

# TC-922 Schedule A Bulk Fuel Reporting and Sales Tax Due on Fuel

Taxpayer name: \_\_\_\_\_ IFTA/SFU account number: \_\_\_\_\_

Tax period (mmddyyyy): \_\_\_\_\_ Fuel type code\* : \_\_\_\_\_

### Part A - Fuel Dispensed

	• A. Utah Gallons	• B. Non-Utah Gallons	• C. Total Gallons
1. Beginning fuel inventory..... 1	_____	_____	_____
2. Fuel purchased in bulk..... 2	_____	_____	_____
3. Ending fuel inventory..... 3	_____	_____	_____
4. Fuel dispensed from inventory (line 1 plus line 2, minus line 3)..... 4	_____	_____	_____
5. Fuel purchased at service stations (non-bulk)..... 5	_____	_____	_____
6. Total fuel dispensed (add lines 4 and 5)..... 6	_____	_____	_____

### Part B - Fuel Uses

	• A. Utah Gallons	• B. Non-Utah Gallons	• C. Total Gallons
7. Total fuel dispensed into Utah IFTA fleet..... 7	_____	_____	_____
8. Total fuel dispensed into Utah special fuel user fleet..... 8	_____	_____	_____
9. Total fuel dispensed into machinery, equipment, reefers, etc..... 9	_____	_____	_____
10. Sales of fuel to third parties and other adjustments (attach explanation)..... 10	_____	_____	_____
11. Total fuel dispensed (add lines 7 through 10) <i>Line 11 should equal line 6.</i> ..... 11	_____	_____	_____

### Part C - Fuel Consumed for Non-highway Uses

	• A. Subject to Utah Sales & Use Tax	• B. Exempt from Utah Sales & Use Tax	• C. Total Gallons
12. Gallons consumed in Utah off-highway travel (see instructions) ... 12	_____	_____	_____
13. Utah PTO gallons from Schedule B, line 30..... 13	_____	_____	_____
14. Utah non-highway gallons from Schedule B, line 29..... 14	_____	_____	_____
15. Total gallons (add lines 12, 13 and 14)..... 15	_____	_____	_____

### Part D - Utah Sales and Use Tax

16. Fuel purchased in Utah (from col. A, add lines 2 and 5)..... 16	_____
17. Amount paid for the fuel reported on line 16, not including state and federal excise tax..... 17	_____
18. Average price per gallon (line 17 divided by line 16)..... 18	_____
19. Amount paid for fuel subject to Utah sales and use tax (multiply line 15, col. A by line 18)..... 19	_____
If you report sales and use tax on your <i>Sales and Use Tax Return</i> , include this amount (line 19) on that return. →Sales & use tax account number: _____	
20. Sales tax rate (see instructions)..... 20	_____
21. Sales and use tax due (multiply line 19 by line 20)..... 21	_____
Enter this amount on TC-922, Part C, line 1, OR report this amount on your <i>Sales and Use Tax Return</i> .	

### Statement of Exemption

22. I certify that the fuel claimed on line 15, above:  was used in a qualified manufacturing process  other (please explain): \_\_\_\_\_

X \_\_\_\_\_  
Authorized signature

\*Fuel Type Codes: D = Diesel    UF = SP. Fuel    G = Gasoline    A = Gasohol    P = Propane    L = LNG    C = CNG  
E = Ethanol    M = Methanol    J = E-85    K = M-85    H = A55    HD = Hydrogen    EL = Electric

# Instructions for TC-922, Schedule A

Use this form to reconcile fuel used during the quarter. You must complete this form if you:

- have off-highway travel in Utah;
- claim credit for non-highway-use fuel on form TC-922B; or
- have bulk fuel storage in Utah.

Round to the nearest whole gallons.

For more information see [tax.utah.gov](http://tax.utah.gov), or call 801-297-7710 or 1-800-662-4335, ext. 7710.

Complete one TC-922A for each fuel type.

## Line by Line Instructions

Report all fuel in **gallon equivalents**. See [iftach.org](http://iftach.org) for gallon equivalent calculations.

### Part A

Add column A and column B for the total in column C.

- Line 1 Enter the number of fuel gallons in bulk fuel inventory as of the first day of the quarter.
- Line 2 Enter the total gallons of fuel dispensed into bulk fuel storage containers during the quarter.
- Line 3 Enter the number of fuel gallons in bulk fuel inventory as of the last day of the quarter.
- Line 4 Add lines 1 and 2, then subtract line 3. This is the bulk fuel dispensed from inventory during the quarter.
- Line 5 Enter the number of fuel gallons purchased at service stations during the quarter. Do not include fuel placed in mobile storage containers.
- Line 6 Add lines 4 and 5 for each column. This is the total fuel dispensed during the quarter.

### Part B

Add column A and column B for the total in column C.

- Line 7 Enter the gallons of fuel dispensed into IFTA qualified vehicles, reported on TC-922.
- Column A - Enter gallons from form TC-922D, Utah line, same fuel type, column G.
  - Column C - Enter gallons from form TC-922, Part A, column F, same fuel type.
- Line 8 Enter the gallons of fuel dispensed into Special Fuel User (SFU) vehicles, reported on TC-922.
- Column A - Enter gallons from form TC-922D, Utah line, UF fuel type code, column G.
  - Column C - Enter gallons from form TC-922, Part A, line 2, column F.

**Note:** SFU vehicles are:

1. Vehicles not meeting IFTA qualifications, such as company cars and small trucks, which use fuel dispensed from bulk storage. Company cars and small diesel fueled trucks do not have to be reported, unless the organization has bulk fuel storage.

2. Vehicles meeting the IFTA qualifications, which travel only intrastate and are not reported with the IFTA fleet.

- Line 9 Enter the gallons of fuel dispensed into machinery, equipment, reefers, etc. Include fuel dispensed into the fuel tank of a vehicle's secondary device (e.g., a refrigeration unit's reefer engine). Find this amount on form TC-922B, line 29.
- Line 10 Enter the gallons dispensed that do not fit into the categories on lines 7 through 9. This may include fuel dispensed into vehicles not owned by the company or fuel sold from bulk storage to a third party.
- Line 11 Add lines 7 through 10 for each column. This should equal the total fuel dispensed on line 6.

### Part C

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.

Report Utah fuel only. Add column A and column B for the total in column C.

**Note:** 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.
- Line 13 Enter the amount from TC-922B line 30.
- Line 14 Enter the amount from TC-922B, line 29.
- Line 15 Add lines 12, 13 and 14.

### Part D

- Line 16 Add lines 2A and 5A.
- Line 17 Enter the amount paid for the gallons shown on line 16. DO NOT include state and federal excise taxes.
- Line 18 Divide line 17 by line 16. Round to 2 decimal places.
- Line 19 Multiply line 15, column A by line 18. If reporting sales and use tax due on your Sales & Use Tax Return, include the amount from line 19 on your Sales & Use Tax Return. Enter your sales and use tax account number below.
- 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](http://tax.utah.gov/sales) or call (801) 297-2200 or 1-800-662-4335.
- Line 21 Multiply line 19 by line 20. To pay this amount on your IFTA return, enter on form TC-922, Part C line 1. OR pay this amount on your sales and use tax return.
- Line 22 If you claimed exempt fuel on line 15B, enter the exemption reason and sign.

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