

International Fuel Tax Agreement (IFTA) Tax Return Information and Instructions

Payments

Payment **must** accompany the tax return and be paid in U.S. funds. Make checks payable to the Department of Licensing.

If payment is enclosed, send this completed form and IFTA tax returns to:

Prorate and Fuel Tax, Department of Licensing, PO Box 3777, Seattle, WA 98124-3777

If payment is not enclosed, send or fax tax return to:

Fuel Tax Unit, Department of Licensing, PO Box 9228, Olympia, WA 98507-9228

Fax to (360) 570-7829 or (360) 570-7839

Due dates for reporting schedules

Reporting schedule	Due dates**
1st quarter: January, February, March	April 30
2nd quarter: April, May, June	July 31
3rd quarter: July, August, September	October 31
4th quarter: October, November, December	January 31
<i>**Tax returns must be postmarked the next working day if any of the dates fall on a weekend or a state holiday.</i>	

Filing frequency

You must file International Fuel Tax Agreement (IFTA) tax returns quarterly. All IFTA qualified and decaled vehicles must report their activity, both intrastate and interstate travel.

Penalties and Reinstatement

A late fee assessment of \$50.00 or 10%, whichever is greater, is charged for untimely or underpaid tax returns. Interest is charged per month for each jurisdiction you owe money. Refer to Line 4 section J for calculation instructions. We will revoke your license and cancel your vehicle registration if you do not file your tax return or if taxes are not paid.

IFTA qualified vehicle definition

- Having two axles and a gross vehicle weight (GVW) or registered GVW exceeding 26,000 pounds or 11,797 kilograms; or
- Having three or more axles regardless of weight; or
- Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered GVW.

The IFTA qualified vehicle definition is provided by the IFTA Article of Agreement, Article II, section R245.

Signature required by authorized person

All tax returns must be signed and dated by the account holder or a service provider before sending to the IFTA Unit.

Audits

Refer to the recordkeeping requirements of the IFTA Procedures Manual, Sections P550, P560, and P570.

Records

Maintain your records for four years from the date of the return.

Questions

Contact us at (360) 664-1858 or visit www.iftach.org.

Instructions

Line 1: Fill in the blanks and check the quarter you are reporting

Line 2: Place an "X" in each box that applies. We will revoke your license if you do not file quarterly. If checking "No Operation" you must file a tax return even if you had no activity for that reporting period.

If making changes to a previously filed return, mark "Amended return." If canceling your IFTA license, place an "X" in "Cancel license" and enter the effective date.

- Line 3:** Under “Fuel Type” enter the abbreviation for the type of fuel used:
 Diesel = DI Gasoline = Gas Propane = LP Gasohol = GH Natural Gas = NG
- Enter miles and gallons in whole numbers. Example: 12.5 enter as 13.
 - Enter total miles traveled in all jurisdictions for all IFTA qualified and decaled vehicles. After completing lines 4, 5, and 6 of the return, bring the total from line 7 column C to line 3 “Total Miles” section.
 - Enter total gallons placed into all IFTA qualified and decaled vehicles. If there are no exceptions after completing lines 4, 5, and 6 of the return, bring total from line 7 column F to line 3 “Total Gallons” section.
 - MPG: Calculate miles per gallon (MPG) by dividing the total miles by the total gallons and using a two decimal point figure. Example: 5.0356 rounds to 5.04. Calculate MPG separately for each fuel type.
- Line 4:** Enter information in each column by jurisdiction traveled.
- A. IFTA jurisdiction abbreviation. Under WA, list any miles traveled in Washington. Additional jurisdictions can be added to the back page.
 - B. Enter fuel type abbreviation; refer above to line 3.
 - C. Enter total miles traveled in the IFTA jurisdiction.
 - D. Enter taxable miles for the jurisdiction. If all operations were on-road, the figure for column C will be the same for column D.
 - E. Divide column D by line 3 MPG. Enter taxable gallons.
 - F. Enter tax-paid gallons purchased in each jurisdiction and placed in your IFTA qualified and decaled vehicle.
 - G. Subtract column F from column E. If column F is more than column E, this is a credit. Enter this credit on the tax return with parenthesis () around it. Example (5).
 - H. Enter the tax rate for each jurisdiction you are reporting travel. Refer to the Tax Rate Schedule received with your return or located at www.iftach.org.
 - I. Multiply column G by column H. If this is a credit, enter the amount with parenthesis around it. Example (\$15.00).
 - J. Enter interest due for each IFTA jurisdiction on late returns only. For return periods prior to July 1, 2013, multiply the tax due amount from column I by .01 for each month you are late. Example: one month late, \$10 owing multiplied by .01=\$.10 (cents).

 For return periods on or after July 1, 2013, interest is set at an annual rate. Visit DOL's website for the current rate or IFTA Inc. Detailed instructions and example of how to calculate interest can be viewed at www.dol.wa.gov/vehicleregistration
 - K. Add columns I and J and enter the amount.

 WA ST section: The Washington Sales Tax (WA ST) is for reporting sales use-tax owed for diesel fuel used off-road.

 To calculate the amount owed, use C–D and divide the amount by line 3 MPG. Then multiply this figure by the Sales Use Tax Rate on the Tax Rate Schedule mailed with your return or go to www.iftach.org. Enter this amount in column K.

 You may calculate and use an actual use tax amount from your records. If choosing this method, you must attach a Supplemental schedule with your IFTA tax return. Contact us to receive this form.

 Report individually for each jurisdiction if traveling in Oregon (OR), Yukon Territory (YT), Alaska (AK), Northern Territory (NT), or District of Columbia (DC). Complete columns A through G for each jurisdiction.
- Line 5:** Enter the subtotals from the columns on the bottom of page 2. Do not duplicate jurisdictional information from the front to the back.
- Line 6:** Total columns C, D, F, I, J, and K. Enter the total from column C to line 3 “Total Miles” and the total from column F to “Total Gallons”. The total in column F will vary if there were exceptions.
- Line 7:** Late returns owe a penalty of \$50.00 or 10%, whichever is greater. Multiply the amount due listed on line 7 column I by .10 or include \$50.00.
 Example: \$13 x .10 =\$1.30. Penalty is not due on zero or credit amounts.
- Line 8:** Add line 7 column K “Total Due” to penalty amount listed on line 8.
- Line 9:** If you owe money, list the amount here.
- Line 10:** If you have a refund, list the amount here.