



Attach to Form 82-006

**Send this claim to:** Iowa Department of Revenue  
Tax Management Division - Fuel Tax  
P.O. Box 10465  
Des Moines, IA 50306-0465  
or Fax to: 515-281-3756, E-mail: idrmotorfuel@iowa.gov

**Name of Claimant** \_\_\_\_\_

**FEIN** \_\_\_\_\_

<b>Terminal Operator Name:</b>	<b>IRS Terminal Code:</b>	<b>Terminal City and State:</b>
<b>Original Destination:</b>	<b>New Destination:</b>	
<b>Supplier Name:</b>	<b>Supplier City and State:</b>	
<b>Recipient Name:</b>	<b>Recipient City and State:</b>	
<b>Carrier Name:</b>	<b>Carrier FEIN:</b>	
<b>Bill of Lading Date:</b>	<b>Bill of Lading Number:</b>	
<b>Product Type:</b>	<b>Gross Gallons:</b>	
<b>Reason for Diversion:</b>		
<i>Include supporting documents</i>		

When a transport load of fuel is sold Iowa tax-paid with an Iowa-designated destination, and later diverted to a destination outside the state, the person who actually paid the Iowa tax is entitled to a refund. **To receive the refund, the person must complete and file this form with supporting documentation. Supporting documents include a copy of the bill of lading (manifest), invoices or documents showing where and to whom the fuel was delivered, a copy of the reporting form and evidence of payment to the state where the fuel was actually delivered.**

*Terminal operator* is defined as the person who - by ownership or contractual agreement - is charged with responsibility for, or physical control over the operation of a terminal.

A serially-numbered manifest must be carried on every vehicle (except small tankwagons) while in use in transportation service. The manifest must include the following information about the fuel being moved: the date and place of loading, the place to be unloaded, the person for whom it is being delivered, the type of product and the quantity of product. The manifest for small tankwagons must be retained at the home office. Upon delivery, the manifest must be completed by entering the date and place of actual delivery and the person to whom actually delivered. With the department's approval,

carriers may choose another reporting option when transporting fuel from a refinery or marine or pipeline terminal on behalf of a licensee. If pre-approved, they may instead carry in the vehicle a loading invoice showing the name and address of the seller or consignor, the date and place of loading and the type and quantity of fuel loaded. Invoices showing the type and quantity of each delivery and the name and address of each purchaser or consignee must also be carried in the vehicle.

*Supplier* is defined as a person who:

- acquires fuel by pipeline or marine vessel for storage at and distribution from a terminal, and who is registered under 26 U.S.C. § 4101 for tax-free transactions in gasoline, or
- produces alcohol or alcohol derivative substances in this state or acquires same by truck, railcar, or barge for storage at and distribution from a terminal, or
- produces or acquires biofuel or biodiesel for storage at and distribution from a terminal, or
- produces, manufactures, or refines fuel in this state, or
- does not meet the jurisdictional connection to this state but voluntarily agrees to act as a supplier for purposes of collecting and reporting the fuel tax.