



Utah State Tax Commission  
**Monthly Report of Sale**  
 by a Utah Licensed and Bonded Dealer

**TC-928**  
Rev. 2/12

<b>Reporting dealership</b>	<b>Dealer number</b>	<b>Total count of sales</b>	<b>Month</b>	<b>Year</b>
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Year	Make	Model	Vehicle Identification Number	Odometer	Buyer's name	Buyer's dealer #
Consignor (if any)				Date of sale	Buyer's address	
Year	Make	Model	Vehicle Identification Number	Odometer	Buyer's name	Buyer's dealer #
Consignor (if any)				Date of sale	Buyer's address	
Year	Make	Model	Vehicle Identification Number	Odometer	Buyer's name	Buyer's dealer #
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Year	Make	Model	Vehicle Identification Number	Odometer	Buyer's name	Buyer's dealer #
Consignor (if any)				Date of sale	Buyer's address	

During the month of \_\_\_\_\_, 20\_\_\_\_\_, I sold and delivered the vehicles listed above to the buyers listed above. I further state that this is page number \_\_\_\_\_ of \_\_\_\_\_ total pages in this report, and that these pages contain a record of all wholesale sales, retail sales where no temporary permit was issued, and non-resident sales made by this dealership during this month.

Signature of seller or authorized agent \_\_\_\_\_ Title \_\_\_\_\_ Date of report \_\_\_\_\_

**Return this form to: Utah State Tax Commission, Motor Vehicle Enforcement Division, 210 N 1950 W, Salt Lake City, UT 84134.**

# TC-928 Instructions

As a motor vehicle dealer, you **MUST** file form TC-928, *Monthly Report of Sale by a Utah Licensed and Bonded Dealer*, if you sell vehicles to:

1. other dealers,
2. retail customer without a temporary permit, or
3. nonresidents.

You must report all sales to these buyers. In each report include only vehicles you sold during the reporting month.

You must file form TC-928 every month, even if you make no sales during the month. In that case, write "NONE" on the form.

At the top of the form, enter the name of your dealership and your dealer number (as registered with and assigned by the Motor Vehicle Enforcement Division), the total count of sales during this reporting month, and the month and year being reported.

## For each sale, report the following:

### Year

The manufacturer's model year of the vehicle you are reporting.

### Make

The vehicle's make.

### Model

The vehicle's model.

### Vehicle Identification Number

The vehicle's complete serial number, as assigned by the manufacturer and displayed on the vehicle.

### Odometer

The vehicle's odometer reading at the time of sale. You must always provide this information for every vehicle equipped with an odometer, unless the vehicle has a gross weight rating of 16,000 pounds or more, or if the vehicle is ten years old or older. If the vehicle's actual mileage is unknown, provide the mileage shown on the odometer. If the vehicle is a trailer, ATV or snowmobile, enter "N/A" in the odometer field.

### Buyer's name

If the buyer is a dealer, the buyer's name is the dealership name.

### Buyer's dealer number

If the buyer is a dealer or a dismantler, enter the buyer's dealer or dismantler number.

### Consignor (if any)

If the vehicle was consigned to your dealership, enter the name of the consignor. If the consignor is another dealer, enter the dealership name and the name of the person who consigned the vehicle to you. This applies directly to auction dealers.

### Date of sale

The date the sale took place.

### Buyer's address

The buyer's address must include street number, city, state and ZIP Code.

This report must be signed by the owner, a partner, or a corporate officer of the dealership, or an authorized representative. Be sure to include the signer's title and signature date.

Attach all pages of the report and deliver or mail to the Motor Vehicle Enforcement Division within 10 days after the end of the reporting month.

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If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-3819. Please allow three working days for a response.

**Motor Vehicle Enforcement Division  
210 N 1950 W  
Salt Lake City, UT 84134**