

Instructions for TC-109 Return Form

General Information

You may apply for a tax refund if you paid the Utah fuel tax or environmental assurance fee on gallons not subject to taxes or fees. You must give supporting documentation to verify refund requests.

Returns and Schedules: Schedules are required for all fuel tax forms. You may be penalized if you do not file the correct forms and schedules. See tax.utah.gov/fuel to determine which forms and schedules you must file.

Amended Return: To amend a previously filed return, mark Amended Return on the TC-109 tax return and enter the period being amended. File amended returns with corrected amounts, not net amounts. Calculate the refund or balance due by subtracting the original payment from the corrected tax due. Submit payment of the balance due or attach a letter requesting a refund of the overpayment. Failure to pay all additional tax and interest with the amended return will result in a late payment penalty.

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, change ownership

TC-69C, *Notice of Change for a Tax Account* — change address, close an outlet or account, 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 home page 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 telephone 801-297-2200 (1-800-662-4335 outside the Salt Lake area). You can email questions to taxmaster@utah.gov.

General Instructions

Use this form to report fuel taxes or fees you paid for fuel removed from the rack, bought or imported into Utah. You must complete the entire return and keep all backup documentation.

- Fill out all schedules before completing the return to ensure your entries are correct.

- Do not enter information in shaded fields.
- Round to the nearest whole gallons and dollars.
- In the receipts section only, column F will be the total of each column on that line.

Sales of aviation fuel at Salt Lake International Airport to federally certificated air carriers. You must complete TC-109B, schedule type 5XA. This information schedule is only used for tax distribution to airports.

Line Instructions

Receipts

- Line 1 *For Utah refiners only.* Enter the beginning physical gallons in your inventory for this month. This must match the last month's ending inventory.
- Line 2 *For Utah refiners only.* Enter gallons manufactured or compounded.
- Line 3 Enter gallons of blend products.
- Line 4 Enter gallons of motor fuel transferred to aviation fuel. This amount should match line 18, column A on this return.
- Line 5 Enter gallons of aviation fuel transferred to motor fuel or undyed diesel. The sum of this line (columns A and B) should match line 18, column D on this return.
- Line 6 Enter gallons you imported to Utah.
- Line 7 Enter gallons of fuel bought exempt from licensed distributors.
- Line 8 *For Utah refiners only.* Enter gallons received on exchange from other refiners.
- Line 9 Enter total Alternative Fuels (including CNG and LNG) in Gasoline Gallon Equivalent (GGE = 120 Cu. Ft.) dispensed for highway use.
- Line 10 Enter gallons of undyed and dyed diesel you bought without paying tax.
- Line 11 Enter Utah tax-paid gallons.
- Line 12 Add lines 1-11 for each column (A-F).

Deductions

- Line 13 Enter gallons you exported from Utah.

- Line 14 Enter gallons sold to qualifying government entities.
- Line 15 Enter gallons sold to Utah-licensed distributors.
- Line 16 *For Utah refiners only.* Enter gallons sold from refinery or exchanged with qualified refiners.
- Line 17 Column B - Enter gallons of tax-paid undyed diesel fuel you have dyed (refiners only).
- Column C – Enter gallons of dyed diesel fuel sold.
- Line 18 Enter gallons of motor fuel transferred to aviation fuel in column A. This amount should match line 4, column D on this return.
- Enter gallons of aviation fuel transferred to motor fuel or undyed diesel in column D. This amount should match the sum of line 5 (columns A and B) on this return.
- Line 19 Enter gallons of undyed diesel sold exempt with a Department of Air Quality certificate.
- Line 20 *Environmental Assurance Fee only.* Enter gallons delivered to tax-free storage.
- Line 21 Enter Utah tax-paid gallons.
- Line 22 *For Utah refiners only.* Enter the ending physical gallons in your inventory.
- Line 23 Add lines 13-22 for each column (A-F).
- Line 24 Enter total gallons subject to Utah tax.
- Line 25 Multiply line 24 column D by .025.
- Line 26 Enter gallons subject to additional tax (federally certificated air carriers for all-cargo or scheduled operations not located at the Salt Lake International Airport). Use TC-109B, schedule type 5X.
- Line 27 Multiply line 26 by .015.
- Line 28 Enter gallons subject to additional tax (Non-federally certificated air carriers for all-cargo or scheduled operations). Use TC-109B, schedule type 5.
- Line 29 Multiply line 28 by .065.
- Line 30 This rate is prepopulated.
- Line 31 Multiply line 24 by line 30 (columns A, B, E, and F) and enter total. Column D, add lines 25, 27, and 29, and enter total.
- Line 32 Multiply line 31 by .02 (columns A and D).

Line 33 Subtract line 32 from line 31 and enter total.

Line 34 Enter all prepayments you made.

Line 35 Add line 33, columns A-F. Subtract line 34 from the total of these columns.

References

Utah Code §59-13 and §19-6-410.5

Administrative Rules R865-4D, R865-7H and R865-13G

Publication 66, *Fuel Tax General Information*

If you need an accommodation 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.