

FAQ

1. I have locked myself out of my account. How do I reset my password?
 - At the bottom of the UGRLT login screen, click where it reads: “**Forgot your password?**” If you are the administrator for this account, [click here](#) to change your password. If you are not the administrator for this account, please contact your administrator to reset your password. You will need the following information to reset your password: UGRLT account number, administrator user ID, new password and verification code. Password- Must be 9-12 characters with at least one of each of the following: Capital Letter, Lowercase Letter, Number, and Special Character. The verification code may be the Sales Tax Number, Withholding Tax Number, Corporation Tax Number or UGRL Tax Number. It will be the number used during the registration process. Alternatively, you may contact the DOR for assistance at (502) 564-4810.

2. How do I get a new user ID and password if I am the new administrator of the account?
 - You need to obtain written permission from the company first before we can help you set up a new administrator user ID and password. Then you will need to contact the DOR for assistance at (502) 564-4810.

3. I received an email confirming my payment. Does this confirm that the return has been submitted as well?
 - No, and vice versa. There are two separate systems. Payments are made in the E-Pay system and confirmation emails are sent for the payments.
 - Returns are submitted in the UGRLT system. There is no confirmation email for properly submitting a return. Just because it says “Submitted to DOR” in your filing history does not mean that the payment has been submitted.

4. Should I report gross receipts for streaming services under the utility rates or the cable rates?
 - For video streaming services, choose the “CABLE” service type. Not all school districts that impose the UGRLT impose it on cable services. Therefore, reporting the gross receipts as a utility rather than cable may result in an overpayment of tax.

5. How does a provider determine which school district to allocate the tax?
 - *Providers should allocate tax due based on the end user's place of primary use. If the service provided can be used at multiple locations, the gross receipts should be allocated to the school district in which the customer's primary street address is located.*

6. How do I find the correct school district for an address?
 - You can determine the school district for an address by using or contacting the following:
 1. Google Earth
 2. The local Property Valuation Administration (PVA) Office
 3. The Service Address Lookup under “Account Maintenance” after you login to your account.

7. If I file my returns online, can I make my payments by check?
 - No. KRS 131.250 and KRS 131.155 mandate that the utility tax be filed and paid online. Since you are able to file online, you must submit payment online as well.

8. What web browsers can I use to file my UGRLT returns?
 - You may use Internet Explorer, Google Chrome, or FireFox to file UGRLT returns online.

9. What fuels are not subject to UGRLT?
 - Fuels not subject to UGRLT include: diesel fuel, gasoline, steam, coal, coke, fuel oil, kerosene, propane, nitrogen, and bottled gases.