

SPECIFICATIONS FOR ELECTRONIC SUBMISSION OF UTILITY AND GROSS RECEIPTS LICENSE TAX

Updated March 13th, 2025

Finance and Administration Cabinet
73A901 (10/2023)



KENTUCKY DEPARTMENT OF
REVENUE

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General Information

Overview

This booklet contains general information and specifications for reporting Utility Gross Receipts License Tax (UGRLT) to the Kentucky Department of Revenue (DOR) via electronic format.

HB 163, enacted during the 2004 Session of the General Assembly, created new sections of KRS Chapter 160 to transfer the administration of the UGRLT from the local school districts to the DOR, effective July 1, 2005.

The UGRLT cannot exceed 3 percent of the gross receipts derived from the furnishing of utility services and/or cable services within a school district. Service providers collect the tax based on the rate established by the local authority. In the past, each service provider, or Energy Direct Pay (EDP) holder remitted the tax directly to the appropriate school district.

The change in the law requires a service provider or an EDP holder to submit payment to the DOR with a breakdown of the tax allocated to each school district. The district information and the corresponding tax collections will be captured, and payments will be distributed to the appropriate school districts each month.

Service providers and EDP holders will file tax returns showing the total amount of tax and the proper allocation among school districts by the 20th of the month for the prior month's collections.

Acceptable Electronic Media

The DOR accepts filing information via web filing (file upload) or online filing (by filling out online return form). There are only two acceptable formats for reporting via 'Web File'. See FILE FORMAT DESCRIPTIONS on pages 9-10 for detailed format descriptions and requirements.

Tips to Remember

- A return must be filed even if there is no activity (Gross Receipts = 0) for the month.
- Interest and/or penalty for returns submitted after the due date will be system computed.
- Taxpayers can submit payment upon submission of the return, the payment amount will be calculated based on the data provided.
- Amounts are expressed in dollars and cents, decimals should be used, do not include the \$ symbol.
- Amended returns can be filed via Web Filing.

Filing Deadline

The UGRLT files should be submitted to the Kentucky DOR by the 20th of every month. If this day falls on a holiday or weekend, the filing deadline is the next business day. Late filing penalties, late payment penalties and interest apply after the due date.

Filing Extensions

Pursuant to KRS 160.615, extensions for a period not to exceed 30 days may be granted for filing the Utility Gross Receipts License Tax Return. Requests for extensions must be made in writing prior to the due date. Taxpayers should contact:

Kentucky Department of Revenue
Financial Tax Section
PO Box 1303, Sta. 61
Frankfort, KY 40602-1303
Phone: (502) 564-4810
Fax: (502) 564-2695

Extensions only extend the filing date. Payment of the tax must be made by the original due date to avoid a late payment penalty and interest.

Amended Returns

File an amended return to make corrections or adjustments to the original return. To file an amended return, select Amended as the type of return on the File a Form screen when logged into the Kentucky MyTaxes Portal. The filing period drop down will automatically list all periods that are available for an amended return. Only filing periods with an Original return are listed. If additional tax is due on the amended return, you will have the option to make a payment to remit the remaining tax due. If the amended return creates a refund situation, the DOR will review the amended return and take the appropriate action to refund the overpayment.

Specifications

How Web Filing Works

To use Web Filing, registration for Kentucky MyTaxes Portal is required. You will create a User ID and password for accessing the portal for filing or submitting your tax return information. Once the user has logged onto the portal, the user selects a file from any location accessible from the user's PC and imports it to the File a Form screen. The user who imports (submits) the file must have authorization to file returns. Upon importing the file, the system will populate the return entry fields with the data from the file. The user should verify the data is correct and then select the Calculate button to calculate the return. After calculating the return, the user can submit the return. The return status will be available immediately after submission on the Transaction History screen. Once the return has processed the status will update and an e-mail confirmation is sent to the submitter and any administrator for the MyTaxes Portal account.

Web Filing Step-by-Step

1. Log into your Kentucky MyTaxes Portal account.
2. Select File a Form from the online transactions menu.
3. Select the Taxpayer/Business Name to submit the return for.
4. Select the account type [UGRLT / Utility Filing].
5. Select the return type, choose either Original or Amended.
6. Select the filing period.
 - a. When the return type selected is Original, only the filing periods that do not have a return are available.
 - b. When the return type selected is Amended, only the filing periods that have a return are available.
7. Select the next button to continue to the return entry screen.
8. Select the Upload tab on the return entry screen.
9. Select the type of file to upload, choose either Microsoft Excel or Pipe Delimited Text File.
10. Select the Add File button and browse to the file you wish to upload on your PC.

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11. After virus scanning the file the page will display the data from the uploaded file on the following tabs of the enter return screen:
 - a. Utility for form 73A901
 - b. MVP for form 73A901
 12. Verify the data has been uploaded correctly and click the calculate button. The system will automatically calculate the remaining fields on the return.
 13. After calculating and reviewing the return select the Submit button to view the Document Summary screen.
 - a. If penalty and interest apply those amounts will be calculated and displayed on the Document Summary.
 14. Select the next button to submit the return and view the confirmation screen.
 15. To make a payment, select the Make a Payment button on the confirmation screen.

