

# Mo' Mo-Gas News



**By Mark Lessor, ITD Division of Aeronautics**

As a follow up to the article appearing in the winter 2013

issue of the *Rudder Flutter*, I thought the following information would help motivate those aircraft owners that use ethanol-free auto gas in their aircraft to apply to the Idaho State Tax Commission for the rebate to which they are entitled.

In December of this year, I tallied up the amount of mo-gas I burned in my Continental C-90 powered Super Cub during the last 12 months, and downloaded Idaho State Tax Commission Form 75. I read through the two pages of instructions, expecting the usual tax-form bewilderment. I realized that I would not need the assistance of my wife or an accountant to complete the form. A simple listing of the gallons consumed (94) multiplied by the highway fuel tax rate (.25¢) gave me the amount I had paid (\$23.50). Those same 94

gallons taxed at the "Av Gas" rate of .07¢ resulted in the correct tax amount of \$6.58.

The difference in the two amounts, \$16.92, represented the amount I was due in a refund. Rounding up or down to the nearest dollar as the instructions directed, resulted in a \$17.00 refund. I filled in the appropriate boxes on the form, signed, dated and mailed it off. The preparation of the form took right at 15 minutes. That was on December 8<sup>th</sup> of 2014. On February 6<sup>th</sup>, my check for \$17.00 arrived in my mailbox. The most unpleasant part of the whole process was licking the envelope. Remember to keep your receipts, though the form does not require you to send them in.

It should be mentioned that the Tax Commission has noted that several of the forms are received with Section VI not completed. That is the box that represents what should have been paid as tax at the Av Gas rate of .07¢. Some filers have assumed they get the entire .25¢ back. That would deny the rightful recipients of the tax (your beloved Division of Aeronautics) needed revenue to do all the things we do for Idaho aviation.

It should also be mentioned that the State Tax Commission received less than 30 filings during the last year. Given the drop in auto gas prices the last four months (and that 100LL has been slow to follow), one would assume there is a lot of fuel tax being over paid and not benefitting the rightful recipients of those payments.

We encourage mo-gas users to take a few minutes and file for refunds. We, as aircraft owners, need all the help we can get in reducing the cost of flying.

FORM 75 EFO00055 10-10-08		IDAHO FUELS USE REPORT	
<b>PLEASE PRINT OR TYPE</b>	Name	Social Security Number	
	Assumed Business Name (DBA)	Federal Employer Identification Number	
	Address		
	City, State, and Zip Code		
<b>Section I. FILING PERIOD</b> Beginning _____ and ending _____		State use only	
If you have already claimed a refund of this tax from the Tax Commission on another Form 75, do not complete this form.			
<b>Section II. BUSINESS ACTIVITIES</b> Mark each box below that describes the business activities of your company.			
1. <input type="checkbox"/> Farming	6. <input type="checkbox"/> Landscaping & tree service	11. <input type="checkbox"/> Golf course	
2. <input type="checkbox"/> Logging	7. <input type="checkbox"/> Well drilling	12. <input type="checkbox"/> Outfitter	
3. <input type="checkbox"/> Construction	8. <input type="checkbox"/> Equipment rental/leasing	13. <input type="checkbox"/> Mining	
4. <input type="checkbox"/> Trucking	9. <input type="checkbox"/> Concrete/asphalt/gravel	14. <input type="checkbox"/> Other (describe) _____	
5. <input type="checkbox"/> Manufacturing	10. <input type="checkbox"/> Excavating		
<b>Section III. NONTAXABLE USE</b> Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.			
<b>IDAHO TAX-PAID special fuels</b> (diesel, propane, or natural gas) used in		<b>IDAHO TAX-PAID gasoline</b> used in	
1. <input type="checkbox"/> Stationary engines		10. <input type="checkbox"/> Stationary engines	
2. <input type="checkbox"/> Unregistered equipment (list) _____		11. <input type="checkbox"/> Unregistered equipment (list) _____	
3. <input type="checkbox"/> Refrigeration unit with separate tank		12. <input type="checkbox"/> Refrigeration unit with separate tank	
4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles (attach Form 75-IMV)		13. <input type="checkbox"/> IFTA auxiliary engine allowance (attach Form 75-IC)	
5. <input type="checkbox"/> IFTA power take-off and auxiliary engine allowances (attach Form 75-IC)		14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV)	
6. <input type="checkbox"/> Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV)		15. <input type="checkbox"/> Aircraft (see instructions)	
7. <input type="checkbox"/> Federal, state, and local government motor vehicles		16. <input type="checkbox"/> Commercial motor boat	
8. <input type="checkbox"/> Aircraft (see instructions)		17. <input type="checkbox"/> Other (describe) _____	
9. <input type="checkbox"/> Other (describe) _____		* Gasoline used in a registered motor vehicle (government or privately owned) does not qualify for a refund of the gasoline tax.	
<b>Section IV. TOTAL REFUND OR TAX DUE</b>			
Complete the sections on page 2 that apply to you (Sections V, VI, or VII) before completing this section.			
1. Gasoline tax refund from page 2, Section V, line 5		\$	
2. Special fuels tax refund from page 2, Section VI, line 6			
3. Gasoline tax due from page 2, Section VI, line 4			
4. Special fuels tax due from page 2, Section VI, line 5			
5. Total of use tax due from page 2, Section VII, line 8			
<input type="checkbox"/> I paid the use tax with my sales/use tax return. Permit number _____			
6. Refund. If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference			
7. Tax Due. If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference			
<input type="checkbox"/> 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.			
<b>SIGN HERE</b>	Authorized signature	Date	Call 334-7660 in the Boise area or (800) 972-7660 toll free.  MAIL TO: Idaho State Tax Commission PO Box 75 Boise ID 83707-0075
	Title	Daytime phone	
Paid preparer's signature		Preparer's EIN, SSN or PTIN	
Address and phone number			



