Rev. 6/14

Massachusetts Department of Revenue

Form IFTA-100
IFTA Quarterly Fuel Use Tax Return

This return must be filed by the last day of the month following the end of the quarter. **For the quarter ending** _____

Use this form for filing your Quarterly Fuel Use Tax Return, as required under the International Fuel Tax Agreement (IFTA), even if there is no tax due. Attach a Form IFTA-101 for each fuel type reported below. Read the instructions on the back carefully. Make a copy of this return for your records.

Name | Federal Identification number | Social Security number

Street address

City/Town | State | Zip

Fill in appropriate oval(s): ◯ Change of address ◯ No operation in any jurisdiction ◯ Cancel license (**must** return original license issued) ◯ Amended return

Computation

1	Diesel (from Form IFTA-101, col. N)	▸ **1**	
2	Gasoline (from Form IFTA-101, col. N)	▸ **2**	
3	Ethanol (from Form IFTA-101, col. N)	▸ **3**	
4	Propane (LPG) (from Form IFTA-101, col. N)	▸ **4**	
5	CNG (from Form IFTA-101-I, col. N)	▸ **5**	
6	Biodiesel (from Form IFTA-101-I, col. N)	▸ **6**	
7	A-55 (from Form IFTA-101, col N)	▸ **7**	
8	E-85 (from Form IFTA-101, col N)	▸ **8**	
9	M-85 (from Form IFTA-101, col N)	▸ **9**	
10	Gasohol (from Form IFTA-101, col N)	▸ **10**	
11	LNG (from Form IFTA-101, col N)	▸ **11**	
12	Methanol (from Form IFTA-101, col N)	▸ **12**	
13	Subtotal amount due or credit. Add lines 1 through 12	▸ **13**	
14	Penalty (see instructions)	**14**	
15	Interest (from Form IFTA-101, col. O)	**15**	
16	**Total balance due or refund.** Add lines 13 through 15	**16**	

Declaration

The undersigned certifies under the penalties of perjury that all items and statements herein contained are true and accurate in every particular.

Authorized signature | Title | Date | Telephone

Preparer's signature | ◯ Fill in if self-employed | Employer Identification number

Firm name (or yours, if self-employed) | Date | Telephone

City/Town | State | Zip

STAPLE CHECK HERE

File this return and payment in full with: **Massachusetts Department of Revenue, PO Box 7027, Boston, MA 02204.** Make check or money order payable to: **Commonwealth of Massachusetts.**

Form IFTA-100 Instructions

General Instructions

Who Must File

Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file on a quarterly basis the Form IFTA-100, IFTA Quarterly Fuel Use Tax Return, and attach a Form IFTA-101, IFTA Quarterly Fuel Use Tax Schedule, for each fuel type used.

How to file

Go to mass.gov/dor/ifta to access the IFTA page on the Department of Revenue's website. Click on the link for MassTaxConnect and follow the instructions to file your IFTA return electronically.

When to File Your Return

The due date for the quarterly tax return is the last day of the month immediately following the close of the quarter for which the return is being filed.

Instructions

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

Identification number. Enter your licensee IFTA identification number. This is your Federal employer identification number or your social security number as it appears on your IFTA license.

Name. Enter legal name.

Address. Enter address.

Change of address. Check this box if this address is a new or corrected address.

No operation in any jurisdiction. Check this box if you did not operate a qualified motor vehicle in any jurisdiction including your base jurisdiction during the quarter.

Cancel license. Check this box if you are filing a final return and requesting your license to 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. Check 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 the quarter, not the difference. An explanation of the changes must accompany the amended return.

Line Instructions. Use "–" before any credit amounts.

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

Line 2. Enter the total amount from column N on the front page of Form IFTA-101 for motor vehicle gasoline.

Line 3. Enter the total amount from column N on the front page of Form IFTA-101 for Ethanol.

Line 4. Enter the total amount from column N on the front page of Form IFTA-101 for Propane (LPG).

Line 5. Enter the total amount from column N on the front page of Form IFTA-101 for Natural Gas.

Line 6. Enter the total amount from column N on the front page of Form IFTA-101 for Biodiesel.

Line 7. Enter the total amount from column N on the front page of Form IFTA-101 for A-55 fuel type.

Line 8. Enter the total amount from column N on the front page of Form IFTA-101 for E-85 fuel type.

Line 9. Enter the total amount from column N on the front page of Form IFTA-101 for M-85 fuel type.

Line 10. Enter the total amount from column N on the front page of Form IFTA-101 for Gasohol fuel type.

Line 11. Enter the total amount from column N on the front page of Form IFTA-101 for LNG fuel type.

Line 12. Enter the total amount from column N on the front page of Form IFTA-101 for Methanol fuel type.

Line 13. Add lines 1 through 12. This amount is the net of all credits and taxes due for each fuel type reported. Enter a net credit amount in brackets.

Line 14. Enter penalty if applicable. Penalty amount is $50 or 10% of delinquent taxes due, whichever is greater. A penalty is imposed for failing to file a return or for the filing a late return.

