

IFTA Introduction

Interstate motor carriers buy tax-paid fuel in each jurisdiction they travel through. This tax is used to pay for the carriers' use of the highways in these jurisdictions.

The [International Fuel Tax Agreement \(IFTA\)](#) is an agreement among 58 jurisdictions – 48 U.S. states and 10 Canadian provinces. The agreement reduces paperwork and standardizes fuel use tax reporting.

For example:

- All jurisdictions use the same definition for qualifying motor vehicles (R130.100.015).
- A carrier selects one base jurisdiction to report all travel instead of filing a separate return for each jurisdiction the carrier travels in (R130.100.005).
- A single fuel use tax license allows a carrier's vehicles to travel in all IFTA jurisdictions (R150).
- Only the base jurisdiction audits the carrier (R1310).

Throughout these pages, notes such as **P1300** refer to portions of the IFTA Procedures Manual, and notes such as **R1310** refer to the IFTA Articles of Agreement. Both can be found on the [IFTA website](#).

Most U.S. states and Canadian provinces are members of IFTA. However:

- In the U.S: Alaska, Hawaii, and the District of Columbia **aren't** members.
- In Canada: the Northwest, Yukon, and Nunavut territories **aren't** members.

Idaho's fuel tax licensing requirements

If you have one or more IFTA-qualified motor vehicles in Idaho and you operate in at least one other IFTA jurisdiction, you must either:

- Get an IFTA license in Idaho or in another qualifying base jurisdiction, or
- Buy temporary fuels tax permits when you travel.

If you've registered your IFTA-qualified motor vehicle(s) under the Idaho International Registration Plan (IRP), you must either:

- Get an Idaho IFTA license, **or**
- Buy a temporary fuels tax permit when traveling in any IFTA jurisdiction, including Idaho.

Some Idaho carriers with IFTA-qualified motor vehicles never leave Idaho or rarely travel outside

Idaho. These carriers register under [Idaho's Full Fee registration program](#).

If you're under Idaho's Full Fee program and travel in another IFTA jurisdiction but don't want to convert your vehicle's registration to an IRP registration, you must do one of the following:

Option 1:

Get an Idaho IFTA license and	Register Full Fee in other IFTA jurisdictions, unless operating under a registration fee reciprocity agreement or Buy temporary registration fee permits in other IFTA jurisdictions
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Option 2:

Buy temporary fuels tax permits in other IFTA jurisdictions and	Register Full Fee in other IFTA jurisdictions, unless operating under a registration fee reciprocity agreement or Buy temporary registration fee permits in other IFTA jurisdictions
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Note: To qualify for an Idaho IFTA license you **must** travel in at least **two** IFTA jurisdictions.

If you're an IFTA licensee, you must record and report to your base jurisdiction all distances traveled in IFTA jurisdictions and all fuel purchases for each IFTA-qualified vehicle. Your base jurisdiction will provide your IFTA license and decals.

If you're based outside Idaho and not licensed through IFTA, you must have an Idaho temporary fuels tax permit for travel in Idaho. You can get information on temporary fuel tax and registration fee permits from the Idaho Transportation Department (ITD) or an Idaho Port of Entry.

Qualifying for an Idaho IFTA license

Only qualified vehicles can be part of an IFTA fleet, carry an IFTA license (cab card), and display IFTA decals. Only the distance or gallons of qualified vehicles can be reported on an IFTA fuel tax return. Vehicles that don't qualify include: recreational vehicles, motor homes, pickup trucks with attached campers, and buses that are used exclusively for personal pleasure.

An Idaho-based interstate motor carrier qualifies for an Idaho IFTA license if it travels in Idaho and at least one other IFTA jurisdiction and operates IFTA-qualified motor vehicles.

All IFTA fleet vehicles must have a photocopy of the current IFTA license (cab card) in the vehicle and current IFTA decals on the lower rear sides of the vehicle's cab. IFTA licensees will receive a cab card and decals when they first apply with their base jurisdiction and then annually when they renew their license.

IFTA Terms Defined

For more definitions, see the IFTA Articles of Agreement, Article II, Definitions, on the [IFTA website](#).

Fuels summary

Tax-paid fuel

Fuel that has the federal and state tax included in the price when it's bought. Generally, fuel bought at a retail pump has federal or state fuel tax included in the purchase price. Gasoline and undyed diesel are two examples. To qualify for an IFTA tax-paid credit, the retailer's receipt must show that tax was paid.

Exempt fuel

Fuel that's exempt from taxes and doesn't have federal or state tax included in the price. Exempt fuel is marked to identify it as exempt (for example, dyed diesel fuel). Each jurisdiction has its own rules about who can use exempt fuel and where they can use it. If you want to use exempt fuel, check with the appropriate jurisdiction. In Idaho, sales tax is due on exempt fuel unless a sales tax exemption applies.

