



# Iowa Motor Fuel / Special Fuel Refund Claim

Send this claim to: Iowa Dept. of Revenue  
Motor Fuel Unit  
Examination Section  
P.O. Box 10456  
Des Moines, IA 50306-0456  
or fax to: 515.281.3756

No refunds will be issued for less than \$60.

<b>Name of Claimant</b>	<b>Federal Employer I.D. No.</b>	<b>Social Security No.</b> <small>(if you do not have a FEIN)</small>	
<b>Location Address</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
<b>Mailing Address</b>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
<b>Period covered by this claim (mm/dd/yy)</b> <i>from:</i> <i>to:</i>		<b>Motor Fuel Refund Permit No.</b> <small>(if claimant has one)</small>	

- Claim Type Number**
- 81 • Transport Diversions – Complete Schedule 82-010
  - 82 • Casualty Loss – Complete Schedule 82-011
  - 83 • Special Fuel Blending Error – Complete Schedule 82-011
  - 91 • Excess Tax Paid on Gasohol – Complete Worksheet 82-012
  - 92 • Excess Tax Paid on E85 – Complete Worksheet 82-013

<b>Fuel Type (Tax per Gallon)</b>	079 • E85 1-1-06 to 6-30-07: (17¢) 7-1-07 to 6-30-09: (19¢)
065 • Gasoline 7-1-05 to 6-30-06: (20.7¢) 7-1-06 to 6-30-07: (21.0¢) 7-1-07 to 6-30-08: (20.7¢) 7-1-08 to 6-30-10: (21.0¢)	123 • Alcohol (19¢) 124 • Gasohol (19¢) 125 • Aviation Gas (8¢) 130 • Jet Fuel (3¢) 169 • Undyed Diesel / Bio Fuel / Kerosene (22.5¢)

**Type of Ownership**

<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Association
<input type="checkbox"/> Partnership	<input type="checkbox"/> Government
<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company

- Enter the claim type number from the list in the top right section of this form. Please use a separate form for each claim type.  
1. \_\_\_\_\_ ▲ 1. \_\_\_\_\_ ▲ 1. \_\_\_\_\_ ▲  
*claim type no. claim type no. claim type no.*
- Enter the fuel type number from the list in the center right section of this form.  
2. \_\_\_\_\_ ▲ 2. \_\_\_\_\_ ▲ 2. \_\_\_\_\_ ▲  
*fuel type no. fuel type no. fuel type no.*
- Enter the total gallons claimed for your refund, less any distribution allowance gallons equivalent, if applicable. (Attach appropriate worksheet for the claim type filed. See instructions on reverse side.)  
3. \_\_\_\_\_ ▲ 3. \_\_\_\_\_ ▲ 3. \_\_\_\_\_ ▲  
**whole numbers whole numbers whole numbers**
- Refund claimed = Tax paid on gallons entered on line 3.  
*(Use tax rate per gallon from the section at center right and multiply by the gallons on line 3.)*  
4. \_\_\_\_\_ 4. \_\_\_\_\_ 4. \_\_\_\_\_
- Add entries on line 4 for all columns and enter total.  
5. TOTAL REFUND CLAIMED → \_\_\_\_\_ ▲

**Declaration**  
I declare under penalties of law that I have examined this refund claim and to the best of my knowledge, it is true, accurate and complete.

\_\_\_\_\_  
*Signature (do not print or type)*  
( ) \_\_\_\_\_  
*Daytime telephone no. of person to contact Date*  
E-mail: \_\_\_\_\_

**See reverse side for instructions.**

**Who Can Use This Form?**

This form is to be used by claimants filing for refunds relative to:

- transport diversions, claim type 81
- casualty losses, claim type 82
- special fuel blending errors, claim type 83
- excess tax paid on gasohol, claim type 91
- excess tax paid on E85, claim type 92

**Explanation of Claim Types**

Please use a separate form for each claim type.

