

TC-62E Municipal Energy Tax Return Excel Instructions

Sales and Use taxes collected by a seller are held in trust for the benefit of the locality imposing the tax and for payment to the Tax Commission in the manner and at the time provided for in Title 59, Chapter 12. This template is provided to report the following taxes:

TC-62E, Municipal Energy Sales and Use Tax Return

TC-62ER, Municipal Energy Annual Sales and Use Tax Report

TC-62ET, Municipal Energy Report of Transportation Only Volumes

You must complete the entire return and all applicable schedules. Keep supporting documentation in case of audit.

General Template Instructions

Follow these steps to complete and submit your return:

1. **Complete the applicable schedules first.**
2. Complete your return.
3. Save your file.
4. Go to [Taxpayer Access Point \(TAP\)](#)
5. Upload your file.

Important

Complete your schedules before the return

- Don't leave blank lines between entries on the template. It will cause errors.
- Round to the nearest whole numbers and dollars.
- Dropdown menus have been provided where possible.

This template has the following tabs:

- *Instructions*
- *TC-62E1 Return*
Complete this after your schedule
- *TC-62E2 Schedule*
Complete if necessary
- *TC-62ER Schedule*
Complete if necessary
- *TC-62ET Schedule*
Complete if necessary

Saving your File

Microsoft Excel 2010 automatically saves files as .xlsx. You must save your file as .xls to upload.

Also be sure to:

- Enter all certification information
- Remember the file name to upload

Form TC-62E2 Instructions

- Column 1 Choose the tax locality. Enter the locality name if it isn't shown in the dropdown box.
- Column 2 This column will auto populate.
- Column 3 Enter the natural gas or electricity total delivered volume. Convert to decatherms (DTH) by multiplying the following figures and rounding to six decimal places:
- British Thermal Units (BTU) you sold by .00000100023881214
 - Kilowatt Hours (kWh) you sold by .034129563407
- Column 4 Enter the total taxable amounts.
- The taxable amount is the energy sales price including any transportation, freight, customer demand charges, service charges, and other costs incurred to get the energy. If the sales price does not include these components, use the fair market value in the local area (on file with the Public Service Commission).
- The following natural gas and electricity is exempt:
- Purchased for resale
 - Prohibited from taxation by federal law or either the U.S. or Utah Constitution
 - For use in compounding or producing taxable energy
 - Subject to tax under the Motor and Special Fuel Tax Act
 - Used for a purpose other than as a fuel
 - For use outside a municipality imposing a municipality energy sales and use tax.
- The normal sales tax exemptions under Utah Code §59-12-104 do not apply to the municipal energy sales and use tax.
- Column 5 Enter the locality's tax rate. See tax.utah.gov/sales/rates for current rates.
- Column 6 This amount will auto calculate.
- Column 7 If you have paid municipal energy sales and use tax to a supplier on some part of the energy, you may receive a credit. Enter that amount as shown on the supplier's invoice.
- Column 8 The Net Tax will auto calculate.
- Line 181 **Total Net Tax** is the sum of the net tax amounts in column 8.
- Line 182 You may qualify for a 1 percent seller discount if you file and pay monthly on time. Multiply the total tax on line 181 by 1 percent.
- Line 183 **Net Tax Due** is calculated by subtracting line 182 from 181. **Pay this amount.**

Form TC-62ER Instructions

Column 1 Choose the tax locality. Enter the locality name if it isn't shown in the dropdown box.

Column 2 This column will auto populate.

Column 3 Enter the natural gas or electricity total delivered volume.

Column 4 Enter the total taxable amounts

The taxable amount is the energy sales price including any transportation, freight, customer demand charges, service charges, and other costs incurred to get the energy. If the sales price does not include these components, use the fair market value in the local area (on file with the Public Service Commission).

The following natural gas and electricity is exempt:

- Purchased for resale
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- Used for a purpose other than as a fuel
- For use outside a municipality imposing a municipality energy sales and use tax.

The normal sales tax exemptions under Utah Code §59-12-104 do not apply to the municipal energy sales and use tax.

Column 5 Enter the locality's tax rate. See tax.utah.gov/sales/rates for current rates.

Column 6 This amount will auto calculate.

Column 7 This is the amount you paid or collected, net of seller discount, if applicable.

Line 181 This line shows the **Totals** of the tax and the tax paid amounts.

Form TC-62ET Instructions

Columns 1-2 Enter the User's name and address.

Column 3 Enter a service code, if applicable.

Column 4 Enter the users account number.

Column 5 Enter the total amount of volume delivered (DTH).

Column 6 Enter the name of the energy supplier.

TC-62E1 Instructions

Enter the company and designated contact information. Also enter the name of the person completing the form and all other required (yellow) fields. The designated contact will receive Tax Commission correspondence if needed.

Note: You must fill out Contact/Return information to complete your form.

References/Resources

[Publication 54, Sales Tax Information for Public Utilities](#)

Returns and Schedules: You may be penalized if you do not file the correct forms and schedules. See tax.utah.gov/forms for the forms and schedules you must file.

Information Updates: Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:

TC-69, *Utah State Business and Tax Registration* — open a new business or change ownership

TC-69C, *Notice of Change for a Tax Account* — change address, close an outlet or account, and add or remove an officer or owner.

Taxpayer Resources: The Tax Commission offers online workshops to help taxpayers understand Utah taxes. Visit tax.utah.gov/training for a list of all training resources. If you need more information or access to online services, forms or publications, visit the Tax Commission's home page at tax.utah.gov.

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or phone 801-297-2200 (1-800-662-4335 outside the Salt Lake area). You can email questions to taxmaster@utah.gov.

For accommodations under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.