DO NOT SEND

DR 0122 (10/23/26)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

IFTA Tax Return General Information

- Each IFTA licensee must file a quarterly tax return, even if miles were not driven during the calendar quarter. Failure to file the return may result in an assessment of tax, penalty and interest.
- You are required to report all IFTA jurisdictions where you traveled, even if the jurisdiction(s) are not printed on the return.
- IFTA returns are due on the last day of the month immediately following the end of each tax period. To be timely, paper returns must be postmarked by the due date. When the due date falls on a Saturday, Sunday or Legal Holiday, the next business day is the due date.
- The greater of $50.00 or 10% delinquent filing penalty will be added to returns filed after the due date.
- **For paper returns, each fuel type must be reported on a separate form.** A current version of the form is available on our website, *Tax.Colorado.gov/IFTA-forms*. When submitting returns for multiple reporting periods, a separate payment must accompany each period's return.
- **To substantiate the information reported, each licensee must maintain records for four (4) years from the filing date of the return.** Such records shall be made available upon request by any jurisdiction member for an audit.
- **Bulk fuel users may only take credit for fuel placed into the fuel tank of a qualified motor vehicle from a licensee's own bulk storage facility.** Do not include fuel which remains in the bulk storage tank, has been dispensed into off-highway equipment or has been dispensed into a separate auxiliary fuel supply tank of highway equipment used for purposes other than the propulsion engine of the vehicle (i.e. reefer engine).

  Note: Incomplete, incorrect or obsolete IFTA returns will be sent back to the carrier which could cause the return to be received late and **subject to penalties and interest**.
- Current fuel tax rates, footnotes, U.S. / Canada exchange rates and U.S. / Metric conversions can be found on the IFTA web site at *www.iftach.org*.
- Volume is the amount of motor fuels placed into the supply storage unit of a qualified motor vehicle or used by a qualified motor vehicle as measured by a unit of measurement. For example diesel and gasoline measured in gallons or electricity measured in kilowatt hours (kWh).

IFTA Reminders

- When reporting for states with surcharges, you must complete both the fuel tax line, and the surcharge line, on the tax return. Fuel purchased at the pump **is not allowed** on the surcharge line; the surcharge is not included in the price paid at the pump.
- Oregon miles and volume are required to be reported similar to all other IFTA jurisdictions.
- Mail your return to the address on the form. Failure to do so could delay processing, and result in a delinquency notice for late filing.

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IFTA Tax Return Instructions

Step 1: Pick Your Fuel Type

- **Line 2:** Check the box for your fuel type. You must fill out a separate form for each type of fuel.
- **If you have no driving activity:** Check the box for your fuel type on Line 2. Write a zero (0) on lines 1A, 1B, 1C, 13, and 18. You must also write a zero (0) in columns 4 through 12 for Colorado.

Step 2 Report Your Driving by Jurisdiction

- **Column 3 (Jurisdiction):** List the correct abbreviation for every IFTA jurisdiction where you drove during this time. Do not list non-IFTA areas, and do not list areas where you drove zero miles.
- **Column 4 (Total Miles):** Write your total miles driven in each IFTA area. Round to the nearest whole mile (do not use decimals). Add up this column and write the total on Line 1D.
- **Column 5 (Total Taxable Miles):** Write your taxable miles for each area. To find this, take your total miles from Column 4 and subtract any miles you already paid for with a fuel tax trip permit in that area. Do not use decimals.

Step 3: Report Total Miles and Fuel Volume

- **Line 1E:** Write your total miles driven in non-IFTA areas. Do not include any miles recorded from a row that is for Fuel Surcharges. Example KY Surcharge.
- **Line 1A:** Add Line 1D and Line 1E to get your Total Miles. Round to the nearest whole mile (for example, 4,231.56 becomes 4,232).
- **Line 1B:** Write the total volume of fuel put into your vehicles fuel tanks for the fuel type you chose on Line 2. Include fuel from both IFTA and non-IFTA areas. Round to the nearest whole number (for example, 806.09 becomes 806).
- **Line 1C:** Divide the miles on Line 1A by the fuel amount on Line 1B. Round your answer to two decimal places (for example, 5.2506 becomes 5.25).

Step 4: Tax Details by State or Region

- **Column 6 (Taxable Volume):** Divide Column 5 by Line 1C. Round to the nearest whole number.
- **Column 7 (Tax Paid Volume):** Write the total volume of fuel purchased and placed into your vehicles in each area. Round to the nearest whole number.
    - **Note on Bulk Storage:** Only include fuel pulled out of storage to use in your vehicles during this time. Do not count fuel still sitting in storage.
- **Column 8 (Net Taxable Volume):** Subtract Column 7 from Column 6. If Column 7 is a larger number, put your answer in parentheses or brackets to show it is a credit.
- **Column 9 (Tax Rate):** Write the tax rate for each IFTA area where you drove. You can find these rates at *Tax.Colorado.gov/IFTA-forms*.
- **Column 10 (Tax):** Multiply Column 8 by Column 9. Put credits in parentheses or brackets. Write this amount in dollars and cents (like 12.32). If you are filing on time, skip to Step 5. If you are filing late, go to Column 11.

