

SSN/FEIN:
Carrier Name:
Return Due Date: April 30, 2020

Attach this schedule to Form IFTA-100,
IFTA Quarterly Fuel Use Tax Return.

IFTA-101 (page 1)

Use this form to report operations for the period
January 01, 2020 - March 31, 2020

Enter credits in brackets (). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully. Please use black ink.

(A) _____ + (B) _____ = (C) _____ ÷ (D) _____ = (E) _____.

[illegible]

F	G	H	I	J	K	L	M	N	O	P
Jurisdiction	Total IFTA Miles (See instructions)	Taxable Miles (See instructions)	MPG from E above	Taxable Gallons (col. H ÷ I)	Tax Paid Gallons (See instructions)	Net Taxable Gallons (col. J - K)	Tax Rate	Tax (Credit) Due (col. L x M (Tax)) (col. J x M (Surch))	Interest Due	Total Due (col. N + O)
Maryland	MD						0.3670			
Michigan	MI						0.4090			
Minnesota	MN						0.2135			
Missouri	MO						0.1700			
Mississippi	MS						0.1700			
Montana	MT						0.0518			
New Brunswick	NB						0.1927			
North Carolina	NC						0.3610			
North Dakota	ND						0.2300			
Nebraska	NE						0.2930			
New Hampshire	NH						0.2220			
New Jersey	NJ						0.3225			
Newfoundland	NL						0.2905			
New Mexico	NM						0.0000			
Nova Scotia	NS						0.2014			
Nevada	NV						0.0640			
New York	NY						0.2320			
Ohio	OH						0.4700			
Oklahoma	OK						0.1600			
Ontario	ON						0.1237			
Oregon	OR						0.0000			
Pennsylvania	PA						0.4250			
Prince Edward Island	PE						0.0000			
Quebec	QC						0.0000			
Rhode Island	RI						0.3400			
South Carolina	SC						0.2200			
South Dakota	SD						0.0000			
Saskatchewan	SK						0.2589			
Tennessee	TN						0.2200			
Texas	TX						0.0000			
Utah	UT						0.0000			
Virginia	VA						0.1620			
Virginia	VA						0.1080			
Vermont	VT						0.0000			
Washington	WA						0.0000			
Wisconsin	WI						0.2260			
West Virginia	WV						0.1840			
Wyoming	WY						0.2400			
Subtotals - copy to page 1										

For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer the total amount of Column P from each schedule to the corresponding line on Form IFTA-100 (page 1), IFTA Quarterly Fuel Use Tax Return. For all other fuel types, transfer the total amount of Column P from each schedule to column R of the worksheet on the second page of Form IFTA-101-I (page 2), Instructions for Form IFTA-101.

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Maryland	MD							0.3670			
Michigan	MI							0.3810			
Minnesota	MN							0.2850			
Missouri	MO							0.1700			
Mississippi	MS							0.1800			
Montana	MT							0.0000			
New Brunswick	NB							0.4459			
North Carolina	NC							0.3610			
North Dakota	ND							0.2300			
Nebraska	NE							0.2930			
New Hampshire	NH							0.0000			
New Jersey	NJ							0.4140			
Newfoundland	NL							0.6018			
New Mexico	NM							0.0000			
Nova Scotia	NS							0.4459			
Nevada	NV							0.2300			
New York	NY							0.4060			
Ohio	OH							0.3850			
Oklahoma	OK							0.1900			
Ontario	ON							0.4229			
Oregon	OR							0.0000			
Pennsylvania	PA							0.5760			
Prince Edward Island	PE							0.3708			
Quebec	QC							0.5523			
Rhode Island	RI							0.3400			
South Carolina	SC							0.2200			
South Dakota	SD							0.0000			
Saskatchewan	SK							0.4315			
Tennessee	TN							0.2600			
Texas	TX							0.2000			
Utah	UT							0.3110			
Virginia	VA							0.1620			
Virginia	VA							0.1080			
Vermont	VT							0.0000			
Washington	WA							0.4940			
Wisconsin	WI							0.3290			
West Virginia	WV							0.3570			
Wyoming	WY							0.2400			
Subtotals - copy to page 1											

