

**Form 75-PTO  
Fuels Tax Refund Worksheet  
Power Take-off and Auxiliary Engine**

Name/DBA _____	Social Security number or EIN _____
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**Filing Period:** Beginning     ,      and ending     ,       
MM YY MM YY

**Purpose.** You can claim a refund when you operate the power take-off (PTO) on a special fuels powered vehicle. You can also claim a refund when you operate auxiliary engines on special fuels or gasoline powered vehicles. Claim refunds using records of actual use, approved allowances, or nonstandard allowances.

**PTO.** Claim a PTO refund when you use special fuels from a vehicle’s main supply tank to operate the vehicle’s main engine for a purpose other than operating or propelling a motor vehicle on the road. Examples of eligible engines are compactors in garbage trucks, cranes, and bulk cement mixers.

**Auxiliary Engine.** Claim an auxiliary engine refund when you use fuel from a vehicle’s main supply tank to operate an engine other than the main engine used to operate or propel the motor vehicle on the road.

**Options to Claim Refunds:**

- **Actual Use.** You must use an electronic monitoring device that records the date, time of use, and gallons metered for each use to claim a refund based on your actual use.
- **Approved Allowances.** Use the approved allowances from the next page, if you qualify.
- **Nonstandard Allowance.** You can request a nonstandard allowance from the Idaho State Tax Commission. Follow the instructions on your approval letter to claim refunds. Instructions for requesting a nonstandard allowance are on the next page.

**INSTRUCTIONS**

**Section I. Actual Use.** Enter the gallons you used in your PTO or auxiliary engine based on your records of actual use. Total the gallons for the refund claim period and enter them in the correct box below.

Gasoline	Taxed Diesel	Propane	CNG	LNG

**Section II. PTO and Auxiliary Engine Calculation Based on Unit Quantities.** Enter the approved allowance below. For a nonstandard unit allowance, check the “nonstandard” box below and include your approval letter.

1. Enter unit allowance type: \_\_\_\_\_ Check here if the allowance is NONSTANDARD:

	Gasoline	Taxed Diesel	Propane	CNG	LNG
2. Total Idaho gallons for qualified vehicles by type .....					
3. Enter the allowance rate .....					

**Section III. PTO and Auxiliary Engine Calculation Based on Percentages.** Enter the approved allowance below. For a nonstandard percentage quantity allowance, check "nonstandard" below and include your approval letter.

1. Enter percentage allowance type: \_\_\_\_\_ Check here if the allowance is NONSTANDARD:

	Gasoline	Taxed Diesel	Propane	CNG	LNG
2. Total Idaho gallons for qualified vehicles by type .....					
3. Enter the % allowance rate .....					
4. Multiply line 2 by line 3, and enter the total gallons .....					

**Section IV. Total.** Add the gallons of each fuel type from Sections I, II, and III. Enter the total below and carry the total to the same fuel type on page 2, Section V, of the Form 75, *Fuel Use Report*.

Gasoline	Taxed Diesel	Propane	CNG	LNG

**APPROVED ALLOWANCES**

Use the following allowances to calculate the nontaxable gallons claimed for refund.

**Section I. Unit Quantity Allowances.**

Allowance Type	Allowance Rate per Unit Quantities
Pumping gasoline or fuel oil	0.00015 gallons per gallon pumped
Bulk cement mixer	0.1858 gallons per ton pumped
Refrigeration (reefer) unit	0.75 gallons per hour of unit operation
Tree length timber/logs	0.0503 gallons per ton handled
Tree length timber/logs	3.46 gallons per hour of unit operation
Carpet cleaning	0.75 gallons per hour of unit operation
Concrete pumping	0.142857 gallons per yards pumped

**Section II. Allowances Based on Percentages.**

Allowance Type	Percentage of Total Gallons Consumed
Concrete mixing	30% total gallons consumed
Garbage trucks	25% total gallons consumed

**Requesting a Nonstandard Allowance.** You can request a nonstandard allowance if the allowances listed above don't apply to your situation. You can also request a nonstandard allowance if your PTO or auxiliary engine use exceeds the approved allowance. Submit your request in writing to:

Fuels Tax Policy  
 Idaho State Tax Commission  
 PO Box 36  
 Boise ID 83722-0410

You must include documentation showing how you calculated the nonstandard allowance you're requesting.