

- EXAMPLE ONLY -

IFTA LICENSEE
ADDRESS
CITY ID ZIP

- AMENDED RETURN
- Address Change
- Cancel IFTA License



1. LICENSE NUMBER: ID#####
PERIOD: 7/1/2024 – 9/30/2024
DUE: 10/31/2024

2. LICENSEE NAME
DOING BUSINESS AS

3. MILES & GALLONS DURING THIS QUARTER FOR EACH FUEL					
Fuel Type	A. Total Miles <small>All miles traveled by the IFTA fleet vehicles including nontaxable and non-IFTA jurisdiction miles.</small>	÷	B. Total Gallons <small>All gallons pumped into the main fuel supply tank of IFTA fleet vehicles.</small>	=	C. Average MPG <small>Divide Col. A by Col. B round to two decimal places.</small>
2-Diesel		÷		=	
	On-road & off-road miles	÷	On-road & off-road fuel	=	Miles divided by fuel

1=Gasoline 2=Diesel (includes biodiesel & biodiesel blends) 3=Gasohol 4=Propane 5=LNG 6=CNG
7=Ethanol 8=Methanol 9=E-85 0=M-85 A=A55 E=Electricity F=Hydrogen

4. JURISDICTION	5. FUEL TYPE	6. TAX RATE	7. TOTAL MILES	8. TOTAL TAXABLE MILES	9. TAXABLE GALLONS <small>Col.8 ÷ Col.3C</small>	10. TAX PAID GALLONS * <small>Actual fuel bought in each state & placed into the supply tank of IFTA vehicles</small>	11. NET TAXABLE GALLONS <small>Col.9 - Col.10</small>	12. TAX DUE/REFUND <small>Col.11 x Col.6</small>	13. INTEREST DUE <small>(See instructions)</small>	14. TOTAL DUE/REFUND <small>Col.12 + Col.13</small>
		From rate chart rec'd w/Qrtly return	Includes all jurisdictional miles	Report all jurisdictional miles unless exempted by the jurisdiction	Divide Column 8 by MPG in 3C		<i>(Enter negative numbers in brackets i.e. <50>)</i>			
TOTALS										
SUBTOTAL (columns 12, 13 and 14, page 1)										
SUBTOTAL (columns 12, 13 and 14, page 2)										

Mail report with payment to: Idaho State Tax Commission PO Box 76 Boise ID 83707-0076	15. TOTAL DUE/REFUND ALL JURISDICTIONS <small>(total of subtotal column 14)</small>
	16. PENALTY <small>(\$50.00 or 10% of total tax due, total of column 12, whichever is greater)</small>
	17. PREVIOUS CREDIT
	18a. TOTAL DUE
	18b. TOTAL REFUND

By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Within 180 days of receiving this return, the Idaho State Tax Commission may contact my paid preparer to discuss it.

Signature	REQUIRED	Title	Phone	Date
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*Actual gallons bought in each jurisdiction (including Oregon) and placed into an IFTA qualified vehicle. ← **See column 10 above**



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1. LICENSE NUMBER: ID#####
PERIOD: 7/1/2024 – 9/30/2024
DUE: 10/31/2024

**2. LICENSEE NAME
DOING BUSINESS AS**

3. MILES & GALLONS DURING THIS QUARTER FOR EACH FUEL				
Fuel Type	A. Total Miles <small>All miles traveled by the IFTA fleet vehicles including nontaxable and non-IFTA jurisdiction miles.</small>	÷	B. Total Gallons <small>All gallons pumped into the main fuel supply tank of IFTA fleet vehicles.</small>	= C. Average MPG <small>Divide Col. A by Col. B round to two decimal places.</small>
2-Diesel	4,590	÷	991	= 4.63 MPG
E-Elect.	100,000	÷	200,000	= 0.50 MP-kWh
		÷		=

1=Gasoline 2=Diesel (includes biodiesel & biodiesel blends) 3=Gasohol 4=Propane 5=LNG 6=CNG
7=Ethanol 8=Methanol 9=E-85 0=M-85 A=A55 E=Electricity F=Hydrogen

4. JURISDICTION	5. FUEL TYPE	6. TAX RATE <small>Use Tax Rate Chart</small>	7. TOTAL MILES	8. TOTAL TAXABLE MILES	9. TAXABLE GALLONS <small>Col.8 ÷ Col.3C</small>	10. TAX PAID GALLONS * <small>Col.9 - Col.10</small>	11. NET TAXABLE GALLONS <small>Col.9 - Col.10</small>	12. TAX DUE/REFUND <small>Col.11 x Col.6</small>	13. INTEREST DUE <small>(See instructions)</small>	14. TOTAL DUE/REFUND <small>Col.12 + Col.13</small>
			<i>(Round to nearest whole mile and gallon)</i>			<i>(Enter negative numbers in brackets i.e. <50>)</i>				
ID	2	.32	4,132	4,132	892	840	52	16.64		16.64
NV	2	.27	380	380	82	100	(18)	(4.86)		(4.86)
OR	2	.00	78	78	17	51	(34)	0.00		0.00
TOTALS			4,590	4,590	991	991	0			
SUBTOTAL (columns 12, 13 and 14, page 1)								11.78		11.78
SUBTOTAL (columns 12, 13 and 14, page 2)								2,365.60		2,365.60

Mail report with payment to: Idaho State Tax Commission PO Box 76 Boise ID 83707-0076	15. TOTAL DUE/REFUND ALL JURISDICTIONS <small>(total of subtotal column 14)</small>	2,377.38
	16. PENALTY <small>(\$50.00 or 10% of total tax due, total of column 12, whichever is greater)</small>	
	17. PREVIOUS CREDIT	
	18a. TOTAL DUE	2,377.38
	18b. TOTAL REFUND	

By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Within 180 days of receiving this return, the Idaho State Tax Commission may contact my paid preparer to discuss it.