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Maryland	MD							0.3670			
Michigan	MI							0.3810			
Minnesota	MN							0.2025			
Missouri	MO							0.1700			
Mississippi	MS							0.1800			
Montana	MT							0.0000			
New Brunswick	NB							0.4459			
North Carolina	NC							0.3610			
North Dakota	ND							0.0000			
Nebraska	NE							0.2930			
New Hampshire	NH							0.0000			
New Jersey	NJ							0.4140			
Newfoundland	NL							0.0000			
New Mexico	NM							0.0000			
Nova Scotia	NS							0.0000			
Nevada	NV							0.2300			
New York	NY							0.0000			
Ohio	OH							0.3850			
Oklahoma	OK							0.1900			
Ontario	ON							0.4229			
Oregon	OR							0.0000			
Pennsylvania	PA							0.4130			
Prince Edward Island	PE							0.3708			
Quebec	QC							0.5811			
Rhode Island	RI							0.3400			
South Carolina	SC							0.0000			
South Dakota	SD							0.0000			
Saskatchewan	SK							0.4315			
Tennessee	TN							0.2600			
Texas	TX							0.2000			
Utah	UT							0.3110			
Virginia	VA							0.1620			
Virginia	VA							0.1080			
Vermont	VT							0.0000			
Washington	WA							0.4940			
Wisconsin	WI							0.3290			
West Virginia	WV							0.3570			
Wyoming	WY							0.2400			
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Michigan	MI							0.3810			
Minnesota	MN							0.2850			
Missouri	MO							0.1700			
Mississippi	MS							0.1800			
Montana	MT							0.0000			
New Brunswick	NB							0.4459			
North Carolina	NC							0.3610			
North Dakota	ND							0.2300			
Nebraska	NE							0.2930			
New Hampshire	NH							0.0000			
New Jersey	NJ							0.4140			
Newfoundland	NL							0.0000			
New Mexico	NM							0.0000			
Nova Scotia	NS							0.4459			
Nevada	NV							0.2300			
New York	NY							0.4060			
Ohio	OH							0.3850			
Oklahoma	OK							0.1900			
Ontario	ON							0.4229			
Oregon	OR							0.0000			
Pennsylvania	PA							0.5760			
Prince Edward Island	PE							0.3708			
Quebec	QC							0.5523			
Rhode Island	RI							0.3400			
South Carolina	SC							0.2200			
South Dakota	SD							0.0000			
Saskatchewan	SK							0.4315			
Tennessee	TN							0.2600			
Texas	TX							0.2000			
Utah	UT							0.3110			
Virginia	VA							0.1620			
Virginia	VA							0.1080			
Vermont	VT							0.0000			
Washington	WA							0.4940			
Wisconsin	WI							0.3290			
West Virginia	WV							0.3570			
Wyoming	WY							0.2400			
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Maryland	MD						0.3745			
Michigan	MI						0.4090			
Minnesota	MN						0.2850			
Missouri	MO						0.1700			
Mississippi	MS						0.1800			
Montana	MT						0.2945			
New Brunswick	NB						0.6185			
North Carolina	NC						0.3610			
North Dakota	ND						0.2300			
Nebraska	NE						0.2930			
New Hampshire	NH						0.2220			
New Jersey	NJ						0.4850			
Newfoundland	NL						0.6291			
New Mexico	NM						0.2100			
Nova Scotia	NS						0.4430			
Nevada	NV						0.2700			
New York	NY						0.3965			
Ohio	OH						0.4700			
Oklahoma	OK						0.1900			
Ontario	ON						0.4114			
Oregon	OR						0.0000			
Pennsylvania	PA						0.7410			
Prince Edward Island	PE						0.5615			
Quebec	QC						0.5811			
Rhode Island	RI						0.3400			
South Carolina	SC						0.2200			
South Dakota	SD						0.2800			
Saskatchewan	SK						0.4315			
Tennessee	TN						0.2700			
Texas	TX						0.2000			
Utah	UT						0.3110			
Virginia	VA						0.2020			
Virginia	VA						0.0680			
Vermont	VT						0.3100			
Washington	WA						0.4940			
Wisconsin	WI						0.3290			
West Virginia	WV						0.3570			
Wyoming	WY						0.2400			
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Minnesota	MN							0.2850			
Missouri	MO							0.1700			
Mississippi	MS							0.1800			
Montana	MT							0.2945			
New Brunswick	NB							0.6185			
North Carolina	NC							0.3610			
North Dakota	ND							0.2300			
Nebraska	NE							0.2930			
New Hampshire	NH							0.2220			
New Jersey	NJ							0.4850			
Newfoundland	NL							0.0000			
New Mexico	NM							0.0000			
Nova Scotia	NS							0.4430			
Nevada	NV							0.2700			
New York	NY							0.0000			
Ohio	OH							0.4700			
Oklahoma	OK							0.1900			
Ontario	ON							0.4114			
Oregon	OR							0.0000			
Pennsylvania	PA							0.7410			
Prince Edward Island	PE							0.0000			
Quebec	QC							0.5811			
Rhode Island	RI							0.3400			
South Carolina	SC							0.0000			
South Dakota	SD							0.2800			
Saskatchewan	SK							0.4315			
Tennessee	TN							0.2700			
Texas	TX							0.2000			
Utah	UT							0.3110			
Virginia	VA							0.2020			
Virginia	VA							0.0680			
Vermont	VT							0.0000			
Washington	WA							0.4940			
Wisconsin	WI							0.3290			
West Virginia	WV							0.3570			
Wyoming	WY							0.2400			
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Michigan	MI							0.3810			
Minnesota	MN							0.2850			
Missouri	MO							0.0500			
Mississippi	MS							0.2280			
Montana	MT							0.0700			
New Brunswick	NB							0.6185			
North Carolina	NC							0.3610			
North Dakota	ND							0.2300			
Nebraska	NE							0.2930			
New Hampshire	NH							0.2220			
New Jersey	NJ							0.0000			
Newfoundland	NL							0.0000			
New Mexico	NM							0.0000			
Nova Scotia	NS							0.4430			
Nevada	NV							0.2100			
New York	NY							0.0000			
Ohio	OH							0.1000			
Oklahoma	OK							0.1900			
Ontario	ON							0.0000			
Oregon	OR							0.0000			
Pennsylvania	PA							0.5760			
Prince Edward Island	PE							0.3561			
Quebec	QC							0.0000			
Rhode Island	RI							0.0000			
South Carolina	SC							0.2200			
South Dakota	SD							0.0000			
Saskatchewan	SK							0.0000			
Tennessee	TN							0.2100			
Texas	TX							0.1500			
Utah	UT							0.1680			
Virginia	VA							0.1620			
Virginia	VA							0.1080			
Vermont	VT							0.0000			
Washington	WA							0.0000			
Wisconsin	WI							0.2470			
West Virginia	WV							0.2370			
Wyoming	WY							0.2400			
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SSN/FEIN:
Carrier Name:
Return Due Date: April 30, 2020

