

HOW TO PREPARE AN IDAHO
INTERNATIONAL FUELS
TAX AGREEMENT
(IFTA) RETURN
(FORM 3150)

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) RETURN

- Example Only -

IFTAL7
11/20/2006

1. LICENSE NUMBER:

PERIOD:
DUE:

AMENDED RETURN

- Address Change
- Cancel License

2. LICENSEE NAME

3. MILES & GALLONS DURING THIS QUARTER FOR EACH FUEL

Fuel	Total miles traveled	÷	Total gallons used	=	Average MPG (See instructions)
2-Diesel [#]	(on-road & off-road miles)	÷	(on-road & off-road fuel)	=	(miles divided by fuel)
		÷		=	
		÷		=	

1=Gasoline 2=Diescl[#] 3=Gasohol
4=Propane 5=LNG 6=CNG7=Ethanol
8=Methanol 9=E-85 0=M-85 A=A55
[#]Includes Biodiesel and Biodiesel Blends

4. JURIS-DICTION	5. FUEL TYPE	6. TAX RATE	7. TOTAL MILES	8. TOTAL TAXABLE MILES	9. TAXABLE GALLONS (8 ÷ AvgMPG from 3)	10. TAX PAID GALLONS	11. NET TAXABLE GALLONS (9-10)	12. tax due/refund (11 x 6)	13. INTEREST DUE (See instructions) 1%/mo	14. TOTAL DUE/REFUND (12 + 13)
		From rate chart rec'd with Qtrly return	Includes both on-road and off-road miles	Report only on-road miles here	Computed by dividing taxable miles by MPG from #3	Actual fuel bought in each state & placed into the supply tank of IFTA vehicles				
TOTALS				SUBTOTAL (columns 12, 13 and 14, page 1)						
				SUBTOTAL (columns 12, 13 and 14, page(s) 2)						

MAIL REPORT WITH PAYMENT TO:

Idaho State Tax Commission
Motor Fuels
PO Box 76
Boise, Idaho 83707-0076

15. TOTAL DUE/REFUND ALL JURISDICTIONS (total of subtotal column 14)	•				
16. PENALTY (\$50.00 or 10% of total of subtotal column 12, whichever is greater)	•				
17. PREVIOUS CREDIT	•				
18a. TOTAL DUE	•				
18b. TOTAL REFUND	•				

I certify under penalties of perjury that this report is true, correct and complete to the best of my knowledge.

Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

Signature (Required)	Title	Phone	Date
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* Actual gallons bought in each jurisdiction (including Oregon) and placed into an IFTA qualified vehicle.

← See col. 10 above



INTERNATIONAL FUEL TAX AGREEMENT (IFTA) REPORT

- Example Only -

1. LICENSE NUMBER:

PERIOD:

Due:

2. LICENSEE NAME

AMENDED RETURN

Address Change

Cancel Permit

3. MILES & GALLONS DURING THIS QUARTER FOR EACH FUEL					
Fuel	Total miles traveled	÷	Total gallons used	=	Average MPG (See instructions)
2-Diesel #	4590	÷	991	=	4.63
		÷		=	
		÷		=	
		÷		=	

1 = Gasoline 2 = Diesel# 3 = Gasahol
4 = Propane 5 = LNG 6 = CNG7 = Ethanol
8 = Methanol 9 = E-85 O = M-85 A = A55
#Includes Biodiesel and Biodiesel Blends

