

Utah State Tax Commission Tax and Revenue



Utah State Tax Commission

- Monthly webinars of various tax topics.
- Ability to access the recording and presentation after the event.
- Free to all attendees.



Utah State Tax Commission Monthly Webinars

tax.utah.gov/training/webinars

Tax Webinars & Videos

Each month, the Tax Commission holds live public webinars on various tax topics, with access to the recording after the event. We'll also add other training items here as needed. The links will appear below as they're available.



Sales Tax Line-6 Adjustments

When: **December 18, 2025**

Time: **10:00am, Mountain Time**

Description: Please join the Utah State Tax Commission for our December 2025 monthly webinar. In this webinar we will discuss line 6 adjustments to the Utah sales tax return. We will go over situations that adjustments may be made as well as the supporting documentation that must be submitted to support the claim. If you prepare or file Utah sales tax returns, don't miss this webinar!!!

[Register](#)

Upcoming Webinars

December 18, 2025: Sales Tax Adjustments – Adjusting for Tax Rate Change

Information presented in past webinar recordings is current as of the date of the recording and may not reflect legislative and other subsequent changes. For the most up-to-date information, please refer to our [Forms and Publications](#) and our [Recent Info and Tax Law Changes](#) page.

Information presented in past webinar recordings is current as of the date of the recording and may not reflect legislative and other subsequent changes. For the most up-to-date information, please refer to our [Forms and Publications](#) and our [Recent Info and Tax Law Changes](#) page.

Search:

| Date | Title | Category/Tax Type | Links |
|--------------|---|-------------------|--|
| Nov 20, 2025 | Utah Employer Withholding Tax Requirements | Withholding Tax | Video Link PDF |
| Oct 16, 2025 | Sales Tax Compliance Topics | Sales Tax | Video Link PDF |
| Sep 18, 2025 | Utah Individual Income Additions and Subtractions from Income | Income Tax | Video Link PDF |
| Aug 21, 2025 | Special Events Sales Tax – Promoters and Vendors | Sales Tax | Video Link PDF |
| Jul 17, 2025 | Utah Tax Collection Topics | Collections | Video Link PDF |
| Jun 19, 2025 | Sales Tax Resources and Publications | Sales Tax | Video Link PDF |
| May 15, 2025 | What is Taxable and What is Exempt from Sales Tax | Sales Tax | Video Link PDF |
| Apr 17, 2025 | Sales Tax Licensing Requirements and Application Process | Sales Tax | Video Link PDF |
| Mar 27, 2025 | Income Tax Credit Review Part-2 | Income Tax | Video Link PDF |



Utah Sales Tax Return and Line 6 Adjustments

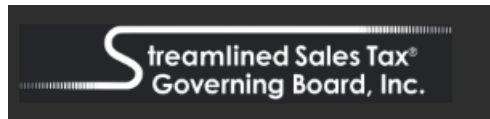
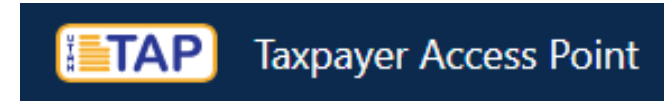


Utah Sales and Use Tax Return





Utah Sales and Use Tax Returns

- All Utah sales and use tax and sales related returns must be filed electronically.
- Sales tax returns filed directly through the Utah State Tax Commission will be filed using the [Taxpayer Access Point \(TAP\)](#) portal.
- You may also contract with a CSP (Certified Service Provider) to file returns on your behalf if you have registered through [Streamlined Sales Tax](#)
- SST Certified providers: Avalara , TaxCloud, Sovos, Accurate Tax, Avior




tap.utah.gov


 Taxpayer Access Point ?




[Forgot username?](#)
____ Or ____

[Don't have a profile?](#)
[Sign Up](#)
[Why sign up?](#)


Returns


Payments


Apply Online



Utah Sales Tax Return in TAP

SALES TAX WEBINAR ACCOUNT

_*4444

210 N 1950 W
SALT LAKE CITY UT 84134-9000

Welcome, Steve Carlow

You last logged in on Thursday, Jan 15, 2026 9:22:35 AM

[Manage My Profile](#)

[Home](#) [Action Center](#) [Settings](#) [I Want To...](#)

Filter

Sales and Use Tax

SALES TAX WEBINAR ACCOUNT
210 N 1950 W
SALT LAKE CITY UT 84134-9000

Click here to see status of
all tax returns and
periods

Click here to add or close a
sales tax location. This
must be done prior to
filing your tax return.

Click here to file the return for
the current tax period

Period: 31-Dec-2025

✓ Sales and Use Tax Return

Due

02-Feb-2026

> File now

> Download return templates

Account

Quarterly

10102758-002-STC

Balance

\$0.00

> Make a Payment

> File, view, or amend returns

> Request waiver, payment plan, or payment plan email

Sales Location Maintenance

> Add a Sales Location

> Close an existing Sales Location



Adding a Sales Location

Be sure to add new sales locations **BEFORE** you request to have an existing sales location closed. If you close your location before adding another, your account will be closed if it was your only location.

Sales Location Maintenance

- > Add a Sales Location
- > Close an existing Sales Location

Instructions

For existing Sales and Use Tax accounts only.

1. Add new Utah location(s) before filing your current return.

- Adding a new location may change the TC-62 form and schedules you file. A license will be issued once the new location is verified.

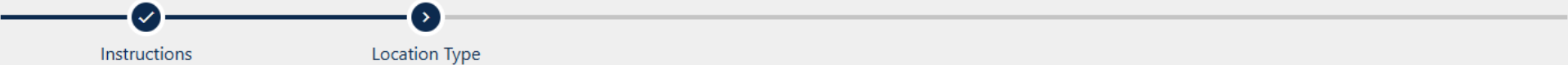
2. Important: Do not use this process to register cigarette, tobacco, e-cigarette, or cannabinoid locations. To add these specific locations, you must apply for a new tax account (TC-69) available on our TAP homepage.



Adding a Sales Location

Add Sales Location

Sales and Use Tax
10102758-002-STC
SALES TAX WEBINAR ACCOUNT



Location Type

Select the appropriate location type for your reporting:

- Sales Location: Used to register your fixed place of business or a location where inventory is stored.
- Construction Material Location: Used for reporting construction material sales within a development zone.

For more information and definitions, refer to [Publication 25](#).

*

Required

Required

Construction Material Location

Sales Location

Your online session will timeout after 60 minutes of inactivity.

Cancel

< Previous

Next >



Adding a Sales Location

Sales Location Details

Provide the details for the location you are adding to your Sales and Use Tax Account.

