EIN00040
01-25-2017

FORM 3150 INSTRUCTIONS – IDAHO IFTA TAX RETURN

A. Every Idaho based IFTA licensee must file a tax return on the form furnished by the Idaho State Tax Commission. A clear photocopy of the form may be used.

B. Each return must be signed and dated.

C. Returns are due on the last day of the month following the end of each tax period. They must be postmarked by the due date.

D. Records required. Each item in this return must be supported by documents in your records. Individual trip records to support miles driven; fuel purchase records to support fleet miles per gallon, and tax paid purchases claimed; and any other relevant documents such as freight bills MUST BE RETAINED in your records. Do not mail any additional documents with your tax return unless specifically requested by the State Tax Commission.

E. Verify your information on the form. Draw a line through any errors and write in the correct information. If you have made changes, mark the "Address change" box.

Line 1. IFTA license number, permit and identifying information (preprinted on the Form 3150).

Line 2. Licensee name and mailing address (preprinted on the Form 3150).

Line 3. For each type of taxable fuel you are reporting, enter the total fleet miles (both taxable and nontaxable) in all jurisdictions and total fuel consumed (fuel placed in the main supply tank of IFTA qualified vehicles) in all jurisdictions. Divide total miles traveled by total gallons used to calculate your average miles per gallon (MPG). Your MPG computations must be rounded to 2 decimal places. Example: **4.514**9 = 4.51 and **4.515**9 = 4.52.

Column 4. Using the two-letter jurisdiction abbreviation included on the enclosed rate chart, list the jurisdictions in which you operated during the quarter for each fuel type. Two separate lines are required to report travel in a jurisdiction with a surcharge and/or a split tax rate.

Column 5. Indicate the appropriate fuel type for each line of reported data. (A separate jurisdiction line is required for each type of taxable fuel you are reporting.)

Column 6. Enter the tax rate for all the fuel types being reported in each jurisdiction. The rates are included on the enclosed rate chart.

Column 7. Enter the total taxable and nontaxable miles traveled in each jurisdiction.

Column 8. Enter the total taxable miles subject to fuels tax traveled in each jurisdiction for each fuel type. Check with each jurisdiction in which you traveled for its definition of a taxable mile.

Column 9. Enter taxable gallons for each jurisdiction (Column 8 DIVIDED by average miles per gallon from Section 3 for the appropriate fuel type).

Column 10. Enter the number of gallons purchased with fuels tax included in each jurisdiction for your IFTA fleet. (Tax-paid gallons may not be claimed when reporting the surcharge.) This figure may, or may not, be equal to your taxable gallons in Column 9. Tax-paid gallons entered here for all jurisdictions cannot be greater than the 'total fuel used in all jurisdictions' as reported in Section 3. KEEP YOUR INVOICES.

Column 11. Subtract Column 10 from Column 9 and enter net taxable gallons. If Column 10 is greater than Column 9, enter the credit balance in brackets < >.

Column 12. Multiply net taxable gallons (Column 11) by the tax rate (Column 6); enter any credit balance in brackets < >.

Column 13. If your return is not postmarked by the due date, interest is due for each month the return is late (one day late in a month makes the return late for the entire month). To calculate interest due for each jurisdiction, multiply the tax due times the interest rate for the month.

1/1/2017 - 12/31/2017, 0.0050 per month
7/1/2013 - 12/31/2017, 0.0042 per month

For example, if you owe $100 for a jurisdiction on a 2017 1st Quarter return due April 30th, and your return is postmarked 62 days late, the interest due is calculated as ($100 x 0.0050) x3 (months late)= $1.50.

Column 14. Add tax due (Column 12) plus interest due (Column 13); enter any credit balance in brackets < >.

Line 15. Add total due (Column 14) from each jurisdiction.

Line 16. Penalty applies if your tax return is not postmarked by the due date. The penalty is 10% of the tax due (the total of Column 12), or $50, whichever is greater. The $50 minimum penalty applies even if no tax is due or your return results in a tax credit.

Line 17. Normally all credits from prior periods returns are refunded; therefore, no previous credits should be claimed on an original return. For amended returns, enter the amount paid on the original return in brackets and any refund due on the original return as a positive amount (no brackets).

Line 18a. Enter total due.

Line 18b. Enter total refund.

The return is not valid unless you sign and date it in the space provided. Send your return(s) and proper payment to the address on the front of the form.

Taxes to be paid by electronic funds transfer. All payments to the State of Idaho may be paid by electronic funds transfer. Whenever the amount due is $100,000 or greater, the law requires that electronic funds transfer be used. You must file your written tax return on or before the due date, indicating payment by Electronic Funds Transfer.

If you do not pay by electronic funds transfer, the total payment for tax due must accompany your return. Make your check or money order payable to the State Tax Commission. Do not staple your check to your return or send a check stub. Sign and date the return.

To amend an IFTA return. This same form must be used when amending an IFTA return. If you did not keep a copy of the original return, contact the State Tax Commission for one. Amended returns must show the figures as they should have been entered on the original return. Do not enter just the net change.

Use the same instructions for filing the amended return as you use for filing an original return.

Mail return to: Idaho State Tax Commission, PO Box 76, Boise ID 83707-0076

CONTACT US
In the Boise Area: (208) 334-7660
or
Toll-free: (800) 972-7660

Hearing Impaired (TDD)
(800) 377-3529

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