



NEW JERSEY MOTOR VEHICLE COMMISSION
 MOTOR CARRIERS UNIT
 225 E. STATE STREET, CN 133
 TRENTON, NJ 08666-0133

IFTA-100-MN

Use this form to report operations for the quarter ending .
 Month Day Year

This return must be filed by the last day of the month following the end of the quarter.

Licensee IFTA Identification number NJ		
Name		
Street address		
City	State	Zip Code

<input type="checkbox"/>	Address change
<input type="checkbox"/>	No operation in any jurisdiction
<input type="checkbox"/>	Cancel license
<input type="checkbox"/>	Amended return

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

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 back carefully. Make a copy of this return for your records.

Attach check or money order payable to: NJ DIVISION OF MOTOR VEHICLES. See <i>Mailing Instructions</i> on the back of this form.	Enter the amount of your payment here \$
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Enter the Total from column Q of Form IFTA-101-MN, *IFTA Quarterly Fuel Use Tax Schedule*, for fuel types listed in lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of Form IFTA-101-I-MN. Enter any credit amounts in brackets. Attach a Form IFTA-101-MN for each fuel type reported below.

1 Diesel	1		
2 Motor fuel gasoline	2		
3 Ethanol	3		
4 Propane (LPG)	4		
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on back of IFTA-101-I-MN)	5		
6 Subtotal of amount due or (credit) (add lines 1 through 5)	6		
7 Penalty (see instructions)	7		
8 Total balance due or (credit) (add lines 6 and 7)	8		
9 Credits to be applied	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	Taxpayer's phone number
Official title	Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)	Paid preparer's phone number	
Paid preparer's address		
Paid preparer's signature	Date	

For Office Use Only	
Sig <input type="checkbox"/>	Corr <input type="checkbox"/>
Name/ID/Address <input type="checkbox"/>	
NJ	
Date Received	

Please 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. These forms are preprinted with your taxpayer identification number, name, address, fuel types and traveled jurisdictions and are mailed to you. (IFTA-100-MN, IFTA Quarterly Fuel Use Tax Return and IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule, are the manual versions of these forms that require you to enter all pertinent information and should only be used when the preprinted version is unattainable.)

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.

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

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Enter the ending date of the quarter covered by this return.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA License.

Enter your legal name as it appears on your IFTA license and complete mailing address.

Address Change - Mark *X* in this box if this address is your new or corrected address.

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 report and mail to the address indicated on the report.

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.

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Line Instructions

Enter any credit amounts in brackets.

Line 1 - Enter the total amount from column Q on the front of Form IFTA-101-MN for diesel fuel.

Line 2 - Enter the total amount from column Q on the front of Form IFTA-101-MN for motor fuel gasoline.

Line 3 - Enter the total amount from column Q on the front of Form IFTA-101-MN for ethanol.

Line 4 - Enter the total amount from column Q on the front of Form IFTA-101-MN for propane (LPG).

Line 5 - Enter the total amount from column S of the worksheet on the back of Form IFTA-101-i-MN 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.

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Line 9 - Enter the amount of prior credit you are claiming. Any credit not claimed will be carried over to the next filing period.

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.

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 report. Caution: Credit balances can not 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 report 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.

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For additional forms or information, see the back of Form IFTA-101-i-MN, *Instructions for completing Form IFTA-101-MN*.

Mail your return to the
IFTA Processing Center at this address.

MAILING INSTRUCTIONS

1. Attach check or money order payable to
NEW JERSEY MOTOR VEHICLE COMMISSION.
2. Include on your check or money order your identification number, Form IFTA-100-MN and the period covered by this return.
3. Place this form (this side up) on top of the IFTA-101-MN schedule(s) you are returning.

NEW JERSEY MOTOR VEHICLE COMMISSION
225 E. STATE STREET, CN 133
TRENTON NJ 08666-0133

Check only one fuel type:

New Jersey Division of Motor Vehicles
IFTA Quarterly Fuel Use Tax Schedule

IFTA-101-MN

- Code Fuel Type
 Tax on: D (Diesel)
 G (Motor fuel gasoline)
 E (Ethanol)
 P (Propane)

Attach this schedule to Form IFTA-100-MN,
 IFTA Quarterly Fuel Use Tax Return.

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

Use this form to report operations for the quarter ending .
Month Day Year

Licensee IFTA Identification number **NJ** Name _____

Enter credits in brackets ([]). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-1-MN) carefully.

MPG Calculation

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

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

F Jurisdiction	G Rate Code	H Total IFTA Miles <small>(See Instructions)</small>	I Taxable Miles <small>(See Instructions)</small>	J MPG from E above	K Taxable Gallons <small>(col. I ÷ J)</small>	L Tax Paid Gallons <small>(See Instructions)</small>	M Net Taxable Gallons <small>(col. K - L)</small>	N Tax Rate	O Tax (Credit) Due <small>(col. M x N (Tax)) (col. K x N (Surch))</small>	P Interest Due	Q Total Due <small>(col. O + P)</small>
Subtotals											
Subtotals from back											
Totals											

Important Note: When listing additional jurisdictions and more space is needed, use the back of this form.

For Diesel, Motor fuel gasoline, Ethanol and Propane reported, transfer the total amount in Column Q from each schedule to the corresponding line on Form IFTA-100-MN, IFTA Quarterly Fuel Use Tax Return. For all other fuel types, transfer the total amount of Column Q from each schedule to Column S of the worksheet on the back of Form IFTA-101-1-MN, Instructions for Form IFTA-101-MN.

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 the enclosed 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).

¹Jurisdictions with surcharge: Indiana, Kentucky, and Virginia.

IFTA-101-I (8/08)

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 the enclosed 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 report 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. Reports 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.

Total - 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.

Make a copy of this report for your records.

(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.

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	
J	Biodiesel	
TOTAL AMOUNT → Transfer this amount to line 5 of Form IFTA-100		

For Help, Please Call (609) 633-9400

IFTA RECORD-KEEPING REQUIREMENTS
(Four Years)

Mileage Records: Individual Vehicle Mileage Record (IVMR) which shows the date of trip (starting and ending); trip origin and destination (including city and state); routes of travel; beginning and ending odometer readings; total trip miles; miles by jurisdiction; vehicle unit number and licensee's name.

Fuel Receipts: Fuel purchases which show the date of purchase; name and address of seller; number of gallons purchased; price per gallon; unit number or license plate number of vehicle into which the fuel was placed; and the purchaser's signature.

Bulk Fuel Storage: Records which show the date of withdrawal; number of gallons withdrawn; fuel type; Unit number or plate number of the vehicle into which the fuel was placed; and purchase and inventory records to substantiate that the tax was paid on the bulk purchases.