



Idaho State Tax Commission

# IFTA Handbook

Great people. Helping you. Serving Idaho.

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# Statement of Purpose

The world of taxes can be complicated. Thankfully, U.S. and Canadian jurisdictions made efforts to simplify one of the most important taxes in the trucking industry: fuels taxes.

Fuels tax reporting used to be cumbersome and involved reporting all your travel directly to each state or Canadian province you traveled in. This could mean filing up to 58 individual fuels tax returns every quarter!

In 1983, three states – Arizona, Iowa, and Washington – took the first steps to simplify fuels tax reporting by starting the International Fuels tax Agreement (IFTA). 55 other U.S. and Canadian jurisdictions joined the Agreement in subsequent years, and the rest is history.

We're excited to help guide you through your IFTA journey – from licensing to reporting to audit information, and everything in between!

## What's IFTA?

Interstate motor carriers buy tax-paid fuel in various jurisdictions as they conduct their business. This tax pays for the carriers' use of the highways in all jurisdictions in which they travel.

[IFTA](#) is an agreement among 58 jurisdictions – 48 U.S. states and 10 Canadian provinces. The agreement reduces paperwork and standardizes fuels use-tax reporting.

For example:

- All jurisdictions use the same definition for qualifying motor vehicles (R130.100.015).
- A carrier selects one base jurisdiction to report all travel instead of filing a separate return for each jurisdiction the carrier travels in (R130.100.005).
- A single fuel use tax license allows a carrier's vehicles to travel in all IFTA jurisdictions (R150).
- Only the base jurisdiction audits the carrier (R1310).

Throughout these pages, notes such as P1300 refer to portions of the IFTA Procedures Manual, and notes such as R1310 refer to the IFTA Articles of Agreement. You can find both on the IFTA website.

Most U.S. states and Canadian provinces are members of IFTA. However:

- In the U.S.: Alaska, Hawaii, and the District of Columbia **aren't** members.
- In Canada: The Northwest, Yukon, and Nunavut territories **aren't** members.

# IFTA Requirements



## IFTA vehicles

An IFTA-qualified vehicle is defined as a motor vehicle used, designed, or maintained for transportation of persons or property and **one** of the following:

- Having two axles and a gross vehicle weight or registered gross vehicle weight over 26,000 lbs.
- Having three or more axles regardless of weight
- Is used in combination, when the weight of such combination exceeds 26,000 lbs.

**Note:** Recreational vehicles aren't qualified motor vehicles.

## Registration requirements

What you need to do depends on your situation.

**If you've registered your IFTA-qualified motor vehicles under the [International Registration Plan \(IRP\)](#) in Idaho:** You must do **one** of these:

- Get an Idaho IFTA license.
- Buy a temporary fuels tax permit when traveling in any IFTA jurisdiction, including Idaho.

**If you're an Idaho carrier with IFTA-qualified motor vehicles but never or rarely travel outside Idaho:** You can register under [Idaho's Full Fee Registration program](#).

**If you're under Idaho's Full Fee program and travel in another IFTA jurisdiction:** You can choose not to convert your vehicle's registration to an IRP registration. Instead, you'd obtain an Idaho IFTA license **and** do **one** of these:

- Register Full Fee in the other IFTA jurisdictions (unless operating under a registration reciprocity agreement).
- Buy temporary registration permits in the other IFTA jurisdictions.

# IFTA Licensing

The IFTA license authorizes the operator of a qualified motor vehicle to travel in more than one jurisdiction. If you don't already have a license and decals, you must apply for them or operate your IFTA-qualified motor vehicles under a [temporary fuels tax permit](#).

Your IFTA license and decals are valid from January through December of each year.

## Qualifying for an Idaho IFTA license

An Idaho-based interstate motor carrier qualifies for an Idaho IFTA license if it travels in Idaho and at least one other IFTA jurisdiction and operates IFTA-qualified motor vehicles.

Only qualified vehicles can be part of an IFTA fleet, carry an IFTA license (cab card), and display IFTA decals. Recreational vehicles, motor homes, pickup trucks with attached campers, and buses used exclusively for personal pleasure don't qualify.

As an IFTA licensee, you'll receive a cab card and decals when you first apply with your base jurisdiction and then annually when you renew your license.

You can only report the distance and gallons of qualified vehicles on an IFTA fuels tax return.

## Applying for the IFTA license

Apply for your Idaho IFTA license in **one** of these ways:

- Complete the application and pay online at: [tax.idaho.gov/gotoTAP](http://tax.idaho.gov/gotoTAP), if you have a TAP account.
- Mail [Form IMC-2, Idaho Motor Carrier Application – IFTA only](#), with your payment.
- Email [Form IMC-2](#) to the [IFTA Help Desk](#) and pay over the phone at 208-334-7806.

The processing fee for a new Idaho IFTA license is \$10 plus \$0.60 for each set of decals.

## After you apply

After we process your application, we'll mail your IFTA license and decals to you. All IFTA fleet vehicles must have:

- A photocopy or accessible electronic copy of the current IFTA license (cab card) in the vehicle
- Current IFTA decals on the lower-rear sides of the vehicle's cab

## Renewing your license and decals

IFTA licenses expire on December 31. You must renew your IFTA license and buy new decals annually. As a current license holder, you can submit your renewal online through [TAP](#) or use the renewal form mailed to you. You won't be able to renew if you haven't filed all your IFTA returns or paid all your tax due, including any penalty or interest.

You can order more decals at any time during the year. The processing fee for renewing is \$5 plus \$0.60 cents per decal set. You can also order extra decals when you renew. That way, you don't have to pay another \$5 processing fee due when you order extra decals separately.

### *IFTA grace period*

After you've renewed your IFTA license, you have two months to distribute copies of your IFTA licenses and decals to your IFTA fleet vehicles. You must display your old decals and licenses during this grace period if you haven't received your new decals.

### *Displaying IFTA decals early*

You don't have to wait until after December 31 to put your renewal decals on your IFTA fleet vehicles. You can put them on as early as November.

## Requesting more decals

You can [order more decals](#) if an existing one is destroyed or if you add a vehicle to your IFTA fleet. The processing fee for ordering more decals is \$5 plus \$0.60 cents per decal set.

### *To get more decals through your TAP account*

You can easily order more decals and pay through your TAP account, if you have one. Visit [tax.idaho.gov/gotoTAP](http://tax.idaho.gov/gotoTAP).