DBA or Business Location Name

Bob's Tractor Supply

Location Start Date

01-Jan-2026



Business Description: Describe the nature of your business and/or types of products you will sell from this location.

Selling tractors and agricultural equipment

Certain Sales Location Activities

Lodging Services: Will you provide motel, hotel, trailer court, campground, or other lodging services at this location?

Yes

No

Will you sell motor vehicles, aircraft, watercraft, manufactured homes, modular homes or mobile homes in municipalities imposing the resort communities tax or the state correctional facility tax?

Yes

No

Will you have retail sales of new tires?

Yes

No

Are you a restaurant?

Yes

No

Will you offer rentals of motor vehicles (12,000 pounds or less) or off-road/recreational vehicles for 30 days or less?

Yes

No



Adding a Sales Location

Sales Location Address

Country

USA

Physical street address of business (P.O. Box not acceptable)

123 S MAIN ST

Street 2

Unit Type

Unit #

City

SALT LAKE CITY

State

UTAH

Zip Code

84111-1917

County

SALT LAKE

Verify Address



Address has been validated



Adding a Sales Location

Summary

Business Location Name

Bob's Tractor Supply

Location Start Date

01-Jan-2026

Lodging Services

Yes No

Motor Vehicles

Yes No

Tires

Yes No

Restaurant

Yes No

Recreational Vehicles

Yes No

☐ Motor Vehicles

☐ Off-road/recreational vehicles

Address

123 S MAIN ST SALT LAKE CITY UT 84111-1917

Business Description

Selling tractors and agricultural equipment

Authorization

By selecting yes, under laws of falsification, I hereby indicate I am an authorized representative of the business and assert I am authorized to submit this request.

Yes No



Adding a Sales Location

Confirmation



UTAH'S TAXPAYER ACCESS POINT

Jan 15, 2026, 17:15:52 (Mountain Time)
Add Sales Location

Thank you for using TAP.

Your confirmation number is **0-449-724-416**.

After review, we will issue a new license for this location. Please allow up to 10 business days. The license will be emailed to you, or you may download it from your TAP account.

Note: Submissions received after 5:00 PM (Mountain Time) may take up to 2 business days to process.

Please print this screen for your records.

If you have questions, please contact:

TAP Help: TAPSupport@utah.gov or 801-297-3996

Business or Income Tax: Taxmaster@utah.gov or 801-297-2200 (800-662-4335)

Print Confirmation

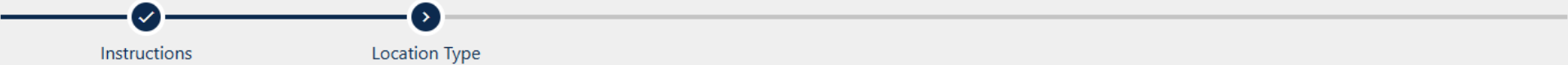
OK



Adding a Construction Material Location

Add Sales Location

Sales and Use Tax
10102758-002-STC
SALES TAX WEBINAR ACCOUNT



Location Type

Select the appropriate location type for your reporting:

- Sales Location: Used to register your fixed place of business or a location where inventory is stored.
- Construction Material Location: Used for reporting construction material sales within a development zone.

For more information and definitions, refer to [Publication 25](#).

*

Required

Required

Construction Material Location

Sales Location

Your online session will timeout after 60 minutes of inactivity.

Cancel

< Previous

Next >



Adding a Construction Material Location

[← SALES TAX WEBINAR ACCOUNT](#)

Add Sales Location

Sales and Use Tax
10102758-002-STC
SALES TAX WEBINAR ACCOUNT

✓

✓

➤

InstructionsLocation TypeConstruction Material Location

Construction Material Location

Provide the details for the location you are adding to your Sales and Use Tax Account.

Construction Material Location Name

Steve's Special District

Construction Material Location Start Date

01-Jan-2026

Construction Material Location Code

29-301

Falcon Hill Roy

Falcon Hill Sunset

Inland Port Iron Springs

Inland Port Magna

Inland Port Salt Lake City

Inland Port Salt Lake County

Inland Port West Valley

MIDA MVP - SLC

MIDA MVP - Ut Co

MIDA NG - American Fork

MIDA NG - Bluffdale

MIDA NG - Bluffdale S

MIDA NG - Brigham City

Falcon Hill Roy

The seal of the Utah State Tax Commission is located in the bottom left corner. It is a circular emblem with a blue border containing the text "UTAH STATE TAX COMMISSION" at the top and "SEAL" at the bottom. The center features a white silhouette of the Utah State Capitol building, flanked by two yellow stars.

Adding a Construction Material Location

Instructions

Location type

Construction material location

Review and Submit

Summary

Are you sure you want to submit this request? Before clicking submit, please check the information you have entered.

Construction Material Location Name

Steve's Special District

Construction Material Location

Falcon Hill Roy

Construction Material Location Start Date

01-Jan-2026

Construction Material Location Code

29-301

Authorization

By selecting yes, under laws of falsification, I hereby indicate I am an authorized representative of the business and assert I am authorized to submit this request.

Yes

No

Your online session will timeout after 60 minutes of inactivity.

Cancel

< Previous

Submit



Closing a Sales Location

Sales Location Maintenance

> [Add a Sales Location](#)

> [Close an existing Sales Location](#)

Instructions

Use this request to close a specific tax location.

Important Submission Rules:

1. **Timing:** If the location closed during the current filing period, submit this request **before** filing your current sales and use tax return.
2. **Separate Requests:** You must submit a separate request for each location you wish to close.
3. **Tobacco Tax Impact:** If the location being closed also **sells cigarette, tobacco, or e-cigarette products**, this location closure will **affect/impact the corresponding Tobacco (TOB) tax license** associated with those sales.

Account Closure Information:

- **Single Active Location:** If this is your only active location, closing it will result in the **closure of your entire sales and use tax account**.
 - **Note:** If this location also holds a **Tobacco (TOB) tax license**, the closure of this single location may also impact or lead to the closure of your overall TOB tax account.
- **Account Closure:** To close your entire sales and use tax account, **do not proceed** here. Instead, click "Cancel," go to "I Want To," and select "Request to close account(s)."



Closing a Sales Location

Select Sales Location

You may only close one location per request. If you want to close multiple locations, you must submit separate requests for each location closure.

Select the location you want to close:

- ☐ 0001: WEBINAR LOCATION 1 - 210
N 1950 W SALT LAKE CITY, UT
841349000
- ☒ 0002: WEBINAR LOCATION 2 - 47 S
MAIN ST TOOELE, UT 840742148

Closure Date

Please enter the location closing date.

