Delaware International Fuel Use Tax Return 4Q/24

Use this form to report operations for the period October 01, 2024 - December 31, 2024

This return must be filed by January 31, 2025.

Account Number: Tax ID Number:

No Operation in any jurisdiction
Cancel License
Amended return

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA). Read the instructions on the next page carefully. File this return even if there is not tax due.

Attach check or money order payable to: DMV.	Enter the amount of your payment here \$

Enter the Total from column P of Form IFTA-101, IFTA Quarterly Fuel Use Tax Schedule, form for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1	Diesel	1	
2	Gasoline	2	
3	Ethanol	3	
4	Liquid Propane (LPG)	4	
5	All other fuel types not listed in lines 1 thru 4 (from worksheet on 2nd page of IFTA-101-I)	5	
6	Subtotal of amount due or (credit) (add lines 1 through 5 above)	6	
7	Penalty (see instructions)	7	
8	Total balance due or (credit) (add lines 6 and 7)	8	
9	Credits available as of 12/16/2024	9	
10	Balance due/(credit) (subtract line 9 from line 8)	10	
11	Refund amount requested	11	

Authorized signature	Date
Official title	Taxpayer's phone number
Paid preparer's name or firm (if other than taxpayer)	Paid preparer's EIN
Paid preparer's address	Paid preparer's phone number
Paid preparer's signature	Date



General Information

Who Must File – Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return,* and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type.

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

Liquefied natural gas (LNG) must be converted to diesel gallon equivelant (DGE) measures. The DGE of LNG is 6.06 lbs. Therefore you must divide your LNG pounds by 6.06 to determine the DGE. Enter the calculated DGE value as the total for LNG.

U.S./METRIC CONVERSION FACTORS:

one liter = 0.2642 gallons one gallon = 3.785 liters one kilometers one kilometer = 0.62137 miles

Instructions

Please make any changes in your name or address on your return.

No Operation – Mark X in this box if you did not operate a qualified motor vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this return and mail to the address indicated on the return.

Cancel License - Mark X in this box if you are filing a final return and requesting your license be canceled. Complete this return for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy any used decals.

Amended Return - Mark X in this box if this return corrects a previous return. Indicate the quarter and year of the return you are correcting. The amended return should show the correct figures for that quarter – not the difference. An explanation of the changes must accompany the amended return.

Line instructions

Enter any credit amounts in brackets.

Line 1 – Enter the total amount from column P on the first page of Form IFTA-101 for diesel.

Line 2 – Enter the total amount from column P on the first page of Form IFTA-101 for gasoline.

Line 3 – Enter the total amount from column P on the first page of Form IFTA-101 for ethanol.

Line 4 – Enter the total amount from column P on the first page of Form IFTA-101 for liquid propane (LPG).

Line 5 – Enter the total amount from column R of the worksheet on the second page of Form IFTA-101-I, for all other fuel types.

Line 6 - Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1-5. Enter a net credit amount in brackets.

Line 7 – Penalty – A penalty of 50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a return, for filing a late return, or for underpayment of taxes due.

Line 8 – Add lines 6 and 7. Enter a credit amount in brackets.

Line 9 – The preprinted credit shown on line 9 is the total of the credits available from previous quarters as of the date shown.

Line 10 – Subtract line 9 from line 8. Enter a credit amount in brackets. If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1. (If amount due is under \$5, no payment is required.)

Line 11 – Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly return. Caution: Credit balances cannot be carried forward for more than eight quarters (two years) from the quarter earned.

Signature – The return must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the return on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the return he or she is required to sign and date the return and provide his or her EIN/social security number, mailing address and telephone number.

For additional information, see the second page of Form IFTA-101-I, *Instructions for Form IFTA-101*.

MAILING INSTRUCTIONS

- 1. Attach check or money order payable to: DMV.
- 2. Include on your check or money order your Motor Carrier Account number and the period covered by this return.
- 3. Place the IFTA-100 (*page 1*) form on top of the IFTA-101 schedule(s) you are returning.
- 4. Fold on the lines indicated in the margin of the IFTA-100(page 1).

