



Iowa Department of Transportation  
INTERNATIONAL FUEL TAX AGREEMENT

DIESEL TAX RATES

QUARTERLY TAX RETURN

File Online  
[www.iowadot.gov/mvd/omcs](http://www.iowadot.gov/mvd/omcs)

1. Client ID.	License No.	2. Date Due January 31, 2014
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3. CLIENT Name
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<b>For DOT Use Only</b>
Check # _____
Amount _____
Date _____
4. Reporting Period Quarter : December
Year : 2013
<input type="checkbox"/> Amendment Return

Please DO NOT attach your check above this line

5. Miles per gallon during this quarter
A. Total miles traveled in all states _____
B. Total fuel consumed in all states _____
C. Average Miles per gallon _____
(Line A divided by line B; use two decimal places. i.e. 0.00)

6. Fuel Type : DIESEL

7. IFTA Tax Computation (Refer to Instructions Sheet)									
A	B	C	D	E	F	G	H	I	J
Jurisdiction	Tax Rates	Total Miles	Total Taxable Miles	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons (E - F)	Tax Due (GxB)	Interest Due	TOTAL DUE (H + I)
Round to nearest whole gallon and miles									
AB ALBERTA	0.3303						\$	\$	\$
AL ALABAMA	0.1900						\$	\$	\$
AR ARKANSAS	0.2250						\$	\$	\$
AZ ARIZONA	0.2600						\$	\$	\$
BC BRITISH COLUMBIA	0.8318						\$	\$	\$
CA CALIFORNIA	0.4530						\$	\$	\$
CO COLORADO	0.2050						\$	\$	\$
CT CONNECTICUT	0.5490						\$	\$	\$
DE DELAWARE	0.2200						\$	\$	\$
FL FLORIDA	0.3307						\$	\$	\$
GA GEORGIA	0.1790						\$	\$	\$
IA IOWA	0.2250						\$	\$	\$
ID IDAHO	0.2500						\$	\$	\$
IL ILLINOIS	0.4300						\$	\$	\$
IN INDIANA	0.1600						\$	\$	\$
IN IN SURCHARGE	0.1100						\$	\$	\$
KS KANSAS	0.2600						\$	\$	\$
KY KENTUCKY	0.2790						\$	\$	\$
KY KY SURCHARGE	0.1350						\$	\$	\$
LA LOUISIANA	0.2000						\$	\$	\$
MA MASSACHUSETTS	0.2400						\$	\$	\$
MB MANITOBA	0.5137						\$	\$	\$
MD MARYLAND	0.2775						\$	\$	\$
ME MAINE	0.3120						\$	\$	\$
MI MICHIGAN	0.3590						\$	\$	\$
MN MINNESOTA	0.2850						\$	\$	\$
MO MISSOURI	0.1700						\$	\$	\$
MS MISSISSIPPI	0.1800						\$	\$	\$
MT MONTANA	0.2775						\$	\$	\$
NB NEW BRUNSWICK	0.7044						\$	\$	\$
NC NORTH CAROLINA	0.3750						\$	\$	\$
ND NORTH DAKOTA	0.2300						\$	\$	\$
		Subtotal	Subtotal	Subtotal	Subtotal	Subtotal	Subtotal		Subtotal

PLEASE ATTACH YOUR CHECK HERE

**QUARTERLY TAX RETURN**

CLIENT ID :                              Year : 2013                              QTR : 4                              Fuel Type : DIESEL

