

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

| M E  | EFO00058<br>03-16-2009  | INTRASTA  | ATE MOTO  | R VEHIC                                 | CLES                                    |   |
|------|---|---|---|---|---|---|
| Name | /DBA  |   |   | SSN/EIN                                 |   |   |
| This | worksheet can be used to compu  | te nontaxable gallons o   | of tax-paid:  |   |   |   |
| •    | Gasoline drawn from a motor vehi  | icle's main supply tank a   | and used in the motor   | vehicle's auxiliary                     | engine, and/or                          |   |
| •    | Special fuels (diesel, propane, and auxiliary engine; used to operate   |   |   |   |   |   |
|      | re are three options you can use to pleting the worksheet.  | o calculate your nontax   | able gallons. Please r  | eview the explana                       | tion of each optior                     | n before                                |
| •    | Allowance only - You may use O vehicle.   | ption I if you are claimir  | ng an allowance but a   | re not claiming nor                     | ntaxable miles on                       | the same motor                          |
| •    | Calculated MPG - You must use of You may also use Option II if you  |   |   |   |   |   |
|      | Standard MPG or Statutory MPG to use one of the fixed MPGs in C dividing your taxable miles by a fix able gallons from the tax-paid gal | Option III. When using Oxed MPG. Then you cal lons placed into its supp | Option III, you are com<br>Iculate the motor vehic<br>ply tank. | puting your taxable go                  | e gallons for the mallons by simply si  | notor vehicle by ubtracting its tax-    |
| FUE  | EL TYPE (check one):  | GASOLINE  | DIESEL  | PROPAN                                  | IE NA                                   | TURAL GAS                               |
| OP.  | TION I: Allowance only  |   |   | Column A                                | Column B                                | Column C                                |
| lden | tify allowance as power take-off (F   | PTO) or auxiliary engine  | e (AUX FNG)   | 3 |   |   |
| Туре | e of allowance<br>b list of approved allowances in ins  |   |   | Туре                                    | Туре                                    | Туре                                    |
| Ente | er license plate numbers for each vach additional pages if necessary)   | vehicle   |   | License Plate                           | License Plate                           | License Plate                           |
|      |   |   |   | No. of Vehicles                         | No. of Vehicles                         | No. of Vehicles                         |
|      | nber of vehicles for each allowance   |   |   |   |   |   |
|      | mplete either Part I or Part II   |   |   |   |   |   |
| Part |   | -   |   |   |   |   |
| 1.   | Number of unit quantities cons allowance process  | •   | , ,   |   |   |   |
| 2.   | Credit per unit quantity allowed  | 1   |   |   |   |   |
| 3.   | Nontaxable gallons (multiply lin  | ne 1 by line 2)   |   |   | /////////////////////////////////////// | /////////////////////////////////////// |
| If   | claiming nontaxable miles, carry t<br>not claiming nontaxable miles, ca<br>allowance is for gasoline, stop he                           | rry to page 2, Summary  | /, line 1.  |   |   |   |
| Part | II: Allowances based on perce   | entages   |   |   | /////////////////////////////////////// | /////////////////////////////////////// |
| 1.   | Number of gallons placed into   | _   |   |   |   |   |
| 2.   | Tax Commission approved pov<br>auxiliary engine allowance per   |   |   |   |   |   |
| 3.   | Nontaxable gallons (multiply lir  | ne 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.

| Spe   | cial Fuels Only  |                              |   |   |
|-------|--|------------------------------|---|---|
|       | TION II: Calculated MPG - Special Fuels Only   |                              |   |   |
| May   | not be used to calculate nontaxable gallons of gasoline.   | Column A                     | Column B                                | Column C                                |
|       | r license plate numbers for each vehicle ch additional pages if necessary)   | License Plate                | License Plate                           | License Plate                           |
| (alla | cir additional pages ii necessary)   |                              |   |   |
|       |  |                              | /////////////////////////////////////// |   |
|       |  | Calculated MPG               |   |   |
| 1.    | Total miles  |                              |   |   |
| 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)   |                              |   |   |
| 5.    | Calculated MPG (divide line 1 by line 4)   |                              |   |   |
| 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   |                              |   |   |
| OPT   | FION III: Standard or Statutory MPG - Special Fuels Only   |                              | /////////////////////////////////////// | (////////////////////////////////////// |
|       | not be used to calculate nontaxable gallons of gasoline.   | Column D                     | Column E                                | Column F                                |
|       | r license plate numbers for each vehicle   | License Plate                | License Plate                           | License Plate                           |
| (atta | ch additional pages if necessary)  |                              |   |   |
|       |  |                              |   |   |
|       |  | Standard or<br>Statutory MPG | Standard or<br>Statutory MPG            | Standard or<br>Statutory MPG            |
| 1.    | Standard or statutory MPG  |                              |   |   |
| 2.    | Total taxable miles  |                              |   |   |
| 3.    | Total gallons of fuel used on taxable roads (divide line 2 by line 1)  |                              |   |   |
| 4.    | Idaho tax-paid gallons placed into supply tank(s) of motor vehicles  |                              |   |   |
| 5.    | Nontaxable gallons (subtract line 3 from line 4). Carry to Summary, line 3 below   |                              |   |   |
|       |  |                              |   |   |
| SUN   | /IMARY: 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<br>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.