



DO NOT SEND

## International Fuel Tax Agreement Tax Return

### 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](http://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](http://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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DR 0122 (10/09/25)  
COLORADO DEPARTMENT OF REVENUE  
Tax.Colorado.gov

## IFTA Tax Return Instructions

### Step 1 Report Miles, Volume 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 volume 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 number, 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.

No activity 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 - Jurisdiction

Using the correct jurisdiction abbreviation, list all IFTA jurisdictions. **Do not list IFTA jurisdictions with zero miles or non-IFTA jurisdictions.**

#### Column 4 - Total Miles

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

#### Column 5 - Total Taxable Miles

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 - Taxable Volume

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

#### Column 7 - Tax Paid Volume

Enter the total tax-paid volume 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 volume 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 whole number.

#### Column 8 - Net Taxable Volume

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



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### Column 9 - Tax Rate

Enter the tax rate for each IFTA jurisdiction with miles. The tax rates are provided on the Quarterly Rate Table at [Tax.Colorado.gov/IFTA-forms](http://Tax.Colorado.gov/IFTA-forms).

### Column 10 - Tax

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 - Interest

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](http://www.iftach.org) under IFTA Annual Interest Rate - US Jurisdictions Changing US Interest Rate.

### Column 12 - Total Tax and Interest

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 by the due date, enter "0" on line 15. If your return is filed late; enter the greater of \$50.00 or line 13 multiplied by 10% (0.10).

### 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 an amount on 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 Return.

### 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**

Show below change of ownership, name and/or address

• ☐ Check if Amended Return

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		<b>1. Miles/volume during this quarter</b> (Line 1A divided by Line 1B equals Line 1C; use two decimal places: 0.00)							
● 1B. Total volume (both IFTA and non-IFTA jurisdictions)									
1C. Average miles per volume									
● 2. Fuel Type									
<input type="checkbox"/> 001 Diesel <input type="checkbox"/> 002 LPG <input type="checkbox"/> 003 Gasoline <input type="checkbox"/> 004 Gasohol <input type="checkbox"/> 005 LNG <input type="checkbox"/> 006 CNG <input type="checkbox"/> 007 Ethanol									
<input type="checkbox"/> 008 Methanol <input type="checkbox"/> 009 E-85 <input type="checkbox"/> 010 M-85 <input type="checkbox"/> 011 A55 <input type="checkbox"/> 012 Biodiesel <input type="checkbox"/> 013 Electricity <input type="checkbox"/> 014 Hydrogen									
<b>IFTA Tax Computations (round to the nearest whole gallon and mile)—Continued on the Reverse Side</b>									
● 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)

[illegible]

**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.									

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 <b>due</b> . If the total from Column 10 is positive, enter on line 13. (100)	
● 14. Net Tax <b>credit</b> . If the total from Column 10 is negative, enter on line 14. (105)	
15. <b>Penalty</b> . The greater of \$50.00 or 10% of the total from Column 10.	
16. <b>Interest</b> . The total from Column 11.	
Mail to and Make Checks Payable To: Colorado Department of Revenue, Denver, CO 80261-0009 (303) 205-8205	17. Amount of <b>tax credit</b> to be refunded this period
	18. <b>Total remittance</b> (A separate check must accompany each return submitted) <input type="checkbox"/> Paid by <b>EFT</b>
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