



Delaware International Fuel Use Tax Return

1Q/26

Use this form to report operations for the period January 01, 2026 - March 31, 2026

This return must be filed by April 30, 2026.

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 03/17/2026	9		
10 Balance due/(credit) (subtract line 9 from line 8)	10		
11 Refund amount requested	11		

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

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

Make a copy of this return for your records.

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 equivalent (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 mile = 1.6093 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*).



Delaware International Fuel Tax Agreement

Quarterly Tax Schedule

1Q/26

Use this form to report operations for the period
January 01, 2026 - March 31, 2026

Quarter: 01/01/2026 - 03/31/2026
 Fuel Type: Diesel

A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED

Account Number:
 Tax ID Number:
 Return Due Date: April 30, 2026

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles / (D) Total Gallons = (E) Average Fleet MPG
 (All IFTA and Non-IFTA) (2 decimal places)

(A) _____ + (B) _____ = (C) _____ / (D) _____ = (E) _____

Round to the nearest whole mile or gallon

Enter credits in brackets ().

F Jurisdiction	G Total IFTA Miles	H Taxable Miles	I MPG from E	J Taxable Gallons	K Tax Paid Gallons	L Net Taxable Gallons	M Tax Rate	N Tax (Credit) Due	O Interest Due	P Total Due
DE							0.2200			
AB							0.3575			
AL							0.3100			
AR							0.2850			
AZ							0.2600			
BC							0.4125			
CA							0.9710			
CO							0.3250			
CT							0.4890			
FL							0.4027			
GA							0.3710			
IA							0.3250			
ID							0.3200			
IL							0.7380			
IN							0.6100			
IN*							0.0000			
KS							0.2600			
KY							0.2200			
KY*							0.1050			
LA							0.2000			
MA							0.2400			
MB							0.3437			
MD							0.4675			
ME							0.3120			
Subtotals										
Subtotals page 2										
Totals										

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete. Authorized signature below.

Delaware IFTA-101 (page 2)

Quarter 01/01/2026 - 03/31/2026

Account Number:

Fuel Type: Diesel

F	G	H	I	J	K	L	M	N	O	P
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							0.5240			
MN							0.3260			
MO							0.2950			
MS							0.2100			
MT							0.2975			
NB							0.4248			
NC							0.4100			
ND							0.2300			
NE							0.3180			
NH							0.2220			
NJ							0.5610			
NL							0.2612			
NM							0.2100			
NS							0.4235			
NV							0.2700			
NY							0.3805			
OH							0.4700			
OK							0.1900			
ON							0.2475			
OR							0.0000			
PA							0.7410			
PE							0.3891			
QC							0.5555			
RI							0.4000			
SC							0.2800			
SD							0.2800			
SK							0.4125			
TN							0.2700			
TX							0.2000			
UT							0.3790			
VA							0.3270			
VA*							0.1430			
VT							0.3100			
WA							0.5840			
WI							0.3290			
WV							0.3570			
WY							0.2400			
Subtotals										

Transfer the subtotal amounts to IFTA-101 (page 1) I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete.



Delaware International Fuel Tax Agreement

Quarterly Tax Schedule

1Q/26

Use this form to report operations for the period
January 01, 2026 - March 31, 2026

Quarter: 01/01/2026 - 03/31/2026
 Fuel Type: Biodiesel

A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED

Account Number:
 Tax ID Number:
 Return Due Date: April 30, 2026

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles / (D) Total Gallons = (E) Average Fleet MPG
 (All IFTA and Non-IFTA) (2 decimal places)

(A) _____ + (B) _____ = (C) _____ / (D) _____ = (E) _____

Round to the nearest whole mile or gallon

Enter credits in brackets ().

F Jurisdiction	G Total IFTA Miles	H Taxable Miles	I MPG from E	J Taxable Gallons	K Tax Paid Gallons	L Net Taxable Gallons	M Tax Rate	N Tax (Credit) Due	O Interest Due	P Total Due
DE							0.2200			
AB							0.3575			
AL							0.3100			
AR							0.2850			
AZ							0.2600			
BC							0.4125			
CA							0.9710			
CO							0.3250			
CT							0.4890			
FL							0.4027			
GA							0.3710			
IA							0.2980			
ID							0.3200			
IL							0.7380			
IN							0.6100			
IN*							0.0000			
KS							0.2600			
KY							0.2200			
KY*							0.1050			
LA							0.2000			
MA							0.2400			
MB							0.3437			
MD							0.4675			
ME							0.3120			
Subtotals										
Subtotals page 2										
Totals										

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete. Authorized signature below.

Delaware IFTA-101 (page 2)

Quarter 01/01/2026 - 03/31/2026

Account Number:

Fuel Type:

Biodiesel

F	G	H	I	J	K	L	M	N	O	P
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							0.5240			
MN							0.3260			
MO							0.2950			
MS							0.2100			
MT							0.2975			
NB							0.4248			
NC							0.4100			
ND							0.2300			
NE							0.3180			
NH							0.2220			
NJ							0.5610			
NL							0.0000			
NM							0.1200			
NS							0.4235			
NV							0.2700			
NY							0.0000			
OH							0.4700			
OK							0.1900			
ON							0.2475			
OR							0.0000			
PA							0.7410			
PE							0.0000			
QC							0.5555			
RI							0.4000			
SC							0.2800			
SD							0.2800			
SK							0.4125			
TN							0.2700			
TX							0.2000			
UT							0.3790			
VA							0.3270			
VA*							0.1430			
VT							0.0000			
WA							0.5840			
WI							0.3290			
WV							0.3570			
WY							0.2400			
Subtotals										

Transfer the subtotal amounts to IFTA-101 (page 1) I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete.