Untaxed fuel

Fuel that doesn't include federal or state fuel tax in the price. It can include exempt fuel or can be fuel on which tax isn't paid (even though tax should be paid). It's generally illegal to use untaxed fuel in vehicles licensed for use on public ("taxable") roads.

Special rules apply to [fuel bought on an Indian reservation](#). Contact the appropriate jurisdiction where the reservation is located for more information.

Taxable fuel

Fuel is taxable depending on its use. For most taxpayers, it's taxable when it's placed in a motor vehicle. For example, gasoline is taxable when placed in a licensed or required-to-be-licensed motor vehicle. Diesel is taxable when placed in a licensed motor vehicle and driven on public ("taxable") roads.

Nontaxable fuel

Fuel is nontaxable when used for an exempt purpose. For example, in Idaho some roads are not supported by a federal, state, county, or city agency and are not taxable. Diesel isn't taxable if it's used in a vehicle on a road that isn't a public ("taxable") road.

Tax-paid gasoline isn't taxable when its used in riding lawn mowers or similar equipment.

More terms

Alternative fuels

The Federation of Tax Administrators (FTA) Motor Fuel Section Uniformity Guide defines alternative fuels as any accountable product/motor fuel other than gasoline, gasohol, diesel fuel, dyed diesel fuel, kerosene, or dyed kerosene.

Auxiliary engine

An engine separate from the main engine that propels the vehicle and which is fueled by the main supply tank of a vehicle. Examples include auxiliary engines used to operate equipment such as refrigeration units and carpet cleaning units.

Base jurisdiction (R212)

The jurisdiction where you register your qualified motor vehicles, maintain the operational control and records of the vehicles, and travel some distance in your IFTA fleet vehicles.

Bulk fuel

Fuel kept in a tank (not the main supply tank of a vehicle) and redistributed to equipment and vehicles. This includes fuel placed in mobile fuel tanks and fuel kept in a small tank in the bed of a pickup truck. Most motor fuel can be stored in a bulk storage tank.

Diesel fuel, dye-added

Diesel fuel with a special red dye added to it at an IRS-recognized terminal or refinery that doesn't include federal or state motor fuel tax in the purchase price. (See 26 USC 4082.) Dyed diesel fuel is for equipment and certain vehicles. In Idaho, dyed diesel fuel is subject to fuel use tax if it's used for a taxable purpose. Dyed diesel may be subject to sales and use tax if not subject to fuel tax.

Federal and state law prohibits the use of dyed diesel fuel in most licensed vehicles and in unlicensed vehicles equipped for highway use. This includes vehicles that never leave private property or that operate entirely on job sites or Forest Service roads. Even occasional use of dyed diesel will contaminate a fuel tank and is against the law.

Diesel fuel, undyed

Undyed diesel can be used for any purpose, including operating or propelling a motor vehicle on public ("taxable") highways. It includes state and federal fuel taxes in the purchase price. Some jurisdictions, like Oregon, charge a weight/distance tax on commercial vehicles instead of a fuel tax on undyed diesel.

Highway (IC §63-2401)

In Idaho, a roadway open for use by the public and maintained by a federal government agency or the state of Idaho or its political subdivisions (e.g., county, city, agency, district). Highways can be made of concrete, asphalt, gravel, composition, dirt, or other materials.

IFTA Fleet Consolidation

You can merge multiple IFTA fleets into one after getting approval from the IFTA commissioners of the affected jurisdictions. After consolidation, you'll need to report to one base jurisdiction.

IFTA-qualified vehicles (R245)

An IFTA-qualified vehicle is designed to transport persons or property and is:

- A power unit with two axles and a gross vehicle weight (or registered gross vehicle weight) of more than 26,000 pounds, or
- A power unit with three or more axles, regardless of weight, or
- A tractor-trailer combination with a combined gross vehicle weight (or registered gross vehicle weight) of more than 26,000 pounds.

If a vehicle doesn't qualify, it can't be included in an IFTA fleet, display an IFTA decal, or have its distance or gallons included on an IFTA fuel tax return.

Vehicles that don't qualify include: Recreational vehicles (as defined in R248), motor homes, pickup trucks with attached campers, and buses that are used exclusively for personal pleasure.

Individual Vehicle Distance and Fuel Report (IVDR)

A single document you use to record the distance traveled and fuel consumed by each qualified vehicle in your IFTA fleet. This can be printed on the outside of a trip envelope filled out by the driver.

International Registration Plan (IRP)

An agreement by the IFTA jurisdictions and the District of Columbia that apportions registration fees based on total distance operated in all jurisdictions.

Jurisdiction (R227)

- A state of the United States or the District of Columbia;
- A province or territory of Canada; or
- A state, territory, or agency of Mexico.

Miles per gallon (MPG)

Total gallons of fuel consumed divided into total miles traveled. For IFTA returns, this includes all fuel used by the IFTA fleet vehicles, regardless of where or how the fuel was acquired. Total miles are miles traveled everywhere, including off-highway miles and miles driven under a temporary permit for fuels tax.

