# **INTERNATIONAL FUEL TAX AGREEMENT**

# IFTA

## **Third Quarter 2012**

## ♦♦File your IFTA return on-line at clickdmv.ne.gov ♦ ♦

♦ International Fuel Tax Agreement ♦ Nebraska DMV ♦ International Fuel Tax Agreement ♦

### • Footnotes

If you use a type of fuel other than what we have listed, need jurisdiction specific information or information on the U.S. Canadian exchange rate, refer to the IFTA, Inc. website at <u>www.iftach.org</u> and click on Tax Rates in the left column.

#### ♦ Nebraska Fuel Tax Rate

The 3rd quarter 2012 fuel rate (July 1, 2012 through September 30, 2012) is 26.20 cents. The rate for the 4th quarter 2012 (October 1, 2012 through December 31, 2012) will remain at 26.20 cents.

#### IFTA Renewal

You should have received your IFTA renewal in the mail. We encourage eligible carriers to renew their IFTA credentials on-line. Save the postage and the wait time and renew on-line at your convenience. <u>www.clickdmv.ne.gov</u>

#### Bulk Fuel Tanks

Per the IFTA Procedures Manual, a carrier may only claim tax-paid credit for withdrawals from a bulk tank if that carrier owns, leases, or controls the bulk tank. Therefore, if you withdraw fuel from another company's bulk tank or another individual's bulk tank, you cannot claim tax-paid credit for those gallons on the IFTA return (unless that company or individual is a licensed Motor Fuels retailer). For this reason, we strongly recommend that carriers do not withdraw fuel from other company's or individual's bulk tank. However, if you do, you would still need to report those gallons on the IFTA return as "Other" gallons (included in total gallons for MPG purposes, but no tax-paid credit for those gallons). Contact our office if you have any questions about this policy or reporting this type of bulk withdrawal.

#### • Web filers – Taxable Miles

A frequent mistake made by web filers is the Taxable Miles column is left blank. This is usually because the person entering the information used the "mouse" pad to navigate to each column and skips the Taxable Miles column. Use the "Tab" key to navigate to the next column and the Taxable Miles will be populated for you.

If miles are not entered in that field, you will be contacted by our office and will likely need to file an amended return. All miles in Nebraska are taxable, as is the same for most jurisdictions. The IFTA Inc. website can answer your question on whether or not a jurisdiction has exempt miles. <u>www.iftach.org</u>

# Motor Carrier Services 301 Centennial Mall South O Box 94729 Lincoln NE 68509-4729 Telephone: 402-471-4435 888-622-1222 Fax 402-471-4024



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### IFTA Fuel Tax Reporting Rates\* Third Quarter 2012

