

IFTA Quarterly Fuel Tax Return Instructions

Anyone holding a license under the International Fuel Tax Agreement is required to file an IFTA Quarterly Fuel Tax Return, which includes a Quarterly Fuel Tax Schedule for each fuel type. You may also file your return online by going to <https://gtc.dor.ga.gov>. To help you login and use GTC, the Department is offering instructional videos, a taxpayer manual, and answers to frequently asked questions on-line at www.GaTaxInfo.org. Please visit this website for an overview of GTC.

Record the **IFTA ID number**, name and address of the registered licensee. The quarter ending should be the ending date of the period covered by the report.

Check **No Operations** if you did not operate in any jurisdiction including your base jurisdiction during the quarter.

Check the **Amended** box if you are amending a previously filed return for the same quarter.

To **cancel** your license check the Cancellation box, Complete the report for your operations in this quarter, return your IFTA license and any unused decals to the address on the license.

U.S. / Metric Conversion Factors:
one liter = 0.2642 *one gallon = 3.785 liters*
one mile = 1.6093 kilometers *one kilometer = 0.62137*

IFTA Tax Summary

Note: In order to complete the IFTA tax summary, you must complete the IFTA tax return schedule (pages 2 through 4 by fuel type).

Line 1- Report Total due or credit earned for each fuel type (column 10, all pages)

Line 2- Penalty is ten percent (10 %) of the unpaid tax balance or fifty dollars (\$50.00), whichever is greater if the return is filed or payment is made after the due date. The due date is the last day of the month following the end of the quarter, or if the due date falls on the weekend then the return and payment is due the next business day.

Line 3- Add lines 1 e. and 2. Enter credits as a negative.

Line 4- If line 3 is a credit; enter the refund amount you are requesting.

IFTA Tax Return Schedule

The fuel type must be added if not pre-printed on the schedule.

A. Enter the total miles (calculated in column 2) traveled in IFTA jurisdictions by your licensed vehicles using the fuel type indicated on each schedule. Report all miles traveled. **Mileage should be rounded to the nearest whole miles (e.g. 1234.5= 1235).**

B. Enter the total miles traveled in non-IFTA jurisdictions by all licensed vehicles using the fuel type indicated on each schedule. Report all miles traveled whether taxable or non-taxable. **Mileage should be rounded to the nearest whole mile (e.g., 1234.5= 1235).**

C. Add miles in line (A) and miles in line (B) to determine total miles traveled by all licensed vehicles.

D. Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all licensed vehicles using the fuel type listed on the schedule. **Round gallons to the nearest whole gallon (e.g., 123.4= 123)**

E. Average Miles per gallon; Divide line (C) by line (D). **Round to 2 decimal places (e.g., 5.678 = 5.68)**

Column Instructions

Column A - All IFTA Jurisdictions are pre-printed.

Column B - Enter the total miles traveled (taxable and non-taxable) in every IFTA jurisdiction for the fuel type listed on this schedule only. **Round mileage to the nearest whole miles (e.g., 1234.5= 1235)**

Column C - Enter the IFTA taxable miles for each jurisdiction. Do not include fuel use trip permit miles. **Round mileage to the nearest whole miles (e.g. 1234.5 =1235)**

Column D- Divide the miles in column 3 by the average miles per gallon in line E to determine the total taxable gallons used in each jurisdiction. The Taxable Gallons between a jurisdictions standard rate and the surcharge for the jurisdiction should be the same. Surcharge tax is indicated by the jurisdiction suffix followed by the number 2. i.e. IN2, KY2, and VA2. (For the surcharge line, enter the same figure from the standard jurisdiction line). **Round gallons to the nearest whole gallon (e.g. 53.9 = 54)**

Column E - Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of the licensed vehicles in each jurisdiction. Round gallons to the nearest whole gallon (e.g. 53.9 = 54). Enter "0" on a surcharge line (since a surcharge cannot be prepaid). Keep receipts for each purchase claimed. When fuel is withdrawn from a bulk storage only report those gallons placed in the propulsion tank of the licensed vehicle in the quarter for which you are reporting. Fuel remaining in storage cannot be reported until it is used.

Column F - Subtract the gallons in column 5 from the gallons in column 4 for each jurisdiction. Round gallons to the nearest whole gallon (e.g. 53.9 = 54). Place a "0" on the surcharge line.

Column G - Tax rates for the quarter for which you are filing are pre-printed.

Columns H, I and J are currency. Please include the full currency value including cents. (e.g. \$53.90 = \$53.90)

Column H - Multiply the tax rate in column 7 by the gallons in column 6 for each jurisdiction to determine the tax or the credit. Where a surcharge is applicable multiply the amount in column 4 by the surcharge rate in column 7.

Column I - If your return is not filed by the due date then you must compute interest on any tax due for each jurisdiction for each fuel type indicated on each schedule. Interest is computed on the tax due from the due date of the return until the date the payment is received. Interest is computed at 1 % per month or any part of a month, to a maximum of 12 % per year. Returns must be postmarked by the last day of the month following the end of the quarter, unless that day falls on the weekend, or holiday in which case the returns would be due on the next business day.

Columns J - For each jurisdiction add the amount in columns 8 and 9, and enter the total dollar amount or the credit amount. Enter the credit amount as a negative figure.

Totals- The total in column 10 from on all pages is the difference between taxes due and credits earned in all jurisdictions for the fuel type on each schedule. Transfer the totals from column 10 for each fuel type to the corresponding line on the summary page.