

**INSTRUCTIONS FOR COMPLETING  
INTERNATIONAL FUEL TAX AGREEMENT (IFTA) QUARTERLY TAX RETURN**

Each IFTA licensee must file quarterly tax returns on the form furnished by the Department (or a form approved by the Department) and submit payment of tax if any is due, **PRIOR TO THE DUE DATE.**

Mail reports to: **WYOMING TRANSPORTATION DEPARTMENT  
IFTA SECTION  
5300 BISHOP BLVD.  
CHEYENNE, WYOMING 82009-3340**

Reports are due on the last day of the month following the end of the quarter for which the report is due. **The postal service postmark on the mailing envelope will be accepted as the day of filing or receipt of the tax return. There is no grace period. Any quarterly return that is returned to you for corrections and is not received by the original due date is subject to the \$50 late fee and interest penalties.**

Each return or copy of return **must have an original signature and FULL payment of taxes due if applicable. Faxed and emailed copies will not be accepted.**

Every licensee shall maintain records for a period of four years from the filing date of the report to substantiate information reported. Such records shall be made available upon request by any member jurisdiction for an audit.

**BOX 1:** Check your Federal Employer I.D. Number and the name and address of the company for accuracy.

**BOX 2:** Amended Return. If you are amending a return mark an "X" in this box. Enter the correct figures for all jurisdictions. **Do not** enter just the net change – amended returns must report the gallons or miles, as they should have been entered on the original return. Any previously filed return can be amended within one year of filing.

**BOX 3:** No Operation For This Reporting Period. If you did not operate vehicles which are required to be reported during this quarter mark an "X" in this box.

**BOX 4:** Cancel IFTA License. Mark an "X" in this box to request cancellation of your IFTA license.

**Wyoming will cancel your IFTA license when you have filed all tax returns, paid all taxes, penalties and interest due. Please note that upon cancellation, the licensee MUST DESTROY the original IFTA license, all license copies, and all decals.**

**BOX 5 :** Fuel Summary:

Column A: *Total Miles In All Jurisdictions* – Enter the grand total of miles traveled from your IFTA-qualified fleet vehicles by fuel type, including off-highway miles, miles traveled under a temporary permit for fuel taxes, and non-revenue (deadhead, bobtail) miles.

Column B: *Totals Gallons Purchased In All Jurisdictions* – Enter the Grand total of fuel gallons purchased in all jurisdictions by fuel type; the total gallons of fuel placed into the fuel tanks of the IFTA-qualified vehicles during the period. It doesn't matter whether the fuel was tax-paid, or whether some of the fuel put in to the vehicle's tank will also be used to run auxiliary equipment. Do not include fuel purchased for a separate fuel tank on the vehicle that is to operate auxiliary equipment only (i.e., reefer fuel, etc.).

Column C: *Fleet Average MPG (2 decimal places)* - Divide line A (total miles) by Line B (total fuel) for each fuel type. Enter the calculation here rounding to the nearest hundredth - Two Decimal Places. Use the **rounded MPG** in all the jurisdictions calculations.

**Example: 45,217 total miles driven from odometer readings in a quarter divided by 10,312 diesel gallons purchased = 4.38 miles per gallon.  $45,217/10,312 = 4.38$  MPG.**

**BOX 6:** IFTA States' Fuel Tax Computation. Use a separate line for each IFTA member jurisdiction. Round all mileage and gallons to the nearest whole mile or gallon (**EXAMPLE 530.5 miles would be 531 miles and 530.3 would be 530; 25.5 gallons would be 26 gallons and 25.3 gallons would be 25**). **IMPORTANT:** use the **CORRECT TAX RATE SCHEDULE**, for the quarterly return you are filing, and average mile per gallon for the fuel type being reported.

Column a: *Jurisdiction.* Enter the two-letter abbreviation for the jurisdiction.

