

TC-922 Schedule B Credit for Tax-Paid on Exempt Fuel for Utah-Based Carriers

Taxpayer name: _____ IFTA/SFU account number: _____

Tax period (mmddyyyy): _____ Fuel type code* : _____

Part A - From Utah PTO Gallons Consumed (see instructions)

- 1. Gallons dispensed into cement trucks in Utah 1 _____
- 2. Cement truck exempt gallons (multiply line 1 by .20) 2 _____
- 3. Gallons dispensed into trash compaction vehicles in Utah 3 _____
- 4. Trash compaction vehicle exempt gallons (multiply line 3 by .20) 4 _____
- 5. Pounds of dry product loaded or off loaded in Utah 5 _____
- 6. Divide line 5 by 6,000 6 _____
- 7. Exemption allowance (see instructions) 7 _____
- 8. Dry product loaded/off loaded PTO exempt gallons (line 6 times line 7) 8 _____
- 9. Gallons of liquid product loaded or off loaded in Utah 9 _____
- 10. Divide line 9 by 1,000 10 _____
- 11. Exemption allowance (see instructions) 11 _____
- 12. Liquid product loaded/off loaded PTO exempt gallons (line 10 times 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 reporting SPECIAL FUEL, skip Part B and enter this amount on line 30.

If you are operating ONLY IN UTAH, go to Part C.

Part B - MPG Excluding PTO Activities and Refundable PTO Gallons (do not complete for special fuel)

- 15. Total miles reported on TC-922, Part A, column C 15 _____
- 16. Total dispensed fuel into supply tank reported on TC-922, Part A, column F 16 _____
- 17. PTO gallons consumed from operations in other states (see instructions) 17 _____
- 18. Total PTO gallons consumed (add lines 14 and 17) 18 _____
- 19. Non-PTO gallons consumed (subtract line 18 from line 16) 19 _____
- 20. Miles per gallon (MPG) exclusive of PTOs (divide line 15 by line 19) 20 _____
- 21. Taxable Utah miles reported on TC-922D, column E 21 _____
- 22. Taxable Utah fuel (divide line 21 by line 20) 22 _____
- 23. Total Utah fuel (add lines 14 and 22) 23 _____
- 24. Utah taxable gallons reported on TC-922D, column F 24 _____
- 25. Subtract line 24 from line 23 (if less than zero, enter zero) 25 _____
- 26. Refundable PTO gallons consumed (subtract line 25 from line 14) 26 _____

Part C - Fuel Not Used in Motor Vehicles Engines

- 27. Fuel purchased in Utah and dispensed into the secondary fuel tank of a vehicle,
used to operate a secondary device and not used to propel the vehicle 27 _____
- 28. Fuel purchased in Utah and dispensed into equipment not required to be registered for highway use 28 _____
- 29. Refundable non-highway gallons (add lines 27 and 28) 29 _____

Part D - Fuel Credit

- 30. Total exempt PTO gallons subject to refund (see instructions) 30 _____
- 31. Total refundable exempt gallons (add lines 29 and 30) 31 _____
- 32. Total refund (multiply line 31 by the Utah fuel tax rate) 32 _____
 Enter here and include on TC-922, Part C, line 2

***Fuel Type Codes:** **D = Diesel** **UF = SP. Fuel** **G = Gasoline** **A = Gasohol** **P = Propane** **L = LNG** **C = CNG**
 E = Ethanol **M = Methanol** **J = E-85** **K = M-85** **H = A55** **HD = Hydrogen** **EL = Electric**

Instructions for TC-922, Schedule B

You must file this schedule when you complete line 2 on form TC-922, Part C, claiming a refund of Utah fuel taxes paid on exempt fuel use.

You must keep records for any amount of fuel you claim as exempt from fuel tax. If you use fuel in machinery and equipment that is not required to be registered for highway use (e.g., reefer units), you must keep records documenting the use of the fuel for exempt purposes. Include in your records fuel purchase invoices (or bulk disbursement tickets) that identify the equipment into which the fuel was placed. We may contact you for supporting information before we approve your claim for refund or credit.

For more information see tax.utah.gov, or call 801-297-7710 or 1-800-662-4335, ext. 7710.

Complete one TC-922B for each fuel type.

