

## 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.

**Volume defined by IFTA.** Volume means the unit of measurement used to define the amount of motor fuels placed into the supply storage unit of a qualified motor vehicle or used by a qualified motor vehicle. This includes motor fuels measured by gallons, liters, diesel equivalent gallons (DGE), gasoline equivalent gallons (GGE), kilowatt hours (kWh), and/or any unit of measurement used as an industry standard for a specific fuel type.

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

**How do I claim a refund for Idaho gallons used for 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-IC, *Idaho Fuels Tax Refund Worksheet*.

**When is the Form 3150 due?** 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 file online at [tax.idaho.gov/gototap](https://tax.idaho.gov/gototap).

- There's 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, change your address, or cancel your permit on TAP.
- You can print copies, save reports, and pay on TAP.

#### 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](https://tax.idaho.gov/ifta) to see which records you must keep.

**How do I amend my return?** If you need to amend, contact the Tax Commission at (208) 334-7660 or (800) 972-7660. We'll email you a blank copy of your return. Be sure to check the "Amended Return" box and complete the entire form using the correct amounts. Don't enter the net change.

### Specific Instructions

Go to [tax.idaho.gov/ifta](https://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 jurisdiction in which you traveled.

**Column 5.** Enter fuel type.

**Column 6.** Enter the tax rate for each jurisdiction. See [www.iftach.org](https://www.iftach.org). On TAP, rates are entered for you.

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

**Column 8.** Enter the IFTA taxable miles for each jurisdiction. Most jurisdictions, including Idaho, don't allow nontaxable 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 volume 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 volume in column 10 from taxable volume 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 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 the number of months late. Calculate interest only for the jurisdictions where tax is due. The current IFTA interest rate is:

1/1/2026 – 12/31/2026, 0.007500 per month

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

*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 report. Unsigned reports may result in penalties, interest, or both.

**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, or debit card. There's no fee to pay by ACH debit. Otherwise, our third-party provider charges a convenience fee when you pay by credit card or debit card. We accept American Express®, Discover®, MasterCard®, and VISA®.

If 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.

**Payments by check.** 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)