

Iowa Department of Revenue Fuel Tax - Iowa Schedule Codes

Schedule Code	Schedule of Receipts	Tax Calc Status
1A	Gallons received originating state tax-paid.	Not included in tax calculation.
1G	Gallons received fully taxed at a reduced rate (for blending).	Not included in tax calculation.
2	Gallons received from motor fuel licensee tax unpaid.	Not included in tax calculation.
2A	Gallons received from terminals, refineries or distributors, origin tax-unpaid.	Not included in tax calculation.
2B	Gallons received tax-unpaid, blendable stock.	Not included in tax calculation.
2X	Gallons received from suppliers on exchange agreements tax unpaid.	Not included in tax calculation.
3	Gallons imported from another state direct to customer	Included in tax calculation as taxable gallons.
3A	Gallons imported from terminals/refineries.	Included in tax calculation as taxable gallons.
3B	Gallons imported from bulk storage in another state.	Included in tax calculation as taxable gallons.
Schedule Code	Schedule of Disbursements	Tax Calc Status
5	Gallons delivered tax collected.	Included in tax calculation as taxable gallons.
5X	Gallons delivered and partially taxed.	Not included in tax calculation. Supports S04A dollar amount for blender credit.
6	Gallons delivered to motor fuel licensee – tax not collected.	Not included in tax calculation
6B	Gallons sold tax-exempt, customer is a licensed blender.	Not included in tax calculation.
6F	Gallons sold for tax-exempt purposes from in-state terminals.	Not included in tax calculation
6X	Gallons delivered to suppliers or permissive suppliers on exchange agreements.	Not included in tax calculation
7	Gallons exported.	Included in tax calculation as gross gallons and exported gallons, not taxable gallons.
10E	Gallons delivered to customers representing uncollectible motor fuel taxes.	Not included in tax calculation. Supports S04A dollar amount for uncollectible taxes.
11A	Diversion to state of _____.	Included in tax calculation as gross gallons and exported gallons, not taxable gallons.
11B	Diversion from state of _____.	Included in tax calculation as taxable gallons.
Schedule Code	Carrier Schedules	Tax Calc Status
14A	Carrier deliveries in another state (export).	Not applicable.
14B	Carrier deliveries received from another state (import).	Not applicable.
14D	Carrier receipts.	Not applicable.
14E	Carrier deliveries.	Not applicable.
Schedule Code	IRS Gasoline Terminal / Storage Facility (Ethanol Plants, Biodiesel Plants) Schedules	Tax Calc Status
15A	IRS Gasoline Terminal or Storage Facility Receipts	Not applicable.
15B	IRS Gasoline Terminal or Storage Facility Disbursements	Not applicable.