

General Instructions

Always check the revision date to be sure you have the newest form. Keep all supporting documentation in case of audit.

Note: This is the only approved template to upload your data.

IFTA licensees: You must file this tax return quarterly.

Special fuel user only permit holders: You cannot use this template. Manually enter your return in Taxpayer Access Point (TAP) at tap.utah.gov.

Filing Instructions

Follow these steps to complete and submit your 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. Sign in to your TAP account at tap.utah.gov.
4. Upload and submit your file.

Important

- Do not copy or alter cells or their formatting. If you must paste from other data, use the PASTE VALUES command.
- Save and recalculate to avoid errors.
- Complete each applicable schedule in order to avoid errors.
- Dropdown menus are provided where possible.
- Recent versions of Microsoft Excel automatically save files as .xlsx. You must save your file as .xls to upload.

Template Instructions

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

Use the tab flow to enter information on rows 2-10.

- Row 2 Enter your business name as it appears on your IFTA license.
Enter your contact email.
- Row 3 Enter the Federal Employer ID number assigned by the IRS. This number is the IFTA license number.
Enter your contact phone number.
- Row 4 Enter your IFTA account number and preparer's name.
- Row 5 Enter the filing period. Quarterly filing periods are March 31, June 30, September 30 and December 31.
- Row 7 Select "X" from the dropdown menu if this is an amended return.
- Row 8 Select "X" from the dropdown menu if no qualified vehicles operated this period.
- Row 9 Select "X" from the dropdown menu only if you wish to cancel your IFTA license.
- Row 10 Do NOT use this template if you file as Special Fuel User only. Manually enter your return in TAP.

Part A: Fuel Summary

Round to the nearest whole gallons and miles.

- Column A Enter the total IFTA miles traveled in all jurisdictions by fuel type, including fuel tax trip permits. (Include Oregon in column A totals and list on TC-922D.)
- Column B Enter the total miles traveled in all Non-IFTA jurisdictions by fuel type, including fuel tax trip permits. (Non-IFTA jurisdictions are Washington DC, Hawaii, Alaska, Yukon, Northwest Territories and Mexico.)
- Column C Column A plus Column B. This column auto calculates.
- Column D Enter the total gallons placed into the fuel supply tanks of all the qualified vehicles in jurisdictions by fuel type. (If some of the fuel placed in a vehicle is exempt from tax, claim a credit on TC-922B.)
- Column E Enter the total gallons placed into the fuel supply tanks of qualified vehicles within a jurisdiction by fuel type.
- Column F Column D plus Column E. This column auto calculates.
- Column G Total Miles (Column C) divided by Total Gallons (Column F). This column auto calculates.

Part B: IFTA Fuel Tax

Complete TC-922D before Part B. Columns D, E and G auto calculates.

- Line 1 Columns D through I are the totals from the TC-922D (columns D through I).
- Line 2 Column D is total miles traveled in Non-IFTA jurisdictions. Column G is the total tax-paid gallons dispensed into vehicles in all Non-IFTA jurisdictions.

Part C: Calculation

Complete TC-922A and TC-922B before TC-922 Part C.

- Line 1 Utah sales tax due from TC-922A, line 21. This will calculate in TAP after import.
- Line 2 Credit for fuel tax reported on exempt fuel from TC-922B, line 32. This will calculate in TAP after import.
- Line 3 If this is an amended return, enter any previous payments or refunds.
- Line 4 Penalty assessed per the International Fuel Tax Agreement. For more information, see Pub 58, Interest and Penalties.
- Line 5 This line will calculate in TAP after import.

TC-922D IFTA Fuel Tax

Use a separate line for each fuel or surcharge type for each IFTA member jurisdiction. Also, use a separate line for "Utah Special Fuel User" fuel type (UF). Mileage and gallons will be rounded to the nearest whole mile or gallon.

