

INSTRUCTIONS FOR COMPLETING THE IFTA-100 RETURN:

The form has a series of tabs for each of the fuel types. When the page opens, the system places you on the **Return Section A** tab. The system will calculate the line items once the **Line Items** and **Totals** tabs have been completed, and give you an opportunity to claim a refund, if appropriate. See section below **Completing and Submitting the IFTA-100** for further instructions.

Each fuel type has two tabs at the top of the form that must be completed: **Line Items** and **Totals**. Select the tab for the appropriate fuel type. Beginning with the **Line Items** tab, the only columns you need to complete are below. All other fields are calculated by the system.

- **Total IFTA Miles:** Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction by all qualified motor vehicles in your fleet. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235)**
- **Taxable Miles:** Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235)**
- **Tax Paid Gallons:** Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. Keep your receipts for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used. **Round mileage to the nearest whole gallon (e.g., 123.4 = 123)**

Select a Fuel Schedule—Example: Diesel Line Items

1. The portal will display all jurisdictions you have indicated you operated in during the previous eight (8) quarters. The correct Rate Codes based on jurisdiction and filing period are automatically provided. If a *Jurisdiction* is missing, read the sections below: **Adding a New Jurisdiction (Non-Surcharge)** and **Adding a New Jurisdiction (Surcharge)**.

Jurisdiction	Rate Code	Total IFTA Miles	Taxable Miles	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons
CT	CT0234	0	0	0	0	0
MA	MA0234	0	0	0	0	0
RI	RI0234	0	0	0	0	0

Figure 1: Line Items Tab Prefilled with Prior Return Data

Suggestions for Entering Data in the Form:

1. Complete the entire row for a jurisdiction (moving left to right) before going to the next jurisdiction.
2. If you did not operate in a jurisdiction listed, do not enter any data, just move to the next jurisdiction.
3. Boxes that appear in gray are usually calculated fields that will be automatically filled by the system.
4. To move from box to box, use either your mouse (click in each box), or use the <TAB> key on your keyboard to hop from box to box.
5. Although the *Tax Rate* and *Interest Due* columns allow you to make changes, do not change/add any data. The *Tax Rate* is determined by the system and the system will automatically calculate the *Interest Due*, if appropriate, when you submit the return.

Steps to Complete the Line Items Tab

1. The first column to complete is *Total IFTA Miles*. Using your mouse, click on the *Total IFTA Miles* column and complete (remember to round to the nearest whole mile).
2. Enter miles in the next column, *Taxable Miles* (remember to round to the nearest whole mile).
3. Enter gallons in the next column, *Tax Paid Gallons* (remember to round to nearest whole gallon).
 - a. Notice how the system skipped over the *Taxable Gallons* field. The system will calculate that field.
4. Do not change the *Tax Rate* column. Do not enter an *Interest Due* amount.

Adding a New Jurisdiction (Non-Surcharge)

To add a new jurisdiction (a new row) click the ADD NEW button. The portal system will present a new row with no information in the columns. Please follow the steps below to ensure that the correct *Rate Code* and *Tax Rate* is automatically determined:

1. Place your cursor in the *Rate Code* column. Enter the 2-letter abbreviation for the state or province that you want to add (example 'NY').

Jurisdiction	Rate Code	Total IFTA Miles	Taxable Miles	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons
RI	RI0234	923	923	0	44	0
MA	MA0234	6006	6006	0	1514	0
CT	CT0234	1440	1440	0	72	0
	NY					

Figure 2: Adding a New Jurisdiction

Adding a New Jurisdiction (Surcharge)

Jurisdictions with a Surcharge Tax Rate include: Indiana, Kentucky, and Virginia. The system will not generate Rate Codes for Surcharge jurisdictions; you must enter them. Two (2) rows must be created.

Use a zero (0) in the rate code for the primary Fuel Tax Rate code. Use the number one (1) for surcharge states. The last four numbers indicate tax year and quarter, respectively.

VA	VA0234	0	0	0	0	0
VAS	VA1234	0	0	0	0	0

ADD ROW

Figure 3: Example of a Surcharge state entry for fourth quarter of 2023

All Data Has Been Entered:

1. Complete the remaining data and click the CALCULATE button. The portal will jump you back to the **Return Section A** tab with some fields automatically completed.
2. Return to the appropriate fuel type **Line Items** tab. You should now see that the *Jurisdiction*, *Rate Code*, and *Tax Rate* columns have been filled for your new Jurisdiction.
3. Your form will look something like the below. Notice that the *Rate Code* and *Net Taxable Gallons* fields have been calculated by the system.