*

01/31/2026



Required



Closing a Sales Location

Confirmation



Jan 15, 2026, 17:30:50 (Mountain Time)
Close Sales Location

Thank you for using TAP.

Your confirmation number is **0-348-012-544**.

Your sales tax license for location **0001** will no longer be valid as of **Jan 31, 2026**. You may not make taxable sales or tax-free purchases for this location after this date. Under Utah law, a person is guilty of a Class B misdemeanor if doing in business in Utah without a valid license.

Note: Submissions received after 5 p.m. (MDT) may take up to 2 business days to process.

Please print this screen for your records.

If you have any questions, please contact:

TAP Help: TAPSupport@utah.gov or 801-297-3996

Business or Income Tax: Taxmaster@utah.gov or 801-297-2200 (800-662-4335)

Print Confirmation

OK



Filing a Sales and Use Tax Return

Utah has two sales tax returns depending on your account situation.

- TC-62S- Single place of business (**simple**)
- TC-62M- Multiple places of business or sales from a non-fixed location (**schedules required**)

You will file form:

TC-62S Single place of business

Return Information

[Help](#)

Do you need to make a change to your tax account?

Return Information

[Help](#)

Do you need to make a change to your tax account?

You will file form:

TC62M Multiple places of business

You will file the following schedule(s) with this return:

Schedule A Sales of NON-FOOD and PREPARED FOOD from fixed Utah locations

Schedule AG Sales of GROCERY FOOD from fixed Utah locations

Schedule J Sales of NON-FOOD and PREPARED FOOD from places other than fixed Utah locations

Schedule JG Sales of GROCERY FOOD from places other than fixed Utah locations

Schedule X Sales exempt from impacted communities tax

Not all schedules will be required.
This will be generated based on
how your account is set up



Filing a Sales and Use Tax Return

Current Filing Requirements

Return Information

[Help](#)

Do you need to make a change to your tax account?

Yes

No

You will file form:

TC62M Multiple places of business

If you need to make a change to your account attributes, you can do this in the sales tax return

You will file the following schedule(s) with this return:

Schedule A Sales of NON-FOOD and PREPARED FOOD from fixed Utah locations

Schedule AG Sales of GROCERY FOOD from fixed Utah locations

Schedule J Sales of NON-FOOD and PREPARED FOOD from places other than fixed Utah locations

Schedule JG Sales of GROCERY FOOD from places other than fixed Utah locations

Schedule X Sales exempt from impacted communities tax

Schedule X- Sales of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, and mobile homes, while subject to sales and use tax, are exempt from resort communities' tax and state correctional facility tax.

- The following is a current list of impacted communities:
 - Alta, Bluff, Boulder, Brian Head, Brighton, Bryce Canyon, Dutch John, Escalante, Garden City, Green River, Independence, Kanab, Midway, Military Recreation – Park City, Moab, Orderville, Panguitch, Park City, Park City East, Salt Lake City, Springdale, Tropic, Virgin.



Filing a Sales and Use Tax Return

Changing Return Attributes



Current Filing Requirements



Business Description

Business Description Questions

If you need to make additional changes that are not listed below, please use the [TC-69C, Notice of Change for a Business and/or Tax Account](#).

1. Do you sell goods or services from only one fixed Utah business location (includes vending machine operators and door-to-door sellers with only one warehouse)?

| | |
|-----|----|
| Yes | No |
|-----|----|

2. Do you sell goods or services from more than one fixed Utah business location (includes vending machine operators and door-to-door sellers with more than one warehouse)?

| | |
|-----|----|
| Yes | No |
|-----|----|

3. Do you do one or both of the following: a. sell goods or services that are shipped from outside Utah to a Utah customer(s)? b. have goods or materials delivered from outside Utah to a location(s) in Utah other than your fixed place of business?

| | |
|-----|----|
| Yes | No |
|-----|----|

4. Do you do multi-level marketing?

| | |
|-----|----|
| Yes | No |
|-----|----|

5. Do you charge admission or fees for any entertainment, recreation, exhibition, cultural or athletic activity provided somewhere other than your business location?

| | |
|-----|----|
| Yes | No |
|-----|----|

6. Do you provide services (cleaning, washing, dry cleaning, repairing or renovating tangible personal property) at non-fixed places of business and not sell tangible personal property?

| | |
|-----|----|
| Yes | No |
|-----|----|

7. Do you receive recurring payments for leases or rentals of tangible personal property or services?

| | |
|-----|----|
| Yes | No |
|-----|----|

8. Are you a seller with no physical or representational presence in Utah who is selling goods or services shipped direct by U.S. mail or common carrier to Utah customers?

| | |
|-----|----|
| Yes | No |
|-----|----|

9. Do you sell motor vehicles, aircraft, watercraft, manufactured homes, modular homes or mobile homes in an Impacted Community. Impacted communities include resort communities.

| | |
|-----|----|
| Yes | No |
|-----|----|

10. Will you sell residential fuels (electricity, heat, gas, coal, fuel oil, fire wood and other fuels for residential use)?

| | |
|-----|----|
| Yes | No |
|-----|----|

11. Do you sell grocery food?

[Definition of Grocery Food \(Pub 25 PDF\)](#)

| | |
|-----|----|
| Yes | No |
|-----|----|

12. Do you operate or use a car-sharing program on a peer-to-peer business platform? [Definition of car-sharing \(Pub 25 PDF\)](#)

| | |
|-----|----|
| Yes | No |
|-----|----|



Filing a Sales and Use Tax Return

Pending Locations

Current Filing Requirements Pending Locations

Instructions for Pending Sales Locations

1. New Location Status

The new sales location(s) listed below are currently **pending registration**.

Note: If the **Schedule A Pending Locations** is empty, you may disregard this section and proceed with your filing.

2. Action Required (If Location(s) are Listed)

- Enter the **Net Taxable Sales** amount for **each** pending **location** in the table below.

3. Adding More Locations

To add additional locations, navigate to the **Sales Location Maintenance** section in your account. All new locations must be added here **before** starting your current tax return.

