



Telecommunications Service Providers

Doing Business As:

Account Number:

Delivery Location

The delivery location for telecom service is the place of primary use. This is usually the buyer's residential or business address. If you provide telecommunications service into a municipality, that municipality must be identified as a delivery location on your sales and use tax return form TC-62M with Schedule A.

Delivery locations reported on your E-911 return (TC-62Y) must have corresponding locations reported on your sales tax return. Delivery locations reported on your E-911 return (TC-62Y) for incorporated municipalities must have corresponding locations reported on your municipal telecom tax return. Also, delivery locations reported on your municipal telecom tax return (TC-62Z) must have corresponding locations reported on your sales tax return.

The Tax Commission provides an online database (ZIP+4 Boundaries for Telecom Tax Rates) that ties ZIP+4 addresses to taxing jurisdictions. This database helps you to determine the correct taxing jurisdiction and tax rate for each of your delivery locations. You can download this database at tax.utah.gov/other/telecom-download and use it to calculate taxes and fees for each of your delivery locations.

Your returns do not have corresponding delivery locations. Additional information and/or amended returns are needed to explain the discrepancy. This information is due by **August 20, 2016**. See the attached **Worksheet(s)** listed below.

- **E-911 Jurisdictions Reported with No Corresponding Sales Tax Reported**
- **E-911 Jurisdictions Reported with No Corresponding Municipal Telecom Tax Reported**
- **Municipal Telecom Jurisdictions Reported with No Corresponding Sales Tax Reported**

If the requested information and/or amended returns are not provided by **August 20, 2016**, you will receive an assessment for the 10% failure to file penalty. The penalty for failure to file a tax return includes a tax return that does not contain information necessary for the commission to make a correct distribution of tax revenues. Filing an incorrect return meets this penalty criterion.

Sales Tax Returns - Schedule A

Telecom providers must report sales and use tax on form TC-62M with Schedule A. Each jurisdiction where you deliver service must appear as a separate outlet on Schedule A. You reported your telecom sales tax on Schedule J instead of Schedule A. See attached **Worksheet, Telecom Providers Reporting Schedule A Sales Tax on Schedule J in Error**.

You must file an amended sales and use tax return including a Schedule A for each period that used a Schedule J in error. This corrected information is due by **August 20, 2016**. If you do not file this information by **August 20, 2016**, you will receive an assessment for the 10% failure to file penalty. The penalty for failure to file a tax return includes a tax return that does not contain information necessary for the commission to make a correct distribution of tax revenues. Filing an incorrect schedule meets this penalty criterion.



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E-911 Fee

All municipalities in Utah, including the unincorporated portions of counties, impose the E-911 fee on each landline, cellular line and other service line (such as VoIP) provided to customers. The collection, reporting, and remittance of this fee must be reported to the municipality-level detail. Your returns must reflect the municipalities in which you provide wire or wireless telephone service.

A review of your returns shows irregularities in the reporting of the E-911 fee. Additional information and/or amended returns are needed to explain these irregularities by **August 20, 2016**. See attached **Worksheet, E-911 Irregularities**.

If the requested information and/or amended returns are not provided, you will receive an assessment for the 10% failure to file penalty. The penalty for failure to file a tax return includes a tax return that does not contain information necessary for the commission to make a correct distribution of tax revenues. Filing an incorrect return meets this penalty criterion.

Municipal Telecom Tax

Utah cities and towns may impose a tax of up to 3.5 percent on the value of telecom service provided within their boundaries. When you file your return, you must identify each city or town where telecom service is provided, based on ZIP+4 service addresses of your customers. Since the unincorporated portion of the county cannot impose this tax, do not report any service at the county level.

A review of your returns shows irregularities in the reporting of the Municipal Telecom Tax. Additional information and/or amended returns are needed to explain these irregularities by **August 20, 2016**. See attached **Worksheet, Municipal Telecom Irregularities**.

If the requested information and/or amended returns are not provided, you will receive an assessment for the 10% failure to file penalty. The penalty for failure to file a tax return includes a tax return that does not contain information necessary for the commission to make a correct distribution of tax revenues. Filing an incorrect return meets this penalty criterion.

Sales Tax Returns

Telecom providers must report sales and use tax on form TC-62M with Schedule A. Each jurisdiction where you deliver service must appear as a separate outlet on Schedule A.

A review of your returns shows irregularities in the reporting of sales and use tax on Schedule A. Additional information and/or amended returns are needed to explain these irregularities by **August 20, 2016**. See attached **Worksheet, Schedule A Irregularities**.

If the requested information and/or amended returns are not provided, you will receive an assessment for the 10% failure to file penalty. The penalty for failure to file a tax return includes a tax return that does not contain



STATE OF UTAH

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

INSTRUCTIONS

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information necessary for the commission to make a correct distribution of tax revenues. Filing an incorrect return meets this penalty criterion.