- Column b: *Fuel Type*. Enter the type of Fuel. (D=Diesel, G=Gasoline, GH=Gasohol, N=Natural Gas, P=Propane, LN=Liquid Natural Gas, CN=Compressed Natural Gas, E=Ethanol, M=Methanol, E85=E-85, M85=M-85, A55=A55 and B=Biodiesel.)
- Column c: *Totals Miles In Jurisdiction*. Enter the total miles traveled while within each jurisdiction's boundaries, for each fuel type. Include every mile traveled by your fleet in the jurisdiction (e.g., on-highway, off-highway, temporary permit, etc.). Round to the nearest whole mile. Do not use decimals.
- Column d: *Taxable Miles In Jurisdiction*. Enter the taxable miles (total miles less non-taxable miles) traveled in jurisdiction for each fuel type. To determine your non-taxable miles for each jurisdiction use your fleet summary records from the IVMRs. In Wyoming non-taxable miles include miles traveled under a single trip use fuel permit/use fuel permit and off-highway miles. Each jurisdiction has its own unique definition of non-taxable miles. You may need to contact each jurisdiction to obtain their definition of non-taxable miles and if they offer a credit. Round taxable miles to the nearest whole mile. Do not use decimals.

**NOTE:** This entry will be the same as Column c unless there is exempt mileage.

- Column e: *Taxable Gallons*. Calculate and enter the taxable gallons for each jurisdiction by fuel type. To calculate taxable gallons divide *Column d – Taxable Miles* by the Fleet Average MPG calculated in *Box 5- Fuel Summary*. Round to the nearest **whole** gallon. **Do not use decimals**.
- Column f: *Tax Paid Gallons*. Enter the total number of gallons purchased in each jurisdiction by tax type. The tax-paid gallons reported are the gallons of fuel placed into the fuel tanks of your fleet vehicles that had the jurisdiction's fuel taxes included in the price. You must have receipts to support these totals. Do not adjust gallons for idle time or power take-off. Do **not** include fuel that was put into a tank of a non-qualified IFTA vehicle or into an auxiliary fuel tank on the vehicle such as reefer fuel. Round to the nearest **whole** gallon. **Do not use decimals**.
- Column g: *Net Taxable Gallons*. Calculate and enter the taxable gallons for each jurisdiction by fuel type. To calculate net taxable gallons, subtract Tax Paid Gallons in Column (f) from the Taxable gallons in Column (e). If Column (f) is greater than Column (e), input the difference as a **negative** number in Column (g). If Column (f) is less than Column (e), input the difference as a **positive** number in Column (g). Again round to the nearest **whole** gallon. **Do not use decimals**. Bracket ( ) negative figures. (Column (e) minus Column (f) = Column (g)).
- Column h: *Tax Rate*. Enter tax rate for the fuel type. You can locate the tax rates on the IFTA web site: <http://www.iftach.org/>.
- Column i: *Tax Due*. Calculate and enter tax due to each jurisdiction by fuel type. To calculate tax due, multiply the Net Taxable Gallons in Column (g) by the jurisdictions tax rate for that type of fuel, which is recorded in Column (h). Put brackets ( ) around negative figures. A negative tax due means that fuel taxes were overpaid to a jurisdiction for miles driven in that jurisdiction. A positive tax due means additional taxes are owed. The sum of each jurisdiction will equal the total Tax Due or tax refund. If the report is late, you must calculate interest in column (j).
- Column j: *Interest Due*. For a fleet based in a US Jurisdiction, interest shall be set at an annual rate of two (2) percentage points above the underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code, adjusted on an annual basis on January 1 of each year. Interest shall accrue at 1/12 this annual rate. The Repository will publish the current rate no later than December 1 of the year prior to the current year. <http://www.iftach.org/>. **Note:** If your report is less than one month late, you must still pay interest for that whole month.
- Column k: *Total Due*. Add Tax Due Column (i) and Interest Due Column (j) for each row. Bracket ( ) any negative figures.
- Surcharges*- Indiana, Kentucky, and Virginia charge a fee ( called a surcharge) in addition to the use fuel tax. These jurisdictions ( and respective surcharge rates) are identified on the fuel taxes rate chart for IFTA this can be found on the IFTA website <http://www.iftach.org/>.