Nontaxable distance

In Idaho, nontaxable distance is when a vehicle is either operating under a temporary fuels tax trip permit or driven off-highway and therefore not subject to motor fuel taxes. Each jurisdiction has its own definition of nontaxable distance.

Off-highway miles (Idaho only)

Any miles not driven on a highway.

Over-the-road (OTR) fuel purchases

Fuel placed directly into the main supply tank of a vehicle that includes the jurisdiction's fuel tax.

Penalty and interest

If you don't file, file late, or don't pay your tax by the due date of the return, penalty and interest will be charged. **Penalty** is calculated at 10% of the tax due or \$50, whichever is greater. **Interest** is due for each month the return is late according to the postmark. (One day late in a month makes the return late for the entire month).

If no tax is due for a jurisdiction, no interest is due. If you overpay, no interest is added to your refund. The Form 3150 instructions has a chart for the applicable interest rate.

If you make a partial payment, it's credited first to any interest, second to tax, and then to the penalty. For example: You file a return which is due April 30, 2017 with a tax due of \$1,000, but you don't file it until June 7, 2017. You'll be charged a penalty of \$100 and interest of \$20 (one day or more into the month is considered a full month). The total due is \$1,120. If the payment is \$1,000 it would be applied as follows: Interest: \$20 + Tax: \$980 + Balance due: \$120 (\$20 tax plus the \$100 penalty). **Interest continues to apply to the unpaid tax balance of \$20 until it is paid in full.**

Power take-off (PTO) equipment

Vehicle-mounted equipment that's powered by the main engine that also propels a motor vehicle. Examples include: trash compactors, concrete mixers, sewage pumps, conveyors, or loading/offloading devices on vehicles.

Special fuels

In Idaho, special fuels includes diesel, biodiesel, biodiesel blends, propane, and natural gas. (IC §63-2401)

Statute of limitations

The time period during which either you or a jurisdiction can change the information reported on an original return and claim additional tax due or a refund. In Idaho, the statute of limitations is three years from the due date of the return, or the date it was filed, whichever is later.

Tax-paid gallons

These are gallons of fuel that have a jurisdiction's fuels tax included in the purchase price. It can include fuel bought at retail stations or fuel delivered in bulk.

Motor fuel bought from an Indian-owned retail outlet in Idaho might not include the Idaho motor fuels tax. If the fuel doesn't include the tax, it doesn't qualify as an Idaho tax-paid purchase unless authorized in an agreement between the state and a specific tribe (Idaho Code sections 63-2444 or 67-4002.) Read about [Idaho Fuel Purchased on Indian Reservations](#) or [contact us](#).

Temporary decal permits

The base jurisdiction can issue you a 30-day IFTA temporary decal permit valid for all member jurisdictions if you're a licensee in good standing. You can carry this instead of displaying the annual decals. The base jurisdiction can charge you an administrative fee to cover the cost of issuance. Temporary decal permits:

- Must be vehicle-specific
- Must show an expiration date
- Must be carried in the vehicle (but don't have to be displayed)

Temporary fuels tax trip permit (temporary permit)

A temporary permit allows conditional travel in a jurisdiction. You can buy it at a port of entry or from an authorized permit agent on a trip-by-trip basis.

Other temporary permits include ones for temporary registration fees, overweight permits, and overlength permits. You can buy them in any combination, and they're governed by the laws of the jurisdiction that issues them.

In Idaho, temporary permits expire when the vehicle they are purchased for leaves Idaho or at the end of a specified time period, whichever occurs first.

Reference: Idaho Code [Chapter 24: Fuels Tax](#) .

IFTA Licensing

Apply for a new Idaho IFTA license

Complete Form IMC-2, Idaho Motor Carrier Application – IFTA.

- Fax or email it to the IFTA Help Desk. Call the IFTA Help Desk to make a payment; or
- Mail in the form and payment.
- Go online to apply and pay your fees: tax.idaho.gov/gotoTAP

Renew your Idaho IFTA license

Complete Form 3105, Idaho IFTA Renewal Application.

- Fax or email it to the IFTA Help Desk. Call the IFTA Help Desk to make a payment; or
- Mail in the form and payment.
- Go online to complete your renewal and pay your fees: tax.idaho.gov/gotoTAP

We'll mail you a form in the fall when the renewal period opens.

Request more decals

Complete Form 3104, Idaho IFTA Request for Additional Decals.

- Fax or email it to the IFTA Help Desk. Call the IFTA Help Desk to make a payment; or
- Mail in the form and payment.
- Go online to order more decals and pay your fees: tax.idaho.gov/gotoTAP

Call the IFTA Help Desk to request a Form 3104.

If you don't already have a license and decals, you must apply for them or operate your IFTA-qualified motor vehicle(s) under a [temporary fuels tax trip permit](#). The IFTA license authorizes the operator of a qualified motor vehicle to travel in more than one jurisdiction.