- **Column 11 (Interest):** If you are filing late, multiply Column 10 by the interest rate for each late month. Interest is added every month and does not apply to credits. You can find interest rates at *www.iftach.org*.
- **Column 12 (Total Tax and Interest):** Add Column 10 and Column 11. If you do not owe interest, this number will be the same as Column 10. Write the amount in dollars and cents.

Step 5: Finish Your Return

- **Lines 13 and 14:** Add up the totals for Columns 7, 10, and 11. Make sure your total for Column 7 is not bigger than Line 1B.
  - If your Column 10 total is a positive number (you owe tax), write it on Line 13.
  - If your Column 10 total is a negative number (you get a credit), write it on Line 14.
  - **Do not write an amount on both lines!**
- **Line 15:** If you are filing on time, write a “0”;. If filing late, multiply Line 13 by 10% (0.10).Write that number or $50.00 on Line 15, whichever is higher.
- **Line 16:** If you are filing on time, write a “0”. If filing late, write your total from Column 11.
- **Lines 17 and 18:**
  - **If you have an amount on Line 13:** Add Lines 13, 15, and 16 together. Write the total on Line 18 (Total Due).
  - **If you have an amount on Line 14:** Add Lines 15 and 16 together. If this new total is **more** than Line 14, subtract Line 14 from your new total and write the answer on Line 18. If this new total is **less** than Line 14, subtract your new total from Line 14 and write the answer on Line 17.
  - **Do not write an amount on both lines!**
- **Final Step:** You must sign and date the return.

Mail to and Make Checks Payable To:
Colorado Department of Revenue
Denver, CO 80261-0009

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COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

IFTA Tax Return

• ☐ Check if Amended Return

Photocopy and keep for your own records

Last Name or Business Name	First Name	Middle Initial

Address	City	State	ZIP

Colorado Account Number	IFTA Account No. (FEIN or SSN)	Period (MM/YY – MM/YY)	Due Date (MM/DD/YY)	**5600-101**
		–		

• **1A.** Total miles traveled in all jurisdictions (Enter Total of line 1D and line 1E)		**1D.** Total IFTA miles. Enter the total of Column 4	
• **1B.** Total volume (both IFTA and non-IFTA jurisdictions)		**1E.** Enter Non-IFTA Miles	
1C. Average miles per volume, Line 1A divided by Line 1B			

• 2. Fuel Type

☐ 001 Diesel ☐ 002 LPG ☐ 003 Gasoline ☐ 004 Gasohol ☐ 005 LNG ☐ 006 CNG ☐ 007 Ethanol

☐ 008 Methanol ☐ 009 E-85 ☐ 010 M-85 ☐ 011 A55 ☐ 012 Biodiesel ☐ 013 Electricity ☐ 014 Hydrogen

IFTA Tax Computations (round to the nearest whole gallon and mile)—Continued on the Reverse Side

• **3.** Jurisdiction	• **4.** Total Miles	**5.** Total Taxable Miles	**6.** Taxable Volume	• **7.** Tax Paid Volume	**8.** Net Taxable Volume (6-7)	**9.** Tax Rate	**10.** Tax (8 x 9)	**11.** Interest Due	**12.** Total (10 + 11)

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● **3.** Jurisdiction	● **4.** Total Miles	**5.** Total Taxable Miles	**6.** Taxable Volume	● **7.** Tax Paid Volume	**8.** Net Taxable Volume (6-7)	**9.** Tax Rate	**10.** Tax (8 x 9)	**11.** Interest Due	**12**. Total (10 + 11)

Copy this page to report more jurisdictions

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● **3.** Jurisdiction	● **4.** Total Miles	**5.** Total Taxable Miles	**6.** Taxable Volume	● **7.** Tax Paid Volume	**8.** Net Taxable Volume (6-7)	**9.** Tax Rate	**10.** Tax (8 x 9)	**11.** Interest Due	**12**. Total (10 + 11)
Record the total for each column below.									

● **13**. Net Tax **due**. If the total from Column 10 is positive, enter on line 13. **(100)**		
● **14.** Net Tax **credit**. If the total from Column 10 is negative, enter on line 14. **(105)**		
15. Penalty. The greater of $50.00 or 10% of the total from Column 10.		
16. Interest. The total from Column 11.		
17. Amount of **tax credit** to be refunded this period		

Mail to and Make Checks Payable To:
Colorado Department of Revenue,
Denver, CO 80261-0009
(303) 205-8205

18. Total remittance
(A separate check must accompany each return submitted)

☐ Paid by **EFT**

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

$

I certify under penalty of perjury in the second degree that to the best of my knowledge the above information is true and correct.

Signature **(Required)**	Date **(Required)** (MM/DD/YY)
Title	Phone Number