

Idaho State Tax Commission

**REQUEST FOR AUTHORIZED EXEMPT FUEL PERCENTAGE**

<b>PLEASE PRINT OR TYPE</b>	Name	Social Security Number
	Address	Federal Employer Identification Number
	City, State, and Zip Code	

**PLEASE ANSWER THE FOLLOWING QUESTIONS BY MARKING YOUR ANSWER WITH AN "X."**

1. Do you operate trucks and report fuels use tax under an IFTA license? .....  Yes  No
2. Do you file Form 75-IMV to claim fuels tax refunds for nontaxable uses of motor fuels in motor vehicles? .....  Yes  No
3. Do you have separate bulk fuel storage tanks for undyed (taxed) diesel and dyed (untaxed) diesel? .....  Yes  No

**PLEASE ANSWER THE FOLLOWING QUESTIONS ABOUT YOUR BUSINESS.**

4. What is the nature of your business? Please describe. \_\_\_\_\_  
\_\_\_\_\_
5. What nontaxable uses of diesel or gasoline fuel do you have in your business? Please be specific. (Examples include stationary engines; unlicensed equipment such as tractors, harvesters, skidders, backhoes; unlicensed vehicles such as truck or track vehicles; or for heating purposes.) \_\_\_\_\_  
\_\_\_\_\_
6. If this is a farm, ranch, feedlot, or combination, please describe the size of the business. (For example, number of acres, number of cattle, etc.) \_\_\_\_\_  
\_\_\_\_\_
7. What were your business's total consumption and purchases of diesel and/or gasoline fuel during the last calendar year (Jan.– Dec.)?

<u>Consumption</u>		<u>Purchases</u>	
Undyed diesel _____	gallons	Undyed diesel _____	gallons
Dyed diesel _____	gallons	Dyed diesel _____	gallons
Gasoline _____	gallons	Gasoline _____	gallons

8. Which fuel distributor(s) or retailer(s) supply your business with fuel? \_\_\_\_\_

9. Does your business also use licensed motor vehicles? .....  Yes  No

If yes, how many motor vehicles are used in your operation?

	<u>Diesel</u>	<u>Gasoline</u>	<u>Propane</u>	<u>Natural Gas</u>
0 - 26,000 GVW*	_____	_____	_____	_____
Over 26,000 GVW	_____	_____	_____	_____

\*GVW is the motor vehicle's registered gross vehicle weight.

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10. In the space below, list all *unlicensed* equipment and *unlicensed* motor vehicles used in your business.

Equipment/Vehicle Type	Number of Units	Fuel Type Diesel/Gas	Average Annual Fuel Consumed Per Unit	Annual Fuel Consumption
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
<b>Totals</b>				

11. What do you estimate your business's taxable and nontaxable fuel consumption to be?

Diesel \_\_\_\_\_ Taxable %      Diesel \_\_\_\_\_ Nontaxable %  
 Gasoline \_\_\_\_\_ Taxable %      Gasoline \_\_\_\_\_ Nontaxable %

12. Attach a copy of the fuel purchase invoices from your supplier for the past year.

Requestor signature	Date	Daytime phone
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**MAIL TO: Idaho State Tax Commission, P.O. Box 36, Boise, ID 83722  
Attn: Fuels Tax Manager**

## Instructions for Request For Authorized Exempt Fuel Percentage Form

Please complete the entire form. The form may be sent back to you for missing information, or an exempt fuel percentage **may be denied** if the form is incomplete.

**Line 7.** List total fuel consumption (withdrawals from your bulk tank) and purchases (fuel purchased and placed into your bulk tank) for your business. These figures are necessary in computing a possible exemption percentage.

**Line 10.** Complete the table to list all unlicensed equipment and unlicensed motor vehicles used in your business. The column titled "Average Annual Fuel Consumed per Unit" refers to an individual piece of equipment. The next column, "Annual Fuel Consumption," refers to all pieces of equipment of the same type. For example, if your operation has four water pumps and each uses 20 gallons of gasoline per year, your entry should look similar to the following:

Equipment/Vehicle Type	Number of Units	Fuel Type Diesel/Gas	Average Annual Fuel Consumed Per Unit	Annual Fuel Consumption
1. Irrigation pumps	4	Gas	20	80

**Line 11.** Diesel refers to clear diesel that's subject to fuels tax.

**Line 12.** Attach copies of supplier invoices for the previous year. If the previous year's fuel consumption wasn't typical for your business, and you believe that it doesn't represent your anticipated fuel requirement, please contact our office to address your situation.

If you have questions about the request form, please call the Fuels Tax Manager at (208) 334-7601 or the Form 75 desk at (208) 334-7666.