After we process your application, we'll mail your IFTA license and decals to you. Make a photocopy of the IFTA license (cab card) and keep it in the cab of each vehicle. Keep the original in a safe place so you can make copies if you add vehicles to your fleet. Place decals on each side of the lower rear exterior of each vehicle's cab. You can order extra decals to use if one is destroyed or you add a vehicle to your IFTA fleet. If you need to add a vehicle to your IFTA fleet immediately and can't wait for new decals, you can buy a 30-day IFTA Temporary Decal. Contact the [IFTA Help Desk](#).

New application

The processing fee for an Idaho IFTA license is \$10. IFTA decals are 60 cents for a set of two. Two

decals are required for each vehicle. The application is available online, at any Idaho Port of Entry, at the Idaho Transportation Department (ITD) Commercial Vehicle Services, or at Idaho State Tax Commission offices. Your IFTA license and decals are valid from January through December of each year.

Renewal

You must renew your IFTA license and buy new decals annually. Current license holders can submit their renewal online or use the renewal form mailed to them.

IFTA licenses expire on December 31. You can order more decals at any time during the year. The processing fee for renewing or ordering additional decals is \$5 plus 60 cents per decal set. If you haven't filed all your IFTA returns or paid all your tax due (including any penalty or interest), you won't be able to renew.

IFTA grace period (R655)

After you've renewed your IFTA license, you have two months to distribute copies of your IFTA licenses and decals to your IFTA fleet vehicles. You must display your old decals and licenses during this grace period.

Early display of IFTA credentials (R630)

You don't have to wait until after December 31 each year to put your renewal decals on your IFTA fleet vehicles. If you renew your IFTA license and receive your license and decal sets for the next year, you can put them on your IFTA fleet vehicles as early as November.

Temporary permit

A 30-day IFTA temporary decal is available if you have a current Idaho IFTA license but don't have enough decals to place a vehicle in service immediately. The temporary decal is valid for 30 days and is vehicle-specific. Each temporary decal costs \$10. Temporary decals are available at the Tax Commission offices in Boise, Monday - Friday, from 8 a.m. to 4 p.m.

Bond

You're not normally required to post a bond if you're a new IFTA licensee. However, we may require a bond if you don't file your returns on time, don't pay the fuel taxes on time, or the results of an audit show you didn't follow other IFTA requirements.

Account identification

If your company is a corporation, S corporation, LLC, or partnership, its IFTA license number is the federal Employer Identification Number (EIN) issued to it by the Internal Revenue Service. If you're a sole proprietor, your IFTA number will be your EIN (if you're required to have one), or your Social Security number. All Idaho IFTA license numbers begin with "ID" (Example: ID 987654321).

Highway use fee

If you travel in Kentucky, New Mexico, New York, and Oregon you must file that jurisdiction's highway use fee report in addition to filing your Idaho IFTA return. You'll have to report the distance traveled by your vehicles in these jurisdictions on both the IFTA return and the jurisdiction's highway

use fee report. The fee may be in addition to the IFTA fuel use tax.

Surcharge

Indiana, Kentucky, and Virginia are jurisdictions with a surcharge. When you travel in those states, you'll pay an additional tax when you complete your IFTA return. You'll report any distance for these states twice and compute the additional fuel use tax. There's no credit for tax-paid fuel purchases when computing the surcharge tax.

Canceling an IFTA License

You can cancel your IFTA license if you no longer operate qualified motor vehicles in two or more IFTA jurisdictions, including Idaho.

To cancel your license:

1. Complete the tax return for your last quarter of interstate activity. If you have activity during part of a quarter, you must file a return for that quarter.
2. Mark the cancellation box on the return.
3. Send it to the Tax Commission along with your original IFTA license and decals.

Cancel online at: tax.idaho.gov/gotoTAP.

You can reapply for a new IFTA license at any time. [Contact us for more information.](#)

It's a violation to display an IFTA cab card or decal when you no longer hold an IFTA license (IC §63-2455).

Revoking a license

We can revoke your IFTA license if you:

- Haven't engaged in business as an Idaho IFTA carrier in the last 12 months,
- Don't pay fuel taxes on time,
- Don't pay in full,
- Don't file an IFTA tax return, or
- Don't follow the IFTA rules and recordkeeping requirements.

The Tax Commission will notify you by mail of our intent to revoke your license. You'll have 30 days from the date of the letter to appeal. If your Idaho IFTA license is revoked, the Idaho Transportation Department can require you to buy temporary permits to travel in Idaho. Other jurisdictions may require you to get a temporary fuel tax trip permit for fuel taxes. Some jurisdictions may impose even stricter sanctions.

