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<b>If you have ceased operations, check "CANCEL SFU Permit" below and enter the cancel date.</b>
Corrections - please explain

If you have questions or need forms, see [tax.utah.gov](http://tax.utah.gov), or call 801-297-7710 or 1-888-662-4335, ext. 7710.

### Instructions for Utah Special Fuel User (SFU) Renewal Application and Decal Request

**TC-938** Rev. 4/24

**READ THIS FIRST:**

- If you purchase fuel with the proper Utah tax paid you do not have to file a quarterly return. You must sign the *Record Statement* and the *Fuel Certification* below.
- If you have exempt use of Utah tax paid fuel, you may file for a refund on a quarterly basis using form TC-922, *IFTA/SFU Tax Return*. You must sign the *Record Statement* and the *Fuel Certification* below.
- If you expect a refund or you have bulk storage, maintain detailed mileage records and summaries, detailed fuel purchase records and bulk disbursement records for vehicles traveling in Utah.
- If you purchase fuel without the proper Utah tax paid, you must file form TC-922, *IFTA/SFU Tax Return*, due and payable to the Tax Commission on or before the last day of the month following the reporting period. You only need to complete the renewal information and sign the *Record Statement* below. Do not sign the *Fuel Certification* below.

**Renewal Application**

Complete and return the entire renewal application to renew your SFU permit and receive decals. Return within 10 days.

**Corrections - Business Name, Address and Telephone Number**

To correct your business name, address or telephone number, note the corrections in the space provided above.

**Ownership Changes**

If there is an ownership change or if the account number preprinted on this application is incorrect, contact the Tax Commission at 801-297-7710 or 1-800-662-4335 for instructions.

**SFU Permit**

Your SFU permit will be sent to the current address listed on our SFU account file. A copy of the permit must be kept in the cab of each SFU-qualified vehicle.

**SFU Decals Display**

Each SFU qualified vehicle must display two decals, one on each side of the cab.

**Bulk Fuel**

Check the appropriate box below concerning your bulk fuel.

**Non-Utah Travel**

If you regularly travel in jurisdictions outside Utah, do not renew your SFU permit. Instead, apply for IFTA online at [tap.utah.gov](http://tap.utah.gov). Choose "Apply for a Tax Account(s) - TC-69."

Or scan this QR Code and follow the instructions:



- **Do you have bulk storage facilities?**

USTC Use Only  
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If "Yes," list supplier(s): \_\_\_\_\_

- **CANCEL SFU Permit** (Cancel date: \_\_\_\_\_)

• Enter the calendar year (Jan - Dec) for which you are renewing.	➔	Year
• There is no charge for SFU decals. Enter the number of qualified vehicles needing SFU decals	➔	
Business name and address		
• SFU account number		U.S. DOT number
Telephone number		

Mail to: Utah State Tax Commission  
SFU Renewal  
210 N 1950 W  
SLC UT 84134-8160

**Fuel Certification**

I certify all of my fuel purchased for the prior year has had the proper Utah taxes paid at the time of purchase. In addition, no dyed or otherwise non-Utah paid fuel was consumed in any of my vehicles which operate on the highways of this state.

X  
Signature \_\_\_\_\_ Date signed \_\_\_\_\_

**Record Statement**

I acknowledge that I will comply with reporting, payment, record keeping and license display requirements. I agree that Utah may withhold any tax refunds if I become delinquent paying fuel or other taxes. Failure to comply with these provisions are grounds for revocation of my SFU permit. I certify that the information provided is true, correct and complete.

X  
Signature \_\_\_\_\_ Date signed \_\_\_\_\_

For office use only

If you need an accommodation under the Americans with Disabilities Act, email [taxada@utah.gov](mailto:taxada@utah.gov), or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.

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