Schedule A Pending Locations

| DBA/Address | County/City Code | Net Taxable Sales | Tax Rate | Calc Sale Tax |
|---|------------------|-------------------|----------|---------------|
| Bob's Tractor Supply 123 S MAIN ST SALT LAKE CITY UT 841111 | 18-122 | 12,000.00 | 0.0845 | 1,014.00 |



Filing a Sales and Use Tax Return

Pending Locations

- ✓
- ✓
-
- Current Filing Requirements
- Pending Locations
- Pending Locations (AG)

Instructions for Pending Sales Locations

- 1. New Location Status**
The new sales location(s) listed below are currently **pending registration**.
Note: If the **Schedule A Pending Locations** is empty, you may disregard this section and proceed with your filing.
- 2. Action Required (If Location(s) are Listed)**
- **Enter the Net Taxable Sales** amount for **each** pending **location** in the table below.
- 3. Adding More Locations**
To add additional locations, navigate to the **Sales Location Maintenance** section in your account. All new locations must be added here **before** starting your current tax return.

Schedule AG Pending Locations

| DBA/Address | County/City Code | Net Taxable Sales | Tax Rate | Calculated Sales Tax |
|---|------------------|-------------------|----------|----------------------|
| Bob's Tractor Supply 123 S MAIN ST SALT LAKE CITY UT 841111 | 18-122 | 0.00 | 0.0300 | 0.00 |



Filing a Sales and Use Tax Return

Importing a Return

You can download return templates from your TAP customer home screen.

NOTE: There is not a template available for the TC-62S single location sales tax return

Period: 31-Dec-2025

✓ Sales and Use Tax Return

Due

02-Feb-2026

> File now

> Download return templates

Account

Quarterly

10102758-002-STC

Balance

\$0.00

Sales Location Mainten

Instructions

Click a link below to download a template or instructions. Fill out templates and save as Excel .xls files. Log into your TAP account to upload your

Select a Tax Type

Beer Taxes

Cigarette / Tobacco Taxes

Fuel Taxes

O & G Conservation and Severance Taxes

Insurance Taxes

State and Local Tax (Salt) Report

Property Taxes

Sales Taxes

Telecom Taxes

Withholding Taxes

Low Income Housing Credit Allocation Report

Local Impact Mitigation Taxes

TC-62M

TC-62M Template

TC-62E

TC-62E Template

TC-62T

TC-62T Template

TC-62W

TC-62W Template

TC-62F

TC-62F Template

TC-62L

TC-62L Template - January 2022 and After

TC-62L Template - December 2021 and Prior



Filing a Sales and Use Tax Return

Importing a Return

| | A | B | C | D |
|----|---|--------|-----------------------------------|------------|
| 1 | TC-62M - Sales and Use Tax Return | | | |
| 2 | Account ID | | Format: 99999999-999-STC | |
| 3 | Filing Period | | Format: mm/dd/yyyy | |
| 4 | Amended Return? | No | If amended, select or type "Yes". | |
| 5 | | | | |
| 6 | Taxable Sales Detail | | | |
| 7 | 1. Total sales of goods and services | | | |
| 8 | 2. Exempt sales included in line 1 | | | |
| 9 | 3. Taxable sales (line 1 minus line 2) | \$ - | | |
| 10 | 4. Goods purchased tax free and used by you | | | |
| 11 | 5. Total taxable amounts (line 3 plus line 4) | \$ - | | |
| 12 | 6. Adjustments | | | |
| 13 | 7. Net taxable sales and purchases (line 5 plus line 6) | \$ - | | |
| 14 | | | | |
| 15 | Sales Tax Detail | | | |
| 16 | 8. Tax calculation | | | |
| 17 | <i>a. Non-food and prepared food sales</i> | | | |
| 18 | Total tax from Schedule A | \$ - | | |
| 19 | Total tax from Schedule J | \$ - | | |
| 20 | Total tax from Schedule X | \$ - | | |
| 21 | <i>b. Grocery food sales, not including prepared food</i> | | | |
| 22 | Total tax from Schedule AG | \$ - | | |
| 23 | Total tax from Schedule JG | \$ - | | |
| 24 | | | | |
| 25 | 9. Total tax (sum of lines 8a through 8b) | \$ - | | |
| 26 | | | | |
| 27 | 10. Residential fuels | | | |
| 28 | a. Residential fuels included in line 7 | | | |
| 29 | b. Residential fuel tax adjustment rate | 0.0270 | | |
| 30 | | | | |
| | < > Instructions | Main | ScheduleA | ScheduleAG |
| | | | ScheduleJ | ScheduleJG |
| | | | ScheduleX | + |

✓

✓

✓

➤

Current Filing Requirements

Pending Locations

Pending Locations (AG)

Import Return

Import Your Return

Click the link below if you would like to import your return from a spreadsheet. When you are ready, click next to input or verify the information. You can no longer import locations that haven't been registered with the Tax Department. In order for a new location to populate onto the return, you must make a separate request to Add a New Sales Location in Sales Location Maintenance panel.

[Import Your Return](#)

Complete your TC-62M template including all schedules and save it to your device.

Step 3 of the TC-62M sales tax return will give you an option to import the file.



Filing a Sales and Use Tax Return

✓

✓

✓

✓

➤

Current Filing Requirements

Pending Locations

Pending Locations (AG)

Import Return

Taxable Sales Detail

Taxable Sales Detail

1. Total sales of goods and services

25,000.00

2. Exempt sales included in line 1

8,500.00

3. Taxable sales

16,500.00

4. Goods purchased tax free and used by you

6,000.00

5. Total taxable amounts

22,500.00

Help

6. Adjustments

250.00

If you entered an amount in line 6, you must provide an explanation of the adjustment(s) below

Returned goods from December 2025- Invoices and documentation attached

7. Net taxable sales and purchases

22,750.00

Taxable Sales Detail

Line 1. Total sales of goods and services

Enter your total sales (cash, credit, installment, exempt, etc.) of all goods and services in Utah. Do not include sales tax collected as part of the total sales. Total sales cannot be a negative amount.

Line 2. Exempt sales included in line 1

Enter the total amount of exempt sales included in line 1. Do not report details of exempt sales with this return, but keep evidence to support all exempt sales claimed. See [Publication 25](#) for detailed exemption information. The amount on this line cannot be greater than the amount on line 1.

Line 3. Taxable Sales

TAP will total this line for you.

Line 4. Goods purchased tax free and used by you

Enter the amount paid for items purchased tax-free that you did not resell but you used (e.g. office supplies, office or shop equipment, or computer hardware and software). This cannot be a negative amount.

Line 5. Total Taxable amounts

TAP will total this line for you.

Line 6. Adjustments

Enter any adjustments for sales or purchases reported in previous periods, such as bad debts, returned goods or cash discounts allowed, or excess tax collected. All adjustments should be reported as taxable sales amounts and can be either negative or positive numbers.

