

IDAHO FUELS USE REPORT

PLEASE PRINT OR TYPE	Name	Social Security Number
	Address	Federal Employer Identification Number
	City, State and Zip Code	

Section I. FILING PERIOD beginning _____, 19___, and ending • _____, 19___

Section II. DESCRIBE NONTAXABLE USE OF FUEL if claiming a refund _____

Section III. REFUND	A Gasoline	B Av Gas	C Jet Fuel	D Diesel	E Propane	F Nat Gas
1. Nontaxable gallons						
2. Tax rate21	.055	.045	.21	.152	.165
3. Tax refund						
4. Nontaxable gallons						
5. Tax rate						
6. Tax refund						
7. Total						
8. Gasoline tax refund Add line 7, columns A, B & C						
9. Special fuels tax refund Add line 7, columns D, E & F						

Section IV. TAX DUE	A Gasoline	B Av Gas	C Jet Fuel	D Diesel	E Propane	F Nat Gas
10. Taxable gallons						
11. Tax rate21	.055	.045	.21	.152	.165
12. Tax due						
13. Taxable gallons						
14. Tax rate						
15. Tax due						
16. Total						
17. Gasoline tax due Add line 16, columns A, B & C						
18. Special fuels tax due Add line 16, columns D, E & F						

DO NOT complete lines 19 and 20 if attaching Form 75 to your Idaho Income Tax Return.

19. Total Tax Refund. If the total of lines 8 and 9 is larger than the total of lines 17 and 18, enter the difference.	•	
20. Total Tax Due. If the total of lines 8 and 9 is smaller than the total of lines 17 and 18, enter the difference.	•	

Under penalties of perjury, I declare that to the best of my knowledge and belief, this report is true, correct and complete

SIGN HERE	Authorized signature	Date	Signature of preparer	Preparer's EIN or SSN
	Title	Daytime phone	Address	

Instructions for Idaho Form 75

WHO MAY FILE

- Any person or entity that has purchased 50 gallons or more of tax-paid fuel and used the fuel for a nontaxable purpose.

Form 75 may be filed only 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 to a sole proprietorship must be claimed by the individual.

You may claim a refund or report fuels tax due in one of the following ways:

- Monthly
- Quarterly
- Annually
- If you file the claim with your Idaho income tax return, report the amount of the tax due or refund amount on the proper line of the return and attach the Form 75 to the return.

You may be able to file Form 75 and claim a refund of Idaho fuels tax if:

- You buy fuel with Idaho fuels tax included, but use the fuel in a nontaxable manner. This includes using the fuel in unlicensed off-road equipment; to operate a stationary engine; in a refrigeration unit or other auxiliary equipment that has a supply tank separate from the main supply tank of the motor vehicle; or for home heating oil. You may not claim a refund for fuel used in recreational vehicles or non-commercial motor boats.
- You file reports under the International Fuel Tax Agreement (IFTA) and use special fuel from the main supply tank of a licensed motor vehicle to operate auxiliary equipment in an off-loading process. Carriers with Special Fuels Users Permits may claim this allowance on their special fuels user return as an adjustment to total fuel consumed or by filing a Form 75. The allowances are listed in the Idaho Fuels Tax Administrative Rules. Attach a copy of the IFTA report or the Special Fuels Tax Return with copies of your original fuel invoices.
- You buy gasoline or special fuels with Idaho fuels tax included and

use the fuel in aircraft. You may only claim a refund of the difference between the Idaho motor fuels tax rate and the aviation gasoline or jet fuel tax rate. Refer to specific instructions for an **Aircraft Fuels Tax Refund**.

You owe Idaho fuels tax if you purchased gasoline, special fuels, or aircraft fuel and did not pay the Idaho fuels tax and used the fuel in a taxable manner. The fuel is used in a taxable manner if it is used in licensed motor vehicles or aircraft.

The fuel is subject to Idaho sales or use tax if it is exempt from the Idaho fuels tax. If any sales or use tax is due, it should be reported on either your Idaho income tax return or Idaho sales and use tax return.

AIRCRAFT FUELS TAX REFUND

If you have paid the aviation gasoline tax or the jet fuel tax, no additional tax or refund is due.

Complete Section III REFUND to compute the refund amount for the gasoline and/or diesel tax and **Section IV TAX DUE** to compute the aviation gasoline and/or jet fuel tax due. The net difference will be the refund amount.

Gasoline. If you buy motor vehicle gasoline (regular, regular unleaded or premium) and pay Idaho gasoline tax, then use the motor vehicle gasoline in aircraft, you are entitled to a refund of the difference between the gasoline tax rate and the aviation gasoline tax rate.

Diesel. If you buy diesel and pay the Idaho fuels tax at the diesel rate, then use the diesel in an aircraft, you are entitled to a refund of the difference between the diesel tax rate and the jet fuel tax rate.

AIRCRAFT FUELS TAX DUE

Complete Section IV TAX DUE of this form to compute the aircraft fuels tax due. If Idaho fuels tax has not been paid on the diesel, gasoline or other fuels used in your aircraft, you must report the tax due at the jet fuel or aviation gasoline tax rate.

Specific Instructions for lines not fully explained on the form

Enter name, address, and social security number (SSN) or federal employer identification number (EIN).

If the report is being filed by an individual 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.

DESCRIBE NONTAXABLE USE

Complete Section II. Describe the nontaxable use of the fuel. This information must be provided to receive the fuels tax refund.

TAX REFUND/DUE COMPUTATIONS

Complete lines 4, 5, 6, 13, 14 and 15 if a rate change occurred during the filing period. This form has been designed to accommodate different tax rates.

Section III. TAX REFUND

Lines 1 and 4. Enter the number of gallons of fuel used in a tax exempt manner during the filing period in the appropriate column by fuel type.

Line 5. Enter the Idaho fuels tax rate that was charged on the gallons on line 4, if applicable.

Lines 3 and 6. Multiply line 1 times line 2 and multiply line 4 times line 5, if applicable, for each fuel type.

Line 7. Add lines 3 and 6 for each fuel type.

Line 8. Add line 7, columns A, B, and C.

Line 9. Add line 7, columns D, E, and F.

Section IV. TAX DUE

Lines 10 and 13. Enter the number of gallons of fuel used in a taxable manner during the filing period in the appropriate column by fuel type.

Line 14. Enter the Idaho fuels tax rate that applies to the gallons on line 13.

Lines 12 and 15. Multiply line 10 times line 11 and multiply line 13 times line 14, if applicable, for each fuel type.

Line 16. Add lines 12 and 15 for each fuel type.

Line 17. Add line 16, columns A, B, and C.

Line 18. Add line 16, columns D, E, and F.

TOTAL TAX DUE OR REFUND

Complete lines 1 through 18 if filing Form 75 with your Idaho income tax return and enter:

- Line 8 on the gasoline tax refund line
- Line 9 on the special fuels tax refund line
- The total of lines 17 and 18 on the special fuels tax due line

Complete lines 1 through 20 if filing Form 75 separately from your Idaho income tax return.

Line 19. REFUND. If the total of lines 8 and 9 is larger than the total of lines 17 and 18, enter the difference.

Line 20. TAX DUE. If the total of lines 8 and 9 is smaller than the total of lines 17 and 18, enter the difference.

Signature

You must sign the Form 75 if filed separately from your income tax return. Failure to sign will delay your refund.