

TC-62W, Miscellaneous Tax Instructions

General Information

Use this spreadsheet to complete your Miscellaneous Tax Return. 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.

Detailed 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 the "Y" for yes from the dropdown menu. If not amending, select the "N" for no from the dropdown menu

You only need to complete the sections that are applicable to you

Waste and Tire Fee

Row 14	Enter number of tires sold in the first field. The following three fields will auto calculate
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Prepaid Disposable Cell Phone Tax

- Row 18 Enter the number of transactions – **This box only appears for periods 1/31/21 and forward**
- Row 18 Enter total dollar amount of prepaid disposable wireless telecom service sales
- Row 18 The current rate is auto calculated based on the filing period
- Row 18 The gross tax due, retail handler discount, and tax due will auto calculate

Lubricating Oil Tax

- Row 22 Enter the number of quarts sold
- Row 22 The current rate is auto calculated based on the filing period
- Row 22 The Lubricating Oil tax due is auto calculated
- Row 23 Enter the number of gallons sold
- Row 23 The current rate is auto calculated based on the filing period
- Row 23 The gross tax due is auto calculated
- Row 24 The sum of the gross tax due, the retailer handling discount and the net tax due is auto calculated. Negative tax due is not allowed

Multi-channel Video and Audio Services Tax

- Row 28 Enter total dollar amount of Video and Audio Services gross receipts
- Row 28 The current rate is auto calculated for you based on the filing period
- Row 28 The Multi-channel Video/Audio Service gross tax due is auto calculated
- Row 28 Enter the non-refundable tax credit
- Row 28 The Multi-channel Video/Audio Service net tax due is auto calculated

Sexually Explicit Business Tax

- Row 32 Enter total dollar amount of Sexually Explicit Business gross receipts
- Row 32 The current rate is auto calculated based on the filing period
- Row 32 The Sexually Explicit Business tax due is auto calculated

Locomotive Fuel Tax – This section only appears for periods 1/1/21 and forward

- Row 36 Enter total dollar amount of Locomotive Fuel gross receipts
- Row 36 The current rate is auto calculated based on the filing period
- Row 36 The Locomotive Fuel tax due is auto calculated

Tax Type

Row 41-46 The net amount due will auto calculate for all taxes in rows 41-46

Row 48 The Total Amount Due with this return will auto calculate

References/Resources**Forms & Publications:**

- [TC-62W, Miscellaneous 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.