If you enter amounts on line 6, you must type in supporting information in the adjustments text box provided. Include the reason for the adjustment, filing periods and specific line items from schedules that are being adjusted. You may also attach supporting documentation at a later step, before filing your return, using *Add Attachment*.

Line 7. Net taxable sales and purchases

TAP will calculate for you.



Filing a Sales and Use Tax Return

TC-62S Line 8 Tax Calculation Single Location

Current Filing Requirements Pending Locations

Tax Calculation [Help](#)

8a. Non-food and prepared food

Sales
25,000.00

Tax rate
0.0845

Sales tax
2,112.50

8b. Grocery food

Sales
0.00

Tax rate
0.0300

Sales tax
0.00

9. Total tax
2,112.50

If filing a TC-62S, the sales tax calculation will automatically calculate based on the net taxable sales and purchases on line 7.

If your attributes indicate you have grocery food sales, you will need to separate your regular sales and grocery food sales to total line 7.

Current Filing Requirements Pending Locations Taxable Sales Detail Tax Calculation

Tax Calculation [Help](#)

8a. Non-food and prepared food

Sales
15,000.00

Tax rate
0.0845

Sales tax
1,267.50

8b. Grocery food

Sales
10,000.00

Tax rate
0.0300

Sales tax
300.00

9. Total tax
1,567.50

10. Residential fuel

Residential fuel sales included in line 7
0.00

Residential fuel tax adjustment rate
0.0285

Residential fuel tax adjustment
0.00

11. Car sharing

Car sharing sales included in line 7
0.00

Car sharing tax adjustment rate
0.0485

Car sharing tax adjustment
0.00

12. Total state and local taxes due
1,567.50



Filing a Sales and Use Tax Return

TC-62M Line 8 Tax Calculation Multiple Locations (Schedules A, AG and X)

Progress: Requirements ✓ Pending Locations ✓ Pending Locations (AG) ✓ Import Return ✓ Taxable Sales Detail ✓ **Schedule A**

Filter

| Location | Outlet Number | County/City Code | Net Taxable Sales | Tax Rate | Sales & Use Tax |
|--|---------------|------------------|-------------------|----------|-----------------|
| WEBINAR LOCATION 1 210 N 1950 W SALT | 0001 | 18-602 | 0.00 | 0.0845 | 0.00 |
| WEBINAR LOCATION 2 47 S MAIN ST TOOELE | 0002 | 23-048 | 0.00 | 0.0700 | 0.00 |

Progress: Locations ✓ Pending Locations (AG) ✓ Import Return ✓ Taxable Sales Detail ✓ **Schedule A** ✓ **Schedule AG**

Filter

| Location | Outlet Number | County/City Code | Net Taxable Sales | Tax Rate | Sales & Use Tax |
|--|---------------|------------------|-------------------|----------|-----------------|
| WEBINAR LOCATION 1 210 N 1950 W SALT | 0001 | 18-602 | 0.00 | 0.0300 | 0.00 |
| WEBINAR LOCATION 2 47 S MAIN ST TOOELE | 0002 | 23-048 | 0.00 | 0.0300 | 0.00 |

Progress: Sales Detail ✓ Schedule A ✓ Schedule AG ✓ Schedule J ✓ Schedule JG ✓ **Schedule X**

Filter

| Location | County/City Code | Net Taxable Sales | Tax Rate | Sales and Use Tax |
|---------------|------------------|-------------------|----------|-------------------|
| Fairpark Dist | 18-602 | 0.00 | 0.0745 | 0.00 |



Filing a Sales and Use Tax Return

TC-62M Line 8 Tax Calculation Non-Fixed Locations (Schedules J & JG)

Locations (AG) Import Return Taxable Sales Detail Schedule A Schedule AG **Schedule J**

Instructions
Select the location and enter the net taxable sales below.

Filter

| Location | County | County/City Code | Net Taxable Sales | Tax Rate | Sales & Use Tax |
|----------|--------|------------------|-------------------|----------|-----------------|
| | | | | | |

Alpine
Alta
Altamont
Alton
Amalga

Cancel

Import Return Taxable Sales Detail Schedule A Schedule AG Schedule J **Schedule JG**

Instructions
Select the location and enter the net taxable sales below.

Filter

| Location | County/City Code | Net Taxable Sales | Tax Rate | Sales & Use Tax |
|--------------------------------------|------------------|-------------------|----------|-----------------|
| <input type="checkbox"/> X Annabella | 21001 | 0.00 | 0.0300 | 0.00 |
| | | | | |



Filing a Sales and Use Tax Return

Schedule Summary Page

Progress bar: Schedule A, Schedule AG, Schedule J, Schedule JG, Schedule X, **Schedule Summary**

Schedule Summary

| | | | |
|---------------------------------|-----------|-----------------------------------|----------|
| Total taxable sales schedule A | 14,000.00 | Total sales & use tax schedule A | 1,183.00 |
| Total taxable sales schedule AG | 3,000.00 | Total sales & use tax schedule AG | 90.00 |
| Total taxable sales schedule J | 2,000.00 | Total sales & use tax schedule J | 153.00 |
| Total taxable sales schedule JG | 1,000.00 | Total sales & use tax schedule JG | 30.00 |
| Total taxable sales schedule X | 2,750.00 | Total sales & use tax schedule X | 204.88 |

The total of all applicable schedules must match the net taxable sales amount on line 7 of the return.

Progress bar: Schedule A, Schedule AG, Schedule J, Schedule JG, Schedule X, **Schedule Summary**

Schedule Summary

| | | | |
|---------------------------------|-----------|-----------------------------------|----------|
| Total taxable sales schedule A | 14,000.00 | Total sales & use tax schedule A | 1,183.00 |
| Total taxable sales schedule AG | 3,000.00 | Total sales & use tax schedule AG | 90.00 |
| Total taxable sales schedule J | 2,000.00 | Total sales & use tax schedule J | 153.00 |
| Total taxable sales schedule JG | 1,000.00 | Total sales & use tax schedule JG | 30.00 |
| Total taxable sales schedule X | 1,000.00 | Total sales & use tax schedule X | 74.50 |

[22,750.00] [The total taxable sales from all schedules must equal the Net Taxable Sales and Purchases on your return (Taxable Sales Detail, line 7).]



