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General Instructions

Use this spreadsheet to request a refund of taxes or fees you paid. You must complete the entire refund 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 refund application may be rejected if you do not file a refund complete application and schedules. See tax.utah.gov/fuel for more information.

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

Remember:

- Fill out your schedule before completing the refund application.
- Do not enter information in shaded fields.
- Leaving blank lines in the spreadsheet will cause errors.
- Round to the nearest whole gallons and dollars.

This spreadsheet has the following tabs:

- *Refund Application (TC-116)*
 - Complete this after your schedules.
- *General Schedule (TC-116A)*
 - Complete this first.
- *Environmental Surcharge Rebate (TC-116R)*
 - Complete this second.
- *Errors*
 - You must check and correct file errors before submitting your file.

- Dropdown menus have been provided where possible.
- Different lines may have different reporting frequencies. Filing period must be complete calendar months, quarters, or year.

See *References/Resources* for further assistance.

Uploading Instructions

Follow these steps to complete and submit your refund application:

1. Complete schedule first.
2. Complete your refund request.
3. Press Edit/Calculate button to check for errors.
4. Correct any errors.
5. Save your refund request.
6. Go to [Taxpayer Access Point \(TAP\)](#).
7. Upload your file.

TC-116A Schedule Instructions

Enter the following information for each purchase made during the reporting period:

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.

Column 10 Enter your Utah tax or fee paid.

TC-116R Schedule Instructions

Enter the following information for each purchase made during the reporting period:

Column A Facility ID Number.

Column B Throughput in gallons.

Column C Risk tier.

Column D These rates are prepopulated.

Column E This field will calculate (column B multiplied by column D).

TC-116 Fuels Tax Refund Application

Note: *You must fill out Contact/Return information to complete your form.*

Excise Tax

Line 1. Total tax paid by a government entity. 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 – 1/1/15 through 6/3/15
- Not acceptable – 1/25/15 through 5/31/15

Note: *Government entities using a Utah Fleet Services gas card should contact Utah Fleet Services regarding refunds instead of using this application.*

Line 2. Total tax-paid undyed diesel gallons exported from Utah. You must file the return within 180 days of the export date. Monthly filing.

Line 3. Total tax paid by members of the Ute Indian tribe on the Uintah and Ouray reservations located in the Vernal/Roosevelt area. Tax reported here must be after apportionment calculation. Monthly filing.

Line 4. *Non-profit agricultural entities engaged in commercial farming activities only.* Total tax paid. Yearly filing.

Line 5. Eligible tax on fuel lost or destroyed by fire, flood, storm, crime or accident. You must file the return within 90 days of the incident.

Eligible gallons means:

- gallons not covered by insurance for 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. Total tax discharged in bankruptcy (must be 4,500 gallons or more per load). You must file the return within 90 days of the bankruptcy discharge.
- Line 7. Tax paid on gallons returned to refinery for re-refining. You must file the return within 90 days of the date returned to the refinery.
- Line 8. These fields will 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 through 14.
- Line 9. This field will add line 8 to columns A, B, C, and D.

Environmental Assurance Fee (Monthly Filing)

- Line 10. Utah environmental assurance fee paid on petroleum exported from Utah. This only applies to first-purchase exports that were not stored in a participating tank.
- Line 11. Total Utah environmental assurance fee paid placed in nonparticipating tanks by final user.
- Line 12. Total Utah environmental assurance fee paid for repackaged oil that was not stored in a participating tank.
- Line 13. This field will add lines 10-12.
- Line 14. This rate is prepopulated.
- Line 15. This field is prepopulated.

Aviation Fuel

- Line 16. Gallons of aviation fuel paid at 2.5 cents
- Line 17. This field will multiply line 16 by .025.
- Line 18. Gallons of aviation fuel paid at 4 cents.
- Line 19. This field will multiply line 18 by .04.
- Line 20. Gallons of aviation fuel paid at 9 cents.
- Line 21. This field will multiply line 20 by .09.

Navajo Nation Refund (Monthly Filing)

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

- Line 22. Total taxable gallons reported to the Navajo Nation, excluding dyed diesel.

- Line 23. Gallons delivered to non-Utah portion of the Navajo Nation.
- Line 24. Gallons delivered to Utah portion of the Navajo Nation. Subtract line 23 from line 22. Total on this line should match total gallons on TC-116A, Schedule type 3A.
- Line 25. If you claimed a credit on your Navajo Distributor Tax Return (form 900), this field will multiply line 24 by .005.
- Line 26. This field will subtract line 25 from line 24.
- Line 27. This rate is prepopulated.
- Line 28. This field will multiply line 26 by line 27.
- Line 29. Total Navajo Nation (sum of line 28, columns A and B).
- Line 30. This field will add lines 9, 15, 17, 19, 21, and 29.

References/Resources

Utah Code §59-13 and §19-6-410.5
Administrative Rules R865-4D, R865-7H and R865-13G
tax.utah.gov/fuel

Forms and Publications

The following forms and publications provide additional information:

- [Publication 66, *Fuel Tax General Information*](#)
- [Publication 58, *Utah Interest and Penalties*](#)

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 or change ownership
- **TC-69C**, *Notice of Change for a Tax Account* — change address, close an outlet or account, and 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.

See the Tax Commission's home page at tax.utah.gov for access to online services, forms, and publications.