Instructions - Form 1450 Distributor's Fuel Tax Report - Idaho

YOU MUST FILE A RETURN FOR EACH FILING PERIOD, EVEN WHEN NO TAX IS DUE.

Use Form 1450 to calculate and report your fuels tax and transfer fee each month. If you have questions about reporting, call the Idaho State Tax Commission at 334-7660 in the Boise area or toll free at (800) 972-7660. **The report is not valid unless you sign and date it in the space provided.**

Amended reports. Use this form to amend a fuel tax report. Check the "AMENDED REPORT" box at the top of the report. If you kept a copy of the original report, correct the amounts on pages 1 and 2. If you didn't keep a copy of the original report, you can get a blank form by contacting the Tax Commission. Complete pages 1 and 2 using the corrected amounts. Don't enter the net change. If you're correcting load information, include only schedule details about the corrected loads. Remember to sign and date the amended report.

Electronic filing. You can file your fuel tax report electronically using free software provided by the Tax Commission or through Electronic Data Interchange (EDI) using an approved private software package or in-house application. For more information, e-mail our electronic filing help desk at **efilehelp@tax.idaho.gov** or call (208) 332-6632.

Check payment. Make your check or money order payable to the Idaho State Tax Commission. Don't staple your check to your report or send a check stub.

Electronic funds transfer payment. You can use electronic funds transfer to make a payment. Whenever the amount due is $100,000 or more, the law requires you to use electronic funds transfer. If you file a paper tax report, indicate on the report that you paid by electronic funds transfer.

Payment by credit/debit card and e-check. You can use a credit/debit card or e-check to make payments under $100,000 to the state of Idaho. You can pay through our website at **tax.idaho.gov**. We accept American Express, Discover, MasterCard, and Visa for credit card payments. If you pay with a credit/debit card or e-check, our third-party provider will charge a convenience fee.

For lines 1 through 13, enter the information that applies for each fuel product type.

Line 1. If you have bulk storage, enter the number of gallons in your physical inventory on the first day of the month. This number must match the ending inventory from the previous month.

Line 2. Enter the total gallons from Schedules 1, 2, and 3.

Line 3. Enter the total gallons from Schedules 6, 7, 9, and 10T as a negative number [in brackets].

Line 4. To report gallons transferred from one product type to another, enter the number of gallons transferred from a product type as a negative number [in brackets]. Enter the number of gallons transferred to a product type as a positive number. Attach a complete explanation of the product transfer.

Typical transfers include undyed diesel accidentally mixed with dyed diesel and jet fuel transferred to undyed diesel.

Line 5. Enter the total adjustment for casualty losses as a negative number [in brackets]. Attach a complete explanation of the loss. This deduction doesn't apply to the transfer fee.

Line 6. If you have bulk storage, enter the total number of gallons in your physical inventory on the last day of the month. This number must agree with the actual physical ending inventory.

Line 7. Add lines 2, 3, 4, and 5, and enter the number of gross taxable gallons.

Line 8. Enter the number of gallons of fuel you purchased with the Idaho fuels tax and transfer fee included in the price. (Total from Schedule 1 for each product type.)

Line 9. Subtract line 8 from line 7, and enter the gallons subject to tax.

Line 10. Multiply line 9 by 0.98, round to the nearest whole gallon, and enter the number of taxable gallons after the 2% allowance.

Line 11. Multiply line 10 by the tax rate that applies for each product type, and enter the result.

Note: Tax rates are listed at the end of these instructions.

Line 12. For "Propane and Natural Gas," enter the dollar amount received from the sale of Gaseous Fuel Permits sold during the month. Attach the receipt (yellow copy) for each permit sold.

Line 13. Add lines 11 and 12, and enter the net tax due.

Line 14. Add all the column amounts from line 13, and enter the tax due.

Line 15. Enter the amount of any penalty you owe on the tax.

