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## General Instructions

Use this spreadsheet to file your return. Always check the revision date to be sure you have the newest form. Keep all supporting documentation in case of audit. Use [these resources](#) for more help.

**Note:** *This is the only approved template to upload your data.*

Follow these steps to complete and submit your return:

1. Download the current template and save to your computer before using.
2. Follow the line-by-line instructions to complete and save your return.
3. Log into your account at [Taxpayer Access Point \(TAP\)](#).
4. Upload and submit your return.

## Important

- Enter your information in the green boxes.
- Red cells indicate an error. For Schedules, column A will turn red if information is duplicated. In these cases, hover over the cell or column header for instructions on correcting your entries.
- Don't copy or alter cells or their formatting. If you must paste from other data, use the PASTE VALUES command.
- Don't leave blank lines in the spreadsheet. It will cause errors.
- Complete your schedules in order to avoid errors on the next schedule(s).
- Dropdown menus have been provided where possible.
- Microsoft Excel 2010 automatically saves files as .xlsx. You must save your file as .xls to upload.

## Line-by-Line Instructions – Return

Enter your Contact information on lines 3-5 of the return.

**Note:** For Amended returns only, mark the **Amended** box on line 8 and report total payments net amount minus refunds on line 14.

Complete the rest of the green fields. The other fields will populate based on your entries in the schedules.

### Schedule A – Severance Tax

- |                     |  |
|---------------------|--|
| 1. Column B         | Enter the Field Number.                    |
| 2. Column C         | Enter the Producing Entity Number.         |
| 3a. Column D        | Enter the Production Type (OL, GS, or NL). |
| 3b. Column E        | Enter the Volume amount.                   |
| 4. Column F         | Enter the Volume Reported by Others.       |
| 5. Column G         | This column will auto calculate.           |
| 6. Column H         | Enter the Exempt Royalty Rate.             |
| 7-11. Columns I-M   | These columns will auto calculate.         |
| 12. Column N        | Enter the Gross Product Value.             |
| 13. Column O        | Enter the Processing Deduction.            |
| 14. Column P        | Enter the Transportation Deduction.        |
| 15. Column Q        | This column will auto calculate.           |
| 16. Column R        | Enter the Exempt Royalties amount.         |
| 17-24. Columns S-AB | These columns will auto calculate.         |

### Schedule B – Workover or Recompletion

- |              |   |
|--------------|---|
| 1a. Column B | Enter the API Well Number.  |
| 1b. Column C | Enter the API Well Name.  |
| 2a. Column D | Enter the Field Number.   |
| 2b. Column E | Enter the Field Name.   |
| 3a. Column F | Enter the date the work started (M/D/YY).                                   |
| 3b. Column G | Enter the date the work was finished (M/D/YY).                              |
| 3c. Column H | Enter the date the work was approved by DOGM (M/D/YY).                      |
| 4. Column I  | Enter the total approved expense for Workover or Recompletion.              |
| 5. Column J  | This column will auto calculate.  |
| 6. Column K  | Enter the percentage of interest owned.                                     |
| 7. Column L  | This column will auto calculate.  |
| 8. Column M  | Enter the Carryover Nonrefundable Tax Credit amount from the prior 3 years. |
| 9. Column N  | This column will auto calculate.  |

## Schedule B1 – Workover or Recompletion Ownership

- 1a. Column B Enter the API Well number
- 1b. Column C This column will auto calculate.
- 2a. Column D Enter the name of the working interest owner taking product in kind and is authorized to share the tax credit.
- 2b. Column E Enter the address for the person listed in 2a (Column D).
- 2c. Column F Enter the DOGM account number for the person listed in 2a (Column D).
- 2d. Column G Enter the percentage of interested for the person listed in 2a (Column D).

## Schedule C – Oil & Gas Reported by Others

- Column B Enter the Field Number.
- Column C Enter the Producing Entity Number.
- Column D Enter the Utah DOGM account number.
- Column E Enter the name of the company receiving the product.
- Column F Enter the Product Type (OL, GS, or NL).
- Column G Enter the Volume.

