



## General Instructions

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

## Filing Instructions

### To File a 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.

**Definition note:** The “total value” (Schedules D-G) is the gross product value minus processing and transportation.

### 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.

## TC-684 Return Instructions

Enter your contact information.

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

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

## Schedule A Instructions

- |              |  |               |  |
|--------------|--|---------------|--|
| Column 1     | Enter the field number.                    | Column 14     | Enter the gross product value.               |
| Column 2     | Enter the producing entity number.         | Column 15     | Enter the processing deduction.              |
| Column 3     | Enter the API number.                      | Column 16     | Enter the transportation deduction.          |
| Column 4a    | Enter the production type (OL, GS, or NL). | Column 17     | This column auto calculates.                 |
| Column 4b    | Enter the volume amount.                   | Column 18     | Enter the exempt royalties amount.           |
| Column 5     | Enter the volume reported by others.       | Columns 19-25 | These columns auto calculate.                |
| Column 6     | Enter volumes not subject to tax.          | Column 26a    | Enter hydrogen fuel tax credit at 3 percent. |
| Column 7     | This column auto calculates.               | Column 26b    | Enter hydrogen fuel tax credit at 5 percent. |
| Column 8     | Enter the exempt royalty rate.             | Columns 27-28 | These columns auto calculate.                |
| Columns 9-13 | These columns auto calculate.              |               |  |



## Schedule B Instructions

Column 1a	Enter the API well number.	Column 4	Enter the total approved expense for workover or recompletion.
Column 1b	Enter the API well name.	Column 5	This column auto calculates.
Column 2a	Enter the field number.	Column 6	Enter the percentage of interest owned.
Column 2b	Enter the field name.	Column 7	This column auto calculates.
Column 3a	Enter the date the work started (MM/DD/YYYY).	Column 8	Enter the amount of carryover nonrefundable tax credit from the prior three years.
Column 3b	Enter the date the work was finished (MM/DD/YYYY).	Column 9	This column auto calculates.
Column 3c	Enter the date the work was approved by DOGM (MM/DD/YYYY).		

## Schedule B1 Instructions

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

## Schedule C Instructions

Column B	Enter the field number.	Column F	Enter the name of the company receiving the product.
Column C	Enter the producing entity number.	Column G	Enter the product type (OL, GS or NL).
Column D	Enter the API number.	Column H	Enter the volume.
Column E	Enter the Utah DOGM account number.		

## Schedule D Instructions

Column 1	Enter the field number.	Column 6a	Enter the non-incremental total value.
Column 2	Enter the producing entity number.	Column 6b	Enter the incremental total value.
Column 3	Enter the API number.	Columns 7-9	These columns auto calculate.
Column 4	Enter the production type (OL, GS or NL).	Column 10a	Enter the non-incremental exempt royalties.
Column 5a	Enter the non-incremental volume subtotal.	Column 10b	Enter the incremental exempt royalties.
Column 5b	Enter the incremental volume subtotal.	Column 11	This column auto calculates.

## Schedule E Instructions

Column 1	Enter the field number.	Column 5b	Enter the first six months of incremental development well subtotal.
Column 2	Enter the producing entity number.	Column 6a	Enter the first six months of non-incremental development well total value.
Column 3	Enter the API number.	Column 6b	Enter the first six months of incremental development well total value.
Column 4	Enter the product type (OL, GS or NL).		
Column 5a	Enter the first six months of non-incremental development well subtotal.		



Columns 7-9 These columns auto calculate.

Column 10a Enter the exempt royalties paid the first six months of non-incremental development well.

Column 10b Enter the exempt royalties paid the first six months of incremental development well.

Column 11 This column auto calculates.

## Schedule F Instructions

Column 1 Enter the field number.

Column 2 Enter the producing entity number.

Column 3 Enter the API number.

Column 4 Enter the product type (OL, GS or NL).

Column 5a Enter the first 12 Months wildcat well non-incremental volume subtotal.

Column 5b Enter the first 12 months wildcat well incremental volume subtotal.

Column 6a Enter the first 12 months wildcat well non-incremental total value.

Column 6b Enter the first 12 months wildcat well incremental total value.

Columns 7-9 These columns auto calculate.

Column 10a Enter the exempt non-incremental royalties paid on first 12 months of wildcat well.

Column 10b Enter the exempt incremental royalties paid on first 12 months of wildcat well.

Column 11 This column auto calculates.

## Schedule G Instructions

Column 1 Enter the field number.

Column 2 Enter the producing entity number.

Column 3 Enter the API number.

Column 4a Enter the production type (OL, GS or NL).

Column 4b Enter the amount.

Column 5 Enter volume reported by others.

Column 6 Enter volumes not subject to tax.

Column 7 This column auto calculates.

Column 8 Enter the exempt royalty rate.

Columns 9-13 These columns auto calculate.

Column 14 Enter the gross product value.

Column 15 Enter the processing deduction.

Column 16 Enter the transportation deduction.

Column 17 This column auto calculates.

Column 18 Enter the exempt royalties amount.

Columns 19-25 These columns auto calculate.

Column 26a Enter hydrogen fuel tax credit at 3 percent.

Column 26b Enter hydrogen fuel tax credit at 5 percent.

Columns 27-28 These columns auto calculate.

## References/Resources

### Forms & Publications

- TC-5, *Oil & Gas Conservation Fee Return*
- Pub 58, *Utah Interest and Penalties*

- If you need to change an address, close an outlet or account, or add or remove an officer or owner, submit form TC-69C (*Notice of Change for a Tax Account*).

### 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).

### Information Updates

Contact the Tax Commission immediately if account information changes.

- If you need to open a new business or report a change in ownership, go to [tax.utah.gov](http://tax.utah.gov).

### 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 more information or access to online services, forms and publications, see [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 or 1-800-662-4335. Or email questions to [taxmaster@utah.gov](mailto:taxmaster@utah.gov).