

IFTA Tips for Renewal and Return Filing

License renewals

Renewals are due by Dec. 31, 2019. Renew your International Fuel Tax Agreement (IFTA) license and order 2020 decals in one of these ways:

- Complete the renewal and pay online at tax.idaho.gov/gotoTAP. Pay by ACH Debit to avoid a convenience fee.
- Mail Form 3105 with your payment.
- Fax or email Form 3105 and pay over the phone through the Tax Commission's IFTA Help Desk (see below).

Renewals can't be completed at the Ports of Entry. See "Renewal Fees" at right for important information.

License requirements

- **We won't renew overdue accounts.** You must *file all* your returns and *pay all* tax, penalties, interest and fees before we'll issue the renewal license and decals. (See *Important Dates* on back page.)
- To qualify for an Idaho IFTA license, you must travel in **at least two IFTA jurisdictions**. For more information, visit tax.idaho.gov/ifta or contact the IFTA Help Desk (see below).

Tips for online filing through TAP

- Verify your mailing address. We send your license and decals to the "Mailing IFTA Address" or else the "Mailing Address." Need to update? Visit tax.idaho.gov/taphelp - "Changes and History in TAP" guide.

Reporting off-road nontaxable miles

- Report all Idaho miles on the Form 3150 IFTA return in column 7 [Total Miles] and column 8 [Total Taxable Miles].
- Claim a fuel tax refund for nontaxable miles on Form 75 and worksheet 75-NM. Include a copy of Form 3150. (Get Form 75 and worksheet at: tax.idaho.gov/fuelpubs)

Need help?

E-file Help Desk (TAP) *Help using TAP to file or pay*

efilehelp@tax.idaho.gov — (208) 332-6632 [Boise area] or (800) 976-7660 ext. 6632 toll free

Taxpayer Services *Copies of forms, general information*

taxrep@tax.idaho.gov — (208) 334-7660 [Boise area] or (800) 976-7660 toll free

IFTA Help Desk *Licensing, renewals, decals, returns*

IFTAhelpdesk@tax.idaho.gov — (208) 334-7806 [Boise area] or (800) 976-7660 ext. 7806 toll free or fax (208) 334-7650

Renewal Fees

Your minimum cost for renewing is **\$5.60**. This includes a \$5 processing fee and 60 cents for a set of decals. Your renewal and delivery of decals **could be delayed** if you don't pay in full.

Handbook

Get the IFTA handbook at:

tax.idaho.gov/ifta.

It has information on recordkeeping, reporting and more.

Bonding

A new IFTA licensee isn't normally required to post a bond. But we might require a bond if you don't file returns on time or pay fuel taxes on time, or if an audit discloses that you didn't follow other IFTA requirements.

IRS Form 2290

For help completing IRS Form 2290, *Heavy Highway Vehicle Use Tax Return*, call the Idaho Transportation Department at (208) 334-8611.

For more information or to amend the return, call the IRS HVUT helpline at (866) 699-4096.

See back page for more information, including a list of important dates.

Form 3150 Tips

Filing

- **File on time.** Late returns, late payments, or both are charged a minimum of \$50 penalty *plus* interest.
- File reports at tax.idaho.gov/gotoTAP for *free*. TAP calculates MPG and tax or credit due per jurisdiction. All you'll need to complete the return are summaries of miles traveled and gallons purchased by jurisdiction.
- Not e-filing? Use the form we mailed you. This form contains your personal scan line and bar code so we can process your return. Contact Taxpayer Services (see first page) for a replacement copy. **Don't** use the example Form 3150 from the website.
- Forms you create or use software to create must include all required information and be in the correct format. We might not be able to process returns with missing information or incorrect formatting. Contact substituteforms@tax.idaho.gov with questions about valid forms.
- You must send us a power-of-attorney form or already have one on file with us if you use a filing service, accountant, CPA or other representative. Visit tax.idaho.gov to get this form or for more information.
- Keep all documents supporting your return for *four* years.

Reporting

- Record *all* miles traveled (including Oregon and nontaxable) and *all* fuel placed in a main supply of an IFTA-decaled truck.
- In Idaho, nontaxable miles include miles traveled under a temporary permit for fuels tax and off-highway miles. Highways include public roads the federal government or the state of Idaho and its political subdivisions maintain. Highways can be concrete, asphalt, gravel, composition, dirt, or other materials.
- Each jurisdiction with distance exemptions has its own definition of nontaxable miles. You must document nontaxable miles to claim them. Contact the jurisdictions where you have nontaxable miles to find out how to claim a refund of their tax. See iftach.org for exemption details.
- Use Column 10 to report the total gallons purchased from each jurisdiction, according to your receipts. Enter only tax-paid gallons placed into the main supply tanks of your fleet.
- In general, on Form 3150:
3A [Total Miles Traveled] = the sum of Column 7 [Total Miles]
3B [Total Gallons Used] = the sum of Column 10 [Tax Paid Gallons]

Important dates

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|--------------------------|---------------|--|
| <input type="checkbox"/> | Dec. 31, 2019 | IFTA renewal for 2020 is due |
| <input type="checkbox"/> | Jan. 31, 2020 | Annual filers: Form 3150 (2019) is due |
| <input type="checkbox"/> | Jan. 31, 2020 | Quarterly filers: 4th quarter (Oct.-Dec.) 2019 Form 3150 is due |
| <input type="checkbox"/> | Apr. 30, 2020 | Quarterly filers: 1st quarter (Jan.-Mar.) 2020 Form 3150 is due |
| <input type="checkbox"/> | July 31, 2020 | Quarterly filers: 2nd quarter (Apr.-Jun.) 2020 Form 3150 is due |
| <input type="checkbox"/> | Nov. 2, 2020 | Quarterly filers: 3rd quarter (Jul.-Sept.) 2020 Form 3150 is due |
| <input type="checkbox"/> | Dec. 31, 2020 | IFTA renewal for 2021 is due |
| <input type="checkbox"/> | Feb. 1, 2021 | Annual filers: Form 3150 (2020) is due |
| <input type="checkbox"/> | Feb. 1, 2021 | Quarterly filers: 4th quarter (Oct.-Dec.) 2020 Form 3150 is due |

Renewals: We'll mail your Form 3105, *IFTA Renewal Form*, by October 15. If you don't receive it, call Taxpayer Services (see first page). **Renewals are due by December 31.** If you don't renew by then, you must apply for a new IFTA license and pay the \$10 processing fee.

Quarterly and annual filing: We'll mail Form 3150 (the IFTA tax return) 30 days before each filing due date. If you don't receive your return, call our Taxpayer Services (see first page). Your return must be postmarked by the due date. When filing online through TAP, you must submit your return by 11:59 p.m. MT on the due date.