### *To get more decals using a paper form*

If you don't have a TAP account, complete Form 3104, *Idaho IFTA Request for Additional Decals*, which you can get by calling 208-334-7806 or contacting the [IFTA Help Desk](#).

When you've completed the form do **one** of these:

- Email it to the [IFTA Help Desk](#) and call to pay.
- Mail it with payment to:

Idaho State Tax Commission  
PO Box 36

## Temporary decals

A 30-day IFTA temporary decal is available if you have a current Idaho IFTA license but don't have enough decals to place a certain vehicle in service immediately. The temporary decal is valid for 30 days and is vehicle specific. The total cost for one temporary decal is \$10. You only need one temporary decal per vehicle. Temporary decals are available at the Tax Commission office in Boise, Monday – Friday, from 8 a.m. to 4 p.m.

## Canceling a license

You can cancel your IFTA license if you no longer operate qualified motor vehicles in two or more IFTA jurisdictions, including Idaho.

It's a violation to display an IFTA cab card or decal when you no longer hold an IFTA license (Idaho Code, section 63-2455).

### *To cancel your license using TAP*

You can cancel your license through your TAP account, if you have one. Visit [tax.idaho.gov/gotoTAP](https://tax.idaho.gov/gotoTAP) to log in.

### *To cancel your license on paper*

1. Complete the tax return for your last quarter of interstate activity. If you have activity during part of a quarter, you must file a return for that quarter.
2. Mark the cancellation box on the return.
3. Send the return to the Tax Commission with your original IFTA license and your decals.

### *Reapplying after canceling*

You can reapply for a new IFTA license at any time. [Contact us for more information.](#)

**If you reapply for an IFTA license less than a year from the cancellation or expiration of your previous license:** Before being reinstated, you must file all previous returns that the state would have required under the previous license. A \$50 penalty applies to each of those periods.



## Revoked IFTA licenses

We can revoke your IFTA license for **any** of these reasons:

- You haven't engaged in business as an Idaho IFTA carrier in the last 12 months.
- You don't pay fuels taxes on time.
- You don't pay in full.
- You don't file an IFTA tax return.
- You don't follow the IFTA rules and recordkeeping requirements.

We'll notify you by mail of our intent to revoke your license. You'll have 30 days from the date of the letter to appeal.

If we revoke your Idaho IFTA license, the Idaho Transportation Department can require you to buy fuels tax permits to travel in Idaho. Other jurisdictions might require you to get a temporary fuels tax permit. Some jurisdictions might impose even stricter sanctions.

### *Operating after an IFTA license revocation*

If you have a revoked IFTA license and you want to operate your IFTA fleet in any jurisdiction without buying fuels tax permits, you must do **both** of these:

- Correct the problems that caused the revocation.
- Reapply for a new Idaho IFTA license to obtain valid credentials and decals.

### *Reapplying after an IFTA license revocation*

You might have to get an IFTA license bond when you reinstate a revoked IFTA license or when you request a new IFTA license after having yours revoked. For more information, contact our [IFTA Compliance Unit](#).

## Bond

You don't normally need to post a bond if you're a new IFTA licensee. However, we might require a bond if you don't file your returns on time, don't pay the fuels taxes on time, or the results of an audit show you didn't follow other IFTA requirements.

## Account identification

If your company is a corporation, S corporation, LLC, or partnership, its IFTA license number is the federal Employer Identification Number (EIN) that the IRS issued.

If you're a sole proprietor, your IFTA number is your EIN (if you have one), or your Social Security number. All Idaho IFTA license numbers begin with "ID" (Example: ID 987654321).

# IFTA Reporting



Idaho's IFTA report is Form 3150. Preprinted information on the IFTA report identifies you, your IFTA license, reporting period, and report due date. If you don't receive a report for a certain reporting period, request a copy from us, or file using your TAP account. *Using an IFTA report from an incorrect reporting period might result in penalty, interest, or both.*

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

- **Electronic filing.** File securely using TAP ([tax.idaho.gov/gotoTAP](https://tax.idaho.gov/gotoTAP)).
  - Improve reporting accuracy with TAP because it calculates totals and enters the correct tax rate.
  - Save time. Using TAP is far easier and faster than using the paper form.
  - Avoid penalty and interest by filing your report early and scheduling the payment for the due date.
  - Make changes to your account or cancel your license.
  - Print copies and save reports.
- **Preprinted Form 3150.** The Idaho State Tax Commission mails a preprinted Form 3150 to you for each filing period.
  - Complete the preprinted Form 3150 using the provided instructions. You must sign and date the form. Unsigned forms are considered incomplete and might result in penalty, interest, or both.
  - You can make copies of a blank form in case you make a mistake or need to amend your return.
  - You can submit the copy if there aren't changes to the scan line or bar code.

See [Completing Your IFTA Return](#) below for more about filing.

## *Due dates*

Make sure to file your report and pay on time to avoid penalty and interest.

- When filing on TAP, submit the report by 11:59 p.m. Mountain Time on the due date. You can submit your report early and schedule the payment for the due date.
- When mailing, make sure the report is postmarked by the due date.

Most IFTA license holders must file a fuels tax report every calendar quarter. The reporting periods are:

| <b>Quarter</b>                              | <b>Due date</b> | <b>Form sent</b> |
|---|-----------------|------------------|
| 1 <sup>st</sup> quarter: January – March    | April 30        | March 31         |
| 2 <sup>nd</sup> quarter: April – June       | July 31         | June 30          |
| 3 <sup>rd</sup> quarter: July – September   | October 31      | September 30     |
| 4 <sup>th</sup> quarter: October – December | January 31      | December 31      |

If the due date falls on a weekend or state holiday, the due date will be the next business day.

# Completing Your IFTA Return

You can complete your return electronically on TAP if you have a TAP account or using the customized paper form we send you.

## Reporting on TAP

The TAP program allows for easy, accurate filing of your IFTA returns.

After you log in to your TAP account, you simply select the period you'd like to file, and the system guides you through a virtual copy of the Form 3150.

