Click here to START or CLEAR, then hit the TAB button

WASHINGTON STATE DEPARTMENT OF LICENSING

# IFTA Special Fuel Authorization Tax Return

**See next page for where to send this form.**

A. Reporting period
Year _____ Quarter _____ Account number _____

For validation only. 039-030-115-0000

B. ☐ No operations ☐ Amended return ☐ New address Effective date
☐ Late return ☐ Name change ☐ Cancel license ► _____

C. Name and address

Validated postmark date

| | | | | |
|---|---|---|---|---|
| 1 | Beginning physical inventory | | 1 | |
| 2 | Fuel received (total from Schedule A on page 2) | | 2 | |
| 3 | Ending physical inventory | | 3 | |
| 4 | Total accountable gallons (line 1 + line 2 - line 3) | | 4 | |
| 5 | Tax-exempt gallons (total from Schedule B on page 2) | | 5 | |
| 6a | IFTA taxable gallons | 6a | | |
| 6b | Non IFTA taxable gallons | 6b | | |
| 6 | Total taxable gallons (line 6a + line 6b) | | 6 | |
| 7 | Washington power take-off credit gallons * | | 7 | |
| 8 | Tax paid purchases (Schedule A, line A1) | | 8 | |
| 9 | Net taxable or credit gallons (line 6 - line 7 - line 8) | | 9 | |
| 10 | Special fuel tax (line 9 x $.494) | 10 | | |
| 11 | Penalty (line 10 x 10%) | 11 | | |
| 12 | Sum of line 10 + line 11 | 12 | | |
| 13 | Interest (line 12 x 1%) | 13 | | |
| 14 | Total fuel tax liability (line 12 + line 13) | | 14 | |
| 15 | Previous payments (Amended returns only) | | 15 | ( ) |
| 16 | Sales tax owed or credit claimed (See instructions) | | 16 | |
| 17 | Total adjustments (line 15 + line 16) | | 17 | |
| 18 | If total of lines 14 - 17 is greater than zero, amount owed | | 18 | |
| 19 | If total of lines 14 - 17 is less than zero, net refund amount | | 19 | ( ) |

| Printed name of person signing | Contact name (if different from person signing) | |
|---|---|---|
| Contact (Area code) telephone number | Contact (area code) fax number | Contact email address |

*I certify under penalty of perjury under the laws of the state of Washington that the foregoing is true and correct.*

Date and place

**X** **When you have completed this form, please print it out and sign here.**
**Signature REQUIRED**

**Please keep a copy of this tax return for your records.**

# IFTA Special Fuel Authorization Tax Return

Name _____ Account number _____

## Schedule A - Fuel purchased in Washington

| | | | |
|---|---|---|---|
| A1 | Gallons purchased tax paid **line 8, page 1** | A1 | |
| A2 | Non-taxed diesel from Washington licensed suppliers or special fuel tax importers | A2 | |
| A3 | Other (explain) | A3 | |
| **Total fuel** (add lines A1 through A3) **line 2, page 1** | | | |

## Record of off-highway use by non-IFTA vehicles * *

| | | | |
|---|---|---|---|
| A | Miles traveled in all jurisdictions | A | |
| B | Total gallons of fuel placed into vehicles in all jurisdictions | B | |
| C | Average miles per gallon (line A divided by line B) | C | |
| D | Miles traveled off Washington public roads | D | |

## Schedule B - Tax exempt Washington gallons used

| | | | |
|---|---|---|---|
| B1 | Washington off-highway gallons (used by non-IFTA qualified vehicles) * | B1 | |
| B2 | Non-highway equipment use | B2 | |
| B3 | Other (explain) | B3 | |
| **Total exempt** (add lines B1 through B3) **line 5, page 1** | | | |

* Use line B1 to report only those off-highway gallons used in Washington by vehicles that are not reported on the IFTA tax return. This amount is computed by dividing Line D by Line C. Off-highway credit gallons for IFTA qualified vehicles (over 26,000 GVW or which have three axles regardless of weight) must be reported on the IFTA tax return.

* * Record the mileage and fuel totals for all vehicles that are not reported on the IFTA tax return.

**If payment is enclosed, send this completed form and supporting documents to:**
Prorate and Fuel Tax, Department of Licensing, PO Box 3777, Seattle, WA 98124-3777

**If payment is not enclosed, send this completed form and supporting documents to:**
Fuel Tax Unit, Department of Licensing, PO Box 9228, Olympia, WA 98507-9228 or fax to (360) 570-7829 or (360) 570-7839



*We are committed to providing equal access to our services.*
*If you need accommodation, please call (360) 664-1858 or TTY (360) 664-0116.*