- Surtax** Select "X" from the dropdown menu only if the jurisdiction entered is KY or VA. Note: Data for a surtax jurisdiction must be entered on two rows; one row with the surtax column marked with an "X" and one row without the surtax column selected from the dropdown menu.
- Split Rate** Select "X" from the dropdown menu only for a state that has reported a split rate for the quarter to IFTA Inc. (see iftach.org for current IFTA tax rates).
- Column A** Select the state abbreviation from the dropdown menu.
- Column B** Select fuel type from the dropdown menu.
- Column C** Enter the jurisdictional tax rate for that fuel type for the filing period.
- Column D** Enter the total miles traveled, including fuel tax trip permits, for the jurisdiction in Column A.

- Column E** Enter the taxable miles traveled in the jurisdiction shown in column A. Include all on-highway miles. Do not include fuel trip permit miles. Contact individual jurisdictions for toll road reporting information and filing requirements for off-highway miles.
- Column F** Taxable miles (Column E) divided by the average MPG from the Fuel Summary (TC-922) for that fuel type. Totals for this column will calculate after TAP import.
- Column G** Enter gallons purchased at service stations or dispensed from bulk storage for which fuel taxes have been paid during the reporting period. Include all gallons placed in the fuel tank of the vehicle. Do not include gallons dispensed into off-highway equipment, gallons used to operate secondary device and not involved in the movement of the vehicle, or gallons purchased while operating under fuel tax trip permits. You may claim a credit for these uses on TC-922B.
- Column H** Column G subtracted from Column F. Totals for this column will calculate after TAP import.

TC-922A

Use this schedule to reconcile fuel used during the quarter. You must use this schedule if you have bulk fuel storage in Utah, have off-highway travel in Utah, or claim credit for non-highway fuel use.

Part A: Fuel Dispensed (Select Fuel Type)

- Line 1**
 - Column A** Enter gallons in bulk fuel inventory in Utah as of the first day of the quarter.
 - Column B** Enter non-Utah storage.
 - Column C** This column auto calculates.
- Line 2**
 - Column A** Enter the total gallons of fuel dispensed into bulk fuel storage containers in Utah during the quarter.
 - Column B** Enter non-Utah storage.
 - Column C** This column auto calculates.
- Line 3**
 - Column A** Enter the number of fuel gallons in bulk fuel inventory in Utah as of the last day of the quarter.
 - Column B** Enter non-Utah storage.
 - Column C** This column auto calculates.
- Line 4** Add lines 1 and 2, then subtract line 3 for both Columns A and B. This is the bulk fuel dispensed from inventory during the quarter.
- Line 5**
 - Column A** Enter the number of fuel gallons purchased at service stations in Utah during the quarter. Do not include fuel placed in mobile storage containers.

- Column B** Enter non-Utah gallons.
- Column C** This column auto calculates.

Line 6 This line auto calculates.

Part B: Fuel Uses

- SFU vehicles are: Vehicles meeting the IFTA qualifications, which travel only intrastate and are not reported with the IFTA fleet. Vehicles not meeting IFTA qualifications, such as small trucks, do not have to be reported unless the organization has bulk fuel storage.
- Line 7**
 - Column A** Enter gallons from TC-922D, Utah line, same fuel type, column G.
 - Column B** Enter all non-Utah gallons.
 - Column C** This column auto calculates.
 - Line 8**
 - Column A** Enter any gallons dispensed into Special Fuel User (SFU) vehicles being reported on TC-922, fuel type UF.
 - Column B** This column is not applicable.
 - Column C** This column auto calculates.
 - Line 9**
 - Column A** Enter the gallons of fuel dispensed in Utah into machinery, equipment, reefers, etc. from TC-922B line 29. Include any fuel dispensed into the fuel tank of a vehicle's secondary device.
 - Column B** Enter any non-Utah gallons.
 - Column C** This column auto calculates.

- Line 10 Enter the gallons dispensed that do not fit into the categories on lines 7 through 9 for both Columns A and B. This may include fuel dispensed into vehicles not owned by the company or fuel sold from bulk storage to a third party.
- Line 11 This line auto calculates and should equal the total fuel dispensed on line 6.