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IFTA Quarterly Fuel Use Tax Return.

IFTA-101 (page 1)

Use this form to report operations for the period
January 01, 2020 - March 31, 2020

Enter credits in brackets (). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully. Please use black ink.

(A) _____ + (B) _____ = (C) _____ ÷ (D) _____ = (E) _____.

[illegible]

F		G	H	I	J	K	L	M	N	O	P
Jurisdiction		Total IFTA Miles (See instructions)	Taxable Miles (See instructions)	MPG from E above	Taxable Gallons (col. H ÷ I)	Tax Paid Gallons (See instructions)	Net Taxable Gallons (col. J - K)	Tax Rate	Tax (Credit) Due (col. L x M (Tax)) (col. J x M (Surch))	Interest Due	Total Due (col. N + O)
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Michigan	MI							0.4090			
Minnesota	MN							0.1710			
Missouri	MO							0.0500			
Mississippi	MS							0.1800			
Montana	MT							0.0000			
New Brunswick	NB							0.6185			
North Carolina	NC							0.3610			
North Dakota	ND							0.0000			
Nebraska	NE							0.2930			
New Hampshire	NH							0.2220			
New Jersey	NJ							0.0000			
Newfoundland	NL							0.0000			
New Mexico	NM							0.0000			
Nova Scotia	NS							0.4430			
Nevada	NV							0.2700			
New York	NY							0.0000			
Ohio	OH							0.4700			
Oklahoma	OK							0.1900			
Ontario	ON							0.0000			
Oregon	OR							0.0000			
Pennsylvania	PA							0.6480			
Prince Edward Island	PE							0.5526			
Quebec	QC							0.0000			
Rhode Island	RI							0.3400			
South Carolina	SC							0.2200			
South Dakota	SD							0.0000			
Saskatchewan	SK							0.0000			
Tennessee	TN							0.2100			
Texas	TX							0.1500			
Utah	UT							0.1680			
Virginia	VA							0.1830			
Virginia	VA							0.1210			
Vermont	VT							0.0000			
Washington	WA							0.0000			
Wisconsin	WI							0.1970			
West Virginia	WV							0.1520			
Wyoming	WY							0.2400			
Subtotals - copy to page 1											

