IFTA Tips for Renewal and Return Filing

License renewals

Renew between Oct. 15 and Dec. 31* each year. Renew your International Fuel Tax Agreement (IFTA) license and order decals for the following year:

- Complete the Form 3105, *IFTA Renewal Application*, in TAP (**tax.idaho.gov/gotoTAP).**
- In TAP, you can pay from your bank account (ACH Debit) for free. Paying by debit or credit card has a fee. Alternatively, you can mail a check or pay over the phone through our IFTA Help Desk (see below).

You can renew only with the Tax Commission, not ports of entry. See "Renewal fees" at right for more information.

License requirements

- **We won't renew overdue accounts.** You must **file all** your returns and **pay all** tax, penalties, interest, and fees before we'll issue the renewal license and decals. (See Important Dates on back page.)
- To qualify for an Idaho IFTA license, you must travel in **at least two IFTA jurisdictions**. See tax.idaho.gov/ifta or contact the IFTA Help Desk (see below).

Tips for online filing through TAP

- Verify your mailing address. We send your license and decals to the "Mailing IFTA Address" or the "Mailing Address." Need to update? Visit tax.idaho.gov/taphelp and click **Your Information**.

Reporting off-highway nontaxable miles

Claim a fuel tax refund for nontaxable miles on Form 75 and worksheet 75-IC at tax.idaho.gov/fuelpubs.

See Reporting on back page for more.

Renewal fees

Each set of two decals is $3. Your renewal and delivery of decals **could be delayed** if you don't pay in full.

Handbook

Get the IFTA handbook at: tax.idaho.gov/ifta. It has information about recordkeeping, reporting, and more.

Bonding

We don't normally require you to post a bond as a new applicant for an IFTA license. But, we might require a bond if you don't file returns on time, don't pay fuel taxes on time, or if an audit discloses that you didn't follow other IFTA requirements.

IRS Form 2290

For help completing Form 2290, *Heavy Highway Vehicle Use Tax Return*, call the Idaho Transportation Department at (208) 334-8611. For more information or to amend the return, call the IRS HVUT helpline at (866) 699-4096.

***See back page** for more information, a list of important dates, and what to do if you miss the renewal deadline.*

Need help?

Taxpayer Services — Help using TAP to file or pay and general information
tax.idaho.gov/contact (click the IFTA box), (208) 334-7660 in the Boise area, or toll free at (800) 972-7660

IFTA Help Desk — Licensing, renewals, decals, returns
IFTAhelpdesk@tax.idaho.gov (208) 334-7806 in the Boise area, or toll free at (800) 972-7660, ext. 7806

Filing

- **File on time.** Late returns, late payments, or both are charged a minimum of $50 penalty plus interest.
- **You must have a TAP account (tax.idaho.gov/gototap).** This is where you'll receive and file your Form 3150 for free. TAP calculates MPG and tax or credit due per jurisdiction. All you'll need to complete the return are summaries of miles traveled and gallons purchased by jurisdiction.
- You must send us a power-of-attorney form or already have one on file with us if you use a filing service, accountant, CPA or other representative. Visit tax.idaho.gov/POAform to get this form or for more information.
- Keep all documents supporting your return for four years.

Reporting

- Record all miles traveled (including Oregon and nontaxable) and all fuel placed in a main supply of an IFTA-decaled truck.
- In Idaho, nontaxable miles include miles traveled under a temporary permit for fuels tax and off-highway miles. Report temporary permit miles on your Form 3150. Report off-highway miles on Form 75. Highways include public roads that the federal government or the State of Idaho and its politcal subdivisions maintain. Highways can be concrete, asphalt, gravel, composition, dirt, or other materials.
- Each jurisdiction with distance exemptions has its own definition of nontaxable miles. You must document nontaxable miles to claim them. Contact the jurisdictions where you have nontaxable miles to find out how to claim a refund of their tax. See iftach.org for exemption details.
- Report the total gallons purchased from each jurisdiction, according to your receipts. Enter only tax-paid gallons placed into the main supply tanks of your fleet.

Important dates

IFTA license renewal (Form 3105)	Dec. 31*
IFTA tax return (Form 3150)	
Annual filers	Jan. 31*
Quarterly filers	
1st quarter (Jan. - Mar.)	Apr. 30*
2nd quarter (Apr. - Jun.)	Jul. 31*
3rd quarter (Jul. - Sept.)	Oct. 31*
4th quarter (Oct. - Dec.)	Jan. 31*

**A due date that falls on a weekend or state holiday moves to the following business day.*

Renewals

You'll receive your IFTA license renewal (Form 3105) in TAP by October 15. **Renewals are due by December 31*.** If you don't renew by then, you must apply for a new IFTA license using the online application or Form IMC-2, pay the $10 processing fee, and pay for decals.

Quarterly and annual filing

You'll receive your IFTA tax return in TAP 30 days before each filing due date.

When filing online through TAP, you must submit your return by 11:59 p.m. Mountain Time on the due date.