



Transfer Fee

In Effect as of September 1, 2007

Idaho's one-cent petroleum transfer fee will be in effect as of September 1, 2007.

The one-cent-per-gallon transfer fee applies to all petroleum or petroleum products that come from or include crude oil (which is liquid at 60° F) when the product is received in Idaho. See the Transfer Fee Fact Sheet for a list of products subject to the transfer fee.

What does this mean to you?

The Idaho Distributor's Report, Form 1450, will have new reporting requirements for the transfer fee and new reporting codes for ethanol-blended fuel, biodiesel, and biodiesel blends. The changes include:

- Licensed fuel distributors who are the first receivers of fuel in Idaho will pay the fuels tax and transfer fee.
- A load of fuel received as "tax-paid" (Schedule 1) must be received as "transfer fee-paid." Schedule 1D will be eliminated.
- A load of fuel sold as "tax not collected" (Schedule 6) must be sold as "transfer fee not collected." Schedule 6D will be eliminated.
- The transfer fee will be due on sales to the National Guard and to Indian tribes.
- Product codes 284 (biodiesel), 124 (gasohol), and 241 (ethanol) will be eliminated.
- Product codes E00-E99 (ethanol and ethanol blends), B00-B99 (biodiesel and biodiesel blends), and 126 (naphthas) will be added.

Questions?

- For more information about modifying your reporting system for electronic filing, call 332-6632 in the Boise area or toll free at (800) 972-7660, ext. 6632.
- For questions about the transfer fee and reporting procedures, call 334-7668 in the Boise area or toll free at (800) 972-7660, ext. 7668.