

# IDAHO FUELS USE REPORT

## FOR FUEL BOUGHT THROUGH JUNE 30, 2015

<b>PLEASE PRINT OR TYPE</b>	Name
	Assumed Business Name (DBA)
	Address
	City, State, and Zip Code

Social Security Number

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Federal Employer Identification Number

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

**Use this form for fuel purchased from July 1, 2008 to June 30, 2015.**

If you've already claimed a refund of this tax from the Tax Commission on another Form 75 for this period, *don't complete this form.*

State use only

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- Section II. BUSINESS ACTIVITIES** 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                |   |

- Section III. NONTAXABLE USE** Mark each box below that describes the nontaxable use(s) to claim a refund of fuels taxes.
- |   |  |
|---|--|
| <p>IDAHO TAX-PAID special fuels (diesel, propane, or natural gas) used in</p> <ol style="list-style-type: none"> <li>1. <input type="checkbox"/> Stationary engines</li> <li>2. <input type="checkbox"/> Unregistered equipment (list) _____</li> <li>3. <input type="checkbox"/> Refrigeration unit with separate tank</li> <li>4. <input type="checkbox"/> Intrastate motor vehicles off-highway miles (attach Form 75-IMV)</li> <li>5. <input type="checkbox"/> IFTA power take-off and auxiliary engine allowances (attach Form 75-IC)</li> <li>6. <input type="checkbox"/> Intrastate motor vehicle power take-off and auxiliary engine allowances (attach Form 75-IMV)</li> <li>7. <input type="checkbox"/> Federal, state, and local government motor vehicles</li> <li>8. <input type="checkbox"/> Aircraft (see instructions)</li> <li>9. <input type="checkbox"/> Other (describe) _____</li> </ol> | <p>*IDAHO TAX-PAID gasoline used in</p> <ol style="list-style-type: none"> <li>10. <input type="checkbox"/> Stationary engines</li> <li>11. <input type="checkbox"/> Unregistered equipment (list) _____</li> <li>12. <input type="checkbox"/> Refrigeration unit with separate tank</li> <li>13. <input type="checkbox"/> IFTA auxiliary engine allowance (attach Form 75-IC)</li> <li>14. <input type="checkbox"/> Intrastate motor vehicle auxiliary engine allowance (attach Form 75-IMV)</li> <li>15. <input type="checkbox"/> Aircraft (see instructions)</li> <li>16. <input type="checkbox"/> Commercial motor boat</li> <li>17. <input type="checkbox"/> Other (describe) _____</li> </ol> <p style="font-size: small;">* Gasoline used in a registered motor vehicle (government or privately owned) doesn't qualify for a refund of the gasoline tax.</p> |
|---|--|

**Section IV. Total refund or tax due**

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 V, 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. <b>Refund.</b> If the total of lines 1 and 2 is greater than the total of lines 3, 4, and 5, enter the difference.....	▪	
7. <b>Tax Due.</b> If the total of lines 1 and 2 is less than the total of lines 3, 4, and 5, enter the difference.....	▪	

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
	Title	Daytime phone
Paid preparer's signature		Preparer's EIN, SSN, or PTIN
Address and phone number		

**Call 334-7660 in the Boise area or toll-free at (800) 972-7660.**

**MAIL TO:**  
Idaho State Tax Commission  
PO Box 76  
Boise ID 83707-0076

<b>Section V. FUELS TAX REFUND</b>	<b>A Gasoline</b>	<b>B** Av Gas</b>	<b>C** Jet Fuel</b>	<b>D Undyed Diesel*</b>	<b>E Propane</b>	<b>F Nat Gas</b>	<b>G Totals</b>
1. Total tax-paid gallons purchased from all sources (whole gallons) ....							
2. Total nontaxable gallons (whole gallons).....							
3. Tax rate.....	.25	.07	.06	.25	.181	.197	
4. Fuels tax refund .....							
5. Gasoline tax refund. Add line 4, columns A, B, and C. Enter here and on page 1, Section IV, line 1.....							
6. Special fuels tax refund. Add line 4, columns D, E, and F. Enter here and on page 1, Section IV, line 2.....							

