

# TC-5, Oil & Gas Conservation Fee Template Instructions

General Instructions.....	1
Line-by-Line Instructions – Return.....	2
Schedule A.....	2
TC-684, Schedule C Instructions.....	3
References/Resources.....	3

## General Instructions

Use this spreadsheet to report your Oil and Gas Conservation Fee(s). Always check the revision date to be sure you have the newest form. Keep all supporting documentation in case of audit. Use [this information](#) 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 file.

## Important

- 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 the following information.

Line 1	Total net taxable value. (This line will calculate for you)
Line 2	Rate. (This line will calculate for you)
Line 3	Fee (this line will calculate for you)
Line 4	<b>For amended returns only:</b> Total of all payments made with the original return minus all previous refunds.
Line 5	Fee due (this line will calculate for you, pay this amount)

## Schedule A

Enter the following information. Product value is the value of the volume subject to the fee before deductions.

Column 1	Field number.
Column 2	Producing entity number.
Column 3	API number.
Column 4	Volume transported. a. Product type produced, saved or sold or transported. (OL, GS, NL) b. Volume of product produced, saved, sold or transported.
Column 5	Volume reported by others.
Column 6	Volume subject to fee. (This column will calculate for you)
Column 7	Product value of the volume subject to the fee before deductions.
Column 8	Amount of processing costs allowable as a deduction from the product value.
Column 9	Amount of transportation costs allowable as a deduction from the product value.
Column 10	Net product value. (This column will calculate for you)
Column 11	Total of state, Indian, and federal royalties.
Column 12	Net taxable value. (This column will calculate for you and transfer to the summary page)

## TC-684, Schedule C Instructions

Enter the following information

Column 1	Field number
Column 2	Producing entity number
Column 3	API number
Column 4	DOGM number of company receiving the product
Column 5	Name of company receiving the product
Column 6	Product type (OL, GS, or NL)
Column 7	Volume of product received from the producing entity

## References/Resources

### Forms & Publications

- [TC-5, Oil & Gas Conservation Fee Return](#)
- [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 [tax.utah.gov/billing/penalties-interest](http://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](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 site at [tax.utah.gov](http://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](mailto:taxmaster@utah.gov).

\_\_\_\_\_For accommodations under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801- 297-2020. Please allow three working days for a response.