- When prompted for fuel types, enter your fleet miles and gallons to determine your fleet miles per gallon (MPG). Include **all** miles traveled and **all** gallons purchased.
- On the screen for jurisdictions, make sure to fill out all fields correctly. You'll enter all jurisdictions where you traveled, the total and taxable miles for each, and the tax-paid gallons purchased.
- TAP shows an alert if total and taxable miles aren't equal, and if fleet fuel doesn't equal the total of tax-paid gallons reported. This doesn't necessarily mean you made a mistake – it's simply a double-check. Some jurisdictions allow nontaxable miles, and there are situations where your fleet fuel will exceed your tax-paid gallons total (i.e. gallons purchased tax-free from a Native American Tribal outlet). Ensure you entered your information correctly before continuing.

**Note: Idaho doesn't allow nontaxable miles on the Idaho line of the IFTA return.**

You must claim any nontaxable Idaho miles on a [Form 75 return](#) (not available in TAP).

After entering all jurisdiction miles and fuel, TAP calculates your total balance or credit. You can pay any balances within your TAP account or through another means.

# Filling out the paper form

## [Step 1 - Section 3 >](#)

IFTA uses the average fleet MPG by fuel type to determine how much tax you owe. Summarize your miles and gallons for each fuel type your fleet uses to calculate the applicable MPGs.

1. In the Fuel Type box, enter the fuel type(s) used by your fleet. Use the following fuel-type codes:

1 = Gasoline

2 = Diesel (including biodiesel and biodiesel blends)

3 = Gasohol

4 = Propane

5 = LNG (liquefied natural gas)

6 = CNG (compressed natural gas)

7 = Ethanol

8 = Methanol

9 = E-85

0 = M-85 A = A55

E = Electricity

F = Hydrogen

2. Enter the total miles.

In Section 3, Column A, enter total miles traveled during the reporting period.

**Total miles** are all miles that all your IFTA-qualified vehicles traveled using the fuel type in the first column. These miles include, but aren't limited to:

- Taxable miles
- Nontaxable miles
- Off-road miles
- Miles traveled with temporary fuels tax permits
- Non-IFTA jurisdiction miles
- Nonrevenue miles (deadhead, bobtail, etc.)

See the [IFTA Articles of Agreement](#), R266, for the IFTA definition of total miles.

3. Enter total gallons.

In Section 3, Column B: Enter total gallons of the fuel type in the first column that you pumped into the main fuel-supply tank of your IFTA fleet vehicles during the reporting period.

- This includes tax-paid and untaxed gallons.
- You must include any fuel from the main supply tank used to operate power-take-off (PTO) or auxiliary engines.

See the [IFTA Articles of Agreement](#), R239, for more information.

4. Calculate average MPG.

In Section 3, Column C: Calculate average fleet miles per gallon (MPG) for the fuel type by dividing total miles (Section 3, Column A) by total gallons (Section 3, Column B). Round to two decimal places. Examples: 4.5149 = 4.51 and 4.5159 = 4.52.

See the [IFTA Procedures Manual](#), P720.350, for more information.

5. Repeat Step 1 for any other fuel types your fleet uses.

## **Step 2 – Columns 4 through 6 >**

Complete Steps 2 through 6 for each jurisdiction. Use one line per jurisdiction unless there's a split rate or surcharge. See [Special Reporting Scenarios](#) below for more information.

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

1. Enter the jurisdiction.

In Column 4: Enter the two-letter jurisdiction abbreviation from the [tax rate chart](#) included with your Form 3150 for the first jurisdiction where your fleet traveled during this reporting period.

2. Enter the fuel type.

In Column 5: Enter the fuel type code (from Section 3) for the fuel type your IFTA fleet used in this jurisdiction. Enter each fuel type your fleet used in this jurisdiction on its own row.

3. Enter the tax rate.

In Column 6: Enter the tax rate for the jurisdiction and fuel type on each row you completed. You can find tax rates on the chart you receive with your quarterly return.

### [Step 3 – Columns 7 through 8 >](#)

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

1. Enter the total miles.

In Column 7: Enter the total miles traveled in each jurisdiction using the fuel type in Column 5.

Total miles include every mile the vehicles in your IFTA fleet traveled in the jurisdiction (e.g., on-highway, off-highway [nontaxable], temporary permit).

2. Enter the total taxable miles.

In Column 8: Enter the taxable miles for the fleet vehicles using the fuel type in Column 5.

Report taxable miles for each fuel type. Most jurisdictions – including Idaho – don't have distance exemptions reported on the IFTA report. So, your total miles will equal your taxable miles, in most cases.

#### **Claiming nontaxable miles**

- Idaho **doesn't allow** nontaxable miles on the Idaho line of the IFTA return. See [Fuels Tax Refunds for IFTA Licensees](#) for information about claiming Idaho nontaxable miles.
- Each jurisdiction defines nontaxable miles differently and determines if you can claim a refund of the fuels tax and how.
- See exemption information for each jurisdiction at [www.iftach.org](http://www.iftach.org).
- Contact each jurisdiction in which you have nontaxable miles to find out what that jurisdiction's rules are regarding reporting nontaxable miles.

### [Step 4 – Column 9 >](#)

In Column 9: Enter the taxable gallons.

1. Divide the taxable miles in Column 8 by the average fleet MPG for the fuel type in Column 5.
2. Find the average fleet MPG for this fuel type in in Section 3, Column C.
3. If you have more than one fuel type, make sure you match the fuel type code for the MPG to the fuel type code in Column 5 of this row.
4. Round to the nearest whole gallon.

## [Step 5 – Column 10 >](#)

Enter tax-paid gallons.

1. In Column 10: Separate tax-paid receipts by fuel type and jurisdiction.
  - a. In Step 1, you separated your fuel receipts by fuel type. Set aside receipts for any fuel where fuels tax wasn't included in the price. The remaining fuel receipts have fuels tax included in the price. These are often called tax-paid fuel receipts.
  - b. Separate the tax-paid fuel receipts by jurisdiction. Summarize the total gallons for each jurisdiction.
  - c. Enter the total tax-paid gallons for each jurisdiction by fuel type. The fuel type must match the fuel type in Column 5.

### **Tax-paid credit**

The tax-paid fuel you purchase allows you to claim a credit on your IFTA return.

- Be sure the gallons you enter in Column 10 have fuels tax included in the price.
- Oregon: One exception is Oregon. There isn't an IFTA tax rate for diesel in Oregon. But you still must enter the gallons of fuel you purchased in Oregon in Column 10 of the row for the Oregon jurisdiction and Diesel fuel type.