<b>Section VI. FUELS TAX DUE</b>	<b>A Gasoline</b>	<b>B** Av Gas</b>	<b>C** Jet Fuel</b>	<b>D Undyed Diesel*</b>	<b>E Propane</b>	<b>F Nat Gas</b>	<b>G Totals</b>
1. Taxable gallons (whole gallons).....							
2. Tax rate.....	.25	.07	.06	.25	.181	.197	
3. Fuels tax due .....							
4. Gasoline tax due. Add line 3, columns A, B, and C. Enter here and on page 1, Section IV, line 3.....							
5. Special fuels tax due. Add line 3, columns D, E, and F. Enter here and on page 1, Section IV, line 4.....							

<b>Section VII. USE TAX DUE</b>	<b>A Gasoline</b>	<b>B** Av Gas</b>	<b>C** Jet Fuel</b>	<b>D Undyed Diesel*</b>	<b>E Propane</b>	<b>F Nat Gas</b>	<b>G Totals</b>
1. Number of gallons from Section V, line 2 .....							
2. Average price per gallon (carry 4 decimal places x.xxxx).....							
3. Less state fuels tax/gallon .....							
4. Less federal fuels tax/gallon .....							
5. The base cost per gallon (line 2 less 3 & 4).....							
6. Total amount subject to use tax (multiply line 1 by line 5).....							
7. Use tax due (multiply line 6 by 6%).....							
8. Use tax due. Add line 7, columns A through F. Enter here and on page 1, Section IV, line 5.....							

\* Includes Biodiesel and Biodiesel Blends  
 \*\* Rate change for Av Gas and Jet Fuel effective July 1, 2008.

# Instructions for Idaho Form 75

**Use this form for fuel purchased from July 1, 2008, through June 30, 2015.**

## WHO MAY FILE

Any person or entity that has purchased 50 gallons or more of Idaho tax-paid gasoline or any quantity of Idaho tax-paid special fuels (diesel, biodiesel, biodiesel blends, propane, or natural gas) and used the fuel for a nontaxable purpose may file for a refund.

Only the final user (consumer) of the fuel may file Form 75.

- Any refund or tax due to a partnership or corporation must be reported 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 reported by that individual.

You may claim a refund or report fuels tax due in one of the following ways: a) monthly, b) quarterly, c) annually, or d) alternate period (any period greater than one month but **not** more than one year).

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 your income tax return, and attach a Form 75 to your return.

**NOTE: Don't claim a refund for tax-paid fuel on your Idaho income tax return if you've previously claimed a refund for the same tax-paid fuel on a separate Form 75 filed during the year.**

You may claim a refund of Idaho fuels tax if:

- You buy fuel with Idaho fuels tax included and use the fuel for a nontaxable purpose. This includes using the fuel: in unregistered 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 purposes.
- You file reports under the International Fuel Tax Agreement (IFTA) or operate an intrastate motor vehicle and use fuel from the main supply tank of a registered motor vehicle to operate power take-off equipment (special fuels only) or auxiliary engines (special fuels and gasoline). IFTA licensees must submit a copy of their IFTA report and Form 75-IC worksheet. Intrastate motor vehicle operators must complete and attach the Idaho Fuels Tax Refund Worksheet, Form 75-IMV. The allowances are listed in the Idaho Fuels Tax Administrative Rules, on the Form 75-IC worksheet, and on the Form 75-IMV worksheet. For more information, visit the Idaho State Tax Commission's website at [tax.idaho.gov/i-1035.cfm](http://tax.idaho.gov/i-1035.cfm).

- You operate an intrastate motor vehicle and use special fuels on nontaxable roads. You must complete and attach the Idaho Fuels Tax Refund Worksheet, Form 75-IMV.
- You use special fuels in a motor vehicle owned and operated or leased and operated by an agency of the federal government or the state of Idaho, including its political subdivisions (local government).
- You buy gasoline or special fuels with Idaho motor fuels tax included and use the fuel in an 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. See the section titled **Aircraft Fuels Tax Refund**.

**You may not claim a refund of Idaho fuels tax for:**

- Gasoline used in registered motor vehicles.
- Gasoline or special fuels used in recreational vehicles or noncommercial motorboats.
- Gasoline purchased from an Indian-owned retail outlet.\*
- Special fuels purchased from certain Indian-owned retail outlets.\*

You owe Idaho fuels tax if you purchased gasoline, special fuels, or aircraft fuel, and:

- You didn't pay the Idaho fuels tax at the pump (including gasoline purchased from Indian-owned retail outlets and special fuel purchased from certain Indian-owned retail outlets\*), and
- You used the fuel for a taxable purpose in Idaho.

