

INTERNATIONAL FUEL TAX AGREEMENT

Second Quarter 2017 IFTA Newsletter

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 second quarter 2017 fuel rate (April 1, 2017-June 30, 2017) is \$0.2730. The rate for the third quarter 2017 (July 1, 2017 through September 30, 2017) will be \$0.2700.

Reminder to pay the 2017/2018 Federal Heavy Use Tax - Form 2290

Anyone who registers a vehicle with a combined gross weight of 55,000 pounds or more must file Form 2290 and pay the tax. Although the IRS encourages all 2290 filers to e-file, if you are reporting 25 or more heavy highway vehicles, you are required to e-file through an IRS-approved software provider. Use e-file and your Schedule 1 is available almost immediately after IRS accepts it. No more waiting for it to come in the mail, which is very helpful when it comes time to renew your trucks. <https://www.irs.gov/uac/e-file-form-2290>

Are you an Owner/Operator leasing your services?

This is a reminder to always keep a copy of your mileage and fuel records before turning them over to the company you are leased to. It is not unusual for an owner/operator to break lease and want to start their own IRP account or, lease on to another company but can't provide the previous mileage and fuel history. This is a show-stopper and will slow down the registration process while tracing back the mileage history.

From the Audit Desk

Records Retention - all mileage and fuel records used to support the IFTA returns must be retained for four years. All mileage records used to support the IRP renewals must be retained for five years. This includes D.O.T. logs and GPS records if you are using them as your mileage source documents for IFTA and IRP.

Nebraska Motor Carrier Services

301 Centennial Mall South ♠ P O Box 94729 ♠ Lincoln NE 68509-4729
Telephone: 402-471-4435 ♠ Fax 402-471-4024 or 402-471-3920



**IFTA Fuel Tax Reporting Rates*
Second Quarter 2017**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.1900	\$ 0.1800	\$ 0.1800	\$ 0.1900	\$ -
ALBERTA	\$ 0.5200	\$ 0.4956	\$ 0.3684	\$ 0.3537	\$ 0.1071
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2250	\$ 0.2150	\$ 0.2150	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.6424	\$ 0.5999	\$ 0.5999	\$ 0.2075	\$ 0.1615
CALIFORNIA	\$ 0.4000	\$ -	\$ -	\$ 0.0600	\$ 0.0887
COLORADO	\$ 0.2050	\$ 0.2200	\$ 0.2200	\$ 0.0900	\$ 0.1200
CONNECTICUT	\$ 0.4170	\$ 0.2500	\$ 0.2500	\$ 0.2600	\$ 0.2600
DELAWARE	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200
FLORIDA	\$ 0.3387	\$ 0.3400	\$ 0.2987	\$ -	\$ -
GEORGIA	\$ 0.2940	\$ 0.2630	\$ 0.2630	\$ 0.2630	\$ 0.2630
IDAHO	\$ 0.3200	\$ -	\$ -	\$ 0.2320	\$ 0.3200
ILLINOIS	\$ 0.3340	\$ 0.3070	\$ 0.3070	\$ 0.2830	\$ 0.2830
INDIANA	\$ 0.1600	\$ 0.1800	\$ 0.1800	\$ 0.1600	\$ 0.1600
Surcharge	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100
IOWA	\$ 0.3250	\$ 0.3070	\$ 0.2900	\$ 0.3000	\$ 0.3100
KANSAS	\$ 0.2600	\$ 0.2400	\$ 0.2400	\$ 0.2300	\$ 0.2400
KENTUCKY	\$ 0.2160	\$ 0.2460	\$ 0.2460	\$ 0.2460	\$ 0.2160
Surcharge	\$ 0.1020	\$ 0.0440	\$ 0.0440	\$ 0.0440	\$ 0.1020
LOUISIANA	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1460	\$ 0.2000
MAINE	\$ 0.3120	\$ -	\$ -	\$ 0.2190	\$ 0.3073
MANITOBA	\$ 0.3967	\$ 0.3967	\$ 0.3967	\$ 0.0850	\$ 0.2834
MARYLAND	\$ 0.3425	\$ 0.3350	\$ 0.3350	\$ 0.3350	\$ 0.3350
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.1470	\$ 0.1470
MICHIGAN	\$ 0.3890	\$ 0.3790	\$ 0.3790	\$ 0.3890	\$ 0.3790
MINNESOTA	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2135	\$ 0.3134
MISSISSIPPI	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1700	\$ 0.2280
MISSOURI	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.0500
MONTANA	\$ 0.2775	\$ -	\$ -	\$ 0.0518	\$ 0.0700
NEBRASKA	\$ 0.2730	\$ 0.2730	\$ 0.2730	\$ 0.2730	\$ 0.2730
NEVADA	\$ 0.2700	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2100

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
NEW BRUNSWICK	\$ 0.6093	\$ 0.4392	\$ 0.4392	\$ 0.1899	\$ 0.6093
NEWFOUNDLAND	\$ 0.6093	\$ 0.9352	\$ -	\$ 0.1984	\$ -
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.3340	\$ 0.3710	\$ 0.3710	\$ 0.3225	\$ -
NEW MEXICO	\$ 0.2100	\$ -	\$ -	\$ -	\$ -
NEW YORK	\$ 0.3815	\$ 0.3880	\$ 0.3830	\$ 0.2260	\$ -
NORTH CAROLINA	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430	\$ 0.3430
NORTH DAKOTA	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300
NOVA SCOTIA	\$ 0.4364	\$ 0.4392	\$ -	\$ 0.1984	\$ 0.4364
OHIO	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ 0.2800	\$ -
OKLAHOMA	\$ 0.1300	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.4053	\$ 0.4166	\$ 0.4166	\$ 0.1219	\$ -
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7470	\$ 0.5820	\$ 0.5820	\$ 0.4290	\$ 0.5820
PRINCE EDWARD ISLAND	\$ 0.5724	\$ 0.3712	\$ -	\$ -	\$ -
QUEBEC	\$ 0.5724	\$ 0.5441	\$ 0.5441	\$ -	\$ -
RHODE ISLAND	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ 0.3300	\$ -
SASKATCHEWAN	\$ 0.4251	\$ 0.4251	\$ 0.4251	\$ 0.2551	\$ -
SOUTH CAROLINA	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600
SOUTH DAKOTA	\$ 0.2800	\$ -	\$ -	\$ -	\$ -
TENNESSEE	\$ 0.1700	\$ 0.2000	\$ 0.2000	\$ 0.1400	\$ 0.1300
TEXAS	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ -	\$ 0.1500
UTAH	\$ 0.2940	\$ 0.2940	\$ 0.2940	\$ -	\$ 0.1250
VERMONT	\$ 0.3100	\$ -	\$ -	\$ -	\$ -
VIRGINIA	\$ 0.2020	\$ 0.1620	\$ 0.1620	\$ 0.1620	\$ 0.1620
Surcharge	\$ 0.0350	\$ 0.0750	\$ 0.0750	\$ 0.0750	\$ 0.0750
WASHINGTON	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -
WEST VIRGINIA	\$ 0.3220	\$ 0.3220	\$ 0.3220	\$ 0.1990	\$ 0.2360
WISCONSIN	\$ 0.3290	\$ 0.3290	\$ 0.3290	\$ 0.2260	\$ 0.2470
WYOMING	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400

* All rates are per gallon.

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