		De	lawar		ational Fu erly Tax S		greem _	ent	IFTA	-101 (page 1)
				C	4Q/24			Use this form to report October 01, 2024 - De		
Quarter: Fuel Type:		4 - 12/31/2024 Propane (LPG)	A RETU	URN MUST B	BE FILED EVEN I	F NO MILES T	RAVELED	Account Numbe Tax ID Number: Return Due Date		nuary 31, 2025
(A) Total IFTA N) Total Non-IFTA		= (C) Tota			FTA and No		(2 dec	ge Fleet MPG imal places)
(A))		= (C)					= (E)	·
	Round to the near	est whole mile or	gallon			Enter credits in	brackets ().		
F	G	Н	Ι	J	K	L	М	N	0	Р
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
DE							0.2200			
AB							0.2616			
AL							0.3000			
AR							0.1650			
AZ							0.0000			
BC							0.4197			
CA							0.0600			
CO							0.1350			
СТ							0.2600			
FL GA							0.0000			
IA							0.3230			
ID							0.3000			
							0.7250			
IN							0.0000			
IN*							0.5900			
KS							0.2300			
KY							0.2640			
KY*							0.0480			
LA							0.1460			
MA							0.1840			
MB							0.0835			
MD							0.4610			
ME							0.2190			
Subtotals										
Subtotals page 2										
Totals										

Quarter 10/01/2024 - 12/31/2024

F G H J K L M N N O P Jurisdiction Total IFTA Miles Taxable Miles MFC Tax Date Tax Paid Galons Tax Rate Tax							Fuel Type:		Liquid Propane (L	PG)	
From E aboveGallonsGallo	F	G	Н	Ι	J			М	N	0	Р
MN 0.2135 0.1100 MS 0.1100 0.1100 MT 0.0518 0.0518 NB 0.0518 0.0100 NC 0.04040 0.1000 ND 0.2200 0.0100 NE 0.2200 0.0100 NL 0.2200 0.0100 NH 0.0220 0.0100 NL 0.0000 0.0149 NM 0.0000 0.0000 NS 0.0000 0.0000 NV 0.0640 0.0000 NY 0.0000 0.0000 NY 0.00000 0.00000 <t< td=""><td>Jurisdiction</td><td>Total IFTA Miles</td><td>Taxable Miles</td><td>from E</td><td>Taxable Gallons</td><td>Tax Paid Gallons</td><td>Net Taxable Gallons</td><td>Tax Rate</td><td>Tax (Credit) Due</td><td>Interest Due</td><td>Total Due</td></t<>	Jurisdiction	Total IFTA Miles	Taxable Miles	from E	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
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		De	lawar		ational Fu erly Tax S	•	greem	ent	IFTA	A-101 (page 1)
ALL DE LATERAL				C	4Q/24			Jse this form to repo October 01, 2024 - D		
Quarter: Fuel Type:	10/01/2024	4 - 12/31/2024 Gasoline	A RET	URN MUST B	BE FILED EVEN I	F NO MILES T	RAVELEI	Account Numbe Tax ID Number: Return Due Date		nuary 31, 2025
(A) Total IFTA N) Total Non-IFTA		= (C) Tota	al Miles		Gallons FTA and No	on-IFTA)	(2 dec	ge Fleet MPG imal places)
(A))		= (C)		· · · <u></u>			= (E)	·
	Round to the near		gallon			Enter credits in	brackets (
F	G	Н	Ι	J	K	L	М	N	0	Р
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	e Tax (Credit) Due	Interest Due	Total Due
DE							0.2300			
AB							0.3619			
AL							0.2900			
AR							0.2470			
AZ							0.1800			
BC							0.8937			
CA							0.0000			
CO							0.2600			
CT FL							0.2500			
GA							0.3960			
IA							0.3230			
ID							0.0000			
							0.6660			
IN							0.3500			
IN*							0.0000			
KS							0.2400			
KY							0.2640			
KY*							0.0480			
LA							0.2000			
MA							0.2400			
MB							0.0000			
MD							0.4610			
ME							0.0000			
Subtotals										
Subtotals page 2										
Totals	L					1 1 11 11 6				

10/01/2024 - 12/31/2024 Quarter

]	Fuel Type:		Gasoline		
F	G	Н	Ι	J	K	L	М	N	0	Р
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
			above							
MI							0.4440			
MN							0.2850			
МО							0.2700			
MS							0.1800			
МТ							0.0000			
NB							0.3025			
NC							0.4040			
ND							0.2300			
NE							0.2960			
NH							0.0000			
NJ							0.4230			
NL							0.2088			
NM							0.0000			
NS							0.4314			
NV							0.2300			
NY							0.4130			
ОН							0.3850			
OK							0.1900			
ON							0.2505			
OR							0.0000			
PA							0.5760			
PE							0.2358			
QC							0.5344			
RI							0.3700			
SC							0.2800			
SD							0.2800			
SK							0.4175			
TN							0.2600			
ТХ							0.2000			
UT							0.3650			
VA							0.3080			
VA*		·					0.1520			
VT							0.0000			
WA							0.4940			
WI							0.3290			
WV							0.3570			
WY							0.2400			
Subtotals										