\*For information about Indian-owned retail outlets, see the "Fuel Purchased on Idaho Indian Reservations" page at [tax.idaho.gov/i-1012.cfm](http://tax.idaho.gov/i-1012.cfm).

## RECORDKEEPING REQUIREMENTS

You must keep records that support your fuels tax refund claim. These records include all motor fuels receipts showing the total gallons of tax-paid fuel purchased, and the number of gallons of tax-paid fuel used in each type of equipment, both taxable and nontaxable. You waive all rights to the refund if you don't keep the required records.

## AIRCRAFT FUELS TAX REFUND

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

**Gasoline.** If you buy gasoline and pay Idaho gasoline tax, then use the gasoline in an aircraft, you're entitled to a refund of the difference between the gasoline tax rate and the aviation gasoline tax rate.

**Diesel.** If you buy undyed diesel fuel and pay the Idaho diesel fuel tax, then use the tax-paid diesel fuel in an

# Instructions for Idaho Form 75

aircraft, you're entitled to a refund of the difference between the diesel fuel tax rate and the jet fuel tax rate.

**Complete Section V FUELS TAX REFUND** to compute the refund amount for the gasoline and/or diesel fuel tax and **Section VI FUELS TAX DUE** to compute the aviation gasoline and/or jet fuel tax due.

## AIRCRAFT FUELS TAX DUE

**Complete Section VI FUELS TAX DUE** of this form to compute the aircraft fuels tax due if the Idaho fuels tax hasn't been paid on the diesel, gasoline, or other fuels used in your aircraft. You must report the tax due at the aviation gasoline or jet fuel tax rate.

## USE TAX DUE

**Use tax doesn't apply when the fuel purchased would qualify for the production, manufacturing, farming, or other exemptions.**

When fuel isn't subject to motor fuels tax, it's subject to sales tax unless a sales tax exemption applies. If sales tax wasn't collected on the purchase, the buyer owes use tax.

Use tax is a tax on goods that are put to use in Idaho. If sales tax hasn't been paid on goods that are used (or stored for later use), the person who uses or stores the goods in Idaho owes a use tax (unless the goods are held for resale or some other exemption applies).

The sale of motor fuel is exempt from sales and use tax if the fuel is subject to motor fuels tax or if the motor fuels tax is paid when the fuel is purchased. However, when a refund of the motor fuels tax is obtained, the value of the fuel minus the state and federal taxes, if applicable, becomes subject to use tax. **(See Specific Line 4 Instructions for Section VII to determine if federal taxes are deductible.)**

If you owe use tax, you must report it on your Idaho income tax return, Idaho sales or use tax return, or Form 75 by completing **Section VII USE TAX DUE**.

## DETAILED INSTRUCTIONS

### TAXPAYER INFORMATION

Enter name, assumed business name (DBA) (the name under which you are doing business), address, and Social Security number (SSN) or federal Employer Identification Number (EIN).

If you're reporting as an individual or sole proprietor and not as an S corporation, corporation, partnership, estate, or trust, you must use your SSN. **DON'T USE AN EIN.**

**YOU MUST PROVIDE THE INFORMATION REQUESTED FOR SECTIONS I, II, AND III TO RECEIVE A FUELS TAX REFUND. IF A FORM IS NOT COMPLETE, WE MAY RETURN IT TO YOU FOR CORRECTION.**

### FILING PERIOD

**Section I.** Enter the appropriate beginning and ending date for the filing period.

### BUSINESS ACTIVITIES

**Section II.** Mark each box that describes the business activities of your company. If your company's business activities are not described by any of the listed categories, mark the "Other" box and describe your company's business activities.

### NONTAXABLE USE

**Section III.** Mark each box that describes the nontaxable use(s) to claim a refund of fuels taxes. For unregistered equipment, list the type of equipment in the space next to the boxes. Attach additional pages if needed. If you have nontaxable use of fuel that isn't described by any of the listed categories, mark the "Other" box and describe your nontaxable use.

