

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.

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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

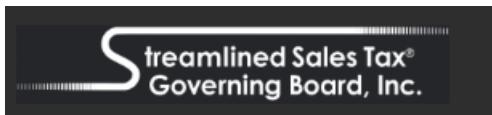


Utah Sales and Use Tax Return



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



TAXPAYER ACCESS POINT

Filter by keyword or phrase

>Returns

Payments

Apply Online

Username

Sign In

Forgot username?

Or

Sign in with a passkey

Don't have a profile?

Sign Up

Why sign up?



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 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

Click here to see status of all tax returns and periods

Account
Quarterly
10102758-002-STC
Balance
\$0.00

Make a Payment
File, view, or amend returns
Request waiver, payment plan, or payment plan email

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

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



Instructions



Location Type

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

Physical street address of business (P.O. Box not acceptable)
123 S MAIN ST

Street 2

Unit Type

Unit #

City

State

Zip Code

County

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



Instructions



Location Type

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

Instructions Location Type Construction 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



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 Start Date

01-Jan-2026

Construction Material Location

Falcon Hill Roy

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

Current Filing Requirements

Return Information

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

Yes No

Help

You will file form:
TC-62S Single place of business

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)

Return Information

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

Yes No

Help

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

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

Yes

No

Help

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.

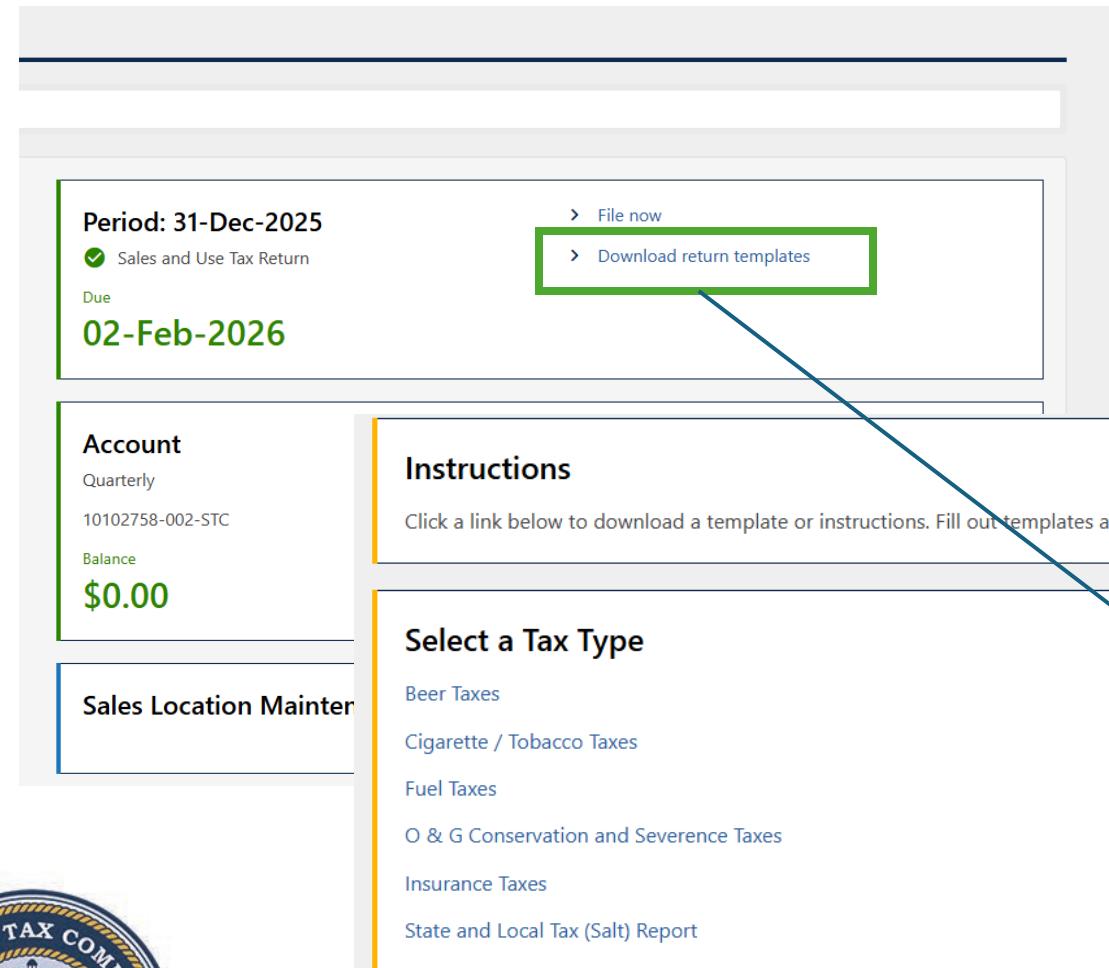
Schedule AG Pending Locations

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



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 Maintainer

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

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

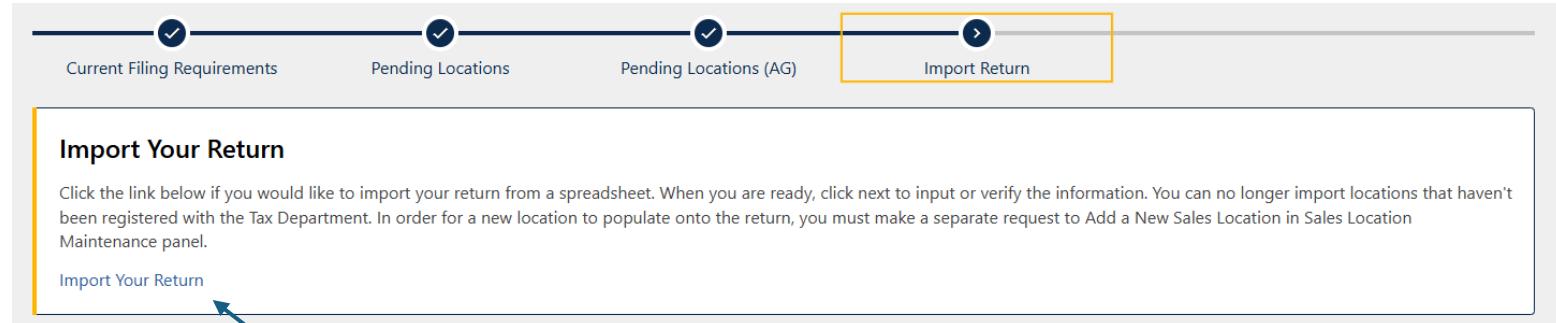
TC-62M
TC-62M Template
TC-62E
TC-62E Template
TC-62T
TC-62T Template
TC-62W
TC-62W Template
TC-62F
TC-62F Template
TC-62L
TC-62L Template - January 2022 and After
TC-62L Template - December 2021 and Prior