Filing a Sales and Use Tax Return

Tax Calculation Summary Page

✓

Schedule AG

✓

Schedule J

✓

Schedule JG

✓

Schedule X

✓

Schedule Summary

➤

Tax Calculation

Tax Calculation

8a. Non-food and prepared food

Sales tax

1,540.88

8b. Grocery food

Sales tax

120.00

9. Total tax

1,660.88

Help

10. Residential fuel

Residential fuel sales included in line 7

2,000.00

Residential fuel tax adjustment rate

0.0285

Residential fuel tax adjustment

57.00

11. Car sharing

Car sharing sales included in line 7

750.00

Car sharing tax adjustment rate

0.0485

Car sharing tax adjustment

36.38

12. Total state and local taxes due

1,567.50

15. Net tax due

1,567.50

If line 15 is negative, please provide an explanation for negative tax.

The residential fuel and car sharing adjustments will only be editable if your attributes indicate you have these types of sales.



Filing a Sales and Use Tax Return

Monthly Filer Seller Discounts

Tax Calculation

[Help](#)

8a. Non-food and prepared food

Sales

200,000.00

Tax rate

0.0845

Sales tax

16,900.00

8b. Grocery food

Sales

125,000.00

Tax rate

0.0300

Sales tax

3,750.00

9. Total tax

20,650.00

10. Residential fuel

Residential fuel sales included in line 7

0.00

Residential fuel tax adjustment rate

0.0285

Residential fuel tax adjustment

0.00

11. Car sharing

Car sharing sales included in line 7

0.00

Car sharing tax adjustment rate

0.0485

Car sharing tax adjustment

0.00

12. Total state and local taxes due

20,650.00

13. Seller discount (if allowed)

-270.52

14. Food seller discount (if allowed)

-50.63

15. Net tax due

20,328.85

If line 15 is negative, please provide an explanation for negative tax.

Seller discount applies to monthly filers that file and pay by the due date.

Sales tax accounts that have an annual tax liability of more than \$96,000, must timely file and pay their tax by EFT.

Current Seller Discount Rates:

- Sales and use tax = 1.31% of line 12
- Food (grocery foods only) seller discount = additional 1.35% of grocery food sales tax from line 8



Filing a Sales and Use Tax Return

Net Tax Due – Line 15

13. Seller discount (if allowed)

-27.67

15. Net tax due

2,084.83

If line 15 is negative, please provide an explanation for negative tax.

Line 15 is your total tax due.

If this line item is negative, you will need to add an explanation in the field below the line and attach documentation to the return supporting your adjustment

13. Seller discount (if allowed)

0.00

15. Net tax due

-845.00

If line 15 is negative, please provide an explanation for negative tax.

Took a sales tax adjustment for returned goods from the 3rd quarter 2025 tax period. See attachments for supporting documentation



Filing a Sales and Use Tax Return

Attachments to Sales Tax Return

Current Filing Requirements Pending Locations Taxable Sales Detail Tax Calculation Attachments

Attachments

You must attach supporting document(s) to support your refund.

Add Attachment

Attachments

| Type | Name | Description | Size | |
|-------|----------------------------------|---|----------|--------|
| Other | Supporting documentation Decembe | Supporting documentation for December sales tax | 21.40 KB | Remove |

Add Attachment

Your online session will timeout after 60 minutes of inactivity. Save your work if you will be away from your computer.

Cancel

Save Draft

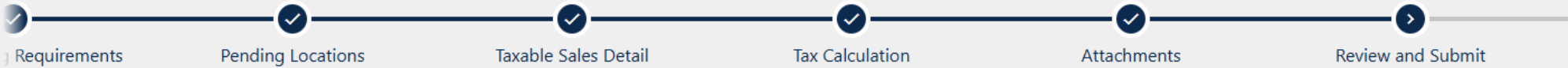
Previous

Next



Filing a Sales and Use Tax Return

Summary and Review



Summary

| | |
|-----------------------------------|------------|
| Net taxable sales and purchases : | -10,000.00 |
| Seller discount (if allowed) : | 0.00 |
| Net tax due : | -845.00 |

Disclaimer

By selecting yes, you declare under penalties of perjury, the information on this return is true, correct, and complete to the best of your knowledge and belief.

| | |
|--------------------------------------|--------------------------|
| <input checked="" type="radio"/> Yes | <input type="radio"/> No |
|--------------------------------------|--------------------------|

Your online session will timeout after 60 minutes of inactivity. Save your work if you will be away from your computer.

| | | | |
|---------------------------------------|---|---|--|
| <input type="button" value="Cancel"/> | <input type="button" value="Save Draft"/> | <input type="button" value="Previous"/> | <input checked="" type="button" value="Next"/> |
|---------------------------------------|---|---|--|



Utah Sales Tax Return Line 6 Adjustments



Time Period to Request an Adjustment or Refund

Statute of Limitations for Claiming a Refund - [59-1-1410](#)

A claim for adjustment or refund must be made within the later of:

- Three years from the due date of the return
- Two years from the date the tax was paid to the Tax Commission



Types of Line 6 Adjustments Allowed

- Repossession credits by auto dealers and in some cases financial institutions
- Credit for use tax previously reported in error
- Credit for bad debt
- Returned goods
- Cash discounts allowed
- Excess tax collected and reported



Repossession Credit

Car Dealers

Sales tax credit is allowed for repossessions of a motor vehicle provided that the seller collected the sales tax on the vehicle being repossessed and the seller resells the vehicle.

Credit for tax on motor vehicle repossessions is allowed to the seller that collected the sales tax or in some cases a third-party seller that repossessed and resold the vehicle.

- For a third-party seller to obtain a sales tax credit from the Tax Commission, the seller that collected the sales tax must be out of business and not have any outstanding sales and use tax liabilities.



- [59-12-110](#) allows for a refund within three years from the date the item was repossessed

Repossession Credit

Required Documentation and Credit Calculation

Repossession Credits Claimed by Auto Dealer

- Documentation tax was reported on the original sale
- Calculation of repossession credit

For more information on the repossession credit please see [Utah Publication 5](#)



| | |
|--|--------------|
| a. Total taxable base | \$30,000.00 |
| b. Down payment | (\$5,000.00) |
| c. Balance of taxable base (line a minus line b) | \$25,000.00 |
| d. Number of full months unpaid at time of repossession | 40 |
| e. Total contract period | 60 |
| f. Ratio (line d divided by line e) | 0.6667 |
| g. Credit before recoveries (line c times line f) | \$16,667.50 |
| h. Amount recovered (excludes re-sale proceeds) | (\$3,000.00) |
| i. Net taxable base (line g minus line h) | \$13,667.50 |
| j. Tax rate from original sale | 6.60% |
| k. Repossession credit (line i times line j) | \$902.06 |

Credit for Bad Debt

Required Documentation

- Documentation showing tax was originally charged and reported.
- Documentation that debt was written off as uncollectible in the seller's books and records
- 59-12-110 – A seller that files a claim for bad debt shall file the claim with the commission within three years from the date on which the seller could first claim the refund for the bad debt.
 - Credit calculation
 - a. Taxable bad debt claimed in books and records (should not include the tax or any exempt transactions)
 - b. If there has been a rate change since the original transaction, you must adjust the taxable amount to account for the difference to arrive at the actual tax amount of the credit.