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IFTA-101 (page 1)

A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	÷	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	=	(E) Average Fleet MPG (2 decimal places)
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[illegible]

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Minnesota	MN							0.2850			
Missouri	MO							0.1700			
Mississippi	MS							0.1800			
Montana	MT							0.0000			
New Brunswick	NB							0.6185			
North Carolina	NC							0.3610			
North Dakota	ND							0.0000			
Nebraska	NE							0.2930			
New Hampshire	NH							0.0000			
New Jersey	NJ							0.4140			
Newfoundland	NL							0.0000			
New Mexico	NM							0.0000			
Nova Scotia	NS							0.0000			
Nevada	NV							0.2300			
New York	NY							0.4060			
Ohio	OH							0.3850			
Oklahoma	OK							0.1900			
Ontario	ON							0.4229			
Oregon	OR							0.0000			
Pennsylvania	PA							0.3840			
Prince Edward Island	PE							0.3708			
Quebec	QC							0.5811			
Rhode Island	RI							0.3400			
South Carolina	SC							0.2200			
South Dakota	SD							0.0000			
Saskatchewan	SK							0.4315			
Tennessee	TN							0.2600			
Texas	TX							0.2000			
Utah	UT							0.3110			
Virginia	VA							0.1620			
Virginia	VA							0.1080			
Vermont	VT							0.0000			
Washington	WA							0.4940			
Wisconsin	WI							0.3290			
West Virginia	WV							0.3570			
Wyoming	WY							0.0000			
Subtotals - copy to page 1											

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Missouri	MO							0.0000			
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New Brunswick	NB							0.6185			
North Carolina	NC							0.3610			
North Dakota	ND							0.0000			
Nebraska	NE							0.2930			
New Hampshire	NH							0.0000			
New Jersey	NJ							0.4140			
Newfoundland	NL							0.0000			
New Mexico	NM							0.0000			
Nova Scotia	NS							0.0000			
Nevada	NV							0.2300			
New York	NY							0.4060			
Ohio	OH							0.3850			
Oklahoma	OK							0.1900			
Ontario	ON							0.0000			
Oregon	OR							0.0000			
Pennsylvania	PA							0.2890			
Prince Edward Island	PE							0.3070			
Quebec	QC							0.5523			
Rhode Island	RI							0.3400			
South Carolina	SC							0.2200			
South Dakota	SD							0.0000			
Saskatchewan	SK							0.4315			
Tennessee	TN							0.2600			
Texas	TX							0.2000			
Utah	UT							0.3110			
Virginia	VA							0.1620			
Virginia	VA							0.1080			
Vermont	VT							0.0000			
Washington	WA							0.4940			
Wisconsin	WI							0.3290			
West Virginia	WV							0.3570			
Wyoming	WY							0.0000			
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Minnesota	MN							0.2850			
Missouri	MO							0.0000			
Mississippi	MS							0.1800			
Montana	MT							0.0000			
New Brunswick	NB							0.6185			
North Carolina	NC							0.3610			
North Dakota	ND							0.0000			
Nebraska	NE							0.2930			
New Hampshire	NH							0.0000			
New Jersey	NJ							0.4140			
Newfoundland	NL							0.0000			
New Mexico	NM							0.0000			
Nova Scotia	NS							0.0000			
Nevada	NV							0.1900			
New York	NY							0.4060			
Ohio	OH							0.4700			
Oklahoma	OK							0.1900			
Ontario	ON							0.4229			
Oregon	OR							0.0000			
Pennsylvania	PA							0.7410			
Prince Edward Island	PE							0.3162			
Quebec	QC							0.5811			
Rhode Island	RI							0.3400			
South Carolina	SC							0.0000			
South Dakota	SD							0.0000			
Saskatchewan	SK							0.4315			
Tennessee	TN							0.2600			
Texas	TX							0.2000			
Utah	UT							0.3110			
Virginia	VA							0.1620			
Virginia	VA							0.1080			
Vermont	VT							0.0000			
Washington	WA							0.4940			
Wisconsin	WI							0.3290			
West Virginia	WV							0.3570			
Wyoming	WY							0.2400			
Subtotals - copy to page 1											

For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer the total amount of Column P from each schedule to the corresponding line on Form IFTA-100 (page 1), IFTA Quarterly Fuel Use Tax Return. For all other fuel types, transfer the total amount of Column P from each schedule to column R of the worksheet on the second page of Form IFTA-101-I (page 2), Instructions for Form IFTA-101.

