

INTERNATIONAL FUEL TAX AGREEMENT INSTRUCTIONS

QUARTERLY TAX RETURN (501)-682-4814 OR (501)-682-4816

INSTRUCTIONS FOR COMPLETING IFTA RETURN. PLEASE READ CAREFULLY

Each IFTA licensee must file a separate IFTA Fuel Tax Return for each fuel type. If additional forms are needed, you may photocopy the enclosed form. All vehicle mileage and Fuel purchases should be filed on one Tax Return.

IFTA returns are due on the last day of the month following the end of each quarterly tax period. Returns must be postmarked on or before the due date to be considered timely. If the last day of the month falls on a Saturday, Sunday, or Holiday, the next business day will be considered the final filing date.

Each return must contain an original signature. If return is not signed it will be returned, and will be subject to penalty and interest if late.

Each licensee shall maintain records for a period of four years from the filing date to support information reported. All records shall be made available upon request to any IFTA state member for an audit.

INFORMATION REQUIRED FOR RETURN TO BE CONSIDERED COMPLETE.

- LINE A. Enter total number of miles traveled in all IFTA Jurisdictions. This number must match the total of Column 1 on Schedule A.
- LINE B. Enter total gallons of fuel consumed for the quarter. This number must match the total of Column 4 on Schedule A.
- LINE C. Divide line A by line B to determine your average miles per gallon. You must round to the nearest two decimal points. (Example: 4.56)

SCHEDULE A

- COLUMN 1. Enter Total miles traveled by IFTA permitted vehicles in each IFTA Jurisdiction.
- COLUMN 2. Enter Taxable miles traveled by IFTA permitted vehicles in each IFTA Jurisdiction.
- COLUMN 3. Divide each IFTA Jurisdiction Taxable miles (column 2) by the mpg from Line C. This is the Taxable gallons used in each IFTA Jurisdiction.
- COLUMN 4. Enter the total gallons of Tax-Paid fuel from retail outlets and/or the total gallons placed in the IFTA Vehicles from your Bulk Fuel supply.
- COLUMN 5. Subtract Column 4 from Column 3 to determine net gallons. If Column 4 is larger than Column 3, you have credit gallons. (Please bracket all credits) If Column 3 is larger than Column 4 you will owe on these gallons.
- TAX RATE Enter tax rate for each State from the Enclosed Tax-Rate Table.
- COLUMN 6. Tax due or Credit is determined by multiplying Column 5 by the tax rate.
- COLUMN 7. If tax return is filed after due date you must calculate interest due on all tax due states. Interest is determined by multiplying tax Due by 1% per month delinquent.
- COLUMN 8. Total due is determined by adding Column 6 and 7.
- LINE 9. Is located at the bottom of Column 8 and is the total of all your tax dues and credits for Column 8.
- LINE 10. The Tax due or credit amount from Line 9 of your Schedule A.
- LINE 11. If Tax return is not filed by the due date you must remit a late filing penalty. Penalty is owed on both Tax due and Credit reports. Penalty will either be \$50.00 or 10% of the Tax due. If 10% of the Tax due is less than \$50.00 you must remit a \$50.00 penalty. If 10% of the Tax due is greater than \$50.00 you must remit the larger amount.
- LINE 12. Credit from prior Tax returns. CREDIT AVAILABLE IS THE TOP FIGURE ON THE MAILING LABEL.
- LINE 13. Total amount of Taxes, penalty and interest due. Remit amounts only if greater than \$1.00. (Total of lines 10 thru 12).
- LINE 14. Total amount of Credit or Refund. Refund amount must be \$5.00 or greater.

INFORMATION ON COMPUTING SURCHARGE

Several IFTA Jurisdictions require you to pay a fuel Surcharge along with their regular Fuel Tax. A Separate line is provided on the Schedule A to figure the Fuel Surcharge. The Surcharge is figured on the Taxable Gallons (Column 3 of Schedule A) For all IFTA Vehicles operating in a Surcharge State. You cannot take Credit for Fuel purchased in the State when figuring your surcharge. The net gallons are multiplied by the appropriate Surcharge to determine the Amount of Tax due. There is a separate surcharge rate listed on your tax rate table for States that requires you to figure a surcharge.

CREDITS CAN ONLY BE CARRIED FORWARD FOR EIGHT QUARTERS.

