



Iowa Fuel Tax Monthly Return

For Liquefied Natural Gas (LNG) and
Compressed Natural Gas (CNG)

Name _____ License Number _____

Address _____ Tax Period (Month/Year) _____

City _____ State _____ ZIP _____

If amended, check box

If new address, check box

Note: All LNG/CNG dealers and users described in the instructions must file a return every month. If there is no activity for the month, enter zero in column B.

A Fuel Type	B Total Gallons (whole gallons)	C Exempt Gallons (whole gallons)	D Taxable Gallons (B - C = D)	E Tax Rate	F Tax Due (D x E = F)
1. LNG				\$0.325	\$
2. CNG				\$0.31	\$

3. Total Iowa fuel tax due. Add column F, lines 1 and 2\$ _____

4. Penalty, if applicable. See instructions on page 2\$ _____

5. Interest, if applicable. See instructions on page 2\$ _____

6. Total amount due. Add lines 3, 4, and 5\$ _____

Make check payable to Treasurer, State of Iowa.

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

Mail to:
Fuel Tax
Iowa Department of Revenue
PO Box 10465
Des Moines IA 50306-0465

I certify under penalty of false certification that this is a true and accurate return.

Authorized Signature _____ Date _____

Email _____ Phone Number _____



1581010019999

INSTRUCTIONS FOR IOWA FUEL TAX MONTHLY RETURN
For Liquefied Natural Gas (LNG) and Compressed Natural Gas (CNG)

Who Must File This Return

- **LNG/CNG Dealer:** A person in the business of handling untaxed LNG/CNG who delivers any part of the fuel into a fuel supply tank of any motor vehicle. A dealer may also fuel the dealer's own vehicles under this license.
- **LNG/CNG User:** A person who dispenses LNG/CNG for highway use, upon which the special fuel tax has not been previously paid, from fuel sources owned and controlled by the person into the fuel supply tank of a motor vehicle or commercial vehicle owned or controlled by the person.
- **LNG/CNG Consolidated Location:** A separate license is required for each location where LNG/CNG is delivered into the fuel supply tank of a motor vehicle. For reporting purposes a licensee may file a separate return for each separately licensed location; or, if arrangements have been made with the Department, the licensee may file a consolidated return reporting all sales made at all locations for which a license is held. However, a consolidated return may not be used to combine dealer and user operations. Consolidated licenses must also file an Iowa LNG/CNG Monthly Consolidated Schedule, form 81-023, to support the amounts entered on lines 1 and 2 of the Iowa Fuel Tax Monthly Return.

Note: For returns prior to March 1, 2015, see fuel tax rates on the Department's website (<https://tax.iowa.gov/>).

Due Date: Returns are due on the last day of the month following the tax period.

Line 4: Penalty

Note: Penalties can only be waived under limited circumstances, as described in Iowa Code section 421.27.

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. Penalties can only be waived under limited circumstances.

Penalty for Willful Failure to File: A penalty of 75% will be added to the tax due for willful failure to file a return or for filing with intent to evade tax.

Line 5: Interest

If payment is received after the due date of the return, interest accrues on the unpaid tax at a rate prescribed by law from the original due date of the return until payment is received. Any portion of a month is considered a full month in calculating interest due on unpaid tax.

Interest rates are available on the Department's website (<https://tax.iowa.gov/>).

Questions:

515-281-3114 or 1-800-367-3388

Hours: 8 a.m – 4:15 p.m. CT, Monday – Friday

or by email: IDRMotorFuel@iowa.gov