

Instructions for TC-922

IFTA licensees: You must file this tax return quarterly.

Special fuel user permit holders: Only use this form if you purchase fuel without paying proper Utah tax and consume it in a taxable manner. As a result, you forfeit the option to sign the "Fuel Certification" on the renewal application.

For more information see tax.utah.gov, or call 801-297-6800 or 1-888-251-9555. For current IFTA tax rates and updates, see iftach.org.

Line by Line Instructions:

Line 1 - Enter the quarterly tax period for which you are filing. Quarterly filing periods are January - March, April - June, July - September, and October - December.

Line 2 - Returns are due on the last day of the month following the end of the quarter. If the due date falls on a Saturday, Sunday or legal holiday, returns are due the next business day.

Line 3a - Enter the IFTA license number issued to you by the Tax Commission.

Line 3b - Use the federal ID number assigned by the federal government. This number is the IFTA/Special Fuel User License number.

Line 4 - Fuel Summary - Compute fleet MPG for each fuel type used during the tax period.

Column a - On the "Other" line, enter any fuel type that is not D-Diesel (IFTA) or UF-Utah Special Fuel User (G-Gasoline, P-Propane, GH-Gasohol, N-Natural Gas).

Column b - Enter the total miles traveled in all jurisdictions, including fuel tax trip permits.

Column c - Enter the total amount of all gallons placed into the fuel supply tanks of all vehicles. Do not exclude any fuel placed into the supply tanks of any vehicles. If some of the fuel placed in a vehicle is exempt from tax, claim a credit for the exemption on form TC-922B.

Column d - Divide column b by column c. Round to two decimal places.

Line 5 - Use this box for both IFTA qualified vehicles and non-IFTA qualified vehicles. An IFTA qualified vehicle is a motor vehicle or combination of vehicles that travels in more than one jurisdiction and is used, designed or maintained to transport persons or property, and either:

- has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 lbs., or
- has three or more axles on the power unit regardless of weight, or
- is used in combination when the weight of such combination exceeds 26,000 lbs. gross vehicle weight. Qualified motor vehicles do not include recreational vehicles.

You must report Utah special fuel tax on all non-IFTA qualifying vehicles with a registered gross laden weight over 26,000 lbs. or with three axles. If you have special fuel bulk storage facilities in Utah, you must also report diesel vehicles with a gross laden weight under 26,001 lbs.

NOTE: 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). Round all mileage and gallons to the nearest whole mile or gallon.

Column a - Enter state abbreviation (see the IFTA tax rate chart).

Column b - Enter the code for the type of fuel or surcharge (see the IFTA tax rate chart).

Column c - Enter the tax rate for the fuel type (see the IFTA tax rate chart).

Column d - Enter the total miles traveled, including fuel tax trip permits, for the jurisdiction shown in column a.

Column e - Enter the taxable miles traveled in the jurisdiction shown in column a. Do not include fuel trip permit miles. Contact individual jurisdictions for toll road reporting information.

Note: Include all on-highway miles in the number of taxable miles you

report. In Utah, highway means every place generally open to the public for vehicular travel (even if closed for repair or maintenance). Other jurisdictions may define on-highway miles different than Utah. Sales and use tax may be due to other jurisdictions for miles that qualify as off-highway miles within their boundaries. Contact those jurisdictions for their filing requirements.

Column f - Divide "Taxable miles" (column e) by the "Average fleet MPG" (section 4, column d) for the fuel type listed. Round to the nearest whole gallon.

Column g - Enter the gallons purchased at service stations or dispensed from bulk storage for which fuel taxes have been paid to the jurisdiction during the reporting period. Include all gallons placed in the fuel tank of the vehicle. Do not include gallons purchased while operating under fuel tax trip permits.

Do not include fuel that:

- remains in bulk storage;
- has been dispensed into off-highway equipment; or
- is used to operate a secondary device on a vehicle not involved in the movement of the vehicle (e.g., fuel dispensed into a vehicle's refrigeration engine).

Claim credit for these uses on form TC-922B.

Column h - Subtract the amount in column g from the amount in column f.

Column i - Multiply the amount in column h by the fuel tax rate in column c.

Column j - Interest is assessed according to IFTA's rules and regulations. Interest is set at an annual rate of two percentage points above the IRS repayment rate and accrues monthly at 1/12 this annual rate for any month (or any part of the month) for each jurisdiction with an amount due.

Column k - Add the amounts in column i and column j.

Line 6 - Enter total miles traveled in Washington DC, Alaska, Hawaii, Yukon and Northwest Territories, Mexico, etc. For example, Oregon is an IFTA jurisdiction and should be listed in section 5.

Line 7 - Total of each column. Do not add surcharge miles in the totals for column d or column e. Include additional page totals.

Line 8 - Check the boxes that apply to this return.

Line 9 - Enter the Utah sales tax due or (credit) from Schedule A, line 21. Attach form TC-922A.

Line 10 - Enter credit for fuel tax reported on exempt fuel from Schedule B, line 34. Attach form TC-922B.

Line 11 - If this is an amended return, enter any previous payments or refunds.

Line 12 - Penalty is assessed according to IFTA's rules and regulations. See Pub 58, *Interest and Penalties*, for more information.

Line 13 - Add lines 7 column k, 9, 11, 12 and subtract line 10.

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.