

Schedule B - Credit for Tax-Paid on Exempt Fuel for Utah-Based Carriers

TC-922B
Rev.12/08

92284

Taxpayer name	IFTA/SFU account number UT-	Tax period (mmddyyyy)
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Part A - From Utah PTO Gallons Consumed (See instructions)	●D-Diesel IFTA	●UF-Special Fuel User
1. Enter gallons dispensed into cement trucks in Utah	1	
2. Cement truck exempt gallons in Utah (multiply line 1 by .20)	2	
3. Enter gallons dispensed into trash compaction vehicles in Utah	3	
4. Trash compaction vehicle exempt gallons (multiply line 3 by .20)	4	
5. Enter the number of pounds of dry product loaded or off loaded in Utah	5	
6. Divide line 5 by 6,000	6	
7. Enter exemption allowance (see instructions)	7	
8. Dry product loaded/off loaded PTO exempt gallons (multiply line 6 by line 7)	8	
9. Enter the number of gallons of liquid product loaded or off loaded in Utah	9	
10. Divide line 9 by 1,000	10	
11. Enter exemption allowance (see instructions)	11	
12. Enter liquid product loaded/off loaded PTO exempt gallons (multiply 10 by line 11)	12	
13. Other Utah PTO gallons claimed (attach explanation if claiming an amount other than that allowed above)	13	
14. Total Utah PTO gallons (add lines 2, 4, 8, 12, and 13)	14	

If you are operating ONLY IN UTAH, GO TO Part C.

Part B - MPG Excluding PTO Activities And Refundable PTO Gallons

15. Enter total miles reported on the IFTA return (section 4, column b)	15	
16. Enter total dispensed fuel into supply tank reported on the IFTA return (section 4, column c)	16	
17. Utah PTO gallons consumed (from line 14)	17	
18. PTO gallons consumed from operations in other states (see instructions)	18	
19. Total PTO gallons consumed (add lines 17 and 18)	19	
20. Non-PTO gallons consumed (subtract line 19 from line 16)	20	
21. Miles Per Gallon (MPG) exclusive of PTO s (divide line 15 by line 20)	21	
22. Taxable Utah miles per the IFTA tax return (section 5, column e)	22	
23. Taxable Utah fuel (divide line 22 by line 21)	23	
24. Total Utah fuel (add lines 17 and 23)	24	
25. Utah taxable gallons reported on the IFTA tax return (section 5, column f)	25	
26. Subtract line 25 from line 24 (enter zero if result is negative)	26	
27. Refundable PTO gallons consumed (subtract line 26 from line 17)	27	

Part C - Undyed Diesel Fuel Used Other Than In Motor Vehicles Engines In Utah

28. Undyed diesel fuel purchased in Utah and dispensed into a secondary fuel tank of the vehicle when the fuel is used to operate a secondary device and is not used to propel the vehicle	28	
29. Undyed diesel fuel purchased in Utah and dispensed into machinery and equipment not registered and not required to be registered for highway use	29	
30. Refundable non-highway gallons (add lines 28 and 29 and enter here and on line 32)	30	

Part D - Calculate Fuel Credit

31. Total exempt PTO gallons subject to refund. (Enter gallons from line 27. If you didn't complete Part B, enter gallons from line 14, columns D-Diesel and UF-Special Fuel User. If you didn't complete Parts A or B, enter "0")	31	
32. Enter qualifying exempt gallons from line 30	32	
33. Total refundable exempt gallons (add lines 31 and 32)	33	
34. Total refund (multiply line 33 by the Utah fuel tax rate) Enter here and on IFTA return, line 10	34	

NOTE: Undyed diesel fuel exempt from fuel tax is subject to sales and use tax. Calculate sales tax using Schedule A, TC-922A.

Instructions for TC-922B

This form is required when you complete line 10 on form TC-922 claiming a refund of any Utah fuel taxes paid on exempt fuel use.

You will need to maintain records for any amount of undyed diesel fuel you claim as exempt from fuel tax. If you use undyed diesel fuel in reefer units or other machinery and equipment that is not registered and not required to be registered for highway use, then you must maintain records documenting the use of the undyed diesel fuel for exempt purposes. Documentation should include fuel purchase invoices (or bulk fuel disbursement tickets) which identify the equipment into which the fuel was placed. You may be contacted to provide supporting information before your claim for refund or credit is approved.

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)-297-6800 or 1-888-251-9555. You may also access our website at motorcarrier.utah.gov.

Line by Line Instructions

Part A (UTAH PTO ONLY)

IFTA and Special fuel user PTO use needs to be calculated separately.

Record Retention: Power Take-off (PTO) credit cannot be claimed unless the following detailed records are retained:

- ✓ Gallons of fuel dispensed into the fuel supply tank of each concrete mixer.
- ✓ Gallons of fuel dispensed into the fuel supply tank of each trash compaction vehicle.
- ✓ The pounds of dry product loaded and off loaded by PTO' s.
- ✓ The gallons of liquid product pumped by PTO' s.
- ✓ Daily records of the actual fuel consumed by PTO' s.