To receive tax-paid credit you must provide evidence, such as a receipt or similar record, that shows you paid tax.

See the [IFTA Articles of Agreement](#), R1000, for more information.



## [Step 6 – Columns 11 through 14 >](#)

In columns 11 through 14, calculate the tax due or credit for each jurisdiction.

1. Enter the net taxable gallons.

In Column 11: Subtract the tax-paid gallons in Column 10 from the taxable gallons in Column 9. Enter the result in Column 11.

2. Calculating tax due or refund.

In Column 12: Multiply the amount in Column 11 by the tax rate in Column 6. Round to two decimal places. Enter the total in Column 12

3. Calculate any interest due.

In Column 13: If reporting late, multiply the interest rate by the tax due. Enter the amount in Column 13. The IFTA interest rates are:

- 01/01/2024 - 12/31/2024 — 0.008333 per month
- 01/01/2023 - 12/31/2023 — 0.006667 per month
- 01/01/2021 - 12/31/2022 — 0.004167 per month
- 07/01/2020 - 12/31/2020 — 0.005833 per month

*Example:* You owe \$100 for a jurisdiction on a 2021 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.

### **About Interest**

Interest applies when you owe tax for a jurisdiction and pay late. Calculate interest only for the jurisdictions where you owe tax. For purposes of calculating interest, a report is one month late, even if you submitted it only a day late. **You can't apply a credit from another jurisdiction to one where you owe tax if you're reporting or paying late.**

4. Enter total due or refund.

In Column 14: Add columns 12 and 13. Enter the total in Column 14.

Subtotal Columns 12 through 14 from page 1 and enter the totals in the appropriate row. If using additional pages, subtotal columns 12 through 14 for each page 2 you have. Add the subtotals for all page 2s and enter the total on the appropriate row on page 1.

## [Step 7 - Lines 15 through 18 >](#)

On Lines 15 through 18, calculate the total due or credit.

1. Calculate the total due or refund for all jurisdictions.

On Line 15: Add the Column 14 subtotals from page 1 and any page 2s you completed. Enter the total on Line 15.

2. Calculate any penalty due.

Penalty applies when the report is late. The penalty is 10 percent of the tax due or \$50, whichever is greater. When you file late the \$50 minimum penalty still applies, even if you don't owe tax or are due a refund.

- a. For Line 16: Add the subtotals in Column 12 (page 1 and any page 2s) and multiply by .10 (10 percent).
- b. Enter the result on Line 16 if it's greater than \$50. Otherwise, enter \$50.

3. Apply a previous credit.

Normally, we refund all credits. Enter the amount of any credit that we haven't refunded. For amended reports, [see the instructions for Amended Reports](#).

On Line 18A or Line 18B: Enter either the total due or the total refund.

## Special Reporting Scenarios

As an IFTA licensee, you might have [special scenarios](#) that affect how you file your report. See below for how to handle some of these situations.

### Highway use fee

If you travel in a jurisdiction with a highway use fee, you must file that jurisdiction's highway use fee report in addition to your Idaho IFTA return. You'll have to report the distance your vehicles traveled in these jurisdictions on both the IFTA return and the jurisdiction's highway use fee report. The fee might be in addition to the IFTA fuels tax.

### Reporting for Electric Vehicles

The world of transportation is changing rapidly. If you operate any commercial electrical vehicles (EVs), be sure to follow the [appropriate reporting standards](#).

## Filing an amended IFTA report

You can file an **amended** IFTA report to correct mistakes after filing a report. You can amend any previous report within **three years** of filing it.

### *To amend your report*

1. Make a copy of the original (Form 3150). Contact the IFTA Help Desk or call 208-334-7806 if you need a copy of your original report or a blank copy.
2. Check the Amended Report box.
3. Enter the correct figures you should have entered on the original report. *Don't* just enter the difference between the incorrect figures you first reported and the correct figures.
4. On Line 17, enter the amount you paid with your original report as a credit (in brackets) and any refund you received as a positive amount (no brackets).

## Leased IFTA-qualified vehicles and reporting

Is the lessor or lessee responsible for reporting the tax?

- For a short-term lease (29 days or fewer), lessors report the vehicle's distance and fuel consumption on their IFTA report.
- For a long-term lease (30 days or more), the lessor and lessee must decide which one of them will include the vehicle's distance and fuel consumption on the IFTA report. The lease agreement must state who's responsible for reporting. You must keep a copy of the lease agreement in the leased vehicle.

## Reporting zero activity

You must file your report even if you didn't travel in Idaho or in any other IFTA jurisdiction, or if you didn't have taxable fuel during that reporting period.

- Filing electronically? Simply submit the return without any numbers.
- Filing a paper report? Write "No Activity" at the top of the report, sign it, and file it.

## Surcharge

Some jurisdictions have a surcharge in addition to fuels tax. When you travel in those states, you'll pay an additional tax when you complete your IFTA return. You'll report any distance for these states twice and calculate the additional fuel use tax. There's no credit for tax-paid fuel purchases when calculating the surcharge tax. See the relevant [Fuels tax Matrix](#) for which jurisdictions have a surcharge. **Enter a second line for that jurisdiction's surcharge** directly below the line where you reported its fuel use tax.

1. Enter the surcharge rate in the Tax Rate column.
2. Enter the same Total Miles, Total Taxable Miles, and Taxable Gallons you entered on the previous line.
3. Enter "0" in the column for Tax-Paid Gallons. (You can't claim any "surcharge" tax-paid gallons because the surcharge isn't included in the amount you paid for the fuel.)
4. Enter the same number for the Net Taxable Gallons that you entered for the Taxable Gallons.
5. Multiply the Net Taxable Gallons by the surcharge rate (Tax Rate column). Enter this amount in the Tax Due/Refund column.

## Split rates

Note the rate chart for any rate changes involving split rates.

Split rates happen when a jurisdiction changes its fuels tax rate during a calendar quarter. (This shouldn't be confused with a surcharge.) **Use two rows on that quarter's report** to account for the split tax rate.

- On the first row, enter the miles you traveled in that jurisdiction when the old rate was in effect, even if it was "0" miles. This fuel earns credit at the old rate.
- On the second row, report the miles you traveled when the new rate was in effect, even if it was "0" miles. This fuel earns credit at the new rate.

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 rows.

