

# IDAHO FUELS TAX REFUND WORKSHEET

## IFTA Nontaxable Miles Worksheet

Name/DBA	SSN/EIN	Filing Period
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**BEGINNING JANUARY 1, 2017, YOU CAN NO LONGER CLAIM NONTAXABLE MILES ON THE IDAHO LINE OF AN IFTA RETURN.**

**PURPOSE:**

As an IFTA licensee, you can claim a refund for fuel used for travel on Idaho nontaxable roads using Form 75 Idaho Fuels Use Report. File a Form 75 for each IFTA return where nontaxable miles are accrued. Use this worksheet to calculate the nontaxable gallons for the nontaxable miles traveled by the IFTA licensee’s fleet. Report the calculated nontaxable gallons on a Form 75 to claim a fuels tax refund.

If you’re a quarterly filer with your base jurisdiction, file a quarterly Form 75 and attach a copy of the corresponding IFTA return. Unless an exemption applies, complete Section VII to pay use (sales) tax due on the nontaxable gallons of fuel from Section V, line 2.

To find this worksheet and the Form 75 with instructions, visit [tax.idaho.gov/i-1036.cfm](http://tax.idaho.gov/i-1036.cfm).

**INSTRUCTIONS:**

**Filing Period (Section I of the Form 75):** The filing period of the Form 75 must match your IFTA return. For example, if the IFTA return is for second quarter 2016, then the Form 75 filing period is from 04/2016 to 06/2016.

**Nontaxable Use (Section III of the Form 75):** Check box 9, “Other,” and include the description “IFTA nontaxable miles.”

**Calculate nontaxable gallons:**

A. Enter total Idaho miles from your IFTA return.....	
B. Enter Idaho taxable miles.....	
C. Subtract line B from line A - your nontaxable miles.....	
D. Enter the fleet miles per gallon (mpg) from your IFTA return.....	
E. Divide line C by line D - your nontaxable gallons (round to the whole gallon).....	

Transfer the nontaxable gallons from line E, (above) to the Form 75 Section V, line 2 and Section VII, line 1 for the appropriate fuel type.

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

- A copy of this worksheet
- A copy of your IFTA return

**If you don’t include these items, you may delay your refund.**

If you have nontaxable gallons from sources other than IFTA, complete a separate Form 75.