Line by Line Instructions

Report all fuel in **gallon equivalents**. See iftach.org for gallon equivalent calculations.

Part A

Part A is for Utah power take-off (PTO) only. Calculate IFTA and Special fuel user PTO separately.

To claim PTO credit you must keep the following detailed records:

- Gallons of fuel dispensed into the fuel tank of each concrete mixer.
- Gallons of fuel dispensed into the fuel tank of each trash compaction vehicle.
- Pounds of dry product loaded and off-loaded by PTOs. The gallons of liquid product pumped by PTOs.
- Daily records of the actual fuel consumed by PTOs.

Line 1 Enter the total gallons of fuel dispensed into concrete mixers in Utah.

Line 2 Multiply line 1 by .20.

Line 3 Enter the total gallons of fuel dispensed into trash compaction vehicles in Utah.

Line 4 Multiply line 3 by .20.

Line 5 Enter the pounds of dry product loaded or off-loaded in Utah.

Line 6 Divide line 5 by 6,000.

Line 7 Enter .75 or other pre-determined amount. Utah rule limits PTO fuel exemption allowance to .75 (3/4) of a gallon per 6,000 pounds of dry product loaded or off loaded. Perform tests to determine the actual amount. If tests show the actual amount is less than .75, you must claim the lesser amount.

Line 8 Multiply line 6 by line 7.

Line 9 Enter the gallons of liquid pumped in Utah.

Line 10 Divide line 9 by 1,000.

Line 11 Enter .75 or other pre-determined amount. Utah rule limits PTO fuel exemption allowance to .75 (3/4) of a gallon per 1,000 gallons of liquid product pumped. Perform tests to determine the actual amount. If tests show the actual amount is less than .75, you must claim the lesser amount.

Line 12 Multiply line 10 by line 11.

Line 13 Enter exempt Utah PTO gallons that cannot be claimed above.

Fuel used on-highway to idle a vehicle is not exempt from the fuel tax, since it is used to operate a motor vehicle.

See Utah Rule R865-4D-2 for allowances for the PTO exemption. If your tests show an amount other than the allowed

amount, you may claim the other amount only if you keep daily records to support your claim (periodic testing is not enough). If using a method beyond rule, contact the Tax Commission 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.

Line 14 Add lines 2, 4, 8, 12 and 13 for the total Utah PTO gallons.

Part B

Required if you have an IFTA account and completed Part A.

Do not complete Part B if you have a Utah special fuel user account.

Line 15 Enter the total miles from form TC-922, Part A, same fuel type, column C.

Line 16 Enter the total gallons from form TC-922, Part A, same fuel type, column F.

Line 17 Enter the amount of PTO gallons consumed from PTO operations in other states. Determine this amount by applying the same percentages or other allowances used in Part A for Utah PTO operations to all non-Utah PTO operations.

Line 18 Add lines 14 and 17.

Line 19 Subtract line 18 from line 16.

Line 20 Divide line 15 by line 19.

Line 21 Enter the taxable Utah miles from form TC-922D, column E.

Line 22 Divide line 21 by line 20.

Line 23 Add lines 14 and 22.

Line 24 Enter the amount of Utah taxable gallons from form TC-922D, Utah line, column F.

Line 25 Subtract line 24 from line 23. If the result is a negative number, enter "0".

Line 26 Subtract line 25 from line 14 to determine the amount of refundable PTO gallons consumed.

Part C

Line 27 Enter the gallons of fuel purchased in Utah and dispensed into the secondary fuel tank of a vehicle that does not propel the vehicle but operates a secondary device. Examples include fuel to operate refrigeration engines, fuel for the non-propulsion engine of two-engine well work-over rigs, and fuel for the non-propulsion engine of a two-engine cement mixer.

Line 28 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.

Line 29 Add lines 27 and 28.

Part D

Line 30 For Utah special fuel user accounts, enter the amount from line 14. For IFTA accounts, enter the gallons from line 26. If you did not complete Parts A or B, enter "0".

Line 31 Add lines 29 and 30.

Line 32 Multiply line 31 by the Utah fuel tax rate (from IFTA tax rate chart) and enter here. Add the totals from all TC-922B pages and enter on TC-922, Part C, line 2.

Note: Fuel exempt from fuel tax is subject to sales and use tax. Use form TC-922A to calculate sales tax.