4. JURIS-DICTION	5. FUEL TYPE	6. TAX RATE	7. TOTAL MILES	8. TOTAL TAXABLE MILES	9. TAXABLE GALLONS (8 ÷ AvgMPG from 3)	10. TAX PAID GALLONS *	11. NET TAXABLE GALLONS (9 - 10)	12. TAX DUE/REFUND (11 X 6)	13. INTEREST DUE (See instructions)	14. TOTAL DUE/REFUND (12 + 13)
(Round to nearest whole mile and gallon)							(Enter negative numbers in brackets i.e. <50>)			
ID	2	.32	4132	4132	892	950	< 58 >	< 18.56 >		< 18.56 >
NV	2	.27	380	380	82	40	42	11.34		11.34
OR	2	0	78	78	17	1	16	0		0
TOTALS			4590	4590	991	991	0			
SUBTOTAL (columns 12, 13 and 14, page 1)										< 7.22 >
SUBTOTAL (columns 12, 13 and 14, page(s) 2)										

MAIL REPORT WITH PAYMENT TO: Idaho State Tax Commission Motor Fuels PO Box 76 Boise, Idaho 83707-0076	15. TOTAL DUE/REFUND ALL JURISDICTIONS (total of subtotal column 14)	.	< 7.22 >
	16. PENALTY (\$50.00 or 10% of total of subtotal column 12, whichever is greater)	.	
	17. PREVIOUS CREDIT	.	
	18a. TOTAL DUE	<input type="text"/>	<input type="text"/>
18b. TOTAL REFUND	<input type="text"/>	<input type="text"/>	<input type="text"/> 7 <input type="text"/> 2 <input type="text"/> 2

I certify under penalties of perjury that this report is true, correct and complete to the best of my knowledge

Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

Signature	REQUIRED	Title	Phone	Date
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*Actual gallons bought in each jurisdiction (including Oregon) and placed into an IFTA qualified vehicle.

← See col. 10 above



State of Idaho
INTERNATIONAL FUEL TAX AGREEMENT (IFTA) RETURN

LICENSEE NAME	LICENSE NUMBER	TAX PERIOD 30-Jun-2016
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- Example Only -

i 1=Gasoline 2=Diesel 3=Gasohol 4=Propane 5=LNG 6=GNC 7=Ethanol 8=Methanol 9=E-85 0=M-85 A=A55
#Includes Biodiesel and Biodiesel Blends

4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.
JURIS- DICTION	FUEL TYPE	TAX RATE	TOTAL MILES	TOTAL TAXABLE MILES	TAXABLE GALLONS (8 AvgMPG from 3)	TAX PAID GALLONS *	NET TAXABLE GALLONS (9-10)	TAX DUE/REFUND (11 X 6)	INTEREST DUE (See instructions)	TOTAL DUE/REFUND (12 + 13)
			(Round to nearest whole mile and gallon)				(Enter negative numbers in brackets i.e. <50>)			
SPLIT RATE EXAMPLE										
WA	2	.375	270	270	58	55	3	1.13	0	1.13
WA	2	.445	310	310	67	75	(8)	(3.56)	0	(3.56)

Note the rate chart for any rate changes involving split rates. Report the miles traveled and gallons purchased for each rate's effective date range:
.375 includes miles traveled from 7/1 to 7/31
.445 includes miles traveled from 8/1 to 9/30

Rate change effective 8/1/2015. The state of Washington fuel sold at tribal fuel stations located on reservations further information. (Excerpt from rate chart notes)

Reporting "zeroes": If you didn't travel in the jurisdiction for the time one of the rates was in effect, enter zero miles and gallons. You must still complete the split rate row.

(Excerpt from rate chart)

IL Illinois	0.3830	0.4270
IN Indiana	0.1800	0.1600
	0.1100	0.1100
KS Kansas	0.2400	0.2600

SURCHARGE EXAMPLE										
IN	2	.16	380	380	82	77	5	0.80	0	0.80
IN	2	.11	380	380	82	0	82	9.02	0	9.02

Surcharge total miles, taxable miles, and taxable gallons will be the same as the base rate.

Tax paid gallons will be zero.

Net taxable gallons will equal taxable gallons.

TOTALS										
SUBTOTAL OF COLUMNS 12, 13 and 14 (carry forward to page 1)										

* Actual gallons bought in each jurisdiction (including Oregon) and placed into an IFTA qualified vehicle.