

62131



Utah State Tax Commission
210 N 1950 W • Salt Lake City, UT 84134 • 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)
Beaver County	01000	_____.	.0595	_____.
Beaver City	01002	_____.	.0695	_____.
Milford	01008	_____.	.0595	_____.
Minersville	01009	_____.	.0595	_____.
Box Elder County	02000	_____.	.0595	_____.
Bear River	02004	_____.	.0595	_____.
Brigham City	02017	_____.	.0650	_____.
Corinne	02025	_____.	.0595	_____.
Deweyville	02032	_____.	.0595	_____.
Elwood	02035	_____.	.0595	_____.
Fielding	02041	_____.	.0595	_____.
Garland	02044	_____.	.0595	_____.
Honeyville	02054	_____.	.0595	_____.
Howell	02057	_____.	.0595	_____.
Mantua	02069	_____.	.0595	_____.
Perry	02086	_____.	.0650	_____.
Plymouth	02090	_____.	.0595	_____.
Portage	02092	_____.	.0595	_____.
Snowville	02100	_____.	.0695	_____.
Tremonton	02113	_____.	.0595	_____.
Willard	02120	_____.	.0650	_____.
Cache County	03000	_____.	.0630	_____.
Amalga	03001	_____.	.0630	_____.
Clarkston	03014	_____.	.0630	_____.
Cornish	03017	_____.	.0630	_____.
Hyde Park	03032	_____.	.0655	_____.
Hyrum	03033	_____.	.0660	_____.
Lewiston	03036	_____.	.0655	_____.
Logan	03038	_____.	.0660	_____.
Mendon	03041	_____.	.0630	_____.
Millville	03044	_____.	.0655	_____.
Newton	03047	_____.	.0630	_____.
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)
Paradise	03053	_____.	.0630	_____.
Providence	03056	_____.	.0660	_____.
Richmond	03059	_____.	.0660	_____.
River Heights	03060	_____.	.0660	_____.
Smithfield	03062	_____.	.0660	_____.
Wellsville	03076	_____.	.0630	_____.
Trenton	03081	_____.	.0630	_____.
Nibley	03098	_____.	.0660	_____.
Cache Valley Transit	03900	_____.	.0655	_____.
Carbon County	04000	_____.	.0595	_____.
Helper	04016	_____.	.0595	_____.
Price	04035	_____.	.0635	_____.
Scotfield	04040	_____.	.0595	_____.
Sunnyside	04046	_____.	.0595	_____.
Wellington	04053	_____.	.0625	_____.
East Carbon	04058	_____.	.0595	_____.
Daggett County	05000	_____.	.0695	_____.
Manila	05006	_____.	.0695	_____.
Davis County	06000	_____.	.0650	_____.
Bountiful	06004	_____.	.0660	_____.
Centerville	06006	_____.	.0660	_____.
Clearfield	06008	_____.	.0650	_____.
Fruit Heights	06010	_____.	.0650	_____.
Farmington	06017	_____.	.0650	_____.
Kaysville	06026	_____.	.0650	_____.
Layton	06030	_____.	.0650	_____.
North Salt Lake	06035	_____.	.0660	_____.
South Weber	06045	_____.	.0650	_____.
Sunset	06048	_____.	.0650	_____.
Syracuse	06049	_____.	.0650	_____.
West Point	06056	_____.	.0650	_____.
Woods Cross	06057	_____.	.0660	_____.
Clinton	06059	_____.	.0650	_____.
West Bountiful	06061	_____.	.0660	_____.
Falcon Hill Davis	06300	_____.	.0650	_____.
Falcon Hill Clearfield	06301	_____.	.0650	_____.