## Fuels tax holidays

In the wake of the COVID-19 pandemic, many jurisdictions implemented Fuels tax Holidays to ease the tax burden on their constituents. This means gallons of fuel purchased in these jurisdictions might include reduced or zero fuels tax. If you traveled in any of the tax holiday jurisdictions during the indicated periods, you must report this activity appropriately. See the [IFTA Fuels tax Holiday](#) guide for more information.

# Paying



You can pay your Idaho IFTA fuels tax in one of these ways:

- Include payment when mailing your Form 3150.
- Pay securely online with an electronic payment.
  - You can use your [Taxpayer Access Point \(TAP\)](#) account. Visit [TAP availability](#) for the dates you can pay your Idaho IFTA fuels tax.
  - You can use **Quick Pay** at [tax.idaho.gov/quickpay](https://tax.idaho.gov/quickpay).
  - You can use any of the options on our [E-Pay](#) page.
- Pay in person at any of our offices. Visit our [Office Hours and Locations](#) page. **We recommend you don't leave cash in a drop box.**

For payments of \$100,000 or more, you must use ACH debit or ACH credit.

## Changing Your Mailing Address

Check the Mailing Address Change box on your IFTA report and provide the new address.

## Keeping Records

You must keep accurate fuel and mileage records to avoid owing more tax. You should have original documents supporting the mileage traveled in each jurisdiction, as well as original fuel receipts. You must keep these records for at least four years.

### *Insufficient, inadequate records (P570) and audit adjustments (A350 and A360)*

If you don't provide adequate fuel and mileage records to the auditor, the Tax Commission might adjust the amount of your tax due or refund. Not providing any records might result in an inadequate records assessment. An inadequate records assessment could mean that your IFTA fleet MPG is reduced by as much as 20 percent or to 4.00. Poor records for an individual vehicle might result in an audit adjustment for that vehicle. The adjustment can be based on filing history, records from third parties, or industry averages. The specific vehicle might also have its MPG reduced by 20 percent, or to 4.00 MPG. The adjustment might be the final determination unless you can provide more information to show that it's incorrect.

## Distance Records

IFTA requires you to do **all** of these:

- Keep distance and fuel records for every vehicle and all miles.
- Keep monthly distance and fuel summaries separately for each vehicle and separate each vehicle's distance and fuel by jurisdiction.
- Separate each jurisdiction's distance into taxable and nontaxable distance.

**Note:** Each jurisdiction defines taxable and nontaxable distance differently. You can't claim Idaho nontaxable miles on the IFTA return. You must claim them on [Form 75](#).

Individual distance records (IVDRs) must include **all** of these:

- Beginning and ending dates of the trip
- Origin and destination of the trip
- Route(s) of travel parenthesis
- Beginning and ending odometer or hubometer readings for each trip
- Total trip distance
- Trip distance by jurisdiction
- Vehicle unit or identification number.

Distance records that a vehicle tracking system (VTS) produced must include **all** this information:

- A location record created and maintained at a minimum of every 10 minutes when the vehicle's engine is on.
- Date and time of each system reading.
- The latitude and longitude including a minimum of four decimal places (0.0001) for each system reading.
- The odometer reading from the engine control module (ECM) for each system reading. If no ECM odometer is available, a beginning and ending dashboard odometer for the trip is acceptable.
- Vehicle unit or identification number.

**Note:** GPS or other system readings reports must be accessible in a spreadsheet format such as XLS, XLSX, CSV, or delimited text file.)

See [IFTA Procedures Manual](#), P540, Distance Records, for more information.

### *Distance record-keeping tips*

When listing delivery locations outside of the city, use the name of the nearest city. Indicate road distance and direction from the city. For example, instead of "Joe's Warehouse, 10 road miles west of Boise ID," list "Boise ID plus 10 west."

Use actual distance traveled, not just the distance between cities. If a trip starts from a business on the west side of Boise and you travel into the middle of the city to pick up freight, include this distance. You must document all distance, including nonrevenue (deadhead, bobtail, etc.) distance.

Don't rely only on map or computer program distances because they are often the shortest and most direct routes between locations and might not reflect the actual distance driven. This can make your MPG calculations inaccurate, and an accurate IFTA return depends on an accurate MPG.

# Fuel Records



You must keep complete records of all fuel you buy, receive, and use in your IFTA-qualified vehicles, whether it's tax-paid fuel or not.

## Tax-paid fuel purchases

To obtain credit for tax-paid purchases, you must retain a receipt, invoice, or automated vendor-generated invoice or transaction listing, showing evidence of such purchases and taxes paid.

You can claim tax-paid credit on the IFTA tax return for fuel purchased at retail only when the fuel is placed into the fuel storage unit of a qualified motor vehicle and the purchase price includes fuels tax paid to a member jurisdiction.

You can claim tax-paid credit on the IFTA tax return for fuel withdrawn from bulk storage only when the fuel is placed in the fuel storage unit of a qualified motor vehicle.

## Tax-free fuel purchases

When you buy motor fuel from an [Idaho Native American Tribe or Member outlet](#), the purchase price might not include the Idaho fuels tax. In that case, it wouldn't qualify as an Idaho tax-paid purchase, unless authorized in an agreement between the state and a specific tribe. See [Idaho Code section 63-2444](#) or [Idaho Code section 67-4002](#).



## Over-the-road purchases

You must support over-the-road (OTR) purchases with a receipt, invoice, fleet fuel card statement, or an automated vendor-generated invoice or transaction listing. All records used for fuels tax credit must include the following information:

- Date of the fuel purchase
- Name and address of the person who sold or gave you the fuel
- Number of gallons received
- Type of fuel
- Price per gallon or the total price of the fuel
- Vehicle unit or identification number in which the fuel was placed, and
- Name of the purchaser of the fuel

Keep these receipts to document tax-paid gallons.

- To get the tax-paid credit, you must have a valid fuel receipt showing that tax is paid directly to the applicable jurisdiction (R1000).
- You must compile separate totals for each fuel type and keep separate records for retail fuel purchases and bulk fuel purchases. Also, your company name must appear on all receipts or invoices for tax-paid fuel purchases that you report on your return.
- To support the credit taken for tax-paid gallons on the IFTA return, you must get from the vendors in all IFTA jurisdictions a correct receipt or invoice that shows the jurisdiction's fuels tax was paid.