SSN/FEIN:
Carrier Name:
Return Due Date: April 30, 2020

Attach this schedule to Form IFTA-100,
IFTA Quarterly Fuel Use Tax Return.

IFTA-101 (page 1)

A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	÷	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	=	(E) Average Fleet MPG (2 decimal places)
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[illegible]

F		G	H	I	J	K	L	M	N	O	P
Jurisdiction		Total IFTA Miles (See instructions)	Taxable Miles (See instructions)	MPG from E above	Taxable Gallons (col. H ÷ I)	Tax Paid Gallons (See instructions)	Net Taxable Gallons (col. J - K)	Tax Rate	Tax (Credit) Due (col. L x M (Tax)) (col. J x M (Surch))	Interest Due	Total Due (col. N + O)
Maryland	MD							0.0000			
Michigan	MI							0.0000			
Minnesota	MN							0.0000			
Missouri	MO							0.0000			
Mississippi	MS							0.0000			
Montana	MT							0.0000			
New Brunswick	NB							0.0000			
North Carolina	NC							0.0000			
North Dakota	ND							0.0000			
Nebraska	NE							0.0000			
New Hampshire	NH							0.0000			
New Jersey	NJ							0.0000			
Newfoundland	NL							0.0000			
New Mexico	NM							0.0000			
Nova Scotia	NS							0.0000			
Nevada	NV							0.0000			
New York	NY							0.0000			
Ohio	OH							0.0000			
Oklahoma	OK							0.0000			
Ontario	ON							0.0000			
Oregon	OR							0.0000			
Pennsylvania	PA							0.0172			
Prince Edward Island	PE							0.0000			
Quebec	QC							0.0000			
Rhode Island	RI							0.0000			
South Carolina	SC							0.0000			
South Dakota	SD							0.0000			
Saskatchewan	SK							0.0000			
Tennessee	TN							0.0000			
Texas	TX							0.0000			
Utah	UT							0.0000			
Virginia	VA							0.0000			
Virginia	VA							0.0000			
Vermont	VT							0.0000			
Washington	WA							0.0000			
Wisconsin	WI							0.0000			
West Virginia	WV							0.0000			
Wyoming	WY							0.0000			
Subtotals - copy to page 1											

For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer the total amount of Column P from each schedule to the corresponding line on Form IFTA-100 (page 1), IFTA Quarterly Fuel Use Tax Return. For all other fuel types, transfer the total amount of Column P from each schedule to column R of the worksheet on the second page of Form IFTA-101-I (page 2), Instructions for Form IFTA-101.

SSN/FEIN:
Carrier Name:
Return Due Date: April 30, 2020

Attach this schedule to Form IFTA-100,
IFTA Quarterly Fuel Use Tax Return.

1Q/20

IFTA-101 (page 1)

Use this form to report operations for the period
January 01, 2020 - March 31, 2020

A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED

Enter credits in brackets (). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully. Please use black ink.

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	÷	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	=	(E) Average Fleet MPG (2 decimal places)
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(A) _____ + (B) _____ = (C) _____ ÷ (D) _____ = (E) _____.

[illegible]

