



State of Utah

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Utah State Tax Commission

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Commissioner

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Commissioner

BARRY C. CONOVER
Executive Director

January 1, 2014

INSTRUCTIONS FOR FILING 2014 ANNUAL REPORT & RETURN OF ASSESSMENT

GROUND ACCESS COMPANIES

Enclosed is a copy of our Annual Report for the 2014 assessment year. In addition, please provide copies of your annual report to shareholders, including annual reports of the parent company and audited financial reports of the respondent to its parent company. Please provide 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 use the same tax area codes the counties use. It is important to include the county number along with the county tax area code and county tax area extension. We also use a county 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>. Edit the descriptions using red ink to indicate deletions, additions, or changes made during the year 2013. Identify the cost of new acquisitions and the complete legal description on the New Additions form. Do not use the New Additions form to make changes to existing properties.

We need complete legal descriptions for all land and complete addresses including city, state, and zip code for all personal property. 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 a complete address, survey and/or UTM 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.

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 these forms, please contact the Property Tax Division of the Utah State Tax Commission at (801) 297-3600 Our Fax number is (801) 297-3699.