



Off-Highway Mileage in Nevada

Effective January 1, 2008, all credit for special fuel used in the operation of motor vehicles off the public highways of Nevada must be claimed on a refund form filed directly with the State of Nevada, Department of Motor Vehicles, Motor Carrier Division.

Credit for fuel used off the public highways of Nevada cannot be claimed on an IFTA tax return. Example: You will list only the on road miles traveled in NV plus any on & off road miles traveled in each state for your on road licensed IFTA qualified vehicles in column D on form MC366 Schedule 1.

All refund claims are subject to audit by Nevada's Motor Carrier Division auditors. Supporting documentation required for exempt fuel use refund claims includes mileage and fuel records; equipment fueling verification; bulk tank inventory records; beginning and ending odometer readings; actual routes of travel; total miles traveled; off-road miles traveled; total fuel purchased in each jurisdiction; copies of current registrations; copies of IFTA tax returns filed in another jurisdiction; full equipment list; lease agreements, if applicable; and Power of Attorney forms, if the refund request is filed by a licensing agent. Failure to maintain proper records may result in additional fuel taxes, interest, penalty, and/or administrative fines.

To receive a refund of the tax paid for exempt special fuel use in Nevada, the claimant must have purchased not less than 200 gallons used for an exempt purpose within a period of six (6) months and the refund request must be filed within 12 months of the date of the fuel receipt or the claim will be denied.

A refund request form is available on the Division's website at www.dmvnv.com/mcforms.htm.

Should you have any questions, please contact the Fuel User Team at (775) 684-4711 and press #2 when prompted.