

## **INSTRUCTIONS FOR COMPLETION OF THE INTERNATIONAL FUEL TAX AGREEMENT (IFTA) RETURN**

Include the account number, company name, street address, and city, state, zip code, and report period (quarter ending date) unless they are preprinted. Do not draw a line through your account number. Your account identification number will be the 8-digit number assigned when you applied for your West Virginia Business License. Additionally, you may use your Federal Employer Identification Number (FEIN) or Social Security Number (SSN). Please use the same identification number when referring to your account.

Items:

Place an **X** in the box if this is an amended return and indicate the period being amended.

Place an **X** in the box if you did not operate this period. **This return must be filed regardless of activity.**

Place an **X** in the box if you wish to cancel your license and provide the cancellation date. **(Your IFTA license and decals must be returned before your account will be canceled.)**

Place an **X** in the box for changes in name or address and write legibly in the space provided for your new address.

\*Note: all Canadian liters must be converted to gallons. One liter equals .2642 gallons. All Canadian kilometers must be converted to miles. One kilometer equals 0.62137 miles.

You must complete the Fuel Summary Report, Section 1, before you can determine tax liability or credit.

### **SECTION 1 - FUEL SUMMARY REPORT**

To calculate taxable miles in individual jurisdictions, you must first compute your average fuel consumption factor, or miles per gallon (MPG), for travel in all jurisdictions during the tax period.

**Total Miles Traveled** – miles traveled must include every mile traveled by every IFTA qualified vehicle in your fleet, including off-highway miles, trip permit miles and non-revenue (deadhead, bobtail) miles.

**Total Gallons Used** – total gallons must include ALL fuel placed into the supply tank of an IFTA motor carrier – tax-paid and tax-not-paid, bulk and on the road purchase, or fuel placed in the supply tank to run auxiliary equipment; all fuel must be included in this calculation. If no fuel was purchased, include this quarter's miles on next quarter's return.

**Average Fleet MPG /miles per KWh**– Total miles traveled are then divided by the total gallons of fuel put into the supply tanks during the period to calculate an Average Fleet MPG. Calculate the MPG factor for each fuel type used by your IFTA qualified vehicle(s). For electric powered qualified motor vehicles, calculate the miles per kilowatt hour consumption rate using the same method.

\*\*Round MPG/miles per KWh to the nearest two decimal places - .00 through .04 rounds down / .05 through .09 rounds up. Example: 5.765 rounds to 5.77 and 5.764 rounds to 5.76\*\*

### **SECTION 2 - FUEL SUMMARY REPORT**

**Line (A) IFTA Member Jurisdiction** – Using the 2-letter jurisdiction abbreviation, indicate the member jurisdictions in which you operated during the period, listing West Virginia first, the others in alphabetical order. Each jurisdiction should be listed once, except for those with **Surcharge** calculations, which are indicated by checking the box at the top of the column. Miles traveled in Non-IFTA jurisdictions should be totaled and reported last using the code OT, for Other. **Do not leave any lines blank in columns with entries.**

**Line (B) Fuel Types – I.F.T.A.** recognizes the following fuel types. Report each fuel type for each jurisdiction on a separate line, only one fuel type per line is allowed. Enter the fuel type by abbreviation:

DI - Diesel	LP - Liquid Propane	ET - Ethanol	E8 - E-85	EV-Electricity
GA - Gasoline	NG - Liquid Natural Gas	MT - Methanol	M8 - M-85	
GH - Gasohol	CN - Compressed Natural Gas	A5 - A-55	BD - Biodiesel	

**Line (C) Total Miles** – Enter the total miles traveled, by jurisdiction, for each fuel type including any exempt miles. Total miles should include taxable and non-taxable miles. The total for all entries on Line C should be the same as Total Miles Traveled in Section 1. **(Round miles to the nearest whole number.)**

**Line (D) Taxable Miles** – Enter the total taxable miles traveled for each fuel type. Note: This entry will be the same as Line C unless there are exempt miles. Each jurisdiction has its own unique definition of nontaxable miles. You must contact each jurisdiction in which you travel to get a definition of nontaxable miles.

If you deduct nontaxable miles, it is your responsibility to provide evidence of proper exemption for future review. You must pay the penalty and interest on improper exemptions. You are not required to include miles traveled while operating under a temporary fuel permit. **(Round miles to the nearest whole number)**. Report "zero" for taxable distance in jurisdictions that do not impose tax on EV as a fuel type.

**Line (E) Taxable Gallons** – To determine total taxable gallons divide Taxable Miles on Line D by the average MPG/miles per KWh for that fuel type (Section 1).