To report the surcharge on the IFTA Use Fuel Tax Report, enter a second reporting line for that jurisdiction directly below the one you have reported for its fuel use tax. Enter "SC" in *Column b – Fuel Type*. Enter the same taxable gallons you reported for the jurisdiction in *Column e – Taxable Gallons*. Enter the surcharge tax rate in *Column h – Tax Rate*. Enter the surcharge amount you compute in *Column i - Tax Due* column and carry this total forward to *Column k Total Due*.

**NOTE:** For all NON IFTA jurisdictions (AK, HI, DC, Northwest Yukon and Nenavut territories in Candada and Mexico) and Oregon, you will complete all columns and report ZERO for all taxes due.

Kentucky, New Mexico and Oregon have a highway use fee in addition to the fuel taxes. If you travel in one of these three jurisdictions, you must file the required report with the jurisdiction in addition to filing your Wyoming IFTA quarterly return. Some or all of your vehicles will be reported on both the IFTA return and that state's highway use fee report.

**BOX 6 TOTALS:** Page 1 Totals: total columns c through k. If you have completed Page 2, do the same for Page 2 Totals.

**BOX 7:** Enter penalty amount here. A \$50.00 penalty or 10% of the balance of the report, which ever is greater, will be assessed on **ANY** return that is filed after the due date, regardless of whether miles have been traveled or not. The penalty will be assessed **for each additional quarter the IFTA return is late.** Any account that is in a revoked status will also have to pay an additional \$50.00 reinstatement fee before the account will be cleared.

**BOX 8:** Enter any account balance from previous reporting period. (If the account has a credit balance over the amount of \$50.00 do not enter this amount in previous balance. **(SEE REFUND CREDIT BALANCE).**

**BOX 9:** Add Boxes 6,7 and 8 and enter the total on line 9 in *Column k – Total Due.*

**REFUND CREDIT BALANCE:** If the report results in a credit balance over \$50.00 the credit will automatically be refunded. Any credit balances under \$50.00 will be held in your account and will be refunded when the amount reaches \$50.00 or can be used on the next quarters return. NOTE: Credit balance must be \$50.00 in order for a refund to be processed.

**Sign and date the return.** Enter the telephone number (including area code) of the person that should be contacted regarding this return. **THE RETURN MUST HAVE AN ORIGINAL SIGNATURE TO BE CONSIDERED PROPERLY FILED. RETURNS MUST BE COMPLETED IN BLACK OR BLUE INK, if the return is filled out in pencil or red ink it will be returned. If the quarterly return needs to be corrected for any reason it may cause the return to be received late, therefore causing interest and a late fee penalty to be due. We will not accept faxed or emailed copies.**

Submit the original return to the Wyoming Department of Transportation. **MAKE A COPY FOR YOUR RECORDS.**  
For Assistance Contact 307-777-4827.

### Accepting The Fuel Tax Return

The IFTA Fuel Tax Return will be considered acceptable if :

- The return is signed and dated.
- Mileage has been entered in Column A.
- Gallons have been entered in Column B.
- Enteries have been made for each traveled jurisdiction in:
  1. Jurisdiction
  2. Fuel type
  3. Total Miles
  4. Taxable Miles
  5. Tax paid Gallons
- Taxpayer has rounded correctly
- Totals for page 1 and Page 2 have been entered and added correctly.
- Payment for any taxes due (if applicable) must be included with the return.

If an IFTA Fuel Tax Return is found unacceptable, the report will be returned to the taxpayer for correction. To avoid penalties and interest, the taxpayer will need to return the corrected report by the Due Date.