

# **75-IMV** IDAHO FUELS TAX REFUND WORKSHEET

	EFO00058 03-16-2009 INTRAST	ATE MOTO	R VEHIC	CLES		
Name	e/DBA		SSN/EIN			
This	s worksheet can be used to compute nontaxable gallons o	of tax-paid:				
•	Gasoline drawn from a motor vehicle's main supply tank and used in the motor vehicle's auxiliary engine, and/or					
•	Special fuels (diesel, propane, and natural gas) drawn from a motor vehicle's main supply tank and used in the motor vehicle's					
	auxiliary engine; used to operate the motor vehicle's pow					
	ere are three options you can use to calculate your nontax inpleting the worksheet.	able gallons. Please r	eview the explana	tion of each option	n before	
	<b>Allowance only</b> - You may use Option I if you are claimin vehicle.	ng an allowance but a	re not claiming no	ntaxable miles on	the same motor	
•	Calculated MPG - You must use Option II if you are clair You may also use Option II if you are only claiming nontains	ming both an allowanc axable miles and want	e and nontaxable to use the motor v	miles on the same vehicle's actual Mi	e motor vehicle. PG.	
	<b>Standard MPG or Statutory MPG</b> - Instead of using the to use one of the fixed MPGs in Option III. When using 0 dividing your taxable miles by a fixed MPG. Then you ca able gallons from the tax-paid gallons placed into its sup	Option III, you are com Iculate the motor vehic	puting your taxable	e gallons for the n	notor vehicle by	
FUE	EL TYPE (check one): GASOLINE	DIESEL	PROPAN	NE NA	ATURAL GAS	
OP <sup>-</sup>	TION I: Allowance only					
			Column A	Column B	Column C	
Iden	ntify allowance as power take-off (PTO) or auxiliary engine	e (AUX ENG)	Туре	Туре	Туре	
	e of allowance e list of approved allowances in instructions)		1,750	1,700	1,750	
	er license plate numbers for each vehicle		License Plate	License Plate	License Plate	
(atta	ach additional pages if necessary)					
			No. of Vehicles	No. of Vehicles	No. of Vehicles	
Nun	mber of vehicles for each allowance type		Treat or Vermoles	Troi or vornoice	110.01 10.00	
	mplete either Part I or Part II for each allowance					
Part	t I: Allowances based on unit quantities per hour, g	allon, or ton				
1.	Number of unit quantities consumed in power take-off allowance process					
2.	Credit per unit quantity allowed					
3.	Nontaxable gallons (multiply line 1 by line 2)			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
If	f claiming nontaxable miles, carry to page 2, Option II, line f not claiming nontaxable miles, carry to page 2, Summar f allowance is for gasoline, stop here and carry to page 2,	y, line 1.				
Part	t II: Allowances based on percentages			///////////////////////////////////////	9///////////	
1.	Number of gallons placed into the fuel supply tank					
2.	Tax Commission approved power take-off or auxiliary engine allowance percentage					
3.	Nontaxable gallons (multiply line 1 by line 2)					

If claiming nontaxable miles, carry to page 2, Option II, line 3. If not claiming nontaxable miles, carry to page 2, Summary, line 1. If allowance is for gasoline, stop here and carry to page 2, Summary, line 1.

### Special Fuels Only **OPTION II:** Calculated MPG - Special Fuels Only Column C May not be used to calculate nontaxable gallons of gasoline. Column A Column B License Plate License Plate License Plate Enter license plate numbers for each vehicle (attach additional pages if necessary)..... Calculated **MPG** 1. 2. Total fuel consumed..... 3. Less: nontaxable gallons from page 1, Option I, Parts I and II ..... 4. Net gallons consumed (subtract line 3 from line 2)..... Calculated MPG (divide line 1 by line 4)..... 5. 6. Total taxable miles ..... 7. Total gallons of fuel used on taxable roads (divide line 6 by line 5)..... 8. Idaho tax-paid gallons placed into supply tank(s) of motor vehicles...... 9. Nontaxable gallons (subtract line 7 from line 8). Carry to Summary, line 2 below ...... Standard or Statutory MPG - Special Fuels Only Column D Column E Column F May not be used to calculate nontaxable gallons of gasoline. License Plate License Plate License Plate Enter license plate numbers for each vehicle (attach additional pages if necessary)..... Standard or Standard or Standard or **Statutory MPG Statutory MPG** Statutory MPG Standard or statutory MPG..... 1. 2. Total taxable miles ..... 3. Total gallons of fuel used on taxable roads (divide line 2 by line 1)..... Idaho tax-paid gallons placed into supply tank(s) of motor vehicles...... 4. Nontaxable gallons (subtract line 3 from line 4). 5. Carry to Summary, line 3 below..... SUMMARY: Total nontaxable gallons 1. Allowance Only gallons from page 1, Option I, Part I and II, line 3..... 2. Calculated MPG gallons from page 2, Option II, line 9..... 3. Standard and Statutory MPG(s) gallons from page 2, Option III, line 5..... 4. Total nontaxable gallons to report in Section V, line 2, page 2 of Form 75 under the appropriate fuel type (add lines 1, 2, and 3).....

