

Idaho State Tax Commission
Product Code List (for use with Form 1450)

Use the product codes listed below for Idaho schedules. Your business may currently categorize products by specific types. If so, list the products under the applicable general product code. If you have questions about which product code to use, contact the Tax Commission.

Product	Code	Report Column
Aviation Gasoline	125	Aviation Gasoline
Biodiesel	B00	Diesel (undyed)
Biodiesel Blends (percentage of biodiesel)	B01 - B99*	Diesel (undyed)
Diesel Blending Components Transmix (100) Distillate Petroleum chemicals Any other diesel blending components subject to Idaho's fuels tax reporting requirements	122	Diesel (undyed)
Diesel Fuel Kerosene, undyed (142) Low Sulfur Kerosene, undyed (145) High Sulfur Kerosene, undyed (147) #1 Fuel Oil, undyed (150) Heating Oil (152)	160	Diesel (undyed) Diesel Fuel #4, undyed (154) Low Sulfur Diesel #1, undyed (161) Low Sulfur Diesel #2, undyed (167) #1 High Sulfur Diesel, undyed (282) #2 High Sulfur Diesel, undyed (283)
Compressed Natural Gas (CNG)	224	Compressed Natural Gas
Liquefied Natural Gas (LNG)	225	Liquefied Natural Gas
Diesel Fuel - dye added Kerosene, dye added (072) Low Sulfur Kerosene, dye added (073) High Sulfur Kerosene, dye added (074) Excluded Liquid (mineral oil) (077)	228	Diesel (dye added) Undefined Products, dye added (175) High Sulfur Dyed (226) Dyed Biodiesel (% of biodiesel) (D01-D99)
Ethanol	E00	Gasoline
Ethanol Blends (percentage of ethanol)	E01 - E99**	Gasoline
Gasoline (all types of gasoline products) Unleaded Super unleaded Premium etc.	065	Gasoline
Jet Fuel	130	Jet Fuel
Naphtha Natural gasoline Gasoline blending components	126	Gasoline
Propane	054	Propane
Residual Fuel Oil #3, #4, #5, or #6 diesel Refinery fuel Boiler fuel Bunker fuel Lubricating oils	175	Other Distillates

* e.g. B02, B05, B20, B50

** e.g. E10, E75, E85