# Bulk Fuel

Bulk fuel is kept in a storage unit from which fuel is distributed to vehicles and equipment. It can also be distributed from mobile storage units. Bulk fuel users must have a method for measuring the number of gallons dispensed and a method for identifying the vehicles or equipment into which the fuel is dispensed. For more information, see [FT-2 Retail or Bulk Sales of Gasoline & Diesel Fuel](#).

## Bulk fuel records

IFTA licensees must keep detailed records of tax-paid fuel withdrawn from your bulk storage tanks. To get tax-paid credit on your IFTA return, the records must include **all** of these:

- Receipts for all deliveries. These must show the purchase price includes the fuels tax or show that you as the licensee paid the tax.
- Quarterly inventory reconciliations for each tank.
- The capacity of each tank.
- Bulk withdrawal records from every bulk tank at each location, including all of this information:
  - The date of the withdrawal
  - The quantity of the fuel withdrawal
  - The type of fuel withdrawn
  - Vehicle unit or identification number into which the fuel was placed
- Records must distinguish fuel placed into IFTA-qualified vehicles from other uses.

## IFTA Audits

IFTA rules require Idaho to audit a certain percentage of its accounts each year ([IFTA License Audits](#)). This means your chances of being audited are good.

We randomly select IFTA licensees for audit based on IFTA Agreement requirements. If you're selected, an auditor will contact you at least 30 days before the audit. IFTA audits are usually conducted along with IRP audits, when applicable.

If you have general questions about IFTA or IRP audits, contact the [Fuels tax and Registration Fee Audit Unit](#).

The statute of limitations for Idaho licensees is three years but can be extended by mutual consent. This means that your audit should normally cover a period of three years or less. After the audit, we'll send you a report by mail. We'll also send a summary of the audit findings to any member jurisdiction that the audit affects. Idaho will collect any fuels taxes, penalty, and interest you owe and transmit the funds to the appropriate jurisdictions. Or, Idaho will refund any overpayment you're due from Idaho and other member jurisdictions.

## Request for a redetermination and appeal

You can request a redetermination of the IFTA audit results. You must file your request for redetermination in writing within 30 days after the audit report date. If you don't make a request within 30 days, the audit result is final, and we can't change its findings.

Once you've filed your timely redetermination request, we'll give you a reasonable amount of time to submit more information to support your request. We might forward your request to our Appeals unit for a decision. You can request an informal hearing and appear in person or be represented. You can produce witnesses, documents, or other information to support your appeal. We'll issue a decision on your redetermination request.

You can appeal our decision to the Idaho Board of Tax Appeals or an Idaho district court. If you still disagree with the decision, you can request any or all member jurisdictions to audit your records.

Each jurisdiction can accept or deny the request. Each jurisdiction that accepts will audit distance traveled and fuel purchases in its jurisdiction that you reported to Idaho during the audit periods. You must make your records available at a place the member jurisdictions choose.

These audit requests for redetermination will proceed under the fuels tax laws of that jurisdiction. See [IFTA Articles of Agreement R1400](#) for more information.

## ELDs

ELDs are electronic logging devices. The [Electronic Logging Device Rule](#) applies to most motor carriers and drivers who are required to keep records of duty status (RODS). As part of the MAP-21 Act, Congress required adoption of the ELD rule.

**ELDs *aren't* a substitute for the recordkeeping requirements for IFTA or IRP.** ELDs record hours of service, not miles and fuel. The data that most ELDs provide doesn't meet the requirements for IFTA or IRP. In addition, most ELD providers don't retain your records for longer than one year. IFTA requires you to retain records for 4 years or longer if you're notified a jurisdiction is auditing your records.

For questions about ELDs, contact FMCSA at (701) 250-4346.

## Summaries

Monthly summary records must include the following information:

- Distance summaries for each vehicle. The summaries must show the number of miles in each jurisdiction.
- Fuel summaries for each vehicle. The summaries must show the amount of fuel purchased in each jurisdiction.

Keep any records supporting the information you report on your tax returns **for four years from the due date of the return or the actual date you file the return**, whichever is later.

# Fuels tax Refunds for IFTA Licensees

As an IFTA licensee, you can claim a fuels tax refund for tax-paid Idaho fuel consumed in a nontaxable manner.

## *To claim a fuels tax refund in Idaho*

1. Check your receipts to confirm you paid fuels tax. You must keep complete records to support your refund requests.
2. Check that you used the fuel in a nontaxable way. (See [Nontaxable Uses of Special Fuels](#).)
3. File the Form 75 that applies:
  - [Form 75](#) to claim **refunds of fuels tax** in Idaho.
  - [Form 75-IC](#) to calculate **power take-off (PTO)** and **auxiliary engine** fuels tax refunds.
  - [Form 75-NM](#) to calculate refunds for fuel used on **nontaxable Idaho roads**.
4. Check to see if you should pay use tax. (See [You might owe use tax](#).)

File your refund claim **for the same period as your IFTA return** (either quarterly or annually, depending on how often you file your IFTA returns).

You can find forms and instructions at [Fuels tax Forms](#)

Visit [IFTA's](#) website for information on exemptions in other jurisdictions.

## You Might Owe Use Tax

When fuel isn't subject to fuels tax, it's subject to sales or use tax, unless a sales tax exemption applies. Use tax is a tax on the use or storage of goods in Idaho, including fuels. The use tax rate is the same as the sales tax rate. You can calculate any required use tax on [Form 75 - Fuels Use Report and Instructions](#). You can also report use tax on your sales and use tax return if you have a seller's permit. Or, you can report use tax on your individual income tax return.

You could owe sales or use tax if no sales tax exemption applies, and **one** of these is true:

- You buy fuel that's sold without fuels tax.
- You buy fuel with fuels tax included and claim a fuels tax refund.

### Examples of when you might owe use tax as an IFTA licensee

- You receive a refund on fuel used for power take-off equipment or refrigeration units.
- You receive a refund for diesel used in registered vehicles off-road.  
**Note:** Fuel tax refunds for off-road miles accrued in the business of logging are exempt from use tax.

### *To calculate use tax due*

1. Multiply the total purchase price for fuel by the use tax rate (same as the sales tax rate).
2. Subtract the Idaho fuels tax rate.
3. Subtract the amount for federal fuels tax, if you're eligible for a refund of federal fuels tax.

