

Instructions For IFTA Tax Return

Round gallons and miles to nearest whole number.

Box A – Total Miles – Enter all miles traveled by each IFTA registered vehicle in all jurisdictions for the quarter. “Total Miles” means distance traveled during the reporting period by every qualified vehicle in your fleet, regardless of whether the distance considered taxable or non-taxable by a jurisdiction. (This number should match the total for Column 2).

Box B – Total Gallons - Enter all fuel pumped into the IFTA registered vehicles during the quarter. Do not include reefer fuel. (This number should equal the total of Column 5).

Box C – Average Miles/Gallon - Divide line (A) by line (B). Round to 2 decimal places (e.g., $4.567 = 4.57$).

Column 1 - Each jurisdiction that is an IFTA member for the reporting period will be printed in Column 1.

Column 2 – Total Miles – Enter the total miles that were driven in each state during the quarterly return period.

Column 3 – Total Taxable Miles – Enter the total taxable miles traveled in each jurisdiction for which fuel tax is due. Deduct distance that a jurisdiction considers non-taxable, such as off-road distance and distance traveled under temporary fuel permits. Refer to www.iftach.org for jurisdictions with taxable mileage exemptions.

Note: Toll road miles/kilometers are taxable.

Column 4 – Taxable Gallons – Divide total taxable distance in Column 3 by the average miles per gallon, Box C above.

Column 5 – Tax Paid Gallons – Enter total gallons of fuel pumped/purchased in each jurisdiction. This is fuel purchased from retail stations, and fuel pumped in IFTA vehicles from a bulk storage tank. You must have sales purchase receipts for all of the gallons reported in column 5.

Column 6 – Net Gallons – Subtract taxable gallons, Column 4, from Tax Paid Gallons, Column 5 for each jurisdiction.

- If column 4 is greater than column 5, enter the difference.
- If column 5 is greater than column 4, enter the difference using brackets []. Brackets = credit gallons.

Column 7 – Tax Rate – Current jurisdictional fuel tax rate. Fuel tax rates will be preprinted and can be found at www.iftach.org

Column 8 – Tax Due/Credit – Multiply the net gallons, Column 6, by the Tax Rate, Column 7, to determine the tax liability or credit. If column 6 has brackets [] bracket column 8.

Column 9 – Interest Due – The correct interest rate for the current year will be printed in Column 9. Interest is calculated only if return is filed after the due date.

Column 10 – Total Due/Credit – Add column 8 and column 9 to determine “amount due” or “credit”.

Penalty – Penalty is due for returns not filed by the due date, or underpayment of tax liability. A penalty of \$50.00 or 10% of tax liability, whichever is greater, will be assessed even if no taxes are due.

Total Due – Show the net amount due or the credit. If a tax credit results, a refund will be issued prior to the end of the next quarter. Net refunds under \$25.00 will be carried forward as a credit. For balance due for any tax and/or penalty, make check payable to Department of Revenue.

ADDITIONAL FUEL TAX SURCHARGE:

Jurisdictions that have a surcharge, are listed twice. Both lines for that jurisdiction must be completed. The first line will always be recorded as the tax rate that is assessed at the pump. The second line is for the surcharge tax. This tax, which is collected based on the taxable gallons shown on the previous line (column 4), is only collected on this return.