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

PT-40, Utilities Annual Return Instructions and Examples

Tax Area Map Link:

https://uttax.maps.arcgis.com/apps/webappviewer/index.html?id=4ac916c7d8ee4ddda506ca96a7599d62

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 **Home** tab.

3. Click the **I Want To…** tab.

4. Click the **View Messages** link.

5. Click **Utilities Return CSV** under **Messages**.

6. Click **UtilitiesReturn CSV** to download the file.

7. Open the file in Excel.

8. **Enter** or **modify** your information. **DO NOT DELETE** information on the Excel spreadsheet.

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

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

11. Click **Import your PT-40 Utilities Annual Return** link.

12. **Choose File**, click **OK**

13. If your import was correct, **Import Successful**, Click **NEXT**

14. If your import was incorrect, **Import Error**, make corrections on your excel spread sheet and import again.

15. Verify - Location information, # Rows (property count), Location Cost (Total Location Cost), Click **NEXT**.

16. Verify Location Information: **Original Location Count** #, **Locations Deleted** # (Action Column DEL), **Locations Inserted** # (Action Column INS) and **Total Locations** #. Click **NEXT**.

17. To attach the applicable PT-41, *Utah Annual Report,* click **Add Attachment**. Choose your file type, enter a description, and **Choose File**. Click **OK** to continue. Click **Add Attachment** in upper right hand corner in the **Attachments** panel to add another document. Click **NEXT**.

    Note: Click the *Property Tax Forms* link to download a blank file.

18. Fill out **Signature** information: **Contact Name**, **Contact Title**, **Contact Phone** and **Contact Email**.

19. Read and click the **e-signature** box.

20. Click **on Submit, (**in the right hand corner). If you **Save Draft** (in the left hand corner) it has not been **SUBMITTED** it will only be **SAVED** so you can come back in to edit and finish your Utilities Return.

21. Record your confirmation number. Your confirmation number is ####, Your Utilities Return has been **SUBMITTED**. Please print your confirmation for your records, **Print Confirmation.**

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. (Less than 50 characters)
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. Go to website address to see these addressing standards: http://pe.usps.gov/cpim/ftp/pubs/Pub28/pub28.pdf.
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 **Property Central Assessed** account.
3. Click the **File, view, or amend returns** link.
4. Click the **Returns** tab.
5. Click the **View Submission** link.
6. Click on **Continue editing** (in the upper right hand corner). Make your changes. Click **NEXT**
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.