



General Instructions

Use TC-116 to request a fuel tax refund. You must complete the entire refund application and keep documentation to support your refund request. All refunds are subject to audit.

Your refund application may be rejected if you do not complete the application, including schedules. See tax.utah.gov/fuel for more information.

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

Filing Instructions

To File a Return

1. Download the current template and save to your computer before using.
2. Follow the detailed instructions to complete and save your return.
3. Upload and submit your file.

Important

- Fill out the schedules (TC-116A, TC-116R) before completing the refund application (TC-116).
- Do not enter information in shaded fields.
- Do not leave blank lines between entries in the schedules — data below a blank line will not import.
- Round to the nearest whole gallons and dollars.
- Dropdown menus are provided where possible.
- Different lines may have different reporting frequencies. Filing period must be complete calendar months, quarters, or year.

TC-116A Schedule Instructions

Enter the following information for each purchase made during the reporting period:

Column 1 Purchase date in mm/dd/yyyy 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 18 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 Utah tax or fee paid.

TC-116R Schedule Instructions

Enter the following information for each purchase made during the reporting period:

Column A Facility ID Number.

Column B Throughput in gallons.

Column C Risk tier.

Column D These rates are pre-populated.

Column E This field will auto-calculate (column B multiplied by column D).



TC-116 Fuels Tax Refund Application

Note: You must fill out Contact/Return information to complete your form.

Excise Tax

- Line 1 Total tax paid by a government entity.
These may be filed up to once per quarter and must begin and end on a calendar quarter. For example:
- Acceptable – 1/1/24 through 6/30/24
 - Not acceptable – 1/25/24 through 5/31/24
- Note:** Government entities using a Utah Fleet Services gas card should contact Utah Fleet Services regarding refunds instead of using this application.
- Line 2 Total tax-paid undyed diesel gallons exported from Utah. You must file the return within 180 days of the export.
Monthly filing.
- Line 3 Total tax paid by members of the Ute Indian tribe on the Uintah and Ouray reservations located in the Vernal/Roosevelt area. Tax reported here must be after apportionment calculation.
Monthly filing.
- Line 4 Non-profit agricultural entities engaged in commercial farming activities only. Total tax paid.
Yearly filing.
- Line 5 Tax on eligible gallons of fuel lost or destroyed by fire, flood, storm, crime or accident. You must file the return within 90 days of the incident.
Eligible gallons means gallons that are:
- not covered by insurance for fuel tax paid, or
 - 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 Total tax discharged in bankruptcy (must be 4,500 gallons or more per load). You must file the return within 90 days of the bankruptcy discharge.
- Line 7 Tax paid on gallons returned to refinery for re-refining. You must file the return within 90 days of the date returned to the refinery.
- Line 8 These fields will add lines 1-7 for each column (A-D). Aviation fuel claimed on lines 1 through 7 must equal Aviation fuel reported on lines 9 through 14.
- Line 9 This field adds line 8 to columns A, B, C and D.

Environmental Assurance Fee (Monthly Filing)

- Line 10 Utah environmental assurance fee paid on petroleum exported from Utah. This only applies to first-purchase exports that were not stored in a participating tank.
- Line 11 Total Utah environmental assurance fee paid on petroleum placed in nonparticipating tanks by final user.
- Line 12 Total Utah environmental assurance fee paid for repackaged oil that was not stored in a participating tank.
- Line 13 This field adds lines 10-12.
- Line 14. This rate is pre-populated.
- Line 15. This field is pre-populated.

Aviation Fuel

- Line 16 Gallons of aviation fuel paid at 2.5 cents
- Line 17 This field multiplies line 16 by .025.
- Line 18 Gallons of aviation fuel paid at 4 cents.
- Line 19 This field multiplies line 18 by .04.
- Line 20 Gallons of aviation fuel paid at 9 cents
- Line 21 This field multiplies 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 Total taxable gallons reported to the Navajo Nation, excluding dyed diesel.
- Line 23 Gallons delivered to non-Utah portion of the Navajo Nation.
- Line 24 Gallons delivered to Utah portion of the Navajo Nation. Subtract line 23 from line 22. The 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), this field multiplies line 24 by .005.
- Line 26 This field subtracts line 25 from line 24.
- Line 27 This rate is pre-populated.
- Line 28 This field multiplies line 26 by line 27.
- Line 29 Total Navajo Nation (sum of line 28, columns A and B).
- Line 30 This field adds lines 9, 15, 17, 19, 21 and 29.



References/Resources

Find fuel tax laws and rules here:

- 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

See these publications for more information:

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

Information Updates

Contact the Tax Commission immediately if account information changes. To register a new business or change ownership with the Tax Commission, click *Apply for tax account(s) TC-69* link.

Taxpayer Resources

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

For more information, online services, forms and publications, see tax.utah.gov.

Contact or visit the Tax Commission:

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801-297-7710
1-800-662-4335

misctaxes@utah.gov

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.