



Iowa Fuel Tax Credit

Name(s)	SSN or FEIN	Tax Period Ending Date
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Fuel Used For: [Please check appropriate box(es)] 1) Farming 2) Commercial 3) Commercial Fishing 4) Other _____ (specify)

Fuel Type	A Gasoline	B Gasohol	C E85	D Undyed Diesel Fuel	E Special Fuel (LPG)
Iowa Fuel Tax per Gallon	21¢	19¢	19¢	22.5¢	20¢
1. Number of gallons from original invoices.					
2. Gallons used on highway.					
3. Gallons claimed. Subtract line 2 from line 1.	▲	▲	▲	▲	▲
4. Fuel tax credit. Multiply line 3 by the fuel tax rate.	\$	\$	\$	\$	\$
5. Sales tax. Non-exempt use. See instructions.	\$ ▲	\$ ▲	\$ ▲	\$ ▲	\$ ▲
6. Net amount of tax credit. Subtract line 5 from line 4.	\$	\$	\$	\$	\$
7. Total Fuel Tax Credit (Add line 6 over columns A through E).....					\$ ▲

See following page for instructions.

Include a copy of the federal Form 4136.

2014 IA 4136 Fuel Tax Credit Instructions

Resident and nonresident individuals, fiduciaries of estates and trusts, and C corporations may claim a tax credit on their income tax returns for fuel that was or will be used in unlicensed vehicles for non-highway purposes in the tax period.

The Fuel Tax Credit cannot be claimed if the taxpayer has an active Fuel Tax Refund Permit for this tax year and made no claim to a fuel tax refund during this tax year.

This Fuel Tax Credit is not available for casualty losses, transport diversions, pumping credits, off-loading procedures, blending errors, idle time, power take-offs, reefer units, exports by distributors, or excess tax paid on gasohol/E85.

Dyed diesel fuel is always sold free of Iowa fuel tax. No Fuel Tax Credit may be claimed for dyed diesel fuel.

All undyed special fuel used in watercrafts is eligible for the Fuel Tax Credit; however, gasoline used in a watercraft does not qualify for the credit unless the watercraft was used by a commercial fisher licensed and operating under an owner's certificate for commercial fishing gear issued pursuant to Iowa Code section 482. 7.

The income tax credit may be claimed by members of a partnership, LLC, or S corporation. If a member is claiming an income tax credit for fuel purchased by a partnership or S corporation, each member's share of the credit is found in Part III of the IA Schedule K-1.

SSN or FEIN:

Enter Social Security Number or Federal Employer Identification Number (for businesses) in this space. Do not enter your canceled fuel tax refund permit number.

Fuel Used For:

Mark the proper box(es) to indicate how the fuel was used.

Review your invoices to verify that Iowa fuel tax was paid before claiming a credit. This area must be completed.

Line 1: Number of gallons - Enter in the proper column(s) the total number of gallons of fuel on which Iowa fuel tax was paid during the tax year from paid fuel invoices issued in the name of the taxpayer for which this credit is being claimed. Invoices must be kept for three years after your return is filed as proof of your credit.

Line 2: Gallons used on highway - Enter in the proper column(s) the number of gallons that were used on the highway and included on line 1.

Line 3: Gallons claimed - To calculate eligible gallons subtract gallons used on the highway from the total number of gallons purchased.

Line 4: Fuel Tax Credit - Multiply the amount(s) on line 3 by the fuel tax per gallon provided in the Iowa Fuel Tax per Gallon line.

Line 5: Sales tax - Sales tax is owed on all fuel claimed for credit except that used in exempt activities such as farming and processing. To compute the sales tax, calculate the average cost per gallon of the fuel purchased minus the per gallon State fuel tax and multiply by the number of gallons claimed for credit on line 3. Multiply this amount by 6%.

Line 6: Net amount of credit - Any Fuel Tax Credit claimed must be net of sales tax owed. Subtract line 5 from line 4.

Line 7: Total Fuel Tax Credit - The total of all entries on line 6 can be claimed on the Fuel Tax Credit line of your Iowa income tax return, line 58 on the IA 1040, line 29 on the IA 1041, or line 1 on Schedule C1 of the IA 1120.