RI-IFTA 100 (D)						
Jurisdiction	Rate Code	Total IFTA Miles	Taxable Miles	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons
RI	RI0234	923	923	0	44	-44
MA	MA0234	6006	6006	0	1514	-1514
CT	CT0234	1440	1440	0	72	-72
NY	NY0234	100	100	0	25	-25

Figure 4: Line Items tab after Calculating

Completing Diesel Totals Tab:

Steps:

1. Click on the **Diesel Totals** tab.

Line #	Line Item	
1	Total IFTA Miles	2234
2	Total Non-IFTA Miles	0
3	Total Miles	2234
4	Total Gallons	0
5	Average Fleet MPG	0.000000

Figure 5: Totals Automatically Calculated

2. The system has calculated the values except for the *Total Gallons* amount. You need to enter the *Total Gallons* value. It is used to determine the *Average Fleet MPG*.
3. Click CALCULATE. The *Average Fleet MPG* has been calculated.

Line #	Line Item	
1	Total IFTA Miles	2234
2	Total Non-IFTA Miles	0
3	Total Miles	2234
4	Total Gallons	500
5	Average Fleet MPG	4.470000

Figure 6: Average Fleet MPG Automatically Calculated

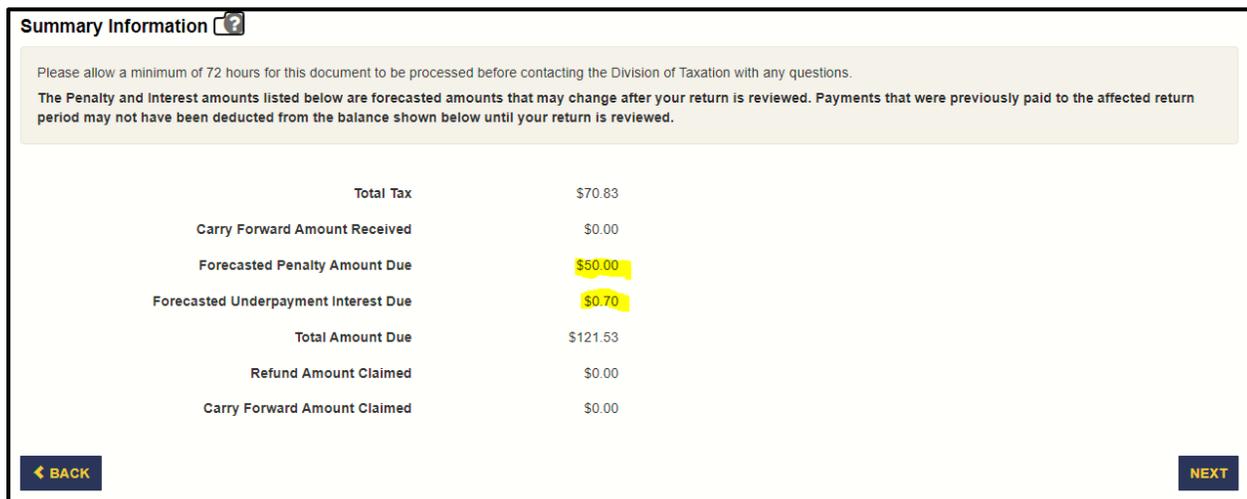
Completing and Submitting the IFTA-100

1. On the **Return Section A** tab, *Total Due* by fuel type has been calculated. The *Penalty amount will be determined by the system when you submit the return.*
 - a. **Credits as of Date and Credits:** On your last return, if you chose to Carryforward an overpayment instead of requesting a refund, you can enter that data here. Use the filing quarter end date as the *Credits as of Date* and enter the appropriate amount in the *Credits* line.
 - b. **Refund Amount:** If an overpayment amount appears in *Total Balance Due* line, you may claim the refund by putting the overpayment amount in the *Refund Amount* line. Otherwise, any overpayments will be credited to the next filing period.
2. Review the data on the fuel schedule for accuracy.
3. Click the CALCULATE button one last time.
4. Click the SUBMIT button.

Summary Information

The **Summary Information** page displays the Total Tax and estimated Penalty and Interest amounts .

- a. If you do not agree with the *Total Tax* amount, you have an opportunity to go back to the return by clicking the BACK button and reviewing/correcting the data.



Summary Information 

Please allow a minimum of 72 hours for this document to be processed before contacting the Division of Taxation with any questions.

The Penalty and Interest amounts listed below are forecasted amounts that may change after your return is reviewed. Payments that were previously paid to the affected return period may not have been deducted from the balance shown below until your return is reviewed.

Total Tax	\$70.83
Carry Forward Amount Received	\$0.00
Forecasted Penalty Amount Due	\$90.00
Forecasted Underpayment Interest Due	\$0.70
Total Amount Due	\$121.53
Refund Amount Claimed	\$0.00
Carry Forward Amount Claimed	\$0.00

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Figure 7: Return with Penalty and Interest Assessed

1. Click on the NEXT button.
2. On the **Electronic Signature** page click YES button
 - a. The **Enter Tax Return – Confirmation** page provides you with a Confirmation number. This number will help Taxation track your return and payment should there be any discrepancies.

To make a payment, you must click the MAKE A PAYMENT button. This will take you to pages where you will enter your bank account information and schedule the payment.