

Sales and Use Tax General Information

Sellers must hold the sales and use taxes they collect in trust for the benefit of the state and for payment to the Tax Commission. See Utah Code Title 59, Chapter 12.

You must file sales and use tax and sales-related taxes electronically on Taxpayer Access Point (TAP) at tap.utah.gov.

You can make e-check and credit card payments on TAP. E-checks are free. Credit card payments are subject to a convenience fee.

- **Returns and Schedules:** You must use the TC-62 series returns and schedules. Filing requirements are based on your type of business. You may be penalized if you do not file the correct returns and schedules. See Pub 25, Sales and Use Tax General Information, to find out which returns and schedules you must file.
- **Amended Returns:** Sign in to TAP to amend a previously-filed return. Go to the period you are amending and click the "Amend" link. Enter corrected amounts on the return, not net amounts. Calculate the refund or balance due by subtracting the original payment from the corrected tax due. Pay the balance due. Failure to pay all additional tax and interest with an amended return will result in a late payment penalty.
- **Help:** For online filing help, see tax.utah.gov/training/tap-salestax
- **Tax Type Amounts:** If you file sales-related taxes (restaurant, transient room, etc.), include the amount you are paying for each tax type on the sales tax payment coupon.

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

- **TC-69, Utah State Business and Tax Registration** — open a new business, change ownership (You can file TC-69 on TAP.)
- **TC-69B, Additional Business Locations for a Sales Tax Account** — add additional outlets to your account
- **TC-69C, Notice of Change for a Sales Tax Account** — change address, close an outlet or account, add or remove an officer or owner

- **Taxpayer Resources:** The Tax Commission offers free sales and use tax training and online workshops to help taxpayers understand Utah taxes. See tax.utah.gov/training for a list of all training resources.

See tax.utah.gov for more information and access to forms, publications and online services. E-mail questions to taxmaster@utah.gov. You may also write or visit the Tax Commission at 210 N 1950 W, Salt Lake City, UT 84134-3212, or call 801-297-2200 or 1-800-662-4335.

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

Sales Tax Payment Coupon

- If you have an EFT requirement, you must continue to pay by EFT to receive your seller discount.
- Return this coupon with your payment to the address below.
- Please return originals. Make copies for your records.
- **Verify the Tax Commission address below appears in the envelope window.**

 Remove coupon at perforation. Return coupon with payment.

Payment Coupon for Sales Tax Returns

TC-62PCSV Rev. 10/15

Sales and Use Account ID

Period Ending

Return Due Date

Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to this coupon. Remove stub from check.

Indicate amount paid for each tax type →

TC-62M / TC-62S - Sales & Use Tax	
TC-62E - Municipal Energy	
TC-62F - Restaurant Tax	
TC-62L - Motor Vehicle Rental Tax	
TC-62T - Transient Room Tax	
TC-62W - Miscellaneous Sales	
TC-62Y - E-911	
TC-62Z - Municipal Telecom	

Total Amount Paid:

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UTAH STATE TAX COMMISSION
SALES TAX
210 N 1950 W
SLC UT 84134-0400

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