Alberta 0.3319 0.3319 0.2397 N/A   Arizona 0.2600 0.1800 N/A N/A N/A   Arizona 0.2260 0.2150 0.2150 0.2150 0.2150 0.2150 0.2150 0.2150 0.2150 0.2150 0.2150 0.2150 0.2150 0.2150 0.2150 0.2150 0.2150 0.2150 0.2100 N/A	Jurisdiction	Diesel	Gasoline	Gasohol	Propane	Natural Gas	Jurisdiction	Diesel	Gasoline	Gasohol	Propane	Natural Gas
Arizona 0.2600 0.1800 N/A N/A N/A   Arkansas 0.2250 0.2150 0.2150 0.1600 0.0500 N/A N/A N/A N/A N/A   Arkansas 0.2250 0.2150 0.1704 N/A N/A N/A N/A N/A N/A   California 0.4050 N/A N/A 0.1704 N/A N/A N/A N/A N/A   Connecticut 0.5120 0.2500 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.23	Alabama	0.1900	0.1600	0.1600	0.1900	0.1900	Nevada	0.2700	0.2300	0.2300	0.2200	0.2100
Arkansas 0.2250 0.2150 0.1650 0.0500   Arkansas 0.2250 0.2150 0.1650 0.0500   Arkish Columbia 0.4050 N/A N/A 0.1704 N/A   California 0.4050 N/A N/A 0.0700 New Mexico 0.1750 0.1450 0.1450 0.0925 0.0925   Colorado 0.2050 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2300	Alberta	0.3319	0.3319	0.3319	0.2397	N/A	New Brunswick	0.7080	0.5016	0.5016	0.2471	0.7080
British Columbia 0.3860 0.7807 N/A 0.1704 N/A   California 0.4050 N/A N/A 0.0600 0.0700   California 0.4050 N/A N/A 0.0600 0.0700   Colorado 0.2500 0.2200 0.2200 0.2200 0.2200   Connecticut 0.5120 0.2200 0.2200 0.2200 0.2200   Piorida 0.3257 0.3047 0.2987 N/A N/A   Seorgia 0.1820 0.1660 0.1660 0.1660 0.1680 0.2800 <td>Arizona</td> <td>0.2600</td> <td>0.1800</td> <td>0.1800</td> <td>N/A</td> <td>N/A</td> <th>Newfoundland</th> <td>0.6084</td> <td>0.6084</td> <td>N/A</td> <td>0.2582</td> <td>N/A</td>	Arizona	0.2600	0.1800	0.1800	N/A	N/A	Newfoundland	0.6084	0.6084	N/A	0.2582	N/A
California 0.4050 N/A N/A 0.0600 0.0700   Colorado 0.2500 0.2200 0.2200 0.2050 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2200 0.2300 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800 0.2800	Arkansas	0.2250	0.2150	0.2150	0.1650	0.0500	New Hampshire	0.1800	N/A	N/A	N/A	N/A
Colorado 0.2050 0.2200 0.2200 0.2050 0.2050 0.2050 0.2050 0.2050 0.2050 0.2010 0.2200 0.2200 0.2200 0.2200 0.2200 0.2300 0.2200 0.2300 0.2300 0.2200 0.2300 0.280	British Columbia	0.8360	0.7807	N/A	0.1704	N/A	New Jersey	0.1750	0.1450	0.1450	0.0925	0.0925
Connecticut 0.5120 0.2500 0.2600 0.2600 0.2600 0.2600 0.2300 0.2800 0.	California	0.4050	N/A	N/A	0.0600	0.0700	New Mexico	0.2100	N/A	N/A	N/A	N/A
Delaware 0.2200 0.230	Colorado	0.2050	0.2200	0.2200	0.2050	0.2050	New York	0.4005	0.4180	0.4180	0.2400	N/A
Florida0.32570.30470.2987N/AN/ABeorgia0.18200.16600.16000.13400.1650daho0.2500N/AN/A0.18100.1970Illinois0.41100.40000.32800.32800.28000.2	Connecticut	0.5120	0.2500	0.2500	0.2600	0.2600	North Carolina	0.3750	0.3750	0.3750	0.3750	0.3750
Georgia 0.1820 0.1660 0.1340 0.1650   Ohio 0.2800	Delaware	0.2200	0.2300	0.2300	0.2200	0.2200	North Dakota	0.2300	0.2300	0.2300	0.2300	0.2300
daho 0.2500 N/A N/A 0.1810 0.1970   Ilinois 0.4110 0.4000 0.3280 0.3280 0.3280   ndiana 0.1600 0.1800 0.1800 0.1800 0.1600 0.1600 0.1601 0.1601 0.1601 0.0500   Surcharge 0.1100 0.2280 0.2280 0.0280 0.0790   Gwaa 0.2250 0.2400 0.2400 0.2300 0.2300 0.2300 0.2300 0.2300 0.3200 <td>Florida</td> <td>0.3257</td> <td>0.3047</td> <td>0.2987</td> <td>N/A</td> <td>N/A</td> <th>Nova Scotia</th> <td>0.5679</td> <td>0.5716</td> <td>N/A</td> <td>0.2582</td> <td>N/A</td>	Florida	0.3257	0.3047	0.2987	N/A	N/A	Nova Scotia	0.5679	0.5716	N/A	0.2582	N/A
