

TC-116 Refund Application Instructions

General Information

Use this form to request a refund of taxes or fees you paid. You must complete the entire application and keep documentation to support your refund request. All refunds are subject to audit.

Schedules: Schedules are required for all fuel tax forms. Your application may be rejected if you do not file a complete application and schedules. See tax.utah.gov/fuel for more information.

Note: *You cannot amend applications. You must include any missed invoices from a prior period in the current period's form with a note of explanation.*

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.

General Instructions

- Fill out your schedule before completing the refund application.
- Do not enter information in shaded fields.
- Round to the nearest whole gallons and dollars.
- Aviation fuel claimed on lines 1 through 7 must equal Aviation fuel reported on lines 9 through 14.
- Different lines may have different reporting frequencies. Filing period must be complete calendar months, quarters, or year.

Line Instructions

- Line 1. Total tax paid gallons bought by a government entity. Bring over from TC-116A, Schedule type 1A. Government entities using a Utah Fleet Services Gascard should contact Utah Fleet Services regarding refunds instead of using this application. These may be filed up to once per quarter and must begin and end on a calendar quarter. For example:
- Acceptable – 1/1/10 through 6/30/10
 - Not acceptable – 1/25/10 through 5/31/10
- Note:** *Government agencies must enter the city where fuel was bought on the Manifest Number column of TC-116A.*
- Line 2. Total tax paid undyed diesel gallons exported from Utah. Bring over from TC-116A, Schedule type 1B. You must file the return within 180 days of the export date. Monthly filing.
- Line 3. Enter total tax-paid gallons bought by members of the Ute Indian tribe on the Uintah and Ouray reservations located in the Vernal/Roosevelt area. Bring over from TC-116A, Schedule type 1C. Gallons reported here must be after apportionment calculation. Monthly filing.
- Line 4. *Non-profit agricultural entities engaged in commercial farming activities only.* Enter total tax-paid gallons. Bring over from TC-116A, Schedule type 1D. Yearly filing.
- Line 5. Enter eligible gallons of fuel lost or destroyed by fire, flood, storm, crime or accident. Bring over from TC-116A, Schedule type 1E. You must file the return within 90 days of the incident.
- Eligible gallons means:
- gallons not covered by insurance for the fuel tax paid
 - lost in a single incident
 - 8,000 gallons or more for motor and aviation fuel
 - 7,000 gallons or more for CNG and undyed diesel
- Line 6. Enter total gallons discharged in bankruptcy (must be 4,500 gallons or more per load). Bring over from TC-116A, Schedule type 1F. You must file the return within 90 days of the bankruptcy discharge.
- Line 7. Enter tax-paid gallons returned to refinery for re-refining. Bring over from TC-116A, Schedule type 1G. You must file the return within 90 days of the date returned to the refinery.
- Line 8. Add lines 1-7 for each column (A-D). Aviation fuel claimed on lines 1 through 7 must equal Aviation fuel reported on lines 9, 11, and 13.
- Line 9. Enter gallons of aviation fuel paid at 2.5 cents. Bring over from TC-116A, Schedule type 1H.
- Line 10. Multiply line 9 by .025.
- Line 11. Enter gallons of aviation fuel paid at 4 cents. Bring over from TC-116A, Schedule type 1I.

- Line 12. Multiply line 11 by .04.
- Line 13. Enter gallons of aviation fuel paid at 9 cents. Bring over from TC-116A, Schedule type 1J.
- Line 14. Multiply line 13 by .09.
- Line 15. These rates are prepopulated.
- Line 16. For column C, add lines 10, 12, and 14. For all other columns, multiply line 8 by line 15.
- Line 17. Add all columns on line 16 and enter total.

Environmental Assurance Fee (Monthly Filing)

- Line 18. Enter total Utah environmental assurance fee paid gallons exported from Utah. This only applies to exports that were not stored in a participating tank. Bring over from TC-116A, Schedule type 2A.
- Line 19. Enter total Utah environmental assurance fee paid gallons placed in nonparticipating tanks by final user or retailer. Bring over from TC-116A, Schedule type 2B.
- Line 20. Enter total Utah environmental assurance fee paid gallons for repackaged oil that were not stored in a participating tank. Bring over from TC-116A, Schedule type 2C.
- Line 21. Add lines 18-20 and enter total.
- Line 22. This rate is prepopulated.
- Line 23. Multiply line 21 by line 22 and enter total.

Navajo Nation Refund (Monthly Filing)

You must keep a copy of your Navajo Distributor Tax Return, form 900 in your records.

- Line 24. Enter total taxable gallons reported to the Navajo Nation, excluding dyed diesel.
- Line 25. Enter gallons delivered to non-Utah portion of the Navajo Nation.
- Line 26. Enter Utah tax-paid gallons delivered to Utah portion of the Navajo Nation. Subtract line 25 from line 24. Total on this line should match total gallons on TC-116A, Schedule type 3A.
- Line 27. If you claimed a credit on your Navajo Distributor Tax Return (form 900), multiply line 26 by .005 and enter the total.
- Line 28. Subtract line 27 from line 26 and enter total.

Line 29. This rate is prepopulated.

Line 30. Multiply line 30 by line 31 and enter total.

Line 31. Total Navajo Nation refund (add line 30, columns A and B).

Line 32. Add lines 17, 23, and 31 and enter total.

This application will be rejected if not signed. Please enter a contact name under *Print name of applicant* (if different than signer).

TC-116A Refund Application General Schedule Instructions

Be sure to enter the following information on the form:

- Company name
- FEIN or SSN
- Schedule Type (one of the schedule types listed under this box)*
- Product Type (one of the product types listed under this box)*
- To and From dates of filing period

*You must create a new schedule for each combination of schedule and product.

Column Instructions

1. Enter the following information for each purchase made during the period you are reporting. Use multiple forms if necessary. Remember to create a new schedule for each combination of schedule and product.

Column 1 Purchase date in mmddyyyy format.

Column 2 Invoice number.

Column 3 Manifest number. **Note: Government agencies must enter the city where fuel was bought in this column.**

Column 4 Origin state or province where product was bought. (Use state or province abbreviation.)

Column 5 Destination state or province where product was delivered. (Use state or province abbreviation.) Used for lines 2 and 18 only.

Column 6 **Schedules 2A, 2B, and 2C only**—Utah Environmental Assurance Fee facility or terminal number. Only report terminal number for schedule 2A.

Column 7 **Required for Aviation fuel only (product 130)**—Airport code. See tax.utah.gov/fuel.

Column 8 Supplier's name.

Column 9 Number of tax-paid gallons.

2. Add the numbers in column 9 from all schedule and product combination forms. Enter the amount on the Total line at the bottom of the form. Transfer this amount to the appropriate line and product column on Form TC-116.

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.