Iowa Tax Overpaid or Underpaid on Blended Fuel Instructions

Who can file this form: Anyone blending fuel where the tax rate on the final blended product is different than the fuel tax rate of the individual products prior to blending.

Questions: Call 515-281-3114 or email IDRMotorFuel@iowa.gov.

Tax Overpaid or Underpaid on Blended Fuel 82-012a

Enter the beginning and ending dates of the period covered by this report. Enter dates as MM/DD/YYYY. Also enter your name and FEIN.

NOTE: If you enter amounts directly in the Excel spreadsheet, lines 1 through 5 will either transfer from the respective schedules or calculate automatically.

Line 1: Ethanol Blended Fuel **-** Complete schedule Ethanol Blended Fuel 82-012b.

- **Line 1a:** Enter the Total Tax Overpaid from schedule Ethanol Blended Fuel 82-012b.
- **Line 1b:** Enter the Total Tax Underpaid from schedule Ethanol Blended Fuel 82-012b.

Line 2: Biodiesel Blended Fuel **-** Complete schedule Biodiesel Blended Fuel 82-012c.

- **Line 2a:** Enter the Total Tax Overpaid from schedule Biodiesel Blended Fuel 82-012c.
- **Line 2b:** Enter the Total Tax Underpaid from schedule Biodiesel Blended Fuel 82-012c.

Line 3: Total Blended Fuel -

- **Line 3a**: Add the amounts on lines 1a and 2a.
- **Line 3b**: Add the amounts on lines 1b and 2b.

Line 4: Total Tax Overpaid and to be Refunded - If the amount on line 3a is more than the amount on line 3b, subtract the amount on line 3b from the amount on line 3a and enter the result on this line. This is the Total Tax Overpaid and to be refunded on blended fuel.

Line 5: Total Tax Underpaid - If the amount on line 3b is more than the amount on line 3a, subtract the amount on line 3a from the amount on line 3b and enter the result on this line. This is the Total Tax Underpaid on blended fuel.

NOTE: If you enter the appropriate penalty and interest percentages in the "%" box on lines 6 and 7, the penalty and interest amounts will calculate automatically.

Line 6: Penalty - Tax due must be paid by the end of the month following the date of purchase. Penalty will apply if filed/paid after the due date. Multiply the amount on line 5 by the appropriate penalty percentage.

Failure to Timely File a Return: A penalty of 10% will be added to the tax due for failure to timely file a return if the return is filed after the original due date of the return and if at least 90% of the correct amount of tax is not paid by the original due date of the return.

Failure to Timely Pay the Tax Due or Penalty for Audit Deficiency: A penalty of 5% will be added to the tax due, if the return is filed by the original due date, and at least 90% of the correct amount of tax is not paid by the original due date of the return.

When the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

Line 7: Interest - Interest must be added to delinquent tax. Interest is added at a rate of 0.4% per month beginning on the day after the due date of the return and accrues each month until paid in full. Part of a month constitutes a whole month. Multiply the amount on line 5 by the appropriate interest rate percentage.

Line 8: Total Payment Due and to Be Remitted by Check - Add the amounts on lines 5, 6 and 7 (if any). Make Check Payable to: Treasurer, State of Iowa.

File this form electronically: The form can be filed electronically using our Secure File Exchange (SFE) program. Contact the Iowa Department of Revenue Motor Fuel section at IDRMotorFuel@iowa.gov for instructions.

NOTE: If you file electronically and need to submit payment, only include a copy of 82-012a with the payment.

File this form by mail: The form and schedules can be mailed to:

Fuel Tax
Iowa Department of Revenue
PO Box 10465
Des Moines, IA 50306-0465

NOTE: If additional lines are needed on schedules 82-012b and 82-012c:

- If hand-writing amounts, print additional pages.
- If you enter amounts in the Excel spreadsheet, see instructions at the bottom of each schedule for adding additional lines.

Enter your e-mail address, and sign and date the report at the bottom of the form.

Ethanol Blended Fuel Schedule 82-012b

Enter your name and FEIN. Also enter the beginning and ending dates of the tax period covered by this schedule. Enter dates as MM/DD/YYYY. If no date is entered, the spreadsheet will not calculate the correct tax due on the blended product. Some numbers may not display correctly due to rounding. All dollar amounts are correctly calculated to the nearest penny.

Column A: Enter the Date of Purchase.

Column B: Enter the Bill of Lading, Manifest, or Invoice Number(s) for the alcohol gallons purchased.

Column C: Enter from whom the alcohol was purchased.

Column D: Enter the number of alcohol gallons blended with gasoline.

Column E: Enter the Iowa fuel tax paid on the alcohol gallons in Column D.

Column F: Enter the percentage of alcohol in the gallons in Column D prior to blending.

