

## Form 1450 — Instructions Distributor's Fuel Tax Report

Use Form 1450 to calculate and report your fuels tax and transfer fee each month. Returns with over 25 total receipt and disbursement line entries must be filed electronically. If you have questions about reporting, call the Idaho State Tax Commission at (208) 334-7660 in the Boise area or toll free at (800) 972-7660. **The report isn't valid unless you sign and date it.**

**Amended reports.** Use this form to amend a fuel tax report. Check the "Amended Report" box at the top of the report. If you kept a copy of the original report, correct the amounts on pages 1 and 2. If you didn't keep a copy of the original report, you can get a blank form by contacting the Tax Commission. Complete pages 1 and 2 using the corrected amounts. Don't enter the net change. If you're correcting load information, include only schedule details about the corrected loads. For amended returns with over 25 total receipt and disbursement line entries, please contact us. Remember to sign and date the amended report.

**Electronic filing.** You can file your fuel tax report electronically using Taxpayer Access Point (TAP). For more information, e-mail our electronic filing help desk at [taxrep@tax.idaho.gov](mailto:taxrep@tax.idaho.gov) or call (208) 334-7660.

**Electronic payments.** There's no fee when paying by ACH debit. If you pay by credit card or e-check, our third-party provider will charge a convenience fee. American Express®, Discover®, MasterCard®, and Visa® are accepted. For more information, visit our *E-Pay* page at [tax.idaho.gov/epay](http://tax.idaho.gov/epay).

**Check Payments.** Make your check or money order payable to the Idaho State Tax Commission. Don't staple your check to your report.

**Payments of \$100,000 or more.** Idaho law requires you to use ACH debit or ACH credit (electronic funds transfer) when making payments of \$100,000 or more. If you file a paper tax report, indicate on the report that you paid by one of these methods. If you're making an electronic funds transfer for the first time, read more at [tax.idaho.gov/epay](http://tax.idaho.gov/epay). To request our "ACH Credit Addenda and Bank Information" form, email us at [eft@tax.idaho.gov](mailto:eft@tax.idaho.gov) or fax (208) 334-7625.

**Schedule Type.** Indicate the schedule for use with the Form 1450. Schedules 1, 2, or 3 for Receipts and Schedules 6, 7, 9, 10T, or 10U for Disbursements.

**For lines 1 through 11, enter the information that applies for each fuel product type.**

**Line 1.** If you have bulk storage, enter the number of gallons in your physical inventory on the first day of the month. This number must agree with the ending inventory from the previous month.

**Line 2.** Enter the total gallons from Schedules 1, 2, and 3.

**Line 3.** Enter the total gallons from Schedules 6, 7, 9, and 10T as a negative number [in brackets].

**Line 4.** To report gallons transferred from one product type to another, enter the number of gallons transferred from a product type as a negative number [in brackets]. Enter the number of gallons transferred to a product type as a positive number. Email a complete explanation of the product transfer to [fttra@tax.idaho.gov](mailto:fttra@tax.idaho.gov).

A typical transfer is undyed diesel accidentally mixed with dyed diesel.

**Line 5.** Enter the total adjustment for casualty losses as a negative number [in brackets]. Attach a complete explanation of the loss. This deduction doesn't apply to the transfer fee.

**Line 6.** If you have bulk storage, enter the total number of gallons in your physical inventory on the last day of the month. This number must agree with the actual physical ending inventory.

**Line 7.** Add lines 2, 3, 4, and 5, and enter the number of gross taxable gallons.

**Line 8.** Enter the number of gallons of fuel you purchased with the Idaho fuels tax and transfer fee included in the price. (Total from Schedule 1 for each product type.)

**Line 9.** Subtract line 8 from line 7, and enter the total gallons subject to tax.

**Line 10.** Multiply line 9 by 0.98, round to the nearest whole gallon, and enter the number of taxable gallons after the 2% allowance.

**Line 11.** Multiply line 10 by the tax rate that applies for each product type, and enter the result. This is the net tax due.

**Note:** Tax rates are listed at the end of these instructions.

**Line 12.** Add all the column amounts from line 11 and enter the tax due.

**Line 13.** You must file and pay the tax by the due date listed on the tax report. If you don't, the following penalties apply:

- The late payment penalty is 0.5% per month of the tax due (line 12) for making a payment after filing your report.
- The late filing penalty is 5% of the tax due (line 12) for each month late.

**Note:** When tax is due, the minimum penalty is \$10, and the maximum penalty is 25%. Even if your payment is only one day late, you still owe the entire monthly penalty. A penalty begins the first day you are late and continues until the report is filed or tax is paid.

**Line 14.** Enter the amount of interest you owe.

**Note:** Interest accrues on late tax payments from the due date until the amount you owe is paid. Rates are as follows:

- 01/01/2025 – 12/31/2025, 6% per year
- 01/01/2024 – 12/31/2024, 6% per year
- 01/01/2023 – 12/31/2023, 5% per year
- 01/01/2022 – 12/31/2022, 3% per year

**Line 15.** Add lines 12, 13, and 14, and enter the total tax, penalty, and interest.

**Line 16.** Complete the Transfer Fee Worksheet at the bottom of page 2, and enter the number of gallons subject to the transfer fee from line F.

**Line 17.** Multiply line 16 by .01, and enter the transfer fee due.

**Line 18.** Enter the amount of any penalty you owe on the transfer fee.

You must file and pay the transfer fee by the due date listed on the tax report. If you don't, the same penalties apply to the transfer fee as for the tax (see instructions for line 13).

**Line 19.** Enter the amount of any interest you owe on the transfer fee. Rates are listed under the instructions for line 14.

**Line 20.** Add lines 17, 18, and 19, and enter the total transfer fee, penalty, and interest due.

**Line 21.** Add lines 15 and 20. If the result is an amount due, enter the amount on line 21a. If the result is a refund, enter the amount on line 21b.

Tax Rates (for fuel used on or after July 1, 2015)	
Gasoline including ethanol and blends	.32
Propane (LPG)	.232
CNG	.32
LNG	.349
Aviation Gasoline	.07
Jet Fuel	.06
Diesel (undyed) including biodiesel and blends	.32
Hydrogen	.32

### Transfer Fee Worksheet Instructions

Complete this worksheet for all petroleum-based products and biodiesel products subject to the one-cent-per-gallon transfer fee. For a list of products subject to the fee and additional information on the transfer fee, visit our website at [tax.idaho.gov/fuelshub](http://tax.idaho.gov/fuelshub). CNG, LNG, propane, and hydrogen products are exempt from the transfer fee.

- A. Enter the total receipts from line 2 of the Form 1450.
- B. Enter the total number of gallons exported out of Idaho and included on Schedule 7.
- C. Enter the total number of gallons delivered to licensed motor fuel distributors "transfer fee not collected" and reported on Schedule 6.
- D. Enter the total number of gallons received "transfer fee paid" and reported on Schedule 1.
- E. Enter the total number of gallons delivered "transfer fee not collected" and reported on Schedule 10U.

This includes:

- Deliveries to a federally recognized American Indian reservation or a licensed railroad
  - Gallons repackaged into containers of 55 gallons or less
  - Gallons stored for repackaging
- F. Enter the total number of gallons of petroleum product subject to the transfer fee. Line A minus the total of lines B, C, D, and E.

If you have questions about the Receipts and Disbursements Schedules, please visit [tax.idaho.gov/fuelshub](http://tax.idaho.gov/fuelshub).

### Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660

Hearing impaired (TDD) (800) 377-3529

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