F		G	H	I	J	K	L	M	N	O	P
Jurisdiction		Total IFTA Miles (See instructions)	Taxable Miles (See instructions)	MPG from E above	Taxable Gallons (col. H ÷ I)	Tax Paid Gallons (See instructions)	Net Taxable Gallons (col. J - K)	Tax Rate	Tax (Credit) Due (col. L x M (Tax)) (col. J x M (Surch))	Interest Due	Total Due (col. N + O)
Maryland	MD							0.0000			
Michigan	MI							0.4090			
Minnesota	MN							0.0000			
Missouri	MO							0.0000			
Mississippi	MS							0.0000			
Montana	MT							0.0000			
New Brunswick	NB							0.0000			
North Carolina	NC							0.3610			
North Dakota	ND							0.0000			
Nebraska	NE							0.0000			
New Hampshire	NH							0.0000			
New Jersey	NJ							0.0000			
Newfoundland	NL							0.0000			
New Mexico	NM							0.0000			
Nova Scotia	NS							0.0000			
Nevada	NV							0.0000			
New York	NY							0.0000			
Ohio	OH							0.0000			
Oklahoma	OK							0.0000			
Ontario	ON							0.0000			
Oregon	OR							0.0000			
Pennsylvania	PA							0.5760			
Prince Edward Island	PE							0.0000			
Quebec	QC							0.0000			
Rhode Island	RI							0.0000			
South Carolina	SC							0.0000			
South Dakota	SD							0.0000			
Saskatchewan	SK							0.0000			
Tennessee	TN							0.0000			
Texas	TX							0.0000			
Utah	UT							0.1680			
Virginia	VA							0.0000			
Virginia	VA							0.0000			
Vermont	VT							0.0000			
Washington	WA							0.0000			
Wisconsin	WI							0.0000			
West Virginia	WV							0.0000			
Wyoming	WY							0.2400			
Subtotals - copy to page 1											

For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer the total amount of Column P from each schedule to the corresponding line on Form IFTA-100 (page 1), IFTA Quarterly Fuel Use Tax Return. For all other fuel types, transfer the total amount of Column P from each schedule to column R of the worksheet on the second page of Form IFTA-101-I (page 2), Instructions for Form IFTA-101.

F		G	H	I	J	K	L	M	N	O	P
Jurisdiction		Total IFTA Miles (See instructions)	Taxable Miles (See instructions)	MPG from E above	Taxable Gallons (col. H ÷ I)	Tax Paid Gallons (See instructions)	Net Taxable Gallons (col. J - K)	Tax Rate	Tax (Credit) Due (col. L x M (Tax)) (col. J x M (Surch))	Interest Due	Total Due (col. N + O)
Maryland	MD							0.3670			
Michigan	MI							0.3810			
Minnesota	MN							0.0000			
Missouri	MO							0.1700			
Mississippi	MS							0.1800			
Montana	MT							0.0000			
New Brunswick	NB							0.6185			
North Carolina	NC							0.3610			
North Dakota	ND							0.0000			
Nebraska	NE							0.2930			
New Hampshire	NH							0.0000			
New Jersey	NJ							0.4140			
Newfoundland	NL							0.0000			
New Mexico	NM							0.0000			
Nova Scotia	NS							0.0000			
Nevada	NV							0.0000			
New York	NY							0.4060			
Ohio	OH							0.3850			
Oklahoma	OK							0.1900			
Ontario	ON							0.4229			
Oregon	OR							0.0000			
Pennsylvania	PA							0.3320			
Prince Edward Island	PE							0.3165			
Quebec	QC							0.5523			
Rhode Island	RI							0.3400			
South Carolina	SC							0.0000			
South Dakota	SD							0.0000			
Saskatchewan	SK							0.4315			
Tennessee	TN							0.2600			
Texas	TX							0.2000			
Utah	UT							0.3110			
Virginia	VA							0.1620			
Virginia	VA							0.1080			
Vermont	VT							0.0000			
Washington	WA							0.4940			
Wisconsin	WI							0.3290			
West Virginia	WV							0.3570			
Wyoming	WY							0.2400			
Subtotals - copy to page 1											

For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer the total amount of Column P from each schedule to the corresponding line on Form IFTA-100 (page 1), IFTA Quarterly Fuel Use Tax Return. For all other fuel types, transfer the total amount of Column P from each schedule to column R of the worksheet on the second page of Form IFTA-101-I (page 2), Instructions for Form IFTA-101.



Maine Bureau of Motor Vehicles
Motor Carrier Services - Fuel Decal Unit
29 State House Station
101 Hospital Street
Augusta ME 04333-0029

1Q/20

IFTA-100 (page 1)

Use this form to report operations for the period
January 01, 2020 - March 31, 2020

This return must be filed by April 30, 2020.

Carrier Name: _____

Address: _____

City: _____

Jurisdiction: _____ Postal Code: _____

SSN/FEIN: _____

- ☐ No Operation
☐ Cancel License
☐ Amended return
☐ Address change

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA).

Read the instructions on the next page carefully. Make a copy of this return for your records.

Attach check or money order payable to: **SECRETARY OF STATE.**
See **Mailing Instructions** on the next page.