**NOTE:** Surcharge for the states of Kentucky and Virginia is computed in addition to the tax. Surcharge should be listed in a separate column. The surcharge is calculated on Taxable Gallons (Line E). **DO NOT DEDUCT TAX PAID GALLONS (Line F) WHEN CALCULATING SURCHARGE.** Multiply Line E by the surcharge rate to determine the surcharge due and put this amount on Line I. The surcharge is always a tax due amount, never a tax credit. (Round gallons to the nearest whole number)

**Line (F) Tax Paid Gallons Purchased** – Enter the tax paid gallons by fuel type for each jurisdiction. These are gallons of fuel placed into the supply tanks of your fleet vehicles that had the jurisdiction's fuel tax included in the price. This includes withdrawals from bulk storage if the fuel is tax paid but does not include fuel purchased while operating under a temporary permit. Total tax paid gallons reported here cannot be greater than the Total Gallons Used, Section 1. **FUEL SHOULD BE SHOWN ONLY IN THE STATE IN WHICH IT WAS PURCHASED. IF NO FUEL WAS PURCHASED IN A STATE YOU TRAVELED, ENTER ZERO ON LINE F.** Report as tax paid fuel any electricity placed into the supply storage unit of the EV on which tax was paid.\*\*

(Round gallons to the nearest whole number)

\*\* To calculate tax for a jurisdiction that imposes consumption tax by applying a tax rate to net taxable fuel (IA, PA, WY): Divide the jurisdictional taxable distance by the consumption rate to arrive at the taxable fuel. Subtract any tax paid fuel from the taxable fuel to arrive at the net taxable fuel. Multiple the net taxable fuel by the tax rate to arrive at a tax or credit due.

\*\* To calculate tax for a jurisdiction that imposes consumption tax by applying a tax rate to taxable miles (IN): Multiply the jurisdictional taxable distance by the tax rate to arrive at the tax or credit due

**Line (G) Net Taxable/Credit Gallons** - Subtract Line F from Line E. If Line E is greater than Line F, you will owe additional tax. If Line E is less than Line F, no additional tax is owed. Enter negative or credit figures in brackets. Example: (2,180).

**Line (H) Tax Rate** – Enter the tax rate by jurisdiction by fuel type. Always use the rate sheet for the appropriate quarter. Some rates change every quarter. Tax rates may be obtained at the International Fuel Tax Agreement, Inc. website at [http://www.iftach.org/taxmatrix3/choose\\_tableq2.php](http://www.iftach.org/taxmatrix3/choose_tableq2.php) and selecting the proper quarter.

**Line (I) Tax or Credit Due** – Multiply Line G by Line H. Indicate negative or credit amounts with brackets. Example: (\$56.83).

**NOTE:** Surcharge for the states of Kentucky and Virginia is determined by multiplying Line E by Line H. **The surcharge is always a tax due amount, never a tax credit.** Surcharge should be listed in a separate column.

**Line (J) Interest** – If your return is late, you will pay interest to each jurisdiction where tax is due (Line 1). To calculate the interest, multiply the Tax Due (Line I) by the interest rate by the number of months late. A partial month is considered a full month when determining the number of months late. For the current interest rate, please visit [www.iftach.org](http://www.iftach.org). Do not calculate interest for credit.

**Line (K) Total Due** – Add Line I and Line J together for each jurisdiction listed.

#### **TAX CALCULATION SECTION – front page of return**

Line 1 – Tax Due or Credit – Total of Line I for each jurisdiction

Line 2 – Penalty – If filed late and/or paid late, enter penalty due, 10% of balance due or \$50.00, whichever is greater

Line 3 – Interest – If filed late and/or paid late, total of Line J for each jurisdiction

Line 4 – Total Tax Due or Credit – Total lines 1, 2 and 3

Line 5 – Previous Credit – Credit from prior IFTA returns, up to eight (8) quarters.

*Calculate and report an amount on either Line 6 or Line 7, not both. Use one line for tax due, another for credit due.*

Line 6 – **Balance Due** – Line 4 minus previous credit (Line 5) if the result is **tax due**.

Line 7 – **Credit Due** – Line 4 plus previous credit (Line 5) if the result is **credit due**.

Line 8 – Refund Requested – Place an **X** in the box to request a refund of credit amounts over \$20.00.

If Credit is due and you would prefer a refund, check the REFUND REQUESTED box. Once the refund is requested, your account will no longer show the credit and it should not be claimed on any future returns. Accumulated credits of **\$20.00 or more** will be refunded upon request. You must request your refund or use the credit within two years (8 quarters) of filing your report.

Sign the return in the appropriate space provided. Signature is required for return to be considered complete. An incomplete

return may be subject to interest and penalty. Include title, telephone number and date. Contact information is also helpful. If your tax return must be returned by us for any reason it may cause a late filing status and be subject to interest and penalty. Mail to the listed address or in the envelope provided. If you have any questions, call 1-800-542-1902.

(REVISED 01/4/2024)