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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)
Falcon Hill Sunset	06302	_____.	.0650	_____.
Duchesne County	07000	_____.	.0595	_____.
Altamont	07001	_____.	.0595	_____.
Duchesne City	07008	_____.	.0605	_____.
Myton	07017	_____.	.0595	_____.
Roosevelt	07019	_____.	.0635	_____.
Tabiona	07020	_____.	.0595	_____.
Emery County	08000	_____.	.0595	_____.
Castle Dale	08001	_____.	.0595	_____.
Clawson	08003	_____.	.0595	_____.
Cleveland	08004	_____.	.0595	_____.
Elmo	08007	_____.	.0595	_____.
Emery City	08008	_____.	.0595	_____.
Ferron	08009	_____.	.0595	_____.
Green River	08011	_____.	.0775	_____.
Huntington	08012	_____.	.0595	_____.
Orangeville	08016	_____.	.0595	_____.
Garfield County	09000	_____.	.0695	_____.
Antimony	09001	_____.	.0695	_____.
Boulder	09002	_____.	.0795	_____.
Bryce Canyon	09003	_____.	.0805	_____.
Cannonville	09004	_____.	.0695	_____.
Escalante	09005	_____.	.0695	_____.
Hatch	09006	_____.	.0695	_____.
Henrieville	09008	_____.	.0695	_____.
Panguitch	09011	_____.	.0795	_____.
Tropic	09015	_____.	.0795	_____.
Grand County	10000	_____.	.0595	_____.
Castle Valley	10005	_____.	.0595	_____.
Moab	10011	_____.	.0785	_____.
Iron County	11000	_____.	.0595	_____.
Cedar City	11003	_____.	.0605	_____.
Enoch	11005	_____.	.0595	_____.
Kanarraville	11012	_____.	.0595	_____.
Paragonah	11018	_____.	.0595	_____.
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)
Brian Head	11028	_____.	.0785	_____.
Juab County	12000	_____.	.0595	_____.
Eureka	12009	_____.	.0595	_____.
Levan	12019	_____.	.0595	_____.
Mona	12024	_____.	.0595	_____.
Nephi	12026	_____.	.0625	_____.
Rocky Ridge Town	12030	_____.	.0595	_____.
Santaquin South	12050	_____.	.0620	_____.
Kane County	13000	_____.	.0695	_____.
Alton	13001	_____.	.0695	_____.
Glendale	13002	_____.	.0695	_____.
Kanab	13004	_____.	.0795	_____.
Orderville	13007	_____.	.0795	_____.
Big Water	13010	_____.	.0695	_____.
Millard County	14000	_____.	.0595	_____.
Delta	14010	_____.	.0595	_____.
Fillmore	14014	_____.	.0595	_____.
Hinkley	14023	_____.	.0595	_____.
Holden	14024	_____.	.0595	_____.
Kanosh	14026	_____.	.0595	_____.
Leamington	14028	_____.	.0595	_____.
Lynndyl	14030	_____.	.0595	_____.
Meadow	14034	_____.	.0595	_____.
Oak City	14037	_____.	.0595	_____.
Scipio	14040	_____.	.0595	_____.
Morgan County	15000	_____.	.0595	_____.
Morgan City	15007	_____.	.0595	_____.
Piute County	16000	_____.	.0595	_____.
Circleville	16003	_____.	.0595	_____.
Junction	16005	_____.	.0595	_____.
Kingston	16006	_____.	.0595	_____.
Marysvale	16007	_____.	.0595	_____.
Rich County	17000	_____.	.0595	_____.
Garden City	17001	_____.	.0755	_____.
Laketown	17002	_____.	.0595	_____.
Randolph	17005	_____.	.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)
Woodruff	17010	_____.	.0595	_____.
Salt Lake County	18000	_____.	.0685	_____.
Alta	18003	_____.	.0835	_____.
Bluffdale	18019	_____.	.0685	_____.
Cottonwood Heights	18020	_____.	.0685	_____.
Draper	18039	_____.	.0685	_____.
Herriman	18060	_____.	.0685	_____.
Holladay	18065	_____.	.0685	_____.
Midvale	18093	_____.	.0685	_____.
Murray	18096	_____.	.0685	_____.
Riverton	18118	_____.	.0685	_____.
Salt Lake City	18122	_____.	.0685	_____.
Sandy	18131	_____.	.0685	_____.
South Jordan	18138	_____.	.0685	_____.
South Salt Lake	18139	_____.	.0705	_____.
Taylorsville	18142	_____.	.0685	_____.
West Jordan	18155	_____.	.0685	_____.
West Valley City	18167	_____.	.0685	_____.
Utah Data Center SL Co.	18300	_____.	.0685	_____.
San Juan County	19000	_____.	.0595	_____.
Blanding	19002	_____.	.0635	_____.
Monticello	19009	_____.	.0635	_____.
Sanpete County	20000	_____.	.0595	_____.
Centerfield	20004	_____.	.0605	_____.
Ephraim	20008	_____.	.0625	_____.
Fairview	20009	_____.	.0625	_____.
Fayette	20010	_____.	.0595	_____.
Fountain Green	20011	_____.	.0595	_____.
Gunnison	20014	_____.	.0635	_____.
Manti	20020	_____.	.0595	_____.
Mayfield	20021	_____.	.0605	_____.
Moroni	20023	_____.	.0595	_____.
Mt. Pleasant	20024	_____.	.0625	_____.
Spring City	20031	_____.	.0595	_____.
Sterling	20032	_____.	.0595	_____.
Wales	20033	_____.	.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)
Sevier County	21000	_____.	.0595	_____.
Annabella	21001	_____.	.0595	_____.
Aurora	21002	_____.	.0605	_____.
Central Valley	21007	_____.	.0595	_____.
Elsinore	21014	_____.	.0595	_____.
Glenwood	21018	_____.	.0595	_____.
Joseph	21025	_____.	.0595	_____.
Koosharem	21029	_____.	.0595	_____.
Monroe	21031	_____.	.0595	_____.
Redmond	21033	_____.	.0605	_____.
Richfield	21034	_____.	.0635	_____.
Salina	21035	_____.	.0635	_____.
Sigurd	21038	_____.	.0595	_____.
Summit County	22000	_____.	.0605	_____.
Coalville	22006	_____.	.0605	_____.
Francis	22013	_____.	.0605	_____.
Henefer	22017	_____.	.0605	_____.
Kamas	22022	_____.	.0605	_____.
Oakley	22029	_____.	.0605	_____.
Park City	22030	_____.	.0795	_____.
Snyderville Basin Transit	22900	_____.	.0635	_____.
Tooele County	23000	_____.	.0595	_____.
Erda	23017	_____.	.0625	_____.
Grantsville	23023	_____.	.0625	_____.
Lakepoint	23030	_____.	.0625	_____.
Ophir	23037	_____.	.0595	_____.
Stockton	23046	_____.	.0595	_____.
Tooele City	23048	_____.	.0635	_____.
Vernon	23050	_____.	.0595	_____.
Wendover	23052	_____.	.0595	_____.
Rush Valley	23056	_____.	.0595	_____.
Lincoln	23065	_____.	.0625	_____.
Stansbury Park	23066	_____.	.0625	_____.
Uintah County	24000	_____.	.0605	_____.
Naples	24014	_____.	.0635	_____.
Vernal	24024	_____.	.0635	_____.