If your IFTA license is revoked and you want to operate your IFTA fleet in any jurisdiction without buying fuel tax trip permits, you must correct the problems that caused the revocation, and reapply for a new Idaho IFTA license to get valid credentials and decals. You may be required to get an IFTA license bond when you reinstate a revoked IFTA license or request a new IFTA license after an IFTA license has been revoked. For more information, [contact the IFTA Collection Unit.](#)

IFTA Recordkeeping

Individual Vehicle Distance Record (IVDR) and summaries

IFTA requires you to:

- Keep distance and fuel records for every vehicle and trip,
- Keep monthly distance and fuel summaries separately for each vehicle and separate each vehicle's distance and fuel by jurisdiction, and
- Separate each jurisdiction's distance into taxable and nontaxable distance. (Note: Each jurisdiction defines taxable and nontaxable distance differently.)

IVDRs must include the following distance information:

- Beginning and ending dates of the trip
- Origin and destination of the trip
- Route of travel
- Beginning and ending odometer or hubometer readings for each trip
- Total trip distance
- Trip distance by jurisdiction
- Vehicle unit or identification number

IVDRs must include the following fuel information for over-the-road (OTR) purchases:

- Date of each fuel purchase
- Name and address of the person who sold or gave you the fuel
- Number of gallons received
- Type of fuel
- Price per gallon or total price of the fuel
- Vehicle unit or identification number that the fuel was placed in

(See the IFTA Procedures Manual: P500, Recordkeeping)

Distance recordkeeping tips

When listing delivery locations outside of the city, use the name of the nearest city. Indicate road distance and direction from the city. For example, instead of Joe's Warehouse, 10 road miles west of

Boise ID, list "Boise ID plus 10 west."

Use actual distance traveled, not just the distance between cities. If a trip starts from a business on the west side of Boise and you travel into the middle of the city to pick up freight, include this distance. You must document all distance, including nonrevenue (deadhead, bobtail, etc.) distance.

Don't rely only on map or computer program distances, because they are often the shortest and most direct routes between locations and may not reflect the actual distance driven. This can make your miles per gallon (MPG) calculations inaccurate, and an accurate IFTA return depends on an accurate MPG.

Fuel records

Report these taxable fuels on your IFTA return: gasoline, diesel, biodiesel, biodiesel blends, propane, compressed natural gas (CNG), liquefied natural gas (LNG), and kerosene. Include other less commonly used fuels and blending components. For a complete list of fuels that can be reported on an IFTA return, visit the [IFTA website](#).

You must keep complete records of all fuel you buy, receive, and use in your IFTA qualified vehicles whether tax is paid on the fuel or not.

Tax-paid fuel purchases

In Idaho, fuels tax is included in the price you pay when you buy gasoline or undyed diesel fuel at the pump or have it delivered into a bulk tank. You must keep copies of all delivery tickets and receipts, and you must document all bulk fuel withdrawals.

Fuel purchased untaxed

When you [buy motor fuel from an Indian-owned retail outlet in Idaho](#), the purchase price might not include the Idaho motor fuels tax, and so wouldn't qualify as an Idaho tax-paid purchase, unless authorized in an agreement between the state and a specific tribe (Idaho Code sections 63-2444 or 67-4002).

Over-the-road (OTR) purchases

You must support OTR purchases with a receipt or invoice, a credit card receipt, or an automated vendor-generated invoice or transaction listing. All records used for fuel tax credit **must include the information listed above for IVDRs**. Keep these receipts to document tax-paid gallons.

A valid fuel receipt must show evidence that tax is paid directly to the applicable jurisdiction (R1000) to receive tax-paid credit.

You must compile separate totals for each fuel type, and keep separate records for retail fuel purchases and bulk fuel purchases. Also, your company name must appear on all receipts or invoices for tax-paid fuel purchases that you report on your return.

Vendors in all IFTA jurisdictions are required to issue a correct invoice and show that the jurisdiction's fuels tax was paid to support the credit taken for tax-paid gallons on the IFTA return.

Bulk fuel

Bulk fuel is kept in a tank from which fuel is distributed to vehicles and equipment. It can also be distributed from mobile tanks. Both large and small fleets maintain bulk fuel tanks. A bulk fuel tank must have a method for measuring the number of gallons dispensed and a method for identifying the vehicles or equipment into which the fuel is dispensed. For more information, see [FT-2, Retail or Bulk Sales of Gasoline and Diesel Fuel](#).

Bulk fuel records

Keep detailed records of tax-paid fuel withdrawn from your bulk storage tanks. To get credit, the records must include:

- Receipts for all deliveries. These must show the purchase price includes the fuel tax or show the licensee has paid the tax.
- Quarterly inventory reconciliations for each tank
- The capacity of each tank
- Bulk withdrawal records from every bulk tank at each location, including:
 - The date of the withdrawal
 - The quantity of the fuel withdrawn
 - The type of fuel withdrawn
 - Vehicle unit or identification number that the fuel was placed in
- Records must distinguish fuel placed into IFTA-qualified vehicles from other uses.

