



Period: Jan. 1, 2008, through Dec. 31, 2008

Due Date: January 31, 2009.

Iowa License No: \_\_\_\_\_

Name: \_\_\_\_\_

Address 1: \_\_\_\_\_

Address 2: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

County Name: \_\_\_\_\_

Social Security Number: \_\_\_\_\_

Federal Employer ID Number: \_\_\_\_\_

Iowa Sales Tax Permit No: \_\_\_\_\_

- File a separate report for each retail location.
- Report gross gallons for each type of fuel sold for final consumption.
- Report whole gallons only.
- If you do not sell motor fuel at retail, please return the form with zeros in the gallons column.

Complete for all types of fuel sold:

Type of Fuel	Gross Gallons
Gasoline (non-ethanol) Gallons .....	1. _____ ▲
Ethanol Gallons (E10 Gallons only) ...	2. _____ ▲
Ethanol Gallons (E85 Gallons only) ...	3. _____ ▲
<b>Diesel Gallons (including biodiesel)</b>	
Diesel (clear) Gallons .....	4. _____ ▲
Diesel (dyed) Gallons .....	5. _____ ▲
<b>Total Gross Gallons For All Fuel Types</b> (add lines 1 thru 5) .....	6. _____ ▲

Mail To:

Iowa Department of Revenue  
PO Box 10471  
Des Moines, Iowa 50306-0471

Questions?

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

BODIESEL

All locations selling biodiesel must complete one of the following two sections — Sales or Purchases. If no biodiesel is sold, complete Purchases with zeroes.

**Sales:** If a breakdown of biodiesel sales is available, provide gross gallons sold for each type.

Type of Biodiesel	Gross Gallons
Clear B2 .....	7a _____ ▲
Clear B5 .....	7b _____ ▲
Clear B10 .....	7c _____ ▲
Clear B20 .....	7d _____ ▲
Clear Other .....	7e _____ ▲
Clear Biodiesel Subtotal (add lines 7a thru 7e) .....	7. _____ ▲
Dyed B2 .....	8a _____ ▲
Dyed B5 .....	8b _____ ▲
Dyed B10 .....	8c _____ ▲
Dyed B20 .....	8d _____ ▲
Dyed Other .....	8e _____ ▲
Dyed Biodiesel Subtotal (add lines 8a thru 8e) .....	8. _____ ▲
<b>Total Biodiesel Sales (Gallons)</b> (add lines 7 and 8) .....	9. _____ ▲

**Purchases:** Complete ONLY if a breakdown of biodiesel sales by fuel type is not available.

Biodiesel (clear)	
B100 or B99 gallons ....	10a. _____ ▲
Biodiesel (dyed)	
B100 or B99 gallons ....	10b. _____ ▲
Total Purchases of B100 blended with diesel (add lines 10a thru 10b) .....	10. _____ ▲

SIGNATURE REQUIRED

I, the undersigned, declare under penalty of perjury that I have examined this report, including all accompanying documentation, and to the best of my knowledge and belief, it is a true, accurate and complete statement.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

## Instructions for Retailers Motor Fuel Gallons Annual Report

Each retail dealer of fuel in Iowa is required to file a detailed report of the gallons of fuel they have sold during each calendar year. This report is not a method of collecting tax. **NO TAX IS DUE WITH THE REPORT.** The report is designed only to gather information which will allow the state to monitor whether income tax incentives (see [www.state.ia.us/tax/educate/incometaxcreditsfuel.pdf](http://www.state.ia.us/tax/educate/incometaxcreditsfuel.pdf)) are fulfilling their intended purpose. The information obtained will be used to determine if those income tax incentives need to be adjusted to meet the goal that alternative fuels will replace 25% of all petroleum used in Iowa by January 1, 2020.

**Period:** Calendar year 2008.

**Report Due Date:** January 31, 2009.

### **Iowa License Number:**

Enter either the Iowa license number issued by the Weights and Measures Division of the Iowa Department of Agriculture for the pump(s) you have at this location or your Iowa motor fuel tax eligible purchaser number. If you don't have either, leave this blank.

**County Name:** Enter name of the county in Iowa where the fuel is sold.

**Social Security Number:** If the business is a sole proprietorship, enter the Social Security Number of the owner.

**Federal Employer ID Number:** If the business is a partnership, corporation, or limited liability company, enter the FEIN.

**Iowa Sales Tax Permit Number:** Enter the Iowa retail sales tax permit number for this location. If this location does not have a sales tax permit number, please explain.

Lines 1, 2, 3, 4, 5, 6 required to be completed.

Lines 7a - 7e, 8a - 8e, 7, 8 and 9 or lines 10a, 10b, 10 required to be completed.

### **GASOLINE**

**Amounts entered on lines 1-5 should include** all retail sales (gallons) from a metered pump or other device where the sale is for final consumption.

**Line 1:** Enter gross gallons of all gasoline (non-ethanol blended) sold.

**Line 2 E10:** Enter gross gallons of all ethanol blended gasoline sold as E10.

**Line 3 E85:** Enter gross gallons of all ethanol blended gasoline sold as E85.

#### *Notes:*

Report all ethanol blended gasoline sold which is less than 10% ethanol as gasoline.

Report all ethanol blended gasoline sold with an ethanol portion of the blend of 10% or greater, but less than 70%, as E10.

Report all ethanol blended gasoline sold with an ethanol portion of the blend of 70% through 85%, as E85. Report all ethanol blended gasoline sold with an ethanol portion of the blend greater than 85%, as E85.

### **DIESEL**

#### **Line 4:**

Enter gross gallons of all clear diesel, including biodiesel, sold at retail from a metered pump or other device where the sale is for final consumption.

#### **Line 5:**

Enter gross gallons of all dyed diesel, including biodiesel, sold at retail from a metered pump or other device where the sale is for final consumption.

#### *Note:*

Also include on lines 4 and 5, all gallons of other products, such as kerosene, which are used to propel a vehicle.

#### **Line 6:**

Enter total gross gallons of all fuel types: Add lines 1-5.

### **BIODIESEL**

All locations must complete either the Sales or Purchases section. If a location has no biodiesel sales, complete the Purchases section with zeros. Biodiesel must be reported as clear or dyed.

#### **Biodiesel Sales — Lines 7a thru 7e and 8a thru 8e:**

If a breakdown of biodiesel sales is available, provide a detailed breakdown of gross gallons sold for each type, with clear and dyed separately reported.

**Line 7:** Enter the total of lines 7a thru 7e.

**Line 8:** Enter the total of lines 8a thru 8e.

**Line 9:** Enter total biodiesel gross gallons sold. Add lines 7 and 8.

#### **Biodiesel Purchases — Lines 10a and 10b:**

Complete **ONLY** if a breakdown of biodiesel sales by fuel type/blend ratio is not available. Enter gross gallons of all purchases of B100 or B99 that were later sold from a metered pump or other device and reported as part of the sales listed in line 4 or 5.

**Line 10:** Enter the total purchases of B100 or B99. Add lines 10a and 10b.

- File a separate report for each retail location.
- Report gross gallons for each type of fuel sold for final consumption.
- Report whole gallons only.
- If you do not sell motor fuel at retail, please return the form with zeros in the gallons column.