



Missouri Department of Transportation
 Motor Carrier Services
 830 MoDOT Drive, PO Box 270, Jefferson City, MO 65102-0270

E-mail: contactmcs@modot.mo.gov
 Phone: 866.831.6277

INTERNATIONAL FUEL TAX AGREEMENT QUARTERLY 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

LICENSE NUMBER (FEIN/SSN)	RETURN FAX OR E-MAIL ADDRESS	CHECK HERE IF YOU DID NOT OPERATE	CHECK HERE TO INDICATE ADDRESS CHANGE
LICENSE NAME		<input type="checkbox"/>	<input type="checkbox"/>
DOING BUSINESS AS (DBA) NAME (if applicable)		NO OPERATION	ADDRESS CHANGE
MAILING ADDRESS		CHECK HERE IF THIS IS AN AMENDED RETURN	CHECK HERE TO CANCEL AN IFTA LICENSE
CITY	STATE	ZIP CODE	
LATE RETURN <input type="checkbox"/> YES <input type="checkbox"/> NO	NUMBER OF MONTHS DELINQUENT		
		<input type="checkbox"/>	<input type="checkbox"/>
		AMENDED	CANCEL

LICENSE INFORMATION

REPORTING PERIOD

YEAR _____ 1ST QUARTER (DUE APRIL 30) 2ND QUARTER (DUE JULY 31) 3RD QUARTER (DUE OCTOBER 31) 4TH QUARTER (DUE JANUARY 31)

FUEL TYPE (CHECK ONE ONLY)

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

MILES PER GALLON DURING THIS QUARTER (REFER TO ATTACHED INSTRUCTIONS)

A	TOTAL MILES TRAVELED (Must equal total of Column 2, Page 3) ROUND TO THE NEAREST WHOLE MILE (i.e. 100.5 = 101)	A	
B	TOTAL FUEL PURCHASED IN ALL JURISDICTIONS (Must be greater than or equal to Column 5, Page 3) ROUND TO THE NEAREST WHOLE GALLON (i.e. 20.4 = 20)	B	
C	AVERAGE MILES PER GALLON (Line A divided by Line B) ROUND TO TWO DECIMAL POINTS (i.e. 4.985 = 4.99)	C	

COMPLETE PAGE 2 & 3 BEFORE CONTINUING (REFER TO ATTACHED INSTRUCTIONS)

12	TOTAL FROM BOX 11 ON PAGE 3	12	
13	PENALTY OF \$50.00 OR 10% OF THE TOTAL TAX DUE (WHICHEVER IS GREATER) (REQUIRED IF POSTMARKED AFTER DUE DATE)	13	+
14	CREDIT FROM PREVIOUS QUARTER(S) Credit can only be used from eight preceding quarters.	14	-
15	TOTAL PAYMENT (MAKE CHECKS PAYABLE TO DEPARTMENT OF REVENUE)	15	\$
16	OVERPAYMENT WILL BE PROCESSED AS A CREDIT IF REFUND BOX IS NOT CHECKED (NET REFUNDS UNDER \$10.00 ARE CARRIED FORWARD AS A CREDIT)		
	<input type="checkbox"/> REFUND	16	\$

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

SIGNATURE			FOR DATE STAMP ONLY
TELEPHONE NUMBER	DATE	TITLE OR LICENSE AGENT	

THE CANADIAN EXCHANGE RATE AND THE FOOTNOTES TO THE TAX RATES ARE LOCATED ON THE IFTA, INC. WEBSITE AT WWW.IFTACH.ORG LOCATED UNDER THE TAX RATE MATRIX TAB.



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LICENSE NAME

LICENSE NUMBER (FEIN/SSN)

ROUND TO THE NEAREST WHOLE GALLON AND MILE IN COLUMN 2 THROUGH 6 (REFER TO ATTACHED INSTRUCTIONS)

1	2	3	4	5	6	7	8	9	10
JURIS-DICTION	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 (.667% Per Month On/After 01/01/23)	TOTAL (COL 8 + COL 9)
EXAMPLE MO 4.23 MPG	EXAMPLE 159	EXAMPLE 159	EXAMPLE 38	EXAMPLE 50	EXAMPLE (12)	EXAMPLE .220	EXAMPLE (2.64)	EXAMPLE 0	EXAMPLE (2.64)
ALASKA									
AL									
AR Arkansas									
AZ									
CA									
CO									
CT									
DC									
DE									
FL									
GA									
IA									
ID									
IL									
IN									
KS									
KY									
LA									
MA									
MD									
ME									
MI									
MN									
MO									
MS									
MT									
NC									
ND									
NE									
NH									
NJ									
NM									
NV									
NY									
OH									
OK									
TOTAL THIS PAGE									

SURCHARGE SAME AS COL 4

SURCHARGE SAME AS COL 4

0.2200



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EXAMPLE	EXAMPLE	EXAMPLE	EXAMPLE	EXAMPLE	EXAMPLE	EXAMPLE	EXAMPLE	EXAMPLE	EXAMPLE
MO 4.23 MPG	159	159	38	50	(12)	.220	(2.64)	0	(2.64)
OR									
PA									
RI									
SC									
SD									
TN									
TX									
UT									
VA									
				SURCHARGE	SAME AS COL 4				
VT									
WA									
WI									
WV									
WY									
MX									

Use this space to report the 2nd tax rate for jurisdictions with multiple tax rates. Enter the 1st tax rate in the standard table and write the jurisdiction's mail abbreviation and compute the second tax rate in the space below.

