

Claimant Name \_\_\_\_\_

Federal Employer ID Number \_\_\_\_\_ or Social Security Number \_\_\_\_\_

Claim Period: Earliest invoice date \_\_\_\_\_ Last invoice date \_\_\_\_\_

**Casualty Loss Claims**

To claim a refund on fuel lost or destroyed through fire, explosion, lightning, flood, storm, or other casualty, the claimant must first submit written notification of the loss to the Department within 10 days of the loss. The notification must state the quantity of fuel lost or destroyed. Losses of 100 gallons or less are not eligible for refund. Send notification to the Iowa Department of Revenue, Attn: Fuel Tax, PO Box 10465, Des Moines, Iowa 50306-0465 or e-mail [idmotorfuel@iowa.gov](mailto:idmotorfuel@iowa.gov).

Claims must be submitted within 60 days from the above notification. Claims must include an affidavit from the person having custody of the fuel at the time of the loss. The affidavit must explain in full detail the circumstances of the loss and the quantity of fuel lost. Affidavits from other persons with sufficient knowledge of the circumstances surrounding a casualty loss such as police officers and firefighters should also be provided if available.

If the fuel was in storage where several fuel purchases were commingled, the Department will presume the fuel lost was a part of the last delivery into the storage just prior to the loss. If the quantity of fuel lost exceeds the quantity of the last delivery into storage, this presumption will extend to the second-to-last delivery, then the third to-last delivery, and so on. This presumption will apply unless the claimant presents clear evidence to the contrary. Fuel lost through evaporation, theft, normal leakage, or an unknown cause is not eligible for refund.

**Special Fuel Blending Errors**

If dyed special fuel is inadvertently blended with tax-paid undyed special fuel to the extent that the undyed fuel must have additional dye added to meet federal dying requirements to qualify as exempt dyed fuel, the tax on the undyed special fuel is eligible for refund. The refund must contain the number of gallons of undyed fuel lost through the blending error. The claimant must be the person who blended the fuel.

Claims must be submitted with documentation showing the following:

- How the number of gallons lost was determined.
- That the commingled product was destroyed or sold for refinement at a terminal if motor fuel is commingled with special fuel.

**Claim Information**

Date of Loss \_\_\_\_\_ Type of Loss: Blending Error  Casualty Loss

Exact Location of Loss \_\_\_\_\_

Cause of Loss \_\_\_\_\_

Fuel Type	Bill of Lading Number	Gallons Lost	From whom purchased: Company/Person, City, State

Include this form with Iowa Fuel Tax Refund Claim, form 82-006.