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)