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General Instructions

Note: This is the only approved TC-684 template for uploading your data.

General Template Instructions

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 file.

Important

- Don't copy or alter cells or their formatting. If you must paste from other data, use the PASTE VALUES or PASTE SPECIAL command.
- Don't leave blank lines in the spreadsheet. It will cause errors.
- Complete each schedule in order to avoid errors on the next schedule(s).
- Dropdown menus have been provided where possible.
- Recent versions of Microsoft Excel automatically saves files as .xlsx. You must save your file as .xls to upload.

Line-by-Line Instructions – Return

Enter your contact information.

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

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

Schedule A – Severance Tax

Column 1	Enter the Field Number.
Column 2	Enter the Producing Entity Number.
Column 3a	Enter the Production Type (OL, GS, or NL).
Column 3b	Enter the Volume amount.
Column 4	Enter the Volume Reported by Others.
Column 5	This column will auto calculate.
Column 6	Enter the Exempt Royalty Rate.
Column 7-11	These columns will auto calculate.
Column 12	Enter the Gross Product Value.
Column 13	Enter the Processing Deduction.
Column 14	Enter the Transportation Deduction.
Column 15	This column will auto calculate.
Column 16	Enter the Exempt Royalties amount.
Column 17-24	These columns will auto calculate.

Schedule B Instructions — Workover or Recompletion

Column 1a	Enter API Well Number.
Column 1b	Enter API Well Name.
Column 2a	Enter the Field Number.
Column 2b	Enter the Field Name.
Column 3a	Enter the date the work started (MM/DD/YYYY).
Column 3b	Enter the date the work was finished (MM/DD/YYYY).
Column 3c	Enter the date the work was approved by DOGM (MM/DD/YYYY)
Column 4	Enter the total approved expense for Workover or Recompletion.
Column 5	This column will auto calculate.
Column 6	Enter the percentage of interest owned.
Column 7	This column will auto calculate.
Column 8	Enter the Carryover Nonrefundable Tax Credit amount from the prior 3 years.
Column 9	This column will auto calculate.

Schedule B1 — Workover or Recompletion Ownership

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

Schedule C — Oil & Gas Reported by others

Column 1	Enter the Field Number.
Column 2	Enter the Producing Entity Number.
Column 3	Enter the Utah DOGM account number.
Column 4	Enter the Name of the Company Receiving the Product.
Column 5	Enter the Product Type (OL, GS, or NL).
Column 6	Enter the Volume.

Schedule D — Stripper Volumes and Values

Column 1	Enter the Field Number.
Column 2	Enter the Producing Entity Number.
Column 3	Enter the Production Type (OL, GS, NL).
Column 4a	Enter the Non-Incremental Volume Subtotal.
Column 4b	Enter the Incremental Volume Subtotal.
Column 5a	Enter the Non-Incremental Total Value.
Column 5b	Enter the Incremental Total Value.
Columns 6-8	These columns will auto calculate.
Column 9a	Enter the Non-Incremental Exempt Royalties.
Column 9b	Enter the Incremental Exempt Royalties.
Column 10	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

Column 1	Enter the Field Number.
Column 2	Enter the Producing Entity Number.
Column 3	Enter the Product Type (OL, GS, NL).
Column 4a	Enter the First 6 Months of Non-incremental Development Well Subtotal.
Column 4b	Enter the First 6 Months of Incremental Development Well Subtotal.
Column 5a	Enter the First 6 Months of Non-incremental Development Well Total Value.
Column 5b	Enter the First 6 Months of Incremental Development Well Total Value.
Columns 6-8	These Columns will auto calculate.
Column 9	Enter the Exempt Royalties Paid the First 6 Months Development Well.
Column 10	This column will auto calculate.

Schedule F — First 12 Months Wildcat Well Volumes & Values.

Column 1	Field Number.
Column 2	Producing Entity Number.
Column 3	Product Type (OL, GS, NL).
Column 4a	First 12 Months Wildcat Well Non-incremental Volume Subtotal.
Column 4b	First 12 Months Wildcat Well Incremental Volume Subtotal.
Column 5a	First 12 Months Wildcat Well Non-incremental Total Value.
Column 5b	First 12 Months Wildcat Well Incremental Total Value.
Columns 6-8	These columns will auto calculate.
Column 9a	Exempt Non-incremental Royalties Paid on First 12 Months of Wildcat Well.
Column 9 b	Exempt Incremental Royalties Paid on First 12 Months of Wildcat Well.
Column 10	This Column will auto calculate.

Schedule G — Incremental Volumes and Tax

Column 1	Field Number.
Column 2	Producing Entity Number.
Column 3a	Product Type of Volume Transported (OL, GS, NL).
Column 3b	Volume Transported.
Column 4	Volume Reported by Others.
Column 5	This column will auto calculate.
Column 6	Exempt Royalty Rate.
Column 7-11	These columns will auto calculate.
Column 12	Gross Product Value.
Column 13	Processing Deduction.
Column 14	Transportation Deduction.
Column 15	This column will auto calculate.
Column 16	Exempt Royalties.
Column 17-24	These columns will auto calculate.

References/Resources

Forms & Publications

- [TC-5, Oil & Gas Conservation Fee Return](#)
- [Publication 58, Utah Interest and Penalties](#)

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

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. Visit 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 site at tax.utah.gov.

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or phone 801-297-2200 (1-800-662-4335 outside the Salt Lake area). You can email questions to taxmaster@utah.gov.