## **Instructions for Form IFTA-101**

IFTA Quarterly Fuel Use Tax Schedule

This form will be processed by a computer. Print in block letters plainly, carefully and clearly. The numbers can be written anywhere in the field and from either end of the field.

See example below:

I	1							L	
	AL	5	4	8	2	7	ı		
Ì	AR			3	6	1	6	2	
Ì	AZ								

A separate Form IFTA-101 must be used for each fuel type. Forms have been generated for each fuel type for which you are liable.

Jurisdictions that have a surcharge\* are listed twice on Forms IFTA-101 (column F). If you traveled in any jurisdiction(s) with a surcharge\*, be sure to complete both lines for that jurisdiction on Form IFTA-101. Entries do not need to be made for the surcharge line for columns G, H, I, K and L.

Jurisdictions with tax rate changes throughout the quarter will appear as their own row, immediately under the jurisdiction abbreviation. The date displayed indicates the date the tax rate took effect.

- (A) Total IFTA Miles Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule (total from column G). Report all miles traveled whether the miles are taxable or nontaxable. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235). Enter one number in each of boxes -
- (B) Total Non-IFTA Miles Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235). Enter one number in each of boxes -
- (D) Total Gallons Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all qualified motor vehicles in your fleet using the fuel type indicated. Round gallons to the nearest whole gallon (e.g., 123.4 = 123). Enter one number in each of boxes -
- **(E)** Average Fleet MPG Divide item (C) by item (D). Round to 2 decimal places (e.g., 4.567 = 4.57). Enter one number in each of boxes  $\Box\Box.\Box\Box$ .
- **Column F -** All IFTA jurisdictions are preprinted. If you did not operate in a jurisdiction, make no entries for that jurisdiction

Column G - Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Make no entry on surcharge line for this column. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235). Enter one number in each of boxes - □□□□□□□□.

**Column H** - Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Make no entry on surcharge line for this column. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235). Enter one number in each of boxes -  $\Box\Box\Box\Box\Box\Box\Box\Box$ .

Column I - Enter your average fleet miles per gallon (mpg) from item (E) above. Make no entry on surcharge line for this column.

Column J - Divide the amount in column H by the amount in column I to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge\* taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, column J. Round gallons to the nearest whole gallon (e.g., 123.4 = 123).

Column K - Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. Keep your records for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used. Make no entry on surcharge line. Round gallons to the nearest whole gallon (e.g., 123.4 = 123). Enter one number in each of boxes -

**Column L** - Subtract the amounts in column K from column J for each jurisdiction. Make no entry on surcharge line for this column.

- If column J is greater than column K, enter the taxable gallons.
- If column K is greater than column J, enter the credit gallons. Use brackets to indicate credit gallons.

Column M - All tax rates will be preprinted.

**Column N** - Multiply the amount in column L by the tax rate for that jurisdiction in column M to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge\* is applicable, multiply the gallons in column J by the surcharge tax rate in column M.

Column O - If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/ schedule. Interest is computed on tax due from the due date of the return until the date payment is received. Interest is computed at 0.42% per month or part of a month. Returns must be postmarked no later than the last day of the month following the end of the quarter to be timely.

**Column P** - For each jurisdiction, add the amounts in column N and column O and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

**Subtotals** - Add the amounts in columns G, N, O and P on the first page of the schedule and enter on the Subtotals line in the appropriate columns. Add the amounts in columns G, N, O and P on the second and third (if necessary) page of the schedule and enter in the applicable columns on the Subtotals line below. Enter these amounts in the applicable columns on the first page of the schedule on the Subtotals from page 2 and page 3 (if necessary) lines.

**Totals** - Add the Subtotals and the Subtotals from page 2 and page 3 to determine the Totals. The total in column P is the difference of all credits and taxes due for all jurisdictions. Transfer the Totals from column P for Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported to the corresponding line on Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return*. For all other fuel types, add the Subtotals and the *Subtotals from page 2 and 3*, and transfer the total from column P for each of these fuels to column R of the worksheet on the second page of these instructions.

<sup>\*</sup>Jurisdictions with surcharge: Indiana, Kentucky, and Virginia.

## (All Other) Fuel Types Worksheet

**Worksheet Instructions** 

For each fuel type listed below, enter the total for that fuel from column P of Form IFTA-101 (page 1) in column R. Add the totals in column R, and transfer the Total Amount to line 5 of Form IFTA-100.

(Q) (Other) Fuel Type	(R) Total from Column(P) of IFTA-101
Compressed Natural Gas (CNG)	
A55 (Naptha/Crude/Water)	
E85 (Ethanol 85)	
M85 (Methanol 85)	
Gasohol	
Liquid Natural Gas (LNG)	,
Methanol	
Biodiesel	(
TOTAL AMOUNT ==> Transfer this amount to line 5 of Form IFTA-100 (page 1)	1

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Comptroller of Maryland (410) 260-7980 Central Maryland IFTA Carriers@comp.state.md.us

Include your Account Number on all correspondence.

Did you sign your IFTA-100 Form?