

Schedule A - Bulk Fuel Reporting and Sales Tax Due on Undyed Diesel Fuel

Check if this is an AMENDED form

TC-922A
Rev. 2/08

| | | |
|---------------|-----------------------|------------|
| Taxpayer name | Federal ID (FEIN/EIN) | Tax period |
|---------------|-----------------------|------------|

| Part A - Calculate Undyed Diesel Fuel Dispensed | (a) Utah Gallons | (b) Non-Utah Gallons | (c) Total Gallons |
|---|---------------------|-------------------------|----------------------|
| 1. Beginning undyed bulk fuel inventory | 1 | | |
| 2. Undyed fuel purchased in bulk | 2 | | |
| 3. Ending undyed bulk fuel inventory | 3 | | |
| 4. Undyed bulk fuel dispensed from inventory (add lines 1 and 2, subtract line 3) | 4 | | |
| 5. Undyed fuel purchased at service stations (non-bulk) | 5 | | |
| 6. Total undyed fuel dispensed (add lines 4 and 5) | 6 | | |

| Part B - Categorized Undyed Diesel Fuel Dispensed | (a) Utah Gallons | (b) Non-Utah Gallons | (c) Total Gallons |
|--|---------------------|-------------------------|----------------------|
| 7. Total undyed fuel dispensed into Utah IFTA fleet | 7 | | |
| 8. Total undyed fuel dispensed into Utah Special Fuel User fleet | 8 | NA | |
| 9. Total undyed fuel dispensed into machinery, equipment, reefers, etc. | 9 | | |
| 10. Sales of undyed fuel to third parties and other adjustments (attach explanation) | 10 | | |
| 11. Total undyed fuel dispensed (add lines 7, 8, 9, & 10) - This should equal line 6 | 11 | | |

| Part C - Categorized Utah Undyed Diesel Fuel Consumed for Non-highway purposes | (a) Subject to Utah Sales & Use Tax | (b) Exempt from Utah Sales & Use Tax | (c) Total Gallons |
|---|--|---|----------------------|
| 12. Gallons consumed in Utah off-highway travel, computed from the Utah line of the IFTA return (taxable Utah miles subtracted from Utah total miles, divided by MPG) | 12 | | |
| 13. Utah PTO gallons from Schedule B, line 31 | 13 | | |
| 14. Utah non-highway gallons from Schedule B, line 30 (undyed fuel dispensed into machinery, equipment, reefers, etc.) | 14 | | |
| 15. Total gallons (add lines 12, 13, & 14) | 15 | | |

| Part D - Calculate Utah Sales and Use Tax Due | (a) Utah Only | 23. Statement of Exemption I certify that the fuel claimed on line 15b, above: <input type="checkbox"/> Was used in a qualified manufacturing process <input type="checkbox"/> Other (please explain) _____ _____ _____ _____ _____ _____ Authorized signature X |
|--|-------------------|--|
| 16. Undyed diesel fuel purchased in Utah (add lines 2a and 5a) | 16 | |
| 17. Amount paid, excluding state and federal excise tax, for undyed diesel fuel purchased in Utah (for gallons shown on line 16) | 17 \$ | |
| 18. Average price per gallons (line 17 divided by line 16) | 18 \$ | |
| 19. Amount paid for fuel subject to sales and use tax in Utah (multiply line 15(a) by line 18) | 19 \$ | |
| 20. Sales tax rate - see instructions | 20 % | |
| 21. Sales & use tax due (multiply line 19 by line 20) enter this amount on line 9 of form TC-922, OR report amount on your sales & use tax return and complete line 22 | 21 \$ | |
| 22. If reporting sales & use tax due on your Sales & Use Tax Return, include the amount from line 19 on your Sales & Use Tax Return. Enter your sales & use tax account number here. | 22 Account number | |

INSTRUCTIONS TC-922A

Use this form to reconcile UNDYED diesel fuel used during the quarter. You are required to complete this form, if:

- You have off-highway travel in Utah;
- You claim credit for undyed fuel used for non-highway purposes on form TC-922B; or
- You have bulk fuel storage of undyed diesel fuel in Utah. Bulk storage includes stationary storage (above and below ground) or mobile storage.

Federal ID (FEIN/EIN): Use the federal ID number assigned by the federal government. Due to privacy issues, we discourage the use of Social Security Numbers.

For questions or information on tax rates call (801)-297-7705 or 1-800-662-4335 ext. 7705. You may also access our website at tax.utah.gov.

Note: Schedules A and B are provided with the return for the first quarter. Make copies for use throughout the year or obtain a copy from our web site tax.utah.gov/forms.

Line by Line Instructions:

PART A Calculate UNDYED Diesel Fuel Dispensed.

Use this section to determine the gallons dispensed in Utah and all other jurisdictions. Round to the nearest whole gallons.

"Utah Gallons" (column a) - report all gallons purchased, stored or dispensed in Utah;

"Non-Utah Gallons" (column b) - report all gallons purchased, stored or dispensed in all jurisdictions, except Utah;

"Total Gallons" (column c) - total of all gallons purchased, stored or dispensed during the filing period.

