

**Missouri Department of Transportation**

Motor Carrier Services

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**INTERNATIONAL FUEL TAX AGREEMENT ANNUAL TAX RETURN****IT IS STRONGLY RECOMMENDED THAT YOU USE THE INSTRUCTIONS PROVIDED WITH THIS FORM AS A GUIDE.  
INCOMPLETE OR INCORRECT APPLICATIONS WILL DELAY PROCESSING OF THE RETURN.****NAME AND ADDRESS**

<b>LICENSE NUMBER (FEIN/SSN)</b> _____		<b>REPORTING YEAR</b> _____		<input type="checkbox"/> <b>NO OPERATION</b>	<input type="checkbox"/> <b>ADDRESS CHANGE</b>
LICENSE NAME	DOING BUSINESS AS (DBA) NAME (if applicable)				
MAILING ADDRESS	CITY	STATE	ZIP CODE	<input type="checkbox"/> <b>AMENDED</b>	<input type="checkbox"/> <b>CANCEL</b>
RETURN FAX OR E-MAIL ADDRESS	LATE RETURN <input type="checkbox"/> YES <input type="checkbox"/> NO		MONTHS LATE		

**FUEL TYPE (CHECK ONE ONLY)**☐ DIESEL ☐ GASOLINE ☐ PROPANE ☐ GASOHOL ☐ ETHANOL ☐ METHANOL ☐ LNG ☐ CNG ☐ E-85 ☐ M-85 ☐ A55**COMPLETE PAGE 2 BEFORE TABLES BELOW**

MILES PER GALLON (REFER TO INSTRUCTIONS)		1st Quarter		2nd Quarter		3rd Quarter		4th Quarter	
A	TOTAL MILES TRAVELED (must equal total of Column 2 per qtr) <b>ROUND TO THE NEAREST WHOLE MILE (i.e. 100.5 = 101)</b>	A		A		A		A	
B	TOTAL FUEL PURCHASED (must equal total of Column 5 per qtr) <b>ROUND TO THE NEAREST WHOLE GALLON (i.e. 20.4 = 20)</b>	B		B		B		B	
C	AVERAGE MILES PER GALLON (Line A divided by Line B) <b>ROUND TO TWO DECIMAL POINTS (i.e. 4.985 = 4.99)</b>	C		C		C		C	

12	TOTAL FROM BOX 1, 2, 3 and 4	12	
13	PENALTY OF \$50 OR 10% OF THE TOTAL TAX DUE (WHICHEVER IS GREATER) <b>REQUIRED IF POSTMARKED AFTER DUE DATE</b>	13	+ <input type="checkbox"/>
14	CREDIT FROM PREVIOUS QUARTERS. Credit can only be used from eight preceding quarters.	14	- <input type="checkbox"/>
15	TOTAL PAYMENT ( <b>MAKE CHECKS PAYABLE TO DEPARTMENT OF REVENUE</b> )	15	\$ <input type="checkbox"/>
16	<b>OVERPAYMENTS WILL BE PROCESSED AS A CREDIT IF REFUND BOX IS NOT CHECKED</b> (Net refunds under \$10 are carried forward as a credit)	16	<input type="checkbox"/> <b>REFUND</b>

**I CERTIFY, UNDER PENALTY OF PURJURY, THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE.**

FOR DATE STAMP ONLY

SIGNATURE

TELEPHONE NUMBER

DATE

TITLE OR LICENSE AGENT

	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)	(.58% Per Month On/Until 12/31/20) (.417% Per Month On/After 01/01/21) Or (.0058/.0417 x # Months Delinquent x Col 8)	TOTAL (Col 8 + Col 9)
	MO 4.23 MPG	159	159	38	50	(12)	.17	(2.04)	0	(2.04)
1st Qtr	Missouri						0.1700			
Total		A)			B)					1)
2nd Qtr	Missouri						0.1700			
Total		A)			B)					2)
3rd Qtr	Missouri						0.1700			
Total		A)			B)					3)
4th Qtr	Missouri						0.1700			
Total		A)			B)					4)

# IFTA ANNUAL TAX RETURN INSTRUCTIONS

**TAX RETURNS ARE REQUIRED EVEN WHEN NO OPERATIONS ARE CONDUCTED DURING THE REPORTING PERIOD. A SEPARATE TAX RETURN MUST BE COMPLETED FOR EACH FUEL TYPE. ANY ADDITIONAL TAXES DUE MUST BE POSTMARKED BY THE ANNUAL DUE DATE, EVEN WHEN FILING ONLINE.**

## PAGE 1

Complete the top portion of the return - Name & Address and Fuel Type Sections.

