

SALES AND USE TAX RETURN  
INSTRUCTIONS

**NOTE: THE STATE TAX RATE WAS INCREASED FROM 3% TO 4% EFFECTIVE APRIL 1, 1969  
THE COMBINED STATE AND LOCAL RATE IS NOW 4 1/2%**

**I.** This form is to be used by all taxpayers reporting Utah sales and use tax (except for payment of tax on a motor vehicle purchased from someone other than a motor vehicle dealer—see Form 343).

A. Lines 1 through 7 should be completed by all taxpayers. Do not duplicate amounts in Column I and Column II.

B. If you are required to report local tax, complete lines 9 and 10 as applicable. If you are not required to report local tax make no entries whatever on these lines.

**II.** The following schedules are used with this return: (Use only the blank schedules furnished by the State Tax Commission.)

Schedule A. To be attached by all taxpayers having more than one place of business in Utah.

Schedule B. To be attached by utilities, vending machine operators, and vendors with no fixed place of business in Utah who sell tangible personal property or render service, and themselves deliver the goods to customers in Utah, and also by construction contractors and others who store, use or consume tangible personal property shipped from out of state to various places in Utah other than at a fixed business location.

Schedule C. To be attached by all taxpayers who sell goods that are shipped from outside Utah direct to customers in Utah. This includes all goods ordered in Utah as well as goods ordered outside and shipped into Utah.

**III.** How to complete this form:

Line 1. Enter under Column I your total sales of goods and services delivered from a place of business in Utah. Total sales include: Sales of tangible personal property; tangible personal property sold after being received as a trade-in on other tangible personal property; rentals and leases of tangible personal property; sales of certain services, meals, admission charges; charges for hotel, motel and trailer court accommodations; laundry and dry cleaning charges, etc.

Line 2. Enter under Column I the total amount of exempt sales that are included in Line 1. Exempt sales include: Sales for resale; tangible personal property received for trade-ins on other tangible personal property; interstate commerce sales involving shipments from Utah; sales to government, religious, or charitable institutions; sales of motor fuel and labor on real property. Repossessions, bad debts, cash discounts and returned sales may be deducted if originally reported as taxable sales. For further information about exemptions and deductions refer to sales tax regulations. Detail of exempt sales is not to be shown on return, but you are required to maintain a detailed record of all exempt sales and deductions claimed. Exempt sales of goods shipped from outside Utah direct to customers in Utah are not to be reported on return.

Line 3. Enter under Column I the amount of Line 1 less Line 2.  
Enter under Column II your net taxable sales of goods shipped from outside Utah direct to your customers in Utah who purchase these goods for consumption and not for resale. If you have any such sales, then you must also complete Form TC 71C.

Line 4. Enter under Column I all goods purchased tax-free in Utah and consumed by you.  
Enter under Column II all goods purchased tax-free outside of Utah for storage, use or consumption by you in Utah.

Line 5. Enter the net totals in each Column for Lines 1 through 4.

Line 6. Enter under each Column any adjustments pertaining to sales reported in previous periods. **Be sure to attach schedule of explanation.** Excess tax collections should be converted to a taxable amount and the taxable amount entered here.

Line 7. Enter under each Column the totals of Lines 5 & 6.

Line 8. Enter under the appropriate Column 4% of Line 7.

Line 9. To be completed by any taxpayer operating in any county in Utah which has adopted The Uniform Local Sales and Use Tax Act. Under Columns I and II enter 1/2 of 1% of Line 7. Don't use Line 9 if you file schedules A or B.

Line 9-A. To be completed by any taxpayer operating two or more places of business. Enter tax under Column I from Column 4 of Form TC 71A. Enter tax under Column II from Column 6 of Form TC 71A.

Line 9-B. To be completed by Utilities, Contractors, Vending Machine Operators, etc. Enter tax under Column I from Column 4 of Form TC 71B. Enter tax under Column II from Column 6 of Form TC 71B.

Line 9-C. To be completed by companies making sales subject to use tax. Enter tax from Form TC 71C.

Line 10. Enter under each Column the totals of Lines 9 through 9-C.

Line 11. Enter under Columns I, II and III, the totals of the state tax shown on line 8 and the local tax shown on Line 10.

**IV.** If you need additional help or information, please contact the State Tax Commission.