1. Enter the number of undyed diesel fuel gallons in bulk fuel inventory, as of the first day of the quarter.
2. Enter the total gallons of undyed diesel fuel dispensed in bulk fuel storage containers during the quarter.
3. Enter the number of undyed diesel fuel gallons in bulk fuel inventory, as of the last day of the quarter.
4. Add lines 1 and 2, then subtract line 3. This is the undyed bulk fuel dispensed from inventory during the quarter.
5. Enter the number of undyed diesel fuel gallons purchased at service stations during the quarter. Do not include fuel placed in mobile storage containers.
6. Add lines 4 and 5 for each column. This is the total undyed fuel dispensed during the quarter.

PART B Categorized Undyed Diesel Fuel Dispensed

"Utah Gallons" (column a) - report all gallons dispensed in Utah;

"Non-Utah Gallons" (column b) - report all gallons dispensed in all jurisdictions other than Utah;

"Total Gallons" (column c) - total of all gallons dispensed during the filing period.

7. Enter the gallons of undyed diesel fuel dispensed into IFTA qualified vehicles, which are reported on the Utah IFTA return.
 - Utah gallons - Enter here and on form TC-922 (section 5) on the Utah "Diesel" line in column g "Fuel Tax-Paid Gallons."
 - Total gallons - Enter here and on form TC-922 (section 4) on the "Diesel" line of the MPG calculation in column c "Total gallons used for all jurisdictions."
8. Enter the gallons of undyed diesel fuel dispensed into Special Fuel User (SFU) vehicles, which are reported on the Utah IFTA return.
 - Utah gallons - Enter here and on form TC-922 (section 5) on the Utah "Special Fuel User" line in column g "Fuel Tax-Paid Gallons."
 - Total gallons - Enter here and on form TC-922 (section 4) on the "Special Fuel User" line of the MPG calculation in column c "Total gallons used for all jurisdictions."

SFU vehicle are:

- Vehicles meeting the IFTA qualifications, which travel only intrastate and are not reported with the IFTA fleet;
- Vehicles not meeting IFTA qualifications, such as company cars and small trucks, which use undyed diesel fuel dispensed from bulk storage. Company cars and small diesel fueled trucks do not have to be reported, unless the organization has bulk fuel storage.

9. Enter the gallons of undyed diesel fuel dispensed into machinery, equipment, reefers, etc. Include fuel dispensed into the secondary fuel tank of a vehicle when the fuel is used to operate a secondary device and is not used to propel the vehicle. For example, fuel dispensed into a reefer engine used to operate a refrigeration unit. This is found on form TC-922B, line 30.
10. Enter the gallons dispensed, which do not fit into the categories on lines 7 through 9. This may include fuel dispensed into vehicles not owned by the company or fuel sold from bulk storage to a third party.
11. Add lines 7 through 10 for each column. This should equal the total fuel dispensed on line 6.

Part C Categorized Utah Undyed Diesel Fuel Consumed for Non-highway purpose. UTAH FUEL ONLY

Undyed fuel used for non-highway purposes is exempt from fuel tax; however, it is subject to sales and use tax, unless specifically exempted by sales and use tax statute. Use this section to identify whether undyed diesel fuel used for non-highway purposes is subject to sales and use tax.

"Subject to Utah Sales and Use Tax" (column a) - report all gallons on which sales and use tax must be paid.

"Exempt from Sales and Use Tax" (column b) - report gallons, which are exempt from sales and use tax, for example, fuel used in certain manufacturing processes.

NOTE: Fuel tax credit for agricultural off-highway vehicle use must be reported on the corporate or individual income tax return.

12. Calculate the Utah off-highway gallons consumed. Subtract taxable Utah miles from total Utah miles and divide the result by the MPG (from TC-922, line 4(d)). Report sales taxable gallons in column a, tax exempt gallons in column b, and total gallons in column c.
13. Report the Utah Power Take-off (PTO) gallons consumed, as shown on TC-922B, line 31. Report sales & use taxable PTO gallons in column a, tax exempt gallons in column b, and total gallons in column c.
14. Report the Utah gallons consumed in non-highway machinery and equipment, as shown on TC-922B, line 30. Report sales and use taxable gallons in column a, sales and use tax exempt gallons in column b, and total gallons in column c.
15. Calculate the total gallons for each column. Add lines 12, 13, and 14.

PART D Calculate Utah Sales and Use Tax Due

16. Add lines 2a and 5a.
17. Calculate the amount paid for the gallons shown on line 16. DO NOT include state and federal excise taxes.
18. Divide line 17 by line 16 to calculate the average price per gallon. Round to 2 decimal places.
19. Multiply line 15(a) by line 18 to calculate the amount paid for fuel subject to sales and use tax.
20. Enter the sales tax rate as a percentage. Use the sales tax rate in effect where your business or bulk fuel tanks are located. To find out the applicable rate, call the Tax Commission at (801) 297-2200 or 1-800-662-4335.
21. Multiply line 19 by line 20. This is the sales and use tax due. To pay sales tax on your IFTA return, enter the amount on form TC-922, line 9, OR pay sales and use tax on your sales and use tax return and complete line 22.
22. Complete this line if you are reporting the sales and use tax calculated on this form on your sales and use tax return. Enter your sales and use tax account number here. If your account number is not entered, sales tax will be assessed on your IFTA return. To report sales and use tax on your sales and use tax return include the amount paid for fuel (line 19, above) in the line for goods purchased tax free and used by you.
23. Statement of exemption. If you claimed exempt fuel on line 15b, enter the exemption reason and sign.

Utah State Tax Commission
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