### Instructions for Idaho Form 75-IMV

### **WHO MAY FILE**

This form may be used by any person or entity who:

- Operates intrastate motor vehicles of any gross vehicle weight, and/or
- Operates interstate motor vehicles which have gross vehicle weights of 26,000 pounds or less that are not required to be licensed under the International Fuel Tax Agreement (IFTA), and
- Uses Idaho tax-paid 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
- Operating the motor vehicle on nontaxable roads

The only nontaxable use of gasoline, which has been drawn from the motor vehicle's main supply tank, is to power the motor vehicle's auxiliary engine.

### **POWER TAKE-OFF ALLOWANCE**

### (For 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 the motor vehicle on a highway 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. No claim for a refund of gasoline tax is allowed when gasoline is used by the motor vehicle's main engine, even to operate the motor vehicle's PTO equipment.

### **AUXILIARY ENGINE ALLOWANCES**

### (For Special Fuels and Gasoline)

Auxiliary engine allowances may be claimed when special fuel or gasoline is used in an engine that is fueled by the main supply tank of the motor vehicle but is separate from the main engine that propels the motor vehicle. Operating a refrigeration unit is an example of a nontaxable use that qualifies for an auxiliary engine allowance.

### **NONTAXABLE MILES DEFINITION**

In general, miles driven on public roads that are constructed with concrete, asphalt, gravel, composition, dirt, or other surfaces, are taxable miles for fuels tax purposes. However, miles driven on roads that are not open to the public, not maintained by a governmental entity, located on private property and maintained by the property owner, located on a construction site, or defined in Idaho Motor Fuels Tax Administrative Rule 292.03 are considered nontaxable miles and the person whose motor vehicle(s) are operated on these roads may be eligible for a special fuels tax refund.

### SPECIFIC INSTRUCTIONS FOR IDAHO FORM 75-IMV

### OPTIONS USED TO CALCULATE IDAHO NONTAXABLE GALLONS

Compute your nontaxable gallons using one of the three options that follow:

Complete either Part I or Part II for each allowance type.

### **Option I: Allowance Only**

An allowance-only option may be used when the consumer is not claiming nontaxable miles. The allowance-only method may be calculated without regard to mileage and fuel consumption (MPG) information.

### Part I: Allowances Based On Unit Quantities Per Hour, Gallon, Or Ton

Standard allowances for this section are as follows:

Allowance Type	Allowance Rate Per Unit Quantities*
Gasoline/fuel oil	0.00015 gallons per gallon pumped
Bulk cement	0.18 gallons per ton pumped
Refrigeration unit/reefer	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

<sup>\*</sup>Unit quantities are the number of units of product off-loaded, product produced, gallons pumped, etc.

### Part II: Allowances Based On Percentages

Standard allowances for this section are as follows:

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

### **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.

### OR

### Option II: Calculated MPG

A calculated MPG is used if the consumer:

- Does not qualify to use a standard or statutory MPG,
- Wants to use a calculated MPG because it is greater than the standard or statutory MPG, or
- Is claiming an allowance and nontaxable miles on the same motor vehicle.

The following records must be maintained when using a calculated MPG:

- Total miles,
- Total fuel consumed.
- Gallons used by power take-off unit or auxiliary engine, if claiming an allowance,
- Total taxable miles, and
- Tax-paid purchases.

## Instructions for Idaho Form 75-IMV (cont.)

OR

### **Option III: Standard or Statutory MPGs**

If a special fuels consumer qualifies, these fixed MPGs may be used in lieu of the **Allowance Only** or **Calculated MPG** options.

### **Standard MPG**

Special fuel users in specific industries may use this option. Refer to the table that follows.

Industry Type	Standard MPG
Logging	4.30
Agriculture	4.50
Sand, Gravel, and Rock Hauling	4.00
Construction	4.40

The following records must be maintained when using a standard MPG:

- · Total taxable miles, and
- Tax-paid fuel purchases.

#### Statutory MPG

This option may be used if the special fuel consumer fails to keep sufficiently detailed records to determine a calculated MPG. The following MPG for each vehicle weight may be used.

Vehicles Gross Registered Weight (lbs.)	Statutory MPG
Over 40,000	4.00
26,001 - 40,000	5.50
12,001 - 26,000	7.00
6,001 - 12,000	10.00
6,000 lbs. or less	16.00

The following records must be maintained when using a statutory MPG:

- Total taxable miles, and
- Tax-paid fuel purchases.

### **AUDIT AND RECORD RETENTION**

All refund claims are subject to audit. Retain all supporting records for a minimum of three years.