

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, CNG and Biodiesel 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.
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(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 in column S. Add the totals in column S, and transfer the Total Amount to line 5 of Form IFTA-100.

(R) (Other) Fuel Type	(S) Total from Column (Q) of IFTA-101
CNG	
A-55 (Water Phased Hydrocarbon Fuel)	
E-85	
M-85	
Gasohol	
LNG	
Methanol	
Biodiesel	
TOTAL AMOUNT ➔ Transfer this amount to line 5 of Form IFTA-100	

Need Help?

For information, call the Board of Equalization, Motor Carrier Office at (800) 400-7115 from 8:00 a.m. to 5:00 p.m., Monday through Friday, Pacific Time. Or you may fax us at (916) 373-3070.

If you need to write, address your letters to: Motor Carrier Office, State Board of Equalization, P. O. Box 942879, MIC: 65, Sacramento CA 94279-0065.

Important Return Information

California Off-Highway Miles Off-highway miles in California must be included in your taxable miles (Column I) for California, on the IFTA-101. Any refunds for exempt use of tax paid fuel purchased in California must be claimed on the Claim for Refund of Diesel Fuel Tax on Nontaxable Uses Form (SP-770-DU). This form can be obtained from the California State Board of Equalization.

Tax paid fuel purchases Column L on the IFTA-101 is **ONLY** for tax paid fuel purchased in that particular jurisdiction. The total gallons in column L **CANNOT** exceed the total gallons on line D.

MPG calculation You may not estimate your fleet MPG. Fleet MPG must be calculated by completing lines A through E on the IFTA-101.

Rate codes If you manually input jurisdictions on the IFTA-101, or you create your own approved version of the IFTA-101, please verify that you are using the correct rate code for each jurisdiction for that reporting period. The rate codes change each period and can be verified by checking them on the IFTA-105 for that period.

No Operation This means you did not operate your qualified motor vehicle(s), anytime during the reporting period. Failure to have adequate information to file the return, should not result in a no operation return.