

Form 3150 — Instructions International Fuel Tax Agreement (IFTA) Report

General Information

Who must file a Form 3150? Idaho-based motor carriers licensed under the International Fuel Tax Agreement (IFTA) must file Form 3150.

Fuel Gallon Equivalent. For fuels not measured in gallons use appropriate gallon equivalent formula. When you see gallon on the form, gallon means gallon or gallon equivalent. If filing for electric purposes, kilowatt hours should be used in place of gallons.

How do I claim a refund for Idaho gallons used on nontaxable miles? You must submit a claim for refunds of fuel used for nontaxable miles on Form 75, *Idaho Fuels Use Report*, and Form 75-NM, *IFTA Nontaxable Miles Worksheet*.

When is the Form 3150 due? The due date is printed on the Form 3150. Typically, the due date is the last day of the month following the filing period. For annual filers, the form is due January 31st of the following year. Exceptions are when the due date falls on a weekend or legal state holiday, then it's the following business day. You must file your Form 3150 even if you don't have miles to report or owe tax.

How do I file my return? You can use one of these methods to file a return:

- 1. Electronic filing.** You can file online at tax.idaho.gov/gototap.
 - There is no charge to set up a TAP account or to file online.
 - TAP significantly improves reporting accuracy by calculating totals and entering the correct tax rate.
 - You can make changes to your account or cancel your permit on TAP.
 - You can print copies, save reports, and pay on TAP.
- 2. Mail preprinted Form 3150.** The Tax Commission mails a preprinted Form 3150 for each filing period to be completed and mailed back to the Tax Commission.
 - You must use the Form 3150 for the filing period listed on the form. You can make copies of the blank form in case you make a mistake and need another copy. You can submit the copy if there aren't changes to the scan line or bar code.

What records do I need and how long must I keep them? You must keep the records required to substantiate the information you report for at least four years from the due date of the return or the date filed, whichever is later. Go to tax.idaho.gov/ifta to see which records you must keep.

Form Instructions

Amended Return. Amended returns can only be filed on paper. If you didn't keep a blank copy of the original return contact the Tax Commission. Check the "Amended Return Box" and complete the entire form using the correct amounts. Don't enter the net change.

Change of Mailing Address. Check the "Mailing Address Change" box on your IFTA report, cross-out the incorrect address and write the new address.

Cancel an IFTA License. Check the "Cancel License" box when you file your last report. Write the last day you'll operate any IFTA-qualifying vehicles under the authority of the Idaho IFTA license.

Specific Instructions

Go to tax.idaho.gov/ifta for more detailed instructions.

Section 3A - Total Miles. Enter the total fleet miles traveled everywhere (both IFTA and non-IFTA jurisdictions) for the appropriate fuel type.

Section 3B - Total Gallons. Enter the total fleet gallons of fuel consumed (both IFTA and non-IFTA jurisdictions) for the appropriate fuel type. Use gallon equivalents for alternative fuels.

Section 3C - Average MPG. Divide total miles in section 3A by total gallons in section 3B. Round to two decimal places.

Complete columns 4 through 14 for each jurisdiction. Use one row per jurisdiction unless there's a surcharge, split rate, or multiple fuel types.

Column 4. List each IFTA jurisdiction traveled.

Column 5. Enter fuel type.

Column 6. Enter the tax rate for each jurisdiction. See www.iftach.org. On TAP, rates are entered for you.

Column 7. Enter the total miles (taxable and non-taxable) traveled in each IFTA jurisdiction.

Column 8. Enter the IFTA taxable miles for each jurisdiction. Most jurisdictions, including Idaho, don't allow non-taxable miles on the return. Typically, total miles will equal taxable miles.

Column 9. Divide the taxable miles in column 8 by the corresponding fuel type's average fleet MPG in section 3C. Round to the nearest whole gallon.

Column 10*. Enter, by fuel type, the total actual tax-paid gallons purchased or withdrawn from tax-paid bulk storage in each jurisdiction (including Oregon) and placed into an IFTA qualified vehicle.

Column 11*. Subtract tax-paid gallons in column 10 from taxable gallons in column 9. Enter negative numbers in brackets.

**Note:* For electric vehicles in jurisdictions that use total taxable miles to arrive at the tax or credit due, enter zero in columns 10 and 11. For electric vehicles in other jurisdictions that apply a tax rate to net taxable fuel, follow the instructions as stated above for columns 10 and 11.

Column 12. Multiply the amount in column 11 by the tax rate in column 6. Round to two decimal places. For electric vehicles in jurisdictions that impose a tax on total taxable miles, multiply column 8 by the column 6.

Column 13. Interest applies when you owe tax to a jurisdiction and pay late. Multiply the tax due by the interest rate and months late. Calculate interest only for the jurisdictions where tax is due. The current IFTA interest rate is:

1/1/2025 – 12/31/2025, 0.007500 per month

1/1/2024 – 12/31/2024, 0.008333 per month

1/1/2023 – 12/31/2023, 0.006667 per month

1/1/2022 – 12/31/2022, 0.004167 per month

Example:

You owe \$100 to a jurisdiction on a 2023 first-quarter report due April 30. Your report is postmarked 62 days late. You would calculate interest as $\$100 \times 0.006667 \times 3$ (months late) = \$2.00.

Column 14. Add columns 12 and 13 for each jurisdiction.

Column 15. Summarize jurisdiction totals.

Column 16. Calculate a penalty if you submit your return after the due date. Penalties are \$50 or 10% of the delinquent tax, whichever is greater.

Column 17. Enter credits as a negative number in brackets.

Column 18a or 18b. Add lines 15, 16, and 17. If the number is positive, enter the amount on line 18a. If the number is negative, enter the amount on line 18b.

Sign the Report. You must sign and date the form. Unsigned forms may result in penalties, interest, or both.

Electronic Payments of Less Than \$100,000. Go to tax.idaho.gov/epay to pay by ACH debit, credit card, debit card, or e-check. There is no fee to pay by ACH debit. Otherwise, our third-party provider charges a convenience fee when you pay by credit card, debit card, or e-check. We accept American Express®, Discover®, MasterCard®, and VISA®.

When you file a paper report, note at the top of the report if you paid with ACH debit or ACH credit for electronic funds transfer.

Electronic 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. Read more at tax.idaho.gov/epay if you're making an electronic funds transfer for the first time.

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

Mail return and payment to:

Idaho State Tax Commission
PO Box 76
Boise ID 83707-0076

Contact us:

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

tax.idaho.gov/contact