CHAPTER 260
MOTOR FUEL AND UNDYED SPECIAL FUEL

[Prior to 1/1/96, see 701—Ch 64]
[Prior to 9/7/22, see Revenue Department[701] Ch 68]

Chapter rescission date pursuant to Iowa Code section 17A.7: 4/23/30

701—260.1(452A) Tax rates—time tax attaches—responsible party.

260.1(1) *Fuel distribution percentages.*

a. *Ethanol distribution percentage.*

(1) Except as otherwise provided in this paragraph, this paragraph shall apply to the excise tax imposed on each gallon of motor fuel used for any purpose for the privilege of operating motor vehicles in this state. An excise tax of 30 cents is imposed on each gallon of motor fuel other than ethanol blended gasoline classified as E-15 or higher.

(2) On and after July 1, 2030, an excise tax of 30 cents is imposed on each gallon of ethanol blended gasoline classified as E-15 or higher.

(3) Before July 1, 2030, the rate of the excise tax on ethanol blended gasoline classified as E-15 or higher shall be based on the ethanol distribution percentage as specified in Iowa Code section 452A.3 and subparagraph 260.1(1)*"a"*(4). The ethanol distribution percentage is the number of gallons of ethanol blended gasoline classified as E-15 or higher that are distributed in this state as expressed as a percentage of the number of gallons of motor fuel, excluding aviation gasoline, distributed in this state. The department shall determine the percentage for each determination period beginning January 1 and ending December 31 based on data from reports filed pursuant to Iowa Code section 452A.33. The rate for the excise tax shall apply for the period beginning July 1 and ending June 30 following the end of the determination period.

(4) The rate of the excise tax on ethanol blended gasoline classified as E-15 or higher is as follows:

Ethanol Distribution Percentage	Per Gallon Excise Tax on E-15 or Higher
0% to 10%	$0.240
>10% to 12%	$0.245
>12% to 14%	$0.250
>14% to 16%	$0.255
>16% to 18%	$0.260
>18% to 20%	$0.265
>20% to 22%	$0.270
>22% to 26%	$0.275
>26% to 35%	$0.280
>35% to 45%	$0.285
>45% to 65%	$0.290
>65% to 85%	$0.292
>85% to 95%	$0.295
>95% to 100%	$0.300

b. *Biodiesel distribution percentage.*

(1) Except as otherwise provided in this paragraph, the rate of the excise tax on each gallon of special fuel for diesel engines of motor vehicles used for any purpose for the privilege of operating motor vehicles in this state, other than biodiesel blended fuel classified as B-20 or higher, is 32.5 cents.

1. Except as otherwise provided in this paragraph, this paragraph shall apply to the excise tax imposed on each gallon of biodiesel blended fuel classified as B-20 or higher used for any purpose for the privilege of operating motor vehicles in this state.

2. On and after July 1, 2030, the rate of the excise tax on each gallon of biodiesel blended fuel classified as B-20 or higher is 32.5 cents.

3. Before July 1, 2030, the rate of the excise tax shall be based on the biodiesel distribution percentage as specified in Iowa Code section 452A.3 and subparagraph 260.1(1)*"b"*(3). The biodiesel distribution percentage is the number of gallons of biodiesel blended fuel classified as B-20 or higher that is distributed in this state as expressed as a percentage of the number of gallons of special fuel for diesel engines of motor vehicles distributed in this state. The department shall determine the percentage for each determination period beginning January 1 and ending December 31 based on data from reports filed pursuant to Iowa Code section 452A.33. The rate for the excise tax shall apply for the period beginning July 1 and ending June 30 following the end of the determination period.

(2) The determination period for the biodiesel distribution percentage is January through December each calendar year.

(3) The rate of the excise tax on biodiesel blended fuel classified as B-20 or higher is as follows:

Biodiesel Distribution Percentage	Per Gallon Excise Tax on B-20 or Higher
0% to 50%	$0.295
>50% to 55%	$0.298
>55% to 60%	$0.301
>60% to 65%	$0.304
>65% to 70%	$0.307
>70% to 75%	$0.310
>75% to 80%	$0.313
>80% to 85%	$0.316
>85% to 90%	$0.319
>90% to 95%	$0.322
>95% to 100%	$0.325

260.1(2) *Attachment, payment, and remittance of tax.*

a. *Attachment of tax.* The tax attaches when the fuel is withdrawn from a terminal or imported into Iowa.

b. *Payment of tax.* The tax is payable to the department by the supplier, restrictive supplier, importer, blender, or any person who owns the fuel at the time it is brought into the state by a restrictive supplier or importer or any other person who possesses taxable fuel upon which the tax has not been paid. In the event a licensee sells fuel upon which the tax has not been paid to a second licensee of the same license type, the first licensee, which would be the seller, shall remit the tax to the department unless mutually agreed upon by both licensees of the transaction that the second licensee shall remit the tax to the department.

c. *Remittance of tax.*

(1) Suppliers, restrictive suppliers, and blenders. The tax is to be remitted to the department by a supplier, restrictive supplier, or blender by the last day of the month following the month in which the fuel is withdrawn from a terminal or imported.

(2) Importers. The tax is to be remitted by an importer by the last day of the month for fuel imported in the first 15 days of the month and by the fifteenth day of the following month for fuel imported after the fifteenth day of the previous month.

(3) Nonlicensees. Nonlicensees who possess taxable fuel upon which the tax has not been paid must file returns and pay the tax the same as a restrictive supplier (monthly). All licensees must make payment by electronic funds transfer.

260.1(3) *Inventory tax.* Retailers, eligible purchasers, and other persons having title to motor fuel, undyed special fuel, or hydrogen in storage and held for sale on the effective date of an increase in the excise tax rate, including an increase in the excise tax rate due to a reclassification of fuel types, imposed on motor fuel, undyed special fuel, or hydrogen are subject to an inventory tax based upon the gallonage in storage as of the close of the business day preceding the effective date of the increased excise tax rate of motor fuel or undyed special fuel that will be subject to the increased excise tax rate. Suppliers and other persons holding fuel that has not yet been taxed are not subject to the inventory tax.

a. Persons subject to the tax imposed under this subrule shall take an inventory to determine the gallonage in storage for purposes of determining the tax and shall report the gallonage and pay the tax due within 30 days of the prescribed inventory date.

b. The amount of the inventory tax is equal to the inventory tax rate times the gallonage in storage. The inventory tax rate is equal to the increased excise tax rate less the previous excise tax rate. The inventory tax does not apply to an increase in the tax rate of a specified fuel, except for compressed natural gas, unless the increase in the tax rate of that fuel is in excess of one-half cent per gallon.

