FORM **850 U** ST00070 9-09-99

IDAHO SELF-ASSESSED USE TAX WORKSHEET AND RETURN

What is Use Tax?
Use tax is a tax on goods that are put to use in Idaho. If sales tax has not been paid on these goods, the person who uses the goods in Idaho owes a use tax (unless the items are held for resale or some other sales tax exemption applies).

When does Use Tax apply to motor fuels?
The sale of motor fuels is not subject to sales or use tax if the motor fuels tax is paid when the fuel is purchased. However, when a refund of the state motor fuels tax is obtained, the value of the fuel, less the state and federal taxes, becomes subject to use tax.

When does Use Tax not apply to motor fuels?
If the purchased fuel qualifies for the production, manufacturing, farming, logging or other sales tax exemption, no use tax is due.

Who may file this form to pay use tax on fuel?
This form may be filed by taxpayers who file Forms 75 on a monthly, quarterly, or annual basis, or by individuals filing a Form 75 together with their income tax return Form 40 or 43.

Use Tax On Motor Fuels - Worksheet

1. Number of gallons on which refund was claimed		
2. Average price per gallon		
2a. Less state fuels tax per gallon	$	
2b. Less federal fuels tax per gallon if refundable	$	
3. Amount subject to use tax per gallon (line 2 less 2a &2b)	$	
4. Total amount subject to use tax (line 1 times line 3)		$

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IDAHO USE TAX RETURN

Tax period (mo/yr) From: To:	E.C.	R.C.

Name:	Social Security Number or Federal ID Number	
Address:	(From line 4 above, if fuel) 1. AMOUNT SUBJECT TO USE TAX	
City: State: Zip:	2. TAX DUE (Line 1 times 5%)	

Check method of payment, sign and date.

☐ My check is attached ☐ Pay the use tax due with my Form 75 fuels tax refund	Signature	Date	( ) Phone Number

Mail to: Idaho State Tax Commission, P.O. Box 36, Boise, ID 83722-0036