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 a. Non-food and prepared food sales			
18 Total tax from Schedule A	\$ -		
19 Total tax from Schedule J	\$ -		
20 Total tax from Schedule X	\$ -		
21 b. Grocery food sales, not including prepared food			
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 c. Residential fuel tax adjustment			
< >	Instructions	Main	ScheduleA ScheduleAG ScheduleJ ScheduleJG ScheduleX



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

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

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 Bar: 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	I 0001	18-602	0.00	0.0845	0.00
WEBINAR LOCATION 2 47 S MAIN ST TOOEL	0002	23-048	0.00	0.0700	0.00

Progress Bar: 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	I 0001	18-602	0.00	0.0300	0.00
WEBINAR LOCATION 2 47 S MAIN ST TOOEL	0002	23-048	0.00	0.0300	0.00

Progress Bar: 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
<input type="checkbox"/>	Alpine				
<input type="checkbox"/>	Alta				
<input type="checkbox"/>	Altamont				
<input type="checkbox"/>	Alton				
<input type="checkbox"/>	Amalga				

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"/>	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	Total Taxable Sales	Total Sales & Use Tax
Schedule A	14,000.00	1,183.00
Schedule AG	3,000.00	90.00
Schedule J	2,000.00	153.00
Schedule JG	1,000.00	30.00
Schedule X	2,750.00	204.88
Schedule Summary	22,750.00	2,750.00

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	Total Taxable Sales	Total Sales & Use Tax
Schedule A	14,000.00	1,183.00
Schedule AG	3,000.00	90.00
Schedule J	2,000.00	153.00
Schedule JG	1,000.00	30.00
Schedule X	1,000.00	74.50
Schedule Summary	22,750.00	2,750.00

[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

Step 1: Schedule AG Step 2: Schedule J Step 3: Schedule JG Step 4: Schedule X Step 5: Schedule Summary Step 6: 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

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.

Help

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

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

Help

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

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

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

Progress bar:

- Requirements (checkmark)
- Pending Locations (checkmark)
- Taxable Sales Detail (checkmark)
- Tax Calculation (checkmark)
- Attachments (checkmark)
- Review and Submit (right arrow)

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.