This rule is intended to implement Iowa Code sections 452A.3, 452A.8 and 452A.85.

[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.2(452A) Exemption.

260.2(1) *Exported fuel.* Motor fuel or undyed special fuel sold for export or exported from this state to another state, territory, or foreign country is exempt from the excise tax.

a. The fuel is deemed sold for export or exported only if the bill of lading or manifest indicates that the destination of the fuel withdrawn from the terminal is outside the state of Iowa. The mode of transportation is not of consequence.

b. In the event fuel is taxed and then subsequently exported, an amount equal to the tax previously paid will be allowable as a refund, upon receipt by the department of the appropriate documents, to the party who originally paid the tax.

c. If the sale of exported fuel is completed in Iowa, then the sale is subject to Iowa sales tax if it is not exported for resale or otherwise exempt from sales tax. The sale is completed in Iowa if the foreign purchaser takes physical possession of the fuel in this state (rule 701—220.2(423)).

260.2(2) *Exempt purposes.* "Exempt purposes" as they relate to dyed fuel requirements in Iowa Code section 452A.3(3)*"b"* are described in Iowa Code section 452A.17(1)*"a."* This exemption does not apply to fuel used for idle time, power takeoffs, reefer units, or pumping credits, or fuel used by contract carriers.

This rule is intended to implement Iowa Code sections 452A.3 and 452A.17.

[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.3(452A) Responsibilities of blenders at nonterminal locations.

260.3(1) *Generally.* A person who blends ethanol blended gasoline or biodiesel blended fuel at a nonterminal location must:

a. Obtain a blender's license. Blending ethanol with gasoline, or blending biodiesel with petrodiesel, may result in additional tax due or an allowable refund depending on the ethanol content of the mixture and the tax paid on its components.

b. Make payments of any additional tax due that may result from blending depending on the content of the mixture.

c. Obtain a refund permit to receive allowable refunds of any overpayment of tax that may result from blending depending on the content of the mixture.

EXAMPLE 1: A blender blends three parts ethanol E-100 with 17 parts gasoline to create ethanol blended gasoline classified as E-15 or higher. The blended product is taxed as ethanol blended gasoline E-15 or higher, and the blender may be due a refund for excess tax paid on the gasoline used to create the blended product.

EXAMPLE 2: A blender blends one-part biodiesel B-100 with four parts petrodiesel to create biodiesel blended fuel classified as B-20 or higher. The blended product is taxed as biodiesel B-20 or higher undyed, and the blender may be due a refund for excess tax paid on the petrodiesel used to create the blended product.

EXAMPLE 3: A blender blends one part biodiesel B-100 with 19 parts petrodiesel to create biodiesel blended fuel classified as B-5. The blended product is taxed as special fuel undyed, and the blender may owe additional tax to the department on the biodiesel B-100 used to create the blended product.

EXAMPLE 4: A blender blends one part biodiesel blended fuel classified as B-20 with five parts biodiesel blended fuel classified as B-2 to create biodiesel blended fuel classified as B-5. The blended product is taxed as special fuel undyed other than B-20 or higher, and the blender may owe additional tax to the department on the biodiesel blended fuel classified as B-20 used to create the blended product.

260.3(2) *Blenders of ethanol blended gasoline.*

a. E-15 or higher additional tax due example where ethanol is owned by a blender and gasoline is purchased by the blender from a supplier.

(1) A blender who owns the ethanol (supplier) being used to blend with gasoline must purchase the gasoline from a supplier and pay the appropriate tax to the supplier.

(2) The blender must obtain a blender's license and compute the tax due on the total gallons of blended product and make payment to the department for the additional amount due.

(3) Example. For purposes of the following example, the tax rate for gasoline is presumed to be 30¢ per gallon and the tax rate for ethanol blended gasoline E-15 or higher is presumed to be 24¢ per gallon. The actual tax rates for the appropriate period may be found on the department's website at revenue.iowa.gov.

EXAMPLE:	
Blender purchases 7,000 gallons tax-paid gasoline (7,000 ×.30) =	$2,100.00
Blender adds 3,000 gallons untaxed ethanol	$.00
Total tax paid on products	$2,100.00
Total tax due on 10,000 gallons ethanol blended gasoline E-15 or higher (10,000 ×.24) =	$2,400.00
Additional Amount Due	$300.00

b. E-15 or higher refund example where ethanol and gasoline are purchased by a blender from a supplier. A blender who purchases ethanol and gasoline from a supplier must pay tax on both the ethanol purchased and the gasoline purchased. The blender must obtain a refund permit to receive a refund of the overpayment of tax on the blended product. Example: For purposes of the following example, the tax rate for gasoline is presumed to be 30¢ per gallon and the tax rate for ethanol blended gasoline E-15 or higher is presumed to be 24¢ per gallon. The actual tax rates for the appropriate period may be found on the department's website at revenue.iowa.gov.

EXAMPLE:	
Blender purchases 7,000 gallons tax-paid gasoline (7,000 ×.30) =	$2,100.00
Blender purchases 3,000 gallons tax-paid ethanol (3,000 ×.24) =	$720.00
Total tax paid on products	$2,820.00
Total tax due on 10,000 gallons ethanol blended gasoline E-15 or higher (10,000 ×.24) =	$2,400.00
Amount of Refund Allowable	$420.00

c. E-10 to E-14 example where ethanol and gasoline are purchased by a blender from any source. A blender who purchases ethanol and gasoline from any source must pay tax on both the ethanol purchased and the gasoline purchased. The blender must obtain a blender's license and compute the tax due on the total gallons of blended product and make payment to the department for the additional amount due. Example: For purposes of the following example, the tax rate for gasoline is presumed to be 30¢ per gallon, the tax rate for ethanol is presumed to be 24¢ per gallon, and the tax rate for ethanol blended gasoline E-10 is presumed to be 30¢ per gallon. The actual tax rates for the appropriate period may be found on the department's website at revenue.iowa.gov.