		De	lawar		ational Fu erly Tax S		greem _	ent	IFTA	A-101 (page 1)
ALL DEL ALL ALL ALL ALL ALL ALL ALL ALL ALL A				-	4Q/24			se this form to repo ctober 01, 2024 - D		
Quarter: Fuel Type:	10/01/2024	4 - 12/31/2024 Diesel	A RET	URN MUST B	E FILED EVEN I	F NO MILES T	RAVELED	Account Numbe Tax ID Number: Return Due Date		nuary 31, 2025
(A) Total IFTA N	Miles + (B) Total Non-IFTA	Miles	= (C) Tota	al Miles	/ (D) Total (All II	Gallons FTA and No	n-IFTA)	= (E) Avera (2 dec)	ge Fleet MPG cimal places)
(A)	+ (B)		= (C)					= (E)	·
	Round to the near		gallon			Enter credits in	brackets (
F	G	Н	Ι	J	K	L	Μ	Ν	0	Р
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
DE							0.2200			
AB							0.3619			
AL							0.3000			
AR							0.2850			
AZ							0.2600			
BC							0.9948			
CA							1.0230			
CO							0.2850			
CT FL							0.5240		+	
GA							0.3947		+	
IA							0.3020		+	
ID							0.3200			
							0.7570		+ +	
IN							0.5900			
IN*							0.0000			
KS							0.2600			
KY							0.2340			
KY*							0.1120			
LA							0.2000			
MA							0.2400			
MB							0.0000			
MD							0.4685			
ME							0.3120			
Subtotals									<u> </u>	
Subtotals page 2										
Totals			<u> </u>				L			

10/01/2024 - 12/31/2024 Quarter

						Fuel Type:		Diesel		
F	G	Н	Ι	J	K	L	М	N	0	Р
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E above	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
MI							0.4800			
MN							0.2850			
МО							0.2700			
MS							0.1800			
MT							0.2975			
NB							0.4300			
NC							0.4040			
ND							0.2300			
NE							0.2960			
NH							0.2220			
NJ							0.4930			
NL							0.2644			
NM							0.2100			
NS							0.4286			
NV							0.2700			
NY							0.3955			
OH OK							0.4700 0.1900			
OK ON							0.1900			
OR							0.2303			
PA							0.0000			
PE							0.3939			
QC							0.5622			
RI							0.3700			
SC SC							0.2800			
SD SD							0.2800			
SK							0.4175			
TN							0.2700			
TX							0.2000			
UT							0.3650			
VA							0.3180			
VA*		I					0.1420			
VT							0.3100			
WA							0.4940			
WI							0.3290			
WV							0.3570			
WY							0.2400			
Subtotals										

		De	lawar		ational Fu erly Tax S		greem	ent	IFTA	A-101 (page 1)
ALL DESTRUCTION OF				Ľ	4Q/24			Jse this form to repo October 01, 2024 - D		
Quarter: Fuel Type:	10/01/2024	4 - 12/31/2024 Biodiesel	A RET	URN MUST E	BE FILED EVEN I	F NO MILES T	RAVELED	Account Numbe Tax ID Number: Return Due Date		nuary 31, 2025
(A) Total IFTA N) Total Non-IFTA		= (C) Tota	al Miles		Gallons FTA and No	on-IFTA)	(2 dec	ge Fleet MPG imal places)
(A))		= (C)		· · · <u></u>			= (E)	·
	Round to the near		gallon			Enter credits in	1			
F	G	Н	Ι	J	K	L	М	Ν	0	Р
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	e Tax (Credit) Due	Interest Due	Total Due
DE							0.2200			
AB							0.3619			
AL							0.3000			
AR							0.2850			
AZ							0.2600			
BC							0.9948		<u> </u>	
CA							1.0230			
CO CT							0.2850			
FL							0.5240			
GA							0.3947		+	
IA							0.3020		<u> </u>	
ID							0.3200			
							0.7570			
IN							0.5900			
IN*							0.0000			
KS							0.2600			
KY							0.2340			
KY*							0.1120			
LA							0.2000			
MA							0.2400			
MB							0.0000		ļ	
MD							0.4685			
ME							0.3120		<u> </u>	
Subtotals									───	
Subtotals page 2									<u> </u>	
Totals	·			1 1 1 1 .		1 1 11 1. 64				