You must file and pay the tax by the due date listed on the tax report. If you don't, the following penalties apply:

- If you file on time but your payment is late, the penalty is 0.5% (1/2 percent) of the tax due (see line 14) for each late month.

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- If you file late, the penalty is 5% of the tax due (line 14) for each late month. This penalty begins the first day you are late and continues until you file your return or pay the tax.
- If you file late and don't pay the tax when you file, there is an additional late penalty of 0.5% (1/2 percent) of the tax due (line 14) for each late month.

Note: No penalty is due if no tax is due. The minimum penalty amount is $10, and the maximum penalty is 25%. Even if your payment is only one day late, you still owe the entire monthly penalty.

Line 16. Enter the amount of interest you owe.

Note: Interest accrues on late tax payments from the due date until the amount you owe is paid. Rates are as follows:

1/1/2015 - 12/31/2015, 4% per year
1/1/2014 - 12/31/2014, 4% per year
1/1/2013 - 12/31/2013, 3% per year
1/1/2012 - 12/31/2012, 4% per year

Line 17. Add lines 14, 15, and 16, and enter the total tax, penalty, and interest.

Line 18. Complete the Transfer Fee Worksheet at the bottom of page 2, and enter the number of gallons subject to the transfer fee from line H.

Line 19. Multiply line 18 by .01, and enter the transfer fee due.

Line 20. Enter the amount of any penalty you owe on the transfer fee.

You must file and pay the transfer fee by the due date listed on the tax report. If you don't, the same penalties apply to the transfer fee as for the tax (see instructions for line 15).

Line 21. Enter the amount of any interest you owe on the transfer fee. Rates are listed under the instructions for line 16.

Line 22. Add lines 19, 20, and 21, and enter the total transfer fee, penalty, and interest due.

Line 23. Add lines 17 and 22. If the result is an amount due, enter the amount on line 23a. If the result is a refund amount, enter the amount on line 23b.

Tax Rates (for fuel used on or after July 1, 2015)

Gasoline including ethanol and blends	Propane (LPG)	Compressed Natural Gas CNG*	Aviation Gasoline	Jet Fuel	Diesel (undyed) including biodiesel and biodiesel blends
.32	.232	.32	.07	.06	.32

*When reporting LNG, multiply the diesel gallon equivalent by 108.98% to convert to gas gallon; then report this as CNG on the schedules and report form. (See Motor Fuels Rule 110.)

Transfer Fee Worksheet Instructions

Complete this worksheet for all petroleum-based products and biodiesel products subject to the one-cent-per-gallon transfer fee. See the Transfer Fee Fact Sheet for a list of products subject to the fee. Visit our website at **tax.idaho.gov** and click on "Tax Types," then select "Fuel distributors" (**tax.idaho.gov/i-1034**), or call us at 334-7660 in the Boise area or toll free at (800) 972-7660. Natural gas and propane are exempt from the transfer fee.

A. Enter the total receipts from line 2 of the Form 1450.
B. Enter the total number of gallons exported out of Idaho and included on Schedule 7.
C. Enter the total number of gallons delivered to licensed motor fuel distributors "transfer fee not collected" and reported on Schedule 6.
D. Enter the total number of gallons received "transfer fee paid" and reported on Schedule 1.
E. Enter the total number of gallons delivered to an Indian tribe "transfer fee not collected" and reported on Schedule 10U.
F. Enter the total number of gallons sold to a railroad company.
G. Enter the total number of gallons repackaged into containers of 55 gallons or less or stored for repackaging.
H. Enter the total number of gallons of petroleum product subject to the transfer fee. Line A minus the total of lines B, C, D, E, F, and G.

Mail return to: Idaho State Tax Commission, PO Box 83784, Boise, ID 83707-3784

CONTACT US
In the Boise Area: 334-7660
or
Toll Free: (800) 972-7660

Hearing impaired (TDD):
(800) 377-3529

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