**NO OPERATION** - Mark X in this box if you did not operate a qualified vehicle(s) in any jurisdiction, including your base jurisdiction, during the reporting period. Sign and mail the return.

**AMENDED** - Mark X in this box if this return corrects a previous return. Indicate the year of the return you are correcting.

**ADDRESS CHANGE** - Mark X in this box if changing or correcting a mailing address. Type the new address in the mailing address field on the form.

**CANCEL** - Mark X in this box if you are filing a final return and requesting license cancellation. Attach unused decals to the form and return.

## COMPLETE PAGE 2 BEFORE FINISHING PAGE 1

## PAGE 2

Column 1 **JURISDICTION** - Select or enter the name of the jurisdiction operated in by quarter. If the jurisdiction has a surcharge use two lines.

Column 2 **TOTAL MILES** - Enter the total miles traveled in each jurisdiction by quarter.

Column 3 **TOTAL TAXABLE MILES** - Enter the total taxable miles in each jurisdiction by quarter.

- Mileage reported in Column 3 cannot be greater than mileage report in Column 2.
- Toll miles and off highway miles are taxable in Missouri. Missouri off-highway miles must be included in taxable miles. Any refunds for exempt use of tax paid fuel must be claimed on the Missouri Department of Revenue, Motor Fuel 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 column 3 by the MPG factor (Line C) on page 1. 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 qualified motor vehicles. Keep receipts for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified vehicle. Fuel remaining in storage cannot be claimed until it is used. If Column 5 exceeds Line B, the return will be rejected.

Column 6 **NET TAXABLE GALLONS** - Subtract Column 4 from Column 5.

- 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 each jurisdiction.

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 a credit amount in brackets).

Column 9 **INTEREST DUE** - Returns are due and must be postmarked on or before January 31 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 .58 per month for 2020 and decreases to .417 effective January 1, 2021. Annual interest rates are also published on the IFTA, Inc website at [www.iftach.org](http://www.iftach.org).

Column 10 **TOTAL** - Add amounts from column 8 and column 9. This will be the tax due or credit earned for each jurisdiction.

## RETURN TO PAGE 1

Line A **TOTAL MILES TRAVELED** - Amount is found in Box A per quarter on page 2. Enter the total miles traveled in all jurisdictions (IFTA and non-IFTA) by all qualified vehicles. Report all miles whether taxable or non-taxable. Round to the nearest whole mile (i.e. 100.5 = 101).

Line B **TOTAL FUEL PURCHASED** - Amount is found in Box B per quarter on page 2. Enter the total gallons of fuel placed in the supply tank of all qualified vehicles. 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** - Divide total miles (Line A) by total fuel purchased (Line B). Round to two decimal points (i.e. 4.985 = 4.99).

Line 12 Enter the total of Boxes 1, 2, 3 & 4 on page 2.

Line 13 Returns not filed by the due date are considered late and any taxes due are delinquent. A penalty of \$50 or 10 percent of the total tax due, whichever is greater, is assessed on late filed returns, failure to file, or for underpayment of tax due. If the total tax due is zero or a credit, the late filing penalty is \$50.

Line 14 If you have a credit from a previous reporting period you may apply that credit to the current filing. Credit can only be used from eight preceding quarters.

Line 15 **TOTAL PAYMENT** - This is the total of all taxes, interest (if applicable), and penalty (if applicable).

Line 16 **REFUND** - Mark X in this box if you want a refund of overpayment. Net refunds under \$10 are carried forward as a credit. Overpayments are processed as a credit if refund box is not marked.