

INSTRUCTIONS FOR COMPLETION OF THE
IFTA FUEL TAX REPORT

- 1) Complete Column 3, "Total Kilometers" travelled in each jurisdiction. Any travel in jurisdictions which are not members of IFTA would be entered under "Other" in this column. All information is to be rounded to the nearest whole number. Total this column. This total is to be carried forward to (A) on the front of the report form.

- 2) Complete Column 4, "Total Taxable Kilometers". For most jurisdictions, the figures in this column will be the same as in Column 3 unless travel was done using "Single Trip Fuel Permits". This travel would not be included under Taxable Kilometers because the Tax would already be satisfied when the Trip Permit was purchased. All information is to be rounded to the nearest whole number.

- 3) For the jurisdiction of **Massachusetts**, IFTA licensees may take the Massachusetts Turnpike exemption for IFTA qualified vehicles. Turnpike kilometers are to be included in total IFTA kilometers in Column 3 and excluded from taxable kilometers in Column 4 on the IFTA report for travel in Massachusetts. The turnpike exemption is available only to licensees having 1) toll receipts or invoices issued by the Massachusetts Turnpike Authority and 2) original invoices or sales receipts of motor fuels showing the purchase of the fuel used on the Turnpike; or evidence that such motor fuels were transferred from bulk storage to the vehicle tank. Motor fuel for which the Turnpike exemption is taken is subject to a 5% use tax. **Carriers taking this exemption are required to file an annual Business Use Tax Return with the Massachusetts Department of Revenue.** Further information can be obtained by contacting the Massachusetts Department of Revenue at telephone (617) 887-5080.

- 4) Complete Column 6, "Tax Paid Litres Purchased". This figure would be the total number of litres purchased in each jurisdiction. Any fuel purchased in nonmember jurisdictions would be entered under "Other" in this column. Any fuel purchased in the United States would be converted to litres using the "Metric Conversion" table on the reverse of the report form. All information is to be rounded to the nearest whole number. Total this column. This total is to be carried forward to (B) on the front of the report form.

- 5) Calculate the "Kilometers Per Litre" in Section (C) on the front of the form. This figure is to be rounded to two decimal places.

- 6) Complete Column 5, "Taxable Litres" as instructed on the report form. Note that some areas on the report are shaded but Column 5 is not. This is to accommodate a SurTax that some States have. The "Taxable Litres" figure for these states is to be carried down to the SurTax (ST) area beneath it so that the SurTax can be calculated for that jurisdiction. All information is to be rounded to the nearest whole number.

- 7) Complete Column 7, "Net Taxable Litres", and Column 8, "Tax Due", as instructed on the report. All information is to be rounded to the nearest whole number.
- 8) The Due Date of the report form is the last day of the month immediately following the end of the Quarter. The due date is shown on the reverse of the report form. If the report is delinquent then interest is to be calculated on amounts owing each jurisdiction. The interest rate is given on the reverse of the form under "Monthly Interest Factor". Calculate any interest due each jurisdiction and complete Column 9, "Interest Due".
- 9) Complete Column 10, "Total Due" as instructed on the report. Total this Column at #11, "Total Fuel Tax"
- 10) If the report is delinquent there is a penalty for late filing. This penalty is \$50.00 or 10% of the amount of tax due, whichever is greater. Place this figure in #12.
- 11) If there is a Balance Due or a Credit Balance from the previous quarter, this figure is in #13 and should be calculated into the "Total Due" in #14 or the Credit in #15. Any amounts due should be remitted with the report form or it may be considered delinquent and subject to a minimum \$50.00 penalty. Any credit amounts may be refunded or carried forward to the next reporting period.
- 12) Sign and date the report in the area provided.