CANADIAN JURISDICTIONS

AB									
BC									
MB									
NB									
NL									
NS									
NT									
ON									
PE									
QC									
SK									
YT									

TOTAL THIS PAGE

TOTAL PAGE 2

GRAND TOTAL (MUST EQUAL LINE A) (CANNOT EXCEED LINE B) **BOX 11**

IFTA QUARTERLY 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 QUARTERLY DUE DATE, EVEN WHEN FILING ONLINE.

PAGE 1

Complete the top portion of the return - license number, licensee name, licensee address, fuel type, and reporting period.

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 quarter. Sign and mail the return.

AMENDED REPORT - Mark X in this box if this return corrects a previous return. Indicate the quarter and 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 LICENSE - Mark X in this box if you are filing a final return and requesting license cancellation. Attach unused decals to the form and return.

Line A Total miles traveled in all jurisdictions (IFTA and non-IFTA). Round to the nearest whole mile.

Line B Total fuel purchased in all jurisdictions (IFTA and non-IFTA). Round to the nearest whole gallon. Report all fuel placed in the supply tank of qualified motor vehicle. **(Example: tax-paid purchases, withdrawal from bulk, purchases made from Indian Reservations.)**

Line C Average miles per gallon. Calculate MPG by dividing total miles (Line A) by total fuel purchased (Line B). Round to two decimal points.

COMPLETE PAGE 2 AND 3 BEFORE FINISHING PAGE 1

PAGE 2 AND 3

Column 2 **TOTAL MILES** - Enter the total miles traveled in each jurisdiction for this fuel type.

Column 3 **TOTAL TAXABLE MILES** - Enter the total taxable miles in each jurisdiction **minus** fuel trip permit miles. Fuel trip permit miles are not considered taxable miles in any jurisdiction. Toll miles and off-highway miles are taxable miles in most jurisdictions. Contact each jurisdiction for information on these exceptions. **NOTE: Mileage reported in column 3 cannot be greater than the mileage reported in column 2.**

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 gallons purchased from fuel receipts in column 5 for all qualified motor vehicles. (Example: Total all fuel receipts from Missouri. If purchases total 1,000 gallons, mark 1,000 in column 5 for Missouri. Total all receipts for Illinois. If receipts total 50 gallons then column 5 for Illinois will be 50.) Do this for each jurisdiction in which you purchased fuel.

BULK STORAGE - 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.

SURCHARGES - Some jurisdictions have a surcharge calculated separately from the fuel tax. The following is an example calculation for a surcharge using an MPG of 5.0.

COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8
TOTAL MILES	TOTAL TAXABLE MILES	TAXABLE GALLONS CONSUMED	TAX PAID GALLON PURCHASES	NET TAXABLE GALLONS	TAX RATE AND SURCHARGE	TAX DUE/CREDIT EARNED
1,250	1,250	250	400	-150 Difference in Col 4 & Col 5	X .10	-\$15.00
			SURCHARGE	250 Same as Col 4	X .05	\$12.50

NOTE: If the total of column 5 exceeds the sum of fuel purchased entered on Line B, the return will be rejected. Rejected returns must be corrected and filed. If a corrected return is filed after the original due date, a penalty and interest for all jurisdictions with a tax due is assessed.

Column 6 **NET TAXABLE GALLONS** - The difference between column 4 and column 5. If column 4 is greater than column 5, subtract column 5 from column 4 and enter the taxable gallons in column 6. This is the tax due. If column 5 is greater than column 4, subtract column 4 from column 5 and enter the taxable gallons in column 6. This is the credit earned. The **surcharge** line for IN, KY, & VA will be the same as column 4. No credits for fuel purchases are given when computing surcharges.

Column 7 **TAX RATE** - Enter the tax rate for each jurisdiction for each fuel type reported. Tax rates are subject to change each quarter.

Column 8 **TAX DUE/CREDIT EARNED** - Calculate the tax due or credit earned for each jurisdiction by multiplying column 6 by column 7. This is the tax due or credit earned for each jurisdiction.

Column 9 **INTEREST DUE** - 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 .667 beginning on January 1, 2023.

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

Box 11 This is the net result. Compute by adding positive number in column 10 (tax due) and subtracting negative number in column 10 (credit earned). The net result will be either positive (tax due) or negative (credit earned). Enter this amount in box 11 (bottom of column 10, page 3).

RETURN TO PAGE 1

Line 12 Enter the net results of tax due or credit earned from box 11 (bottom of column 10, page 3).

Line 13 Returns not filed by the due date are considered late and any taxes due are delinquent. A penalty of \$50.00 or 10 percent of net tax liability, whichever is greater, is assessed on late filed returns, failure to file, or for underpayment of tax due. If the net tax liability is zero or a credit, the late filing penalty is \$50.00.

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

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

Line 16 **TOTAL REFUND** - Mark X in this box if you want a refund of overpayment. Net refunds under \$10.00 are carried forward as a credit. Overpayments are processed as a credit if refund box is not marked.

Mail original return(s) to: Missouri Department of Transportation
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