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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)
Ballard	24028	_____.	.0605	_____.
Utah County	25000	_____.	.0675	_____.
Alpine	25001	_____.	.0675	_____.
American Fork	25002	_____.	.0675	_____.
Bluffdale South	25010	_____.	.0675	_____.
Cedar Fort	25019	_____.	.0675	_____.
Draper City South	25029	_____.	.0675	_____.
Eagle Mountain	25030	_____.	.0675	_____.
Fairfield	25035	_____.	.0675	_____.
Genola	25038	_____.	.0675	_____.
Goshen	25043	_____.	.0675	_____.
Lehi	25066	_____.	.0675	_____.
Lindon	25070	_____.	.0675	_____.
Mapleton	25073	_____.	.0675	_____.
Orem	25083	_____.	.0685	_____.
Payson	25085	_____.	.0675	_____.
Pleasant Grove	25088	_____.	.0675	_____.
Provo	25090	_____.	.0675	_____.
Salem	25096	_____.	.0675	_____.
Santaquin	25097	_____.	.0675	_____.
Saratoga Springs	25098	_____.	.0675	_____.
Highland	25099	_____.	.0675	_____.
Spanish Fork	25103	_____.	.0675	_____.
Springville	25106	_____.	.0675	_____.
Vineyard	25117	_____.	.0675	_____.
Cedar Hills	25123	_____.	.0685	_____.
Elk Ridge	25124	_____.	.0675	_____.
Woodland Hills	25125	_____.	.0675	_____.
Utah Data Center Utah Co.	25300	_____.	.0675	_____.
Wasatch County	26000	_____.	.0595	_____.
Charleston	26003	_____.	.0595	_____.
Daniel	26005	_____.	.0595	_____.
Heber	26008	_____.	.0625	_____.
Independence	26009	_____.	.0705	_____.
Midway	26011	_____.	.0735	_____.
Park City East	26013	_____.	.0785	_____.

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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)
Wallsburg	26014	_____.	.0595	_____.
Hideout	26020	_____.	.0595	_____.
Washington County	27000	_____.	.0595	_____.
Apple Valley	27002	_____.	.0595	_____.
Enterprise	27005	_____.	.0595	_____.
Hurricane	27008	_____.	.0625	_____.
Ivins	27010	_____.	.0625	_____.
La Verkin	27011	_____.	.0625	_____.
Leeds	27012	_____.	.0595	_____.
New Harmony	27015	_____.	.0595	_____.
Rockville	27019	_____.	.0595	_____.
Saint George	27020	_____.	.0625	_____.
Santa Clara	27021	_____.	.0625	_____.
Springdale	27023	_____.	.0755	_____.
Toquerville	27024	_____.	.0595	_____.
Virgin	27026	_____.	.0595	_____.
Washington City	27027	_____.	.0625	_____.
Hildale	27035	_____.	.0595	_____.
Wayne County	28000	_____.	.0595	_____.
Bicknell	28001	_____.	.0595	_____.
Hanksville	28005	_____.	.0595	_____.
Loa	28007	_____.	.0595	_____.
Lyman	28008	_____.	.0595	_____.
Torrey	28010	_____.	.0595	_____.
Weber County	29000	_____.	.0685	_____.
Farr West	29012	_____.	.0685	_____.
Harrisville	29016	_____.	.0685	_____.
Hooper	29018	_____.	.0685	_____.
Huntsville	29019	_____.	.0685	_____.
Marriott-Slaterville	29022	_____.	.0685	_____.
North Ogden	29026	_____.	.0685	_____.
Ogden	29027	_____.	.0685	_____.
Plain City	29030	_____.	.0685	_____.
Pleasant View	29031	_____.	.0685	_____.
Riverdale	29036	_____.	.0705	_____.
Roy	29037	_____.	.0685	_____.

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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)
South Ogden	29040	_____.	.0685	_____.
Uintah	29043	_____.	.0685	_____.
Washington Terrace	29049	_____.	.0685	_____.
West Haven	29051	_____.	.0685	_____.
Falcon Hill Riverdale	29300	_____.	.0705	_____.
Falcon Hill Roy	29301	_____.	.0685	_____.

SCHEDULE J TOTALS: _____.

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

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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 online at 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.