

# TC-944 Schedule A Refund: Non-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-944, column A*

### Part B: MPG Excluding PTO Activities and Refundable Gallons

- 15. Total miles reported on your IFTA return ..... ● 15 \_\_\_\_\_
- 16. Total fuel dispensed reported on your IFTA return ..... ● 16 \_\_\_\_\_
- 17. PTO gallons consumed from operations in other states (see instructions) ..... ● 17 \_\_\_\_\_
- 18. Total PTO gallons consumed (add line 14 and line 17) ..... ● 18 \_\_\_\_\_
- 19. Non-PTO gallons consumed (subtract line 18 from line 16) ..... ● 19 \_\_\_\_\_
- 20. Miles per gallon (MPG) exclusive of PTOs (divide line 15 by line 19) ..... ● 20 \_\_\_\_\_
- 21. Taxable Utah miles ..... ● 21 \_\_\_\_\_
- 22. Taxable Utah fuel (divide line 21 by line 20) ..... ● 22 \_\_\_\_\_
- 23. Total Utah fuel (add lines 14 and 22) ..... ● 23 \_\_\_\_\_
- 24. Utah taxable gallons reported on your IFTA return ..... ● 24 \_\_\_\_\_
- 25. Subtract line 24 from line 23 ..... ● 25 \_\_\_\_\_
- 26. Refundable gallons consumed (subtract line 25 from line 14) ..... ● 26 \_\_\_\_\_  
*Enter this amount on TC-944, column B*

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

- 27. 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 ..... ● 27 \_\_\_\_\_
- 28. Fuel purchased in Utah and dispensed into equipment not required to be registered for highway use ..... ● 28 \_\_\_\_\_
- 29. Refundable non-highway gallons (add lines 27 and 28) ..... ● 29 \_\_\_\_\_  
*Enter this amount on TC-944, column C*

### PART D: Summary

- 30. Total exempt power unit gallons subject to refund (see instructions) ..... ● 30 \_\_\_\_\_
- 31. Total refundable exempt gallons (add lines 29 and 30) ..... ● 31 \_\_\_\_\_
- 32. Total refundable amount (multiply line 31 by the Utah fuel tax rate) ..... ● 32 \_\_\_\_\_
- 33. Sales tax due on exempt fuel (see instructions). Enter average tax-free price: \_\_\_\_\_ ● 33 \_\_\_\_\_
- 34. **Total refunds for this fuel type** (subtract line 33 from line 32) ..... ● 34 \_\_\_\_\_  
*Enter this amount on TC-944, 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-944, Schedule A

Complete one TC-944 Schedule A for each fuel type. Enter the fuel type code at the top of the schedule.

## Line Instructions

### Part A

Utah Power Take-off (PTO) only.

You cannot claim the PTO credit unless you keep the following 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 (3/4) of a gallon per 1,000 gallons of liquid pumped. Perform tests to determine the actual amount. If tests show the actual amount is less than .75, claim the lesser amount.
- 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-944, column A for the matching fuel type.

### Part B

- Line 15 Enter the total miles reported on your IFTA return for purposes of computing MPG for the fuel type being claimed.
- Line 16 Enter the tax-paid gallons dispensed into the fuel tanks of motor vehicles as reported on your IFTA return for purposes of computing MPG.

- Line 17 Enter the amount of PTO gallons consumed from PTO operations in other states. This figure is determined by applying the same percentages or other allowances used in Part A for Utah PTO operations to all non-Utah PTO operations.
- Line 18 Add lines 14 and 17.
- Line 19 Subtract line 18 from line 16.
- Line 20 Divide line 15 by line 19.
- Line 21 Enter the taxable Utah miles.
- Line 22 Divide line 21 by line 20.
- Line 23 Add lines 14 and 22.
- Line 24 Enter the amount of Utah taxable gallons as shown on your IFTA return.
- Line 25 Subtract line 24 from line 23.
- Line 26 Subtract line 25 from line 14. Enter this amount on TC-944, column B for the matching fuel type.

### Part C

- Line 27 Examples of fuel gallons to include on this line are reefer gallons, fuel consumed in the non-propulsion engine of a two engine well work-over rig, 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 28 Generally, all equipment qualifies for this exemption, unless it is designed for use on public roads and is registered.
- Attach a list of machinery and equipment in Utah and undyed diesel fuel invoices or bulk disbursement tickets which identify the machinery and equipment into which the fuel was placed.
- Line 29 Add lines 27 and 28. Enter this amount on TC-944, column C for the matching fuel type.

### Part D

- Line 30 Enter the gallons from line 26. If you did not complete Parts A or B, enter ZERO.
- Line 31 Add lines 29 and 30.
- Line 32 Multiply line 31 by the Utah fuel tax rate (from IFTA return).
- Line 33 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: divide the amount on line 32 by the applicable factor based on average tax-free price per gallon using the matrix.

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

- 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.
- Line 34 Subtract line 33 from line 32. Enter this amount on the TC-944, column D for the matching fuel type.