Line 15. Enter total interest from column O on the front page of Form IFTA-101.

Line 16. Add lines 13 through 15.

Signature. The return must be signed and dated by the owner (if an individual business), a partner (if 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 than 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, then he or she is required to sign and date the return and provide his or her identification number, mailing address and telephone number.

Mailing Instructions

Attach check or money order made payable to the **Commonwealth of Massachusetts**.

Include on your check or money order your identification number, Form IFTA-100 and the period covered by the return.

Mail Form IFTA-100 with attached IFTA-101 schedule(s) to: **Massachusetts Department of Revenue, P.O. Box 7027 Boston MA 02204**.

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Massachusetts Department of Revenue

Form IFTA-101
IFTA Quarterly Fuel Use Tax Schedule

Attach this schedule to Form IFTA-100. Prepare a separate schedule for each fuel type. Use "–" before any credit amounts. Round to the nearest whole gallon or mile.

Fuel type. Fill in one only. Complete one schedule for each fuel type used.

○ Diesel ○ Gasoline ○ Ethanol ○ Propane (LPG) ○ Biodiesel ○ LNG ○ Gasohol ○ Methanol ○ CNG ○ A-55 ○ E-85 ○ M-85

Name | Taxpayer Identification number | **For quarter ending**

MPG calculation

A. Total IFTA miles	B. Total non-IFTA miles	C. Total miles add col. a + b	D. Total gallons all IFTA and non-IFTA jurisdictions	E. Fleet MPG divide col. c by d (two decimal places)

Fuel tax calculation

Complete a separate Form IFTA-101 schedule for each fuel type used. Use continuation sheets if additional space is needed. Entries in columns N, O and P must be rounded to two decimal places. For each fuel type reported, transfer the total tax or total credit due amount from column N to the corresponding fuel type field on Form IFTA-100.

	▸ F. Jurisdiction	▸ G. Total IFTA miles see instructions	▸ H. Taxable miles see instructions	I. MPG from col. E above	J. Taxable gallons divide col. H by col. I	▸ K. Tax-paid gallons see instructions	L. Net taxable gallons subtract col. K from col. J	M. Tax rate	N. Tax or credit due tax: multiply col. L by col. M; surcharge: multiply col. J by col. M	O. Interest due	P. Total due add col. N and col. O
1											
2											
3											
4											
5											
6											
Subtotals											
Additional subtotals											
Totals											

Form IFTA-101
IFTA Quarterly Fuel Use Tax Schedule
(continuation)

Attach this schedule to Form IFTA-100. Prepare a separate schedule for each fuel type. Use "–" before any credit amounts. Round to the nearest whole gallon or mile.

Fuel type. Fill in one only. Complete one schedule for each fuel type used.

○ Diesel ○ Gasoline ○ Ethanol ○ Propane (LPG) ○ Biodiesel ○ LNG ○ Gasohol ○ Methanol ○ CNG ○ A-55 ○ E-85 ○ M-85

Name | Taxpayer Identification number | **For quarter ending**

	▸ F. **Jurisdiction**	▸ G. **Total IFTA miles** see instructions	▸ H. **Taxable miles** see instructions	I. **MPG** from col. E above	J. **Taxable gallons** divide col. H by col. I	▸ K. **Tax-paid gallons** see instructions	L. **Net taxable gallons** subtract col. K from col. J	M. **Tax rate**	N. **Tax or credit due** tax: multiply col. L by col. M; surcharge: multiply col. J by col. M	O. **Interest due**	P. **Total due** add col. N and col. O
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Subtotals											

Form IFTA-101
IFTA Quarterly Fuel Use Tax Schedule
(continuation)

Attach this schedule to Form IFTA-100. Prepare a separate schedule for each fuel type. Use "–" before any credit amounts. Round to the nearest whole gallon or mile.

Fuel type. Fill in one only. Complete one schedule for each fuel type used.

○ Diesel ○ Gasoline ○ Ethanol ○ Propane (LPG) ○ Biodiesel ○ LNG ○ Gasohol ○ Methanol ○ CNG ○ A-55 ○ E-85 ○ M-85

Name | Taxpayer Identification number | **For quarter ending**

	▸ F. **Jurisdiction**	▸ G. **Total IFTA miles** see instructions	▸ H. **Taxable miles** see instructions	I. **MPG** from col. E above	J. **Taxable gallons** divide col. H by col. I	▸ K. **Tax-paid gallons** see instructions	L. **Net taxable gallons** subtract col. K from col. J	M. **Tax rate**	N. **Tax or credit due** tax: multiply col. L by col. M; surcharge: multiply col. J by col. M	O. **Interest due**	P. **Total due** add col. N and col. O
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Subtotals											

Form IFTA-101
IFTA Quarterly Fuel Use Tax Schedule
(continuation)

Attach this schedule to Form IFTA-100. Prepare a separate schedule for each fuel type. Use "–" before any credit amounts. Round to the nearest whole gallon or mile.

Fuel type. Fill in one only. Complete one schedule for each fuel type used.

