



# Request for Authorized Exempt Fuel Percentage

<b>PLEASE PRINT OR TYPE</b>	Name	Social Security number	
	Address	Federal Employer Identification Number	
	City	State	ZIP Code

An authorized percentage is being requested for the following period: \_\_\_\_\_ to \_\_\_\_\_

**Please answer the following questions by marking your answer with an "X."**

- Do you operate trucks and report fuels use tax under an IFTA license? .....  Yes  No
- Do you file Form 75-PTO or Form 75-NM to claim fuels tax refunds for nontaxable uses of motor fuels? .....  Yes  No
- 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.

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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 a truck or track vehicles; or for heating purposes.)

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6. If this is a farm, ranch, feedlot, or combination, please describe the size of the business.

(For example, number of acres, head of cattle, etc.)

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7. What were your business's total consumption and purchases of diesel and/or gasoline fuel during the last calendar year (January - December)?

Consumption		Purchases	
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?

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

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

	Diesel	Gasoline	Propane	Natural Gas
0 - 26,000 GVW* .....	_____	_____	_____	_____
Over 26,000 GVW* .....	_____	_____	_____	_____

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

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

Equipment / Vehicle Type	Number of Units	Fuel Type Diesel / Gasoline	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?

Taxable %	Nontaxable %
Undyed diesel _____	Undyed diesel _____
Gasoline _____	Gasoline _____

12. If you have not already provided a copy of the fuel purchase invoices from your supplier for the past year, please attach a copy with this form.

By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and/or civil penalties.

Signature	Date	Daytime phone
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**MAIL TO:**

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

**General Instructions**

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. Allow 3 to 5 weeks to process your request.

**Specific Instructions**

**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 / Gasoline	Average Annual Fuel Consumed per Unit	Annual Fuel Consumption
1. Irrigation pumps	4	Gasoline	20	80

**Line 11.** Diesel refers to clear diesel that is 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 is 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) 488-2089 or the Form 75 desk at (208) 334-7666.

**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)