



General Instructions

Use this form to report fuel taxes or fees you paid for fuel removed from the rack, bought, or imported into Utah. You must complete the entire return and keep all backup documentation.

You may apply for a tax refund if you paid the Utah fuel tax or environmental assurance fee on gallons not subject to taxes or fees. You must give supporting documentation to verify refund requests.

Schedules

Correct schedule type and fuel code combinations are required for all fuel reported or deducted on tax forms. You may be penalized if you do not file the correct forms and combinations. See tax.utah.gov/fuel for the forms, schedules and combinations you must file.

Filing Instructions

Follow these steps to complete and submit your return:

1. Complete company contact info at the top of the *Report* tab.
2. Complete schedule(s) and *Address* tabs first.
3. After you have completed all tabs click the *Edit/Calculate* button to check for errors.
4. Correct any errors.
5. Save your return.
6. Go to Taxpayer Access Point (TAP).
7. Click the "Import your TC-109 template" link in the *Returns* panel on the TAP homepage.
8. Upload your file.

Amended Return

To amend a previously filed return, choose "Yes" in the *Amended Return* box for the period being amended. **Enter corrected transactions and corrected amounts, not net total amounts.**

Calculate the refund or balance due by subtracting the original payment from the corrected tax due. Failure to pay all additional tax and interest with the amended return will result in a late payment penalty.

Note: If you sell aviation fuel to airports or federally certificated air carriers, you must complete TC-109, disbursement schedule, column J airport code. This information is only used for tax distribution to airports.

Important

- Fill in all columns on the "receipt" and "disbursement" schedules for each transaction before completing the return.
- Do not enter information in shaded fields.
- Leaving blank lines or columns will cause errors.
- Round to the nearest whole gallons and dollars.
- "Receipt" and "disbursement" schedules will auto-tally on the "Report" page.

Line and Column Instructions

Report Tab

Receipts section

- Line 1 **For Utah refiners only.**
Enter the beginning physical gallons in your inventory for this month. This must match the last month's ending inventory.
- Line 2 **For Utah refiners only.**
Enter gallons manufactured or compounded.
- Lines 3-11 These lines auto-populate based on data entered on the *Receipt* schedule.
- Line 12 This line auto-calculates.

Deductions section

- Lines 13-21 These lines auto-populate based on data entered on the *Disbursement* schedule.
- Line 22 **For Utah refiners only.**
Enter the ending physical gallons in your inventory.

Line 23 This line auto-calculates.

Line 24 This line auto-calculates.
This is the total gallons subject to Utah tax.

Lines 25-29 These lines auto-calculate.

Line 30 This rate is pre-populated.

Line 31-32 These lines auto-calculate.

Line 32 note: Producers and refiners must by law pay half of the deduction (1 percent) to the registered retail dealers on quantities sold during the reporting period. Failure to comply with the requirement will result in the loss of this deduction.

Line 33 This line auto-calculates.

Line 34 If you are amending this return, enter all prepayments you made.

Line 35 Add line 33, columns A, B, D, E, and F and subtract line 34. This is your net tax due.



Receipts Tab

- Column A See the TC-109 Matrix to determine the correct schedule for the transaction.
- Column B See the product code listed on the bill of lading.
- Column C Use the carrier name listed on the bill of lading or invoice.
- Column D Use the 9-digit FEIN assigned to the carrier.
- Column E Enter the appropriate code from the key at the top of the page.
- Column F Enter the state product originated in.
- Column G Enter the province product originated in.
- Column H Enter the state product was delivered in.
- Column I Enter the province product was delivered in.
- Column J Enter the name of whom you purchased product from.
- Column K Enter the 9-digit FEIN of the entity you purchased product from.
- Column L Enter the purchase date (MM/DD/YYYY) format.
- Column M Enter the manifest number on the bill of lading.
- Column N Enter the net gallons from the bill of lading or invoice.
- Column O Enter the gross gallons from the bill of lading or invoice.

Disbursements tab

- Column A See the TC-109 Matrix to determine the correct schedule for the transaction.
- Column B See the product code listed on the bill of lading,
- Column C Enter the carrier name from the bill of lading or invoice.
- Column D Use the 9-digit FEIN assigned to the carrier.
- Column E Enter the appropriate code from the Mode key section at the top of the page.
- Column F Enter the state product was purchased in.
- Column G Enter the province of origin.
- Column H Enter the state the product is delivered in.
- Column I Enter the province product is delivered in.
- Column J Enter the designated airport code from the TC-109 matrix.
- Column K Enter the name of the buyer to whom you sold the product.
- Column L Enter the 9-digit FEIN of the entity to whom you sold the product.
- Column M Enter the sale date (MM/DD/YYYY format).
- Column N Enter the manifest number from the bill of lading.
- Column O Enter the net gallons from the bill of lading or invoice.
- Column P Enter the gross gallons from the bill of lading or invoice.

References/Resources

Utah Code §59-13 and §19-6-410.5

Administrative Rules R865-4D, R865-7H and R865-13G

tax.utah.gov/fuel

[Fuel Return Product and Schedule Matrix](#)

Forms and Publications

The following forms and publications provide more information:

- Pub 66, *Fuel Tax General Information*
- Pub 58, *Utah Interest and Penalties*

Information Updates

Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:

- **TC-69, *Utah State Business and Tax Registration***
Open a new business or change ownership
- **TC-69C, *Notice of Change for a Tax Account***
Change address, close an outlet or account, and add or remove an officer or owner.

Taxpayer Resources

For more information or access to online services, forms and publications, see tax.utah.gov.

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or phone 801-297-7710 or 1-800-662-4335. Or email questions to misctaxes@utah.gov.