Part C: Fuel Consumed for Non-Highway Uses (Utah Fuel Only)

Although fuel used for non-highway purposes is exempt from fuel tax, it is subject to sales and use tax unless specifically exempted in Utah law. Use this section to identify whether fuel used for non-highway purposes is subject to sales and use tax. You must report fuel tax credit for agricultural off-highway vehicle use on the Utah corporate or individual income tax return.

- Line 12 Subtract taxable Utah miles from total Utah miles and divide the result by the MPG from TC-922 Part A, Column G for that fuel type. Determine the number of gallons that belong in Column A and/or B.
- Line 13-15 Enter the number of gallons subject to sales tax in Column A. Column C auto calculates.

TC-922B

You must file this schedule when claiming a refund of Utah fuel taxes paid on exempt fuel use. 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, you must keep records documenting the use of the fuel for exempt purposes. Include fuel purchase invoices (or bulk disbursement tickets) that identify the equipment into which the fuel was placed. We may contact you for documentation before we approve your claim for refund or credit.

Part A: Utah PTO Gallons Consumed

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

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

- Gallons of fuel dispensed into the fuel tank of each cement truck
- 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

- Row 7 Select Fuel Type. Do not duplicate.
- Line 1 Enter the total gallons of fuel dispensed into cement trucks in Utah.
- Line 2 This line auto calculates.

Part D: Utah Sales and Use Tax

- Line 16 This line auto calculates.
- Line 17 Enter the amount paid for the gallons shown on line 16. DO NOT include state and federal excise taxes.
- Line 18 This line auto calculates.
- Line 19 Multiply line 15, Column A by line 18 and enter here.
- Row 36 ONLY enter your sales and use tax account number if you pay sales tax due on your sales and use tax return. Otherwise, leave this field blank.
- Line 20 Enter the sales tax rate as a decimal. Use the sales tax rate in effect where your business or bulk fuel tanks are located. To find the correct rate see tax.utah.gov/sales/rates or call 801-297-2200 or 1-800-662-4335.
- Line 21 This field will calculate after TAP import. Enter the amount from line 21 in TC-922 Part C line 1 on TAP to pay on your IFTA return, or pay this amount on your sales and use tax return.
- Line 22 If you claimed sales tax exempt fuel on line 15 Column B, enter an exemption reason.

- Line 3 Enter the total gallons of fuel dispensed into trash compaction vehicles in Utah.
- Line 4 This line auto calculates.
- Line 5 Enter the pounds of dry product loaded or off-loaded in Utah.
- Line 6 This line auto calculates.
- 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 This line auto calculates.
- Line 9 Enter the gallons of liquid product loaded/offloaded in Utah.
- Line 10 This line auto calculates.
- 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 This line auto calculates.

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 This line auto calculates.

Part B: (Required)

Lines 15-16 These lines auto calculate.

Line 17 Enter the amount of PTO gallons consumed from PTO operations in other states. Apply the same percentages used in Part A for Utah PTO operations to all non-Utah PTO.

Lines 18-26 These lines auto calculate.

Part C: Fuel Not Used in Motor Vehicle Engines

Line 27 Enter 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: fuel to operate refrigeration engines, fuel for the non-propulsion engine of two-engine rigs.)

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 This line auto calculates.

Part D: Fuel Credit

Line 30 Enter the amount from line 26.

Line 31 This line auto calculates.

Row 49 Enter the Utah fuel tax rate for the filing period (see IFTA tax rate chart at iftach.org/taxmatrix/).

Line 32 Multiply line 31 by the Utah fuel tax rate. This field will calculate after TAP import.

References/Resources

Forms & Publications

International Fuel Tax Association Inc.

Returns and Schedules

You may be penalized if you do not file the correct forms and schedules. See tax.utah.gov/billing/penalties-interest.

Information Updates

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

Taxpayer Resources

For more information or help, call 801-297-7710 or 1-800-662-4335, ext. 7710. You can email questions to taxmaster@utah.gov. For current IFTA tax rates and updates see iftach.org.

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400.