Enter the amount of your payment here
\$

Enter the Total from column P of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule*, for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel	1		
2 Gasoline	2		
3 Ethanol	3		
4 Liquid Propane (LPG)	4		
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on 2nd page of IFTA-101-I) . . .	5		
6 Subtotal of amount due or (credit) (add lines 1 through 5 above)	6		
7 Penalty (see instructions)	7		
8 Total balance due or (credit) (add lines 6 and 7)	8		
9 Credits	9		
10 Balance due/(credit) (subtract line 9 from line 8).	10		
11 Refund requested? (<i>Credit amounts under \$100 will be carried forward and applied to future quarters.</i>)	<input type="checkbox"/> Yes	<input type="checkbox"/> No	

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number ()
Official title	Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)	Paid preparer's phone number ()	
Paid preparer's address		
Paid preparer's signature	Date	

See **Mailing Instructions** on next page.

General Information

Who Must File – Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type.

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

U.S./METRIC CONVERSION FACTORS:

one liter = 0.2642 gallons one gallon = 3.785 liters
one kilometer = 0.62137 miles one mile = 1.6093 kilometers

Instructions

Please make any changes in your name or address on your return. When changing your address please check the box at the upper right for address change.

No Operation – Mark *X* in this box if you did not operate a qualified motor vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this return and mail to the address indicated on the return.

Cancel License - Mark *X* in this box if you are requesting your license be canceled. Complete this return for your operations during the quarter and return your IFTA license to the address at the top of the IFTA tax return. Destroy all decals that were issued to you.

Amended Return - Mark *X* in this box if this return corrects a previous return. Indicate the quarter and year of the return you are correcting. The amended return should show the correct figures for that quarter – not the difference. An explanation of the changes must accompany the amended return.

Line instructions

Enter any credit amounts in brackets.

Line 1 – Enter the total amount from column P on the first page of Form IFTA-101 for diesel.

Line 2 – Enter the total amount from column P on the first page of Form IFTA-101 for gasoline.

Line 3 – Enter the total amount from column P on the first page of Form IFTA-101 for ethanol.

Line 4 – Enter the total amount from column P on the first page of Form IFTA-101 for liquid propane (LPG).

Line 5 – Enter the total amount from column R of the worksheet on the second page of Form IFTA-101-I, for all other fuel types.

Line 6 – Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1-5. Enter a net credit amount in brackets.

Line 7 – Penalty – A penalty of \$50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a return, for filing a late return, or for underpayment of taxes due.

Line 8 – Add lines 6 and 7. Enter a credit amount in brackets.

Line 9 – The preprinted credit shown on line 9 is the total of the credits available from previous quarters as of the date shown.

Line 10 – Subtract line 9 from line 8. Enter a credit amount in brackets. If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1.

Line 11 – Please note that credit balances will not be refunded for amounts under \$100. If the amount is \$100 or more and you would like to receive a refund check the box as Yes. If the amount is under \$100 or if you check No the credit will be carried forward to be applied to future tax liabilities. Any account that has a credit balance for more than 8 quarters will automatically be refunded.

Signature – The return must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of the corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the return on behalf of the business. Documents that are incomplete, missing signatures, etc. will not be deemed received until the return is complete.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the return he or she is required to sign and date the return and provide his or her EIN/social security number, mailing address and telephone number.

For additional information, see the first page of Form IFTA-101-I, *Instructions for Form IFTA-101*.

MAILING INSTRUCTIONS

1. Attach check or money order payable to: **SECRETARY OF STATE**.
2. Include on your check or money order your IFTA License Number and the period covered by this return.
3. Place the IFTA-100 (page 1) form on top of the IFTA-101 schedule(s) you are returning.
4. Fold on the lines indicated in the margin of the IFTA-100 (page 1) and return in the enclosed envelope.

Instructions for Form IFTA-101

IFTA Quarterly Fuel Use Tax Schedule

IFTA-101-I (page 1)

A separate Form IFTA-101 must be used for each fuel type. Forms have been generated for each fuel type for which you are liable.

Jurisdictions that have a surcharge* are listed twice on Forms IFTA-101 (column F). If you traveled in any jurisdiction(s) with a surcharge*, be sure to complete both lines for that jurisdiction on Form IFTA-101. Entries do not need to be made for the surcharge line for columns G, H, I, K and L.

Jurisdictions with tax rate changes throughout the quarter will appear as their own row, immediately under the jurisdiction abbreviation. The date displayed indicates the date the tax rate took effect.

