



State of Utah

GARY R. HERBERT  
Governor

GREG BELL  
Lieutenant Governor

## Utah State Tax Commission

R. BRUCE JOHNSON  
Commission Chair

D'ARCY DIXON PIGNANELLI  
Commissioner

MICHAEL J. CRAGUN  
Commissioner

ROBERT P. PERO  
Commissioner

BARRY C. CONOVER  
Executive Director

January 1, 2014

### INSTRUCTIONS FOR FILING 2014 PROPERTY TAX ANNUAL RETURN

#### TELECOMMUNICATION COMPANIES

Enclosed is a copy of our Annual Report for the 2014 assessment year. If you are required to file an annual report with the Utah Public Service Commission, or to file the *FCC Form M*, please provide us a copy of these. In addition, please provide us 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. We also need the name and telephone number of the person(s) to contact regarding these reports. As in the past, companies that operate in more than one state will be required to furnish the data on Utah properties, revenues, etc. A form is enclosed to facilitate the exclusion of motor vehicles.

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 and tax area extension. 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 the counties use. It is important that you include the county number (01 – 29) with the tax area along with a tax area extension number. For a list of counties and their respective number (01 – 29), see 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 2014. Identify the cost of new acquisitions and include the proper 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 information concerning acreage, or have company cross-reference numbers, please add these to the Return of Assessment. Also include address, UTM and/or survey coordinates 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 the above, please contact the Property Tax Division at (801) 297-3600.