INSTRUCTIONS FOR OFF HIGHWAY CALCULATION WORKSHEET

• Click on appropriate tab for calculation type (gas, diesel, gas mfg or diesel mfg)

• Fill in highlighted areas only (the above areas will automatically be calculated)

• Purchases (total purchases should include all taxes)

• Only report purchases used off road

• Do not report dyed diesel purchases

• Gallons (report gallons used off road only)

• **If you are using both manufacturing rate and 5% rate send a copy of each calculation with your refund application. Include the total of both calculations under Section 1 in the appropriate column(s)**