



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)
<b>Iowa Fuel Tax Rate Per Gallon</b>	21¢	19¢	19¢	22.5¢	20¢
<b>Credit Computation</b>					
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"> <li>1. You made no claims for a fuel tax refund on fuel purchased during this tax year.</li> <li>2. You do not have an active Motor Fuel Tax Refund Permit for this tax year.</li> <li>3. All information requested on this form must be accurately entered.</li> <li>4. You must have and maintain records verifying nonhighway gallons purchased.</li> <li>5. All gallons claimed for credit were paid for in the tax period.</li> <li>6. The gallons claimed were or will be consumed in other than a registered vehicle.</li> </ol> | <ol style="list-style-type: none"> <li>7. Gasoline used in a boat does not qualify for credit unless the boat was used for commercial fishing.</li> <li>8. Fuel used in motor vehicles for off-loading procedures does not qualify for the credit. See instructions for additional information.</li> <li>9. Sales tax (nonfarm usage) must be computed correctly. See instructions for additional information.</li> <li>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.</li> <li>11. A copy of the federal 4136 must also be enclosed with your Iowa income tax return.</li> </ol> |
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**NOTE: Enclose a copy of federal 4136**