# Attention Aircraft Owners!

Do you own an approved FAA-certificated aircraft with STC4 automotive fuel? We are concerned you may not be submitting the Idaho Tax Commission Form 75 to report the use of ethanol-free automotive fuel utilized in an aircraft. Submitting this form returns 18¢ per gallon to the purchaser, and transfers 7¢ per gallon from the highway fuel tax account to the aviation fuel tax account. Currently, filing this form is necessary (though not required) regardless of whether the fuel is purchased at one of the two on-field mo-gas pumps (Payette or Buhl Airports) in the State, or if fuel is purchased off airport and transported in portable containers to the aircraft. This also applies to home-built, experimental, and light sport aircraft. Simply put, if mo-gas is burned in the air, then the taxes on the fuel need to be collected at the lower rate and the

proceeds directed to the Division of Aeronautics to support airports and aviation in the State of Idaho.

We are concerned that many owners find the Form 75 and associated record keeping to be cumbersome and may not bother with it, and may also assume fuel from on-field mo-gas pumps is taxed for aviation use, which is not already the case. The EAA and Peterson Aviation Inc. have reported over 800 STC's for auto fuel have been sold to aircraft in Idaho. The Idaho Tax Commission reported less than 25 Form 75's were returned in 2011.

We request users of mo-gas, regardless of aircraft type to contact the Division of Aeronautics and let us know how many gallons of mo-gas you use in your aircraft during the year, and whether you filed the form with the tax commission.

We will use this information to determine if some change in the tax collection process is worth pursuing. The Division feels that tax revenue rightly due to airports and aviation in Idaho is being inadvertently directed to support highways. Please help us grasp the scope of this problem.

Please contact:  
Mark Lessor,  
Aviation  
Technician  
208-334-8895  
(leave a message  
if I'm out) or by  
email at  
[mark.lessor@itd.idaho.gov](mailto:mark.lessor@itd.idaho.gov)



## Local Avionics Company Helps Grow Aviation in Idaho

By Kasey Baker

In October, Western Aircraft constructed and donated a cockpit simulator to be used as a learning tool at Idaho State University's (ISU) College of Technology. Western Aircraft has a history of supporting ISU's Aircraft Maintenance Program financially, as well as hiring Airframe and Powerplant (A&P) technician graduates from the program.

The cockpit, which is valued at approximately \$83,000, was built by ten employees and took about 650 hours of engineering to design and construct.

"We are committed to growing the aviation industry in Idaho," said Western Aircraft Avionics Manager John Schnefke. "We feel the practical

experience gained through the training cockpit will give ISU students an edge in the marketplace while competing for a job, and make them more prepared and productive after they start."

"It's an amazing piece of equipment," said Aircraft Maintenance Program Coordinator and Airframe Instructor Gary Shipley. "I can now provide entry-level training to a whole classroom at once versus just one student at a time. And because the backside of the cockpit is open, the students have the rare opportunity to



see all the wiring, which you never get to see in an actual aircraft."

Shipley added that with the fully functional cockpit they can also introduce faults. Students will learn how to troubleshoot

the faults and repair the discrepancies, giving them a practical sense of what it's like to actually work on avionics equipment installed on an aircraft.

Western Aircraft began as the corporate flight department for Morrison Knudson, but is now owned by Greenwich AeroGroup and boasts being the largest aircraft service company in the Pacific Northwest and world's largest PC-12 dealer. The full-service FBO and FAA certified repair station is located at the Boise Air Terminal. Their services include maintenance, avionics and interior refurbishments, aircraft sales, charter and management, parts distribution, and fixed base operations. For a virtual tour go to: [www.westair.com](http://www.westair.com).

