INSTRUCTIONS FOR COMPLETING AN IFTA TAX RETURN
Page 2 Example for completion of Form 56 is at the bottom of this page.

- **COLUMN A – JURISDICTION AND FUEL TYPE**
  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 for each type of fuel used.

- **COLUMN B – TOTAL MILES – In Each Jurisdiction For Each Fuel Type**
  Enter the total miles traveled in each jurisdiction for each fuel type (Round to WHOLE NUMBERS).
  Example – 655.8 should be rounded to 656 and 754.2 should be rounded to 754.
  Jurisdictions with a surcharge place a “0” in the surcharge line for each type of fuel used.

- **COLUMN C – TOTAL TAXABLE MILES – In Each Jurisdiction For Each Fuel Type**
  Enter taxable miles traveled in each jurisdiction for each fuel type (Round to WHOLE NUMBERS).
  Example – 655.8 should be rounded to 656 and 754.2 should be rounded to 754.
  Jurisdictions with a surcharge 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 – TAXABLE GALLONS**
  Divide the amount in Column C by the average miles per gallon from Column D Form 55B for each fuel type (Round to WHOLE NUMBERS).
  Divide miles in Column C by MPG, Column D on Form 55B. Example – 656 divided by 5.13 equals 127.87. The taxable gallons on Form 56 Column D shall be rounded to a whole number 128.
  Jurisdictions with a surcharge enter the same taxable gallons on the surcharge line. Add Column D and do not include taxable gallons in subtotal at the bottom of Form 56.

- **COLUMN E – TAX PAID GALLONS – In Each Jurisdiction For Each Fuel Type**
  Enter the gallons purchased in each jurisdiction for the reporting period on which fuel taxes have been paid (Round to WHOLE NUMBERS).
  Example – 274.8 should be rounded to 275.
  Jurisdictions with a surcharge place a “0” in the surcharge line for each type of fuel used.

- **COLUMN F – NET TAXABLE GALLONS**
  Subtract the amount in Column E from the amount in Column D, if E is greater than D; enter the credit figure in brackets, i.e. <50>.

- **COLUMN G – TAX RATE**
  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 – TAX DUE/CREDIT**
  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. SURCHARGES ARE NEVER A CREDIT.

- **COLUMN I – INTEREST**
  If the return is filed late, interest is due for each jurisdiction where tax is due. Multiply Column H by the monthly rate of .00417 and enter the results.

- **COLUMN J – TOTAL DUE/CREDIT**
  Total Columns H and I and enter results in Column J. Enter credit amounts in brackets.

ALL DOLLARS AND CENTS MUST BE CARRIED TO THREE DECIMAL PLACES AND THEN ROUNDED TO TWO DECIMAL PLACES.
EXAMPLE: $82.565 MUST BE SHOWN AS $82.57 AND $74.511 MUST BE SHOWN AS $74.51.

<table>
<thead>
<tr>
<th>(A) Jurisdiction and Fuel Type</th>
<th>(B) Total Miles In Each Jurisdiction For Each Fuel Type</th>
<th>(C) Total Taxable Miles In Each Jurisdiction For Each Fuel Type</th>
<th>(D) Taxable Gallons (Col. C ÷ MPG)</th>
<th>(E) Tax Paid Gallons In Each Jurisdiction For Each Fuel Type</th>
<th>(F) Net Taxable Gallons (Col. D – Col. E)</th>
<th>(G) Tax Rate</th>
<th>(H) Tax Due/Credit (Col. F x Col. G)</th>
<th>(I) Interest at .00417 /Month</th>
<th>(J) Total Due/Credit (Col. H + Col. I)</th>
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