



Iowa Department of Revenue

www.state.ia.us/tax

82-013a (01/08/10)

# Excess Tax Paid on E85

Claim Type 92

Attach to Form 82-006

Send this claim to: Iowa Department of Revenue  
Motor Fuel Unit, Examination  
PO Box 10456  
Des Moines, Iowa 50306-0456

or fax to 515.281.3756

### Use Whole Gallons

Name of Claimant: \_\_\_\_\_

FEIN: \_\_\_\_\_

	<b>A</b> <b>Gross Gallons</b>	<b>B</b> <b>Distribution Allowance Gallons</b>	<b>C</b> <b>Total Taxable Gallons (A - B)</b>	<b>D</b> <b>Tax Rate</b>	<b>E</b> <b>Total Tax Paid (C x D)</b>
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 E85. Multiply line 3; column C by E85 rate.					
5. Excess tax paid on E85. Subtract line 4 from line 3; column E.					

### INSTRUCTIONS

Complete the Excess Tax Paid on the E85 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 E85 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

7-1-05 through 6-30-06: (20.7¢)

7-1-06 through 6-30-07: (21.0¢)

7-1-07 through 6-30-08: (20.7¢)

7-1-08 through 6-30-10: (21.0¢)

#### 079 • E85

1-1-06 through 6-30-07: (17¢)

7-1-07 through 6-30-10: (19¢)

#### 123 • Alcohol (19¢)

#### 124 • Gasohol (19¢)

**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 20.7¢ on 5-30-08)

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 \$204.52, not 1,000 gallons and \$207 tax. If no distribution allowance was given, the total tax paid should be 19¢ per gallon for alcohol. The gasoline rate from 7-1-07 through 6-30-08 is 20.7¢.

Signature

Daytime Phone Number of Person to Contact

Date