○ Diesel ○ Gasoline ○ Ethanol ○ Propane (LPG) ○ Biodiesel ○ LNG ○ Gasohol ○ Methanol ○ CNG ○ A-55 ○ E-85 ○ M-85

Name | Taxpayer Identification number | **For quarter ending**

	▸ F. **Jurisdiction**	▸ G. **Total IFTA miles** see instructions	▸ H. **Taxable miles** see instructions	I. **MPG** from col. E above	J. **Taxable gallons** divide col. H by col. I	▸ K. **Tax-paid gallons** see instructions	L. **Net taxable gallons** subtract col. K from col. J	M. **Tax rate**	N. **Tax or credit due** tax: multiply col. L by col. M; surcharge: multiply col. J by col. M	O. **Interest due**	P. **Total due** add col. N and col. O
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Subtotals											

Schedule IFTA-101 Instructions

General Instructions

Who Must File

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How to file

Go to mass.gov/dor/ifta to access the IFTA page on the Department of Revenue's website. Click on the link for MassTaxConnect and follow the instructions to file your IFTA return electronically.

Line-By-Line Instructions

A separate Form IFTA-101 must be used for each fuel type. If additional space is needed, use the continuation sheets.

When completing a blank paper schedule, you will need to access the IFTA Inc. website to obtain the fuel tax rate schedule for the particular quarter for which you are filing. Go to iftach.org and click on the link for tax rates.

If you traveled in any jurisdiction(s) with a surcharge, be sure to complete an additional line on the schedule for that jurisdiction to report surcharge. Make no entry on surcharge line for columns G, H, I, K and L. You will need to access the IFTA Inc. website to obtain the surcharge rate for the particular quarter for which you are filing. Go to iftach.org and click on the link for tax rates.

Fuel type. Check the box to indicate the fuel type.

MPG calculation

Column A. 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. Mileage must be rounded to the nearest whole mile (e.g., 1234.5 = 1235).

Column B. 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. Mileage must be rounded to the nearest whole mile (e.g. 1234.5 = 1235). Do not enter Massachusetts Turnpike miles on this line.

Column C. Add the amount in column A and the amount in column B to determine total miles traveled by all qualified motor vehicles in your fleet. Mileage must be rounded to the nearest whole mile (e.g. 1234.5 = 1235).

Column D. 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. Gallons must be rounded to the nearest whole gallon (e.g., 123.4 = 123).

Column E. Divide column C by column D to calculate average fleet miles per gallon. Fleet MPG must be rounded to two decimal places (e.g., 4.567 = 4.57).

Column F. Enter the jurisdiction's name and the two-letter abbreviation.

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. Mileage must be rounded to the nearest whole mile (e.g. 1234.5 = 1235).

Column H. Enter the IFTA taxable miles for each IFTA jurisdiction. Make no entry on surcharge line for this column. Mileage must be rounded to the nearest whole mile (e.g. 1234.5 = 1235).

Column I. Enter your average fleet miles per gallon (MPG) from column E above. Make no entry on surcharge line for this column.

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. Gallons must be rounded 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 the 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 the storage cannot be claimed until it is used. Make no entry on surcharge line. Gallons must be rounded to the nearest whole gallon (e.g. 124.4 – 123). Column K cannot exceed column D.

Column L. Subtract the amounts in column K from the amount in column J for each jurisdiction. Make no entry on surcharge line for this column. If column K is greater than column J, then use a "–" to indicate credit gallons. Gallons must be rounded to the nearest whole gallon (e.g. 124.4 – 123).

Column M. Enter the tax rate for the appropriate fuel type. Where a surcharge is applicable, enter the surcharge rate for the appropriate fuel type.

You will need to access the IFTA Inc. website to obtain the fuel tax rate schedule for the particular quarter for which you are filing. Go to iftach.org and click on the link for tax rates.

Column N. Multiply the amount in column L by the tax rate for that jurisdiction in column M to determine the tax or credit. Use a "–" for any credit amount. Where a surcharge is applicable, multiply the gallons in column L by the surcharge tax rate in column M. Tax due or credit amount must be rounded to two decimal places (e.g., 4.567 = 4.57).

Column O. Enter interest due if filing a late return. Interest is computed at .00147 per month or fraction thereof, to a maximum of 5% per year. Interest amount must be rounded to two decimal places (e.g., 4.567 = 4.57). Returns must be postmarked no later than the last day of the month following the end of the quarter to be timely. If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/schedule.

Column P. Enter the total amount due for each jurisdiction. Add the amount in column N with the amount in column O to calculate the amount in column P. Enter any credit amount in brackets. Total amount due must be rounded to two decimal places (e.g., 4.567 = 4.57).

Subtotals. Enter a subtotal for each of the columns of page 1.

Additional subtotals. If you used continuation sheets because additional space was 7needed, then add the subtotals of each of the columns on each continuation sheet. Enter that total in the applicable additional subtotal fields on page 1.

Totals. Add the amounts in the subtotal and additional subtotal fields for each column on page 1.