

# STATE OF COLORADO

## TAXPAYER SERVICE DIVISION

Department of Revenue

1375 Sherman Street, Room 200

Denver, Colorado 80261

Phone (303) 205-8205



Bill Ritter  
Governor

Roxanne Huber  
Executive Director

Becky Wetzel  
Director

March 2009

TO: Colorado IFTA Licensees  
FROM: Taxpayer Service  
SUBJECT: 1st Quarter 2009 IFTA Tax Return

Enclosed is your IFTA fuel tax return and fuel tax rate schedule for the quarter ending March 31, 2009; the tax return due date is April 30, 2009. A separate sheet of instructions for completing the IFTA tax return is also enclosed with your tax return. You are required to report all IFTA jurisdictions where you have traveled, even if the jurisdiction(s) are not printed on the return. Failure to file the return may result in an assessment of \$100 per jurisdiction, plus penalty and interest.

### *IFTA FILL-IN FORM*

- ✓ A fill-in form for the IFTA return is available on our website at [www.taxcolorado.com](http://www.taxcolorado.com). The form will perform most of the calculations with minimal input by the carrier. The form will help the carrier complete the return more quickly and eliminate any mathematical errors. Once the form is completed, the carrier will simply print the form and mail it to the Department.

### *INCOMPLETE OR INCORRECT RETURNS*

- ✓ Incomplete or incorrect IFTA returns will be sent back to the carrier to complete and/or correct.  
**Returns sent back for completion or corrections may be subject to late penalty and interest.**

### IFTA REMINDERS

Three states have a surcharge on fuel: *Indiana, Kentucky, and Virginia*. When reporting for these states, you must complete both the fuel tax line, and the surcharge line, on the tax return. Fuel purchased at the pump is not allowed on the surcharge line; the surcharge is not included in the price paid at the pump.

- ✓ Several jurisdictions have tax rate changes for 1st Quarter 2009: all the Canadian jurisdictions, and the states of Arizona, California, Florida, Georgia, Illinois, Massachusetts, Michigan, Nebraska, and New York.

The U.S./Canada exchange rate for the first quarter 2009 is U.S. \$1.00 = Can \$1.2350.

U.S./Metric conversions: One Liter = 0.2642 gallons    One Mile = 1.6093 kilometers  
One Gallon = 3.785 liters    One Kilometer = 0.62137 miles

These conversions can also be found on the IFTA web site at [www.iftach.org](http://www.iftach.org).

You are required to file a quarterly IFTA report even if you have zero (0) miles. If you have zero (0) miles to report for a quarter, write "0" on lines A through C, columns 4 – 12 (only on the CO1 line), and lines 13 and 18 of the IFTA tax report. A penalty of \$50.00 still will be due if the report is submitted late. Be sure to sign and date the report.

- ✓ If you travel in the state of Oregon, you are required to report only the total miles and total taxable miles. No other information is required for Oregon.
- ✓ Be sure to mail the IFTA return to the address listed on the reverse side of the return. Failure to do so could delay processing of the return, and result in a delinquency notice for late filing.

Please read the jurisdictional footnotes on the reverse side of this letter.

For assistance with IFTA questions, please call 303-205-8205.

March 12, 2009