Utah State Tax Commission

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Commissioner

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Commissioner

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Executive Director

State of Utah

GARY R. HERBERT
Governor

GREG BELL
Lieutenant Governor

January 1, 2014

INSTRUCTIONS FOR FILING 2014 ANNUAL REPORT & RETURN OF ASSESSMENT

GAS UTILITY COMPANIES

Enclosed is a copy of our Annual Report for the 2014 assessment year. The *Federal Energy Regulatory Commission's Annual Report FERC Form No. 2*, *Stockholder's Annual Report*, and the *Form 10-K* (if required to be filed with SEC), and audited financial reports of the respondent to its parent company are required as supplements to our Annual Report. If properties are located in more than one state, list the Utah properties by FERC classification of property. Please furnish the name and telephone number of the person(s) to contact regarding these reports. A form to facilitate the exclusion of motor vehicles is included in the Annual Report booklet.

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.

The enclosed Return of Assessment lists your real and/or personal properties by tax area. Costs listed are as reported on your 2013 Return of Assessment. When preparing your Return of Assessment, if additional tax areas are added, please adhere to our nomenclature. Please note that we now use the same tax area codes used by the counties, along with a tax area extension number.

Edit the descriptions using red ink to show deletions, additions, or changes made during the year 2013. Identify the cost of new acquisitions and the proper legal description on the New Additions form. You may make additional copies of this form as needed. Do not use the New Additions form to make changes to existing properties.

We need legal descriptions for all land and complete addresses for all personal property including city, state and zip code. Please include these in your Return of Assessment. We categorize properties by serial number with section, township, range and acreage whenever possible. If you have further information concerning acreage, or have company cross-reference numbers, please add these to the Return of Assessment. Include an address, UTM and/or survey coordinates, etc. in the property description.

Please report construction work in progress by individual property. In order to apportion the operating properties of your company, it is essential you submit to us the cost of personal property materials and supplies. This should be reported by location according to our nomenclature. As previously stated, we use the same tax area codes used by the counties. We also use a tax area extension number. For a list of counties and their respective numbers (01 to 29), visit our website at: http://propertytax.utah.gov/generalinformation/county-information.

210 North 1950 West
Salt Lake City, Utah 84134
(801) 297-2200
Fax: (801) 297-6358
www.tax.utah.gov

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or Telecommunications Device for the Deaf (TDD) (801) 297-2020. Please allow three working days for a response.

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 1, 2014. 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 1, 2014. 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 1, 2014, 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 the Property Tax Division at (801) 297-3600.