

IDAHO FUELS TAX REFUND WORKSHEET

IFTA LICENSEES

Name/DBA

SSN/EIN

Fuel Type (Check One)	IFTA Reporting Status (Check One)	Filing Period (Write Year & Check All That Apply)
Gasoline ☐		Year _____ Annual ☐
Diesel ☐		
Propane ☐	Quarter ☐	1st qtr ☐ 2nd qtr ☐
Natural Gas ☐	Year ☐	3rd qtr ☐ 4th qtr ☐

CALCULATION

	Approved Allowance	Approved Allowance	Approved Allowance	
Approved Allowance (See list in general instructions)				
Enter license plate number for each vehicle (attach additional pages if necessary)	License Plate	License Plate	License Plate	
	No. of Vehicles	No. of Vehicles	No. of Vehicles	Total Vehicles
Number of IFTA vehicles for each approved allowance				

SECTION I

Allowances based on unit quantities per hour, gallon, or ton

1.	Number of unit quantities consumed in power take-off or auxiliary engine allowance process				
2.	Credit per unit quantity allowed.....				
3.	Nontaxable gallons (multiply line 1 by line 2) Carry total to Section III, line 2.....				

SECTION II

Allowances based on percentages

1.	Number of gallons placed into the fuel supply tank				Total Gallons
2.	Tax Commission approved power take-off or auxiliary engine allowance percentage				
3.	Nontaxable gallons (multiply line 1 by line 2) Carry total to Section III, line 2.....				

SECTION III

Idaho nontaxable gallons

1.	Number of gallons placed into the fuel supply tank of all IFTA fleet vehicles (from line 3 of your IFTA return for the fuel type checked above)		
2.	Total nontaxable gallons from line 3 of Sections I and II		
3.	Adjusted fuel consumed (line 1 minus line 2)		
4.	Total miles traveled (from line 3 of your IFTA return for the fuel type checked above)		
5.	Adjusted miles per gallon (divide line 4 by line 3)		
6.	Idaho taxable miles (from column 8 of your IFTA return for the fuel type checked above)		
7.	Adjusted taxable gallons (divide line 6 by line 5)		
8.	Idaho taxable gallons (from column 9 of your IFTA return for the fuel type checked above)		
9.	Idaho nontaxable gallons to report on Section V, line 2 of Form 75 under the appropriate fuel type (subtract line 7 from line 8)		

General Instructions for Idaho Form 75-IC

The International Fuel Tax Agreement (IFTA) allows credit for nontaxable miles on the IFTA return. However, IFTA does not allow a credit for power take-off (PTO) and auxiliary engine allowances to be taken on the IFTA return. Form 75 may be used to claim a fuels tax refund for the Idaho portion of these credits that may not be taken on the IFTA return. Complete this worksheet (Form 75-IC) to calculate the Idaho proportion of the nontaxable gallons that can be claimed on Idaho Form 75.

WHO MAY FILE

This form may be used by any person who:

- operates interstate motor vehicles that are licensed under (IFTA), and
- uses special fuels (undyed diesel, propane, or natural gas) or gasoline from the main supply tank of the motor vehicle in a nontaxable manner.

Nontaxable uses of Idaho tax-paid **special fuels** drawn from a motor vehicle's main supply tank include:

- operating the motor vehicle's power take-off (PTO) equipment
- operating an auxiliary engine.

Nontaxable uses of Idaho tax-paid **gasoline** drawn from a motor vehicle's main supply tank include:

- operating an auxiliary engine.

No claim for a refund of gasoline tax is allowed when gasoline is used by the motor vehicle's main engine to operate the motor vehicle's PTO equipment.

TYPES OF ALLOWANCES

POWER TAKE-OFF ALLOWANCE (Special Fuels Only)

Power take-off (PTO) allowances may be claimed when special fuels are consumed by the main engine of the motor vehicle for a purpose other than to operate or propel a motor vehicle and the fuel is drawn from the main supply tank of the motor vehicle. Turning a vehicle-mounted cement mixer and off-loading product are examples of nontaxable uses that qualify for PTO allowances.

