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Utah State Tax Commission

Utah Application for Fuel Tax Refund

TC-116 Rev. 6/15

Form with fields for Name, Address, City, State, ZIP code, Foreign country, Telephone number, FEIN/SSN, and Tax period.

Utah Excise Tax

Legend for Excise Tax: A - Motor fuel, B - Undyed diesel, C - Aviation fuel, D - Other special fuels

Table with 4 columns (A, B, C, D) and 9 rows for Utah Excise Tax items, including total tax calculation.

Utah Environmental Assurance Fee

Table with 2 columns and 5 rows for Utah Environmental Assurance Fee items, including total fee calculation.

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Aviation Fuel

- 16. Total tax-paid gallons of aviation fuel at 2.5 cents (from Schedule 1H) ● 16 _____ .00
- 17. Tax per gallons of aviation fuel at 2.5 cents (multiply line 16 by .025) ● 17 _____ .00
- 18. Total tax-paid gallons of aviation fuel at 4 cents (from Schedule 1I) ● 18 _____ .00
- 19. Tax per gallons of aviation fuel at 4 cents (multiply line 18 by .04) ● 19 _____ .00
- 20. Total tax-paid gallons of aviation fuel at 9 cents (from Schedule 1J) ● 20 _____ .00
- 21. Tax per gallons of aviation fuel at 9 cents (multiply line 20 by .09) ● 21 _____ .00

Navajo Nation Refund

A - Motor fuel
65

B - Undyed diesel fuel
160

- 22. Total taxable gallons reported to the Navajo Nation ● 22 _____
- 23. Gallons delivered to non-Utah portion of Navajo Nation ● 23 _____
- 24. Total gallons subject to Utah fuel tax (subtract line 23 from line 22) ● 24 _____
- 25. Navajo 0.5% credit, if taken on Navajo Distributor Tax Return (multiply line 24 by .005) ● 25 _____
- 26. Net taxable gallons available for Utah fuel refund (subtract line 25 from line 24) ● 26 _____
- 27. Tax rate 27 _____
- 28. Navajo Nation fuel tax refund (multiply line 26 by line 27) ● 28 _____ .00 _____ .00
- 29. Total Navajo Nation (add line 28, columns A and B) ● 29 _____ .00
- 30. Total refund (add lines 9, 15, 17, 19, 21 and 29) ● 30 _____ .00

I certify that I meet all the conditions to qualify for this refund, I have examined this refund application, including any accompanying schedules, and certify that to the best of my knowledge it is true, correct and complete.

Print name of applicant

Applicant's signature

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Utah Refund Application General Schedule

TC-116A Rev. 6/15

Company name	FEIN/SSN	● Schedule type	● Product type	Month/Year From	To
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<p>Schedule type 1A - Utah tax-paid gallons purchased by government entities 1B - Utah tax-paid gallons exported from Utah 1C - Utah tax-paid gallons purchased by Ute Indian Tribe 1D - Utah tax-paid gallons purchased by non-profit agricultural entities 1E - Eligible gallons of fuel lost or destroyed by fire, flood, crime or accident 1F - Eligible gallons for each single transaction discharged by bankruptcy 1G - Gallons returned to refinery for re-refining</p>	<p>1H - Gallons of aviation fuel collected at 2.5 cent tax rate 1I - Gallons of aviation fuel collected at 4 cent tax rate 1J - Gallons of aviation fuel collected at 9 cent tax rate 2A - Utah Environmental Assurance Fee paid gallons exported from Utah 2B - Utah Environmental Assurance Fee paid gallons placed in nonparticipating tanks 2C - Utah Environmental Assurance Fee for repackaged 3A - Gallons of fuel delivered to Utah portion of Navajo Nation</p>	<p>Product type 065 - Motor fuel 130 - Aviation fuel 160 - Diesel fuel (undyed) 224 - Compressed natural gas 225 - Liquid natural gas 259 - Hydrogen 228 - Diesel fuel (dyed) 260 - Repackaged lube oil</p>
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• 1	2	• 3	4	5	• 6	7	8	• 9	10
Purchase Date (mmddyyyy)	Invoice Number	Manifest Number	Origin	Destination	Facility/Terminal No. (only for schedule types 2A, 2B, 2C)	Airport Code (for product type 130)	Supplier's Name	Tax-Paid Gallons	Utah Tax Paid

Total _____

TC-116 Instructions

General Instructions

Use this form to request a refund of taxes or fees you paid. You must complete the entire application and keep documentation to support your refund request. All refunds are subject to audit.