## Related IFTA Forms and Publications

We haven't included IFTA forms and publications in this document. Find available IFTA forms, instructions, publications, and samples on our website at [Fuels tax Forms](#). Some forms are personalized, so they aren't available online.

This information is for general guidance only. Tax laws are complex and change regularly. We can't cover every circumstance in our guides. This guidance might not apply to your situation. Please [contact us](#) with any questions. We work to provide current and accurate information. But some information could have technical inaccuracies or typographical errors. If there's a conflict between current tax law and this information, current tax law will govern.

# IFTA Terms



For more definitions, see the [IFTA Articles of Agreement](#), Article II, Definitions.

**Alternative fuels** – The Federation of Tax Administrators (FTA) Motor Fuel Section Uniformity Guide defines alternative fuels as any accountable product/motor fuel other than gasoline, gasohol, diesel fuel, dyed diesel fuel, kerosene, or dyed kerosene.

**Auxiliary engine** – An engine separate from the main engine that propels the vehicle, and which the main supply tank of a vehicle fuels. Examples include auxiliary engines used to operate equipment such as refrigeration units and carpet cleaning units.

**Base jurisdiction (R212)** – The jurisdiction where you register your qualified motor vehicles, maintain the operational control and records of the vehicles, and travel some distance in your IFTA fleet vehicles.

**Bulk fuel** – Fuel kept in a tank (not the main supply tank of a vehicle) and redistributed to equipment and vehicles. This includes fuel placed in mobile fuel tanks and fuel kept in a small tank in the bed of a pickup truck. Most motor fuel can be stored in a bulk storage tank.

**Diesel fuel, dye-added** – Diesel fuel with a special red dye added to it at an IRS-recognized terminal or refinery that doesn't include federal or state fuels tax in the purchase price. (See 26 USC 4082.) Dyed diesel fuel is for equipment and certain vehicles. In Idaho, dyed diesel fuel is subject to fuel use tax if it's used for a taxable purpose. Dyed diesel might be subject to sales or use tax if not subject to fuels tax.

Federal and state law prohibits the use of dyed diesel fuel in most licensed vehicles and in unlicensed vehicles equipped for highway use. This includes vehicles that never leave private property or that operate entirely on job sites or Forest Service roads. Even occasional use of dyed diesel will contaminate a fuel tank and is against the law.

**Diesel fuel, undyed** – Undyed diesel can be used for any purpose, including operating or propelling a motor vehicle on public ("taxable") highways. It includes state and federal fuels taxes in the purchase price. Some jurisdictions, like Oregon, charge a weight/distance tax on commercial vehicles instead of a fuels tax on undyed diesel.

**Electronic logging device (ELD)** – An electronic device designed to comply with FMCSA's criteria to accurately record a driver's driving time for hours-of-service compliance.

**Exempt fuel** – Fuel that's exempt from taxes and doesn't have federal or state tax included in the price. Exempt fuel is marked to identify it as exempt (for example, dyed diesel fuel). Each jurisdiction has its own rules about who can use exempt fuel and where they can use it. To use exempt fuel, check with the appropriate jurisdiction. In Idaho, you owe *sales* tax on exempt fuel unless a sales tax exemption applies.

**Global positioning system (GPS)** – A US-owned utility that provides users with positioning, navigation, and timing services. IFTA carriers can use these systems to track their vehicle distances.

**Highway (IC §63-2401)** – In Idaho, a roadway open for the public to use and maintained by a federal government agency or the State of Idaho or its political subdivisions (e.g., county, city, agency, district). Highways can be made of concrete, asphalt, gravel, composition, dirt, or other materials.

**IFTA fleet consolidation** – You can merge multiple IFTA fleets into one after getting approval from the IFTA commissioners of the affected jurisdictions. After consolidation, you'll need to report to one base jurisdiction.



**IFTA-qualified vehicles (R245)** – An IFTA-qualified vehicle is designed to transport persons or property and one of these:

- A power unit with two axles and a gross vehicle weight (or registered gross vehicle weight) of more than 26,000 pounds
- A power unit with three or more axles, regardless of weight
- A tractor-trailer combination with a combined gross vehicle weight (or registered gross vehicle weight) of more than 26,000 pounds

If a vehicle doesn't qualify, you can't include it an IFTA fleet, display an IFTA decal on it, or include its distance or gallons on an IFTA fuels tax return.

Vehicles that don't qualify include recreational vehicles (as defined in R248), motor homes, pickup trucks with attached campers, and buses that are used exclusively for personal pleasure.

**Individual Vehicle Distance and Fuel report (IVDR)** – A document or form to capture information on the day-to-day operations of each vehicle in an IFTA fleet.

**International Registration Plan (IRP)** – An agreement by the IFTA jurisdictions and the District of Columbia that apportions registration fees based on total distance operated in all jurisdictions.

**Jurisdiction (R227)** – A state of the United States or a province of Canada.

**Miles per gallon (MPG)** – Total gallons of fuel consumed divided into total miles traveled. For IFTA returns, this includes all fuel that the IFTA fleet vehicles used, regardless of where or how the fuel was acquired. Total miles are miles traveled everywhere, including off-highway miles and miles driven under a temporary permit for fuels tax.

**Nontaxable distance** – In Idaho, nontaxable distance is when a vehicle is either operating under a temporary fuels-tax trip permit or driven off-highway and therefore not subject to fuels taxes. Each jurisdiction has its own definition of nontaxable distance.

**Nontaxable fuel** – Fuel is nontaxable when used for an exempt purpose. Contact the appropriate jurisdiction for more information.

**Off-highway miles** – An example of off-highway miles might be miles driven on private property. However, each jurisdiction has its own definition of off-highway miles, or it might not allow off-highway miles at all.

**Over-the-road (OTR) fuel purchases** – Fuel that's placed directly into the main supply tank of a vehicle and that includes the jurisdiction's fuels tax.

**Penalty and interest** – Penalty, interest, or both might apply if you don't file, file late, or don't pay tax due by the due date. **Penalty** is 10% of the tax due or \$50, whichever is greater. **Interest** is due for each month the return is late according to the postmark. (One day late in a month makes the return late for the entire month). See the Form 3150 instructions for the interest rate.

Interest doesn't apply if you don't owe tax for a jurisdiction. Interest also doesn't apply to refunds if you overpay.

