

TC-62L Motor Vehicle Rental Tax Instructions

General Information

Use this spreadsheet to complete your Motor Vehicle Rental Tax Return, for tax on short-term leases and rentals. Always check the revision date to be sure you have the newest form. Keep all supporting documentation in case of audit.

Note: *This is the only approved template to upload your data.*

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 detailed instructions to complete and save your template.
3. Sign into your [Taxpayer Access Point \(TAP\)](#) account.
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 have been provided where possible.
- Recent versions of Microsoft Excel automatically save files as .xlsx. You must save your file as .xls to upload.

Template

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 with 5 numbers, use leading zero when necessary	06000
3 – Charges for Leases & Rentals	Number with 2 decimal places	1,000.00
4 – Tax Rate	Number with 4 decimal places	0.0950
5 – Tax Due	Number with 2 decimal places	950.00
6 – Seller Discount Factor*	Number with 4 decimal places	0.0007
7 – Seller Discount Amount*	Number with 2 decimal places	7.00
8 – Net Tax Due	Number with 2 decimal places	943.00
*This discount applies to monthly filers only, and will auto calculate.		

Detailed Template Instructions

Using 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" for yes from the dropdown menu.
If not amending, select "N" for 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 and the total tax due will auto calculate once you have entered all information for each jurisdiction

References/Resources

Forms & Publications:

- [TC-62L, Motor Vehicle Rental Tax Return](#)
- [Publication 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, go to [Taxpayer Access Point \(TAP\)](#) and click the *Apply for tax account(s)* TC-69 link.

Taxpayer Resources: The Tax Commission offers online workshops to help taxpayers understand Utah taxes. Visit tax.utah.gov/training for a list of all training resources. If you need more information or access to online services, forms or publications, visit the Tax Commission's site at tax.utah.gov.

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or phone 801-297-2200 (800-662-4335). You can email questions to taxmaster@utah.gov.

For accommodations under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801- 297-2020. Please allow three working days for a response.