1. Enter the total gallons of fuel dispensed into all concrete mixers in Utah.
2. Multiply the gallons on line 1 by .20.
3. Enter the total gallons of fuel dispensed into all trash compaction vehicles in Utah.
4. Multiply the gallons on line 3 by .20.
5. Enter the pounds of dry product loaded or off loaded in Utah.
6. Divide line 5 by 6,000.
7. Enter .75 or other pre-determined amount. Utah rule limits PTO fuel exemption allowance to .75 (or 3/4) of a gallon per 6,000 pounds of dry product loaded or off loaded. Tests should be conducted to determine the actual amount. If tests determine the actual amount is less than .75, the lesser amount must be claimed.
8. Multiply line 6 by line 7.
9. Enter the gallons of liquid pumped in Utah.
10. Divide line 9 by 1,000.
11. Enter .75 or other pre-determined amount. Utah rule limits PTO fuel exemption allowance to .75 (or 3/4) of a gallon per 1,000 gallons of liquid pumped. Tests should be conducted to determine the actual amount. If tests determine the actual amount is less than .75, the lesser amount must be claimed.
12. Multiply line 10 by line 11.
13. Enter exempt Utah PTO gallons which cannot be claimed above. Utah statute exempts gallons consumed in PTO devices from fuel tax. Fuel used on-highway for the purpose of idling a vehicle is **not** exempt from the fuel tax, since the fuel is used in the operation of a motor vehicle. Tax Commission rule sets forth allowances for the PTO exemption. If your tests show an amount other than the amount allowed by rule, you may claim the other amount provided you keep daily records to document your claim. Periodic testing is not sufficient to file a claim. Daily records must be retained to document the actual amount of fuel consumed by the PTO s.

See Administrative Rule R865-4D-2. If using a method other than that allowed by rule, you must contact the Tax Commission' s Auditing Division at (801) 297-4600 or 1-800-662-4335 ext. 4600 for approval. **Attach a schedule explaining the methodology of your claim and the nature of the PTO operations.**

14. Add lines 2, 4, 8, 12, and 13 to get total Utah PTO gallons.

Part B

15. Enter the total miles reported on the IFTA return for purposes of computing MPG (section 4, column b).
16. Enter the total gallons dispensed into the fuel supply tank of motor vehicles as reported on the IFTA return for the purposes of computing MPG (section 4, column c).
17. Enter the amount of Utah PTO gallons consumed as shown on line 14.
18. Enter the amount of PTO gallons consumed from PTO operations in other states. This figure is determined by applying the same percentages or other allowances used in Part A for Utah PTO operations to all non-Utah PTO operations.
19. Add lines 17 and 18.
20. Subtract line 19 from line 16 to compute non-PTO gallons consumed.
21. Divide line 15 by line 20 to compute travel MPG (MPG excluding PTO activities).
22. Enter the taxable **Utah** miles shown on the IFTA tax return (Utah lines section 5, column e).
23. Divide line 22 by line 21 to determine taxable fuel consumed in travel or non-PTO operations in Utah.
24. Add lines 17 and 23 to determine total Utah fuel calculated for both PTO and non-PTO operations in Utah.
25. Enter the amount of Utah taxable gallons as shown on the IFTA tax return (Utah lines in section 5, column f).
26. Subtract line 25 from line 24. If the result is a negative number, enter ZERO.
27. Subtract line 26 from line 17 to determine the amount of refundable PTO gallons consumed.

Part C

28. Enter the gallons of diesel fuel purchased in Utah and 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. Examples of fuel that should be included on this line are **reefer** gallons, fuel consumed in the **non-propulsion engine of two engine well work-over rigs**, fuel consumed in the **non-propulsion engine of a two engine cement mixer truck**, etc.
29. Enter the gallons of fuel purchased in Utah and dispensed in machinery and equipment that is not required to be registered for highway use. Generally, all machinery and equipment qualifies for this exemption, unless it is designed to operate on public roads and is registered.
30. Refundable non-highway gallons (add lines 28 and 29).

Part D

31. Total refundable PTO gallons. Enter the gallons from line 27. If you did not complete Part B, enter the gallons from Part A, line 14, columns D-Diesel and UF-Special Fuel User. If you did not complete Parts A or B, enter ZERO.
32. Enter the refundable non-highway gallons from line 30.
33. Add lines 31 and 32 to determine total refundable exempt gallons.
34. Multiply line 33 by the Utah fuel tax rate (from IFTA tax rate chart) to determine the total refundable amount. Enter here and on line 10 of your IFTA return, form TC-922.

NOTE: Undyed diesel fuel exempt from fuel tax is subject to sales and use tax. Calculate sales tax using Schedule A, form TC-922A.

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