EXAMPLE:

Blender purchases 7,200 gallons tax-paid gasoline (7,200 ×.30) =	$2,160.00
Blender purchases 800 gallons tax-paid ethanol (800 ×.24) =	$192.00
Total tax paid on products	$2,352.00
Total tax due on 8,000 gallons ethanol blended gasoline E-10 (8,000 ×.30) =	$2,400.00
Additional Amount Due	$48.00

d. E-15 or higher refund example where ethanol blended gasoline E-10 to E-14 and ethanol blended gasoline E-15 or higher are purchased by a blender from a supplier. A blender who purchases ethanol blended gasoline E-10 to E-14 and ethanol blended gasoline E-15 or higher from a supplier must pay tax on both the ethanol blended gasoline E-10 to E-14 purchased and the ethanol blended gasoline E-15 purchased. The blender must obtain a refund permit to receive a refund of the overpayment of tax on the blended product. Example: For purposes of the following example, the tax rate for E-10 to E-14 purchased is presumed to be 30¢ per gallon and the tax rate for ethanol blended gasoline E-15 or higher is presumed to be 24¢ per gallon. The actual tax rates for the appropriate period may be found on the department's website at revenue.iowa.gov.

EXAMPLE:

Blender purchases 7,000 gallons tax-paid ethanol blended gasoline E-10 to E-14 (7,000 ×.30) =	$2,100.00
Blender purchases 3,000 gallons tax-paid ethanol blended gasoline E-15 or higher (3,000 ×.24) =	$720.00
Total tax paid on products	$2,820.00
Total tax due on 10,000 gallons ethanol blended gasoline E-15 or higher (10,000 ×.24) =	$2,400.00
Amount of Refund Allowable	$420.00

e. Ethanol blended gasoline E-15 or higher blending errors. Where a blending error occurs and an insufficient amount of ethanol has been blended with gasoline so that the mixture fails to qualify as ethanol blended gasoline E-15 or higher, a 1 percent tolerance applies in determining the tax on the blended product as described below:

(1) If the amount of the ethanol erroneously blended with gasoline is at least 14 percent of the total blended product by volume, the ethanol and gasoline blended product is considered ethanol blended gasoline E-15 or higher and there is no penalty or assessment of additional tax.

(2) If the amount of ethanol erroneously blended with gasoline is less than 14 percent of the total blended product by volume, the total blend of gasoline and ethanol is subject to tax as motor fuel other than ethanol blended gasoline E-15 or higher at the prevailing rate of tax.

1. Blending errors occur only if a blender intends to produce ethanol blended gasoline E-15 or higher. If a blender does not intend to produce ethanol blended gasoline when blending ethanol and gasoline, and the mixture contains less than 14 percent ethanol by volume, no error has occurred and the mixture is subject to tax as motor fuel other than ethanol blended gasoline E-15 or higher.

2. The following formulas are used to compute blending errors:

Actual gasoline + actual ethanol = total gallons of blended product

Total gallons of blended product × .14 = required ethanol

3. Examples. The following factors are assumed for all examples:

The blender in each example intends to blend ethanol blended gasoline E-15 or higher. Figures are rounded to the nearest whole gallon; ethanol blended gasoline E-15 or higher is taxed at 24¢ per gallon; gasoline is taxed at 30¢ per gallon. The actual tax rates for the appropriate period may be found on the department's website at revenue.iowa.gov. Penalty and interest charges are not computed in the examples.

EXAMPLE 1:

Actual gasoline	=	8,500 gal.

Actual ethanol	=	1,500	gal.
Total blended product	=	10,000	gal.
10,000 ×.14	=	1,400	gal. required ethanol

The actual ethanol (1,500 gallons) is more than the required ethanol (1,400 gallons), which means that the tax is applied according to subparagraph 260.4(2)*"e"*(1) as follows:

10,000 gal. of blended product ×.24	=	$2,400	tax on ethanol blended gasoline E-15 or higher

EXAMPLE 2:

Actual gasoline	=	9,200	gal.
Actual ethanol	=	800	gal.
Total blended product	=	10,000	gal.
10,000 ×.14	=	1,400	gal. required ethanol

The actual ethanol (800 gallons) is less than the required ethanol (1,400 gallons), which means that the entire blend is considered motor fuel other than ethanol blended gasoline E-15 or higher and the tax is applied according to subparagraph 260.4(2)*"e"*(2) as follows:

10,000 gal. of blended product ×.30	=	$3,000	tax on motor fuel other than ethanol blended gasoline E-85 or higher

260.3(3) *Blenders of biodiesel blended fuel.*

a. Biodiesel B-20 or higher additional tax due.

(1) A blender who owns the biodiesel being used to blend with diesel must purchase the diesel from a supplier and pay the appropriate tax to the supplier.

(2) The blender must obtain a blender's license and compute the tax due on the total gallons of blended product and make payment to the department for the additional amount due.

(3) Examples. For purposes of the following examples, the tax rate for B-20 or higher is presumed to be 29.5¢ per gallon and the tax rate for special fuel other than B-20 or higher is presumed to be 32.5¢ per gallon. The actual tax rates for the appropriate period may be found on the department's website at revenue.iowa.gov.

EXAMPLE 1:

Blender purchases 8,000 gallons tax-paid petrodiesel (8,000 ×.325) =	$2,600.00
Blender adds 2,000 gallons untaxed biodiesel =	$.00
Total tax paid on products =	$2,600.00

The blended product is 10,000 gallons of special fuel, which includes 2,000 gallons (20 percent by volume) of biodiesel. Thus, the product is taxed as B-20 or higher.

Total tax due on 10,000 gallons blended B-20 or higher (10,000 ×.295) =	$2,950.00
Additional Amount Due =	$350.00

EXAMPLE 2:

Blender purchases 7,600 gallons tax-paid petrodiesel (7,600 ×.325) =	$2,470.00
Blender adds 400 gallons untaxed biodiesel =	$.00
Total tax paid on products =	$2,470.00

The blended product is 8,000 gallons of special fuel, which includes 400 gallons (5 percent by volume) of biodiesel. Thus, the product is taxed as special fuel undyed classified as other than B-20 or higher.

Total tax due on 8,000 gallons special fuel undyed classified as other than B-20 or higher (8,000 ×.325) =	$2,600.00
Additional Amount Due =	$130.00

EXAMPLE 3:

Blender purchases 7,750 gallons tax-paid B-2 (7,750 ×.325) =	$2,518.75
Blender adds 250 gallons untaxed biodiesel =	$.00
Total tax paid on products =	$2,518.75

7,750 gallons of B-2 contains 155 gallons (2 percent) of biodiesel. The blended product is 8,000 gallons of special fuel, which includes 405 gallons (155 + 250, or 5 percent by volume) of biodiesel. Thus, the product is taxed as special fuel undyed classified as other than B-20 or higher.

Total tax due on 8,000 gallons special fuel undyed classified as other than B-20 (8,000 ×.325) =	$2,600.00
Additional Amount Due =	$81.25

b. Diesel purchased by blender.

(1) A blender who purchases diesel products from a supplier must pay the appropriate tax on all diesel products purchased.

(2) The blender must obtain a blender's license and compute the tax due on the total gallons of blended product and make payment to the department for any additional amount due.

(3) The blender must also obtain a refund permit to receive a refund of any overpayment of tax on the blended product.

(4) Examples. For purposes of the following examples, the tax rate for B-20 or higher is presumed to be 29.5¢ per gallon and the tax rate for special fuel other than B-20 or higher is presumed to be 32.5¢ per gallon. The actual tax rates for the appropriate period may be found on the department's website at revenue.iowa.gov.

EXAMPLE 1:

Blender purchases 8,000 gallons tax-paid petrodiesel (8,000 ×.325) =	$2,600.00
Blender purchases 2,000 gallons tax-paid biodiesel (2,000 ×.295) =	$590.00
Total tax paid on products =	$3,190.00

The blended product is 10,000 gallons of biodiesel blended fuel classified as B-20 or higher, which includes 2,000 gallons (20 percent by volume) of biodiesel. Thus, the product is taxed as biodiesel blended fuel classified as B-20 or higher.

Total tax due on 10,000 gallons of blended fuel classified as B-20 or higher (10,000 ×.295) =	$2,950.00
Amount of Refund Allowable =	$240.00

EXAMPLE 2:

Blender purchases 7,600 gallons tax-paid petrodiesel (7,600 ×.325) =	$2,470.00
Blender purchases 400 gallons tax-paid biodiesel (400 ×.295) =	$118.00
Total tax paid on products =	$2,588.00

The blended product is 8,000 gallons of biodiesel blended fuel classified as other than B-20 or higher, which includes 400 gallons (5 percent by volume) of biodiesel. Thus, the product is taxed as special fuel other than B-20 or higher.

Total tax due on 8,000 gallons blended B-5 (8,000 ×.325) =	$2,600.00
Additional Amount Due =	$12.00

EXAMPLE 3:

Blender purchases 4,000 gallons tax-paid B-2 (4,000 ×.325) =	$1,300.00
Blender purchases 4,000 gallons tax-paid B-20 (4,000 ×.295) =	$1,180.00
Total tax paid on products =	$2,480.00

4,000 gallons of B-2 contains 80 gallons (2 percent) of biodiesel, and 4,000 gallons of B-20 contains 800 gallons (20 percent) of biodiesel. The blended product is 8,000 gallons of special fuel, which includes 880 gallons (80 + 800, or 11 percent by volume) of biodiesel. Thus, the product is taxed as special fuel other than B-20 or higher.

Total tax due on 8,000 gallons B-11 or higher (8,000 ×.301) =	$2,600.00
Amount of Refund Allowable =	$120.00

260.3(4) *Blending errors.*

a. *Blending tolerance.* Where a blending error occurs and an insufficient amount of biodiesel has been blended with petrodiesel so that the mixture fails to qualify as B-20 or higher as defined in rule 701—259.1(452A), a 1 percent tolerance applies in determining the tax on the blended product as described below:

(1) If the amount of the biodiesel erroneously blended with petrodiesel is at least 19 percent of the total blended product by volume, the biodiesel and petrodiesel blended product is considered B-20 or higher and there is no penalty or assessment of additional tax.

(2) If the amount of biodiesel blended with petrodiesel is less than 19 percent of the total blended product by volume, the entire mixture is considered taxable diesel other than B-20 or higher and subject to tax at the prevailing rate.

b. *Intention to blend.* Blending errors occur only if a blender intends to produce B-20 or higher. If a blender does not intend to produce B-20 or higher when blending biodiesel and petrodiesel, and the mixture contains less than 19 percent biodiesel by volume, no error has occurred and the mixture is subject to tax as diesel other than B-20 or higher.

c. *Computation of blending errors.* The following formulas are used to compute blending errors:

Actual biodiesel + actual petrodiesel = total gallons of blended product

Total gallons of blended product × .19 = required biodiesel

d. *Examples.* The following factors are assumed for all examples:

The blender in each example intends to blend B-20 or higher. Figures are rounded to the nearest whole gallon; B-20 or higher is taxed at .295¢ per gallon; diesel other than B-20 or higher is taxed at .325¢ per gallon. The actual tax rates for the appropriate period may be found on the department's website at revenue.iowa.gov. Penalty and interest charges are not computed in the examples.

EXAMPLE 1:

Actual petrodiesel	=	6,400 gal.
Actual biodiesel	=	1,600 gal.
Total blended product	=	8,000 gal.
8,000 ×.19	=	1,520 gal. required biodiesel

The actual biodiesel (1,600 gallons) is more than the required biodiesel (1,520 gallons). Thus, the tax is applied according to subparagraph 260.4(3)*"c"*(1) as follows:

8,000 gal. of blended product ×.295	=	$2,360 tax on B-20 or higher

EXAMPLE 2:

Actual petrodiesel	=	6,600 gal.
Actual biodiesel	=	1,400 gal.
Total blended product	=	8,000 gal.
8,000 ×.19	=	1,520 gal. required biodiesel

The actual biodiesel (1,400 gallons) is less than the required biodiesel (1,520 gallons). Thus, the tax is applied according to subparagraph 260.4(3)*"c"*(2) as follows:

8,000 gal. of blended product ×.325	=	$2,600 tax on diesel other than B-20 or higher

EXAMPLE 3:

A blender erroneously mixes 3,000 gallons of B-2 with 5,000 gallons of B-30 with the intent of creating B-20 or higher. 3,000 gallons of B-2 contains 60 gallons (2 percent) of biodiesel. 5,000 gallons of B-30 contains 1,500 gallons (30 percent) of biodiesel. Thus, the 8,000 gallons (3,000 + 5,000) of blended product includes 1,560 gallons (60 + 1,500) of biodiesel and 6,440 gallons (8,000 – 1,560) of petrodiesel.

Actual petrodiesel	=	6,440	gal.
Actual biodiesel	=	1,560	gal.
Total blended product	=	8,000	gal.
8,000 ×.19	=	1,520	gal. required biodiesel

The actual biodiesel (1,560 gallons) is greater than the required biodiesel (1,520 gallons), which means that the entire blend is considered B-20 or higher and the tax is applied according to subparagraph 260.4(3)*"c"*(1) as follows:

8,000 gal. of blended product ×.295	=	$2,360	tax on B-20 or higher

This rule is intended to implement Iowa Code section 452A.8.
[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.4(452A) Tax returns—computations.

260.4(1) *Supplier—nexus.*

a. Determination of tax liability amount. The fuel tax liability for a supplier is computed by multiplying the per gallon fuel tax rate by the total number of invoiced gallons of motor fuel or undyed special fuel withdrawn from the terminal by the supplier within the state or by the supplier with an Iowa nexus from a terminal outside the state during the preceding calendar month, less deductions for fuel exported in the case of in-state withdrawals and the distribution allowance provided for in Iowa Code section 452A.5.

b. Supplier responsibility. Tax shall not be paid when the sale of ethanol occurs within a terminal from an ethanol manufacturer to a licensed supplier. The tax shall be paid by the licensed supplier when the invoiced gross gallonage of the ethanol or the ethanol part of the ethanol blended gasoline is withdrawn from a terminal for delivery in this state. This makes the licensed supplier responsible for the tax on both the ethanol and the gasoline portions of the ethanol blended gasoline and for the reporting and accounting of this fuel as ethanol blended gasoline on the supplier report.

c. Terminals outside of Iowa. If fuel is withdrawn by a supplier with no nexus in Iowa, but who voluntarily agrees to collect and report the tax, from a terminal outside of Iowa for importation into Iowa, the tax liability is computed in the same manner as in paragraph 260.4(1)*"a"* with the exception that no deduction is allowable for exports.

260.4(2) *Restrictive supplier.* The fuel tax liability for a restrictive supplier is to be computed by multiplying the per gallon fuel tax rate by the total number of invoiced gallons of motor fuel or undyed special fuel imported into Iowa during the preceding calendar month.

260.4(3) *Importer.* The fuel tax liability for an importer is computed by multiplying the per gallon fuel tax rate by the total number of invoiced gallons of motor fuel or undyed special fuel imported into Iowa during the applicable reporting period.

260.4(4) *Nonlicensee.* The tax liability for a nonlicensee is computed the same as for a restrictive supplier. If motor fuel or undyed special fuel is exported from this state with no tax paid and subsequently returned to this state because all or a portion of it was not delivered where destined, the tax must be paid to the department by the nonlicensee.

All gallon entries on the return for determining the tax liability must be rounded to the nearest whole gallon.

This rule is intended to implement Iowa Code sections 452A.3, 452A.5, 452A.8, and 452A.9.
[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.5(452A) Distribution allowance. The tax computation for a supplier includes a distribution allowance of 1.6 percent of the motor fuel gallonage and 0.7 percent of the undyed special fuel gallonage removed from the terminal during the reporting period. The distributor purchasing the fuel from the supplier is entitled to 1.2 percent of the motor fuel distribution allowance. The distributor or dealer purchasing fuel from a supplier is entitled to 0.35 percent of the undyed special fuel distribution allowance. The distribution allowance does not apply to fuel exported.

This rule is intended to implement Iowa Code sections 452A.5 and 452A.8.

[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.6(452A) Supplier credit—uncollectible account.

260.6(1) *Generally.* A licensed supplier who is unable to recover the tax from an eligible purchaser or end user is not liable for the tax and may credit the amount of unpaid tax against a later remittance of tax.

260.6(2) *Qualification for credit.*

a. To qualify for the credit, the supplier must notify the department in writing of the uncollectible account no later than ten calendar days after the due date for payment of the tax.

b. Notification is to be provided to the department via email at idrmotorfuel@iowa.gov. The notification must include all information required by the department.

c. Disqualification for credit.

(1) A supplier does not qualify for the credit if the purchaser did not elect to apply for the eligible purchaser or end user status or did not qualify to be an eligible purchaser.

(2) The credit does not apply if the supplier sells additional fuel to a delinquent eligible purchaser or end user after notifying the department that the supplier has an uncollectible debt with an eligible purchaser.

260.6(3) *Cancellation of eligible status.* Upon notification from the supplier that an eligible purchaser is in default of the tax payment, that person's eligible purchaser or end user status will be canceled by the department. The eligible purchaser or end user status will not be reinstated until such time as the purchaser posts securities to guarantee future tax payments as provided in 701—paragraph 259.17(1)*"d."*

260.6(4) *Eligible purchasers.*

a. *Registration.* Any distributor of motor fuel or special fuel or end user of special fuel who requests authorization to make delayed payments of the motor vehicle fuel tax must first register with the department to become an eligible purchaser.

b. *Payment of tax.* The eligible purchaser must pay the tax to the supplier by electronic funds transfer one business day prior to the date the tax is to be paid by the supplier.

c. *Validity.* Once approved, the eligible purchaser status is valid until voluntarily canceled by the eligible purchaser or canceled by the department of revenue. More information is contained in 701—subrule 259.18(4).

This rule is intended to implement Iowa Code section 452A.8.

[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.7(452A) Refunds. Refunds are allowable for the tax paid on motor fuel and undyed special fuel as identified in Iowa Code section 452A.17. Iowa Code section 452A.17(1)*"a"* contains the complete list of allowable refunds.

260.7(1) *Federal government.* For fuel sold to the United States or to any agency or instrumentality of the United States, the tax is subject to refund regardless of how the fuel is used. The name of the federal agency or instrumentality must appear on the invoice as the purchaser of the fuel for the purchase to be eligible for a refund.

a. The department will consider the factors found in 701—subrule 212.12(3) to determine whether an organization is an instrumentality of the United States government.

b. The American Red Cross, Project Head Start, Federal Land Banks and Federal Land Bank Associations, among others, have been determined to be instrumentalities of the federal government.

c. Ineligible for refunds. Receivers or trustees appointed in the federal bankruptcy proceedings are subject to the excise tax and ineligible for refund. The refund is not available to employees of the federal government who purchase fuel individually and are later reimbursed by the federal government.

260.7(2) *The state and political subdivisions.*

a. Generally. Fuel sold to the state of Iowa, agencies of the state, or any political subdivision of the state and that is used for public purposes may be eligible for a refund. This refund is not available to agencies or instrumentalities of political subdivisions.

b. Political subdivision attributes. The general attributes and factors in determining if an entity is a political subdivision of the state of Iowa are whether the entity has:

(1) A specific geographic area;

(2) Public officials elected at public elections;

(3) Taxing power;

(4) A general public purpose or benefit; and

(5) The attributes, factors or powers listed in subparagraphs 260.7(2)*"a"*(1) to *"a"*(4) delegated to it by the state of Iowa.

c. Employees. The refund is not available to employees of a governmental unit who purchase fuel individually and are later reimbursed by the governmental unit. The name of the governmental unit must appear on the invoice as the purchaser of the fuel or the refund will not be allowed.

260.7(3) *Contract carriers.*

a. Fuel sold to a contract carrier who has a contract with a public school under Iowa Code section 285.5 for the transportation of pupils of an approved public or nonpublic school is refundable.

b. If the contract carrier also uses fuel for purposes other than the transportation of pupils, the refund will be based on that percentage of the total amount of fuel purchased which reflects the pupil transportation usage.

c. A refund requested by a contract carrier will be reduced by the applicable sales tax unless otherwise exempt. The name of the contract carrier must appear on the invoice as the purchaser of the fuel or the refund will not be allowed.

260.7(4) *Unlicensed vehicles, stationary engines, machinery and equipment used for nonhighway purposes, implements used in agricultural production, and home heating.* Fuel used in unlicensed vehicles, stationary engines, machinery and equipment used for nonhighway purposes, implements used in agricultural production, and fuel used for home heating.

260.7(5) *Idle time.*

a. Claims. Persons who wish to claim a refund for idle time (the engine is running but not propelling the vehicle) must first apply to the department and provide statistical information on how the refund amount will be calculated.

b. Qualification.

(1) Normally, to qualify for a refund the vehicle must be equipped with an on-board monitoring device that records the actual time the engine is idling and the amount of fuel consumed while idling.

(2) If the device only records the idle time and not fuel used, the refund amount will be calculated at one-half gallon of fuel consumed per one hour of idle time.

(3) The computation must also consider the miles driven in Iowa versus total miles driven. The department will require a review of interstate carrier reports before approval of the computation method.

260.7(6) *Power takeoff.*

a. Generally. Persons operating vehicles that have auxiliary equipment powered by the power takeoff may apply for a refund for that portion of the fuel used for powering the auxiliary equipment.

b. Exempt percentage. The person requesting the refund must furnish the department with statistical information on how the exempt percentage is established. The percentage can be established by using the following methods:

(1) Determine the actual fuel usage by the hour while the auxiliary equipment is in use compared to total hours the engine is running.

(2) Establish total miles per gallon for the vehicle when auxiliary equipment is not in use compared to miles per gallon while the equipment is in use.

(3) Other computation methods to be reviewed by the department prior to approval.

260.7(7) *Fuel used in relation to cement and solid waste.* It has been predetermined that tax on fuel used in the mixing of cement into concrete, the off-loading of the concrete, and the loading and off-loading of solid waste will be refunded on the basis of 30 percent of the fuel placed in the fuel supply tank of the vehicle provided proper records are maintained. Proper records shall consist of records of fills for each vehicle from tax-paid bulk storage tanks or sales tickets where fuel is purchased directly from a service station. Each vehicle must be identifiable by a unit number so the department can trace fuel usage to specific vehicles. An additional allowance will be granted where it can be substantiated through the use of separate meters that operate to measure the fuel when the vehicle is stationary or the use of separate tanks that fuel the vehicle only when the vehicle is stationary that the actual nonhighway fuel usage exceeds 30 percent.

260.7(8) *Refrigeration units (reefers).*

a. *Generally.* Tax paid on fuel for reefer units is subject to refund.

b. *Documentation.* The person must maintain records of fuel purchases to substantiate the tax-paid purchases. Invoices must meet the criteria set forth in rule 701—259.11(452A). In addition, the invoices must separately state fuel purchased and placed in the reefer unit or the person must provide records establishing the amount of fuel used in a reefer unit.

260.7(9) *Pumping credits.*

a. *Generally.* A refund will be allowed for taxes paid on fuel once that fuel has been placed in the fuel supply tank of a motor vehicle when the motor of that vehicle is used as a power source for off-loading procedures.

b. *Documentation.* Meter readings from the pump used in the off-loading procedure or the invoice, manifest, or bill of lading number covering the product off-loaded must be retained.

c. *Claim amounts.* Unless a different amount can be proven, the claims for refund will be:

(1) One-half gallon credit for each 1,000 gallons of liquid products pumped and three-tenths of a gallon credit for each ton of dry products off-loaded when using motor fuel or undyed diesel fuel to power the motor; and

(2) One gallon credit for each 1,000 gallons of liquid products pumped and three-tenths of a gallon credit for each ton of dry products off-loaded when using L.P.G. to power the motor.

260.7(10) *Transport diversions.*

a. *Generally.* When a transport load of fuel is sold tax-paid with a destination in this state and later diverted to a destination outside the state, the person who actually paid the Iowa tax is entitled to a refund.

b. *Refund claims.* To secure a refund, the person must file a completed claim form provided by the department with supporting documentation including a copy of the bill of lading, invoices, or document showing where and to whom the fuel was delivered, a copy of the reporting form, and evidence of payment to the state where the fuel was actually delivered.

260.7(11) *Casualty loss.*

a. *Notification.* In the event fuel is lost or destroyed through fire, explosion, lightning, flood, storm, earthquake, terrorist attack, or other casualty, the taxpayer has ten days from the discovery of the loss to inform the department in writing of such loss. The notification must contain the amount of gallonage lost or destroyed, which must be in excess of 100 gallons.

b. *Refund.* An application for refund must be submitted to the department within 60 days of the notification. This application must contain a notarized affidavit sworn to by the person having immediate custody of the fuel at the time of the loss or destruction setting forth, in full detail, the circumstances of the loss or destruction and the number of gallons.

c. *Presumption when fuel is in storage.* If the fuel was in storage where several fuel purchases were commingled, it is a rebuttable presumption that the fuel lost through casualty was a part of the last delivery into the storage just prior to the loss.

d. *Exclusion from refund.* No refund is allowed for fuel lost through evaporation, theft, normal leakage, or unknown causes. However, leakage resulting from a major accident or catastrophe is subject to refund.

260.7(12) *Exports by eligible purchasers (distributors).* Distributors who have purchased tax-paid fuel and sell the fuel to consumers outside the state may apply for a refund of the Iowa tax paid. The distributor must retain records as provided in rule 701—259.2(452A) to support the request for refund.

260.7(13) *Blending errors for special fuel.*

a. Dyed special fuel commingled with undyed special fuel.

(1) If dyed special fuel is inadvertently mixed with tax-paid undyed special fuel to the extent that the undyed fuel must have additional dye added to meet federal dying requirements to qualify as exempt dyed fuel, the tax is refundable on the undyed special fuel. The refund request must contain the number of gallons of undyed fuel lost through the mixing error and documentation as to how the gallonage was determined.

(2) The request for refund must contain documentation that the commingled product was destroyed or sold for purposes of refinement at a terminal.

b. Motor fuel commingled with special fuel.

c. If motor fuel is blended in error with dyed special fuel to produce a commingled product that must be destroyed or refined for subsequent use, the tax-paid fuel is subject to refund.

d. The request for refund must contain documentation that the commingled product was destroyed or sold for purposes of refinement at a terminal.

260.7(14) *Native Americans.*

a. *Generally.* Sales by Native Americans to others of their own tribe located on federally recognized Native American reservations or settlements of which they are tribal members are exempt from the tax.

b. *Purchases of fuel by seller.* Fuel must be purchased by the Native American seller with the tax included in the purchase price unless the seller's status under a particular license authorizes the seller to purchase tax-free fuel.

c. *Purchase of fuel by purchasers.* Exempt sales from a Native American seller who purchased fuel with the tax attached to a Native American purchaser are eligible for refund of tax paid. Either the purchasers can file a claim for refund of the tax paid or the purchaser's tribe can file a claim for refund of the tax paid by the tribe on the fuel sold to the purchaser.

d. *Recordkeeping.* Native American sellers are subject to the recordkeeping requirements of Iowa Code chapter 452A.

This rule is intended to implement Iowa Code section 452A.17.

[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.8(452A) Claim for refund—payment of claim.

260.8(1) *Generally.* Only claimants holding a refund permit may receive refunds.

260.8(2) *Proof of claim.*

a. *Exempt purpose.* Requests for refunds for fuel used for an exempt purpose should include the following information:

(1) Refund permit number,

(2) Type of fuel,

(3) Total number of gallons/tons of fuel used to calculate the refund amount,

(4) The beginning and ending dates of the tax period,

(5) Net cost of fuel,

(6) Iowa sales tax due (net cost of fuel times sales tax rate),

(7) Other items depending on the type of permit and claim type,

(8) The total amount of refund claimed, and

(9) Additional information as required.

b. *Other refunds types.* Persons requesting a refund for casualty loss, transport diversions, blending errors of motor fuel and ethanol, and blending errors of special fuel must file in writing on the forms provided by the department and must attach supporting documents explaining why a refund is due.

260.8(3) *Designation of agent.*

a. *Generally.* Refunds are made and the amount of the refund is paid to the person who actually paid the tax.

b. *Designation.* Persons requesting a refund for idle time, power takeoff, reefer units, pumping credits, or transport diversions may designate another person as an agent to file the claim and receive the refund.

(1) Documentation. The person acting as an agent for others must provide the department with the following information including, but not limited to, the name, address, and federal identification number or social security number of the person on whose behalf they are requesting the refund.

(2) Duration. Once a person is designated as an agent, this designation remains in force until the department is notified in writing that the agency agreement is no longer enforceable. A governmental agency may designate another governmental agency as an agent for filing and receiving any tax refund authorized in Iowa Code section 452A.17.

260.8(4) *Deposit of refund.* If the person so designates, the department will direct deposit the refund in the person's designated bank account. In lieu of direct deposit, the permit holder will receive a state warrant.

This rule is intended to implement Iowa Code sections 452A.17, 452A.19, 452A.21, and 452A.72.
[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.9(452A) Refund permit.

260.9(1) *Generally.* To obtain the refund provided for in Iowa Code chapter 452A and rule 701—260.7(452A), the claimant must have an active refund permit.

260.9(2) *Application.* The application for a refund permit is provided by the department and will contain, but not be limited to, the following information:

a. The name and location of the business and the mailing address if different,

b. The type of ownership,

c. The social security number or federal identification number of the applicant, and

d. The type of refund requested.

260.9(3) *Cost and effective dates.* The refund permit remains in effect until revoked or canceled or until the permit becomes invalid.

260.9(4) *Recordkeeping.* All refund permit holders are required to keep invoices and copies of returns if filed, supporting schedules, and studies for documentation to support the refund.

This rule is intended to implement Iowa Code section 452A.18.
[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.10(452A) Revocation of refund permit.

260.10(1) *Revocation.* Iowa Code section 452A.19(1) provides the circumstances under which a refund permit may be revoked.

260.10(2) *Waiting period for reissuance.* If a permit is revoked for reasons provided in Iowa Code section 452A.19(1), the permit will not be reissued for a period of at least one year after the revocation.

260.10(3) *Nonuse.* Permits that have not been used to claim a refund for at least three years will be invalidated but are subject to reinstatement or issuance of a new permit without a waiting period upon proper application.

260.10(4) *Procedure.* Any permit revocation by the department under Iowa Code chapter 453A and this rule is subject to the requirements of 7—Chapter 2506 and 701—Chapter 2506.

This rule is intended to implement Iowa Code section 452A.19.
[**ARC 9043C**, IAB 3/19/25, effective 4/23/25; **ARC 0437D**, IAB 7/22/26, effective 6/30/26]

701—260.11(452A) Income tax credit in lieu of refund.

260.11(1) *Tax credit in lieu of refund permit.* A person or corporation may claim the refund allowable under Iowa Code section 452A.17(2) as an income tax credit rather than apply for a refund permit.

260.11(2) *Cancellation of refund permit.* If a person or corporation holds a refund permit and elects to receive an income tax credit, the person or corporation must cancel the refund permit within 30 days after the first day of its year or the permit becomes invalid and application must be made for a new permit.

260.11(3) *Effective dates.* Once the election to receive an income tax credit has been made, it remains in effect until the election is changed.

260.11(4) *Exclusions from credit.* The income tax credit is not available for refunds relating to casualty losses, transport diversions, pumping credits, blending errors, idle time, power takeoffs, reefer units, exports by distributors, and excess tax paid on ethanol blended gasoline.

This rule is intended to implement Iowa Code sections 422.110, 452A.17(2), and 452A.21.
[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.12(452A) Reduction of refund—sales and use tax.

260.12(1) *Generally.* Refunds of the fuel tax paid on sales of fuel will be reduced by any applicable sales or use tax. Iowa Code section 423.3(56) and rule 701—218.11(423) provide more information on the exemption from sales or use tax when the fuel tax has been imposed and paid.

260.12(2) *Exclusion from reduction of refund.* Refunds of the fuel tax paid on sales of fuel used for other exempt purposes under Iowa Code chapter 423 and fuel lost through casualty will not be reduced by the applicable sales or use tax.

260.12(3) *Applicable sale price.* The sales price upon which the sales and use tax will be applied shall include all federal excise taxes but will not include the Iowa fuel tax.

This rule is intended to implement Iowa Code sections 423.3(356) and 452A.17.
[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.13(452A) Terminal withdrawals—meters. Any refinery or terminal within this state must be fixed with meters that totalize the gross gallons withdrawn. All bills of lading or manifests must show the gross gallons withdrawn. A temperature-adjusted or other method shall not be used except as it applies to liquefied petroleum gas and the sale or exchange of petroleum products between petroleum refiners. All fuel withdrawn from a refinery or terminal within this state must pass through these meters.

This rule is intended to implement Iowa Code sections 452A.2, 452A.8, 452A.15(2), and 452A.59.
[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.14(452A) Terminal and nonterminal storage facility reports and records.

260.14(1) *Generally.* Each terminal and nonterminal storage facility operating in Iowa must file a monthly inventory report with the department.

260.14(2) *Report information.* The report shall include, but not be limited to, the following information:

a. Name and license number of the company that owns and operates the terminal or nonterminal storage facility.

b. Location of the terminal or nonterminal storage facility.

c. Month and year covered by the report.

d. Terminal code assigned by the Internal Revenue Service or the storage facility license number assigned by the department.

e. Beginning inventory.

f. Total receipts for the month with each receipt providing the following information:

(1) Gross gallons received by schedule code and fuel type and, if diesel fuel, whether dyed or undyed fuel,

(2) Bill of lading number,

(3) Date of receipt,

(4) Seller,

(5) Carrier,

(6) Mode of transportation, and

(7) Destination state.

g. Total withdrawals for the month, with each withdrawal providing the following information:

(1) Gross gallons withdrawn by schedule code and by fuel type and, if diesel fuel, whether dyed or undyed fuel,

(2) Bill of lading number,

(3) Date of withdrawal,

(4) Consignor,

(5) Consignee,

(6) Mode of transportation,

(7) Destination state,

(8) Origin state, and
(9) Carrier.
h. The actual ending inventory and any gains or losses.
i. The signature or electronic signature of the person responsible for preparing the report.
j. Any additional information as the department may require.

260.14(3) *Civil penalty.*

a. Failure to file. The director may impose a civil penalty against any person who fails to file the reports required under Iowa Code section 452A.15(2) or 452A.15(3).

b. Amount. The penalty is $100 for the first violation and increases by $100 for each additional violation occurring in the calendar year in which the first violation occurred.

This rule is intended to implement Iowa Code section 452A.15(2).

[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.15(452A) Transportation reports.

260.15(1) *Generally.* The reports required under Iowa Code section 452A.15(1) are to be filed by railroad carriers, common carriers, contract carriers, distributors transporting fuel for others, and anyone else transporting fuel from without the state and unloading it at other than terminal storage within the state.

260.15(2) *Report information.*

a. Reports are to be filed monthly.

b. Reports must include all fuel that was imported into Iowa and unloaded at other than terminal storage, all fuel withdrawn from Iowa terminal storage and delivered in Iowa, and all fuel withdrawn from Iowa terminal storage and exported from Iowa.

c. For each report, the following information for each delivery is to be included:

(1) The name, address, and federal identification number or social security number of the person to whom actually delivered.

(2) The name, address, and federal identification number or social security number of the originally named consignee, if delivered to anyone other than the originally named consignee.

(3) The point of origin, the point of delivery, and the date of delivery.

(4) The number and initials of each tank car and the number of gallons contained therein, if shipped by rail.

(5) The name of the boat, barge, or vessel, and the number of gallons contained therein, if shipped by water.

(6) The registration number of each tank truck and the number of gallons contained therein, if transported by motor truck.

(7) The manner, if delivered by other means, in which the delivery is made.

(8) Such additional information relative to shipments of motor fuel or special fuel as the department may require.

260.15(3) *Civil penalties.*

a. Failure to file. The director may impose a civil penalty against any person who fails to file the reports required under Iowa Code section 452A.15(1).

b. Penalty amount. The penalty is $100 for the first violation and increases by $100 for each additional violation occurring in the calendar year in which the first violation occurred.

This rule is intended to implement Iowa Code section 452A.15.

[**ARC 9043C**, IAB 3/19/25, effective 4/23/25]

701—260.16(452A) Bill of lading or manifest requirements. Whenever a bill of lading or manifest is required to be issued, carried, retained, or submitted by these rules, it shall contain the following information:

1. Name and address of the refinery, terminal, ethanol plant, biodiesel plant or point of origin.
2. Date of withdrawal or import.
3. Name of the shipper-supplier-consignor.
4. Name of the purchaser-consignee.
5. Place of actual destination.

6. Name of the transporter.
7. Gross gallons by fuel type.
8. Designation for ethanol blended gasoline or biodiesel blended fuel as provided in Iowa Code section 214A.2.
9. Statement designating whether diesel fuel is dyed or undyed.
10. Machine printed serial number of not less than four digits.

This rule is intended to implement Iowa Code sections 452A.10, 452A.12, 452A.60, and 452A.76.
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