

Name / DBA	SSN / EIN
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This worksheet can be used to compute nontaxable gallons of tax-paid:

1. Gasoline drawn from a motor vehicle's main supply tank and used in the motor vehicle's auxiliary engine and/or
2. Special fuels (diesel, propane, and natural gas) drawn from a motor vehicle's main supply tank and used in the motor vehicle's auxiliary engine; used to operate the motor vehicle's power take-off unit; and used in a motor vehicle on nontaxable roads.

There are three options you can use to calculate your nontaxable gallons. Please review the explanation of each option before completing the worksheet.

Allowance only - You may use Option I if you are claiming an allowance but are not claiming nontaxable miles on the same motor vehicle.

Calculated MPG - You must use Option II if you are claiming both an allowance and nontaxable miles on the same motor vehicle. You may also use Option II if you are only claiming nontaxable miles and want to use the motor vehicle's actual MPG.

Standard MPG or Statutory MPG - Instead of using the two options above to calculate your nontaxable gallons, you may be able to use one of the fixed MPGs in Option III. When using Option III, you are computing your taxable gallons for the motor vehicle by dividing your taxable miles by a fixed MPG. Then you calculate the motor vehicle's nontaxable gallons by simply subtracting its taxable gallons from the tax-paid gallons placed into its supply tank.

FUEL TYPE (check one): **GASOLINE** **DIESEL** **PROPANE** **NATURAL GAS**

OPTION I: Allowance Only	Column A	Column B	Column C
Identify allowance as power take-off (PTO) or auxiliary engine (AUX ENG)			
Type of allowance (see list of approved allowances in instructions)	Type	Type	Type
Enter license plate numbers for each vehicle (attach additional pages if necessary)	License Plate	License Plate	License Plate
	No. of Vehicles	No. of Vehicles	No. of Vehicles
Number of vehicles for each allowance type			
Complete either Part I or Part II for each allowance type.			
Part I: Allowances based on unit quantities per hour, gallon, or ton			
1. Number of unit quantities consumed in power take-off or auxiliary engine allowance process			
2. Credit per unit quantity allowed			
3. Nontaxable gallons (multiply line 1 by line 2)			
If claiming nontaxable miles, carry to page 2, Option II, line 3.			
If not claiming nontaxable miles, carry to page 2, Summary, line 1.			
If allowance is for gasoline, stop here and carry to page 2, Summary, line 1.			
Part II: Allowances based on percentages			
1. Number of gallons placed into the fuel supply tank			
2. Tax Commission approved power take-off or auxiliary engine allowance percentage			
3. Nontaxable gallons (multiply line 1 by line 2)			
If claiming nontaxable miles, carry to page 2, Option II, line 3.			
If not claiming nontaxable miles, carry to page 2, Summary, line 1.			
If allowance is for gasoline, stop here and carry to page 2, Summary, line 1.			

SPECIAL FUELS ONLY

Options II and III on this page may not be used to calculate nontaxable gallons of gasoline.

OPTION II: Calculated MPG - Special Fuels Only

	Column A	Column B	Column C
Enter license plate numbers for each vehicle (attach additional pages if necessary)	License Plate	License Plate	License Plate
	Calculated MPG		
1. Total miles			
2. Total fuel consumed			
3. Less: nontaxable gallons from page 1, Option I, Parts I and II			
4. Net gallons consumed (subtract line 3 from line 2)			
5. Calculated MPG (divide line 1 by line 4)			
6. Total taxable miles			
7. Total gallons of fuel used on taxable roads (divide line 6 by line 5)			
8. Idaho tax-paid gallons placed into supply tank(s) of motor vehicles			
9. Nontaxable gallons (subtract line 7 from Line 8) carry to Summary, line 2 below			

OPTION III: Standard or Statutory MPG - Special Fuels Only

	Column D	Column E	Column F
Enter license plate numbers for each vehicle (attach additional pages if necessary)	License Plate	License Plate	License Plate
	Standard or Statutory MPG	Standard or Statutory MPG	Standard or Statutory MPG
1. Standard or statutory MPG			
2. Total taxable miles			
3. Total gallons of fuel used on taxable roads (divide line 2 by line 1)			
4. Idaho tax-paid gallons placed into supply tank(s) of motor vehicles			
5. Nontaxable gallons (subtract line 3 from line 4) carry to Summary, line 3 below			

SUMMARY: Total nontaxable gallons

1. Allowance Only gallons from page 1, Option I, Part I and II, line 3	
2. Calculated MPG gallons from page 2, Option II, line 9	
3. Standard and Statutory MPG(s) gallons from page 2, Option III, line 5	
4. Total nontaxable gallons to report in Section V, line 1, page 2 of Form 75 under the appropriate fuel type (add lines 1, 2, and 3)	

GENERAL INSTRUCTIONS FOR IDAHO FORM 75-IMV

WHO MAY FILE

This form may be used by any person or entity who:

- Operates **intrastate** motor vehicles of any gross vehicle weight and/or
- Operates **interstate** motor vehicles which have gross vehicle weights of 26,000 pounds or less that are not required to be licensed under the International Fuel Tax Agreement (IFTA), and
- Uses Idaho **tax-paid** special fuels (undyed diesel, propane, or natural gas) or gasoline from the main supply tank of the motor vehicle in a nontaxable manner.

