



Utah State Tax Commission

Selection of Basis for Motor Fuel, Aviation Fuel and Special Fuel Gallons

TC-106

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tax.utah.gov

Complete this form to indicate a change in your tax reporting election. The declared basis must be the exclusive basis used to report your fuel tax liability to the Tax Commission. Changes to your reporting basis may only occur on January 1 and must remain in effect until the following January 1.

Consistent with Utah State Tax Commission Administrative Rules R865-4D-21 and R865-13G-11, **gross gallons** means the U.S. volumetric gallon with a liquid capacity of 231 cubic inches. **Net gallons** means the gross metered gallon with temperature correction in volume to 60 degrees Fahrenheit.

You must include both gross and net gallon amounts on all invoices, manifests, bills-of-lading and fuel tax returns. Conversion from gallons must conform to the ASTM-API-IP Petroleum Measurement Tables.

Return this form to the Utah State Tax Commission, 210 N 1950 W, Salt Lake City, Utah 84134.

Legal owner's name (individual, corporation, or partnership)	Phone number
DBA (if different from above)	Fuel tax account number

Mailing address (street address, city, state, and ZIP code)

Indicate the effective date and select the desired reporting basis:

Effective January 1, _____ Gross gallon Net gallon

I understand that I may not make future changes in my reporting basis before January 1st of the following year.

Signature of individual/representative	Date signed	Title
X		