

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

Filing Frequency

IFTA tax returns must be filed quarterly with the Washington Fuel Tax Section. "No Operations" tax returns must be filed if there was no activity. All IFTA qualified (a commercial vehicle that exceeds 26,000 gvw) and decaled vehicles must report their activity, even if it is intrastate travel only. If you have a credit or refund, you may fax in the return. The fax numbers are (360) 570-7839 or (360) 586-5905.

Returns must be faxed or postmarked by the postal delivery service as follows:

IFTA Reporting Schedule Returns Due on/before**		
1st Qtr.	(Jan, Feb, Mar)	April 30
2nd Qtr.	(Apr, May, Jun)	July 31
3rd Qtr.	(Jul, Aug, Sept)	Oct 31
4th Qtr.	(Oct, Nov, Dec)	Jan 31

**Tax returns must be postmarked the next working day if any of the dates above fall on a weekend or a holiday.

Payments

Payment for taxes due **must** accompany the return, and shall be paid in U.S. funds. Make checks payable to the Washington State Treasurer. **If the amount due is \$10.00 or less, no payment is required.**

Penalties and Fees

If a return is late or underpaid, a late fee will be assessed at 10% of the total tax due. Interest will be charged at the rate of 1% per month for each jurisdiction in which you owe money.

For tax returns not filed or when the taxes are not paid, your license will be revoked in all member jurisdictions and your Washington Prorate privileges will be cancelled. Once an IFTA License is revoked, a \$100.00 relicensing fee, tax returns up through the date of revocation, payment of any amount due, and a newly completed application are required to reissue your license.

Refunds

If the credit amount is \$10.00 or less, no refund check will be issued and the credit will not be carried forward.

How to Complete the IFTA Tax Return

1. Fill in the year and check the appropriate quarter if it is not preprinted on the return.
2. Check applicable box.
3. Fill in name, address, and account number if it is not preprinted on the return.
4. Check box and fill in date only if you wish to cancel your IFTA License.
5. **Fuel Type:** DI = Diesel GAS = Gasoline
LP = Propane GH = Gasohol
NG = Natural Gas

Total Miles: Enter total miles traveled in all jurisdictions for all the IFTA qualified and decaled vehicles. Include Non-IFTA Jurisdiction miles. Round all miles to the nearest whole mile.

Total Gallons: Enter total gallons placed into all of your IFTA qualified and decaled vehicles. Include Non-IFTA Jurisdiction gallons. Round all gallons to the nearest whole gallon.

AMG: Calculate AMG by dividing the total miles by the total gallons placed into IFTA qualified and decaled vehicles. Round to two decimal places. (Example 5.04). Calculate AMG separately for each fuel type.

6. Enter information in each column by jurisdiction. Do not enter jurisdictions in which you did not travel.
 - A. Enter IFTA jurisdiction abbreviation.
 - B. Enter fuel type abbreviation.
 - C. Enter tax rate for each jurisdiction. **Refer to enclosed Tax Rate Schedule.**
 - D. Enter total miles traveled in the IFTA jurisdictions.
 - E. Enter taxable miles for the jurisdiction. Taxable miles are less than total miles when IFTA qualified and decaled vehicles travel off-road for at least one mile, such as, privately owned roads, private property, or during the valid period of a fuel tax trip permit.
 - F. Enter taxable gallons. Divide Column E by Average Miles per Gallon (AMG) on Line 5.

- G. Enter tax-paid gallons that you purchased in each jurisdiction and placed in your IFTA qualified and decaled vehicle. For audit purposes, you must maintain supporting documents for these gallons (e.g., a receipt, invoice, credit card receipt or automated vendor generated invoice) for four years.
- H. Subtract Column G from Column F. If Column G is more than F, this figure is a **credit**. Enclose in parenthesis ().
- I. Multiply Column H by Column C. If credit, enclose in parenthesis ().
- J. Enter interest due for each IFTA jurisdiction. Calculate interest on late returns by multiplying the tax due amount by .01 (1 per cent) per month late for each jurisdiction. (Example: one month late, .01 (1 per cent), two months late, .02 (2 per cent)).
- K. Enter Total Due Jurisdiction by adding Columns I and J.

- 10. Enter sum of Blocks 8K (Total Due) and Block 9 (Penalty).
- 11. Credit from prior return(s).
- 12. If Line 10 minus Line 11 is greater than zero, this is the amount due.
- 13. If Line 10 minus Line 11 is less than zero, this is the amount you are owed. **To receive a refund, check the Refund Box.** Otherwise, this credit will be carried forward to the next quarter.

Note: Accumulated credits will be automatically refunded on an annual basis.

Sign and date return, provide your title and telephone number.

6A. WA: The Washington Sales Tax Line is for reporting sales (use) tax owed to Washington for diesel fuel used off- road in Washington. To calculate, subtract Washington Taxable Miles (Column E) from Washington Total Miles (Column D). Divide by AMG, and then multiply this figure by the Sales (use) Tax Rate on the Tax Rate Schedule. Enter this amount in Column K.

Alternatively, you may compute and use an actual sales (use) tax amount from your records. If you claim an actual sales (use) tax amount from your records, you must attach a supplemental schedule with your IFTA tax return to support the amount being claimed as a credit or amount owing.

- 6B. Enter totals from the reverse. (Continue onto the reverse only if all the lines on the front are filled.) **Do not duplicate information from front to back.**
- 7. Enter total miles traveled in Non-IFTA Jurisdictions in Column D and enter fuel purchased in Column G. If you are reporting gasoline and diesel, enter figures separately.
- 8. Total all columns.
- 9. Calculate penalty on late returns by multiplying .10 (10 per cent) by the amount due in block 8I. Penalty is not due on zero or credit amounts.

The Department of Licensing has a policy of providing equal access to its services. If you need special accommodation, please call (360) 902-3600 or TTY (360) 664-8885.

