Taxpayer **A**ccess **P**oint step-by-step Intructions
Unlicensed SFU Accounts

What to know before you begin:
If you are a **non**-Utah based carrier and use un-dyed diesel fuel in reefer units, or other machinery and equipment that is not required to be registered for highway use and wish to claim a refund of Utah fuel tax paid on exempt fuel, you will need to complete form **TC-922C**.
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 an IFTA/Special Fuel User return form TC-922, you will need to complete form **TC-942** to claim a refund of Utah fuel tax paid on exempt fuel.
Fuel not subject to the Utah fuel tax is subject to Utah sales and use tax.
You will need to maintain records for any amount of un-dyed diesel fuel you claim as exempt from fuel tax. Documentation should include fuel purchase invoices (or bulk disbursement tickets) which identify the equipment into which the fuel was placed.

You will need the following information to set up online access on TAP:
- Federal Employer Identification Number (FEIN) or Social Security Number
- SFU account number (provided by Motor Carrier Services)
- TAP PIN (provided by Motor Carrier Services)

Do **no**t use your browser's back or forward buttons while logged into TAP. Please use the links provided on each TAP screen to navigate. Abuse of TAP privileges may result in the revocation of TAP access.
Review all Refund Requests carefully before submitting. Submitted requests are final once processed.

You will need to have Adobe Reader installed on your computer to print copies of requests filed on TAP. Go to http://get.adobe.com/reader/ to download this free program. Copies of refund requests will open in a new tab or a pop up window; to allow pop-up windows you will need to set your browser to allow pop ups from the TAP system.

Gaining Access to TAP:
1. Access TAP at http://taxexpress.utah.gov/ Click the Motor Carriers & Fleets link on the site menu. Click "File and Pay Online with Taxpayer Access Point" under Step 2.
2. Click the "Sign Up" (Business) or (Individual) button; choose type of access from drop-down menu, then click continue.
3. Fill in required fields, click "Ok". Fill in Login information, click "Submit". Record your confirmation number.
4. Check your email for a message from TAPSupport@utah.gov . This message will contain a web link and authorization code you will need the first time you log in to TAP.
5. Click the blue "Click here to log into TAP" link. Your browser will open to the TAP login page. Enter your password and click the "Login" button. Click the "Select account type" link and choose the account type. Click "Ok".

6. Click the "IFTA/SFU account information" link. Enter your account number and PIN. Click "Ok".

7. Click the 'confirm information' checkbox if account information is correct. Click "Submit". Record your confirmation number then click "Ok" on the confirmation screen. Your account number will appear as a blue hyperlink. (You may need to click the 'Home' button if you do not immediately see your account number.)

(**Note: The refund application may only be filed on a quarterly basis, one request per quarter.**)

Filing a Refund of Tax Reported on Exempt Fuel (TC-922C):

Make sure you are filing the correct form. The TC-922C is for **non**-Utah based carriers. For a detailed explanation of line by line Instructions, refer to the PDF form with Instructions found on the IFTA section of the Motor Carrier website: http://motorcarrier.utah.gov/ifta.html. Click on the TC-922C hyperlink.

Choose the correct period for the refund request. Click the blue "Returns list" link next to the period, or you may choose the 'File a Return' button to the left. This will take you to a screen where you will select the correct form number (TC-922C), then click the "File Now" link. Fill in the green boxes with the information that pertains to your operation. (Be sure to refer to the line by line Instructions if you have any questions regarding information needed or the method of calculations.) Each field that self-calculates will show the correct entry. If the box is red, fill in the field with the correct amounts. When you reach **Part D: Summary**, choose which method you have used to calculate sales tax. (Average Tax-free Price Factor, or Sales Tax Rate) The Factor matrix can be found on the line by line Instructions. Click the appropriate box. Be sure to include your tax-free price per gallon on line 35.

Be sure to attach supporting documentation (Quarterly IFTA return, Fuel invoices or schedules which identify the equipment into which the fuel was placed, date, city and state where fuel was dispensed, gallons dispensed and purchase price) **by clicking the "Add Attachment" button from the panel to the left**. File type extensions that can be attached are: .csv, .xls, .xlsx, .bmp, .gif, .jpg, .png, .pdf, .tif, .txt, .doc, .docm, .docx, .dotx

(**Note**: You will not be able to submit if there are errors on the return. Errors will appear in red and must be corrected before you can submit.) **Please review all returns carefully before clicking the Submit button.**

Filing an Application for Undyed Diesel Fuel Tax Refund (TC-942):

Make sure you are filing the correct form. The TC-942 is for Utah based carriers that do not have an SFU or IFTA account. For a detailed explanation of line by line Instructions, refer to the PDF form with Instructions found on the IFTA section of the Motor Carrier website: http://motorcarrier.utah.gov/ifta.html. Click on the TC-942 hyperlink.

Choose the correct period for the refund request. Click the blue "Returns list" link next to the period, or you may choose the 'File a Return' button to the left. This will take you to a screen where you will select the correct form number (TC-942), then click the "File Now" link. Fill in the green boxes with the information that pertains to your operation. (Be sure to refer to the line by line Instructions if you have any questions regarding information needed or the method of calculations.) Each field that self-calculates will show the correct entry. If the box is red, fill in the field with the correct amounts. When you reach **Part D: Refund Calculation**, choose which method you have used to calculate sales tax. (Average Tax-free Price Factor, or Sales Tax Rate) The Factor matrix can be found on the line by line Instructions. Click the appropriate box. Be sure to include your tax-free price per gallon on line 29.

Be sure to attach supporting documentation (Bulk Fuel tickets, Fuel invoices or schedules which identify the equipment into which the fuel was placed, date of purchase, city and state where fuel was dispensed, gallons dispensed and purchase price, and/or a list of machinery and equipment in Utah into which the fuel was placed) **by clicking the "Add Attachment" button from the panel to the left**. File type extensions that can be attached are: .csv, .xls, .xlsx, .bmp, .gif, .jpg, .png, .pdf, .tif, .txt, .doc, .docm, .docx, .dotx

(**Note**: You will not be able to submit if there are errors on the return. Errors will appear in red and must be corrected before you can submit.) **Please review all returns carefully before clicking the Submit button.**

For further questions, please contact Motor Carrier Services by phone at 801-297-6800 or toll-free at 888-251-9555, or by email at MCSCorres@utah.gov.