

December 2021 and Before

General Instructions

Always check the revision date to be sure you have the newest form. Keep all supporting documentation in case of audit.

Filing Instructions

Follow these steps to complete and submit your return:

1. Download the current template and save to your computer before using.
2. Follow the instructions below to complete and save your template.
3. Sign into Taxpayer Access Point (TAP).
4. Import and submit your file.

Important

- Don't copy or alter cells or their formatting. If you must paste from other data, use the PASTE VALUES command.
- Don't leave blank lines in the spreadsheet. It will cause errors.
- Dropdown menus are provided where possible.
- Recent versions of Microsoft Excel automatically save files as .xlsx. You must save your file as .xls to upload.

Template Formats

If you create your own template, you must use the following formats:

Column	Format	Example
1 - Taxing Jurisdiction	Text	Davis County
2 - County Code	Text, 5 numbers, leading zero when necessary	06000
3 - Charges for Leases & Rentals	Number, 2 decimals	1,000.00
4 - Tax Rate	Number, 4 decimals	0.0950
5 - Tax Due	Number, 2 decimals	950.00
6 - Seller Discount Factor*	Number, 4 decimals	0.0007
7 - Seller Discount Amount*	Number, 2 decimals	7.00
8 - Net Tax Due	Number, 2 decimals	943.00

*This discount applies to monthly filers only, and will auto calculate.

Template Instructions

→ Use the tab flow to enter information on rows 3-8

Row 3 Enter business name and contact phone number

Row 4 Enter account number and preparer's name

Row 5 Enter filing period and contact email

Row 8 If you are filing an amended return, select "Y" (yes) from the dropdown menu. If not amending, select "N" (no).

Select filing frequency from the dropdown menu (M – Monthly, Q – Quarterly, or A – Annual).

Column 1 This column will auto calculate based on the selection in column 2.

Column 2 Select the county code from the dropdown menu.

Column 3 Enter charges for leases and rentals, excluding exempt amounts.

Column 4 Select the tax rate, click on the rate link to access our rate charts.

Column 5 The tax due will auto calculate.

Column 6 The seller discount factor will auto calculate (monthly filers only, excludes statewide tax).

Column 7 The seller discount amount will auto calculate.

Column 8 The total net tax due will auto calculate.

Row 28 The **total charges for leasing and rentals, total tax due and totals** (net tax due) will auto calculate once you have entered all information for each jurisdiction.

References/Resources

Forms & Publications:

- TC-62L, *Leasing and Rental Taxes Return*
- Pub 25, *Sales and Use Tax General Information*

Returns and Schedules

You may be penalized if you do not file the correct forms and schedules. See tax.utah.gov/billing/penalties-interest for details.

Information Updates

Contact the Tax Commission immediately if account information changes. To register a new business or change ownership with the Tax Commission online, click Apply for tax account(s) TC-69 link.

Taxpayer Resources

The Tax Commission offers online workshops to help taxpayers understand Utah taxes. See tax.utah.gov/training for a list of all training resources. For more information or access to online services, forms or publications, see tax.utah.gov.

You may write or visit the Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or call 801-297-2200 or 1-800-662-4335. Email questions to taxmaster@utah.gov.