Summaries

Monthly summary records must include the following information:

- Distance summaries for each vehicle showing the amount of travel in each jurisdiction.
- Fuel summaries for each vehicle showing the amount of fuel purchased in each jurisdiction.

Record retention

Keep any records supporting the information you report on your tax returns **for four years from the due date of the return or the actual date the return is filed**, whichever is later.

IFTA Reporting

The information in this section applies only to **Idaho** IFTA licensees, unless otherwise noted.

There are two ways to file your IFTA Return (Form 3150):

- File the paper return that we mailed to you, or
- Use [TAP, Idaho's free online portal](#). (TAP can help you calculate your IFTA return.)

Preparing Idaho's IFTA return (Form 3150)

Follow the **five steps** below to ensure that you're filing your IFTA return correctly. Keep good records (see [Recordkeeping](#)), and your Idaho IFTA return will be much easier to file.

Tip: See these steps on a [sample IFTA return](#).

Step 1: Average fleet miles per gallon

Compute your average fleet miles per gallon (MPG) for travel in all jurisdictions during the tax period for each fuel type you're reporting. The miles traveled must include every mile traveled by every IFTA fleet vehicle using that fuel type, including off-highway (nontaxable) miles, miles traveled under a temporary fuels tax permit, and nonrevenue (deadhead, bobtail, etc.) miles. Divide these miles by the total gallons of fuel put into the supply tanks of these same vehicles during the period. It doesn't matter whether the fuel was tax-paid, or whether some of the fuel was used to run power-take-off (PTO) or auxiliary engines; you must include all of the fuel in this calculation.

Step 2: Total distance traveled

Report total miles traveled inside each jurisdiction's boundaries for each fuel type. Include every mile your fleet traveled in the jurisdiction (e.g. on-highway, off-highway (nontaxable), temporary permit). If the total miles and taxable miles will be different, be sure to claim your off-highway (nontaxable) miles. Check with each jurisdiction you intend to claim nontaxable miles for its definition.

Beginning January 1, 2017, you must use Form 75, Idaho Fuel Use Report, and accompanying worksheets [to make all claims for Idaho nontaxable miles](#) by an IFTA fleet.

Step 3: Report taxable distances

Report taxable miles for each fuel type. Most jurisdictions **don't** have distance exemptions reported on the IFTA return (including Idaho), so your total miles will equal your taxable miles in most cases.

If you operate in multiple jurisdictions, contact each jurisdiction or check the [IFTA website](#) to determine which jurisdictions have distance exemptions and to get a definition of their nontaxable distance. If you've determined that you're eligible for nontaxable miles in a particular jurisdiction, subtract the nontaxable miles from total miles to get the taxable miles in each jurisdiction.

Step 4: Compute taxable gallons

Compute taxable gallons of each fuel type consumed for each jurisdiction. Divide the taxable miles

you determined for each jurisdiction in Step 3 by the average fleet MPG you computed in Step 1.

Step 5: Total the tax-paid gallons

Total the tax-paid gallons for each jurisdiction. This is the gallons of fuel placed into the supply tanks of your fleet vehicles that had the jurisdiction's fuel taxes included in the purchase price. **You must have receipts to support these totals.**

Visit the [IFTA website](#) for more information on "Tax-paid fuel purchases" and "Fuel purchased untaxed."

Surcharges

Some jurisdictions charge a fee ("surcharge") in addition to the fuel use tax. The surcharge jurisdictions and their surcharge rates are listed on the IFTA fuel taxes rate chart that's mailed to you with your IFTA return (Form 3150). You can also find the information on the [IFTA website](#).

To report the surcharge on your IFTA return (Form 3150), enter a second reporting line for that jurisdiction directly below the line where you reported its fuel use tax:

1. Enter the surcharge rate in the Tax Rate column.
2. Enter the same total distance, taxable distance, and taxable gallons you entered on the previous line.
3. Since the surcharge isn't included in the amount you paid for the fuel, you can't claim any "surcharge" tax-paid gallons. Enter "zero" in the column for Tax-Paid Gallons.
4. Net Taxable Gallons will be the same as the figure for Taxable Gallons.
5. Multiply the number in the Net Taxable Gallons column by the surcharge rate. Enter the surcharge amount you compute in the Tax Due/Refund column.

Leased vehicles

- For a **short-term lease (29 days or less)** of an IFTA-qualified motor vehicle, report the vehicle's distance and fuel consumption on the lessor's IFTA return.
- For a **long-term lease (30 days or more)**, the lessor and lessee must decide which party is responsible for including the vehicle's distance and fuel consumption on the IFTA return.

Your lease agreement must state who is responsible for reporting. You must keep a copy of the lease agreement in the leased vehicle.

Measurements

IFTA licensees based in the U.S. must report fuel quantities and distance traveled in U.S. measurements. Use the conversion table below. Round your totals to the nearest whole gallon or distance.