Nontaxable uses of Idaho tax-paid **special fuels** drawn from a motor vehicle's main supply tank include:

- Operating the motor vehicle's power take-off (PTO) equipment
- Operating an auxiliary engine
- Operating the motor vehicle on nontaxable roads.

The only nontaxable use of gasoline, which has been drawn from the motor vehicle's main supply tank, is to power the motor vehicle's auxiliary engine.

POWER TAKE-OFF ALLOWANCE

(For Special Fuels Only)

Power take-off (PTO) allowances may be claimed when special fuels are consumed by the main engine of the motor vehicle for a purpose other than to operate or propel the motor vehicle on a highway and the fuel is drawn from the main supply tank of the motor vehicle. Turning a vehicle-mounted cement mixer and off-loading product are examples of nontaxable uses that qualify for PTO allowances. **No claim for a refund of gasoline tax is allowed when gasoline is used by the motor vehicle's main engine, even to operate the motor vehicle's PTO equipment.**

AUXILIARY ENGINE ALLOWANCES

(For Special Fuels and Gasoline)

Auxiliary engine allowances may be claimed when special fuel or gasoline is used in an engine that is fueled by the main supply tank of the motor vehicle but is separate from the main engine that propels the motor vehicle. Operating a refrigeration unit is an example of a nontaxable use that qualifies for an auxiliary engine allowance.

NONTAXABLE MILES DEFINITION

In general, miles driven on public roads that are constructed with concrete, asphalt, gravel, composition, dirt, or other surfaces, are taxable miles for fuels tax

purposes. However, miles driven on roads that are not open to the public, not maintained by a governmental entity, located on private property and maintained by the property owner, located on a construction site, or defined in Idaho Motor Fuels Tax Administrative Rule 292.03 are considered nontaxable miles and the person whose motor vehicle(s) are operated on these roads may be eligible for a special fuels tax refund.

SPECIFIC INSTRUCTIONS FOR IDAHO FORM 75-IMV

OPTIONS USED TO CALCULATE IDAHO NONTAX-ABLE GALLONS

Compute your nontaxable gallons using one of the three options that follow:

Complete either Part I or Part II for each allowance type.

OPTION I: Allowance Only

An allowance-only option may be used when the consumer is not claiming nontaxable miles. The allowance-only method may be calculated without regard to mileage and fuel consumption (MPG) information.

Part I: Allowances Based On Unit Quantities Per Hour, Gallon, Or Ton

Standard allowances for this section are as follows:

Allowance Type	Allowance Rate Per Unit Quantities*
Gasoline/fuel oil	0.00015 gallons per gallon pumped
Bulk cement	0.18 gallons per ton pumped
Refrigeration unit/reefer	0.75 gallons per hour of unit operation
Tree length timber/logs	0.0503 gallons per ton handled
Tree length timber/logs	3.46 gallons per hour of unit operation
Carpet cleaning	0.75 gallons per hour of unit operation

* Unit quantities are the number of units of product off-loaded, product produced, gallons pumped, etc.

Part II: Allowances Based On Percentages

Standard allowances for this section are as follows:

Allowance Type	Percentage of Total Gallons Consumed
Concrete mixing	30% of total gallons consumed
Garbage compaction	25% of total gallons consumed

Nonstandard Allowances

If there is not a standard allowance on this form for your particular power take-off or auxiliary engine, or if your PTO or auxiliary engine consumes more fuel than the standard allowances listed, you may request a nonstandard allowance. Submit your request in writing to the Fuels Tax Policy Specialist at the Idaho State Tax Commission, PO Box 36, Boise, ID 83722. You must include documentation showing how you computed the requested allowance.

OR

OPTION II: Calculated MPG

A calculated MPG is used if the consumer:

1. Does not qualify to use a standard or statutory MPG,
2. Wants to use a calculated MPG because it is greater than the standard or statutory MPG, or
3. Is claiming an allowance and nontaxable miles on the same motor vehicle.

The following records must be maintained when using a calculated MPG:

1. Total miles,
2. Total fuel consumed,
3. Gallons used by power take-off unit or auxiliary engine, if claiming an allowance,
4. Total taxable miles, and
5. Tax-paid purchases.

OR

OPTION III: Standard or Statutory MPGs

If a special fuels consumer qualifies, these fixed MPGs may be used in lieu of the **Allowance Only** or **Calculated MPG** options.

Standard MPG

Special fuel users in specific industries may use this option. Refer to the table that follows.

Industry Type	Standard MPG
Logging	4.30
Agriculture	4.50
Sand, Gravel, and Rock Hauling	4.00
Construction	4.40

The following records must be maintained when using a standard MPG:

1. Total taxable miles, and
2. Tax-paid fuel purchases.

Statutory MPG

This option may be used if the special fuel consumer fails to keep sufficiently detailed records to determine a calculated MPG. The following MPG for each vehicle weight may be used.

Vehicles Gross Registered Weight (lbs.)	Statutory MPG
Over 40,000	4.00
26,001 - 40,000	5.50
12,001 - 26,000	7.00
6,001 - 12,000	10.00
6,000 lbs. or less	16.00

The following records must be maintained when using a statutory MPG:

1. Total taxable miles, and
2. Tax-paid fuel purchases.

AUDIT AND RECORD RETENTION

All refund claims are subject to audit. Retain all supporting records for a minimum of three years.