Ilinois 0.4110 0.4000 0.3280 0.3280 0.3280   ndiana 0.1600 0.1800 0.1800 0.1600 0.1800 0.1600 0.1600   Surcharge 0.1100 0.1200 0.2850 0.2800 0.4000 0.4000 0.4000 0.4000 0.4000 0.4000 0.4000 0.4000 0.4000 0.4000 0.4000 0.4000 0.2000 0.2000 0.3200 0.3200 0.3200 0.3200 0.3200 0.3200 0.3200	Georgia	0.1820	0.1660	0.1660	0.1340	0.1650	Ohio	0.2800	0.2800	0.2800	0.2800	0.2800
Indiana 0.1600 0.1800 0.1600 0.1600 0.1600 0.1600 0.1600 0.1600 0.1600 0.1600 0.1100 0.1200 0.2280 0.2280 0.2280 0.2280 0.2280 0.2280 0.2320 0.3200 0.1600	Idaho	0.2500	N/A	N/A	0.1810	0.1970	Oklahoma	0.1300	0.1600	0.1600	0.1600	0.0500
Surcharge 0.1100 0.1100 0.1100 0.1100 0.1100 0.1100   owa 0.2250 0.2100 0.1900 0.2000 0.1600   Kansas 0.2600 0.2400 0.2300 0.2300 0.2300   Kansas 0.2600 0.2400 0.2300 0.2300 0.2300   Surcharge 0.1120 0.0480 0.2850 0.3200 <th0< td=""><td>Illinois</td><td>0.4110</td><td>0.4000</td><td>0.4000</td><td>0.3280</td><td>0.3280</td><th>Ontario</th><td>0.5557</td><td>0.5712</td><td>0.5712</td><td>0.1671</td><td>N/A</td></th0<>	Illinois	0.4110	0.4000	0.4000	0.3280	0.3280	Ontario	0.5557	0.5712	0.5712	0.1671	N/A
owa 0.2250 0.2100 0.1900 0.2000 0.1600   Kansas 0.2600 0.2400 0.2300 0.66712 0.6712 N/A N/A N/A   Surcharge 0.1120 0.0480 0.0480 0.0480 0.1120 0.3200 0	Indiana	0.1600	0.1800	0.1800	0.1600	0.1600	Oregon	N/A	N/A	N/A	N/A	N/A
Kansas0.26000.24000.23000.23000.2300Quebec0.70800.67120.6712N/AN/AKentucky0.25500.28500.28500.28500.28500.25500.28500.26200.26200.26200.28500.23000.3200	Surcharge	0.1100	0.1100	0.1100	0.1100	0.1100	Pennsylvania	0.3810	0.3120	0.3120	0.2280	0.0790
Kentucky0.25500.28500.28500.28500.2550Surcharge0.11200.04800.04800.04800.1120Louisiana0.20000.20000.20000.16000.1600Maine0.3120N/AN/A0.21900.2430Manitoba0.51630.51630.51630.11070.5163Maryland0.24250.23500.23500.23500.23500.2350Massachusetts0.21000.21000.221000.22200.2220Michigan0.3570N/AN/AN/AMinnesota0.28500.28500.223500.21350.2474Wississippi0.18000.18000.17000.17000.17000.1700Wissouri0.17000.17000.17000.17000.1700Montana0.2775N/AN/A0.05180.0700West Virginia0.32900.32900.32900.3200Oxado Nebraska0.26200.26200.26200.26200.2620	lowa	0.2250	0.2100	0.1900	0.2000	0.1600	Prince Edward Island	0.7449	0.5826	N/A	N/A	N/A
Surcharge0.11200.04800.04800.1120Jouisiana0.20000.20000.20000.16000.1600Jaine0.3120N/AN/A0.21900.2430Manitoba0.51630.51630.51630.11070.5163Maryland0.24250.23500.23500.23500.2350Massachusetts0.21000.21000.22000.22200.2220Michigan0.3570N/AN/AN/AN/AMinnesota0.28500.28500.21350.2474Mississippi0.18000.18000.17000.17000.1700Missouri0.17000.17000.17000.17000.1700Montana0.2775N/AN/A0.05180.0700Nebraska0.26200.26200.26200.26200.2620Nebraska0.26200.26200.26200.26200.2620	Kansas	0.2600	0.2400	0.2400	0.2300	0.2300	Quebec	0.7080	0.6712	0.6712	N/A	N/A
Louisiana0.20000.20000.20000.16000.	Kentucky	0.2550	0.2850	0.2850	0.2850	0.2550	Rhode Island	0.3200	0.3200	0.3200	0.3200	0.3200
