

**Purpose.** Use this form to claim fuels tax refunds, pay fuels use tax or sales use tax.

**WHO CAN USE THIS FORM**

**Refund Claim.** Any person or entity purchasing and consuming Idaho tax-paid fuel for a nontaxable purpose can claim a refund when using:

- Gasoline (50 gallons or more).
- Special fuels (any quantity) includes diesel, biodiesel, biodiesel blends or tax-paid gaseous special fuels like propane, compressed natural gas (CNG), or liquefied natural gas (LNG).
- AIRCRAFT: See the *Applying Tax to Runways Instead of Roads* guide at [tax.idaho.gov/fuelshub](http://tax.idaho.gov/fuelshub).

**Pay Tax.** Any person or business consuming untaxed fuel in Idaho can use this form to pay the Idaho fuels use tax or sales use tax. You can pay tax when:

- You bought any untaxed fuel and used it for a taxable purpose.
- You're a Qualified Consumer. See Motor Fuels Tax Rule 135 (IDAPA 35.01.05).
- You owe fuels tax because you used dyed diesel on a taxable road.
- You owe sales use tax because you didn't pay it when you purchased dyed diesel.

**Who Claims a Refund for a Business:**

A partnership or corporation itself must claim refunds or report and pay fuels tax. Partners or shareholders can't claim refunds or report and pay tax for the business on their income tax returns or Form 75.

Individuals and sole proprietors must claim refunds or report and pay fuels tax on their income tax returns or Form 75.

**How Often Can I Claim a Refund or Pay Tax.** You can claim a refund or report and pay fuels tax with your annual income tax return or with the Form 75 alone. When you file a Form 75, remember to include all required worksheets.

- When you file a Form 75 by itself, the filing period must be at least one month but not more than a year.
- When claiming a refund or reporting and paying tax with your Idaho income tax return, include the Form 75.

**Taxable and Nontaxable Use.** See the *Fuels Consumers* guide at [tax.idaho.gov/fuelshub](http://tax.idaho.gov/fuelshub).

**Don't claim a refund twice.** Be careful not to file a refund claim during the year and file a refund claim for the same fuel on your income tax return at the end of

the year. You'll have to pay back the tax plus penalty and interest.

**No refund for dyed diesel.** You can't claim a fuels tax refund for dyed diesel. Dyed diesel doesn't include fuels tax in the price. You owe sales use tax on dyed diesel unless you give the seller a sales tax exemption form. You owe fuels use tax when you use dyed diesel on a taxable road.

**Other Times No Refund is Paid.** See the *Fuels Consumers* guide at [tax.idaho.gov/fuelshub](http://tax.idaho.gov/fuelshub).

**Recordkeeping Requirements.** You must keep records to prove your fuels tax refund claim or payment is correct. Records can include, but aren't limited to:

- All motor fuels receipts with date, time, place of purchase
- Total gallons and evidence you paid tax
- Gallons used in all vehicles and equipment

You waive all rights to a refund if you don't provide these records upon request. Go to [tax.idaho.gov/fuelshub](http://tax.idaho.gov/fuelshub) for more information.

**Required Worksheets.** You may be required to complete and include one or more of these worksheets with your refund claim:

- **Form 75-NM** *Fuels Tax Refund Worksheet - Nontaxable Miles (Special Fuels Only)*. Refunds won't offset tax due on your IFTA report.
- **Form 75-PTO** *Fuels Tax Refund Worksheet - Power Take-off and Auxiliary Engine*.
- **Form 75-BST** *Fuels Tax Refund Worksheet - Idaho Consumers with Bulk Storage Tanks*.
- **Form 75-LFA** *Fuels Tax Refund Worksheet - Line Flush Allowance*.

**Sales Use Tax Due.** Anyone claiming a refund of fuels tax must complete Section VII. SALES USE TAX DUE. Not completing this section means you're claiming an exemption from sales use tax.

