

Instructions for Form IFTA-101

IFTA Quarterly Fuel Use Tax Schedule

A separate Form IFTA-101 must be used for each fuel type. If you used other than the type(s) shown on the preprinted schedule(s), you must obtain a blank schedule by calling the appropriate number listed in **Need Help?** on the reverse side of these instructions. When completing the blank schedule refer to Form IFTA-105, *IFTA Final Fuel Use Tax Rate and Rate Code Table 1*, for Diesel, Motor Fuel Gasoline, Ethanol, Propane and CNG, for all other fuel types refer to Form IFTA-105.1, *IFTA Final Fuel Use Tax Rate and Rate Code Table 2*.

Jurisdictions that have a surcharge¹ are listed twice on Forms IFTA-101 (column F), IFTA-105 and IFTA-105.1. If you traveled in any jurisdiction(s) with a surcharge,¹ be sure to complete both lines for that jurisdiction on Form IFTA-101. Do not enter amounts in columns that are x'd out. Make no entry on surcharge line for columns H, I, J, L and M.

(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 H). Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole mile** (e.g., 1234.5 = 1235).

(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).

(C) Total Miles - Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

(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).

(E) Average Fleet MPG - Divide item (C) by item (D). **Round to 2 decimal places** (e.g., 4.567 = 4.57).

Column F - Preprinted are all IFTA jurisdictions you have indicated you operated in during the previous four quarters. If you did not operate in a jurisdiction listed, make no entries for that jurisdiction. If you operated in a jurisdiction other than those listed, enter the jurisdiction's name and the two letter abbreviation from Form IFTA-105 or IFTA-105.1.

Column G - If the rate code is not preprinted, enter the rate code of the appropriate fuel type for each IFTA jurisdiction from Form IFTA-105 or IFTA-105.1.

Column H - 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).

Column I - 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).

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

Column K - Divide the amount in column I by the amount in column J to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge¹ taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, column K. **Round gallons to the nearest whole gallon** (e.g., 123.4 = 123).

Column L - 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).

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

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

Column N - If the tax rate is not preprinted, enter the rate for the appropriate fuel type from Form IFTA-105 or IFTA-105.1. Where a surcharge¹ is applicable, enter the appropriate surcharge rate from Form IFTA-105 or IFTA-105.1.

Column O - Multiply the amount in column M by the tax rate for that jurisdiction in column N to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge¹ is applicable, multiply the gallons in column K by the surcharge tax rate in column N.

Column P - 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 1% per month or part of a month, to a maximum of 12% per year. Returns must be postmarked no later than the last day of the month following the end of the quarter to be timely.

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

Subtotals - Add the amounts in columns H, O, P and Q on the front of the schedule and enter on the **Subtotals** line in the appropriate columns. Add the amounts in columns H, O, P and Q on the back of the schedule and enter in the applicable columns on the **Subtotals** line below. Enter these amounts in the applicable columns on the front of the schedule on the **Subtotals from back** line.

Totals - Add the **Subtotals** and the **Subtotals from back** to determine the **Totals**. The total in column Q is the difference of all credits and taxes due for all jurisdictions. Transfer the **Totals** from column Q for Diesel, Motor fuel gasoline, Ethanol and Propane 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 back**, and transfer the total from column Q for each of these fuels to column S of the worksheet on the back of these instructions.

¹Jurisdictions 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 Q of Form IFTA-101-MN in column S. Add the totals in column S, and transfer the Total Amount to line 5 of Form IFTA-100-MN.

Fuel Type Code	(R) (Other) Fuel Type	(S) Total from Column(Q) of IFTA-101-MN
C	CNG	
A	A-55 (Water Phased Hydrocarbon Fuel)	
B	E-85	
F	M-85	
H	Gasohol	
L	LNG	
M	Methanol	
TOTAL AMOUNT \bar{i} Transfer this amount to line 5 of Form IFTA-100-MN		

Need Help?

Telephone assistance:

You may call (302) 744-2702 for telephone assistance Monday through Friday, 8:00 a.m. to 4:30 p.m. eastern time. We can provide information on IFTA reporting and adjustments.

Written assistance:

You may also write to us, addressing your letter to:

State of Delaware
 Department of Transportation
 Motor Fuel Tax Administration
 Motor Carrier Services Section/IFTA Unit
 P.O. Drawer E
 Dover, DE 19903-1565

Over-the counter assistance:

You may come to our office for personal assistance. Our office is located at the address listed below:

Department of Public Safety Bldg.
 Rt. 113 South, Room 112
 Dover, DE 19901

Include your IFTA license number on all correspondence.