- One liter = 0.2642 gallons

- One gallon = 3.785 liters
- One mile = 1.6093 kilometers
- One kilometer = 0.62134 miles

These are equivalents for a gallon if you're using gaseous fuels:

- Gasoline = 126.67 cubic feet or 5.66 pounds of compressed natural gas (ref.: R222)
- Diesel = 6.06 pounds of liquefied natural gas (ref.: P1320)

These are equivalents for a liter if you're using gaseous fuels:

- Gasoline = 1.0 cubic meters or 0.678 kilograms of compressed natural gas (ref.: R237)
- Diesel = 0.73 kilograms of liquefied natural gas (ref.: P1320)

Due dates

Most IFTA license holders must file a fuels tax return every calendar quarter.

- January - March is due April 30
- April - June is due July 31
- July - September is due October 31
- October - December is due January 31

The Tax Commission will send your IFTA tax return (Form 3150) 30 days before each due date. If you don't receive your return, you can request it by contacting the [IFTA Help Desk](#). You must file your return by the due date to avoid penalties and sanctions. We'll include information about IFTA jurisdictions, tax rate changes, and other administrative changes with your Form 3150.

File online: Use [TAP, Idaho's free online portal](#), up to 30 days before the due date.

Requesting annual filing frequency

You can request to file annually if you file on time for a year and your IFTA distance is less than 5,000 miles per year in all IFTA jurisdictions outside Idaho. Send your written request to the Idaho State Tax Commission, Permit Accounting Services, PO Box 36, Boise ID 83722-0410.

Reporting period for annual filers

You'll report the period Jan. 1 through Dec. 31 by January 31 of the following year.

No activity

You must file your return even if you don't have taxable fuel or travel in Idaho or in any other IFTA jurisdiction.

- Filing electronically? Simply submit the return without any numbers.
- Filing a paper return? Write "No Activity" across the top of your IFTA return, and file it for the appropriate period.

Late reporting, penalties, and interest

You are charged a penalty of \$50 (or 10% of the total tax due, whichever is greater), if you:

- File a late return,
- Don't file a return, or
- Underpay your taxes.

Postmarks

To avoid a late filing penalty, the tax return must be postmarked or e-filed by 11:59 p.m. on the last day of the month following the close of the filing period. If you hand-delivered it, it's considered received on the date it's delivered to the Tax Commission. If the due date is on a weekend or holiday, the return is due on the next business day.

Interest

Late returns are charged interest for each month (or portion of a month – even a day) the return is late. Interest is calculated for each jurisdiction that has tax due. Even if you have a net refund, interest still applies to each jurisdiction for any underpayment of fuels use tax to that jurisdiction. See the Form 3150 instructions for the interest rates that apply.

Amended Idaho IFTA return

If you find that you've incorrectly reported information on your Idaho IFTA return, you can correct the errors by filing an amended Idaho IFTA Return. To amend your return, make a copy of your original return, Form 3150. Check the "Amended Return" box (or write "Amended" in large letters at the top) and enter the correct figures.

Don't just enter the difference between the figures you reported and the correct figures; **amended returns must show the figures as they should have been entered on the original return.**

If you didn't keep a copy of your original return, [contact the IFTA Help Desk](#).

You can amend any previously-filed return within the three-year statute of limitations.

Claiming an IFTA Refund

To claim an IFTA vehicle fuel tax refund in Idaho, use

- Form 75 to claim **refunds of fuel tax** in Idaho
- Form 75-IC to compute **power take-off** (PTO) and **auxiliary engine** fuel tax refunds
- Form 75-NM to compute refunds for fuel used on **nontaxable Idaho roads**

File your refund claim **for the same period as your IFTA return** (for the quarter or year, depending on whether you file your IFTA returns quarterly or annually).

You can find forms and instructions at tax.idaho.gov/fuelpubs

Visit [IFTA's website](#) for information on exemptions in other jurisdictions.

Gasoline users

Idaho doesn't have an IFTA fuels use tax reporting requirement for gasoline-powered vehicles included in an IFTA fleet. However, IFTA licensees can claim a gasoline tax refund if they buy Idaho tax-paid gasoline and use the gasoline in another jurisdiction that has a duplicate tax on gasoline.

[Contact us for more information.](#)

IFTA Audits

IFTA rules requires Idaho to audit a certain percentage of its accounts each year. This means your chances of being audited are good.

The Tax Commission randomly selects IFTA licensees for audit based on IFTA Agreement requirements. If you're selected, an auditor will contact you at least 30 days before the audit. IFTA audits are usually conducted along with IRP* audits, using the same audit periods. If you have general questions about IFTA or IRP audits, please [contact the Fuel Tax and Registration Fee \(FTRF\) Audit Unit](#).

*IRP = International Registration Plan

The statute of limitations for Idaho licensees is three years but can be extended by mutual consent. This means that your audit should normally cover a period of three years or less. After the audit, we'll send you a report by mail. We'll also send a summary of the audit findings to any member jurisdiction affected by the audit. Idaho will collect any fuel taxes, penalty, and interest you owe and transmit the funds to the appropriate jurisdictions, or refund any overpayment you're due from Idaho and other member jurisdictions.

