

IDAHO FUELS TAX REFUND CLAIM

HEATING FUEL ONLY

PLEASE PRINT OR TYPE	Name	Social Security Number
	Assumed Business Name (DBA)	<input type="text"/> - <input type="text"/> - <input type="text"/>
	Address	Federal Employer Identification Number
	City, State, and Zip Code	<input type="text"/> - <input type="text"/>

Section I. FILING PERIOD Beginning _____, _____ and ending ▪ _____, _____
If you have already claimed a refund of this tax from the Tax Commission on another Form 75, do not complete this form.

State Use Only	
Name control	Tax period
<input type="text"/>	<input type="text"/>

Section II. REFUND	
1. Nontaxable gallons (whole gallons).....	Diesel
2. Tax rate.....	.25
3. Tax refund. Multiply line 1 by line 2.....	<input type="text"/>

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct, and complete. See instructions.

SIGN HERE	Authorized signature	Date
	Title	Daytime phone
Paid preparer's signature		Preparer's EIN, SSN or PTIN
Address and phone number		

MAIL TO:
 Idaho State Tax Commission
 PO Box 76
 Boise ID 83707-0076

INSTRUCTIONS FOR IDAHO FORM 75-HF

Your heating fuel distributor does not charge tax on dyed heating fuel (diesel fuel or furnace oil) that you use to heat your home or building. However, if the fuel distributor was required to charge the state fuels tax because the heating fuel was not dyed, you may claim a refund of the state tax you have paid.

You must keep the invoice(s) you received when you purchased heating fuel. The invoice(s) serve as proof that you have paid the fuels tax and must be kept for three (3) years.

WHO MAY FILE

Form 75-HF may only be filed by the final user of the fuel.

- Any refund or tax due to a partnership or corporation must be claimed by the business. It may not be applied to the individual returns filed by partners or shareholders.
- Any refund or tax due an individual must be claimed by the individual.

You may file a refund claim for any fuels tax paid on purchases of heating fuel. Only one refund claim may be filed in a 30-day period.

SPECIFIC INSTRUCTIONS FOR LINES NOT FULLY EXPLAINED ON THE FORM

Enter your name, address, and Social Security number (SSN) or federal Employer Identification Number (EIN).

If you are reporting as an individual or sole proprietor rather than an S corporation, corporation, partnership, estate, or trust, you must use your SSN. **DO NOT USE YOUR EIN.**

FILING PERIOD

Complete Section I.

Enter the appropriate beginning and ending date for the filing period. **SECTION I MUST BE COMPLETED.**

Section II. REFUND

Line 1. Enter the number of tax-paid gallons of heating fuel purchased.

Line 3. Multiply line 1 by line 2.

Signature

You must sign the Form 75-HF. **FAILURE TO SIGN THIS FORM WILL DELAY YOUR REFUND.**