*If you make a partial payment, we must credit it first to bad checks, then to any interest, then to tax, and then to any penalty.*

*Example:* You have a return with tax due of \$1,000. The return is due April 30, 2023, but you don't file until June 7, 2023. We must charge you a penalty of \$100 and interest of \$20. (One day or more into the month is considered a full month.)

The total due is \$1,120. If you paid \$1,000, we have to apply it as follows: Interest: \$20 + Tax: \$980. Balance still due: \$120 (\$20 tax plus the \$100 penalty). *Interest continues to grow on the unpaid tax balance of \$20 until you pay in full.*

**Power take-off (PTO) equipment** – Vehicle-mounted equipment that the main engine powers and that also propels a motor vehicle. Examples include trash compactors, concrete mixers, sewage pumps, conveyors, or loading and offloading devices on vehicles.

**Surcharge** – A fee or charge in addition to an existing fuels tax. You don't pay the surcharge at the pump. Instead, you report it on the IFTA return.

**Special fuels** – In Idaho, special fuels include diesel, biodiesel, biodiesel blends, propane, and natural gas (Idaho Code section 63-2401).

**Statute of limitations** – The time period during which either you or a jurisdiction can change the information reported on an original return and claim additional tax due or a refund. In Idaho, the statute of limitations is three years from the due date of the return, or the date you filed it, whichever is later.

**Tax-paid fuel** – Fuel that has the federal and state tax included in the price when someone buys it. Generally, fuel bought at a retail pump has federal or state fuels tax included in the purchase price. Gasoline and undyed diesel are two examples. To qualify for an IFTA tax-paid credit, the retailer's receipt must show that tax was paid.

**Tax-paid gallons** – These are gallons of fuel that have a jurisdiction's fuels tax included in the purchase price. It can include fuel bought at retail stations or fuel delivered in bulk.

Motor fuel bought from a tribal-owned retail outlet in Idaho might not include the Idaho fuels tax. If the fuel doesn't include the tax, it doesn't qualify as an Idaho tax-paid purchase unless authorized in an agreement between the state and a specific tribe (Idaho Code sections 63-2444 or 67-4002). Read about [Fuels tax Exceptions Buying from an Idaho Native American Tribe or Member](#) or contact us at (208) 334-7855..

**Taxable fuel** – Fuel is taxable depending on its use. For most taxpayers, it's taxable when it's placed in a motor vehicle. For example, gasoline is taxable when placed in a motor vehicle that's licensed or required to be licensed. Diesel is taxable when placed in a licensed motor vehicle and driven on public ("taxable") roads.

**Temporary decals** – Assuming you're a licensee in good standing, your base jurisdiction can issue you a 30-day IFTA temporary decal permit valid for all member jurisdictions. You can carry this instead of displaying the annual decals. The base jurisdiction can charge you an administrative fee to cover the cost of issuance. Temporary decal permits:

- Must be vehicle specific.
- Must show an expiration date.
- Must be in the vehicle (but you don't have to display them).

**Temporary fuels tax permit (temporary permit)** – A temporary permit allows conditional travel in a jurisdiction. You can buy it at a port of entry or from an authorized permit agent on a trip-by-trip basis.

Other temporary permits include ones for temporary registration fees, overweight permits, and overlength permits. You can buy them in any combination. The laws of the issuing jurisdiction govern the permits.

In Idaho, temporary permits expire either when the vehicle you purchased them for leaves Idaho or at the end of a specified time period, whichever occurs first. See Idaho Code [Chapter 24: Fuels Tax](#).

**Total Distance (IFTA)** – All miles or kilometers during the tax reporting period that every qualified vehicle in the licensee's fleet travels, regardless of whether the jurisdiction considers the miles or kilometers taxable or nontaxable.

**Untaxed fuel** – Fuel that doesn't include federal or state fuels tax in the price. It can include exempt fuel or can be fuel on which tax isn't paid, even though tax should be paid. It's generally illegal to use untaxed fuel in vehicles licensed for use on public ("taxable") roads.

Special rules apply to fuel purchased from a Native American tribe or member. Contact the appropriate jurisdiction where the reservation is located for more information.

# IFTA Contact List for Idaho

## Help with IFTA licenses, decals, returns

Call: (208) 334-7806 Boise or toll-free (800) 972-7660, ext. 7806

## Form 75 questions (if filed with an IFTA return)

Call: (208) 334-7806 Boise or toll-free (800) 972-7660, ext. 7806

## IFTA Compliance Unit

Call: (208) 639-3219 Boise or toll-free (800) 972-7660, ext. 3219  
Fax: (208) 334-7678

## IFTA Audit Unit

Call: (208) 488-2089 Boise  
Call: (208) 332-4081 Boise or toll-free (800) 972-7660, ext. 4081  
Fax: (208) 332-6619

## Fuels tax policy

Email: [taxpolicy@tax.idaho.gov](mailto:taxpolicy@tax.idaho.gov)  
Call: (208) 334-7855 Boise or toll-free (800) 972-7660, ext. 7855

## Fuel purchased from an Idaho Native American reservation

Call: (208) 334-7855 Boise or toll-free (800) 972-7660, ext. 7855  
Call: (208) 332-4081 Boise or toll-free (800) 972-7660, ext. 4081

## *IFTA: Other state agencies*

### [Idaho Transportation Department](#)

Call: (208) 334-8000 Boise

### [Idaho Trucking](#)

Call: (208) 334-8611 Boise  
Fax: (208) 334-2006

### [Vehicle Titles](#)

Call: (208) 334-8663 Boise  
Fax: (208) 334-8658

**Idaho Ports of Entry**

Call: (208) 334-8688 Boise

Fax: (208) 334-8696

**Commercial Vehicle Section, Idaho State Police**

Call: (208) 884-7220 Boise

Fax: (208) 884-7192

*IFTA: federal agencies*

**Federal Highway Administration**

Call: (208) 334-1843 Boise

Fax: (208) 334-1691

**Federal Motor Carrier Safety Administration**

Call: (208) 334-1842 Boise

Fax: (208) 334-1691

*Key IFTA contacts in Idaho*

**IFTA forms and publications**

Idaho State Tax Commission

PO Box 36

Boise ID 83722-0410

**Commercial Vehicle Services**

Idaho Transportation Department

PO Box 7129

Boise ID 83707-7129