



62000

Instructions for TC-62T

General Instructions

If your business rents or leases accommodations for less than 30 consecutive days, you must file this return even if no tax was collected during this filing period.

For more information about the transient room tax, see Utah Code §59-12-301; Publication 25, *Sales and Use Tax General Information*; and Publication 56, *Sales Tax Information for Lodging Providers*.

Column Instructions

Column A - Preprinted locations reflect Tax Commission records for your account.

Column B - Preprinted Cnty/City Codes reflect Tax Commission records for your account.

Column C - Enter the total taxable charges before sales tax for accommodations. If you have more than one outlet in a locality, combine the taxable charges for those outlets.

Column D - The preprinted number is the tax rate for each locality in column A. You can find tax rates online at tax.utah.gov/sales/rates. Verify your location's tax rate before the start of each quarter.

Column E - Multiply the amounts in column C by the tax rate in column D.

Line Instructions

Line 1 - Add the amounts in column C and enter on 1C. Add the amounts in column E and enter on 1E.

NOTE: If filing a return for a period before Jan. 1, 2018, do not complete lines 2 and 3. The amount on line 1E is your net tax due.

Line 2 - Multiply line 1C by 0.000192.

The discount rate is the product of the .32 percent statewide transient room tax rate (.0032) and the 6 percent statewide seller discount (.06), equaling .0192 percent (.000192). See Utah Code §§59-28-103 and 104.

Line 3 - Subtract line 2 from line 1E. This is your net tax due.

Include the amount paid for transient room tax 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.

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