AUXILIARY ENGINE ALLOWANCES (Special Fuels and Gasoline)

Auxiliary engine allowances may be claimed when special fuel or gasoline is used in an auxiliary engine, and the fuel is drawn from the main supply tank of the motor vehicle. Operating a reefer unit is an example of a nontaxable use that qualifies for an auxiliary engine allowance.

Nonstandard Allowances

If there is not a standard allowance on this form for your particular power take-off or auxiliary engine, or if your PTO or auxiliary engine consumes more fuel than the standard allowances listed, you may request a nonstandard allowance. Submit your request in writing to the Fuels Tax Policy Specialist at the Idaho State Tax Commission, PO Box 36, Boise, ID 83722. You must include documentation showing how you computed the requested allowance.

METHODS TO COMPUTE NONTAXABLE GALLONS

Allowances based on units of measure: The allowance based on a per hour, gallon, or ton basis is calculated in Section I of the Form 75-IC Worksheet.

Allowances based on percentages: The allowance based on a percentage is calculated in Section II of the Form 75-IC Worksheet.

WORKSHEET CALCULATION

If you have nontaxable uses of fuel in any jurisdiction, you must recompute your reported fleet miles per gallon to redetermine the actual Idaho taxable gallons. The refund is based on the difference between the Idaho taxable gallons reported on the IFTA return and the Idaho taxable gallons computed after the nontaxable gallons have been applied.

To determine the nontaxable gallons, complete SECTIONS I and/or II and SECTION III of Form 75-IC. The calculated Idaho nontaxable gallons are carried to Form 75 to determine the refund amount. Send the Idaho State Tax Commission your Form 75, Form(s) 75-IC, and a copy of the IFTA return(s) to which the refund request applies.

Round mileage and gallon figures to the nearest whole number. Calculate MPG to three decimal places and round to two decimal places.

All refund claims are subject to audit. Keep supporting records for four years.

See next page for Approved Allowances.

Approved Allowances

When recomputing your taxable gallons, the number of gallons of fuel delivered into the fuel tank of the vehicle may be reduced by the following allowances:

Section I: Allowances Based on Unit Quantities

<i>Approved Allowance</i>	<i>Allowance Rate x Unit Quantities</i>			<i>Sample Calculations</i>		
	<i>Allowance Rates</i>		<i>Unit Quantities</i>	<i>* Unit Quantities</i>		<i>* Resulting Nontaxable Gallons</i>
Gasoline/fuel oil	0.00015 gallons	x	Gallons pumped	10,000	=	1.50
Bulk cement	0.1858 gallons	x	Tons pumped	40	=	7.20
Refrigeration unit/refer	0.75 gallons	x	Hours unit operated	40	=	30.00
Tree length timber/logs	0.0503 gallons	x	Tons handled	40	=	2.01
Tree length timber/logs	3.46 gallons	x	Hours unit operated	40	=	138.40
Carpet cleaning	0.75 gallons	x	Hours unit operated	40	=	30.00

Section II: Allowances Based on Percentages

<i>Approved Allowance</i>	<i>Percentage Per Gallon x Gallons Consumed</i>			<i>Sample Calculations</i>		
	<i>Percentage Per Gallon</i>		<i>Gallons Consumed</i>	<i>* Gallons Consumed</i>		<i>* Resulting Nontaxable Gallons</i>
Concrete mixing	30%	x	Gallons consumed	1,000	=	300
Garbage compaction	25%	x	Gallons consumed	1,000	=	250

* Unit Quantities or Gallons Consumed from the Sample Calculations examples would be entered on Line 1 of Section I and/or II of the Form 75-IC. Resulting Nontaxable Gallons from the Sample Calculations would be entered on Line 3 of Section I and/or II of the Form 75-IC.