

**VERMONT DEPARTMENT OF MOTOR VEHICLES  
CVO UNIT - IFTA  
120 STATE STREET  
MONTPELIER, VT 05603-0001**

PID: \_\_\_\_\_ F.E.I.N: \_\_\_\_\_ PERIOD ENDING: 4TH QTR 2013

NAME: \_\_\_\_\_ DBA: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

TOWN/CITY \_\_\_\_\_  
STATE ZIP

**I.F.T.A. FUEL REPORT - VERMONT (Base Jurisdiction)**

You are required to complete a fuel summary for each fuel type listed on your application, even if there was no activity for the period. If you have changed your operations, you **MUST** contact this office for further instructions. Complete Schedules M & A before proceeding.

CARRY FORWARD FROM SCHEDULE A THE TOTALS DUE FOR EACH FUEL TYPE. INDICATE CREDITS IN BRACKETS

DI/DIESEL \$ \_\_\_\_\_

GA/GASOLINE \$ \_\_\_\_\_

LP/PROPANE \$ \_\_\_\_\_

1. Total dollar amounts from fuel types listed above \$ \_\_\_\_\_

2. Outstanding balance from prior quarter \$ \_\_\_\_\_

3. Combined total of line 1 & 2 \$ \_\_\_\_\_

4. Late Filing Penalty:  
(\$50.00 or 10% of tax liability whichever is greater) \$ \_\_\_\_\_

5. TOTAL DUE STATE OR CREDIT DUE CUSTOMER \$ \_\_\_\_\_  
(Indicate credit in Brackets)

**NOTE:** All credits will be refunded at the time the report is filed.

\*\*\*\*\*

This return is required to have a signature. All checks must be made payable to the VT Dept of Motor Vehicles. I certify under penalty of 23 V.S.A. & 3024 that this report is true, correct and complete to the best of my knowledge.

\_\_\_\_\_  
(SIGNATURE) (TITLE) (PHONE NUMBER) (DATE)

If you require any further information or assistance, please contact Commercial Vehicle Operation's at (802) 828-2070 or (802) 828-2073.

<b>DEPARTMENT USE ONLY</b>	
Vermont Diesel	Vermont Assessment Fee

(Telecommunication Relay Service TTY/TDD# 1-800-253-0191)

**SCHEDULE M (MPG Summary)**

**INSTRUCTIONS:** Please follow the instructions listed below for completing this Schedule. The column letters on Schedule M correspond to the following:

**COLUMN A:** Enter the total distance traveled in all jurisdictions (taxable & non-taxable), for each fuel type.

**COLUMN B:** Enter the total fuel consumed by all IFTA qualified vehicles by fuel type.  
**\*\*See Column I on Pg 4 \*\***

**COLUMN C:** Average miles per gallon (Column A divided by Column B). Miles per gallon must be rounded out to two decimal places. (Example: 5.41)

	<b>COLUMN A</b>	<b>COLUMN B</b>	<b>COLUMN C</b>
<b>Fuel Type</b>	<b>Total Miles Traveled In All In All Jurisdictions (Taxable &amp; Non-Taxable)</b>	<b>** Total Gallons of Fuel Consumed in all Jurisdictions</b>	<b>Average Miles Per Gallon (Col. A divided by Col. B) Round to two decimals</b>
<b>Diesel (DI)</b>			
<b>Gasoline (GA)</b>			
<b>Propane (LP)</b>			
<b>OTHER</b> Indicate Fuel Type			

Other fuel types include:

- CN - Compressed Natural Gas
- E8 - E-85
- M8 - M-85
- GH - Gasohol
- LN - Liquid Natural Gas
- MT - Methanol
- ET - Ethanol
- A5 - A55

See Footnote #1 on Instructional page for Schedule A on how to obtain the fuel tax rates and Canadian Conversion on the above listed fuel types.

