

Brian Sandoval
Governor



Terri Albertson
Director

Motor Carrier
555 Wright Way
Carson City, Nevada 89711
Telephone 775-684-4711

Attention All Nevada IFTA filers. Please be advised that California and Newfoundland have had tax rate increases during the fourth quarter tax period of 2017. For California this affects Diesel, A55, and Biodiesel purchase and usage. For Newfoundland this affects Gasoline purchase and usage. California and Newfoundland changes have been posted on the IFTA Tax Rate Matrix, available at www.iftach.org.

All IFTA carriers who traveled in **California** during the 4th quarter of 2017 must declare their mileage and Diesel, A55, and Biodiesel fuel used/purchased in the following way.

If the IFTA carrier has operations for both periods within the quarter:

Travel from 10/1/17 – 10/31/17 are entered on the IFTA tax return form 366 schedule 1 as the 1st line for California at the tax rate listed for that time period (\$0.3700 for Diesel, A55, and Biodiesel)

Travel from 11/1/17 – 12/31/17 are entered on the IFTA tax return form 366 schedule 1 as the 2nd line for California at the tax rate listed for that time period (\$0.5700 for Diesel, A55, and Biodiesel)

If the IFTA carrier has operations only for the period 10/1/17 – 10/31/17:

Only one line for California should be entered on the IFTA tax return form 366 schedule 1 at the tax rate listed for that time period (\$0.3700 for Diesel, A55, and Biodiesel)

If the IFTA carrier has operations only after 11/1/17 (11/1/17 – 12/31/17):

The 1st line will be entered with zero for distance/fuel on the IFTA tax return form 366 schedule 1 for California.

The 2nd line will be entered on the IFTA tax return form 366 schedule 1 with actual distance/fuel at the tax rate listed for that time period for California. (\$0.5700 for Diesel, A55, and Biodiesel)

All IFTA carriers who traveled in **Newfoundland** during the 4th quarter of 2017 must declare their mileage and Gasoline fuel used/purchased in the following way.

If the IFTA carrier has operations for both periods within the quarter:

Travel from 10/1/17 – 11/30/17 are entered on the IFTA tax return form 366 schedule 1 as the 1st line for Newfoundland at the tax rate listed for that time period (\$0.2450 for Gasoline)

Travel from 12/1/17 – 12/31/17 are entered on the IFTA tax return form 366 schedule 1 as the 2nd line for Newfoundland at the tax rate listed for that time period (\$0.2050 for Gasoline)

If the IFTA carrier has operations only for the period 10/1/17 – 11/30/17:

Only one line for Newfoundland should be entered on the IFTA tax return form 366 schedule 1 at the tax rate listed for that time period (\$0.2450 for Gasoline)

If the IFTA carrier has operations only during 12/1/17 – 12/31/17):

The 1st line will be entered with zero for distance/fuel on the IFTA tax return form 366 schedule 1 for Newfoundland.

The 2nd line will be entered on the IFTA tax return form 366 schedule 1 with actual distance/fuel at the tax rate listed for that time period for Newfoundland. (\$0.2050 for Gasoline)

For all other fuel tax rates please go to www.iftach.org

If you have additional questions please contact us at 775-684-4711