Form 75-LFA
Idaho Fuels Tax Refund Worksheet
Line Flush Allowance

IDAHO State Tax Commission

Name or DBA	Social Security number or EIN

Purpose. Licensed limited distributors or unlicensed distributors can 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 can 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:

- Dyed diesel fuel is used to flush undyed diesel fuel from the truck's pressurized line, or
- 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 can be used throughout the filing period, but only one method can be used to account for each separate flush.

Methodology (check one):

☐ Standard 5-Gallon Allowance   ☐ Actual Documented Gallons   ☐ Both methodologies used

The fuel distributor must keep records in accordance with the methodology checked above. Records for the methodologies include:

- **Standard Allowance.** Logs prepared by the delivery truck driver indicating the truck number, date, number of flushes, and the description for each flush.
- **Actual Gallons.** Delivery tickets or totalizer log readings for each flush.

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

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Line Flush Allowance — Worksheet

1. Total number of times the pressurized line was flushed during the filing period	1	
2. Number of times flushed using Standard Allowance	2	
3. Number of gallons flushed using the Standard Allowance. Multiply line 2 by 5 gallons	3	
4. Number of times flushed using Actual Gallons	4	
5. Number of gallons flushed using Actual Gallons. From delivery tickets or totalizer log readings	5	
6. **Total nontaxable gallons.** Add line 3 and line 5. Enter on Form 75, section V, line 2, column D	6	