

94201

9998

	Utah State Tax Commission 210 N 1950 W • Salt Lake City, UT 84134 • <a href="http://tax.utah.gov">tax.utah.gov</a>	<b>TC-942</b> Rev. 5/19
	<b>Refund of Tax Reported on Exempt Fuel for Utah Based Carriers</b>	

Taxpayer name: \_\_\_\_\_ FEIN/EIN: \_\_\_\_\_

Refund Address: \_\_\_\_\_ Tax period (mmddyyyy): \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

You may only apply for a refund once per quarter.

Fuel Type	● A. Total PTO Gallons (TC-942A, line 14)	● B. Refundable Off-Highway (TC-942A, line 20)	● C. Refundable Non-Highway Gallons (TC-942A, line 23)	● D. Total Refunds (TC-942A, line 30)
1. Diesel	_____	_____	_____	_____
2. Sp. Fuel	_____	_____	_____	_____
3. Gasoline	_____	_____	_____	_____
4. Gasohol	_____	_____	_____	_____
5. Propane	_____	_____	_____	_____
6. LNG	_____	_____	_____	_____
7. CNG	_____	_____	_____	_____
8. Ethanol	_____	_____	_____	_____
9. Methanol	_____	_____	_____	_____
10. E-85	_____	_____	_____	_____
11. M-85	_____	_____	_____	_____
12. A55	_____	_____	_____	_____
13. Hydrogen	_____	_____	_____	_____
14. Electric	_____	_____	_____	_____

**Total refunds for all fuel types:** \_\_\_\_\_  
(add all the amounts in column D)

► I certify under penalties of perjury, this report is true, correct, and complete to the best of my knowledge.

\_\_\_\_\_  
 Print name of person signing this form      Telephone number      Signature      Date signed

## Instructions for the TC-942 Return

Complete this return if you are a Utah based carrier and have paid tax on fuel that is used in a Power Take Off (PTO) unit, or for off-highway use or non-highway use in Utah, and if you do not file form TC-922. Complete a TC-942A page for each fuel type and attach all TC-942A pages to the TC-942.

You must keep records of all fuel you claim as exempt from fuel tax. If you use fuel in reefer units or other equipment that is not required to be registered for highway use, keep records showing the use of the fuel for exempt purposes. Include in your records invoices and bulk disbursement tickets that identify the equipment into which the fuel was placed. You must provide evidence before we will approve your refund claim.

Report fuel tax credit for agricultural off-highway vehicle use on your corporate or individual income tax return.

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

### Line instructions

**FEIN/EIN:** Use the federal ID number the federal government assigned you. To protect your privacy, do not use your Social Security number.

**Refund Address:** Enter the address you want to receive your refund check.

**Tax Period:** Enter the purchase date, not the invoice date. Periods are: Jan-March, Apr-June, July-Sept and Oct-Dec. You may only file one refund request per quarter.

Report all fuel in **gallon equivalents**. See [iftach.org](http://iftach.org) for gallon equivalent calculations. Round to the nearest whole gallons.

Lines 1-14 You cannot complete TC-942 until you have completed all TC-942 Schedule A's. Complete one Schedule A for each fuel type and carry the amounts to TC-942. Attach all pages of Schedule A to TC-942.

Sign and date this return. Mail the complete TC-942, all Schedule A's and required documentation (fuel invoices and equipment lists) to:

Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134-0556.

---

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.