Column G: Enter the Bill of Lading, Manifest, or Invoice Number(s) for the gasoline gallons purchased.

Column H: Enter from whom the gasoline was purchased.

Column I: Enter the number of gasoline gallons blended with alcohol.

Column J: Enter the Iowa fuel tax paid on the gasoline gallons in Column I.

Column K: Enter the percentage of alcohol in the gasoline gallons in Column I (if any) prior to blending.

NOTE: If entering amounts directly on the Excel spreadsheet, Columns L through S will calculate automatically.

Column L: Add the amounts in Columns D and I.

Column M: Multiply the amount in Column L by 1.2% (0.012). 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.

Column N: Subtract the amount in Column M from the amount in Column L.

Column O: Divide the amount in Column F by the amount in Column L. Then multiply the result by the amount in Column D.

Column P: Enter the appropriate tax rate for the final blended product from the rate table below.

Column Q: Multiply the amount in Column N by the tax rate in Column P.

Column R: Add the amounts in Columns E and J.

Column S: Subtract the amount in Column Q from the amount in Column R.

- If the result is a positive number, enter it as a positive number. It represents the Tax Amount Overpaid.
- If the result is a negative number, enter it as a negative number. It represents the Tax Amount Underpaid.

Total Tax Overpaid: Add all the positive amounts in Column S. Enter the result on this line and Line 1 of the Tax Overpaid or Underpaid on Blended Fuel 80-012a form**.**

Total Tax Underpaid: Add all the negative amounts in Column S. Enter the result on this line and Line 2 of the Tax Overpaid or Underpaid on Blended Fuel form.

NOTE: If additional lines are needed on schedule 82-012c:

- If hand writing amounts on the schedule, print additional pages.
- If you enter amounts on the Excel spreadsheet, see instructions at the bottom of the schedule.

Biodiesel Blended Fuel Schedule 82-012c

Enter your name and FEIN. Also enter the beginning and ending dates of the tax period covered by this schedule. Enter dates as MM/DD/YYYY. If no date is entered, the spreadsheet will not calculate the correct tax due on the blended product. Some numbers may not display correctly due to rounding. All dollar amounts are correctly calculated to the nearest penny.

Column A: Enter the Date of Purchase.

Column B: Enter the Bill of Lading, Manifest, or Invoice Number(s) for the biodiesel gallons purchased.

Column C: Enter from whom the biodiesel was purchased.

Column D: Enter the number of biodiesel gallons blended with petrodiesel.

Column E: Enter the Iowa fuel tax paid on the biodiesel gallons in Column D.

Column F: Enter the percentage of biodiesel in the gallons in Column D prior to blending.

Column G: Enter the Bill of Lading, Manifest, or Invoice Number(s) for the petrodiesel gallons purchased.

Column H: Enter from whom the petrodiesel was purchased.

Column I: Enter the number of petrodiesel gallons blended with biodiesel.

Column J: Enter the Iowa fuel tax paid on the petrodiesel gallons in Column I.

Column K: Enter the percentage of biodiesel in the petrodiesel gallons in Column I (if any) prior to blending.

NOTE: If entering amounts directly on the Excel spreadsheet, Columns L through S will calculate automatically.

Column L: Add the amounts in Columns D and I.

Column M: Multiply the amount in Column L by 0.35% (0.0035). 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.

Column N: Subtract the amount in Column M from the amount in Column L.

Column O: Divide the amount in Column F by the amount in Column L. Then multiply the result by the amount in Column D.

Column P: Enter the appropriate tax rate for the final blended product from the rate table below.

Column Q: Multiply the amount in Column N by the tax rate in Column P.

Column R: Add the amounts in Columns E and J.

Column S: Subtract the amount in Column Q from the amount in Column R.

- If the result is a positive number, enter it as a positive number. It represents the Tax Amount Overpaid.
- If the result is a negative number, enter it as a negative number. It represents the Tax Amount Underpaid.

Total Tax Overpaid: Add all the positive amounts in Column S. Enter the result on this line and Line 3 of the Tax Overpaid or Underpaid on Blended Fuel form.

Total Tax Underpaid: Add all the negative amounts in Column S. Enter the result on this line and Line 4 of the Tax Overpaid or Underpaid on Blended Fuel 82-012a form.

Fuel Type	Prior to 3/1/15	3/1/15 to 6/30/15	7/1/15 to 6/30/16	Effective 7/1/16
Gasoline	$0.210	$0.310	$0.308	$0.307
Alcohol	$0.190	$0.290	$0.293	$0.290
Ethanol Blended Gasoline	$0.190	$0.290	$0.293	$0.290
E85	$0.190	$0.290	$0.293	$0.290
Diesel (including biodiesel B10 and lower)	$0.225	$0.325	$0.325	$0.325
Biodiesel B11 or Higher	$0.225	$0.325	$0.295	$0.295