Schedules are required for all fuel tax forms. Your application may be rejected if you do not file a complete application and schedules. See tax.utah.gov/fuel for more information.

Note: You cannot amend applications. You must include any missed invoices from a prior period in the current period's form with a note of explanation.

Remember:

- Fill out your schedule before completing the refund application.
- Do not enter information in shaded fields.
- Round to the nearest whole gallons and dollars.
- Aviation fuel claimed on lines 1 through 7 must equal Aviation fuel reported on lines 16 through 21.
- Different lines may have different reporting frequencies. Filing period must be complete calendar months, quarters, or year.

Line Instructions

- Line 1 Total tax paid by a government entity. Bring over from TC-116A, Schedule type 1A. Government entities using a Utah Fleet Services Gascard should contact Utah Fleet Services regarding refunds instead of using this application. These may be filed up to once per quarter and must begin and end on a calendar quarter. For example:
- Acceptable – 1/1/15 through 6/30/15
 - Not acceptable – 1/25/15 through 5/31/15
- Note:** Government agencies must enter the city where fuel was bought on the Manifest Number column of TC-116A.
- Line 2 Total tax paid undyed diesel gallons exported from Utah. Bring over from TC-116A, Schedule type 1B. You must file the return within 180 days of the export date. Monthly filing.
- Line 3 Enter total tax paid by members of the Ute Indian tribe on the Uintah and Ouray reservations located in the Vernal/Roosevelt area. Bring over from TC-116A, Schedule type 1C. Tax reported here must be after apportionment calculation. Monthly filing.
- Line 4 Non-profit agricultural entities engaged in commercial farming activities only. Enter total tax paid. Bring over from TC-116A, Schedule type 1D. Yearly filing.
- Line 5 Enter eligible tax on fuel lost or destroyed by fire, flood, storm, crime or accident. Bring over from TC-116A, Schedule type 1E. You must file the return within 90 days of the incident.
- Eligible gallons means:
- gallons not covered by insurance for the fuel tax paid
 - lost in a single incident
 - 8,000 gallons or more for motor and aviation fuel
 - 7,000 gallons or more for CNG and undyed diesel

- Line 6 Enter total tax discharged in bankruptcy (must be 4,500 gallons or more per load). Bring over from TC-116A, Schedule type 1F. You must file the return within 90 days of the bankruptcy discharge.
- Line 7 Enter tax paid on gallons returned to refinery for re-refining. Bring over from TC-116A, Schedule type 1G. You must file the return within 90 days of the date returned to the refinery.
- Line 8 Add lines 1-7 for each column (A-D). Aviation fuel claimed on lines 1 through 7 must equal Aviation fuel reported on lines 17, 19, and 21.
- Line 9 Enter total of line 8 and columns A, B, C, and D.

Utah Environmental Assurance Fee (Monthly Filing)

- Line 10 Enter total Utah environmental assurance fee paid exported from Utah. This only applies to exports that were not stored in a participating tank. Bring over from TC-116A, Schedule type 2A.
- Line 11 Enter total Utah environmental assurance fee paid placed in nonparticipating tanks by final user or retailer. Bring over from TC-116A, Schedule type 2B.
- Line 12 Enter total Utah environmental assurance fee paid for repackaged oil that were not stored in a participating tank. Bring over from TC-116A, Schedule type 2C.
- Line 13 Enter total Utah environmental assurance fee paid by adding lines 10, 11 and 12.
- Line 14 Utah Environmental surcharge rebate from TC-116R.
- Line 15 EAF refund amount from line 13 or 14.
- Note:** You must either file Schedule A or R when filing this request.