7. IFTA Tax Computation (Refer to Instructions Sheet)									
A	B	C	D	E	F	G	H	I	J
Jurisdiction	Tax Rates	Total Miles	Total Taxable Miles	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons (E - F)	Tax Due (GxB)	Interest Due	TOTAL DUE (H + I)
Round to nearest whole gallon and miles									
NE NEBRASKA	0.2630						\$	\$	\$
NH NEW HAMPSHIRE	0.1800						\$	\$	\$
NJ NEW JERSEY	0.1750						\$	\$	\$
NL NEWFOUNDLAND	0.6054						\$	\$	\$
NM NEW MEXICO	0.2100						\$	\$	\$
NS NOVA SCOTIA	0.5650						\$	\$	\$
NV NEVADA	0.2700						\$	\$	\$
NY NEW YORK	0.4085						\$	\$	\$
OH OHIO	0.2800						\$	\$	\$
OK OKLAHOMA	0.1300						\$	\$	\$
ON ONTARIO	0.5247						\$	\$	\$
OR OREGON	0.0000						\$	\$	\$
PA PENNSYLVANIA	0.3810						\$	\$	\$
PE PRINCE EDWARD ISLAND	0.7412						\$	\$	\$
QC QUEBEC	0.7412						\$	\$	\$
RI RHODE ISLAND	0.3200						\$	\$	\$
SC SOUTH CAROLINA	0.1600						\$	\$	\$
SD SOUTH DAKOTA	0.2200						\$	\$	\$
SK SASKATCHEWAN	0.5504						\$	\$	\$
TN TENNESSEE	0.1700						\$	\$	\$
TX TEXAS	0.2000						\$	\$	\$
UT UTAH	0.2450						\$	\$	\$
VA VIRGINIA	0.2020						\$	\$	\$
VA VA SURCHARGE	0.0350						\$	\$	\$
VT VERMONT	0.3100						\$	\$	\$
WA WASHINGTON	0.3750						\$	\$	\$
WI WISCONSIN	0.3290						\$	\$	\$
WV WEST VIRGINIA	0.3470						\$	\$	\$
WY WYOMING	0.2400						\$	\$	\$
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$
							\$	\$	\$
		Subtotal	Subtotal	Subtotal	Subtotal	Subtotal	Subtotal		Subtotal
All Other Jurisdiction							<b>8. Net Total (Total of Column J)</b>		\$
TOTAL (Must equal 5A)							<b>9. Penalty For Late Filing- \$50 or 10% of Col H Whichever is greater.</b>		\$
I certify under penalties that this Return is true, correct and complete to the best of my knowledge. Signature _____ Date _____ Title _____ Telephone No. _____ (Area Code)							<b>10. Total Remittance</b>		\$
							<b>11. Refund</b>		\$
							Effective 7/1/97 no credit will be carried. Refunds will be given in lieu of credit.		

Mail Return To:  
 IOWA DEPARTMENT OF TRANSPORTATION  
 OFFICE OF MOTOR CARRIER SERVICES  
 P. O. BOX 10382  
 DES MOINES, IA 50306-0382

## INSTRUCTIONS FOR COMPLETING IFTA QUARTERLY TAX RETURN

PLEASE BE SURE TO COMPLETE BOTH SIDES OF THE RETURN.

Each IFTA fuel client must file a quarterly tax return as required on the form furnished by the department and submit payment of tax if any is due. Each fuel type must be reported on a separate tax return. Failure to file each fuel type may result in a penalty being assessed.

Every client shall maintain records for a period of four years from the filing date of the return to substantiate information reported. Such records shall be made available upon request by any jurisdiction member for an audit.

Returns not filed by the due date or under payments are considered late and any taxes due are delinquent. A penalty of \$50.00 or 10% of the total tax liability, whichever is greater, will be assessed even if no taxes are due. Returns filed 90 days after the end of the quarter will not receive Iowa credit.

In addition to the above penalty, interest at the rate printed on the front is assessed monthly on tax due each jurisdiction.

Item by item instructions follow for completing the return. For additional information call (515) 237-3224.