File Format for MS Excel

Form 73A901

Create New Workbook

Create a new workbook in MS Excel with two sheets, there is no required naming convention for the file. The sheets should have the following names and must be in the order listed below.

- Utility Services
- MVP Services

Utility Services

Create the following columns on the Utility Services sheet of the workbook, ensure the column names are exactly as listed below:

- Utility District Code: The 3-digit code for the Utility School District.
- Total Utility Receipts: Input total utility receipts amount in this column.
- Prepaid Calling: Input Prepaid Calling amount in this column.
- Interstate Telephone: Input Interstate Telephone amount in this column.
- Internet Access: Input Internet Access amount in this column.
- Utility Services Resold: Input Services Resold amount in this column.
- Eligible Taxes: Input Eligible Taxes amount in this column.
- EDP Receipts: Input EDP Receipts amount in this column.
- Utility Other Amount: Input Other Amount in this column.
- Utility Other Specify: Input description for the other amount value in this column.

MVP Services

Create the following columns on the MVP Services sheet of the workbook, ensure the column names are exactly as listed below:

- MVP School District Code: The 3-digit code for the MVP School District.
- Total MVP Receipts: Input total MVP receipts amount in this column.
- MVP Internet Access: Input Internet Access amount in this column.
- MVP Services Resold: Input Services Resold amount in this column.
- MVP Eligible Tax: Input Eligible Taxes amount in this column.
- MVP Other Amt: Input Other Amount in this column.
- MVP Other Detail: Input description for the other amount value in this column.

Pipe Delimited Text File

Form 73A901

Text Files

Create 2 text files for your return information, there is no required naming convention for the text files. When selecting to upload a Pipe Delimited Text File you will be prompted to upload 2 files for the following sections of your return:

- Utility Services
- MVP Services

Utility Services

Provide the following line item amounts in this text file, use the pipe (|) symbol to distinguish each line item:

UtilityDistrictCode|TotalUtilityReceipts|PrepaidCalling|InterstateTelephone|InternetAccess|ServicesResold|EligibleTaxes|EDPReceipts|OtherAmount|OtherAmountDetail

MVP Services

Provide the following line item amounts in this text file, use the pipe (|) symbol to distinguish each line item:

MVPSchoolDistrictCode|TotalMVPReceipts|MVPInternetAccess|MVPServicesResold|MVPEligibleTax|MVPOtherAmount|MVPOtherAmountDetail

Example MS Excel File

Utility Services

	A	B	C	D	E	F	G	H	I	J	K
1	Utility District Code	Total Utility Receipts	Prepaid Calling	Interstate Telephone	Internet Access	Utility Services Resold	Eligible Taxes	EDP Receipts	Utility Other Amount	Utility Other Specify	
2	141	15000.9	0	0	0	457.43	0	0	75	Other description	
3	151	500	100	400.4	0	0	0	0	0		
4	211	700.58	0	0	200.45	0	146.34	250	0		
5											
6											
7											
8											

MVP Services

	A	B	C	D	E	F	G	H
1	MVP School District Code	Total MVP Receipts	MVP Internet Access	MVP Services Resold	MVP Eligible Tax	MVP Other Amt	MVP Other Detail	
2	141	15000.9	0	0	0	457.43	Other description	
3								
4								
5								
6								
7								
8								

Example Pipe Delimited Text File

Utility Services

```
new 5 x new 6 x
1 UtilityDistrictCode|TotalUtilityReceipts|Up prepaidCalling|UInterstateTelephone|UInternetAccess|UServicesResold|UEligibleTaxes|UEDFReceipts|UOtherAmt|UOtherDetail
2 141|1500.9|0|0|0|457.43|0|0|75|Other description
3 151|500|100|400.4|0|0|0|0|
4 211|700.58|0|0|200.45|0|146.34|250|0|
5
6
```

MVP Services

```
new 5 x new 6 x
1 MVPSchoolDistrictCode|TotalMVPReceipts|MVPInternetAccess|MVPServicesResold|MVPEligibleTax|MVPOtherAmt|MVPOtherDetail
2 141|1500.9|0|0|0|457.43|Other description
3
4
```

Appendix

Appendix A – Interest and Penalty Rates Calculation

Interest

For returns filed after the 20th of the month, interest is assessed at the “tax interest rate” from due date until the date of payment.

Late File Penalty

For returns filed after the 20th of the month or after the extended date, a late filing penalty will be assessed. The penalty is 2 percent of the additional tax due for each 30 days or fraction thereof that a return is not filed. The penalty does not exceed 20 percent and the minimum penalty is \$10.

Late Payment Penalty

If the return is paid late or the amount prepaid is less than 75 percent of the tax determined due, then a penalty of 2 percent of the tax computed due may be assessed for each 30 days or fraction thereof that the tax is past due, not to exceed 20 percent. The minimum penalty is \$10.

Appendix B – School District Codes and Tax Rates

To view the list of school district codes and tax rates, navigate back to the Enter Tax Return page. You will find a link to the list in the blue instruction box on that page.