

# TC-942 Schedule A Refund: Utah Based Carrier Exempt Fuel Detail

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

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

### Part A: From PTO Gallons Consumed (See Instructions)

- 1. Gallons dispensed into cement trucks in Utah . . . . . ● 1 \_\_\_\_\_
- 2. Cement truck exempt gallons (multiply line 1 by .20) . . . . . ● 2 \_\_\_\_\_
- 3. Gallons dispensed into trash compaction vehicles . . . . . ● 3 \_\_\_\_\_
- 4. Trash compaction vehicle exempt gallons (multiply line 3 by .20) . . . . . ● 4 \_\_\_\_\_
- 5. Pounds of dry product loaded/off loaded in Utah . . . . . ● 5 \_\_\_\_\_
- 6. Divide line 5 by 6,000 . . . . . ● 6 \_\_\_\_\_
- 7. Exemption allowance (see instructions) . . . . . ● 7 \_\_\_\_\_
- 8. Dry product loaded/off loaded PTO exempt gallons (multiply line 6 by line 7) . . . . . ● 8 \_\_\_\_\_
- 9. Gallons of liquid product loaded/off loaded in Utah . . . . . ● 9 \_\_\_\_\_
- 10. Divide line 9 by 1,000 . . . . . ● 10 \_\_\_\_\_
- 11. Exemption allowance (see instructions) . . . . . ● 11 \_\_\_\_\_
- 12. Liquid product loaded/off loaded PTO exempt gallons (multiply line 10 by line 11) . . . . . ● 12 \_\_\_\_\_
- 13. Other Utah PTO gallons claimed (attach explanation if claiming an amount other than that allowed above) . . . . . ● 13 \_\_\_\_\_
- 14. TOTAL PTO gallons (add lines 2, 4, 8, 12 and 13) . . . . . ● 14 \_\_\_\_\_  
*Enter this amount on TC-942, column A*

### Part B: Fuel Used for Exempt Use in Motor Vehicle Engines in Utah

- 15. Total vehicle miles . . . . . ● 15 \_\_\_\_\_
- 16. Total gallons . . . . . ● 16 \_\_\_\_\_
- 17. Total gallons consumed for operation and propulsion of vehicles (subtract line 14 from line 16) . . . . . ● 17 \_\_\_\_\_
- 18. Miles per gallon (divide line 15 by line 17) . . . . . ● 18 \_\_\_\_\_
- 19. Miles traveled off-highway . . . . . ● 19 \_\_\_\_\_
- 20. Off-highway gallons (divide line 19 by line 18) . . . . . ● 20 \_\_\_\_\_  
*Enter this amount on TC-942, column B*

### PART C: Fuel Used Other Than In Motor Vehicle Engines In Utah

- 21. Fuel purchased in Utah and dispensed into the secondary fuel tank of a vehicle, used to operate a secondary device and not used to propel the vehicle . . . . . ● 21 \_\_\_\_\_
- 22. Fuel purchased in Utah and dispensed into equipment not required to be registered for highway use . . . . . ● 22 \_\_\_\_\_
- 23. Refundable non-highway gallons (add lines 21 and 22) . . . . . ● 23 \_\_\_\_\_  
*Enter this amount on TC-942, column C*

### PART D: Refund Calculation

- 24. Total refundable gallons (add lines 14, 20 and 23) . . . . . ● 24 \_\_\_\_\_
- 25. Refundable amount (multiply line 24 by the fuel tax rate) . . . . . ● 25 \_\_\_\_\_
- 26. Gallons exempt from sales and use tax consumed in a qualified manufacturing process . . . . . ● 26 \_\_\_\_\_
- 27. Other gallons exempt from sales and use tax consumed in (explain): \_\_\_\_\_ . . . . . ● 27 \_\_\_\_\_
- 28. Gallons subject to sales and use tax (subtract line 26 and line 27 from line 24) . . . . . ● 28 \_\_\_\_\_
- 29. Sales tax (see instructions). Enter average tax-free price: \_\_\_\_\_ . . . . . ● 29 \_\_\_\_\_
- 30. Total refunds (subtract line 29 from line 25) . . . . . ● 30 \_\_\_\_\_  
*Enter this amount on TC-942, column D*

\*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-942, Schedule A

Complete one TC-942 Schedule A for each fuel type. Enter the fuel type code at the top of the schedule.

## Line instructions

### Part A

You cannot claim the Power Take-off (PTO) credit unless you keep the following detailed records:

- Gallons of fuel dispensed into the fuel tank of each concrete mixer and trash compaction vehicle.
- The pounds of dry product loaded and off loaded by PTOs.
- The gallons of liquid product pumped by PTOs.
- Daily records of the actual fuel consumed by PTOs.

