Iowa Department of Revenue
www.iowa.gov/tax

Retailers Motor Fuel Gallons Annual Report

Period: Jan. 1, 2012, through Dec. 31, 2012

Due Date: January 31, 2013.

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: _____
(for this location)

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: _____

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

- File a separate report for each retail location.
- Report gross gallons for each type of fuel sold for final consumption.
- Round to the nearest whole gallon.
- 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 (round to the nearest whole gallon)
Part 1		
Gasoline (non-ethanol) Gallons	1.	.0 ▲
Gasoline Blend (10% - 14% ethanol = E10)	2.	.0 ▲
Gasoline Blend (15% - 69% ethanol = E15/E20)	3.	.0 ▲
Gasoline Blend (70% - 85% ethanol = E85)	4.	.0 ▲
Diesel and Biodiesel Gallons		
Diesel Clear Gallons	5.	.0 ▲
Diesel Dyed Gallons	6.	.0 ▲
Total Gross Gallons For All Fuel Types (add lines 1 thru 6)	7.	.0 ▲

Part 2

Biodiesel Sales

All locations must complete this section and report biodiesel blends (2% to 99.8%). If you do not sell biodiesel at retail, please return the form with zeros in the gallons column on lines 8, 9, 10. Any gallons reported on line 8 or 9 should also be included above on line 5 or 6.

Type of Biodiesel		Gross Gallons (round to the nearest whole gallon)
Clear B2	8a	.0 ▲
Clear B5	8b	.0 ▲
Clear B10	8c	.0 ▲
Clear B20	8d	.0 ▲
Clear B_____	8e	.0 ▲
Clear Biodiesel Subtotal (add lines 8a thru 8e)	8.	.0 ▲
Dyed B2	9a	.0 ▲
Dyed B5	9b	.0 ▲
Dyed B10	9c	.0 ▲
Dyed B20	9d	.0 ▲
Dyed B_____	9e	.0 ▲
Dyed Biodiesel Subtotal (add lines 9a thru 9e)	9.	.0 ▲
Total Biodiesel Gallons Sold (add lines 8 and 9)	10.	.0 ▲

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 are fulfilling their intended purpose (see www.iowa.gov/tax/educate/incometaxcreditfuel.pdf). The information obtained will be used to determine if those income tax incentives need to be adjusted to meet the goal that alternative fuels replace 25% of all petroleum used in Iowa by January 1, 2020.

Period: Calendar year 2012.

Report Due Date: January 31, 2013.

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. Do not enter a consolidated permit number. If this location does not have a sales tax permit number, please explain.

Part 1

GASOLINE / GASOLINE BLENDS (E10, E15, E20, & E85)

Amounts entered on lines 1 - 4 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 at retail. Report all ethanol blended gasoline sold which is less than 10% ethanol as gasoline.

Line 2 (E10): Enter gross gallons of gasoline blended with ethanol with a blend content of 10-14% ethanol sold at retail. This includes E10 and all other ethanol blends from 10% to 14%.

Line 3 (E15/E20): Enter gross gallons of gasoline blended with ethanol with a blend content of 15-69% ethanol sold at retail. This includes E15, E20 and all other ethanol blends from 15% to 69%.

Line 4 (E85): Enter gross gallons of gasoline blended with ethanol with a blend content of 70-85% ethanol. Report all ethanol blended gasoline sold with an ethanol portion of the blend greater than 85%, as E85.

DIESEL/BIODIESEL

Line 5: Enter gross gallons of all clear diesel, including all biodiesel sold at retail from a metered pump or other device where the sale is for final consumption.

Line 6: Enter gross gallons of all dyed diesel, including all biodiesel sold at retail from a metered pump or other device where the sale is for final consumption.

Note: Also include on lines 5 and 6, all gallons of other products, such as kerosene, which are used to propel a vehicle.

Line 7: Enter gross gallons of all fuel types: Add lines 1-6.

Part 2

BIODIESEL

All locations must complete lines 8, 9, & 10. If a location has no biodiesel sales, enter zero on lines 8, 9, 10. Biodiesel must be reported as clear or dyed.

Biodiesel Blend - Lines 8a thru 8e and 9a thru 9e:

Provide a detailed breakdown of gross gallons sold for each type, with clear and dyed separately reported. If type sold is not B2, B5, B10 or B20, enter the blend percentage on line 8e and line 9e (B____).

Line 8: Enter the total of lines 8a thru 8e. Note: Line 8 must be equal to or less than line 5.

Line 9: Enter the total of lines 9a thru 9e. Note: Line 9 must be equal to or less than line 6.

Line 10: Enter total biodiesel gross gallons sold. Add lines 8 and 9.

BIOFUEL DISTRIBUTION PERCENTAGE

THIS SECTION IS FOR INFORMATION PURPOSES ONLY. It is designed for persons who want to compute their biofuel distribution percentage. **It is not part of the information required to be entered on the front of this form.**

The percentage is calculated by adding the total pure ethanol gallons (part of lines 2, 3 and 4) and the total pure biodiesel (B100 or B99.9) gallons (part of line 10), and dividing this sum by the total gasoline and gasoline blend gallons (lines 1 + 2 + 3 + 4).

Total Pure Ethanol Gallons

Total pure ethanol gallons are computed by multiplying the gasoline blend gallons sold on line 2, 3 or 4 by the appropriate ethanol content percentage.

Example: 10,000 gallons of ethanol blended gasoline (E10) formulated with 10% by volume ethanol results in a pure ethanol gallons of 1,000.

Example: 10,000 gallons of ethanol blended gasoline (E15) formulated with 15% by volume ethanol results in a pure ethanol gallons of 1,500.

Example: 10,000 gallons of ethanol blended gasoline (E85) formulated with 70 to 85% by volume ethanol results in a pure ethanol gallons of 7,900. The ethanol percentage used for E85 is 79%, which is the average of the amount of ethanol contained in E85 during warm and cold weather.

Total Pure Biodiesel Gallons

This computation is similar to the total pure ethanol gallons computation. Total pure biodiesel gallons are computed by multiplying the biodiesel gallons sold on line 10 by the appropriate biodiesel (B100 or B99.9) content percentage.

Example: 10,000 gallons of biodiesel (B5) formulated with 5% by volume biodiesel results in a pure biodiesel gallons of 500.

Example: 10,000 gallons of biodiesel (B20) formulated with 20% by volume biodiesel results in a pure biodiesel gallons of 2,000.