A fuel distributor may use this worksheet to calculate a refund of special fuels tax if the distributor delivers dyed diesel fuel, as well as undyed diesel fuel, to customers from the same fuel delivery truck. These “mixed” deliveries may cause undyed, tax-paid, diesel fuel to be contaminated with red dye and have to be put into the truck’s dyed diesel fuel tank. This situation occurs when:

1) dyed diesel fuel is used to flush undyed diesel fuel from the truck’s pressurized line, or

2) undyed diesel fuel is used to flush dyed diesel fuel from the truck’s pressurized line.

Two methods are available to calculate the total nontaxable gallons used to flush lines for the filing period:

1) the Standard Allowance of 5 gallons multiplied by the number of flushes; or

2) the Actual Gallons used to flush the lines.

Both methods may be used throughout the filing period, but only one method may be used to account for each separate flush.

The fuel distributor must keep records in accordance with the methodology checked above as follows:

**Standard Allowance**

Logs prepared by the delivery truck driver indicating the truck number, date, number of flushes, and the type of each flush.

**Actual Gallons**

Delivery tickets or totalizer log readings for each flush.

Records supporting this claim should not be submitted with this claim, but must be retained by the claimant. All fuels tax refund claims are subject to review and/or audit by the Idaho State Tax Commission.

**METHODOLOGY**

(Check One)

- Standard 5-Gallon Allowance
- Actual Documented Gallons
- Both Methodologies Used

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1. Total number of times the pressurized line was flushed during the filing period. ........... __________

2. Number of times flushed using **Standard Allowance**. ................................................. __________

3. Number of gallons flushed using the **Standard Allowance**. (Line 2 x 5 gallons) ........... __________

4. Number of times flushed using **Actual Gallons**. ............................................................ __________

5. Number of gallons flushed using **Actual Gallons**. (Delivery tickets / totalizer log readings) ................................................................. __________

6. Nontaxable gallons to be reported on Form 75. (Add Line 3 and Line 5.)
   (Enter on Line 2, Section V, Column D of Form 75) ............................................................ __________