



# STATE OF UTAH

## Sales and Use Tax Direct Payment Permit

TC-62DPP  
Rev. 2/09

The entity named below, having complied with the provisions of Utah Code §59-12-107.1, is hereby issued a direct payment permit. A holder of a direct payment permit may purchase taxable goods and services without payment of the sales tax to the supplier. The permit holder reports and pays the required tax directly to the Utah State Tax Commission on the permit holder's monthly sales and use tax return. This permit may be revoked for failure to comply with any provisions of the law. If business is discontinued, the person or firm is required to notify the Tax Commission immediately and return the direct payment permit for cancellation.

ROCKWELL COLLINS SIMULATION & TRAINING SOLUTIONS  
400 COLLINS RD NE MS 124-315  
CEDAR RAPIDS, IA 52498

12251773-002-STC

Sales Tax Account Number

February 2, 2015

Date Issued

For questions regarding direct payment permits, please call 801-297-4692.

### Limitations of the Direct Payment Permit

**A direct payment permit MAY NOT be used in connection with the following transactions identified in Utah Code §59-12-107.1:**

- Purchases of prepared food, and food and food ingredients, if purchased in the same transaction
- Amounts paid or charged for lodging accommodations and services
- Amounts paid or charged for admission or user fees
- Purchases of the following: a motor vehicle, an aircraft, a watercraft, a modular home, a manufactured home or a mobile home
- Amounts paid to a telephone service provider for telephone service that originates and terminates within the boundaries of the state of Utah
- Amounts paid for mobile telecommunications service that originates and terminates within the boundaries of one state
- Amounts paid for the commercial use of fuel or electricity

**In addition, the direct pay permit MAY NOT be used for the following taxes or fees:**

- Municipal energy sales and use tax
- Motor vehicle rental tax
- Tourism (restaurant) tax
- Tourism (short-term leasing) tax
- Transient room tax
- Emergency services telephone fee
- Municipal telecom license tax