**INSTRUCTIONS FOR COMPLETING VERMONT BASED IFTA QUARTERLY TAX RETURN**

**GENERAL INFORMATION**

1. The licensee is required to file a tax return as long as a valid license is held. Fuel Tax reports are due on a quarterly basis and must be filed timely even if there has been no operation (zero distance traveled) during the quarter. Tax returns must be postmarked no later than the last day of the month following the end of the calendar quarter (See #10 below). Failure to file reports timely shall result in penalty and interest charges and the possibility of suspension or revocation of the IFTA License.
2. Distance and fuel figures on the tax return should reflect **Only IFTA licensed & decaled** vehicles. All **NON-IFTA** vehicles are no longer required to file a diesel fuel tax report.  
**IMPORTANT: Fuel allowances cannot be granted on the IFTA report for fuel used in Non-IFTA vehicles or for non-propulsion allowances. Diesel Fuel tax refund applications for non-taxable fuel use can be obtained by contacting Commercial Vehicles at (802) 828-2070.**
3. Records for all distance traveled and fuel purchased must be maintained by the licensee for a period of four (4) years from the due date of the tax return or from the date the return was actually filed.
4. All distance and gallon figures are to be rounded to the nearest whole number. MPG figures are to be rounded to two decimal points.
5. Schedule A should contain all fuel types and jurisdictions that were indicated on your IFTA license application. If you operated in jurisdictions not listed on the report you must add the jurisdiction and fuel tax rate to the IFTA report. Tax Rates for all fuel types and jurisdictions can be found on the IFTA, Inc web site at WWW.IFTACH.ORG
6. **PAYMENT MUST BE ENCLOSED WITH REPORT. REPORT IS NOT CONSIDERED RECEIVED WITHOUT PAYMENT, AND WILL BE RETURNED.** Penalties and interest will be assessed if report is received back after the due date.
7. Please print clearly in ink or use a typewriter.
8. Due to changing tax rates, the tax return you receive each quarter must be used for that quarter only.
9. A photocopy of the completed tax return and schedules must be retained in your records for a period of four years, the original tax return must be returned to this department.
10. Reports must be filed on or before the following dates:

**REPORTING PERIOD**

**DATE DUE**

January, February, March  
April, May, June  
July, August, September  
October, November, December

April 30th  
July 31st  
October 31st  
January 31st

## INSTRUCTIONS FOR COMPLETING SCHEDULE A

- COLUMN D:** Jurisdictions as indicated on your IFTA License Application. If you traveled in a jurisdiction that is not indicated, you must add the jurisdiction with the appropriate tax rate. For tax rate information please **See Footnote #1**, below.
- COLUMN E:** Fuel types used as indicated on your IFTA License Application. If a fuel type used does not appear on this schedule, you must add the fuel type with the appropriate tax rate. For tax rate information please **See Footnote #1**, below
- COLUMN F:** Enter total distance traveled in each jurisdiction (taxable & non-taxable), by fuel type.
- COLUMN G:** Enter the total taxable distance in all jurisdictions. **DO NOT** include distance traveled under IFTA Trip Permit Authority.
- COLUMN H:** Taxable gallons are calculated by dividing Column G of Schedule A by Column C of Schedule M for the correct fuel type. **Gallons must be rounded to the nearest whole gallon.** (VT. tax rate includes a \$.03 per gallon Motor Fuel Transportation Infrastructure Assessment fee to be considered a surcharge for IFTA purposes.)
- COLUMN I:** For each jurisdiction, enter the total tax-paid gallons of fuel purchased and placed in the propulsion tanks of all IFTA qualified vehicles. When using bulk storage, report only tax-paid gallons pumped into IFTA qualified vehicles. **DO NOT** include fuel used by: Non-IFTA vehicles, off-road equipment, or fuel purchased while traveling under IFTA Trip Permit Authority. Receipts must be retained for each purchase claimed.
- COLUMN J:** Subtract Column I from Column H to arrive at Net Taxable Gallons. Put negative numbers in brackets ( ) to indicate that a credit is due.
- COLUMN K:** Tax rate per gallon by fuel type for that jurisdiction. **See Footnote #1**
- COLUMN L:** Multiply Net Taxable Gallons (Column J) by the tax rate (Column K) and enter the amount in this column. Place brackets ( ) around credit balances.
- COLUMN M:** Interest will be calculated by this department at the rate of 1% per month or portion thereof on returns postmarked after the due date. A bill will be generated for payment.
- COLUMN N:** Total of Column L and Column M, if interest is calculated by taxpayer. **DO NOT** calculate interest on credit balances.

**NOTE:** Some jurisdictions require that a surcharge be paid. The surcharge is an additional tax charged above the tax collected at the pump. For the states that require the surcharge, both tax lines must be completed and fees paid as indicated.

**FOOTNOTE #1:** Fuel tax rates, with the Canadian Conversion, can be obtained by accessing the IFTA, Inc., web site at: [WWW.IFTACH.ORG](http://WWW.IFTACH.ORG). Select Tax Rate Matrices then click on View/Download Tax Rate Matrices; indicate the quarter the tax rate is needed for. If Internet access is not available, please contact this office at (802)828-2070.

\* The \$0.03 cent per gallon motor fuel assessment fee will be assessed on all net taxable gallons. Credit will be allowed for this fee if paid at the time it is placed into the propulsion tank of an IFTA qualified vehicle.

