

INTERNATIONAL FUEL TAX AGREEMENT

I F T A



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 www.iftach.org 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. www.clickdmv.ne.gov

◆ 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. www.iftach.org

Motor Carrier Services

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IFTA Fuel Tax Reporting Rates*
Third Quarter 2012

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	Natural Gas
Alabama	0.1900	0.1600	0.1600	0.1900	0.1900
Alberta	0.3319	0.3319	0.3319	0.2397	N/A
Arizona	0.2600	0.1800	0.1800	N/A	N/A
Arkansas	0.2250	0.2150	0.2150	0.1650	0.0500
British Columbia	0.8360	0.7807	N/A	0.1704	N/A
California	0.4050	N/A	N/A	0.0600	0.0700
Colorado	0.2050	0.2200	0.2200	0.2050	0.2050
Connecticut	0.5120	0.2500	0.2500	0.2600	0.2600
Delaware	0.2200	0.2300	0.2300	0.2200	0.2200
Florida	0.3257	0.3047	0.2987	N/A	N/A
Georgia	0.1820	0.1660	0.1660	0.1340	0.1650
Idaho	0.2500	N/A	N/A	0.1810	0.1970
Illinois	0.4110	0.4000	0.4000	0.3280	0.3280
Indiana	0.1600	0.1800	0.1800	0.1600	0.1600
Surcharge	0.1100	0.1100	0.1100	0.1100	0.1100
Iowa	0.2250	0.2100	0.1900	0.2000	0.1600
Kansas	0.2600	0.2400	0.2400	0.2300	0.2300
Kentucky	0.2550	0.2850	0.2850	0.2850	0.2550
Surcharge	0.1120	0.0480	0.0480	0.0480	0.1120
Louisiana	0.2000	0.2000	0.2000	0.1600	0.1600
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	0.2100	0.2220	0.2220
Michigan	0.3570	N/A	N/A	N/A	N/A
Minnesota	0.2850	0.2850	0.2850	0.2135	0.2474
Mississippi	0.1800	0.1800	0.1800	0.1700	0.1800
Missouri	0.1700	0.1700	0.1700	0.1700	0.1700
Montana	0.2775	N/A	N/A	0.0518	0.0700
Nebraska	0.2620	0.2620	0.2620	0.2620	0.2620

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	Natural Gas
Nevada	0.2700	0.2300	0.2300	0.2200	0.2100
New Brunswick	0.7080	0.5016	0.5016	0.2471	0.7080
Newfoundland	0.6084	0.6084	N/A	0.2582	N/A
New Hampshire	0.1800	N/A	N/A	N/A	N/A
New Jersey	0.1750	0.1450	0.1450	0.0925	0.0925
New Mexico	0.2100	N/A	N/A	N/A	N/A
New York	0.4005	0.4180	0.4180	0.2400	N/A
North Carolina	0.3750	0.3750	0.3750	0.3750	0.3750
North Dakota	0.2300	0.2300	0.2300	0.2300	0.2300
Nova Scotia	0.5679	0.5716	N/A	0.2582	N/A
Ohio	0.2800	0.2800	0.2800	0.2800	0.2800
Oklahoma	0.1300	0.1600	0.1600	0.1600	0.0500
Ontario	0.5557	0.5712	0.5712	0.1671	N/A
Oregon	N/A	N/A	N/A	N/A	N/A
Pennsylvania	0.3810	0.3120	0.3120	0.2280	0.0790
Prince Edward Island	0.7449	0.5826	N/A	N/A	N/A
Quebec	0.7080	0.6712	0.6712	N/A	N/A
Rhode Island	0.3200	0.3200	0.3200	0.3200	0.3200
Saskatchewan	0.5532	0.5532	0.5532	0.3319	N/A
South Carolina	0.1600	0.1600	0.1600	0.1600	0.1600
South Dakota	0.2200	N/A	N/A	0.2000	0.1000
Tennessee	0.1700	0.2000	N/A	0.1400	0.1300
Texas	0.2000	0.2000	0.2000	0.1500	0.1500
Utah	0.2450	0.2450	0.2450	N/A	0.0850
Vermont	0.2900	N/A	N/A	N/A	N/A
Virginia	0.1750	0.1750	0.1750	0.1750	0.1750
Surcharge	0.0350	0.0350	0.0350	0.0350	0.0350
Washington	0.3750	0.3750	0.3750	N/A	N/A
West Virginia	0.3340	0.3340	0.3340	0.3340	0.3340
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.