

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.

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