



State of Utah

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Utah State Tax Commission

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Commissioner

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Executive Director

January 1, 2009

INSTRUCTIONS FOR FILING 2009 PROPERTY TAX ANNUAL REPORT

AIR CARRIER COMPANIES

Enclosed is a copy of the property tax Annual Report for the 2009 assessment year. You must include in the Annual Report a list of all aircraft owned or operated at the end of the year. Specify whether aircraft is owned, capital lease or operating lease units. Please provide this information in an electronic format, if available. It is important for air carriers to complete the "Utah Statistical Information" in the Annual Report regarding revenue ton miles and ground hours. Please provide the name and telephone number of the person(s) to contact regarding these reports.

As part of your report for the year ended December 31, 2008, you are also required to file your stockholder's report, Form 10-K (if filed with the SEC), and a complete BTS Form #41. Also include a list of all data processing equipment leased to travel agencies, hotels, etc. This list should include name of the lessee, location, and type of equipment, lease term, lease payments and costs.

In compliance with Financial Accounting Standard 142 or 144, please provide any asset impairment studies, reports, or appraisals performed for, in behalf of, or by you or any parent, subsidiary, or affiliate related to any assets included in any reports to the Utah State Tax Commission.

We need complete legal descriptions for all land and complete addresses including UTM coordinates, city, state, and zip code for all personal property. Please include these in your **Return of Assessment**. Also include the county number (01 to 29), tax area number, and tax area extension number. You will find a list of counties and their respective numbers on our website. The address is: <http://propertytax.utah.gov/careports/index.html>.

Utah Code Annotated, 1953, 59-2-202 requires all taxpayers subject to assessment by the Utah State Tax Commission to furnish both the **Annual Report** and **the Return of Assessment**, accompanying this letter, on or before March 1st, 2009. The Commission may allow a short extension of time to file if good cause exists to extend the filing deadline. Extensions will not exceed 30 days and written requests will be considered only if received prior to March 1st. Please refer to the “Notice” included in the Annual Report.

Unless an extension has been approved, if either the Annual Report or the Return of Assessment is incomplete and/or received after March 1st, it will not be considered timely filed and may be subject to a penalty. For failure to furnish both statements as required, or other information considered necessary to determine valuations for assessment purposes or for the apportionment of the assessment, the statute noted above provides for a penalty of 10% of the estimated tax due but not less than \$100, up to a maximum of \$50,000.

If you have any questions regarding the above, please contact the Property Tax Division, Utah State Tax Commission at 801 297-3600.

Enclosures