

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

Filing frequency

International Fuel Tax Agreement (IFTA) tax returns must be filed quarterly with the Washington Fuel Tax Section. All IFTA decal vehicles must report their activity, both intrastate and interstate travel. Definition of IFTA qualified vehicles is listed on the back.

Send or fax non-payment returns to:

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

Fax: (360) 570-7839 or (360) 586-9729

When mailing or faxing your return, follow these dates:

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

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

Payments

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

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

Penalties and fees

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

For tax returns not filed or when the taxes are not paid, your license will be revoked in all IFTA jurisdictions and your Washington Prorate privileges will be cancelled.

To reissue a revoked IFTA license, you may need to provide: tax returns through the date of revocation, overdue payments, a new application, and \$100 relicensing fee.

Refunds

Refunds or credits of \$10 or less will not be issued or carried forward.

Instructions for completing the IFTA tax return

1. Fill in name, address, and account number if it is not preprinted on the return.
2. Fill in the year and quarter that you are reporting.
3. If you want to cancel your IFTA License, check the box and enter the effective date.
4. Place an "X" in each box that applies. For "No Operations", you must file a tax return even if you had no activity for that reporting period. If you do not file quarterly, your license will be revoked.
5. Fuel Type: DI = Diesel GAS = Gasoline
LP = Propane GH = Gasohol
NG = Natural Gas

*Round all figures to the nearest whole number.
Example: 12.5 enter as 13.

***Total Miles:** Enter total miles traveled in all jurisdictions for all IFTA qualified and decal vehicles. Add amounts listed from section 7.

***Total Gallons:** Enter total gallons placed into all of your IFTA qualified and decal vehicles. Add amounts listed from section 7.

AMG: Calculate average mile per gallon (AMG) by dividing the total miles by the total gallons and use a two decimal point figure. Example: 5.0356 round to 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. IFTA jurisdiction abbreviation. Additional jurisdictions can be added to the back page.
 - B. Fuel type abbreviation (review #5 for abbreviations).
 - C. Tax rate for each jurisdiction - refer to the enclosed Tax Rate Schedule.
 - D. Total miles traveled in the IFTA jurisdiction.
 - E. Taxable miles for the jurisdiction. If all of your operations were on-road, the figure for column D will be the same for column E.

Taxable miles do not include any travel off-road, privately owned roads, private property, or during the use of a fuel tax trip permit. Travel on a private or permitted road must be at least one mile in and one mile out to be considered non-taxable.
 - F. Divide column E by Line 5 AMG. This is your taxable gallons.

- G. Tax-paid gallons that you purchased in each jurisdiction and placed in your IFTA qualified and decal 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. Enter this figure on the tax return with parenthesis. Example: 12.03 enter as (12).

If column F is more than column G, this figure is the amount owing.

- I. Multiply Column H by Column C. If this is a credit, put parenthesis around the amount. Example: (\$12.00)

- J. Enter interest due for each IFTA jurisdiction on late returns only. To do this, multiply the tax due amount by .01 for each month you are late for each jurisdiction. Only calculate the interest for each jurisdiction you owe money.
Example: one month late, \$10 owing multiplied by .01= \$.10 (cents)

- K. Add columns I and J.

- 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 get this amount, subtract Washington Taxable Miles column E from Washington Total Miles column D. Divide this amount by AMG (section 5), and then multiply this figure by the Sales Use Tax Rate on the Tax Rate Schedule that is mailed to you quarterly or found at www.iftach.org. Enter this amount in Column K.

You may compute and use an actual sales use tax amount from your records. When doing this, you must attach a Supplemental schedule with your IFTA tax return supporting the amount being claimed.

- 6B. Total the columns from the back page. Do not duplicate information from the front to the back. This is to be used for additional jurisdictions only.

7. Enter total miles traveled in non-IFTA jurisdictions in column D and enter fuel purchased in column G. If you are reporting gasoline enter this figure in "Gas" and if reporting diesel enter this figure in "DI". The totals must be added to section 5.

8. Total all columns.

9. Enter penalty amount. Late returns owe a penalty of 10 percent. Multiply the amount due listed on section 8 column I by .10. Penalty is not due on zero or credit amounts. Example: \$13 x .10= \$1.30

10. Add section 8 column K "Total Due" to penalty amount listed in 9 and enter this subtotal.

11. The amount pre-printed is any credit claimed from prior returns.

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 credit amount you are owed.

Signature required

Sign, date, include title, and phone number of the person authorized to sign the tax return.

Mail information

Send tax return and payment to the address listed on the front of the tax return (lower left hand corner).

Questions

Contact us at (360) 664-1868 or visit www.iftach.org.

Records

Records must be kept for four years.

Definition of IFTA qualified vehicle

- 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. Qualified Motor Vehicle does not include recreational vehicles.

*Provided by the IFTA Article of Agreement