Maine 0.3120 N/A N/A 0.2190 0.2430   Manitoba 0.5163 0.5163 0.5163 0.1107 0.5163   Maryland 0.2425 0.2350 0.2350 0.2350 0.2350   Massachusetts 0.2100 0.2100 0.2200 0.2220 0.2220   Michigan 0.3570 N/A N/A N/A N/A 0.0450   Mississippi 0.1800 0.1800 0.1700 0.1700 0.1700 0.1700   Missouri 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700   Montana 0.22775 N/A N/A 0.2620 <	Surcharge	0.1120	0.0480	0.0480	0.0480	0.1120	Saskatchewan	0.5532	0.5532	0.5532	0.3319	N/A
Manitoba0.51630.51630.11070.5163Maryland0.24250.23500.23500.23500.23500.2350Massachusetts0.21000.21000.21000.22200.22200.2220Michigan0.3570N/AN/AN/AN/AN/AMinnesota0.28500.28500.28500.21350.24740.17500.17500.17500.17500.1750Mississippi0.18000.18000.17000.17000.18000.17000.17000.17000.1700Missouri0.2775N/AN/A0.05180.07000.32900.32900.32900.32900.32900.22600.2470	Louisiana	0.2000	0.2000	0.2000	0.1600	0.1600	South Carolina	0.1600	0.1600	0.1600	0.1600	0.1600
Maryland0.24250.23500.23500.23500.23500.23500.23500.23500.23500.23500.20000.20000.20000.20000.15000.1500Massachusetts0.21000.21000.22000.22200.22200.22200.24500.24500.24500.2450N/A0.0850Michigan0.3570N/A	Maine	0.3120	N/A	N/A	0.2190	0.2430	South Dakota	0.2200	N/A	N/A	0.2000	0.1000
Massachusetts 0.2100 0.2100 0.2100 0.2220 0.2220   Michigan 0.3570 N/A N/A N/A N/A N/A   Minnesota 0.2850 0.2850 0.2135 0.2474 0.2900 N/A N/A N/A   Mississippi 0.1800 0.1800 0.1700 0.1700 0.1700 0.1750 0.03340 0.33	Manitoba	0.5163	0.5163	0.5163	0.1107	0.5163	Tennessee	0.1700	0.2000	N/A	0.1400	0.1300
Michigan 0.3570 N/A N/A N/A N/A   Minnesota 0.2850 0.2850 0.2135 0.2474 Vermont 0.2900 N/A N/A N/A N/A   Mississippi 0.1800 0.1800 0.1700 0.1700 0.1700 0.1700 0.1700 0.1700 0.0350 0.03340 0.3340 0.334	Maryland	0.2425	0.2350	0.2350	0.2350	0.2350	Texas	0.2000	0.2000	0.2000	0.1500	0.1500
Minnesota0.28500.28500.28500.21350.2474Virginia0.1750	Massachusetts	0.2100	0.2100	0.2100	0.2220	0.2220	Utah	0.2450	0.2450	0.2450	N/A	0.0850
Mississippi 0.1800 0.1800 0.1700 0.1800 0.1800 0.1700 0.1800 0.1800 0.0350 0.	Michigan	0.3570	N/A	N/A	N/A	N/A	Vermont	0.2900	N/A	N/A	N/A	N/A
Missouri 0.1700 0.01700 0.01700 0.01700 0.01700 0.01700 0.01700 0.01700 0.01700 0.01700 0.01700 0.01700 0.01700 0.01700	Minnesota	0.2850	0.2850	0.2850	0.2135	0.2474	Virginia	0.1750	0.1750	0.1750	0.1750	0.1750
Montana 0.2775 N/A N/A 0.0518 0.0700 West Virginia 0.3340 0.3290 0.3290 0.3290 0.3290 0.2260 0.2470	Mississippi	0.1800	0.1800	0.1800	0.1700	0.1800	Surcharge	0.0350	0.0350	0.0350	0.0350	0.0350
Nebraska 0.2620 0.2620 0.2620 0.2620 0.2620 Wisconsin 0.3290 0.3290 0.3290 0.3290 0.2260 0.2470	Missouri	0.1700	0.1700	0.1700	0.1700	0.1700		0.3750	0.3750	0.3750	N/A	N/A
	Montana	0.2775	N/A	N/A	0.0518	0.0700	West Virginia	0.3340	0.3340	0.3340	0.3340	0.3340
Wyoming 0.1400 0.1400 N/A N/A	Nebraska	0.2620	0.2620	0.2620	0.2620	0.2620	Wisconsin	0.3290	0.3290	0.3290	0.2260	0.2470
							Wyoming	0.1400	0.1400	0.1400	N/A	N/A

\* All rates are per gallon.

\*\* N/A means you do not report this type of fuel in the state indicated.

If you did travel in a jurisdiction using a fuel listed as N/A above, please include the miles and gallons in the "All Other Non-IFTA Jurisdictions Combined" section on Nebraska Schedule 1.