VERMONT DEPARTMENT OF MOTOR VEHICLES  
**IFTA QUARTERLY REPORT SCHEDULE A**  
FOR 04 Quarter 13

**Fuel Type Codes**

Diesel-DI Gasoline-GA  
Propane-LP Surcharge-SC

PID

Name of IFTA Licensee

IFTA License Number VT

(D) IFTA Member Jurisdiction	(E) Fuel Type	(F) Total miles traveled in each jurisdiction by fuel type	(G) Taxable miles traveled in each jurisdiction by fuel type	(H) Taxable gallons consumed in each jurisdiction by fuel type (col G divided by MPG from schedule M)	(I) Tax paid gallons purchased in each jurisdiction by fuel type	(J) Net taxable (refund gallons) (column H-I)	(K) Tax Rate	(L) Tax or (credit) (col J x col K)	(M) Interest see instructions	(N) Total Due/credit due (col L + col M)
1. VT	DI						.3100	\$	\$	\$
2. AL	DI						.1900	\$	\$	\$
3. AR	DI						.2250	\$	\$	\$
4. AZ	DI						.2600	\$	\$	\$
5. CA	DI						.4530	\$	\$	\$
6. CO	DI						.2050	\$	\$	\$
7. CT	DI						.5490	\$	\$	\$
8. DE	DI						.2200	\$	\$	\$
9. FL	DI						.3307	\$	\$	\$
10. GA	DI						.1790	\$	\$	\$
11. IA	DI						.2250	\$	\$	\$
12. ID	DI						.2500	\$	\$	\$
13. IL	DI						.4300	\$	\$	\$
14. IN	DI						.1600	\$	\$	\$
15. IN	SC						.1100	\$	\$	\$
Totals this page for DI								\$	\$	\$
Totals this page for GA								\$	\$	\$
Totals this page for LP								\$	\$	\$

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1. KS	DI						.2600	\$	\$	\$
2. KY	DI						.2790	\$	\$	\$
3. KY	SC						.1350	\$	\$	\$
4. LA	DI						.2000	\$	\$	\$
5. MA	DI						.2400	\$	\$	\$
6. MD	DI						.2775	\$	\$	\$
7. ME	DI						.3120	\$	\$	\$
8. MI	DI						.3590	\$	\$	\$
9. MN	DI						.2850	\$	\$	\$
10. MO	DI						.1700	\$	\$	\$
11. MS	DI						.1800	\$	\$	\$
12. MT	DI						.2775	\$	\$	\$
13. NC	DI						.3750	\$	\$	\$
14. ND	DI						.2300	\$	\$	\$
15. NE	DI						.2630	\$	\$	\$
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Totals this page for GA								\$	\$	\$
Totals this page for LP								\$	\$	\$

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IFTA Member Jurisdiction	Fuel Type	Total miles traveled in each jurisdiction by fuel type	Taxable miles traveled in each jurisdiction by fuel type	Taxable gallons consumed in each jurisdiction by fuel type (col G divided by MPG from schedule M)	Tax paid gallons purchased in each jurisdiction by fuel type	Net taxable (refund gallons) (column H-I)	Tax Rate	Tax or (credit) (col J x col K)	Interest see instructions	Total Due/ credit due (col L + col M)
1. NH	DI						.1800	\$	\$	\$
2. NJ	DI						.1750	\$	\$	\$
3. NM	DI						.2100	\$	\$	\$
4. NV	DI						.2700	\$	\$	\$
5. NY	DI						.4085	\$	\$	\$
6. OH	DI						.2800	\$	\$	\$
7. OK	DI						.1300	\$	\$	\$
8. ON	DI						.5247	\$	\$	\$
9. OR	DI						.0000	\$	\$	\$
10. PA	DI						.3810	\$	\$	\$
11. QC	DI						.7412	\$	\$	\$
12. RI	DI						.3200	\$	\$	\$
13. SC	DI						.1600	\$	\$	\$
14. SD	DI						.2200	\$	\$	\$
15. TN	DI						.1700	\$	\$	\$
Totals this page for DI								\$	\$	\$
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IFTA Member Jurisdiction	Fuel Type	Total miles traveled in each jurisdiction by fuel type	Taxable miles traveled in each jurisdiction by fuel type	Taxable gallons consumed in each jurisdiction by fuel type (col G divided by MPG from schedule M)	Tax paid gallons purchased in each jurisdiction by fuel type	Net taxable (refund gallons) (column H-I)	Tax Rate	Tax or (credit) (col J x col K)	Interest see instructions	Total Due/ credit due (col L + col M)
1. TX	DI						.2000	\$	\$	\$
2. UT	DI						.2450	\$	\$	\$
3. VA	DI						.2020	\$	\$	\$
4. VA	SC						.0350	\$	\$	\$
5. WA	DI						.3750	\$	\$	\$
6. WI	DI						.3290	\$	\$	\$
7. WV	DI						.3470	\$	\$	\$
8. WY	DI						.2400	\$	\$	\$
9.								\$	\$	\$
10.								\$	\$	\$
11.								\$	\$	\$
12.								\$	\$	\$
13.								\$	\$	\$
14.								\$	\$	\$
15.								\$	\$	\$
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