

**UTAH STATE TAX COMMISSION  
PROPERTY TAX DIVISION**

INSTRUCTIONS FOR FILING 2019 PT-41ELR ANNUAL REPORT

RURAL ELECTRIC COOPERATIVES

Enclosed is a copy of the property tax Annual Report. You have two options: (1) file our Annual Report as in the past, or (2) substitute the *Utah Public Service Commission Annual Report for Electric Cooperative Associations* in addition to the audited *Annual Financial Report of the Cooperative or Association*. If the latter option is taken, please attach the front cover of the property tax Annual Report to the complete *Public Service Commission Report*. In either case, please provide the name and telephone number of the person(s) to contact regarding these reports. A copy of your *RUS Form 7* or *CFC Form 7* report is also required. A form to facilitate the exclusion of motor vehicles is enclosed in the property tax Annual Report.

In compliance with Financial Account 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.

Additional instructions for filing the Annual Report can be found on the “Instructions for filing this report” section contained in the Annual Report. If you have any questions regarding the filing of the Annual Report, please contact the Property Tax Division, Utah State Tax Commission at 801 297-3600.

**NOTICE: Beginning 2016, the PT-41ELR, and required documentation, should be attached with your PT-40 return on TAP (*Taxpayer Access Point*).**

<https://tap.tax.utah.gov/taxexpress>