Delaware International Fuel Tax Agreement

Quarterly Tax Schedule

1Q/26

Use this form to report operations for the period
January 01, 2026 - March 31, 2026

Quarter: 01/01/2026 - 03/31/2026
 Fuel Type: Liquid Propane (LPG)

A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED

Account Number:
 Tax ID Number:
 Return Due Date: April 30, 2026

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles / (D) Total Gallons = (E) Average Fleet MPG
 (All IFTA and Non-IFTA) (2 decimal places)

(A) _____ + (B) _____ = (C) _____ / (D) _____ = (E) _____

Round to the nearest whole mile or gallon

Enter credits in brackets ().

F	G	H	I	J	K	L	M	N	O	P
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							0.2585			
AL							0.3100			
AR							0.1650			
AZ							0.0000			
BC							0.0742			
CA							0.0600			
CO							0.1350			
CT							0.2600			
FL							0.0000			
GA							0.3310			
IA							0.3000			
ID							0.2320			
IL							0.7200			
IN							0.0000			
IN*							0.6100			
KS							0.2300			
KY							0.2500			
KY*							0.0450			
LA							0.1460			
MA							0.1970			
MB							0.0825			
MD							0.4600			
ME							0.2190			
Subtotals										
Subtotals page 2										
Totals										

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete. Authorized signature below.

Delaware IFTA-101 (page 2)

Quarter 01/01/2026 - 03/31/2026

Account Number:

Fuel Type:

Liquid Propane (LPG)

F	G	H	I	J	K	L	M	N	O	P
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							0.5240			
MN							0.2450			
MO							0.1700			
MS							0.1700			
MT							0.0518			
NB							0.1842			
NC							0.4100			
ND							0.2300			
NE							0.3180			
NH							0.2220			
NJ							0.4385			
NL							0.1925			
NM							0.1200			
NS							0.1925			
NV							0.0640			
NY							0.2400			
OH							0.4700			
OK							0.1600			
ON							0.0000			
OR							0.0000			
PA							0.4250			
PE							0.0000			
QC							0.0000			
RI							0.4000			
SC							0.2800			
SD							0.2000			
SK							0.2475			
TN							0.2200			
TX							0.0000			
UT							0.0000			
VA							0.3170			
VA*							0.1530			
VT							0.0000			
WA							0.0000			
WI							0.2260			
WV							0.1940			
WY							0.2400			
Subtotals										

Transfer the subtotal amounts to IFTA-101 (page 1) I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete.



Delaware International Fuel Tax Agreement

Quarterly Tax Schedule

1Q/26

Use this form to report operations for the period
January 01, 2026 - March 31, 2026

Quarter: 01/01/2026 - 03/31/2026
 Fuel Type: Gasoline

A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED

Account Number:
 Tax ID Number:
 Return Due Date: April 30, 2026

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles / (D) Total Gallons = (E) Average Fleet MPG
 (All IFTA and Non-IFTA) (2 decimal places)

(A) _____ + (B) _____ = (C) _____ / (D) _____ = (E) _____

Round to the nearest whole mile or gallon

Enter credits in brackets ().

F	G	H	I	J	K	L	M	N	O	P
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							0.2300			
AB							0.3575			
AL							0.3000			
AR							0.2470			
AZ							0.1800			
BC							0.3987			
CA							0.0000			
CO							0.2700			
CT							0.2500			
FL							0.4040			
GA							0.3310			
IA							0.3000			
ID							0.0000			
IL							0.6530			
IN							0.3600			
IN*							0.0000			
KS							0.2400			
KY							0.2500			
KY*							0.0450			
LA							0.2000			
MA							0.2400			
MB							0.3437			
MD							0.4600			
ME							0.0000			
Subtotals										
Subtotals page 2										
Totals										

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete. Authorized signature below.

Delaware IFTA-101 (page 2)

Quarter 01/01/2026 - 03/31/2026

Account Number:

Fuel Type:

Gasoline

F	G	H	I	J	K	L	M	N	O	P
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							0.5240			
MN							0.3260			
MO							0.2950			
MS							0.2100			
MT							0.0000			
NB							0.2989			
NC							0.4100			
ND							0.2300			
NE							0.3180			
NH							0.0000			
NJ							0.4910			
NL							0.2062			
NM							0.1200			
NS							0.4262			
NV							0.2300			
NY							0.3980			
OH							0.3850			
OK							0.1900			
ON							0.2475			
OR							0.0000			
PA							0.5760			
PE							0.2329			
QC							0.5279			
RI							0.4000			
SC							0.2800			
SD							0.2800			
SK							0.4125			
TN							0.2600			
TX							0.2000			
UT							0.3790			
VA							0.3170			
VA*							0.1530			
VT							0.0000			
WA							0.5540			
WI							0.3290			
WV							0.3570			
WY							0.2400			
Subtotals										

Transfer the subtotal amounts to IFTA-101 (page 1) I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete.

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

IFTA-101-I (page 1)

A separate Form IFTA-101 must be used for each fuel type. Forms have been generated for each fuel type for which you are liable.

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).

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

- 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 0.75% per month or part of a month, to a maximum of 9.00% 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:

****By Appointment Only****

Phone: (302) 744-2702

Physical location:

Motor Carrier
Dover DMV Building
303 Transportation Circle
Room 212
Dover, DE 19901

Mailing Address:

Delaware Motor Carrier Services
P.O. Drawer E
Dover, DE 19903

E-Mail: dot.motorcarrier@delaware.gov

<http://www.dmv.de.gov>

Transportation Services Menu

Include your Motor Carrier Account number on all correspondence.