

**Form 75-BST
Idaho Fuels Tax Refund Worksheet
Idaho Consumers with Single or Multiple Bulk Storage Tanks**

Name or DBA	Social Security number or EIN
-------------	-------------------------------

Purpose. Use this worksheet ONLY IF you purchase Idaho tax-paid motor fuel for bulk storage and use the fuel in a taxable and nontaxable manner. You can also include retail purchases of tax-paid motor fuel used for a nontaxable purpose.

You can't use this worksheet if you purchase and maintain separate bulk storage tanks for tax-paid (undyed) diesel and tax exempt (dyed) diesel.

Use this worksheet to compute the Idaho tax-paid and nontaxable gallons when:

- Fuel is withdrawn from:
 - A single bulk storage tank, or
 - Multiple bulk storage tanks, and
- Fuel is purchased from a retail station, cardlock, and/or bulk plant.

Attach this worksheet to your Form 75.

Bulk Storage Tank(s) Tax Refund — Worksheet

SECTION I. SINGLE STORAGE TANK		A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel
1. Total Idaho tax-paid gallons purchased for a single bulk storage tank	1				
2. Authorized percentage for a single bulk storage tank	2	%			%
3. Total allowed nontaxable gallons from a single bulk storage tank	3				
SECTION II. MULTIPLE STORAGE TANKS		A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel
4. Total tax-paid motor fuel from all bulk fuel storage tanks	4				
5. Tax-paid gallons from a designated nontaxable use bulk storage tank	5				
SECTION III. OTHER FUEL PURCHASED		A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel
6. Actual taxable gallons purchased from retail stations or cardlocks for nontaxable use	6				
7. Actual nontaxable gallons claimed from bulk storage tank USING ACTUAL RECORDS	7				
SECTION IV. TOTAL NONTAXABLE GALLONS		A Gasoline	B Av Gas	C Jet Fuel	D Undyed Diesel
8. Total nontaxable gallons. Add either line 3 or line 5 to the amounts on lines 6 and 7. Enter on Form 75, section V, line 2 under the appropriate fuel type	8				



Form 75-BST — Instructions Idaho Fuels Tax Refund Worksheet Idaho Consumers with Single or Multiple Bulk Storage Tanks

General Instructions

This worksheet is intended to help you claim refunds of the motor fuels tax when Idaho tax-paid fuel is withdrawn from either a single bulk storage tank or multiple bulk storage tanks, and the fuel is used in a taxable and nontaxable manner.

Who may NOT use this worksheet. Don't use this worksheet if you:

- Are licensed under IFTA
- Have non-IFTA motor vehicles and use Form 75-PTO or Form 75-NM to claim fuels tax refunds for the nontaxable use of motor fuels in those motor vehicles
- Are claiming a refund for tax-paid undyed diesel and have separate storage tanks for tax-paid (undyed) diesel and tax exempt (dyed) diesel.

Specific Instructions

Section I – Fuel Withdrawn from a Single Storage Tank

If you're using a preapproved authorized percentage to claim your refund, complete this section. The authorized percentage method allows you to use a predetermined percentage of the tax-paid gallons purchased for a single storage tank to calculate the nontaxable gallons of fuel for the refund claim. The Idaho State Tax Commission must authorize your percentage before you can use it to claim a refund. You must base your percentage request on past fuel consumption rates for each type of unregistered equipment you use.

Records Required for Authorized Percentage Method. Keep your fuel purchase invoices and equipment lists for at least three years. The percentage is only allowed for the fuel placed into the single bulk storage tank. The equipment list must be accompanied by supporting documents. These documents can be equipment purchase, sale, or rental records. You can also include depreciation schedules.

Determine Nontaxable Gallons Eligible for a Refund.

Line 1. Enter the total Idaho tax-paid gallons purchased for a single bulk storage tank.

Line 2. Enter your authorized percentage.

Line 3. Calculate the nontaxable gallons by multiplying line 1 by line 2 of the worksheet. Enter the results on line 3.

Section II – Fuel Withdrawn from Multiple Storage Tanks

If you only purchase tax-paid fuel and keep separate bulk storage tanks for nontaxable and taxable uses, complete this section.

Records Required for Actual Use Method.

The seller must mark the invoices at the time of delivery to identify the storage tanks into which the fuel is delivered. You must keep all fuel purchase invoices.

Determine Nontaxable Gallons Eligible for a Refund.

Line 4. Enter the total Idaho tax-paid gallons purchased for all bulk storage tanks.

Line 5. Enter the total Idaho tax-paid gallons withdrawn from the designated nontaxable use bulk fuel storage tank.

Example. You buy only tax-paid gasoline. Tank A is for taxable use to fill your registered vehicles. Tank B is for nontaxable use to fill tractors and other unregistered equipment.

Add all gallons delivered into Tank A and Tank B and report total gallons on line 4. On line 5, enter the gallons delivered into Tank B which is designated as the nontaxable use bulk storage tank.

Registered motor vehicles or vehicles required to be registered cannot use untaxed fuel and must use taxable use fuel from Tank A.

Section III – Other Fuel Purchased

If you only purchase fuel from a retail station or cardlock and dispense it into small containers for use in stationary engines, equipment, commercial motorboats, or vehicles other than registered motor vehicles, you only need to use this form if you also have a single bulk storage tank or multiple bulk storage tanks and use one of the above methods to claim a refund. You don't need to use this form if you only purchase tax-paid motor fuel for small containers for use in stationary engines, equipment, commercial motorboats, or vehicles other than registered motor vehicles.

Records Required for Other Fuel Purchased.

Write the name or type of equipment on the fuel purchase invoice. Keep these records for three years. No other records are required.

Determine Nontaxable Gallons Eligible for a Refund.

Line 6. Total the fuel purchase invoices for small containers for use in stationary engines, equipment, etc. Enter the amount on line 6.

Line 7. If you have bulk storage (using the actual use method to claim a refund) and retail fuel purchases for nontaxable use, enter on line 7 the total tax-paid gallons you're claiming as nontaxable withdrawals from the bulk storage.

Section IV – Total Nontaxable Gallons

Line 8. Add the amount from either line 3 or line 5 to the amounts on lines 6 and 7. Enter the total on line 8 of this worksheet and on Form 75, section V, line 2 under the appropriate fuel type. Attach a copy of this worksheet to Form 75 and submit your refund claim by itself or with your income tax return.

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660

Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact