

**701—259.11(452A) Invoices.**

**259.11(1)** *Requirements for invoices.* Whenever an invoice is required to be kept or prepared by Iowa Code chapter 452A or these rules, the invoice must:

- a. Be prepared by someone other than the purchaser and include the seller's name, address, and identification number.
- b. Include the purchaser's name and address.
- c. Contain a serial number of three or more digits.
- d. Include the calendar date of purchase.
- e. Indicate the type of fuel purchased. Diesel fuel must be designated as dyed or undyed.
- f. Indicate the quantity of fuel purchased in gross gallons.
- g. Indicate the total purchase price and show separately the amount of state and federal fuel tax included in the purchase price or include a statement that all state and applicable federal taxes are included in the purchase price.
- h. For ethanol blended gasoline or biodiesel blended fuel, state its designation as provided in Iowa Code section 214A.2.
- i. Be prepared on paper that will prevent erasure or alteration or on another form approved by the department.

**259.11(2)** *Credit card invoices.* Credit card invoices are acceptable if they meet substantially all the requirements of rule 701—259.11(452A). For refund purposes, presentation of a credit card invoice or billing statement is prima facie evidence that the fuel tax has been paid.

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

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