



CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
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How to Report Tax-Exempt Miles and Gallons on Your International Fuel Tax Agreement (IFTA) Quarterly Tax Return

When an IFTA jurisdiction suspends their fuel tax or you travel with a fuel trip permit, some of your miles or gallons may be tax-exempt. Each IFTA jurisdiction has its own definition of tax-exempt miles. It is your responsibility to know what miles are tax-exempt for each jurisdiction in which you operate. Exemption information is available on the IFTA, Inc. website at www.iftach.org.

To claim tax-exempt miles, your account must be updated prior to filing your tax return. To do so, contact our Customer Service Center at the number below to be connected with the Motor Carrier Office. It is important to report these miles and gallons accurately, so your tax is calculated correctly.

Information you will need to file your online IFTA tax return

- Total miles traveled in each non-IFTA jurisdiction.
- Total gallons of fuel purchased in each non-IFTA jurisdiction.
- Total ex-tax gallons of fuel purchased without paying tax at the time of purchase.
 - This may include, but is not limited to:
 - Fuel purchased on an Indian reservation,
 - Dyed fuel, including farm fuel,
 - Fuel purchased without a valid or missing fuel record, or
 - Fuel purchased during a tax suspension (fuel tax holiday). For information on fuel tax holidays, please visit the IFTA, Inc. website at www.iftach.org/important-notice.php.
- Total miles traveled in each IFTA jurisdiction.
- Total taxable miles traveled in each IFTA jurisdiction.
 - Tax-exempt miles must be included in the jurisdiction's total miles reported on the IFTA return and can be deducted from the jurisdiction's taxable miles.
- Total tax paid gallons of fuel purchased in each IFTA jurisdiction.

For more information

Please visit our *International Fuel Tax Agreement (IFTA) and Interstate User Diesel Fuel Tax* guide at www.cdtfa.ca.gov/taxes-and-fees/fuel-tax-and-fee-guides/IFTA-and-interstate-user-diesel-fuel-tax. You may also call our Customer Service Center at 1-800-400-7115 (TTY: 711), Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays. Select the option for *Special Taxes and Fees* from the menu, then select *Motor Carrier Office Programs*.

Visit our website at www.cdtfa.ca.gov/subscribe to subscribe to our email lists and receive newsletters, tax and fee updates, and other announcements.



ONLINE VERSION



ADDITIONAL
INFORMATION