Motor fuel is exempt from sales or use tax when fuels tax is included in the price. Motor fuels isn't exempt from sales use tax when you claim a refund of fuels tax.

Sales use tax doesn't apply when the fuel claimed for a refund qualifies for production, manufacturing, farming, or other exemptions.

See the *Exemptions* guide at [tax.idaho.gov/salesusehub](http://tax.idaho.gov/salesusehub).

When you owe sales 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.

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We can't pay refunds unless you complete Sections I, II, and III. We'll contact you when claims are incomplete.

**Taxpayer Information.** Enter name, assumed business name (DBA), address, and Social Security number (SSN) or federal Employer Identification Number (EIN).

Individuals or sole proprietors must use their SSN. S-corporations, corporations, partnerships, estates, or trusts must use an EIN.

**Section I. Filing Period.** Enter the beginning and ending dates for the filing period (MM/YY).

**Section II. Business Activities.** Check each box that applies. Check "Other" and describe any business activities not listed.

**Section III. Nontaxable Use.** Check each box that applies. List all types of equipment for 2 and 11. Include extra pages when necessary. Check "Other" and describe any nontaxable use not listed.

**Section IV. Total Refund or Tax Due.** Complete lines 1 through 7. (Enter 0 if the box for line 5 is checked.)

When filing Form 75 with your Idaho income tax return, enter amounts from lines 1 through 5 on your income tax return.

**Signature.** You must sign Form 75 claims when not included with your income tax return. An unsigned form will delay your return.

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**Rounding Numbers.** Round all numbers except for lines 2, 3, 4 and 5 of Section VII.

**Section V. Fuels Tax Refund. Line 1.** Enter the Idaho tax-paid gallons from all sources used during the filing period.

**Line 2.** Enter the Idaho tax-paid gallons used for a nontaxable purpose during the filing period.

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

**Line 5.** Add line 4, columns A, B, and C and enter the total.

**Line 6.** Add line 4, columns D, E, F, and G and enter the total.

**Section VI. Fuels Use Tax Due. Line 1.** Enter the untaxed gallons used for a taxable purpose during the filing period.

**Dyed Diesel.** When you use dyed diesel on a taxable road by mistake, you can pay the motor fuels tax here. Enter the dyed diesel gallons in the "Diesel" column.

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

**Line 4.** Add line 3, columns A, B, and C and enter the total.

**Line 5.** Add line 3, columns D, E, F, and G and enter the total.

**Section VII. Sales/Use Tax. Line 1.** Enter the untaxed gallons that don't qualify for a sales tax exemption from Section V, line 2.

**Line 2.** Calculate the average price per gallon by adding the total cost for all gallons on line 1 for each fuel type. Next, divide the cost by the gallons on line 1. Compute to the fourth decimal place (x.xxxx).

**Line 3.** Enter the state tax rate. Don't enter this rate when you're paying the sales use tax on dyed diesel.

**Line 4.** Enter the federal tax rate for each fuel type when both of these apply:

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

Don't enter the federal tax rate when either of these apply:

- You're paying the sales use tax on dyed diesel.
- You can't get a federal fuel tax refund.

**Note:** Use line 4 to calculate state sales use tax. File federal tax refund claims with the Internal Revenue Service (IRS).

FEDERAL TAX RATES (AS OF 7/1/2008)						
Gasoline	AV Gas	Jet Fuel	Undyed Diesel	Propane	CNG	LNG
.184	.194	.219	.244	.183	.183	.42

**Specific Line Instructions For Section VII.** You must separately calculate and report the sales use tax due when you're reporting dyed diesel and undyed diesel. Make a copy of page 2 of the Form 75 for each additional calculation. Total the sales use tax due from each page 2 and include in the total for Section IV, line 5 of the Form 75.

**Federal Refundable Use.** Contact the IRS if you have questions about federal nontaxable fuel use.

**Contact us:**

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660  
Hearing impaired (TDD) (800) 377-3529

[tax.idaho.gov/contact](http://tax.idaho.gov/contact)