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Utah State Tax Commission 210 N 1950 W • Salt Lake City, UT 84134 • tax.utah.gov	<b>TC-62W</b> Rev. 9/15
<b>Miscellaneous Sales Taxes, Fees and Charges Return</b>	

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

**Period:** \_\_\_\_\_  
FROM (mmddyyyy) TO (mmddyyyy)

**Return Due Date:** \_\_\_\_\_  
(mmddyyyy)

Check here if this is an AMENDED return. Enter the correct TAX PERIOD (above) being amended.

**IF YOU SELL THESE ITEMS, YOU MUST FILE THIS RETURN, EVEN IF NO TAX IS DUE.**

➔ Before filling out this return, complete the worksheet (TC-62WW) to figure the amount(s) due.

Tax Type	Amount Due	USTC USE
1. Waste Tire (enter the amount from line 3 of the worksheet)	1 • _____ . _____	• WT
2. Prepaid Disposable Cell Phones (enter the amount from line 6 of the worksheet)	2 • _____ . _____	• CP
3. Lubricating Oil (enter the amount from line 11 of the worksheet)	3 • _____ . _____	• LT
4. Multi-Channel Video/Audio Service (enter the amount from line 15 of the worksheet)	4 • _____ . _____	• VA
5. Sexually Explicit Business (enter the amount from line 17 of the worksheet)	5 • _____ . _____	• SX
6. <b>Total due with this return</b> (add lines 1 through 5)	6 • _____ . _____	

Check here if payment is made by electronic funds transfer for TAX TYPE CODE 0405.

I declare under the penalties provided by law that, to the best of my knowledge, this is a true and correct return.

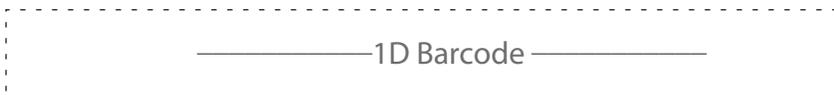
\_\_\_\_\_ Authorized Signature

\_\_\_\_\_ Date

\_\_\_\_\_ Telephone

• USTC use only

**Return the original form; make a copy for your records.**



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# Instructions for TC-62W

## General Instructions

File this return if you sell:

- New tires
- Disposable cell phones or disposable cell phone minutes
- Lubricating oil
- Multi-channel video and audio service

Also file this return if you meet the definition of a sexually explicit business (Utah Code §59-27-102).

If you sell any of the goods or services listed above, you must file this return — even if you had no activity during this filing period. This return is due with your *Sales and Use Tax Return*.

Filing dates, penalties, interest and other provisions are the same as for general sales tax returns.

The fees on this return apply to all sales and purchases, including those to sales tax-exempt buyers (such as state or local governments, and religious or charitable institutions).

See Publication 25, *Sales and Use Tax General Information*, for details.

## Waste Tires

The fee applies to tires up to and including 24.5 inches, single or dual bead capacity, as follows:

- New tire sales
- New tires as part of a vehicle sale, including replacements
- Purchases of tires for vehicles to be rented or leased
- Off-highway motorized vehicle tires meeting the size requirements

The fee does not apply to:

- Recapped or resold used tires
- Bicycle tires
- Wholesalers purchasing tires for resale
- Tires sold and delivered out of state

The fee is not subject to sales and use tax.

Authorized retailers may keep 2.5 percent of the fees for handling costs.

## Prepaid Disposable Cell Phones and Minutes

The prepaid wireless 911 service charge applies to the sales price of prepaid disposable cell phones and the minutes associated with them.

Authorized retailers may keep 3 percent of the fees for handling costs.

## Lubricating Oil

The lubricating oil fee applies to the first sale of packaged lubricating oil in Utah.

The lubricating oil fee does not apply to:

- Oil shipped outside of Utah
- Oil purchased in five-gallon or smaller containers used solely in underground mining operations
- Oil purchased in bulk containers of 55 gallons or more including oil in tanker trucks

Sellers of lubricating oil may keep 2 percent of the fees for handling costs.

## Multi-Channel Video and Audio Service

The tax on multi-channel video and audio services is imposed on the purchaser of these services.

## Sexually Explicit Business

Tax is charged on amounts paid to sexually explicit businesses for admission fees, user fees, retail sales, food and beverage sales, and any services. *Sexually explicit business* is defined in Utah Code 59-27-102(3) and (4).

## Line Instructions

Complete the worksheet, form TC-62WW, to figure the amounts to enter on this form. File the worksheet with the return.

➔ **TIP:** Make filing and paying easier by filing electronically. File and pay online at [tax.utah.gov](http://tax.utah.gov).

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Include the amount paid on the *Sales Tax Payment Coupon*. Send return and payment to Utah State Tax Commission, 210 N 1950 W, SLC UT 84134-0400.

**Please return the original. Make a photocopy for your records.**

For more information go online to [tax.utah.gov](http://tax.utah.gov), or call 801-297-2200 or 1-800-662-4335 (outside the Salt Lake area).

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If you need an accommodation under the Americans with Disabilities Act, email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

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	Utah State Tax Commission 210 N 1950 W • Salt Lake City, UT 84134 • <a href="http://tax.utah.gov">tax.utah.gov</a> <h2 style="margin: 0;">TC-62WW</h2> <h3 style="margin: 0;">Worksheet for TC-62W</h3>
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**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 .033) 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. Tax due (multiply line 12 by .0625) 13 \_\_\_\_\_ . \_\_\_\_\_
- 14. Nonrefundable tax credit (see instructions) 14 \_\_\_\_\_ . \_\_\_\_\_
- 15. **Net tax due** (line 13 minus line 14) 15 \_\_\_\_\_ . \_\_\_\_\_  
Enter this amount on TC-62W, line 4

**Sexually Explicit Business**

- 16. Sexually explicit business gross receipts 16 \_\_\_\_\_ . \_\_\_\_\_
- 17. **Net tax due** (multiply line 16 by .10) 17 \_\_\_\_\_ . \_\_\_\_\_  
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 worksheet 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 on lines 1, 4, 7, 12 and 16 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 3.3% (.033).
- 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.
- Line 13 Multiply line 12 by the .0625 tax rate.
- Line 14 Enter the nonrefundable credit for franchise fees paid to local governments (see Utah Code §59-26-104.5 and Publication 54).
- Line 15 Subtract line 14 from line 13.  
**Enter this amount on TC-62W, line 4.**

### Sexually Explicit Business

- Line 16 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 17 Multiply line 16 by the .10 tax rate.  
**Enter this amount on TC-62W, line 5.**