



Iowa Department of Revenue

www.iowa.gov/tax

82-012a (02/04/13)

Excess Tax Paid on Gasohol

Claim Type 91

Attach to Form 82-006

Send this claim to: Iowa Department of Revenue

Tax Management Division - Fuel Tax

PO Box 10465

Des Moines, Iowa 50306-0465

or Fax to 515/281-3756, E-mail: idrmotorfuel@iowa.gov

Name of Claimant: _____

FEIN: _____

Use Whole Gallons

	A Gross Gallons	B Distribution Allowance Gallons	C Total Taxable Gallons (A - B)	D Tax Rate	E Total Tax Paid (C x D)
1. Alcohol purchased tax paid and blended with gasoline					
2. Gasoline purchased tax paid and blended with alcohol					
3. Total tax paid on alcohol and gasoline portions of the blend. Add lines 1 and 2.					
4. Total tax due on gasohol (line 3; column C multiplied by gasohol rate)					
5. Excess tax paid on gasohol (line 3; column E minus line 4)					

INSTRUCTIONS:

Complete the Excess Tax Paid on Gasohol Schedule on the reverse side and the Special Fuel Refund Claim 82-006.

Line 1: Complete columns A thru E by entering the alcohol gallons subject to refund.

Line 2: Complete columns A thru E by entering the gasoline gallons subject to refund.

Line 3: Add line 1 plus line 2 for columns A, B, C, and E.

Line 4: Complete column E by multiplying line 3 column C by the gasohol rate.

Line 5: Complete column E. Enter this amount on form 82-006, line 4.

Column A: Enter the Total Gallons from the schedule (reverse side) on line 1 for alcohol and line 2 for gasoline, line 3 total.

Column B: Enter the distribution allowance from the schedule (reverse side) on line 1 for alcohol and line 2 for gasoline, line 3 total.

Column C: Subtract column B, from column A for lines 1, 2, and 3.

Column D: Enter the tax rate you were charged before any distribution allowance. Refer to the Fuel Type table.

Column E: Multiply column C, total taxable gallons by column D, tax rate.

Fuel Type (Tax per Gallon)

065 • Gasoline	123 • Alcohol (19¢)
7-1-07 to 6-30-08: (20.7¢)	124 • Gasohol (19¢)
on or after 7-1-08: (21.0¢)	

Lines 1, 2, and 3: Enter the number of gallons and the amount of tax paid for each portion of the blend, if each portion was purchased tax paid.

Distribution allowance adjustment

If you receive a distribution allowance from a supplier or any allowance from your seller, this allowance must be used to reduce the number of gallons and tax paid on the fuel. Usually, "distributors" are the only ones who receive this allowance. Example: (Based on a gasoline tax rate of 21¢ on 5-30-09)

Distributor purchases 1,000 gallons of gasoline and receives a distribution allowance of 1.2% from the seller. The number of gallons is 988 and the tax is \$207.48, not 1,000 gallons and \$210 tax.

Signature

Daytime Phone
of Person to Contact

Date

E-mail

