

STATE OF COLORADO

TAXPAYER SERVICE DIVISION
Department of Revenue
1375 Sherman Street, Room 200
Denver, Colorado 80261
Phone (303) 205-8205



September 2009
TO: Colorado IFTA Licensees
FROM: Taxpayer Service
SUBJECT: 3rd Quarter 2009 IFTA Tax Return

Bill Ritter
Governor
Roxanne Huber
Executive Director
Becky Wetzel
Director

Enclosed is your IFTA fuel tax return and fuel tax rate schedule for the quarter ending September 30, 2009; the tax return due date is November 2, 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. 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 3rd Quarter 2009: all the Canadian jurisdictions, and the states of Connecticut, Georgia, Maine, Massachusetts, Michigan, Minnesota, New York, and Rhode Island.
- ✓ Although Georgia changed its tax rates, there is neither a Georgia surcharge nor a split rate for 3rd Quarter 2009.

The U.S./Canada exchange rate for the 3rd quarter 2009 is U.S. \$1.00 = Can \$1.1338

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.

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.

September 2, 2009