



### INTERNATIONAL FUEL TAX AGREEMENT ANNUAL TAX RETURN

NAME AND ADDRESS				
LICENSE NUMBER (FEDERAL ID NUMBER OR SOCIAL SECURITY NUMBER)	REPORTING PERIOD YEAR:		<input type="checkbox"/> <b>NO OPERATION</b>	<input type="checkbox"/> <b>ADDRESS CHANGE</b>
LICENSE NAME	DBA NAME (IF APPLICABLE)			
MAILING ADDRESS				
CITY	STATE	ZIP CODE	<input type="checkbox"/> <b>AMENDED</b>	<input type="checkbox"/> <b>CANCEL</b>

**FUEL TYPE (CHECK ONE ONLY)**

DIESEL  
  GASOLINE  
  PROPANE  
  GASOHOL  
  ETHANOL  
  METHANOL  
  LNG  
  CNG  
  E-85  
  M-85  
  A55

MILES PER GALLON (REFER TO INSTRUCTIONS)	1 <sup>ST</sup> QUARTER		2 <sup>ND</sup> QUARTER		3 <sup>RD</sup> QUARTER		4 <sup>TH</sup> QUARTER	
A. TOTAL MILES TRAVELED (must equal Total of Column 2 below) ROUND TO THE NEAREST WHOLE MILE (i.e. 100.5 = 101)	A		A		A		A	
B. TOTAL FUEL PURCHASED (must equal Column 5 below) ROUND TO THE NEAREST WHOLE GALLON (i.e. 20.4=20)	B		B		B		B	
C. AVERAGE MILES PER GALLON (Line A divided by Line B) ROUND TO TWO DECIMAL POINTS (i.e. 4.985 = 4.99)	C		C		C		C	

	1	2	3	4	5	6	7	8	9	10
	Jurisdiction	TOTAL MILES	TOTAL TAXABLE MILES	TAXABLE GALLONS CONSUMED (COL 3 / MPG)	TAX PAID FUEL PURCHASED (IN GALLONS)	NET TAXABLE GALLONS (COL 4 – COL 5)	TAX RATE (SEE TAX TABLE)	TAX DUE/CREDIT EARNED (COL 6 X COL 7)	INTEREST DUE (.417% PER MONTH) OR (.00417 x # Mnths delinquent x Col 8)	TOTAL (COL 8 + 9)
	MO 4.23 MPG	159	159	38	50	(12)	.17	(2.04)	0	(2.04)
<b>1<sup>st</sup> Qtr</b>	MO-Missouri						.17			
<b>Total</b>		(A)			(B)					(1)
<b>2<sup>nd</sup> Qtr</b>	MO-Missouri						.17			
<b>Total</b>		(A)			(B)					(2)
<b>3<sup>rd</sup> Qtr</b>	MO-Missouri						.17			
<b>Total</b>		(A)			(B)					(3)

<b>4<sup>th</sup> Qtr</b>	<b>MO-Missouri</b>						<b>.17</b>		
<b>Total</b>		(A)			(B)				(4)

TOTAL FROM BOX 1, 2, 3 and 4										
PENALTY OF \$50.00 OR 10% OF THE TOTAL TAX DUE (WHICHEVER IS GREATER) <b>REQUIRED IF POSTMARKED AFTER DUE DATE</b>									+	
CREDIT FROM PREVIOUS QUARTER(S) Credit can only be used from eight preceding quarters.									-	
<b>TOTAL PAYMENT (MAKE CHECKS PAYABLE TO DEPARTMENT OF REVENUE)</b>									<b>\$</b>	
I CERTIFY, UNDER PENALTY OF PERJURY, THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE.					<b>SIGNATURE</b> X			<b>OVERPAYMENTS WILL BE PROCESSED AS A CREDIT IF REFUND BOX IS NOT CHECKED</b>		<input type="checkbox"/> <b>REFUND</b>
TELEPHONE NUMBER				DATE			TITLE OR LICENSE AGENT			

**ANNUAL FILER TAX RETURN INSTRUCTIONS**

- Line A **Total miles traveled in all jurisdictions, by quarter:** Enter the total miles traveled in all jurisdictions (IFTA and non-IFTA) by all qualified motor vehicles in your fleet. Report all miles whether taxable or non-taxable. **ROUND TO THE NEAREST WHOLE MILE (i.e. 100.5 = 101)**
- Line B **Total fuel purchased in all jurisdictions, by quarter:** Enter the total gallons of fuel placed in the supply tank of the qualified motor vehicles in your fleet. Report all fuel purchased – tax paid purchases, withdrawal from bulk, purchases made on Indian Reservations, and lost receipts. **ROUND TO THE NEAREST WHOLE GALLON (i.e. 20.4 = 20)**
- Line C **Average miles per gallon, by quarter:** Divide total miles (Line A) by total fuel purchased (Line B). **ROUND TO TWO DECIMAL POINTS (i.e. 4.985 = 4.99)**

**MISSOURI TRAVEL AND OTHER JURISDICTION TRAVEL**

- Column 1 **Jurisdiction:** Enter the name or abbreviation of the jurisdiction that you operated in during the year, by quarter. **(if the jurisdiction has a surcharge, use two lines)**
- Column 2 **Total miles:** Enter the total miles traveled in Missouri, by quarter **AND** Enter the total miles traveled in other jurisdictions, by quarter.
- Column 3 **Total taxable miles:** Enter the total miles traveled in Missouri, by quarter (toll miles and off-highway miles are taxable in Missouri). **AND** Enter the total miles traveled in each jurisdiction, by quarter.  
  - Note: Mileage reported in column 3 cannot be greater than the mileage reported in column 2.
  - Missouri off-highway miles must be included in your taxable miles. Any refunds for exempt use of tax paid fuel must be claimed on the Missouri Department of Revenue, Motor Fuel Refund Claim Form 4923 & 4924 (this form can be found at [dor.mo.gov/forms](http://dor.mo.gov/forms)).
- Column 4 **Taxable gallons consumed:** Divide the amount in column 3 by the amount in Line C to determine the total taxable gallons of fuel consumed. **(round to the nearest whole gallon)**
- Column 5 **Tax paid fuel purchased:** Enter the total tax-paid gallons of fuel purchased and placed in the supply tank of the qualified motor vehicles in your fleet. Keep your receipts for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicle. Fuel remaining in storage cannot be claimed until it is used. **Note: If column 5 exceeds Line B, the return will be rejected.**
- Column 6 **Net taxable gallons:** Subtract the amounts from columns 4 & 5, by quarter  
  - If column 4 is greater than column 5, enter the **taxable** gallons.
  - If column 5 is greater than column 4, enter the **credit** gallons.
- Column 7 **Tax rate:** Enter the tax rate for the appropriate fuel type.
- Column 8 **Tax due/credit earned:** Multiply the amount in column 6 by the tax rate in column 7 for each jurisdiction to determine the tax or credit (enter the credit amount in brackets).
- Column 9 **Interest Due:** Returns are due and must be postmarked on or before January 31<sup>st</sup> of each year. For late or amended returns, interest is computed on the tax due from the due date of the return until payment is received. Interest is computed at .417 per month.  
  - Annual interest rates are also published on the IFTA, Inc. website at [www.iftach.org](http://www.iftach.org)
- Column 10 **Total:** Add columns 8 and 9. Enter the total dollar amount due or credit amount (enter credit amount in brackets)