### ROUNDING AMOUNTS

Except for lines 2, 3, 4, and 5 of Section VII, round the amounts on this report to the whole gallon or dollar. Reduce amounts less than .50 to the whole gallon or dollar. Increase amounts of .50 or more to the next whole gallon or dollar.

### FUELS TAX REFUND

**If you use Idaho tax-paid fuel from a bulk storage tank for a nontaxable purpose, you must complete the IDAHO FUELS TAX REFUND WORKSHEET.**

**Section V. Line 1.** Enter the number of Idaho tax-paid gallons of fuel, from all sources, used during the filing period in the appropriate column by fuel type.

**Line 2.** Enter the number of Idaho tax-paid gallons of fuel used for a nontaxable purpose during the filing period in the appropriate column by fuel type. You must support your refund claim with documentation. See the **Recordkeeping Requirements** section.

**Line 4.** Multiply line 2 by line 3 for each fuel type.

### FUELS TAX DUE

**Section VI. Line 1.** Enter the number of untaxed gallons of fuel used for a taxable purpose during the filing period in the appropriate fuel type column. Round to the nearest whole gallon.

**Line 3.** Multiply line 1 by line 2 for each fuel type.

### USE TAX DUE

Complete Section VII to report fuel USED **on or after** October 1, 2006, at 6%.

# Instructions for Idaho Form 75

## SPECIFIC LINE INSTRUCTIONS FOR SECTION VII

You must separately calculate and report the USE TAX DUE in Section VII if you're reporting use tax and the fuel use falls under two or more of the following situations:

- Use qualifies for a federal tax refund.
- Use doesn't qualify for a federal tax refund.
- You're reporting dyed diesel fuel.

Make a copy of page 2 of the Form 75 for each additional calculation. Total the USE TAX DUE from each page 2 and include in the total for Section IV, line 5 of the Form 75.

**Line 1.** In the appropriate fuel type column, enter the number of gallons of fuel from Section V, line 2, or the number of gallons of untaxed fuel, that don't qualify for a sales tax exemption.

**Line 2.** To compute the average price per gallon, first add the total cost of fuel for each fuel type purchased during the refund period. Next, divide that total by the number of gallons on line 1 in the same column. The computation must be carried to 4 decimal places (x.xxxx).

**Line 3.** Don't use line 3 for dyed diesel fuel because the state fuels tax isn't included in the price of dyed diesel fuel.

**Line 4.** Enter the federal tax rate for each fuel type if:

- You purchased fuel that included the federal tax in the price, and
- You're eligible to receive a refund of the federal tax on that fuel.

For example:

- **Federal refundable use.** You may use line 4 if you're a contractor who purchased undyed diesel fuel, paid the federal tax, and used the fuel in a backhoe. If you have questions about federal nontaxable uses of fuel, please contact the Internal Revenue Service (IRS).

- **Federal nonrefundable use.** Don't use line 4 if you use undyed diesel fuel in a registered motor vehicle for which a refund of the federal tax isn't allowed.
- **Dyed diesel fuel.** Don't use line 4 for dyed diesel fuel because the federal fuels tax is not included in the price of dyed diesel fuel.

**Note:** Line 4 is for calculation purposes only. You must make federal tax refund claims to the IRS.

FEDERAL TAX RATES (AS OF 7/1/2008)						
Gasoline	Av Gas	Jet Fuel	Undyed Diesel	Propane	Com Nat Gas	Liq Nat Gas
.184	.194	.219	.244	.183	\$.183*	.243

\*Per thousand cubic feet. One thousand cubic feet equals 10 therms/gallons.

## TOTAL REFUND OR TAX DUE

**Section IV.** Complete lines 1 through 7. (If the box for line 5 is checked, enter 0 on that line.)

**If you're filing this Form 75 with your Idaho income tax return, enter amounts from the following lines on your tax return.**

- Section IV, line 1 on the Gasoline tax refund line.
- Section IV, line 2 on the Special fuels tax refund line.
- Section IV, the total of lines 3 and 4 on the Special fuels tax due line.
- Section IV, line 5 on the Sales/use tax due line.

## SIGNATURE

You must sign Form 75 if you file it separately from your income tax return. **An unsigned form will delay your refund.**