

Attention:

This form is provided for informational purposes only. It is required to be filed electronically through eFile & Pay. Do not send this paper form after April 2007; it will not be processed.

ADDITIONAL QUESTIONS?

About Iowa eFile & Pay:

idrefile@iowa.gov
515/281-8453 or
1-866-50-efile (1-866-503-3453)

About Motor Fuel Tax:

515/281-6447 or
515/242-6033

About Iowa Tax Law:

idr@iowa.gov
515/281-3114 or
1-800-367-3388

License No.▲ Tax Period▲ Due Date ▲ If new address, check this box.

Iowa Department of Revenue
IOWA FUEL TAX RETURN
For Suppliers, Restrictive Suppliers,
Importers and Blenders

1 Total Gross Gallons of DIESEL FUEL (include both dyed and undyed) ▲
2 Total Gross Gallons of DIESEL FUEL (dyed only) ▲

REPORT IN WHOLE GALLONS ONLY

Computation of Fuel Tax Due

	A Gasoline	B Gasohol	C E85	D Alcohol	E Aviation Gasoline	F Aviation Jet	G Special Fuel Undyed
3 Total Gross Gallons							
4 Total Gross Gallons Exported. Complete Schedule 81-015 4							
5 Subtract line 4 from line 3							
6 Distribution Allowance. Supplier Only	.016	.016	.016	.016	.016	.007	.007
7 Multiply line 5 by line 6 for each column							
8 Total Taxable Gallons. Subtract line 7 from line 5							
9 Fuel Tax Rates per Gallon	.21	.19	.17	.19	.08	.03	.225
10 Tax Due per Fuel Type. Multiply line 8 by line 9	.00	.00	.00	.00	.00	.00	.00

REPORT WHOLE DOLLARS ONLY

Office Use Only

Check this box if this is an amended return. Attach the correct schedules.

Mailing Address
Iowa Department of Revenue
P.O. Box 1792
Des Moines, IA 50306-1792

11 Fuel Tax Due. Add columns 10A, 10B, 10C, 10D, 10E, 10F and 10G	.00
12 Supplier Uncollectible Account Credit/Blenders Credit	.00
13 Total Fuel Tax Due. Subtract line 12 from line 11	.00
14 Penalty if applicable. See instructions on reverse side	
15 Interest if applicable. See instructions on reverse side	
16 Total Amount Due. Add lines 13, 14, 15	
17 Total EFT payment(s) made for this tax period	
18 Balance: Subtract line 17 from line 16	

I certify under penalty for false certification that this is a true and accurate report.

AUTHORIZED SIGNATURE

PRINT AUTHORIZED SIGNATURE

TITLE

PHONE NUMBER

DATE

INSTRUCTIONS FOR IOWA FUEL TAX RETURN**Who must file...**

All suppliers, restrictive suppliers, blenders and importers are required to complete and file this return with the Department.

Return is due...

For suppliers, restrictive suppliers and blenders the return plus supporting schedules are due on or before the last day of the month following the month covered by this return.

For importers, the return is due on or before the last day of the month for fuel imported in the first 15 days of the month and by the 15th day of the following month for fuel imported after the 15th day of the previous month.

Mail your return to...

Iowa Department of Revenue
P.O. Box 1792
Des Moines, IA 50306-1792

Assistance and forms...

Information, forms and assistance are available by calling:

(515) 281-6447
or (515) 242-6033
or write to:

Compliance Division, Fuel Tax Unit
Iowa Department of Revenue
P.O. Box 10456
Des Moines, IA 50306-0456

Address change or cancellation...

Check the box if you are changing the name or address. Cross out the prior information and print the new name/address beside it.

Note: If you have a new Federal ID number, you will need to re-apply for a new license.

If you are going out of business, please send notification under separate cover. You may also call the telephone numbers listed above.

Amended return...

Check the box if you are amending a previously-filed return. Attach all corrected schedules. Show all figures, including the ones you are not correcting.

LINE BY LINE INSTRUCTIONS**Diesel Fuel Only**

Line 1: Include diesel fuels suitable for the generation of power for propulsion of motor vehicles or turbine-powered aircraft, whether dyed or undyed.

Line 2: Enter the total gross gallons of DYED diesel fuel only.

All Types of Fuel

Line 3: **Suppliers and blenders:** Enter the total invoiced gross gallons of fuel withdrawn with origin or destination in Iowa in the appropriate columns.

Importers and restrictive suppliers: Enter the total gross gallons of fuel brought into Iowa tax free.

COLUMN G: Include all undyed diesel fuel, kerosene methanol, soy oil, cooking oil and all combustible gases and liquids suitable for the generation of power for propulsion of motor vehicles.

Suppliers and Blenders Only

Line 4: Enter by fuel type the total gross gallons exported. Schedule 81-015 must be included for the return to be considered complete. This amount will be zero for restrictive suppliers and importers. In column G, enter exported undyed special fuels only.

All License Types

Line 5: Subtract line 4 from line 3.

Supplier Only

Line 6: Distribution allowance. Motor fuel allowance is 1.6%. Special fuel allowance is 0.7%.

Line 7: Compute the distribution allowance by multiplying line 5 by line 6 for each column. The distributor purchasing the fuel from the supplier is entitled to 1.2% of the motor fuel distribution allowance. The distributor or dealer purchasing fuel from a supplier is entitled to 0.35% of the undyed special fuel distribution allowance. The distribution allowance does not apply to fuel exported.

All License Types

Line 8: Subtract line 7 from line 5.

Line 9: Gasoline tax rates:
7-1-02 through 6-30-03: \$.201
7-1-03 through 6-30-04: \$.203
7-1-04 through 6-30-05: \$.205
7-1-05 through 6-30-06: \$.207
7-1-06 through 6-30-07: \$.210

Line 10: Compute the tax due per fuel type by multiplying line 8 by line 9.

Line 11: Add columns A, B, C, D, E, F and G on line 10 and enter here.

Suppliers and Blenders

Line 12: Enter the qualified credit.

Suppliers: Credit for the amount of tax that was not recovered from an eligible purchaser. To qualify for the credit, the supplier must notify the Department in writing of the uncollectible account no later than 10 calendar days after the due date for payment of the tax.

Blenders: Credit for tax paid on gasoline used to blend into gasohol which sales are included in line 3B. Complete Schedule 81-015 and 81-018.

Line 13: Compute the total fuel tax due by subtracting line 12 from line 11.

Line 14: Penalty

Add 10% to the tax due if you do not file the return on time and do not have 90% of the correct amount of tax paid by the due date.

Add 5% of the tax due if you do not pay at least 90% of the correct amount of tax by the due date.

If more than one penalty applies, the 10% penalty is the only one charged.

Line 15: Interest. Compute interest on the tax due on line 13. Interest accrues on the unpaid tax from the due date of the return. Interest can never be waived. Interest rates can be found at www.state.ia.us/tax.

Line 16: Compute the total amount due by adding lines 13, 14, and 15. Method of payment is electronic funds transfer. EFT filers need to follow the instructions in our Electronic Funds Transfer booklet.

Line 17: Enter the amount of the EFT payment(s) made for this tax period.

Line 18: Balance. If greater than zero, please remit payment electronically. (If all EFT payments were properly made, the amount on this line should be zero.)