



DO NOT SEND

International Fuel Tax Agreement Tax Report

IFTA Tax Report General Information

- Each IFTA licensee must file a quarterly tax report, even if no miles were 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 reports are due on the last day of the month immediately following the end of each tax period. Reports must be filed through Revenue Online or postmarked by the due date to be considered timely. 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 shall be assessed to reports filed after the due date.
- **Each fuel type must be reported on a separate tax form.** A current version of the form mailed to the licensee and the version on the taxation website, Tax.Colorado.gov are the current acceptable versions of the form. 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 report.** 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:** 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.
- Incomplete, incorrect or obsolete IFTA returns will be sent back to the carrier to complete and/or correct. Returns sent back for completion or corrections may be subject to late penalties and interest.

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 gallons 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 of the return, and result in a delinquency notice for late filing.

Instructions for Revenue Online IFTA Reporting

Three basic steps to filing using Revenue Online

Step 1:

Enter Miles Per Gallon Information

- Indicate Appropriate Fuel Type
- Total Gallons Used for Quarter

Step 2:

Report Jurisdiction Detail

- Indicate Jurisdiction
- All miles traveled in Jurisdiction
- All Tax Paid Gallons (Purchases) in Jurisdiction

Step 3:

Review and Submit Return

Note: System will complete all other columns as the detail is entered. It will continuously adjust as miles and tax paid gallons are added. See lines 1B, 2 and Column 3, 4, and 7 for detailed instructions for the items listed above.



IFTA Tax Report Instructions

Step 1 Enter Miles Per Gallon Information and Fuel Type

Line 1A

Total **all miles** traveled during the period and enter the amount on Line 1A. Include miles traveled for both IFTA and Non-IFTA jurisdictions. **Do not use decimals** (round mileage to the nearest whole mile, i.e. 4,231.56 = 4,232).

Line 1B

Enter the total gallons of fuel placed in the propulsion tank, in both IFTA and non-IFTA jurisdictions, for all qualified motor vehicles in your fleet using the fuel type indicated on line 2 (round to the nearest whole gallon, i.e. 806.09 = 806).

Line 1C

Divide the amount on line 1A by the amount on line 1B (round to two decimal places, i.e. 5.2506 = 5.25).

Line 2

Indicate the appropriate fuel type. A separate form is required for each fuel type.

Zero tax returns must have line 2 (fuel type) marked, and a zero (0) entered on lines 1A, 1B, 1C, columns 4-12 (for CO) and lines 13 and 18.

Step 2 Report Jurisdiction Detail

Column 3

Using the correct jurisdiction abbreviation, list all IFTA jurisdictions with miles. **Do not list IFTA jurisdictions with zero miles or non-IFTA jurisdictions** (see Column 4 instructions for reporting miles in Non-IFTA jurisdictions)

Column 4

List total miles traveled in each IFTA jurisdiction. **Do not use decimals** (round to the nearest whole mile). For non-IFTA (Washington DC, Yukon Territories and Alaska) jurisdictions enter total miles traveled in space provided below the total miles column.

Column 5

List taxable miles for each jurisdiction. This is the total miles from column 4 minus any miles paid for while traveling on a fuel tax trip permit in the jurisdiction that issued the trip permit. **Do not use decimals.**

Column 6

Divide column 5 by line 1C. **Round answer to nearest whole gallon.**

Column 7

Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified vehicle in each jurisdiction. When fuel is withdrawn from bulk storage, only report those tax-paid gallons removed for use in your qualified motor vehicles during the reporting period. Fuel remaining in storage cannot be claimed until it is used. Round to the nearest gallon.

Column 8

Subtract column 7 from column 6. If column 7 is greater than column 6, use parentheses or brackets to indicate credit amounts.

Column 9

Enter the tax rate for each IFTA jurisdiction with miles. The tax rates are provided on the table provided with each quarterly tax report.

Column 10

Multiply column 8 by column 9. Use parentheses or brackets to indicate credit amounts. **The amounts in this column must be recorded in dollars and cents (e.g. 12.32).**

If your return is being filed after the due date (late) follow instructions for columns 11 and 12. If the return is filed by the due date, proceed to Step 3.

Column 11

If the return is filed after the due date, multiply column 10 by the appropriate interest rate for each month it is late. Interest accrues monthly at 1/12 the annual rate and **does not apply to credit amounts.** Interest rate information is available at www.iftach.org under 'Interest Rates'.

Column 12

Add column 10 and column 11 when interest is due. Otherwise, column 12 will be the same as column 10. **The amount must be recorded in dollars and cents (e.g. 12.32).**

Step 3 Finalize Return.

Line 13 and Line 14

Total columns 4, 7, 10 and 11. Verify the total for column 4 is not greater than line 1A and column 7 is not greater than 1B. If the total on column 10 is a positive number (tax due) enter this amount on **line 13**. If the total is a negative number (credit) enter this amount on **line 14**. **Do not enter an amount on both lines 13 and 14.**

Line 15

If your return is filed on or before the due date, enter "0" on line 15. If your return is filed late; multiply the amount on line 13 by 10% (.10), or \$50.00, whichever is greater, on line 15.

Line 16

If your return is filed on or before the due date, enter 0 on line 16. If your return is filed late enter the total of column 11 on line 16.

Line 17 and Line 18

If there is an amount on line 13, add lines 13, 15 and 16 and enter this amount on line 18. Or if there is a amount in line 14, if sum of line 15 & 16 is larger enter the difference on line 18 (Total Due). If sum of line 15 & 16 is less than line 14, enter the difference on line 17 (Refund Due).

Do not enter an amount on both lines 17 and 18.

Required – SIGN AND DATE THE REPORT.

Mail to and Make Checks Payable To:

Colorado Department of Revenue,
Denver, CO 80261-0009



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International Fuel Tax Agreement
Tax Report

Photocopy and keep for your own records

Check if Amended Return

Show below change of ownership, name and/or address

Form with fields for 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), and 5600-101.

1A. Total miles traveled in all jurisdictions
1B. Total gallons (both IFTA and non-IFTA jurisdictions)
1C. Average miles per gallon
1. Miles/gallon during this quarter (Line 1A divided by Line 1B equals Line 1C; use two decimal places: 0.00)

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
Table with 12 columns: Jurisdiction, Total Miles, Total Taxable Miles, Taxable Gallons, Tax Paid Gallons, Net Taxable Gallons (6-7), Tax Rate (per gallon), Tax (8 x 9), Interest Due, Total (10 + 11)





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

Record the total for each column below.

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Non-IFTA	Enter the total miles traveled in all jurisdictions that are not members of IFTA See Instructions for Column 4 for Non-IFTA jurisdictions.
● 13. Net Tax due . Enter total net tax from column 10 if amount is positive (100)	
● 14. Net Tax credit Enter total net tax from column 10 if amount is negative (105)	
15. Penalty (\$50.00 or 10% of Column 10, whichever is greater)	
16. Interest (Total Column 11)	
Mail to and Make Checks Payable To: Colorado Department of Revenue, Denver, CO 80261-0009 (303) 205-8205	17. Amount of tax credit to be refunded this period 18. Total remittance (A separate check must accompany <input type="checkbox"/> Paid by EFT each return submitted)
<small>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.</small>	
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
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