

# IDAHO FUELS TAX REFUND CLAIM

TC75HF1  
10-16-95

## HEATING FUEL ONLY

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

**Section I. FILING PERIOD** beginning \_\_\_\_\_, 19\_\_\_\_, and ending ▪ \_\_\_\_\_, 19\_\_\_\_

<b>Section II. REFUND</b>	<b>Diesel</b>
1. Nontaxable gallons taxed at \$0.21/gal..... ▪	
2. Tax rate.....	.21
3. Tax refund.....	
4. Nontaxable gallons taxed at a rate other than \$0.21/gal..... ▪	
5. Tax rate.....	
6. Tax refund.....	
7. Total refund..... ▪	

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

<b>SIGN HERE</b>	Authorized signature ▪	Date	Signature of preparer	Preparer's EIN or SSN
	Title	Daytime phone	Address	

**MAIL TO: Idaho State Tax Commission, PO Box 36, Boise, ID 83722--0410**

**USE THIS FORM TO FILE A CLAIM FOR IDAHO STATE TAX ONLY.**

## Instructions for Idaho Form 75HF

Your heating fuel distributor does not normally charge tax on the heating fuel (diesel fuel or furnace oil) that you use to heat your home or building. If the fuel distributor was required to charge the state fuels tax because the heating fuel was not dyed, you may be able to 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 75HF 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 tax paid on purchases of heating fuel. No more than one refund claim may be filed in a thirty day period.

## 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.

### **TAX REFUND COMPUTATIONS**

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

### **Section II. REFUND**

**Line 1.** Enter the number of gallons of heating fuel purchased

during the filing period and taxed at \$0.21 a gallon.

**Line 4.** Enter the number of gallons of taxed fuel purchased during the filing period that was taxed at a rate other than \$0.21 a gallon.

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

**Lines 3 and 6.** Multiply line 1 by line 2. If applicable, multiply line 4 by line 5.

**Line 7.** Add lines 3 and 6.

### **Signature**

You must sign the Form 75HF. Failure to sign will delay your refund.