



To file for a refund, you must claim at least \$60. You may be able to take a credit on your Iowa income tax return rather than apply for a refund permit. See form IA 4136 for more information.

Date of first invoice to be claimed: ____/____/____

Note: Complete both pages of this application. Incomplete applications delay processing.

1. Location Name/Address

Federal Employer Identification Number (FEIN):
If you have applied but not yet received an FEIN, write "applied for"

Social Security Number (SSN): _____
Legal name: _____
Trade name: _____
Street address: _____
Must be a street address. Do not write PO Box.
City: _____ State: _____ ZIP: _____
Phone: _____ Ext: _____
Fax: _____
Email: _____

2. Mailing Name/Address

If your mailing address is different than the location of your business, complete this section.
Name: _____
Mailing address: _____
City: _____ State: _____ ZIP: _____
Phone: _____ Ext: _____
Fax: _____
Email: _____

3. Type of Ownership (check one)

- Sole proprietor Government
- Corporation Association
- Partnership
- Limited liability co (LLC) filing on corporation, S corporation, or partnership income return
- LLC filing on individual income return

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4. Types of Refund Permits

- Check all that apply:
- 21 Agricultural Production
 - 31 Federal Government
 - 32 State Government
 - 33 Other Political Subdivision
(county, city, public school)
 - 35 Regional Transit System
 - 36 Native American Tribe
 - 41 Contract Carrier
 - 51 Commercial Fishing
 - 52 Home Heating
 - 53 Extract/Process Natural Deposits
 - 54 Denaturing Alcohol
 - 60 Commercial:

- Check the appropriate boxes below:
- Reefer Unit
 - Pumping Credits – dry products
 - Pumping Credits – wet products
 - Idle Time – please submit study
 - Power Takeoff – please submit study
 - Off-Road
 - Export of Tax Paid Fuel
 - Ready Mix
 - Solid Waste
 - 70 Refund Agent

- Number of clients: _____ Include form 80-015.
- Reefer Unit
 - Pumping Credits – dry products
 - Pumping Credits – wet products
 - Idle Time – please submit study
 - Power Takeoff – please submit study

5. Signature

This application must be signed by an owner, a partner, or a corporate officer.
Signature: _____
Print name: _____
Title: _____
SSN: _____
Date signed: _____

6. Owners, General Partners, Corporate Officers and Responsible Parties

Print the name, SSN, and personal address of all owners, partners, or officers. Include additional sheets if necessary.

Name: _____

SSN: _____

Address: _____

7. Direct Deposit of Refunds

Do you wish to have your refund deposited directly into your bank account?

- No
- Yes Complete form 90-303.

Instructions and Definitions

21 Agricultural Production: Farming, ranching, greenhouses and other similar businesses using motor fuel or undyed special fuel in the production of agricultural or livestock products.

31 Federal Government: The United States, its agencies and instrumentalities. This includes the Red Cross, Project Head Start, Federal Land Banks, Federal Land Bank Associations.

32 State Government: The State of Iowa, its agencies and political subdivisions.

33 Other Political Subdivisions: An entity that (a) has a specific geographic area, and (b) has public officials elected at public elections, and (c) has taxing power, and (d) benefits the general public, and (e) is approved by the State of Iowa. This includes counties, cities, and public schools.

35 Regional Transit System: A public transit system serving one county or all or part of a multicounty area whose boundaries correspond to the regional planning areas designated by the governor or approved by the Iowa Department of Revenue.

Note: Urban Transit System - This is administered by the Iowa Department of Transportation.

36 Native American Tribe: Native American Tribes who purchase and use fuel for tribal purposes on their own Indian Country and/or Native American Tribes who sell directly to their tribal members on their own Indian Country.

41 Contract Carrier: A carrier who has a contract with a public school under Iowa Code section 285.5 for transporting students.

51 Commercial Fishing: Licensed and operating under an owner's certificate issued pursuant to Iowa Code section 482.4; for fuel used in watercraft.

52 Home Heating: Motor fuel or undyed special fuel used in home heating.

53 Extraction and Processing of Natural Deposits: Motor fuel or undyed special fuel used for extraction and processing of natural deposits.

54 Denaturing Alcohol: Motor fuel or undyed special fuel used for denaturing alcohol.

60 Commercial:

Refrigeration Units (reefers): Motor fuel and undyed special fuel.

Pumping Credits (dry products): Motor fuel or undyed special fuel placed in the supply tank of a motor vehicle when the motor is used as a power source for offloading dry products.

Pumping Credits (wet products): Motor fuel or undyed special fuel placed in the supply tank of a motor vehicle when the motor is used as a power source for offloading wet products.

Off-Road: Motor fuel and undyed special fuel in unlicensed vehicles not operated on public highways.

Export of Tax Paid Fuel: Distributors only. Motor fuel or undyed special fuel purchased tax paid and sold in smaller quantities (less than transport load) to consumers outside the state.

Idle Time: Motor fuel or undyed special fuel used when the engine is running but not propelling the vehicle.

Power Take-off: Motor fuel or undyed special fuel used for powering auxiliary equipment that is powered by the power takeoff.

Ready Mix: Motor fuel or undyed special fuel placed in the fuel supply tank of the vehicle; refund on 30 percent.

Solid Waste: Offloading. Motor fuel or undyed special fuel placed in the fuel supply tank of the vehicle; refund on 30 percent.

70 Refund Agent: A person requesting a refund for idle time, power take-off, refrigeration units, pumping credits, or transport diversions may designate another person as an agent to file the claim and receive the refund. See the previous definitions for the following: Reefer Unit, Pumping Credits (dry products), Pumping Credits (wet products), Idle Time, Power Take-off. Complete form 80-015.

Mail completed application to:	For assistance, call:
Tax Management Division- Fuel Tax Iowa Department of Revenue PO Box 10465 Des Moines IA 50306-0465	515-281-3114 or 800-367-3388 8 a.m. - 4:15 p.m. CT Email: idr@iowa.gov
Or fax to 515-281-3756	
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