Quarter 10/01/2024 - 12/31/2024

	1]	Fuel Type:	1	Biodiesel	· · · · · · · · · · · · · · · · · · ·	
F	G	Н	Ι	J	K	L	М	Ν	0	Р
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
			above							
MI							0.4800			
MN							0.2850			
MO							0.2700			
MS							0.1800			
MT							0.2975			
NB							0.4300			
NC							0.4040			
ND							0.2300			
NE							0.2960			
NH							0.2220			
NJ							0.4930			
NL							0.0000			
NM							0.0000			
NS					-		0.4286			
NV					-		0.2700			
NY OH							0.0000			
OH OK							0.4700 0.1900			
OK ON							0.1900			
OR							0.2303			
PA							0.0000			
PE PE							0.7410			
QC							0.5622			
RI							0.3700			
SC SC							0.3700			
SD SD							0.2800			
SK							0.2000			
							0.2700			
TX							0.2000			
							0.3650			
VA							0.3180			
VA*		I					0.1420			
VT							0.0000			
WA							0.4940			
WI							0.3290			
WV							0.3570			
WY							0.2400			
Subtotals										

		De	lawar		ational Fu erly Tax S		greem	ent	IFTA	-101 (page 1)
				C	4Q/24			Use this form to repo October 01, 2024 - D		
Quarter: Fuel Type: C	10/01/2024 Compressed Natur	4 - 12/31/2024 al Gas (CNG)	A RETU	URN MUST B	E FILED EVEN I	F NO MILES T	RAVELEI	Account Numbe Tax ID Number: Return Due Date		nuary 31, 2025
(A) Total IFTA N	A = A = A = A = A = A = A = A = A = A =) Total Non-IFTA	Miles	= (C) Tota	al Miles	/ (D) Total (All II	Gallons FTA and No	on-IFTA)		ge Fleet MPG imal places)
(A)	+ (B))		= (C)					= (E)	·
	Round to the near	est whole mile or	gallon			Enter credits in	brackets ().		
F	G	Н	Ι	J	K	L	M	N	0	Р
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	e Tax (Credit) Due	Interest Due	Total Due
DE							0.2200			
AB							0.0000			
AL							0.0800			
AR							0.0500			
AZ							0.0000			
BC							0.4244			
CA							0.0887			
CO							0.1830			
CT							0.2600			
FL GA							0.0000			
IA GA							0.3230			
ID							0.3100			
							0.3200			
							0.5900			
IN*							0.0000			
KS							0.2400			
KY							0.2340			
KY*							0.1120			
LA							0.2000			
MA							0.1840			
MB							0.0000			
MD							0.4610			
ME							0.3078			
Subtotals										
Subtotals page 2										
Totals										

Quarter 10/01/2024 - 12/31/2024

						Fuel Type:		Compressed Natur		
F	G	Н	Ι	J	K	L	М	N	0	Р
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E above	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
MI			above				0.4440			
MN							0.4440			
MO							0.1100			
MS							0.1100			
MT							0.2280			
NB							0.4300			
ND							0.4040			
ND							0.2300			
NE							0.2960			
NH							0.2220			
NJ							0.0000			
NL							0.0000			
NM							0.0000			
NS							0.4286			
NV							0.2100			
NY							0.0000			
ОН							0.4700			
OK							0.0500			
ON							0.0000			
OR							0.0000			
PA							0.5760			
PE							0.2358			
QC							0.0000			
RI							0.0000			
SC							0.2800			
SD							0.1000			
SK							0.0000			
TN							0.2100			
ТХ							0.1500			
UT							0.2000			
VA							0.3080			
VA*			·				0.1520			
VT							0.0000			
WA							0.0000			
WI							0.2470			
WV							0.2480			
WY							0.2400			
Subtotals										
			-				_		I	

Instructions for Form IFTA - 101 IFTA Quarterly Fuel Use Tax Schedule

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).

(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 – 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).

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).

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

*Jurisdictions with surcharge: Indiana, Kentucky, and Virginia

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).

 $\label{eq:column} \begin{array}{l} \textbf{Column } \textbf{L} - \textbf{Subtract the amounts in column K from column J for} \\ \textbf{each jurisdiction.} & \textbf{Make no entry on surcharge line for this column.} \end{array}$

- 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 0.83% per month or part of a month, to a maximum of 10.00% 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 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 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* line.

Totals – Add the *Subtotals* and the *Subtotals from page 2* 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 transfer the total from column P for each of these fuels to column R of the worksheet on the second page of these instructions.

Instructions for Form IFTA - 101 IFTA Quarterly Fuel Use Tax Schedule

(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)	

Hours of Operation:	Physical location:	Mailing Address:
****By Appointment Only****	Motor Carrier	Delaware Motor Carrier Services
Phone: (302) 744-2702	Dover DMV Building 303 Transportation Circle Room 212 Dover, DE 19901	P.O. Drawer E Dover, DE 19903
	E-Mail: dot.motorcarrier@delaw	are.gov
	http://www.dmv.de.gov	
	Transportation Services Me	nu
Include your	• Motor Carrier Account number	on all correspondence.