



Iowa Department of Revenue

www.iowa.gov/tax

2012 IA 4136

For calendar year 2012 or fiscal year ended _____, 20 ____

Computation of Iowa Motor Fuel Tax Credit

Enclose this form with your Iowa income tax return. See reverse side for instructions.

Name(s)	SSN or FEIN
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FUEL USED FOR: [Please check the appropriate box(es)] ▲ 1) Farming 2) Commercial 3) Commercial Fishing 4) Other (specify) _____

Fuel Type	A Gasoline	B Gasohol	C E85	D Undyed Diesel Fuel	E Special Fuel (LPG)
Iowa Fuel Tax Rate Per Gallon	21¢	19¢	19¢	22.5¢	20¢
Credit Computation					
1. Number of gallons from original invoices					
2. Gallons used on highway					
3. Gallons claimed. Subtract line 2 from line 1.	▲	▲	▲	▲	▲
4. Credit. Multiply line 3 by the fuel tax rate shown above.	\$	\$	\$	\$	\$
5. Less Sales Tax. Non-farm use only. See instructions on reverse side.	\$ ▲	\$ ▲	\$ ▲	\$ ▲	\$ ▲
6. Net Amount of Credit. Subtract line 5 from line 4.	\$	\$	\$	\$	\$
7. Total Credit. Add line 6, columns A - E					\$ ▲

THE FOLLOWING REQUIREMENTS MUST BE MET FOR THIS CLAIM TO BE HONORED:

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| <ol style="list-style-type: none"> 1. You made no claims for a fuel tax refund on fuel purchased during this tax year. 2. You do not have an active Motor Fuel Tax Refund Permit for this tax year. 3. All information requested on this form must be accurately entered. 4. You must have and maintain records verifying nonhighway gallons purchased. 5. All gallons claimed for credit were paid for in the tax period. 6. The gallons claimed were or will be consumed in other than a registered vehicle. | <ol style="list-style-type: none"> 7. Gasoline used in a boat does not qualify for credit unless the boat was used for commercial fishing. 8. Fuel used in motor vehicles for off-loading procedures does not qualify for the credit. See instructions for additional information. 9. Sales tax (nonfarm usage) must be computed correctly. See instructions for additional information. 10. Invoices showing gallons must be issued in the name of the individual, estate, trust, or corporation claiming the credit. See instructions for partners or S corporation shareholders. 11. A copy of the federal 4136 must also be enclosed with your Iowa income tax return. |
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NOTE: Enclose a copy of federal 4136