



Department of Revenue

## 2025 Iowa Fuel Tax Inventory Return

Non-Terminal Inventory Holders

revenue.iowa.gov

Company name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_\_ Zip: \_\_\_\_\_

Iowa Motor Fuel Tax Permit Number: \_\_\_\_\_  
Social Security Number: \_\_\_\_\_  
Federal Employer Identification Number: \_\_\_\_\_

- File a separate report for each location
- Report whole gallons only
- If you do not hold in storage any of these fuels, which will be consumed in a vehicle, submit the return with zeros in the gallons line.

Indicate below the gallons of Ethanol Blended Gasoline E-15 or Higher that you stored and held for sale at the close of business June 30, 2025. Sign the return, and mail payment and return to the Iowa Department of Revenue.

### Tax Computation

### Ethanol Blended Gasoline E-15 or Higher

1. Gallons for resale on close of business June 30, 2025.....	1. _____
2. Tax Rate Increase (\$0.01 for Ethanol Blended Gasoline E-15 or Higher .....	2. _____
3. Tax Due (Gallons in Line 1 multiplied by the rate in Line 2).....	3. _____
4. Penalty (See instructions below) .....	4. _____
5. Interest (See instructions below) .....	5. _____
6. Amount Due (Add lines 3, 4, and 5) .....	6. _____

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this application, and, to the best of my knowledge and belief, it is true, correct, and complete. I declare that I am authorized to act on behalf of the taxpayer, and will act only within my authority.

Signature: \_\_\_\_\_ Print name: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

**Return Due Date:** July 31, 2025

**No inventory:** Sign and submit the return to the Iowa Department of Revenue even if you had no Ethanol Blended Gasoline E-15 or Higher in inventory.

**Fuel Gallons Inventory Returns:** It is required by law that anyone owning Ethanol Blended Gasoline E-15 or Higher in inventory for resale at the close of business June 30, 2025, or close of last business day, must report inventory gallons and pay the tax due to Fuel Tax Processing, Iowa Department of Revenue, PO Box 10465, Des Moines, Iowa 50306-0465. The return is due on July 31, 2025. Taxpayers must take inventory of fuel stock and compute the tax due on return forms provided by the Department.

Submit a separate return for each location. You may remit one payment for all locations. Submit all returns with the payment together.

### Penalty

- **Failure to Timely File a Return:** If the return is filed after the original due date and less than 90% of the correct amount of tax was paid by the original due date, multiply the unpaid tax by 5% (.05) and enter that amount on line 4. This penalty is in addition to any penalty for failure to timely pay the tax due, as described below. If you are subject to both penalties, add this penalty amount to the amount calculated below and enter the sum on line 4.
- **Failure to Timely Pay the Tax Due:** A penalty of 5% must be added to the tax due if less than 90% of the correct amount of tax was paid by the original due date of the return. Multiply the unpaid tax by 5% (.05) and enter that amount on line 4. This penalty is in addition to any penalty for failure to timely file, as described above. If you are subject to both penalties, add this penalty amount to the amount calculated above and enter the sum on line 4.

## 2025 Iowa Fuel Tax Inventory Return, page 2

- **Audit or Examination Deficiency:** A penalty of 5% will be added to the unpaid tax if the Department discovers an underpayment during an audit or examination.
- **Fraud:** A penalty of 75% will be added to the fraudulent claim or unpaid tax for fraudulent claims or willful failure to file a return.
- **Waivers:** Penalties can be waived under limited circumstances, as described in Iowa Code section 421.27. Complete and submit a Penalty Waiver Request form (78-629) to request a penalty be waived.

**Interest:** In addition to any penalty, interest will accrue on the unpaid tax at the rate of .08% per month or fraction of a month.

**Failure to File:** If a report is not filed and the amount of fuel in inventory cannot be furnished when contacted by the Department, the Department may estimate the fuel inventory and bill you accordingly.

**Payment:** Make checks payable to Iowa Department of Revenue. When you pay by check, you authorize the Department to convert your check to a one-time electronic banking transaction.

**Assistance:** If you have questions, call 515-281-3114 or 800-367-3388, or email [IDRMotorFuel@iowa.gov](mailto:IDRMotorFuel@iowa.gov).

**Motor Fuel Tax Increase:** Effective July 1, 2025, the Iowa motor fuel tax will increase \$0.01 per gallon on Ethanol Blended Gasoline E-15 or Higher. The new tax rate is \$0.265 for Ethanol Blended Gasoline E-15 or Higher.