Original taxable amount \$1,000
Original tax rate 7.25%
Original tax amount 72.50
Current tax rate 7.5%
Tax amount of adjustment (72.5/7.5%) \$966.67 Amount of taxable credit



Other Common Line 6 Adjustments

Required Documentation

Credit for Use Tax Previously Reported in Error

- Support that use tax was reported in error
- Explanation as to why the use tax should not have been reported such as qualifying exemption (resale, manufacturing, etc.)

Credit for Returned Goods

- Documentation of original sales and reporting of tax
- Documentation of either refund to the customer of the tax or documentation that the customer never paid the tax in the first place.



Other Common Line 6 Adjustments

Required Documentation

Credit for Cash Discounts Allowed

- Documentation of the originally reported sale and tax amounts
- Documentation of cash discount given to customer

Credit for Excess Tax Collected and Reported

- Documentation that tax was originally reported
- Documentation that transaction should not be taxed (exemption certificate from customer, explanation of why transaction is not taxable, i.e. real property work etc.)
- Documentation that the sales tax was refunded or credited to the customer

NOTE- If you collected too much sales tax from a customer, and cannot return or refund the excess tax, you must submit those excess funds to the tax commission. This will be done as a line 6 adjustment as a positive amount to increase your tax liability.



Types of Line 6 Adjustments Not Allowed

- Credit for tax paid to a seller in error
- Credit for any tax not previously reported and paid – All adjustments may be reviewed



Credit for Sales Tax Paid to a Seller in Error

You cannot claim an adjustment on your sales tax return for tax paid to a seller in error.

- You can request a refund in 2 ways:
 1. Go back to the seller and request a refund. They may require you to provide information or an exemption certificate to justify the request. **They are not required to issue you a refund**
 2. Complete and submit a [TC-62PR “Application for Refund Of Utah Sales and Use Tax”](#) along with the sales tax refund worksheet and supporting documentation.
 3. For more information on requesting a refund for sales and use tax directly from the Utah State Tax Commission visit our webpage at tax.utah.gov/sales/refund-request



Credit for Sales Tax Paid to a Seller in Error

TC-62PR

[Print form](#) [Clear form](#)

Utah State Tax Commission
Application for Refund of Utah Sales and Use Tax
Rev. 9/13
tax.utah.gov

A. Purchaser Information

| | | | |
|--------------------|------------|--|-----------------------|
| Name/Business name | | Utah sales tax account number (if any) | |
| Address | | | |
| City | State | ZIP Code | Contact person's name |
| Telephone number | Fax number | E-mail address | |

B. Refund Claim Information

In the space below, identify the title(s), chapter(s) and section(s) in Utah Code that authorize an EXEMPTION from sales tax for the item(s), or describe how the item(s) qualifies for an EXCLUSION based on Utah law (attach additional sheets if needed):

1. Refund request amount: \$

2. Total number of invoices/purchases ...

3. Time covered by this request: From To

4. Sign here if your total invoices/purchases on line 2 are 500 or more AND you elect a sampling review method: [Sign here after printing to elect this method.](#)

C. Seller's Information

If there is more than one seller, attach additional sheets with the information in this section for each seller.

| | | | |
|---------------|------|-------|----------|
| Business name | | | |
| Address | City | State | ZIP Code |

D. Representative's Information (if any)

| | | |
|---------------|------------------|-----------------------------------|
| Business name | Contact name | Relationship to purchaser |
| Address | E-mail address | Power of Attorney attached dated: |
| City | State | ZIP Code |
| | Telephone number | |

E. Certification and Signature(s)

Under penalties of perjury, I, the purchaser, declare the refund of Utah sales and use tax I am requesting has NOT been refunded or credited to me, either by the seller to whom the sales tax was originally paid, or by the Tax Commission. I also declare I will not request a refund or credit from the seller. I will immediately send payment for refund, plus any interest, to the Utah State Tax Commission if I receive a duplicate refund or interest. I have included all the required information and documents (in the required formats) as explained in the instructions.

| | | |
|-----------------------------------|------------------|------|
| Purchaser's authorized signature | Title | Date |
| Authorized signature name printed | Telephone number | |
| Representative's signature | Title | Date |

IMPORTANT: To protect your privacy, use the "Clear form" button when you are finished. [Clear form](#)

Instructions for form TC-62PR

A purchaser may request a refund from the Utah State Tax Commission for sales and use tax paid on purchases exempt or excluded from sales and use tax.

The purchaser must sign this application, form TC-62PR.

To Qualify

- You have not and will not request a sales tax refund or credit directly from the seller, -OR- you requested a sales tax refund or credit from the seller and the seller would not allow or would not process your request.
- The period(s) covered in the refund request must be within the statute of limitations for a refund as of the date you file the application.
- Your application must include ALL information and required documentation (see below) in the required format.

Required Documentation

- Copies of invoices or receipts that show items purchased and sales tax charged.
- Proof of payment, such as copies of cancelled checks, bank statements, credit card receipts, or a letter from the seller listing all the paid invoices.
- Copies of invoices and documentation of use tax paid with sales and use tax return.
- Documentation that clearly and thoroughly verifies the items or transactions qualify for exemption or exclusion from Utah sales and use tax. (For example, if claiming a refund of sales and use tax on manufacturing/mining equipment, repair or replacement parts, provide a signed statement that the items have an economic life of three or more years. See our website for more examples.)
- A power of attorney, if you are submitting the request on behalf of the purchaser.
- Sales and Use Tax Refund Worksheet**

Each TC-62PR must include a *Sales and Use Tax Refund Worksheet*. This worksheet is an Excel template available on our website. The worksheet must include the following NINE items for EACH invoice/purchase:

- Seller's name
- Invoice date
- Invoice number
- Taxable purchase amount
- Sales and use tax rate applied to purchase amount
- Sales and use tax paid
- Sales and use tax overpaid
- Detailed description of purchased item(s)
- The title(s), chapter(s) and section(s) in Utah Code that allow the exemption or exclusion of sales and use tax for the item(s), and an explanation of how the item(s) qualifies for an exemption or exclusion based on Utah law.

