

Instructions for TC-922C

This form is required when you claim 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 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 can be 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.

Filing Period: Must be date of purchase - not date of invoice. Period must be in whole calendar months.

For information call (801)-297-6800 or 1-888-251-9555. You may also access our web site at motorcarrier.utah.gov.

Line by Line Instructions

Part A (UTAH PTO ONLY)

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 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 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. If using a method other than allowed by rule, you must contact the Tax Commission, Auditing Division at (801) 297-4600 or 1-800-662-4335 ext. 4600. **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.

Part B

15. Enter the total miles reported on the IFTA return for purposes of computing Miles Per Gallon (MPG).

16. Enter the tax paid gallons dispensed into the fuel supply tanks of motor vehicles as reported on the IFTA return for purposes of computing MPG.
17. Enter the amount of 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.
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.
26. Subtract line 25 from line 24. If the result is negative, 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.
- NOTE:** You must attach receipt copies or a schedule to document all fuel dispensed into the reefer unit. Include the receipt date and number, vendor, city and state where fuel was dispensed, gallons dispensed and the total purchase price.
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.
- NOTE:** You must attach a list of machinery and equipment in Utah and undyed diesel fuel invoices or bulk disbursement tickets which identify the machinery and equipment into which the fuel was placed.

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 Parts A or B, enter ZERO.
32. Enter the refundable non-highway exempt 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 return) to determine the total refundable amount.
35. Fuel not subject to the Utah fuel tax is subject to Utah sales and use tax use the sales tax rate in effect where your business or equipment is located. If you are not sure of the sales tax rate go to website tax.utah.gov/sales or call (801) 297-2200 or 1-800-622-4335 for rate schedules. You may use the following simplified method to calculate sales and use tax: divide the amount on line 34 by the applicable factor based on average tax-free price per gallon using the matrix.

Average Tax-free Price Range	Factor
\$1.74 - 2.23	1.60
2.24 - 2.85	1.25
2.86 - 3.46	1.03
3.47 - 3.96	.90

If you do not use the simplified method, attach a schedule showing how sales tax was calculated. If you report sales tax on your Utah sales and use tax return, enter your account number in the amount field.

36. Net Refund. (subtract line 35 from line 34).

Sign and date the TC-922C. Mail the complete TC-922C with a copy of your IFTA return and other required documentation to: Utah State Tax Commission, 210 N 1950 W, Salt Lake City, UT 84134-0556.