(A) Total IFTA Miles – Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule (total from column G). Report all miles traveled whether the miles are taxable or nontaxable. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).

(B) Total Non-IFTA Miles – Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).

(C) Total Miles – Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

(D) Total Gallons – 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. Round gallons to the nearest whole gallon (e.g., 123.4 = 123).

(E) Average Fleet MPG – Divide item (C) by item (D). Round to 2 decimal places (e.g., 4.567 = 4.57).

Column F – All IFTA jurisdictions are preprinted. If you did not operate in a jurisdiction, make no entries for that jurisdiction.

Column G – Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Make no entry on surcharge line for this column. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).

Column H – Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Make no entry on surcharge line for this column. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).

Column I – Enter your average fleet miles per gallon (mpg) from item (E) above. Make no entry on surcharge line for this column.

*Jurisdictions with surcharge: None.

Column J – Divide the amount in column H by the amount in column I to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge* taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, column J. Round gallons to the nearest whole gallon (e.g., 123.4 = 123).

Column K – 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 records 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. Make no entry on surcharge line. Round gallons to the nearest whole gallon (e.g., 123.4 = 123).

Column L – Subtract the amounts in column K from column J for each jurisdiction. Make no entry on surcharge line for this column.

- if column J is greater than column K, enter the taxable gallons.
- If column K is greater than column J, enter the credit gallons. Use brackets to indicate credit gallons.

Column M – All tax rates will be preprinted.

You may view the quarterly tax rates at http://www.iftach.org/taxmatrix3/choose_tableq2.php.

Column N – Multiply the amount in column L by the tax rate for that jurisdiction in column M to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge* is applicable, multiply the gallons in column J by the surcharge tax rate in column M.

Column O – If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/schedule. Interest is computed on tax due from the due date of the return until the date payment is received. Interest is computed at 0.58% per month or part of a month. Returns must be postmarked no later than the last day of the month following the end of the quarter to be timely.

Column P – For each jurisdiction, add the amounts in column N and column O and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

Subtotals – Add the amounts in columns G, N, O and P on the first page of the schedule and enter on the *Subtotals* line in the appropriate columns. Add the amounts in columns G, N, O and P on the second page of the schedule and enter on the *Subtotals* line in the appropriate columns on page 2. Enter these amounts in the applicable columns on the first page of the schedule on the *Subtotals from page 2* line.

Totals – Add the *Subtotals* and the *Subtotals from page 2* to determine the *Totals*. The total in column P is the difference of all credits and taxes due for all jurisdictions. Transfer the *Totals* from column P for Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported to the corresponding line on Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return*. For all other fuel types, add the *Subtotals* and the *Subtotals from page 2*, and transfer the total from column P for each of these fuels to column R of the worksheet on the second page of these instructions.

Make a copy of the return for your records.

(All Other) Fuel Types Worksheet
Worksheet Instructions

IFTA-101-I (page 2)

For each fuel type listed below, enter the total for that fuel from column P of Form IFTA-101 (page 1) in column R. Add the totals in column R, and transfer the Total Amount to line 5 of Form IFTA-100.

(Q) (Other) Fuel Type	(R) Total from Column(P) of IFTA-101
E85 (Ethanol 85)	
Gasohol	
Biodiesel	
Compressed Natural Gas (CNG)	
Liquid Natural Gas (LNG)	
Methanol	
A55 (Naptha/Crude/Water)	
Electric (ELC)	
Hydrogen (HYD)	
M85 (Methanol 85)	
TOTAL AMOUNT ==> Transfer this amount to line 5 of Form IFTA-100 (page 1)	

Need Help?

For Taxpayer Assistance, Information, Forms or Publications – call the Maine Bureau of Motor Vehicles Motor Carrier Services - Fuel Tax Unit at (207) 624-9000 Ext. 52136 or email ifta.bmv@maine.gov .

Maine Bureau of Motor Vehicles:

Physical location – 101 Hospital Street, Augusta ME

Mailing Address – Maine Bureau of Motor Vehicles, Motor Carrier Services - Fuel Tax Unit,
29 State House Station, Augusta, ME 04333-0029

Office hours – 8:00 a.m. to 5:00 p.m., Monday through Friday

Hearing and Speech Impaired – TTY Users call Maine relay 711

Include your Carrier Account Number on all correspondence.

Did you sign the IFTA-100 form?