Utah State Tax Commission
210 N 1950 W • SLC, UT 84134 • propertytax.utah.gov

PT-40, Utilities Annual Return
Instructions and Examples

General Instructions

Follow these instructions carefully to complete your Utilities Annual Return. *Note: This is the only approved format to upload your data.*

Important – *DO NOT:*

- Change the order of columns, column headings, or formatting. Otherwise, you cannot import the file.
- Insert columns. Each row on the spreadsheet is a record in our database.
- Add duplicate rows of property numbers.

Follow these steps to complete and submit your return:

1. Log into your TAP account.

2. Click the **Account Name** tab.

3. Click **Download returns templates located to the right of the correct filing period**.

4. Click Property Tax then click on PT-40 Utilities Template.

5. The file will download and open in Excel. If it does not open right click on the file and open it in a new tab or window.

6. Enter or modify your information.

7. Rename the spreadsheet tab to UtilitiesReturn. You can name the file as you wish.

8. Save as an Excel file with an .xls or .xlsx extension.

9. Click **ok if you are still logged into Gentax**.

10. Click the back arrow to the left of the company name in the upper left corner.

11. Click file now to the right of the correct period.

12. Click File now on the right.

13. Click the Import your PT-40 Utilities Annual Return.

14. Click **Choose File**.

15. Find your Excel file.

16. Click **OK**.

17. To attach the applicable PT-41, *Utah Annual Report*, and other documents, click **Add** on the bottom right-hand side. Choose your file type, enter a description, and **Choose File**. Click **Save** to continue.
Note: Click the *Utah Annual Report* link to download a blank file.

18. Click the **Electronic Signature** link.

19. Read and click the Electronic Signature box.

20. Click **Ok**.

21. Enter your contact information and click **Submit**.

22. Record your confirmation number.

Line-by-Line Instructions

To add new properties, enter the necessary information under the other rows as you would when updating existing properties. Leave Column F – LocationID blank. This number is created when the file is imported. Be sure to enter the letters INS in Column AB for each new property. Otherwise the property will not import.

Note: Some columns require county information or codes. See our nomenclature at propertytax.utah.gov/general/nomenclature for a list of counties and their corresponding numbers.

Column	Field Name	Comments	Notes
A	Account	USTC Assigned	Do not change or enter different numbers in this column.
B	Name	USTC Assigned	Do not change or enter different information in this column.
C	CountyNumber	REQUIRED FIELD 1-29 CN-##	Enter the CountyNumber. See nomenclature for county code(s). The county number should start with CN-##.
D	TaxArea	REQUIRED FIELD TA-###	Enter the location TaxArea (TX-01). The TaxArea should start with TA-###. *Note:* We no longer have a separate State Tax Area number.
E	TaxAreaExt	REQUIRED FIELD TX-####	Enter the TaxAreaExt to further identify the area (TX-101). The TaxAreaExt should start with TX-####
F	LocationId	USTC Assigned	Formerly Property number. Do not change or enter different numbers in this column. Leave the field blank for new properties.
G	PropertyType	USTC Assigned	Do not change or enter different numbers in this column.
H	LocationName		Enter a short description for the property. Include the city and zip code with addresses.
I	SerialNumber	SN-###	Enter your serial or parcel number (SN-123456).
J	Quantity		Update your acreage or mileage quantity.

Property Cost Information

Enter the costs associated with each property reported on a single row. Only enter whole dollar amounts.

Column	Field Name	Comments	Notes
K	LandCost		Enter LandCost.
L	ImprovementCost		Enter ImprovementCost.
M	PersonalPropertyCost		Enter PersonalPropertyCost.
N	CWIPCost		Enter CWIPCost.
O	OtherCost		Enter OtherCost.
P	TaxpayerPropertyID	PD-####	Formerly Location number. Enter the number you've designated for the property such as PD-1234. You may find it useful to cross-reference your system with Column F – LocationID (State Property Number).

Please include as many of the following five location descriptions for each property as possible to ensure proper apportionment:

Column	Field Name	Comments	Notes
Q	Township		Example – 01N
R	Range		Example – 05E
S	Section		Example – 1. Possible sections are 1-36.
T	QtrQtr		Enter four letters comprised of two quarter abbreviations. Example – NWSW
U	Meridian		Either SLBM (Salt Lake Base Meridian) or UBM (Uintah Base Meridian). *Note:* Daggett, Duchesne, Summit, Uintah, and Wasatch counties have a special meridian UBM (Uintah Basin Meridian). Locations plotted from this meridian are different than those plotted from the SLBM (Salt Lake Base Meridian). Please use the correct meridian.

Universal Transverse Mercator Geographic Coordinate System (UTM)

The UTM is a grid-based system to give locations on the earth's surface. The UTME (Easting) and UTMN (Northing) can be determined from a GPS device or from some computerized mapping software.

Column	Field Name	Comments	Notes
V	GPSUTME		Easting coordinate.
W	GPSUTMN		Northing coordinate.
X	Address		Enter the entire address in this field. ***Note:*** Please enter all information using Postal Addressing Standards. See pe.usps.gov/cpim/ftp/pubs/Pub28/pub28.pdf for these standards.
Y	LegalDescription		Enter complete meets and bounds descriptions including coordinates, township, range, section, meridian, city, state, zip, etc.
Z	LocationKey	USTC Assigned	Do not change or enter different numbers in this column. Leave the field blank for new properties.
AA	Year	Current assessment year	Enter the current assessment year for any new properties you add. It will be the same year shown for existing properties.
AB	Action	INS for new property DEL to delete property DO NOT DELETE ROWS.	Enter INS if you are adding this property or DEL if you are removing it. DO NOT delete any rows in the file. ***Note:*** If you are removing the property, reduce the costs to zero to balance your figures.

Amending a Return

If you need to change a return after you submitted, please follow these steps:

1. Log into your TAP account.
2. Click your Utilities account link.
3. Click the **Submissions** tab.
4. Click the **Utilities Return** link.
5. Click the **Edit Submission** link.
6. Make your changes.
7. Click **Submit**.

The new return will replace the one you previously submitted. Be sure to record the new confirmation number. Remember to attach your supporting documentation even if you previously submitted it.

References/Resources

Information Updates

Contact the Tax Commission immediately if account information changes. Use the following forms:

- **PT-69**, *Utah State Business and Tax Registration* — open a new business or change ownership
- **PT-69C**, *Notice of Change for a Tax Account* — change address, close an outlet or account, and add or remove an officer or owner

Taxpayer Resources

See the Property Tax Division's home page at **propertytax.utah.gov** for access to online services, forms, and publications.

The Tax Commission offers online workshops to help taxpayers understand Utah taxes. See **tax.utah.gov/training** for a list of all training resources.