Keep accurate records

You must keep accurate fuel and mileage records to avoid owing more tax. You should have original documents supporting the mileage traveled in each jurisdiction, as well as original fuel receipts. You must keep these records for at least four years.

Insufficient, inadequate records (P570) and audit adjustments (A350 and A360)

If you don't provide adequate fuel and mileage records to the auditor, the Tax Commission may make adjustments to the amount of your tax due or refund. Not providing any records may result in an inadequate records assessment. An inadequate records assessment could mean that your IFTA fleet MPG is reduced by as much as 20 percent. Poor records for an individual vehicle may result in an audit adjustment for that vehicle. The adjustment can be based on filing history, records from third parties, or industry averages., The specific vehicle may also have its MPG reduced by 20 percent or to 4.00 MPG. The adjustment may be the final determination, unless you can provide more information to show that it's incorrect.

Request for a redetermination and appeal (R1400)

You can request a redetermination of the IFTA audit results we issued. You must file your request for redetermination in writing within 30 days after the audit report date. If you don't make a request within 30 days, the audit result is final and no change can be made to the audit findings.

Once you've filed your redetermination request, we'll give you a reasonable amount of time to submit more information to support your request. Your request may be forwarded to our Appeals unit for a decision. You can request an informal hearing and appear in person or be represented. You can produce witnesses, documents, or other information to support your appeal. The Tax Commission will send you the results of your redetermination request.

You can appeal the Tax Commission's decision to the Idaho Board of Tax Appeals or an Idaho district court. If you still disagree with the decision, you can request any or all member jurisdictions to audit your records.

Each jurisdiction can accept or deny the request. Each jurisdiction that accepts will audit distance traveled and fuel purchases in its jurisdiction that you reported to Idaho during the audit periods. You must make your records available at a place chosen by those member jurisdictions.

These audit requests for redetermination will proceed under the fuels tax laws of that jurisdiction.

IFTA Contact List for Idaho

Help with IFTA licenses, decals, returns, and Form 75 (refund) questions

iftahelpdesk@tax.idaho.gov

Call: (208) 334-7806 Boise — or toll-free: (800) 972-7660, ext. 7806

Fax: (208) 334-7650

Form 75 questions can also go to:

Call: (208) 334-7773 — or toll-free: (800) 972-7660, ext. 7773

IFTA Collection Unit

Call: (208) 334-7652 Boise — or toll-free: (800) 972-7660, ext. 7652

Fax: (208) 334-7678

IFTA Audit Unit

Call: (208) 332-4081 Boise — or toll-free: (800) 972-7660, ext. 4081

Call: (208) 334-7601 Boise — or toll-free: (800) 972-7660, ext. 7601

Fax: (208) 332-6619

Fuel Tax Policy Specialist

taxpolicy@tax.idaho.gov

Call: (208) 334-7855 Boise — or toll-free: (800) 972-7660, ext. 7855

Fax: (208) 334-7844

Fuel purchased from an Idaho Indian reservation

Call: (208) 334-7855 Boise — or toll-free: (800) 972-7660, ext. 7855

Call: (208) 332-4081 Boise — or toll-free: (800) 972-7660, ext. 4081

IFTA: Other state agencies

Idaho Transportation Department

Call: (208) 334-8000 Boise

Commercial Vehicle Services

trucking.idaho.gov

Call: (208) 334-8611 Boise

Fax: (208) 334-2006

Vehicle Titles

Call: (208) 334-8663 Boise

Fax: (208) 334-8658

Idaho Ports of Entry

Call: (208) 334-8688 Boise

Fax: (208) 334-8696

Commercial Vehicle Section, Idaho State Police

Call: (208) 884-7220 Boise

Fax: (208) 884-7192

IFTA: Federal agencies

Federal Highway Administration

Call: (208) 334-1843 Boise

Fax: (208) 334-1691

Federal Motor Carrier Safety Administration

Call: (208) 334-1842 Boise

Fax: (208) 334-1691

Addresses for key IFTA contacts in Idaho

IFTA forms & publications

Idaho State Tax Commission

PO Box 36

Boise ID 83722-0410

Commercial Vehicle Services

Idaho Transportation Department

PO Box 7129

Boise ID 83707-7129

Related IFTA Forms and Publications

IFTA forms and publications are not included in this document. Some documents are personalized and are not available online.

Available IFTA forms, instructions, publications, and samples can be found at:
<http://tax.idaho.gov/search-formspublications.cfm?ch=fuel&ch2=ifta&t=tt>

The information on this site is for general guidance only. Tax laws are complex and change regularly. We can't cover every circumstance in our website guides. We work to provide current and accurate information on our website. But some information could have technical inaccuracies or typographical errors. If there's a conflict between current tax law and the information on our website, current tax law will govern.