Aviation Fuel

- Line 16 Enter gallons of aviation fuel paid at 2.5 cents. Bring over from TC-116A, Schedule type 1H.
- Line 17 Multiply line 16 by .025.
- Line 18 Enter gallons of aviation fuel paid at 4 cents. Bring over from TC-116A, Schedule type 1I.
- Line 19 Multiply line 18 by .04.
- Line 20 Enter gallons of aviation fuel paid at 9 cents. Bring over from TC-116A, Schedule type 1J.
- Line 21 Multiply line 20 by .09.

Navajo Nation Refund (Monthly Filing)

- You must keep a copy of your Navajo Distributor Tax Return, form 900 in your records.
- Line 22 Enter total taxable gallons reported to the Navajo Nation, excluding dyed diesel.
- Line 23 Enter gallons delivered to non-Utah portion of the Navajo Nation.
- Line 24 Enter Utah tax-paid gallons delivered to Utah portion of the Navajo Nation. Subtract line 23 from line 22. Total on this line should match total gallons on TC-116A, Schedule type 3A.

- Line 25 If you claimed a credit on your Navajo Distributor Tax Return (form 900), multiply line 24 by .005 and enter the total.
- Line 26 Subtract line 25 from line 24 and enter total.
- Line 27 Enter your tax rate.
- Line 28 Multiply line 26 by line 27 and enter total.
- Line 29 Total Navajo Nation refund (add line 28, columns A and B).
- Line 30 Enter the total of lines 9, 15, 17, 19, 21, and 29.

This application will be rejected if not signed. Please enter a contact name under Print name of applicant (if different than signer).

TC-116A, Refund Application General Schedule

Be sure to enter the following information on the form:

- Company name
- FEIN or SSN
- Schedule Type (one of the schedule types listed under this box)*
- Product Type (one of the product types listed under this box) *
- To and From dates of filing period

*You must create a new schedule for each combination of schedule and product.

Column Instructions

- Enter the following information for each purchase made during the period you are reporting. Use multiple forms if necessary. Remember to create a new schedule for each combination of schedule and product.
 - Column 1 Purchase date in mmdyyyy format.
 - Column 2 Invoice number.
 - Column 3 Manifest number. Note: Government agencies must enter the city where fuel was bought in this column.
 - Column 4 Origin state or province where product was bought. (Use state or province abbreviation.)
 - Column 5 Destination state or province where product was delivered. (Use state or province abbreviation.) Used for lines 2 and 10 only.
 - Column 6 Schedules 2A, 2B, and 2C only — Utah Environmental Assurance Fee facility or terminal number. Only report terminal number for schedule 2A.
 - Column 7 Required for Aviation fuel only (product 130) — Airport code. See tax.utah.gov/fuel.
 - Column 8 Supplier's name.
 - Column 9 Number of tax-paid gallons.
 - Column 10 Enter your Utah tax or fee paid.
- Add the numbers in column 9 from all schedule and product combination forms. Enter the amount on the Total line at the bottom of the form. Transfer this amount to the appropriate line and product column on Form TC-116.

References/Resources

- Utah Code §59-13 and §19-6-410.5
- Administrative Rules R865-4D, R865-7H and R865-13G
- tax.utah.gov/fuel

Forms and Publications

The following forms and publications provide additional information:

- Publication 66, Fuel Tax General Information
- Publication 58, Utah Interest and Penalties

Information Updates

Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:

- TC-69, Utah State Business and Tax Registration — open a new business or change ownership
- TC-69C, Notice of Change for a Tax Account — change address, close an outlet or account, and add or remove an officer or owner

Taxpayer Resources

The Tax Commission offers online workshops to help taxpayers understand Utah taxes. Visit tax.utah.gov/training for a list of all training resources.

See the Tax Commission's home page at tax.utah.gov for access to online services, forms, and publications.

If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.