



Carrier / Fleet Name: _____ Truck / Unit #: _____ Quarter / Year: Q3 2026
 Driver Name: _____ Fleet Avg MPG: _____ Date Range: ____/____ to ____/____

Date	Trip Origin (From)	Trip Destination (To)	Route / Hwy	State	Start Odo	End Odo	Miles	Fuel (Gal)
2026-07-10	Dallas, TX	Houston, TX	I-45 S	TX	100,000	100,240	240	38.0
2026-07-12	Houston, TX	Oklahoma City, OK	I-35 N	OK	100,240	100,690	450	70.0
Total	(Page 1 Trip Summary)						690	108.0

State	Total Miles	Taxable Gallons	Tax-Paid Gallons	Net Taxable Gal	Tax Rate (\$/gal)	Estimated Tax (\$)	Notes / Receipts Reference
TX	240	36.92	38.00	-1.08	0.2000	-\$0.22	Fuel credit (excess gallons purchased in TX)
OK	450	69.23	70.00	-0.77	0.1900	-\$0.15	Fuel credit (excess gallons purchased in OK)
Total	690	106.15	108.00	-1.85	—	-\$0.37	Net Quarterly Position (Credit)

- **Daily Mileage Records:** Keep daily driver logs showing trip dates, origin, destination, routes, odometer readings, and state mileage.
- **Fuel Receipts:** Retain original fuel invoices showing seller name, purchaser name, date, gallons, fuel type, unit #, and tax paid.
- **Record Retention:** Keep all quarterly summaries, logs, and receipts for at least **4 years** from the due date or filing date.
- **Instant Automated Alternative:** Use [IftaDesk.com](https://iftadesk.com) to auto-calculate multi-state IFTA filings with split rates in 3 minutes.

Section 3: Official 58 IFTA Jurisdiction Tax Rates (3Q 2026)

Rates effective July 1, 2026. Retrieved & verified on **2026-09-03** directly from **IFTA Inc. Tax Matrix** (<https://www.iftach.org/taxmatrix4/>). Jurisdictions printing no per-gallon rate (e.g., Oregon weight-mile) render '—' as official null specification.

#	Code	Jurisdiction Name	Region	Diesel (\$/gal)	Gasoline (\$/gal)	Surcharge Details
1	AB	Alberta	CA	0.3519	0.3519	None
2	BC	British Columbia	CA	0.4060	0.3924	None
3	MB	Manitoba	CA	0.3383	0.3383	None
4	NB	New Brunswick	CA	0.4182	0.2942	None
5	NL	Newfoundland and Labrador	CA	0.2572	0.2030	None
6	NS	Nova Scotia	CA	0.4168	0.4196	None
7	ON	Ontario	CA	0.2436	0.2436	None
8	PE	Prince Edward Island	CA	0.3830	0.2293	None
9	QC	Quebec	CA	0.5468	0.5197	None
10	SK	Saskatchewan	CA	0.4060	0.4060	None
11	AL	Alabama	US	0.3100	0.3000	None
12	AZ	Arizona	US	0.2600	0.1800	None
13	AR	Arkansas	US	0.2850	0.2470	None
14	CA	California	US	0.9790	—	None
15	CO	Colorado	US	0.3350	0.2800	None
16	CT	Connecticut	US	0.4990	0.2500	None
17	DE	Delaware	US	0.2200	0.2300	None
18	FL	Florida	US	0.4097	0.4110	None
19	GA	Georgia	US	0.3730	0.3330	None
20	ID	Idaho	US	0.3200	—	None
21	IL	Illinois	US	0.7380	0.6530	None
22	IN	Indiana	US	0.6300	0.0000	Included in base rate
23	IA	Iowa	US	0.3250	0.3000	None
24	KS	Kansas	US	0.2600	0.2400	None
25	KY	Kentucky	US	0.2200	0.2500	\$0.1050/gal (Diesel), \$0.0450/gal (Gas)
26	LA	Louisiana	US	0.2000	0.2000	None
27	ME	Maine	US	0.3120	—	None
28	MD	Maryland	US	0.4745	0.4660	None
29	MA	Massachusetts	US	0.2400	0.2400	None

Section 3 (Continued): Official 58 IFTA Jurisdiction Tax Rates (3Q 2026)

Jurisdictions 30 to 58 (Canadian provinces and remaining U.S. states). Verified: 2026-09-03 (IFTA Inc. Tax Matrix).

#	Code	Jurisdiction Name	Region	Diesel (\$/gal)	Gasoline (\$/gal)	Surcharge Details
30	MI	Michigan	US	0.5240	0.5240	None
31	MN	Minnesota	US	0.3260	0.3260	None
32	MS	Mississippi	US	0.2400	0.2400	None
33	MO	Missouri	US	0.2950	0.2950	None
34	MT	Montana	US	0.2975	—	None
35	NE	Nebraska	US	0.3180	0.3180	None
36	NV	Nevada	US	0.2700	0.2300	None
37	NH	New Hampshire	US	0.2220	—	None
38	NJ	New Jersey	US	0.5610	0.4910	None
39	NM	New Mexico	US	0.2100	0.1200	None
40	NY	New York	US	0.3805	0.3980	None
41	NC	North Carolina	US	0.4100	0.4100	None
42	ND	North Dakota	US	0.2300	0.2300	None
43	OH	Ohio	US	0.4700	0.3850	None
44	OK	Oklahoma	US	0.1900	0.1900	None
45	OR	Oregon	US	—	—	None
46	PA	Pennsylvania	US	0.7410	0.5760	None
47	RI	Rhode Island	US	0.4000	0.4000	None
48	SC	South Carolina	US	0.2800	0.2800	None
49	SD	South Dakota	US	0.2800	0.2800	None
50	TN	Tennessee	US	0.2700	0.2600	None
51	TX	Texas	US	0.2000	0.2000	None
52	UT	Utah	US	0.3790	0.3190	None
53	VT	Vermont	US	0.3100	—	None
54	VA	Virginia	US	0.3360	0.3260	\$0.1430/gal (Diesel), \$0.1530/gal (Gas)
55	WA	Washington	US	0.5950	0.5650	None
56	WV	West Virginia	US	0.3570	0.3570	None
57	WI	Wisconsin	US	0.3290	0.3290	None
58	WY	Wyoming	US	0.2400	0.2400	None

Special Jurisdiction Tax Notes (3Q 2026):

- **Oregon (OR):** Oregon does not impose a per-gallon fuel tax on motor carriers under IFTA; instead, carriers pay weight-mile tax. Diesel/Gasoline render as '—'.
- **Indiana (IN):** Split-rate state with Gas Tax Holiday (\$0.00 Jul 1 - Sep 5; \$0.37 Sep 6 - Sep 30). Special fuel diesel rate includes surcharge (\$0.6300/gal).
- **Kentucky (KY) & Virginia (VA):** These jurisdictions report separate diesel surcharges (\$0.1550/gal in KY, \$0.1500/gal in VA) as indicated above.
- **Online Multi-State Calculator:** Easily process multi-state returns and split-rate rules at <https://iftadesk.com>.