



**Instructions For TC-922**

Each IFTA licensee must file quarterly tax returns and submit payment of the tax if any is due. Special Fuel User permit holders must only use this form if fuel is purchased without proper Utah tax paid and is consumed in a taxable manner. As a result, the option to sign the "Fuel Certification" on the renewal application is forfeited.

**Federal ID (FEIN/EIN):** Use the federal ID number assigned by the federal government. This number is the IFTA/Special Fuel User License number. Due to privacy issues, we discourage the use of Social Security Numbers.

For information call 801-297-6800 or 1-888-251-9555. You may also access our web site at [tax.utah.gov](http://tax.utah.gov). **For current IFTA tax rates and updates, visit the IFTA website at [www.iftach.org](http://www.iftach.org).**

**Line by Line Instructions:**

- Tax Period** - Current quarterly tax period for which you are filing. Quarterly filing periods are January - March, April - June, July - September, and October - December.
- Due Date** - The date this tax return is due. Returns are due on the last day of the month following the end of the quarter. The postmark on the mailing envelope will be accepted as the day of filing of the tax return. If the due date falls on a Saturday, Sunday, or legal holiday, returns are due the next business day.
- IFTA/Special Fuel User Account Number** - IFTA license number as previously issued to you by the Utah State Tax Commission (FEIN or SSN).
- Fuel Summary** - Compute fleet MPG for each fuel type used in the current tax period.
 

**Column a.** Write the fuel type on the "Other" line for fuel that is not D-Diesel (IFTA) or UF-Utah Special Fuel (G-Gasoline, P-Propane, GH-Gasohol, N-Natural Gas).

**Column b.** Total miles traveled in all jurisdictions (including fuel tax trip permits).

**Column c.** Total amount of all gallons placed into the fuel supply tanks of all vehicles. No fuel placed into the supply tanks of any vehicles may be excluded. If some of the fuel placed in the vehicle is exempt from tax, credit for the exemption is claimed on form TC-922B.

**Column d.** Divide column b by column c. Round to two decimal places.
- IFTA Fuel Tax and Utah Special Fuel Tax** (non-IFTA qualified vehicles).
 

This box is used for both IFTA qualified vehicles and non-IFTA qualified vehicles. An IFTA qualified vehicle is a motor vehicle or combination of vehicles, which travels in more than one jurisdiction and is used, designed or maintained for transportation of persons or property, and:

  - has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 lbs.,
  - has three or more axles on the power unit regardless of weight,
  - is used in combination when the weight of such combination exceeds 26,000 lbs. gross vehicle weight. Qualified motor vehicle does not include a recreational vehicle not used in connection with any business activity.

Utah special fuel tax must be reported on all non-IFTA qualifying vehicles with a registered gross laden weight over 26,000 lbs. or with three axles. If you have special fuel bulk storage facilities in Utah, diesel vehicles with a gross laden weight under 26,001 lbs. must also be reported.

**NOTE:** Use a separate line for each fuel or surcharge type for each IFTA member jurisdiction. Also, use a separate line for Utah Special Fuel User fuel type (UF). Round all mileage and gallons to the nearest whole mile or gallon.

**Column a:** Jurisdiction. Enter state abbreviation. (See the IFTA tax rate chart)

**Column b:** Fuel Type. Enter the code for the type of fuel or surcharge. (See the IFTA tax rate chart)

**Column c:** Tax Rate. Enter the tax rate for the fuel type used. (See the IFTA tax rate chart)

**Column d:** Total Miles in Jurisdictions. Enter the total miles traveled, including fuel tax trip permits, for the jurisdiction shown in column a.

**Column e:** Taxable Miles. Enter the taxable miles traveled in the jurisdiction shown in column a. Do not include fuel trip permit miles. Contact individual jurisdictions for toll road reporting information.

**Note:** All on-highway miles must be included in the number of taxable miles that are reported. In Utah, highway means every way or place, of whatever nature, generally open to the use of the public for the purpose of vehicular travel notwithstanding that the way or place may be temporarily closed for the purpose of construction, maintenance or repair. Other jurisdictions may define on-highway miles different than Utah. For miles that qualify as off-highway miles in other jurisdictions, sales and use tax may be due to the other jurisdictions. Contact those jurisdictions for their filing requirements.

**Column f:** Taxable Gallons. Divide "Taxable miles" (column e) by the "Average Fleet MPG" (section 4, column d) for the fuel type listed. Round to the nearest whole gallon.

**Column g:** Fuel Tax-Paid Gallons. Enter the gallons purchased at service stations or dispensed from bulk storage for which fuel taxes have been paid to that jurisdiction during the reporting period. Include all gallons placed in the fuel supply tank of the vehicle. Do not include gallons purchased while operating under fuel tax trip permits.

Do **not** include fuel which:

- remains in bulk storage;
- has been dispensed into off-highway equipment; or
- has been dispensed into a secondary engine on a vehicle, if the fuel is used to operate a secondary device and is not used to propel a vehicle, such as fuel dispensed into a reefer engine to operate refrigeration.

Credit for these uses is claimed using form TC-922B.

**Column h:** Net Taxable Gallons. Determine net taxable gallons by subtracting column g from column f (f minus g).

**Column i:** Tax Due or (Credit). Multiply column h by the fuel tax rate in column c.

**Column j:** Interest Due. Interest is assessed according to the rules and regulations established by IFTA. Interest is set at an annual rate of two percentage points above the IRS underpayment rate and accrues monthly at 1/12 this annual rate for any month or part of the month for each jurisdiction having an amount due.

**Column k:** Total Due or (Credit). Column i plus column j.

- Miles for all Non-IFTA Jurisdictions:** Enter total miles traveled in Washington DC, Alaska, Hawaii, Yukon and Northwest Territories, Mexico, etc. Oregon is an IFTA jurisdiction and should be listed in section 5.
- Total** (columns d thru k): Total of each column. Do not add surcharge miles in the totals for column d or column e. Include additional page totals.
- Check the boxes that apply to this return.
- Utah sales tax due or (credit)** from Schedule A, line 21. Attach form TC-922A.
- Credit for fuel tax reported on exempt fuel** from Schedule B, line 34. Attach form TC-922B.
- Previous payments** (for amended returns)
- Penalty.** Penalty is assessed according to the rules and regulations established by IFTA. See Pub 58, Interest and Penalties for more information.
- Total balance due or (credit).** Add lines 7, 9, 11, 12 and subtract line 10.