

**Form 75-NM  
Fuels Tax Refund Worksheet  
Nontaxable Miles (Special Fuels Only)**

Name or DBA \_\_\_\_\_

Social Security number or EIN \_\_\_\_\_

**Filing Period:** Beginning \_\_\_\_\_, \_\_\_\_\_ and ending \_\_\_\_\_, \_\_\_\_\_ IFTA licensees only, calendar quarter \_\_\_\_\_  
MM YY MM YY

**Purpose.** Use this worksheet to calculate the nontaxable gallons of special fuels, like diesel, for travel on nontaxable roads. Idaho only allows special fuels-powered vehicles to claim a refund when using tax-paid special fuels on nontaxable roads.

**Who Can Use This Worksheet:**

- International Fuel Tax Agreement (IFTA) licensees with qualified vehicles, or
- Any taxpayers with vehicles not included in an IFTA fleet.

**Instructions.** For General Information, see next page.

**Filing Period (Form 75, Section I):**

- For an IFTA licensee, the filing period must match the filing period on the IFTA return.
- You can include up to four calendar quarter worksheets with one Form 75 when filing your income tax return. Include copies of all applicable IFTA returns.
  - For example, if the IFTA return is for the second quarter of 2025, the Form 75 filing period is from 4/1/2025 to 6/30/2025.
- All other fuel consumers seeking refunds can file for periods that are at least one month and not more than one year.

**Nontaxable Use (Form 75, Section III):** All users should check box 4, Intrastate motor vehicles off-highway miles.

**Nontaxable Gallons — Worksheet**

1. Enter total Idaho miles traveled for all vehicles .....	1	
2. Enter Idaho taxable miles for all vehicles .....	2	
3. Calculate your nontaxable miles. Subtract line 2 from line 1 .....	3	
4. Enter the miles per gallon (MPG) for all vehicles .....	4	
5. <b>Total Nontaxable Gallons.</b> Divide line 3 by line 4 (round to whole gallons) Enter on Form 75, section V, line 2, and section VII, line 1 for appropriate fuel type...	5	

**Include the following with your Form 75:**

- A copy of this worksheet.
- IFTA licensees must include a copy of their IFTA return and write “**COPY**” at the top.

**Not including the items listed above may delay your refund.**

Complete a separate worksheet if you're an IFTA licensee claiming nontaxable gallons from sources other than nontaxable roads for qualified IFTA vehicles (e.g., a power take-off).

**General Information**

- The most common special fuel is diesel.
- “Highway” and “road” mean the same thing when defining taxable or nontaxable use for special fuel.
- Refunds won’t offset tax due on your IFTA report.

What’s an Idaho taxable road for special fuels users?

- Taxable roads are open to the public.
- A taxable road can be made of asphalt, concrete, gravel, dirt, or other materials.

What is an Idaho nontaxable road for special fuels users?

- Travel on private property including private roads.
- Roads under construction not open to the public.

Find more information in the Motor Fuels Tax Administrative Rules, IDAPA 35.01.05 section 290, at <https://adminrules.idaho.gov/rules/current/35/index.html>.

**Records Required.** You must keep records that show the nontaxable miles you claim. Your refund claim can be denied if you don’t provide proper records.

IFTA licensees must follow the IFTA recordkeeping requirements found at the sites listed below:

- IFTA Procedures Manual (<https://www.iftach.org/manual2020.php>)
- Idaho IFTA licensees page ([tax.idaho.gov/ifta](https://tax.idaho.gov/ifta))
- Motor Fuels Tax Administrative Rules, IDAPA 35.01.05 section 400 (<https://adminrules.idaho.gov/rules/current/35/index.html>)

All others must follow recordkeeping requirements in IDAPA 35.01.05 section 290. However, you’re encouraged to keep records similar to those required by IFTA.

**Contact us:**

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660  
Hearing impaired (TDD) (800) 377-3529

[tax.idaho.gov/contact](https://tax.idaho.gov/contact)