | _____.                                 |
| <b>Juab County</b>         | 12000              | _____.  | .0595             | _____.                                 |
| Nephi                      | 12026              | _____.  | .0625             | _____.                                 |
| <b>Kane County</b>         | 13000              | _____.  | .0695             | _____.                                 |
| Kanab                      | 13004              | _____.  | .0795             | _____.                                 |
| Orderville                 | 13007              | _____.  | .0795             | _____.                                 |
| <b>Millard County</b>      | 14000              | _____.  | .0595             | _____.                                 |
| <b>Morgan County</b>       | 15000              | _____.  | .0595             | _____.                                 |
| <b>Piute County</b>        | 16000              | _____.  | .0595             | _____.                                 |
| <b>Rich County</b>         | 17000              | _____.  | .0595             | _____.                                 |
| Garden City                | 17001              | _____.  | .0695             | _____.                                 |
| <b>Salt Lake County</b>    | 18000              | _____.  | .0685             | _____.                                 |
| Alta                       | 18003              | _____.  | .0835             | _____.                                 |
| <b>San Juan County</b>     | 19000              | _____.  | .0595             | _____.                                 |
| Blanding                   | 19002              | _____.  | .0630             | _____.                                 |
| <b>Sanpete County</b>      | 20000              | _____.  | .0595             | _____.                                 |
| Ephraim                    | 20008              | _____.  | .0625             | _____.                                 |
| Gunnison                   | 20014              | _____.  | .0625             | _____.                                 |
| Mt. Pleasant               | 20024              | _____.  | .0625             | _____.                                 |
| <b>Sevier County</b>       | 21000              | _____.  | .0595             | _____.                                 |
| Aurora                     | 21002              | _____.  | .0605             | _____.                                 |
| Redmond                    | 21033              | _____.  | .0605             | _____.                                 |
| Richfield                  | 21034              | _____.  | .0625             | _____.                                 |
| Salina                     | 21035              | _____.  | .0635             | _____.                                 |
| <b>Summit County</b>       | 22000              | _____.  | .0605             | _____.                                 |
| Park City                  | 22030              | _____.  | .0745             | _____.                                 |
| Snyderville Basin Transit  | 22900              | _____.  | .0635             | _____.                                 |
| <b>Tooele County</b>       | 23000              | _____.  | .0595             | _____.                                 |
| Erda                       | 23017              | _____.  | .0625             | _____.                                 |

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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) |
|----------------------------|--------------------|---|-------------------|--|
| Grantsville                | 23023              | _____.  | .0625             | _____.                                 |
| Lakepoint                  | 23030              | _____.  | .0625             | _____.                                 |
| Tooele City                | 23048              | _____.  | .0635             | _____.                                 |
| Lincoln                    | 23065              | _____.  | .0625             | _____.                                 |
| Stansbury Park             | 23066              | _____.  | .0625             | _____.                                 |
| <b>Uintah County</b>       | 24000              | _____.  | .0645             | _____.                                 |
| Naples                     | 24014              | _____.  | .0670             | _____.                                 |
| Vernal                     | 24024              | _____.  | .0675             | _____.                                 |
| <b>Utah County</b>         | 25000              | _____.  | .0650             | _____.                                 |
| Alpine                     | 25001              | _____.  | .0675             | _____.                                 |
| American Fork              | 25002              | _____.  | .0675             | _____.                                 |
| Lehi                       | 25066              | _____.  | .0675             | _____.                                 |
| Lindon                     | 25070              | _____.  | .0675             | _____.                                 |
| Mapleton                   | 25073              | _____.  | .0675             | _____.                                 |
| Orem                       | 25083              | _____.  | .0685             | _____.                                 |
| Payson                     | 25085              | _____.  | .0675             | _____.                                 |
| Pleasant Grove             | 25088              | _____.  | .0675             | _____.                                 |
| Provo                      | 25090              | _____.  | .0675             | _____.                                 |
| Provo Canyon               | 25093              | _____.  | .0675             | _____.                                 |
| Salem                      | 25096              | _____.  | .0675             | _____.                                 |
| Highland                   | 25099              | _____.  | .0675             | _____.                                 |
| Spanish Fork               | 25103              | _____.  | .0675             | _____.                                 |
| Springville                | 25106              | _____.  | .0675             | _____.                                 |
| Cedar Hills                | 25123              | _____.  | .0675             | _____.                                 |
| <b>Wasatch County</b>      | 26000              | _____.  | .0595             | _____.                                 |
| Heber                      | 26008              | _____.  | .0625             | _____.                                 |
| Independence               | 26009              | _____.  | .0705             | _____.                                 |
| Midway                     | 26011              | _____.  | .0735             | _____.                                 |
| Park City East             | 26013              | _____.  | .0735             | _____.                                 |
| <b>Washington County</b>   | 27000              | _____.  | .0595             | _____.                                 |
| Hurricane                  | 27008              | _____.  | .0625             | _____.                                 |
| Ivins                      | 27010              | _____.  | .0625             | _____.                                 |
| La Verkin                  | 27011              | _____.  | .0625             | _____.                                 |
| St George                  | 27020              | _____.  | .0625             | _____.                                 |
| Santa Clara                | 27021              | _____.  | .0625             | _____.                                 |
| Springdale                 | 27023              | _____.  | .0755             | _____.                                 |

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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) |
|----------------------------|--------------------|---|-------------------|--|
| Washington City            | 27027              | _____.  | .0625             | _____.                                 |
| Wayne County               | 28000              | _____.  | .0595             | _____.                                 |
| Weber County               | 29000              | _____.  | .0685             | _____.                                 |
| Riverdale                  | 29036              | _____.  | .0705             | _____.                                 |

SCHEDULE B TOTALS: ● \_\_\_\_\_.

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

62000

# Instructions for TC-62M Schedule B

## 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:

1. vending machine operators;
2. vendors who sell from a mobile inventory;
3. sellers with established Utah sales tax nexus who sell goods and services shipped from outside Utah direct to consumers in Utah for storage, use or other consumption in Utah;
4. construction contractors and others who store, use or consume tangible personal property at various places in Utah other than at a fixed place of business;
5. vendors who charge admissions or fees for entertainment, recreation, exhibition, cultural or athletic activity;
6. vendors who clean, wash, dry clean, repair or renovate tangible personal property;
7. vendors who lease or rent tangible personal property to customers; and
8. vendors who sell goods and services that are shipped from outside Utah directly to Utah consumers for storage, use or other consumption in Utah.

Do not use this schedule to report sales made from a fixed place of business in Utah or to report taxable purchases of tangible personal property for your own storage, use or consumption at a fixed business location. Those purchases must be reported on form TC-62M, line 4, and on Schedule A.

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

## 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, enter the taxable amount on the line for 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.

Vending machine operators should include the net sales proceeds.

**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 tax on form TC-62M, line 8a.