Yes No

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](#)



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 reposessions 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 repossession 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

TC-62PR
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	Email 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	City	State	ZIP Code
Address		City	

D. Representative's Information (if any)

Business name	Contact name	Relationship to purchaser
Address	Email 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.i

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 :

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

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

Total tax due = **\$1602.50**

$\$1,602.50 \text{ (correct sales tax) } / .065 \text{ (current tax rate) } = \$24,653.85$ 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

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

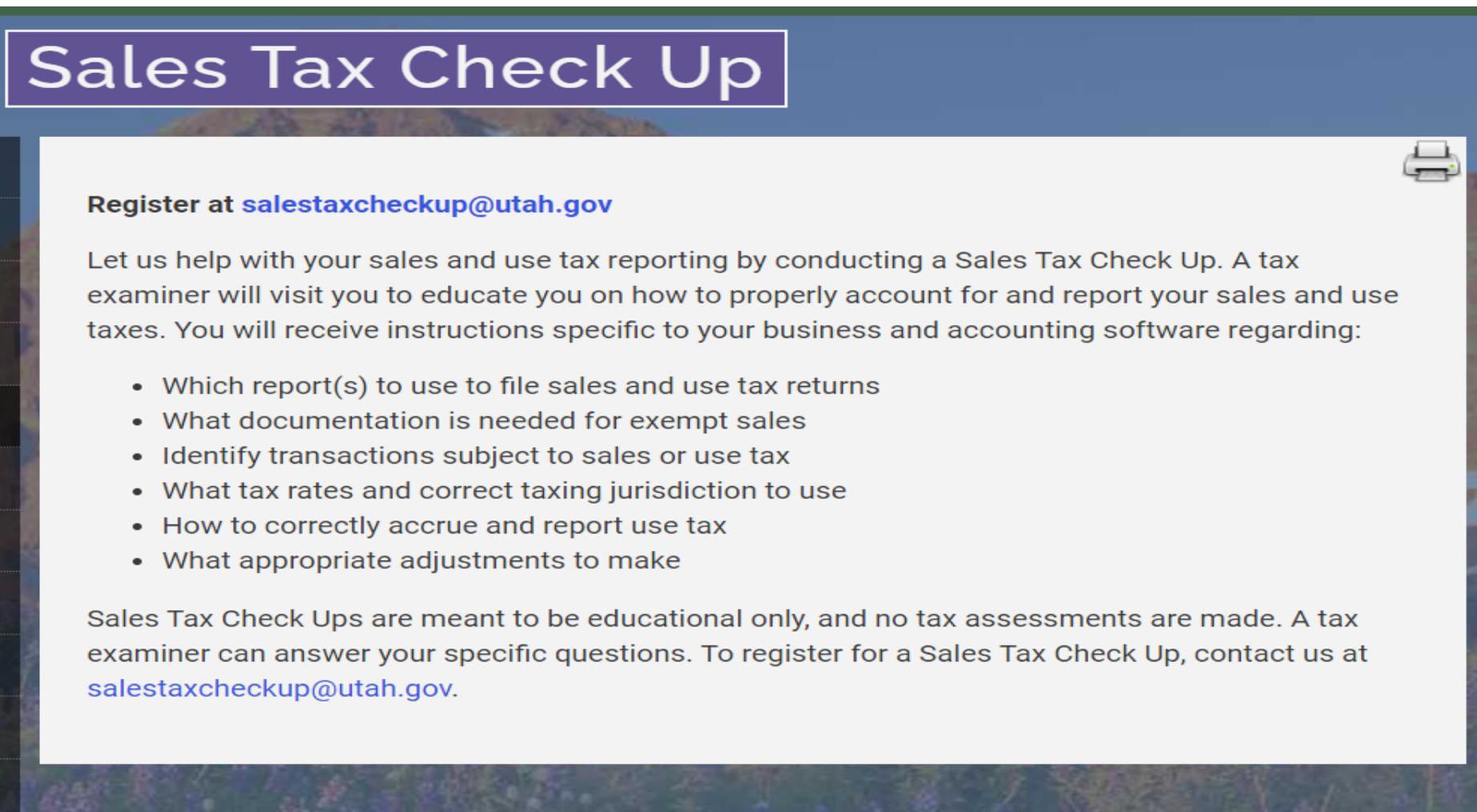


Tax Commission Resources



Sales Tax Check up

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



The image shows a screenshot of a website page titled "Sales Tax Check Up". The page has a purple header bar with the title. Below the header, there is a large image of a landscape with mountains and a river. On the right side of the page, there is a printer icon. The main content area contains text and a bulleted list. The text encourages users to register at salestaxcheckup@utah.gov. It explains that a tax examiner will visit to educate on sales and use tax reporting, providing instructions for business and accounting software. The bulleted list details specific topics covered, such as report types, documentation for exempt sales, tax rates, and reporting methods. A note at the bottom states that checkups are educational only and no tax assessments are made, with contact information for the tax examiner.

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