100% Review Method

A. 12 Purchases or Less

If you have 12 invoices/purchases or LESS:

- Complete form TC-62PR.
- Attach ALL of the required documentation (see above) for each invoice/purchase, including the *Sales and Use Tax Refund Worksheet*.

B. More Than 12, Less Than 500 Purchases

If you have MORE THAN 12 and LESS THAN 500 invoices/purchases, you must provide your worksheet electronically, on a compact disk (CD) or USB flash drive. Your worksheet must have the same layout and information as the *Sales and Use Tax Refund Worksheet*.

- Complete form TC-62PR.
- Complete your electronic version of the *Sales and Use Tax Refund Worksheet*.
- Scan and save to a CD or USB flash drive ALL of the required documentation (see above) for each invoice/purchase.

C. 500 or More Purchases

If you have 500 OR MORE invoices/purchases and you do not elect the sampling review method (see below), follow the instructions for *More Than 12, Less Than 500 Purchases* (above).

TC-62PR.j

Incomplete 100% Review Application

If your application using the 100% Review Method is incomplete or does not include ALL the required documentation, we will send you a notice giving you 30 days to provide the missing documentation.

We will dismiss refund requests for which we do not receive the required documentation and information by the due date of the 30-day notice.

Sampling Review Method

If your request involves 500 OR MORE invoices/purchases and you ELECT the sampling review method:

- Complete form TC-62PR and elect the sampling review method by signing line 4 in Section B.
- Complete an electronic version of the *Sales and Use Tax Refund Worksheet* (see *B. More Than 12, Less Than 500 Purchases*, above).
- We will choose a sampling of invoices/purchases for review based on your worksheet.
- We will notify you of the invoices/purchases selected for review and give you 30 days to provide the required documentation (see above) for the selected items. You must provide the required documents electronically on a CD or USB flash drive.
- We will evaluate, calculate and project your refund based solely on the information and documentation we receive by the due date.
- We will consider missing or incomplete documentation for any requested invoice/purchase to be an error. We will include these errors in the overall sampling error rate and adjust the total refund based on the overall sampling error rate.
- If you do not agree to the selected sample, you must provide all documentation for the 100% review method.

Requests Allowed, Denied or Dismissed

- We will notify you in writing the result of your refund request.
- If we approve your request, we will send your refund within 6 to 8 weeks of our decision.
- If any portion of your claim is denied, you may file an appeal with the Appeals Unit within 30 days of the written notice.
- If you do not appeal within 30 days, the decision will become final and the items included in the refund request CANNOT be included in future refund requests.
- If any portion of your refund request is dismissed or reduced because you have not provided the required documentation by the due date, you may file an appeal with the Appeals Unit. However, the only matter that will be reviewed by the Commission is whether or not the required documentation was received by the due date.

NOTE: We may take any tax refund, including interest, and apply it to any outstanding tax the purchaser may owe. The balance of the refund, if any, will be refunded within 6 to 8 weeks of our decision.

If you receive any refund or credit from the seller for items where the Tax Commission has already sent you a sales and use tax refund, you must immediately send the Tax Commission payment for the tax refund plus any interest.

Questions

If you have questions, email taxmaster@utah.gov, call 801-297-7705, fax to 801-297-6357, or write to the address below.

Submitting the Application

➔ Mail this application, the worksheet and ALL required documentation to:

AUDITING DIVISION
UTAH STATE TAX COMMISSION
210 N 1950 W
SALT LAKE CITY, UT 84134

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



Mid Year Tax Rate Change

Rate Change Calculation

Utah sales tax rates may change on a quarterly basis. This may cause multiple tax rates to be calculated for filers set up on an annual filing frequency.

- You may take a line 6 adjustment **or** you can adjust your sales on line 1 of the sales tax return to account for the sales at multiple tax rates, to be reported at the tax rate in effect for the December tax period.

Example: You file an annual sales and use tax return. Your tax rate went from 6.35% to 6.5% on July 1st.

- You have \$25,000 in sales for the year.
- \$15,000 of taxable sales from January through June and \$10,000 of taxable sales from July to December.

Do **ONE** of the following adjustments:

If adjusting line 1 :

$$\$15,000 \times .0635 = \$952.50$$

$$\$10,000 \times .0650 = \underline{\$650.00}$$

$$\text{Total tax due} = \underline{\$1,602.50}$$

$$\$1,602.50 \text{ (correct sales tax)} / .065 \text{ (current tax rate)} = \underline{\$24,653.85} \text{ will be the sales amount listed on line 1 as your total sales.}$$

If adjusting line 6 : Same calculation as above plus do the below subtraction

$$\$24,653.85 - \$25,000 = \underline{\$(-346.15)} \text{ taken as an adjustment on line 6 of your sales tax return}$$



Tax Commission Resources



Sales Tax Check up

tax.utah.gov/training/sales-tax-checkup

Sales Tax Check Up



Register at salestaxcheckup@utah.gov

Let us help with your sales and use tax reporting by conducting a Sales Tax Check Up. A tax examiner will visit you to educate you on how to properly account for and report your sales and use taxes. You will receive instructions specific to your business and accounting software regarding:

- Which report(s) to use to file sales and use tax returns
- What documentation is needed for exempt sales
- Identify transactions subject to sales or use tax
- What tax rates and correct taxing jurisdiction to use
- How to correctly accrue and report use tax
- What appropriate adjustments to make

Sales Tax Check Ups are meant to be educational only, and no tax assessments are made. A tax examiner can answer your specific questions. To register for a Sales Tax Check Up, contact us at salestaxcheckup@utah.gov.



Tax Commission Resources

| Contact Us | |
|---|---|
| Practitioner Hotline | 801-297-7790 or 1-800-662-4335 ext. 7790 |
| Customer Service – payment processing & liens | 801-297-2200 or 1-800-662-4335 |
| Taxpayer Resources Unit – basic tax questions | 801-297-7705 or 1-800-662-4335 ext. 7705 |
| TAP Support | 801-297-3996 or 1-800-662-4335 ext. 3996 Email: tapsupport@utah.gov |
| Taxpayer Advocate Service | 801-297-7562 or 1-800-662-4335 ext. 7562 |
| Email | taxmaster@utah.gov |
| Online Resources | |
| Tax Commission Website | tax.utah.gov |
| Forms and Publications | tax.utah.gov/forms |
| Online Services (TAP) | tap.utah.gov |
| Tax Practitioner Information | tax.utah.gov/taxpros |
| Sales and Use Tax Information | tax.utah.gov/sales |
| Tax Training | tax.utah.gov/training |