*Transport Diversions (81)* – Transport loads of motor fuel or undyed special fuel which are sold tax-paid with an Iowa destination and later diverted to a point outside the state. Complete and attach Schedule 82-010.

*Casualty Losses (82)* – Fuel lost or destroyed through fire, explosion, lightning, flood, storm, or other casualty. Complete and attach Schedule 82-011.

*Special Fuel Blending Errors (83)* – This type of claim is similar to a casualty loss in that it relates to contamination of undyed special fuel. If dyed special fuel is inadvertently mixed with tax-paid undyed special fuel – to the extent that the undyed fuel must be converted to exempt dyed fuel by having additional dye added – the tax is refundable on the undyed special fuel. Complete and attach Schedule 82-011.

*Excess Tax Paid on Gasohol (91)* – This type of claim arises when tax is paid on both the alcohol and gasoline portions of the blend, and tax is paid on the gasoline at the normal gasoline rate. Complete and attach Schedule 82-012.

*Excess Tax Paid on E85 (92)* – This type of claim arises when tax is paid on both the alcohol and gasoline portions of the blend, and tax is paid on the alcohol and / or gasoline at a rate greater or equal to 19¢ per gallon. Complete and attach Schedule 82-013.

Copies of these schedules and answers to your questions can be obtained on our Website: [www.state.ia.us/tax](http://www.state.ia.us/tax) or by calling (515) 242-6033 or (515) 281-6447.

For an explanation of other claim types, please refer to Rule 701-68.8 (452A) of the department’s rules of practice and procedure.

**Time Limits on Filing Claims**

Claims for refund may be filed any time after a \$60 minimum in credits has been accumulated within one calendar year. Once the \$60 minimum has been met, the claim for refund must be filed within three years.

**Casualty loss claims have special time limits relating to both the filing of the claim and notification of the loss. See Schedule 82-011.**

**Line Instructions**

*Line 1:* For each claim type being filed, enter the corresponding two-digit number from the list in the top right section on the reverse side of this form.

*Line 2:* Refer to the section labeled Fuel Type and enter the three-digit number assigned to each type of fuel for which you intend to seek a refund. (Note: Do not list more than one claim type or fuel type in the same column. If more than three columns are needed, you may complete a second form and label the two forms “page 1 of 2 pages” and “page 2 of 2 pages.”)

*Line 3: Total Gallons:* Report the number of gallons less any distribution allowance, if applicable, given by the Supplier. Distribution allowance received from your seller is usually 1.2% for motor fuel and 0.35% for special fuel. A distributor purchases 1,000 gallons of gasohol, but due to distribution allowance only pays tax on 988 gallons. Your base quantity would be 988 gallons.

*For Transport Diversions:* Report the number of gallons shown on Schedule 82-010 which reflects the number of gallons reported on the manifest for the shipment diverted.

*For Casualty Losses:* Report the number of gallons from Schedule 82-011 which represents the amount of fuel lost or destroyed.

*For Special Fuel Blending Errors:* Report the number of tax-paid gallons contaminated by the inadvertent mix from Schedule 82-011.

*For Excess Tax Paid on Gasohol:* Not Applicable.

*For Excess Tax Paid on E85:* Not Applicable.

*Line 4:* Refer to the section labeled Fuel Type and find the tax per gallon figure for the fuel type entered on line 2. Multiply the tax rate by the number of gallons entered on line 3 and enter the result in the appropriate column. *This calculation is not applicable for claims relating to excess tax paid on gasohol or E85.*

*Line 5:* Add the entries on line 4 for all columns and enter the total. If more than one page of this form is being submitted, enter the grand total on line 5 of the last page.

Before mailing your form to the address shown in the upper right hand corner on the reverse side, please make sure you have completed the “Declaration” section of the form, indicated your type of business, and listed your name, address, FEIN or SSN, permit number (if applicable), and the period covered by the claim. To determine the period covered by the claim refer to the dates for the earliest and latest transactions for which you are seeking a refund.