

Instructions for TC-922, Schedule D

Use TC-922, Schedule D to complete Part B of the TC-922 return.

At the top of the schedule, enter the same taxpayer name, IFTA/SFU account number and tax period as entered on TC-922.

Use this schedule 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; 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.

For more information see tax.utah.gov, or call 801-297-7710 or 1-800-662-4335, ext. 7710.

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 Instructions

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

Column B Enter the code for the type of fuel or surcharge:

D = Diesel	UF = Special 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.

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. 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 differently. 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 column E by the "Average fleet MPG" (TC-922, Part A, column G) 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 partial month) for each jurisdiction with an amount due.

Column K Add the amounts in column I and column J.

Totals

Enter the total of each column, D through K. Add the totals from all TC-922D pages and enter on TC-922, Part B, line 1.