

**Form 75-NM  
Fuels Tax Refund Worksheet  
Nontaxable Miles (Special Fuels Only)**

Name or DBA	Social Security number or EIN
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**Filing Period:** Beginning     ,      and ending     ,      IFTA licensees only, calendar quarter       
MM YY MM YY

**Purpose.** Use this worksheet to calculate the nontaxable gallons of special fuels, like diesel, for travel on nontaxable roads. Idaho only allows special fuels-powered vehicles to claim a refund when using tax-paid special fuels on nontaxable roads.

**Who Can Use This Worksheet:**

- International Fuel Tax Agreement (IFTA) licensees with qualified vehicles, or
- Any taxpayers with vehicles not included in an IFTA fleet.

**Instructions.** For more information, see next page.

**Filing Period (Form 75, Section I):**

- For an IFTA licensee, the filing period must match the filing period on the IFTA return.
- You can include up to four calendar quarter worksheets with one Form 75 when filing your income tax return. Include copies of all applicable IFTA returns.
  - For example, if the IFTA return is for the second quarter of 2018, the Form 75 filing period is from 4/1/2018 to 6/30/2018.
- All other fuel consumers seeking refunds can file for periods that are at least one month and not more than one year.

**Nontaxable Use (Form 75, Section III):** All users should check box 4, Intrastate motor vehicles off-highway miles.

**Nontaxable Gallons — Worksheet**

1. Enter total Idaho miles traveled for all vehicles .....	1	
2. Enter Idaho taxable miles for all vehicles .....	2	
3. Calculate your nontaxable miles. Subtract line 2 from line 1 .....	3	
4. Enter the miles per gallon (MPG) for all vehicles .....	4	
5. <b>Total Nontaxable Gallons.</b> Divide line 3 by line 4 (round to whole gallons) Enter on Form 75, section V, line 2, and section VII, line 1 for appropriate fuel type...	5	

**Include the following with your Form 75:**

- A copy of this worksheet.
- IFTA licensees must include a copy of their IFTA return and write “**COPY**” at the top.

**Not including the items listed above may delay your refund.**

Complete a separate worksheet if you’re an IFTA licensee claiming nontaxable gallons from sources other than nontaxable roads for qualified IFTA vehicles (e.g., a power take-off).

**General.**

- The most common special fuel is diesel.
- “Highway” and “road” mean the same thing when defining taxable or nontaxable use for special fuel.
- Refunds won’t offset tax due on your IFTA report.

What’s an Idaho taxable road for special fuels users?

- Taxable roads are open to the public.
- A taxable road can be made of asphalt, concrete, gravel, dirt, or other materials.

What is an Idaho nontaxable road for special fuels users?

- Travel on private property including private roads.
- Roads under construction not open to the public.

Find more information Motor Fuels Tax Administrative Rules, Rule 290 (IDAPA 35.01.05.290) at <https://adminrules.idaho.gov/rules/current/35/index.html>.

**Records Required.** You must keep records that show the nontaxable miles you claim. Your refund claim can be denied if you don’t provide proper records.

IFTA licensees must follow the IFTA record-keeping requirements found at the sites listed below:

- IFTA Procedures Manual (<https://www.iftach.org/manual2020.php>)
- Idaho IFTA licensees page ([tax.idaho.gov/ifta](https://tax.idaho.gov/ifta))
- Motor Fuels Tax Rule 400 (IDAPA 35.01.05.400)

All others must follow record-keeping requirements in Motor Fuel Tax Rule 290 (IDAPA 35.01.05.290). However, you’re encouraged to keep records similar to those required by IFTA.

**Contact us:**

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660  
Hearing impaired (TDD) (800) 377-3529

[tax.idaho.gov/contact](https://tax.idaho.gov/contact)