- Item 1 -** Enter complete license and client number if not already preprinted.
- Item 2 -** Returns are due on the last day of the month immediately following the close of the quarter for which the return is due. For example, the quarter ending March 31 must be postmarked on or before April 30. Returns postmarked by the due date shall be considered timely filed. Returns may be hand delivered to the Office of Motor Carrier Services.
- Item 3 -** Enter the complete name and address of the client if not already preprinted.
- Item 4 -** Check the box indicating the quarter and enter the year for which you are reporting if not already preprinted. If this is an amended return, indicate the quarter you are amending and check the box for an amended return.
- Item 5 -** Fill in total fleet miles in all jurisdictions (total of Column C) and total fuel placed in qualified vehicle's tanks in all jurisdictions. Divide 5A by 5B to arrive at the average miles per gallon (5C) and round to two places after the decimal point. Total miles and fuel must be rounded.
- Item 6 -** The fuel type you have been reporting under will now be printed in this field. Each fuel type must be reported on a separate tax return. If you have a different fuel type than what is printed on the return, please let our department know so we can send you a correct return. It is necessary to have the correct return to be sure you are reporting under the correct tax rates. The fuel types are Diesel, Gasoline, Gasohol, LPG, LNG, CNG, Ethanol, Methanol, E-85, M-85 and A55.
- Item 7 -** IFTA Tax Computation (*\*Please Note - All Columns Must Have A Subtotal Under Each Column*).
- Please do not write miles or fuel amounts in columns where jurisdictions and tax rates are not printed, except where subtotals are required.
- Column B -** Tax rate is preprinted. If you have a different fuel type, please contact us for correct return.
- Column C -** Enter the total miles traveled in each jurisdiction for this fuel type only. Miles not traveled in IFTA jurisdictions must be recorded under "All Other Jurisdictions". Total of Column C must equal the reported miles in Item 5, Line A.
- Column D -** Enter total taxable miles traveled in each jurisdiction. All miles traveled in Iowa are taxable miles but some off-highway miles in Arizona, Colorado, Idaho, Missouri, Nevada, South Dakota, Utah, Washington, and Wyoming are not taxable. Please contact these jurisdictions to confirm any non-taxable mileage traveled in those jurisdictions. If you do have non-taxable miles, please indicate the reason in this column. See [www.iftach.org](http://www.iftach.org).
- Column E -** Enter the total taxable gallons of fuel consumed in each jurisdiction. Column D divided by Item 5, Line C.
- Column F -** Enter the gallons of tax-paid fuel placed in qualified vehicles tanks in each jurisdiction (from invoices). This column can not be larger than 5B (total fuel consumed in all jurisdictions). Total miles and gallons must be rounded. If you have questions on non-highway usage, please contact our audit office at (515) 239-1030.
- Column G -** Subtract Column F from Column E. If Column F is greater than Column E, enter credit figure within parentheses (000).
- Column H -** Multiply Column G by the corresponding jurisdiction tax rate shown in Column B. Enter credit amounts within parentheses (\$000.00).
- Column I -** 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 the interest rate for the delinquent tax period. Please note that multiple interest rates may apply. For a schedule of the interest rates, please visit IFTA Inc at <http://www.iftach.org>.
- Column J -** Enter total for each jurisdiction. Add Columns H and I. Enter credit figures within parentheses (\$000.00).
- Item 8 -** Enter the net total by adding all taxes due in Column J and deducting any credits to arrive at the net total. If net total is a refund, indicate within parentheses (\$000.00).
- Item 9 -** If the return filed late, add \$50.00 or 10% of the total tax liability, whichever is greater.
- Item 10 -** Enter total remittance due. All taxes due must be paid; otherwise, interest will be added. Amount of check must be for payment of the quarterly return only.
- Item 11 -** Enter total refund due. All amounts \$10.00 or more will be automatically refunded. A signature is required before a refund can be issued. Refund amounts less than \$10.00 will not be applied to future quarterly returns.

### IMPORTANT INFORMATION

Indiana, Kentucky, and Virginia surcharges are calculated on the taxable gallons for those jurisdictions. The amount of taxable gallons is the sum of **taxable** miles divided by the average miles per gallon. The **taxable** gallons are then multiplied by the surcharge. This amount will equal the tax due (**Column E x B = H**). **This surcharge must be paid if there are miles traveled and taxable gallons in Indiana, Kentucky and Virginia.**

Busses that travel in Indiana, Kentucky, and Vermont are exempt from taxable miles but must be included in miles traveled to establish the AMPG. If you travel on the Massachusetts Turnpike, you must contact that jurisdiction at (617) 887-5080 for additional information.

The tax rate for the Canadian Provinces already reflects the Canadian metric conversion.

Company and personal checks are accepted for payment of fuel tax. **A return must be filed regardless of whether there was any activity in any of the jurisdictions.**

Returns and payments postmarked after the due date must include penalty and interest. If you need help with your return, please call our office at (515) 237-3224. Our fax number is (515) 237-3354.

Decal remittance must be submitted in a check separate from the quarterly return remittance.

Tax rates, exemptions, and metric conversion tables can be found at [www.iftach.org](http://www.iftach.org)

Iowa IFTA Manual can be found at [www.dot.state.ia.us/mvd/omcs](http://www.dot.state.ia.us/mvd/omcs)

FC76 (Form 441042 INSTR. 08-07)

**Mail Return With Check To:**

**IOWA DEPARTMENT OF TRANSPORTATION  
OFFICE OF MOTOR CARRIER SERVICES  
P.O. BOX 10382  
DES MOINES, IA 50306 - 0382**

