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Utah State Tax Commission
210 N 1950 W • Salt Lake City, UT 84134 • tax.utah.gov

IFTA/Special Fuel
User Tax Return

TC-922
Rev. 5/19

IFTA/SFU acct. no.:

Federal ID (FEIN/EIN):

Tax period: Due date:
(mmddyyyy) (mmddyyyy)

Check box if:

- Special Fuel User return only
AMENDED return
No operation
Address correction needed
CANCEL IFTA License

Cancel date: (mm/dd/yyyy)

Round to nearest whole gallons and miles

Part A: Fuel Summary (for qualified vehicles)

Table with 8 columns: Fuel Type, A. All IFTA Miles, B. All Non-IFTA Miles, C. Total Miles (A plus B), D. All IFTA Gallons, E. All Non-IFTA Gallons, F. Total Gallons (D plus E), G. Avg. MPG (C ÷ F). Rows include Diesel, Sp. Fuel, Gasoline, Gasohol, Propane, LNG, CNG, Ethanol, Methanol, E-85, M-85, A55, Hydrogen, Electric.

Part B: IFTA Fuel Tax and Utah Special Fuel Tax

Table with 8 columns: D. Total Miles, E. Taxable Miles, F. Taxable Gallons (see instructions), G. Fuel Tax-Paid Gallons, H. Net Taxable Gallons (F minus G), I. Tax Due or Credit, J. Interest Due, K. Total Due or Credit (I plus J). Rows include TOTAL from all detail pages and Miles for all non-IFTA jurisdictions.

Part C: Calculation

- Utah sales tax due (enter the amount from TC-922A, line 21)(attach TC-922A)
Credit for tax reported on exempt fuel (attach TC-922B)
Previous payments or refunds (amended returns only)
Penalty (see instructions)
Balance due or refund (see instructions)

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-922 Return

**IFTA licensees:** You must file this tax return quarterly.

**Special fuel user permit holders:** Only use this form if you purchase fuel without paying proper Utah tax and consume it in a taxable manner. As a result, you forfeit the option to sign the "Fuel Certification" on the renewal application.

For more information see [tax.utah.gov](http://tax.utah.gov), or call 801-297-7710 or 1-800-662-4335, ext. 7710. For current IFTA tax rates and updates see [iftach.org](http://iftach.org).

## Line Instructions

**IFTA/SFU account number:** Enter the 14 digit IFTA or Special Fuel User account number issued to you by the Tax Commission.

**Federal ID (FEIN/EIN):** Use the federal ID number assigned by the federal government. This number is the IFTA/Special Fuel User License number. Due to privacy issues, we discourage the use of Social Security Numbers.

**Tax period:** Enter the quarterly tax period for which you are filing. Quarterly filing periods are January - March, April - June, July - September, and October - December.

**Due date:** Returns are due on the last day of the month following the end of the quarter. If the due date falls on a Saturday, Sunday or legal holiday, returns are due the next business day.

## Part A

Compute fleet MPG for each fuel type used during the tax period.

Report all fuel in **gallon equivalents**. See [iftach.org](http://iftach.org) for gallon equivalent calculations.

**Column A** Enter the total IFTA miles traveled in all jurisdictions, including fuel tax trip permits. List Oregon on TC-922D and include in column A totals.

**Column B** Enter the total Non-IFTA miles traveled in all Non-IFTA jurisdictions, including fuel tax trip permits. Non-IFTA jurisdictions are Washington DC, Hawaii, Alaska, Yukon, Northwest Territories, and Mexico.

**Column C** Add column A and column B for each fuel type.

**Column D** Enter the total amount of all gallons placed into the fuel supply tanks of all IFTA qualified vehicles. Do not exclude any fuel placed into the supply tanks of any vehicles. If some of the fuel placed in a vehicle is exempt from tax, claim a credit on form TC-922B.

**Column E** Enter the total amount of all gallons placed into the fuel supply tanks of qualified vehicles within a Non-IFTA jurisdiction. Do not exclude any fuel placed into the supply tanks of any vehicles

**Column F** Add column D and column E for each fuel type.

**Column G** Divide column C by column F for each fuel type. Round to two decimal places.

## Part B

Complete TC-922, Schedule D before Part B.

**Line 1** Enter in columns D through K the totals from all TC-922D pages, columns D through K.

**Line 2** In column D, enter the total miles traveled in Washington DC, Alaska, Hawaii, Yukon, Northwest Territories & Mexico.

In column G, enter the total tax-paid gallons dispensed into vehicles for all non-IFTA jurisdictions.

## Part C

**Line 1** Enter the Utah sales tax due from all TC-922A forms, line 21. Attach each TC-922A.

**Line 2** Enter credit for fuel tax reported on exempt fuel from all TC-922B forms, line 32. Attach each TC-922B.

**Line 3** If this is an amended return, enter any previous payments or refunds.

**Line 4** Penalty is assessed according to IFTA's rules and regulations. See Pub 58, *Interest and Penalties*.

**Line 5** Add lines:

- Part B, line 1 column K
- Part C, line 1
- Part C, line 4

Subtract:

- Part C, line 2

Add (if refund) or subtract (if payment):

- Part C, line 3

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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.