STATE OF ARKANSAS
DEPARTMENT OF FINANCE & ADMINISTRATION
MOTOR FUEL TAX SECTION
P. O. BOX 1752 LITTLE ROCK, AR 72203
(501)682-4814 (501)682-4816
FAX NO.: (501)682-5599

INTERNATIONAL FUEL TAX AGREEMENT QUARTERLY TAX RETURN

ARKANSAS ID NUMBER		ACCOUNT NUMBER		CHECK HERE IF ADDRESS CHANGE <input type="checkbox"/> CHECK BOX ADDRESS CHANGE	
LICENSE NAME					
MAILING ADDRESS					
CITY		STATE	ZIP	CHECK HERE TO CANCEL YOUR IFTA LICENSE <input type="checkbox"/> CHECK BOX CANCEL	
INSTRUCTIONS ON BACK					
FUEL TAX		YEAR	REPORTING PERIOD	DUE DATE	<input type="checkbox"/> CHECK BOX CHECK HERE IF THIS IS AN AMENDED RETURN <input type="checkbox"/> CHECK BOX AMENDED
<input type="checkbox"/> DIESEL			<input type="checkbox"/> 1ST JAN-MAR	APRIL 30	
<input type="checkbox"/> GASOLINE			<input type="checkbox"/> 2ND APR-JUN	JULY 31	
<input type="checkbox"/> LPG			<input type="checkbox"/> 3RD JUL-SEP	OCT 31	
<input type="checkbox"/> GASOHOL			<input type="checkbox"/> 4TH OCT-DEC	JAN 31	
<input type="checkbox"/> CNG					
TOTAL MILES TRAVELED IN ALL STATES (Must equal total of all miles in all states)		(ROUND TO THE NEAREST WHOLE MILE)		A.	
TOTAL FUEL CONSUMED IN ALL STATES (Total of column 4 in all states)		(ROUND TO THE NEAREST WHOLE GALLON)		B.	
AVERAGE MILES PER GALLON (Line A divided by Line B)		(YOU MUST ROUND TO 2 DECIMAL POINTS)		C.	
10	TAX DUE OR CREDIT (LINE 9 FROM SCHEDULE A)				
11	PENALTY (\$50.00 OR 10% WHICHEVER IS GREATER)				
12	CREDIT FROM PRIOR QUARTER (ONLY IF CREDIT IS OVER \$1.00)				
13	TOTAL REMITTANCE (MAKE CHECKS PAYABLE TO DEPARTMENT OF FINANCE) (REMIT AMOUNT ONLY IF GREATER THAN 1.00)				
OVERPAYMENT WILL BE PROCESSED AS A CREDIT IF CHOICE IS NOT INDICATED.				OR	
14	<input type="checkbox"/> TOTAL REFUND	<input type="checkbox"/> TOTAL CREDIT			
I CERTIFY, UNDER PENALTY OF PERJURY, THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE.			SIGNATURE		
TELEPHONE		DATE	TITLE OR LICENSE AGENT		
FOR DATE STAMP ONLY			FOR OFFICE USE ONLY		
			DATE	INITIALS	
			<input type="checkbox"/> CASH: AMT.: \$ _____ <input type="checkbox"/> CHECK: _____ <input type="checkbox"/> MO. ORDER NO.: _____		

INTERNATIONAL FUEL TAX AGREEMENT

SCHEDULE
A

ACCOUNT NO. _____

QUARTER: _____

YEAR _____

IFTA JURISDICTION	1 TOTAL MILES	2 TAXABLE MILES	3 TAXABLE GALLONS (col. 2 divided by line c)	4 TAX-PAID PURCHASES (total gallons purchased in state)	5 NET GALLONS (subtract col. 4 from col. 3)	TAX RATE	6 TAX DUE (col. 5 times tax rate)	7 INT (1% per month if late)	8 TOTAL DUE (col. 6 plus col. 7)
Alabama AL									
Alberta AB									
Arizona AZ									
Arkansas AR									
British Columbia BC									
California CA									
Colorado CO									
Connecticut CT									
Delaware DE									
Florida FL									
Georgia GA									
Idaho ID									
Illinois IL									
Indiana IN									
IN Surcharge									
Iowa IA									
Kansas KS									
Kentucky KY									
KY Surcharge									
Louisiana LA									
Maine ME									
Manitoba MB									
Maryland MD									
Massachusetts MA									
Michigan MI									
Minnesota MN									
Mississippi MS									
Missouri MO									
Montana MT									
Nebraska NE									
Nevada NV									

SCHEDULE
A

