

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

**General.** Summarize your miles and gallons for the quarter by jurisdiction. You must file your Form 3150 even if you don't have miles or owe tax. Use one of these methods:

**1. Electronic filing.** File online at [tax.idaho.gov/gototap](https://tax.idaho.gov/gototap).

- TAP significantly improves reporting accuracy by calculating totals and entering the correct tax rate. First enter the total miles and gallons to get your miles per gallon (MPG). Then enter miles and tax-paid gallons by jurisdiction.
- You can make changes to your account or cancel your permit on TAP.
- You can print copies, save reports, and pay on TAP.

**2. Preprinted Form 3150.** Complete the preprinted Form 3150, which the Idaho State Tax Commission mails for each filing period.

### Important Reminders

**Keep Records.** Go to [tax.idaho.gov/ifta](https://tax.idaho.gov/ifta) to see which records you must keep.

**Filing a Paper Report.** You must use Form 3150 for the filing period listed on that form. You can make copies of the blank one 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.

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

**Due Date.** Penalty and interest may apply if you don't file the report or pay by the due date on the report. When mailing, make sure the report is postmarked by the due date. When filing on TAP, submit the report by 11:59 p.m. (MT) on the due date.

**Change of Mailing Address.** Check the "Mailing Address Change" box on your IFTA report and provide 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.

### Form Instructions

Go to [tax.idaho.gov/ifta](https://tax.idaho.gov/ifta) for more detailed instructions.

**Step 1.** In Section 3 column C, calculate average fleet MPG by fuel type. Divide total miles Section 3 column A by total gallons Section 3 column B. Round to two decimal places.

Complete Steps 2 through 6 for each jurisdiction. Use one row per jurisdiction unless there's a surcharge, split rate or additional fuel types.

**Step 2.** In columns 4 through 6, enter jurisdiction, fuel type and tax rate.

**Step 3.** In columns 7 and 8, enter the total and taxable miles for the jurisdiction.

**Step 4.** In column 9, calculate taxable gallons. Divide the taxable miles in column 8 by the corresponding fuel type's average fleet MPG in Section 3 column C. Round to the nearest whole gallon.

**Step 5.** In column 10, enter the total tax-paid gallons. Separate your tax-paid receipts by fuel type and jurisdiction. Enter the total gallons for the jurisdiction.

**Step 6.** In columns 11 through 14, enter the tax due or credit.

- a. Subtract tax-paid gallons in column 10 from the taxable gallons in column 9. Enter the result in column 11.
- b. Multiply the amount in column 11 times the tax rate in column 6. Enter the total in column 12. Round to two decimal places.

c. If reporting late, multiply the interest rate times tax due, then enter the amount in column 13. Enter the total of columns 12 and 13 in column 14. The current IFTA interest rate is:

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

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

1/1/2021 – 12/31/2021, 0.004167 per month

1/1/2019 – 12/31/2020, 0.005833 per month

**Example:**

You owe \$100 for a jurisdiction on a 2022 first-quarter report due April 30. Your report is postmarked 62 days late. You would calculate interest as  $\$100 \times 0.004167 \times 3$  (months late) = \$1.25.

**Step 7.** On lines 15 through 18, calculate the total tax due or credit. Summarize jurisdiction totals. Calculate the penalty. Add jurisdiction totals to penalty. Enter the result on lines 18a or 18b.

**Electronic Payments of Less Than \$100,000.**

Go to [tax.idaho.gov/epay](https://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 e-check, debit card, or credit card. 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](https://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](https://tax.idaho.gov/contact)