

Part 3 - Fuel Tax Summary

- 1. Tax or credit due (from Part 2, Column H)(1) _____
- 2. Penalty (10% of tax due or \$50, whichever is greater).....(2) _____
- 3. Interest (from Part 2, Column I)(3) _____
- 4. Add Lines 1, 2, and 3(4) _____
- 5. Credit balance (from previous quarters)(5) _____
- 6. Total due or credit (subtract Line 5 from Line 4)(6) _____

If overpayment reported on Line 6, complete A and/or B below:

A. Credit to next year's tax \$ _____ B. Refund \$ _____



Applicant agrees to comply with tax reporting, payment, record-keeping, and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that base jurisdiction may withhold any refunds due if applicant is delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in all member jurisdictions.

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return, including accompanying forms and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Registrant's Signature	Date	Title	
Preparer's Signature	Date	Telephone	
Preparer's Address	City	State	ZIP Code
Preparer's Email Address _____			

Tax Period	Registrant Name	IFTA Account Number
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Fuel Tax Computation Worksheet

Round Columns B through F to nearest whole gallon or mile. Carry totals from Line 22 to Part 2. Attach additional worksheets as needed. (See instructions.)

A	B	C	D	E	F	G	H	I	J
Jurisdiction and Fuel Type	Total Miles <small>(in each jurisdiction for each fuel type)</small>	Total Taxable Miles <small>(in each jurisdiction for each fuel type)</small>	Taxable Gallons <small>(divide C by miles per gallon)</small>	Tax Paid Gallons <small>(in each jurisdiction for each fuel type)</small>	Net Taxable Gallons <small>(subtract E from D)</small>	Tax Rate	Tax Due or Credit <small>(multiply F by G)</small>	Interest	Total Due or Credit <small>(add H and I)</small>
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22 Total.....									

Instructions: International Fuel Tax Agreement Tax Return

General Information

Amended return: Check the box to indicate that this return reflects changes to the previously filed return for this quarter.

Zero miles: Check this box only if you are reporting zero miles for this quarter. Sign and date the return as indicated on page 2 and send the return to the Tennessee Department of Revenue Vehicle Services Division at the address shown.

When and where to file: Quarterly reporting due dates are April 30, July 31, October 31, and January 31. The tax return and full payment of taxes is due on the last day of the month that follows the close of the tax reporting period. If the last day of the month falls on a Saturday, Sunday or legal holiday, the next business day is considered the due date.

Mail completed and signed return along with the amount due from Part 3, Line 6 to: Tennessee Department of Revenue, Vehicle Services Division, 44 Vantage Way, Suite 160, Nashville, TN 37243-8050.

For assistance with this return, please contact the Motor Carrier Division at 888-826-3151 or 615-399-4265.

Part 1 - Fuel Summary

Fuel type: List all fuel types used this quarter.

Total miles: Enter total miles traveled in all IFTA and non-IFTA jurisdictions for each fuel type you are reporting. Round numbers to the nearest whole mile. Example: 655.8 should be rounded to 656, and 754.2 should be rounded to 754. Total miles entered in this column should match Column B on the Fuel Tax Computation Worksheet.

Total gallons: Enter total gallons put into vehicle(s) in all IFTA and non-IFTA jurisdictions for each fuel type. Round numbers to the nearest whole gallon. Total gallons entered in this column should match Column E on the Fuel Tax Computation Worksheet.

Average miles per gallon (MPG): Divide the Total Miles by Total Gallons to compute the Average Miles Per Gallon (MPG). MPG must be rounded to two decimal places. Example: 5.127 should be rounded to 5.12.

Part 2 - Fuel Tax Computation Totals

After completing the Fuel Tax Computation Worksheet, carry the total amounts from Line 22, Columns B through F to the corresponding columns on page 1, Part 2.

Tax rates: Rates will be converted using the following factors and will be computed to the nearest one-tenth of a cent:

One Liter = 0.2642	One Gallon= 3.785 liters
One Mile = 1.6093 kilometers	One Kilometer = 0.62137 miles

Fuel Tax Computation Worksheet

Attach additional worksheets as needed.

Unless indicated, round to nearest whole gallon or mile. Example: 655.8 should be rounded to 656 and 754.2 should be rounded to 754. An example of how to complete this worksheet is shown below.

Column A: List each jurisdiction traveled and the type of fuel consumed during the reporting period. Jurisdictions with a surcharge enter the word Surcharge on the line immediately below each jurisdiction with a surcharge or each type of fuel used.

Column B: Enter the total miles traveled in each jurisdiction for each fuel type. Jurisdictions with a surcharge should place a 0 in the surcharge line for each type of fuel used.

- Column C: Enter taxable miles traveled in each jurisdiction for each fuel type. Jurisdictions with a surcharge should place a 0 in the surcharge line for each type of fuel used.
- All Tennessee miles are taxable. Visit www.iftach.org to view a list of jurisdictional exemptions.
- Column D: Divide the amount in Column C by the Average Miles per Gallon from Part 1 for each fuel type. Jurisdictions with a surcharge should enter the same taxable gallons on the surcharge line. Do not include surcharge gallons in the Column D total on Line 22.
- Column E: Enter the gallons purchased in each jurisdiction for the reporting period on which fuel taxes have been paid. Jurisdictions with a surcharge should place a 0 in the surcharge line for each type of fuel used.
- Column F: Subtract the amount in Column E from the amount in Column D; if E is greater than D enter the credit figure in brackets. Example: <50>
- Column G: Enter the tax rate (for each fuel type in each jurisdiction traveled. For jurisdictions with a surcharge, enter the surcharge tax rate for each fuel type on the surcharge line.
- Column H: Multiply the amount in Column F by the tax rate in Column G. Enter the amount in dollars and cents. Enter credit amounts in brackets. Note: Surcharges are never a credit.
- Column I: Interest is due for each jurisdiction on any amount of tax paid after the due date. Multiply Column H by the monthly rate of 0.005 and enter the results in Column I.
- Column J: Add Columns H and I and enter the results in Column J. Enter the amounts in dollars and cents, carried to three decimal places, then rounded to two decimals. Example: \$82.565 rounded to \$82.57. Place credit amounts in brackets.
- Line 22: Enter the totals for Column B through J here and carry over to Part 2 on page 1. If additional worksheets are used, the amount entered into Part 2 should reflect the grand total across all worksheets.

Part 3 - Fuel Tax Summary

- Line 1: Enter amount calculated on Part 2, Column H. This is the amount of tax or credit due.
- Line 2: Penalty due for delinquent returns is calculated at 10% of tax due or \$50, whichever is greater.
- Line 3: Interest is due for each jurisdiction on any amount of tax paid after the due date. Enter amount calculated on Part 2, Column I.
- Line 4: Add Lines 1, 2, and 3.
- Line 5: Enter any credit balance available from a previous quarter. Note: Credit balances must be used within eight quarters.
- Line 6: Subtract Line 5 from Line 4. If the amount indicates a credit balance equal to or greater than \$10, you may request a refund. Credit balances must be used within eight quarters.

Signatures: The owner, partner, or corporate officer must sign and date the return. If the licensee authorizes another person to sign the tax return, there must be a power of attorney on file that indicates the time of the return. Any person who is paid for preparing a licensee's tax return must also sign the return as a preparer.