



IOWA DEPARTMENT OF REVENUE ENVIRONMENTAL PROTECTION CHARGE QUARTERLY RETURN

INSTRUCTIONS

1. TOTAL GALLONS: Enter the total petroleum gallons placed into all storage tanks for the entire quarter.

2. EXEMPT GALLONS and GALLONS QUALIFYING FOR CREDIT: Failure to itemize will result in disallowance of all gallons shown on line 2 of this form.

a. EXEMPT GALLONS: Enter the petroleum gallons pumped into exempt storage tanks for the entire quarter. These amounts must be included in line 1.

b. GALLONS QUALIFYING FOR CREDIT: Enter the petroleum gallons for the quarter which qualify for credit under Iowa Code Section 424.6(1).

a. EXEMPT GALLONS	
b. GALLONS QUALIFYING FOR CREDIT	
TOTAL (add lines a and b, enter on line 2)	

5. PENALTY FOR FAILURE TO TIMELY FILE A RETURN or DEPOSIT: A penalty of 10 percent will be added to the charge due for failure to timely file a return or deposit if at least 90 percent of the correct amount of tax is not paid by the due date. The penalty can only be waived under limited circumstances.

PENALTY FOR FAILURE TO TIMELY PAY THE CHARGE DUE or PENALTY FOR AUDIT DEFICIENCY: A penalty of 5 percent will be added to the tax due if at least 90 percent of the correct amount of the charge is not paid by the due date. The penalty can only be waived under limited circumstances.

If more than one penalty applies, the 10% penalty is the only one charged.

6. INTEREST: Interest accrues on the unpaid portion of charge from the due date on the return. Any fraction of a month is considered a whole month for purposes of computing interest. Interest can never be waived. Check our Web site for interest rates at www.iowa.gov/tax.

Make check payable to: Treasurer, State of Iowa.

Mail to: Iowa Department of Revenue
PO Box 10455
Des Moines IA 50306-0455



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87-002 11/28/12

If no gallons to report, put zeros on lines 1 and 7. **EPCQ**

1. TOTAL GALLONS	
2. EXEMPT GALLONS AND GALLONS QUALIFYING FOR CREDIT (over)	
3. GALLONS SUBJECT TO CHARGE Subtract line 2 from line 1	
4. CHARGE DUE. 1 cent per gallon Multiply line 3 by \$0.01.	\$
5. PENALTY	\$
6. INTEREST	\$
7. TOTAL AMOUNT DUE Add lines 4, 5, and 6	\$

When you pay by check, you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

▲ Permit No. ▲ For Quarter Ending Date Due

Signature _____ Title _____ Date _____

Check box if this is your final return and give the last date of gallons subject to EPC charge: _____ Phone: _____