## Schedule D – Stripper Volumes and Values

- 1. Column B Enter the Field Number.
- 2. Column C Enter the Producing Entity Number.
- 3. Column D Enter the Production Type (OL, GS, NL).
- 4a. Column E Enter the Non-Incremental Volume subtotal.
- 4b. Column F Enter the Incremental Volume subtotal.
- 5a. Column G Enter the Non-Incremental Total Value.
- 5b. Column H Enter the Incremental Total Value.
- 6-8b. Columns I-M These columns will auto calculate.
- 9a. Column N Enter the Non-Incremental Exempt Royalties.
- 9b. Column O Enter the Incremental Exempt Royalties.
- 10a-10b. Column P-Q These columns will auto calculate.

### Definition

#### **Total Value**

The gross product value minus processing and transportation.

Applies to Schedules D-G.

## Schedule E – First 6 Months Development Production

- 1. Column B Enter the Field Number.
- 2. Column C Enter the Producing Entity Number.
- 3. Column D Enter the Production Type (OL, GS, NL).
- 4a. Column E Enter the Non-Incremental Volume subtotal.
- 4b. Column F Enter the Incremental Volume subtotal.
- 5a. Column G Enter the Non-Incremental Total Value.
- 5b. Column H Enter the Incremental Total Value.
- 6-8b. Columns I-M These columns will auto calculate.
- 9a. Column N Enter the Non-Incremental Exempt Royalties.
- 9b. Column O Enter the Incremental Exempt Royalties.
- 10a-10b. Column P-Q These columns will auto calculate.

## Schedule F – First 12 Months Wildcat Development Production

- |                     |   |
|---------------------|---|
| 1. Column B         | Enter the Field Number.                     |
| 2. Column C         | Enter the Producing Entity Number.          |
| 3. Column D         | Enter the Production Type (OL, GS, NL).     |
| 4a. Column E        | Enter the Non-Incremental Volume subtotal.  |
| 4b. Column F        | Enter the Incremental Volume subtotal.      |
| 5a. Column G        | Enter the Non-Incremental Total Value.      |
| 5b. Column H        | Enter the Incremental Total Value.          |
| 6-8b. Columns I-M   | These columns will auto calculate.          |
| 9a. Column N        | Enter the Non-Incremental Exempt Royalties. |
| 9b. Column O        | Enter the Incremental Exempt Royalties.     |
| 10a-10b. Column P-Q | These columns will auto calculate.          |

## Schedule G – Incremental Volumes and Tax

- |                     |   |
|---------------------|---|
| 1. Column B         | Enter the Field Number.                 |
| 2. Column C         | Enter the Producing Entity Number.      |
| 3a. Column D        | Enter the Production Type (OL, GS, NL). |
| 3b. Column E        | Enter the Volume Transported.           |
| 4. Column F         | Enter the Volume reported by others.    |
| 5. Column G         | This column will auto calculate.        |
| 6. Column H         | Enter the Exempt Royalty Rate.          |
| 7-11. Columns I-M   | These columns will auto calculate.      |
| 12. Column N        | Enter the Gross Product Value.          |
| 13. Column O        | Enter the Processing Deduction.         |
| 14. Column P        | Enter the Transportation Deduction.     |
| 15. Column Q        | This column will auto calculate.        |
| 16. Column R        | Enter the Exempt Royalties.             |
| 17-24. Columns S-AB | These columns will auto calculate.      |

## References/Resources

### Information Updates

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

- TC-684C, *Oil & Gas Reported by Others*
- Publication 58, *Utah Interest and Penalties*

**Returns and Schedules**—You may be penalized if you do not file the correct forms and schedules. See <http://tax.utah.gov/billing/penalties-interest> for details.

# TC-684, *Oil & Gas Severance Tax Annual Return Template*

## Excel Instructions

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**Information Updates**—Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:

- **TC-69**, *Utah State Business and Tax Registration*— open a new business or change ownership
- **TC-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**

The Tax Commission offers online workshops to help taxpayers understand Utah taxes. See [tax.utah.gov/training](http://tax.utah.gov/training) for a list of all training resources.

If you need more information or access to online services, forms or publications, visit the Tax Commission's home page at [tax.utah.gov](http://tax.utah.gov).