Signature REQUIRED	Title	Phone	Date
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*Actual gallons bought in each jurisdiction (including Oregon) and placed into an IFTA qualified vehicle. ← See column 10 above



- EXAMPLE ONLY -

Licensee Name IFTA Licensee (DBA)	License Number ID#####	Tax Period 7/1/2024 - 9/30/2024
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- REPORTING ELECTRICITY -



1=Gasoline 2=Diesel (includes biodiesel & biodiesel blends) 3=Gasohol 4=Propane 5=LNG 6=CNG
 7=Ethanol 8=Methanol 9=E-85 0=M-85 A=A55 E=Electricity F=Hydrogen

4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.
JURIS- DICTION	FUEL TYPE	TAX RATE <i>Use Tax Rate Chart</i>	TOTAL MILES	TOTAL TAXABLE MILES	GALLONS TAXABLE <i>Col.8 ÷ Col.3C</i>	TAX PAID GALLONS *	NET TAXABLE GALLONS <i>Col.9 - Col.10</i>	TAX DUE/REFUND <i>Col.11 x Col.6</i>	INTEREST DUE <i>(See instructions)</i>	TOTAL DUE/REFUND <i>Col.12 + Col.13</i>
			<i>(Round to nearest whole mile and gallon)</i>				<i>(Enter negative numbers in brackets i.e. <50>)</i>			
ID	E	.00	25,000	25,000	50,000	47,000	3,000	0.00		0.00
		ID currently doesn't tax electricity				Enter kWh from ID locations				
IN	E	.08	30,000	30,000	60,000	0	0	2,400.00		2,400.00
Indiana taxes electricity based on miles										
						Enter zero in Cols 10 & 11		<i>Col 8 x Col 6</i>		
PA	E	.0172	45,000	45,000	90,000	92,000	(2,000)	(34.40)		(34.40)
						Enter kWh from PA locations				
TOTALS			100,000	100,000	200,000	139,000	1,000			
SUBTOTAL (columns 12, 13 and 14 are carried forward to page 1)								2,365.60		2365.60

*Actual gallons bought in each jurisdiction (including Oregon) and placed into an IFTA qualified vehicle.

- EXAMPLE ONLY -

Licensee Name IFTA Licensee (DBA)	License Number ID#####	Tax Period 7/1/2024 - 9/30/2024
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- Split Rate & Surcharge Example -



1=Gasoline 2=Diesel (includes biodiesel & biodiesel blends) 3=Gasohol 4=Propane 5=LNG 6=CNG
 7=Ethanol 8=Methanol 9=E-85 0=M-85 A=A55 E=Electricity F=Hydrogen

4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.
JURIS-DICTION	FUEL TYPE	TAX RATE <small>Use Tax Rate Chart</small>	TOTAL MILES	TOTAL TAXABLE MILES	GALLONS TAXABLE <small>Col.8 ÷ Col.3C</small>	TAX PAID GALLONS <small>*</small>	NET TAXABLE GALLONS <small>Col.9 - Col.10</small>	TAX DUE/REFUND <small>Col.11 x Col.6</small>	INTEREST DUE <small>(See instructions)</small>	TOTAL DUE/REFUND <small>Col.12 + Col.13</small>
			<small>(Round to nearest whole mile and gallon)</small>			<small>(Enter negative numbers in brackets i.e. <50>)</small>				
===== SPLIT RATE EXAMPLE =====										
Assume fuel tax rate changed from \$0.25 to \$0.32 on August 1 st . Check rate chart for any rate changes.										
ID	2	.25	370	370	80	55	25	6.25		6.25
370 miles driven and 55 gallons purchased between July 1 - July 31.										
ID	2	.32	310	310	67	75	(8)	(2.56)		(2.56)
310 miles driven and 75 gallons purchased between August 1 - September 30.										
Report Zero: If you didn't travel in the jurisdiction for the time one of the rates was in effect, enter zero miles and gallons. You must still complete the split rate row.										
===== SURCHARGE EXAMPLE =====										
VA	2	.318	380	380	82	77	5	1.59		1.59
VA	2	.142	380	380	82	0	82	11.64		11.64
		↑	↑	↑	↑	↑				
		Use rate chart to find fuel tax & surcharge tax.	Surcharge total miles, taxable mile, and taxable gallons will be the same as the base rate.			Surcharge tax paid gallons will be zero.				
TOTALS										
SUBTOTAL (columns 12, 13 and 14 are carried forward to page 1)										

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