

INTERNATIONAL FUEL TAX AGREEMENT

FOURTH QUARTER 2021 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 2021 (October 1, 2021 through December 31, 2021) fuel rate is \$0.2770. The rate for the first quarter 2022 (January 1, 2022 through March 31, 2022) will be \$0.2480.

RENEWAL PROCESSING IS COMING TO AN END

Carriers who have renewed their IRP and IFTA credentials for registration year 2022 are able to run on the grace period for both programs under their 2021 credentials.

- UCR Enforcement begins January 1, 2022
- IRP Enforcement begins February 1, 2022
- IFTA Enforcement begins March 1, 2022

QUARTERLY RETURN DUE DATES FOR 2022

- First Quarter May 2, 2022
- Second Quarter August 1, 2022
- Third Quarter October 31, 2022
- Fourth Quarter January 31, 2023

TROUBLE ACCESSING UCR.GOV?

Depending on the browser you are using, follow the instructions below to reset the background processes:

CHROME or FIREFOX:	Press CTRL + SHIFT + R
EDGE or INTERNET EXPLORER:	Press CTRL + F5
APPLE/MAC COMPUTER:	CMD + OPT + R (or try) CMD + SHIFT + R

FROM THE AUDIT DESK

Diesel Exhaust Fluid (DEF)

- DEF is an emission control liquid required by modern diesel engines and is injected into the exhaust stream, not into the engine. It is not mixed in with your fuel at any point of time and is stored in its own separate tank. DEF is not considered a fuel, nor should you be reporting this fluid on the IFTA return. When applicable, sales tax is charged on this product (not fuel tax).

Prepaid Fuel Receipts

- If a driver prepays for fuel, he or she must go back into the station after fueling to obtain a fuel receipt listing the actual gallons purchased. The original receipt issued by the vendor will normally only list the total prepaid dollar amount and is not acceptable for tax-paid credit in an audit.

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 2021**

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
ALABAMA	\$ 0.2900	\$ 0.2800	\$ 0.2800	\$ 0.2900	\$ 0.0800
ALBERTA	\$ 0.3839	\$ 0.3839	\$ 0.3839	\$ 0.2776	\$ -
ARIZONA	\$ 0.2600	\$ 0.1800	\$ 0.1800	\$ -	\$ -
ARKANSAS	\$ 0.2850	\$ 0.2450	\$ 0.2450	\$ 0.1650	\$ 0.0500
BRITISH COLUMBIA	\$ 0.7887	\$ 0.7223	\$ 0.7223	\$ 0.2858	\$ 0.2604
CALIFORNIA	\$ 0.7270	\$ -	\$ -	\$ 0.0600	\$ 0.0887
COLORADO	\$ 0.2050	\$ 0.2200	\$ 0.2200	\$ 0.1350	\$ 0.1830
CONNECTICUT	\$ 0.4010	\$ 0.2500	\$ 0.2500	\$ 0.2600	\$ 0.2600
DELAWARE	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200
FLORIDA	\$ 0.3557	\$ 0.3570	\$ 0.3570	\$ -	\$ -
GEORGIA	\$ 0.3220	\$ 0.2870	\$ 0.2870	\$ 0.2870	\$ 0.2870
IDAHO	\$ 0.3200	\$ 0.3200	\$ -	\$ 0.2320	\$ 0.3200
ILLINOIS	\$ 0.5860	\$ 0.5060	\$ 0.5060	\$ 0.6010	\$ 0.4860
INDIANA	\$ 0.5300	\$ 0.3200	\$ 0.3200	\$ -	\$ 0.5300
Surcharge	\$ -	\$ -	\$ -	\$ 0.5300	\$ -
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	\$ 0.4134	\$ 0.4134	\$ 0.4134	\$ 0.0886	\$ 0.2953
MARYLAND	\$ 0.3685	\$ 0.3610	\$ 0.3610	\$ 0.3610	\$ 0.3610
MASSACHUSETTS	\$ 0.2400	\$ 0.2400	\$ 0.2400	\$ 0.2020	\$ 0.2020
MICHIGAN	\$ 0.4530	\$ 0.4290	\$ 0.4290	\$ 0.4530	\$ 0.4290
MINNESOTA	\$ 0.2850	\$ 0.2850	\$ 0.2850	\$ 0.2135	\$ 0.2850
MISSISSIPPI	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1700	\$ 0.2280
MISSOURI	\$ 0.1950	\$ 0.1950	\$ 0.1950	\$ 0.1100	\$ 0.1100
MONTANA	\$ 0.2955	\$ -	\$ -	\$ 0.0518	\$ 0.0700
NEBRASKA	\$ 0.2770	\$ 0.2770	\$ 0.2770	\$ 0.2770	\$ 0.2770
NEVADA	\$ 0.2700	\$ 0.2300	\$ 0.2300	\$ 0.0640	\$ 0.2100

Jurisdiction	Diesel	Gasoline	Gasohol	Propane	CNG
NEW BRUNSWICK	\$ 0.7731	\$ 0.5820	\$ 0.5820	\$ 0.3806	\$ 0.6875
NEWFOUNDLAND	\$ 0.8041	\$ 0.6892	\$ -	\$ 0.3895	\$ -
NEW HAMPSHIRE	\$ 0.2220	\$ -	\$ -	\$ 0.2220	\$ 0.2220
NEW JERSEY	\$ 0.4940	\$ 0.4240	\$ 0.4240	\$ 0.3715	\$ -
NEW MEXICO	\$ 0.2100	\$ -	\$ -	\$ -	\$ -
NEW YORK	\$ 0.3885	\$ 0.4060	\$ 0.4060	\$ 0.2400	\$ -
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	\$ 0.4548	\$ 0.4577	\$ 0.4577	\$ 0.2067	\$ 0.4548
OHIO	\$ 0.4700	\$ 0.3850	\$ 0.3850	\$ 0.4700	\$ 0.3000
OKLAHOMA	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.0500
ONTARIO	\$ 0.4223	\$ 0.4341	\$ 0.4341	\$ 0.1270	\$ -
OREGON	\$ -	\$ -	\$ -	\$ -	\$ -
PENNSYLVANIA	\$ 0.7410	\$ 0.5760	\$ 0.5760	\$ 0.4250	\$ 0.5760
PRINCE EDWARD ISLAND	\$ 0.6556	\$ 0.4459	\$ 0.4459	\$ -	\$ 0.4235
QUEBEC	\$ 0.5965	\$ 0.5669	\$ 0.5669	\$ -	\$ -
RHODE ISLAND	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ -
SASKATCHEWAN	\$ 0.4430	\$ 0.4430	\$ 0.4430	\$ 0.2658	\$ -
SOUTH CAROLINA	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2600
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	\$ 0.3140	\$ 0.3140	\$ 0.3140	\$ -	\$ 0.1710
VERMONT	\$ 0.3100	\$ -	\$ -	\$ -	\$ -
VIRGINIA	\$ 0.2700	\$ 0.2620	\$ 0.2620	\$ 0.2620	\$ 0.2620
Surcharge	\$ 0.1390	\$ 0.1470	\$ 0.1470	\$ 0.1470	\$ 0.1470
WASHINGTON	\$ 0.4940	\$ 0.4940	\$ 0.4940	\$ -	\$ -
WEST VIRGINIA	\$ 0.3570	\$ 0.3570	\$ 0.3570	\$ 0.1850	\$ 0.2330
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".