- Line 1 Enter the total gallons of fuel dispensed into all concrete mixers in Utah.
- Line 2 Multiply the gallons on line 1 by .20.
- Line 3 Enter the total gallons of fuel dispensed into all trash compaction vehicles in Utah.
- Line 4 Multiply the gallons on line 3 by .20.
- Line 5 Enter the pounds of dry product loaded or off loaded in Utah.
- Line 6 Divide line 5 by 6,000.
- Line 7 Enter .75 or other pre-determined amount. Utah rule limits PTO fuel exemption allowance to .75 (3/4) of a gallon per 6,000 pounds of dry product loaded or off loaded. Perform tests to determine the actual amount. If tests show the actual amount is less than .75, claim the lesser amount.
- Line 8 Multiply line 6 by line 7.
- Line 9 Enter the gallons of liquid pumped in Utah.
- Line 10 Divide line 9 by 1,000.
- Line 11 Enter .75 or other pre-determined amount. Utah rule limits PTO fuel exemption allowance to .75 (or 3/4) of a gallon per 1,000 gallons of liquid pumped. Tests should be conducted to determine the actual amount. If tests determine the actual amount is less than .75, the lesser amount must be claimed.
- Line 12 Multiply line 10 by line 11.
- Line 13 Enter exempt PTO gallons you cannot claim above. Fuel used in PTO devices is exempt from Utah fuel tax. Fuel used on-highway to idle a vehicle is not exempt from the fuel tax, since it is used to operate a motor vehicle. If your tests show an amount other than the amount allowed by Tax Commission rule (see Rule R865-4D-2), you may claim the other amount only if you keep daily records to document your claim. Do not file a claim based on periodic testing — you must keep daily records showing the actual amount of fuel consumed by the PTOs. If using a method other than allowed by rule, you must contact the Auditing Division at 801-297-4600 or 1-800-662-4335 ext. 4600. Attach a schedule explaining the methodology of your claim and the nature of the PTO operations.
- Line 14 Add lines 2, 4, 8, 12, and 13. Enter this amount on TC-942, column A for the matching fuel type.

### Part B

- Line 15 Enter the total miles traveled by vehicles for purposes of computing MPG for the fuel type being claimed.
- Line 16 Enter total fuel that entered the fuel tanks of motor vehicles for purposes of computing MPG.
- Line 17 Subtract line 14 from line 16.

- Line 18 Divide line 15 by line 17.
- Line 19 Miles traveled off-highway consist of miles traveled on areas which are not generally open to the public for vehicular travel. Off-highway miles do not include miles that are traveled on existing roads which are temporarily closed for maintenance or repair.
- Line 20 Divide line 19 by line 18. Enter this amount on TC-942, column B for the matching fuel type.

### Part C

- Line 21 Examples of fuel to include on this line are reefer gallons, fuel consumed in the non-propulsion engine of two engine well work-over rigs, fuel consumed in the non-propulsion engine of a two engine cement mixer truck, etc.
- Attach receipts or a schedule to document all fuel dispensed into reefer units. Include the receipt date and number, vendor, city and state where fuel was dispensed, gallons dispensed and the total purchase price.
- Line 22 Generally, all machinery and equipment qualifies for this exemption, unless it is designed to operate on public roads and is registered.
- Attach a list of machinery and equipment in Utah and fuel invoices or bulk disbursement tickets which identify the machinery and equipment into which the fuel was placed.
- Line 23 Add lines 21 and 22. Enter this amount on TC-942, column C for the matching fuel type.

### Part D

- Line 24 Add lines 14, 20 and 23.
- Line 25 Multiply line 24 by the Utah fuel tax rate.
- Line 26 Enter the number of gallons of fuel that were consumed in a qualified manufacturing or other process. 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.
- Line 27 Other gallons exempt from sales and use tax. Explain why these gallons are exempt.
- Line 28 Unless exempted on line 26 or line 27, fuel not subject to the Utah fuel tax is subject to Utah sales and use tax. Subtract line 26 and 27 from line 24.
- Line 29 Fuel not subject to the Utah fuel tax is subject to Utah sales and use tax. Use the sales tax rate in effect where your business or equipment is located. If you don't know the sales tax rate, see [tax.utah.gov/sales](http://tax.utah.gov/sales) or call 801-297-2200 or 1-800-622-4335. Or use the following simplified method to calculate sales and use tax: multiply the amount on line 28 by the fuel tax rate and divide by the applicable factor based on average tax-free price per gallon using the matrix.
- If you do not use the simplified method, attach a schedule showing how you calculated sales tax. Round dollars to two decimal places. If you report sales tax on your Utah sales and use tax return, enter your account number in the amount field.

Average Tax-Free Price Range	Factor
\$1.74 - 2.23	1.60
2.24 - 2.85	1.25
2.86 - 3.46	1.03
3.47 - 3.96	.90

- Line 30 Subtract line 29 from line 25. Enter this amount on TC-942, column D for the matching fuel type.