



Utah State Tax Commission
210 N 1950 W • SLC, UT 84134 • tax.utah.gov

**Instructions for Filing Refund Claims for
Sales Tax Paid on Pollution Control Facilities**

TC-62P

Rev. 1/13

Certified pollution control facilities may request a refund of sales/use taxes paid on qualified purchases by submitting the following:

1. Form TC-62PR, *Application for Purchaser Refund of Utah Sales Tax*
2. Form TC-62PR Worksheet (often required in electronic format, see website instructions)
3. A copy of the signed certification letter from the Department of Environmental Quality, Division of Air Quality or Division of Water Quality.

(See Utah Code §19-2-124 and Utah Administrative Rule R865-19S-83.)

Do not submit the refund request until after the Department of Environmental Quality certifies the facility. Before certification the facility owner must pay Utah sales taxes on all purchases of tangible personal property and taxable services and must keep records of the taxes paid.

Required records include:

- Seller names and locations.
- Invoices, receipts or other documents that show items purchased, purchase price and tax.
- Proof Utah sales tax was paid, such as cancelled checks, bank statements, credit card statements or receipts, or other books and records showing payment was made.

See more information online at tax.utah.gov/sales/purchaser-refund-request.

The statutory time limit for claiming a refund of sales tax paid on pollution control facility items is:

- If the purchase occurred before certification, the lesser of:
 - three years after the date of certification, or
 - six years after the date of the purchase.
- If the purchase occurred after certification:
 - three years after the date of purchase.

Note: If we approve your refund claim, we will calculate interest beginning:

1. the date sales tax was paid if you file your claim within 180 days of the certification letter from the Utah Department of Environmental Quality (the certification date), or
2. 30 days after the filing date if you file your claim more than 180 days after the certification date.

Send the above to:

**Auditing Division
Utah State Tax Commission
210 North 1950 West
Salt Lake City UT 84134**

If you have any questions, see tax.utah.gov/sales/purchaser-refund-request, or contact the Tax Commission at 801-297-7790 or toll free 1-800-662-4335, extension 7790.