

INTERNATIONAL FUEL TAX AGREEMENT

FOURTH QUARTER 2020 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 fourth quarter 2020 fuel rate (October 1, 2020 through December 31, 2020) is \$0.3320. The rate for the first quarter 2021 (January 1, 2021 through March 31, 2021) will be \$.2870.

MCS COVID -19 AND CONSTRUCTION UPDATE

DMV continues to follow the direction of our government leaders in maintaining a safe environment. While our office is under construction updating our customer service area, we will service only one customer at a time. We encourage a face mask/covering when you enter the office, and in turn our customer service staff will be wearing a face mask.

ARE YOU FILING YOUR QUARTERLY RETURNS TIMELY?

Carriers who have not filed a return by the due date receive a notice reminding them the due date has passed. If the return remains delinquent 20 days later, a Notice of Suspension letter is mailed explaining the account is noncompliant. If the account remains delinquent 30 days from the Notice of Suspension, the IFTA account will be revoked.

If the IFTA account is revoked and you continue to operate, you may be subject to civil and criminal penalties, including citation by law enforcement in all member jurisdictions. This revocation does not relieve you from filing the returns required by the motor fuel tax laws.

FOURTH QUARTER SPLIT TAX RATE – NEWFOUNDLAND

Newfoundland has a split tax rate for Diesel and Gasoline. The first rate listed (diesel .6225 and gasoline .5954) is for travel from October 1, 2020 through November 6, 2020. The second rate (diesel .6987 and gasoline .6014) is for travel from November 7, 2020 through December 31, 2020.

It is very important to report the miles and gallons within the appropriate time frame to ensure tax rates are applied correctly.

FROM THE AUDIT DESK - QUARTERLY UNIT SUMMARIES

The licensee must prepare quarterly unit summaries listing the following:

1. Miles per jurisdiction
2. Total miles
3. Gallons per jurisdiction
4. Total gallons

This information must be listed separately for *each unit* in the IFTA/IRP fleet. These summaries should then be used to prepare the IFTA returns and IRP renewal applications. The summaries must be supported by trip reports, GPS records (if applicable), over-the-road fuel receipts, and bulk fuel withdrawal logs (if applicable).

FOURTH QUARTER IFTA REFUNDS

Carriers filing a fourth quarter return will be refunded their credit over \$2.00. Any credit less than \$2.00 will be carried over to the new year.

**NEBRASKA MOTOR CARRIER SERVICES 301 CENTENNIAL MALL SOUTH ♦ P O BOX 94729 ♦ LINCOLN,
NE 68509-4729 PHONE: 402-471-4435 ♦ FAX 402-471-4024 OR 402-471-3920**

IFTA Fuel Tax Reporting Rates*
Fourth Quarter 2020

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.2700	\$ 0.2600	\$ 0.2600	\$ 0.2700	\$ 0.0800
ALBERTA	\$ 0.3700	\$ 0.3700	\$ 0.3700	\$ 0.2675	\$ -
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2850	\$ 0.2450	\$ 0.2450	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.7181	\$ 0.6657	\$ 0.6657	\$ 0.2522	\$ 0.2163
CALIFORNIA	\$ 0.7950	\$ -	\$ -	\$ 0.0600	\$ 0.0887
COLORADO	\$ 0.2050	\$ 0.2200	\$ 0.2200	\$ 0.1350	\$ 0.1830
CONNECTICUT	\$ 0.4460	\$ 0.2500	\$ 0.2500	\$ 0.2600	\$ 0.2600
DELAWARE	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200
FLORIDA	\$ 0.3527	\$ 0.3540	\$ 0.3540	\$ -	\$ -
GEORGIA	\$ 0.3130	\$ 0.2790	\$ 0.2790	\$ 0.2790	\$ 0.2790
IDAHO	\$ 0.3200	\$ -	\$ -	\$ 0.2320	\$ 0.3200
ILLINOIS	\$ 0.6110	\$ 0.5310	\$ 0.5310	\$ 0.6070	\$ 0.4900
INDIANA	\$ 0.5100	\$ 0.3100	\$ 0.3100	\$ -	\$ 0.5100
Surcharge	\$ -	\$ -	\$ -	\$ 0.5100	\$ -
IOWA	\$ 0.3250	\$ 0.3000	\$ 0.3000	\$ 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	\$ 0.3078
MANITOBA	\$ 0.3985	\$ 0.3985	\$ 0.3985	\$ 0.0854	\$ 0.2846
MARYLAND	\$ 0.3705	\$ 0.3630	\$ 0.3630	\$ 0.3630	\$ 0.3630
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.1360	\$ 0.1360
MICHIGAN	\$ 0.3780	\$ 0.3600	\$ 0.3600	\$ 0.3780	\$ 0.3600
MINNESOTA	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2135	\$ 0.2850
MISSISSIPPI	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1700	\$ 0.2280
MISSOURI	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.0500
MONTANA	\$ 0.2945	\$ -	\$ -	\$ 0.0518	\$ 0.0700
NEBRASKA	\$ 0.3320	\$ 0.3320	\$ 0.3320	\$ 0.3320	\$ 0.3320
NEVADA	\$ 0.2700	\$ 0.2300	\$ 0.2300	\$ 0.0640	\$ 0.2100

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
NEW BRUNSWICK	\$ 0.6688	\$ 0.4981	\$ 0.4981	\$ 0.3227	\$ 0.6688
NEWFOUNDLAND	\$ 0.6225	\$ 0.5954	\$ -	\$ 0.2875	\$ -
NEWFOUNDLAND 11/7/2020	\$ 0.6987	\$ 0.6014	\$ -	\$ -	\$ -
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.5770	\$ 0.5070	\$ 0.5070	\$ 0.3225	\$ -
NEW MEXICO	\$ 0.2100	\$ -	\$ -	\$ -	\$ -
NEW YORK	\$ 0.3915	\$ 0.3920	\$ 0.3920	\$ 0.2180	\$ -
NORTH CAROLINA	\$ 0.3610	\$ 0.3610	\$ 0.3610	\$ 0.3610	\$ 0.3610
NORTH DAKOTA	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2300
NOVA SCOTIA	\$ 0.4383	\$ 0.4412	\$ 0.4412	\$ 0.1993	\$ 0.4383
OHIO	\$ 0.4700	\$ 0.3850	\$ 0.3850	\$ 0.4700	\$ 0.2000
OKLAHOMA	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.4070	\$ 0.4184	\$ 0.4184	\$ 0.1224	\$ -
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7410	\$ 0.5760	\$ 0.5760	\$ 0.4250	\$ 0.5760
PRINCE EDWARD ISLAND	\$ 0.6319	\$ 0.4297	\$ 0.4297	\$ -	\$ 0.4082
QUEBEC	\$ 0.5749	\$ 0.5464	\$ 0.5464	\$ -	\$ -
RHODE ISLAND	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ -
SASKATCHEWAN	\$ 0.4269	\$ 0.4269	\$ 0.4269	\$ 0.2562	\$ -
SOUTH CAROLINA	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2400
SOUTH DAKOTA	\$ 0.2800	\$ -	\$ -	\$ -	\$ -
TENNESSEE	\$ 0.2700	\$ 0.2600	\$ 0.2600	\$ 0.2200	\$ 0.2100
TEXAS	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ -	\$ 0.1500
UTAH	\$ 0.3110	\$ 0.3110	\$ 0.3110	\$ -	\$ 0.1680
VERMONT	\$ 0.3100	\$ -	\$ -	\$ -	\$ -
VIRGINIA	\$ 0.2020	\$ 0.2120	\$ 0.2120	\$ 0.2120	\$ 0.2120
Surcharge	\$ 0.1370	\$ 0.1270	\$ 0.1270	\$ 0.1270	\$ 0.1270
WASHINGTON	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -
WEST VIRGINIA	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.1840	\$ 0.2370
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. If filing on-line, "other travel".