Departmental Use Only

DR 0122 (05/05/11)
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0009

INTERNATIONAL FUEL TAX AGREEMENT TAX REPORT

Show below change of ownership, name and/or address

▼ PHOTOCOPY AND KEEP FOR YOUR OWN RECORDS ▼

Colorado Account Number	IFTA Account No. (FEIN or SSN)	Period	Due Date	**5600-100**

- **A. Total miles traveled in all jurisdictions_____**
- **B. Total fuel consumed in all jurisdictions _____**
- **C. Average miles per gallon _____**

1. Miles/gallon during this quarter (Line A divided by Line B equals Line C; use two decimal places: 0.00)

- **2. Fuel Type** ☐ 1. Diesel ☐ 2. LPG ☐ 3. Gasoline ☐ 4. Gasohol ☐ 5. LNG (Natural Gas) ☐ 6. CNG ☐ 7. Ethanol ☐ 8. Methanol ☐ 9. E-85 ☐ 10. M-85 ☐ 11. A55

IFTA TAX COMPUTATIONS (round to the nearest whole gallon and mile)—Continued on the Reverse Side

● **3.** Jurisdiction	● **4.** Total Miles	**5.** Total Taxable Miles	**6.** Taxable Gallons	● **7.** Tax Paid Gallons	**8.** Net Taxable Gallons (6-7)	**9.** Tax Rate (per gallon)	**10.** Tax (8 x 9)	**11.** Interest Due	**12.** Total (10 + 11)

● 3. Jurisdiction	● 4. Total Miles	5. Total Taxable Miles	6. Taxable Gallons	● 7. Tax Paid Gallons	8. Net Taxable Gallons (6-7)	9. Tax Rate (per gallon)	10. Tax (8 x 9)	11. Interest Due	12. Total (10 + 11)
Record the total for each column below.									

Enter the total miles traveled in all jurisdictions that are not members of IFTA ..... **TOTAL** [ ]

Direct Deposit

Routing number [ ] Type: ☐ Checking ☐ Savings

Account number [ ]

Mail to and Make Checks Payable to:
Colorado Department of Revenue,
Denver, CO 80261-0009
(303) 205-8205

13. Net Tax DUE (Total Column 10) **Note:** Enter total net tax amount on Line 13 or 14 **(100)**		00
14. Net Tax CREDIT (Total Column 10).....**(105)**		00
15. PENALTY ($50.00 or 10% of Column 10, whichever is greater).....		00
16. INTEREST (Total Column 11).....		00
17. Amount of TAX CREDIT to be refunded this period.....		00
18. TOTAL REMITTANCE (A separate check must accompany each return submitted) ☐ Paid by **EFT**	$	.00

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

I certify under penalty of perjury in the second degree that to the best of my knowledge the above information is true and correct.

Signature	Date
Title	Telephone Number

IFTA TAX REPORT

GENERAL INFORMATION

- Each IFTA licensee must file a quarterly tax report, even if no miles were driven during the calendar quarter.
- 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 reports are due on the last day of the month immediately following the end of each tax period. Reports must be postmarked on or before the due date to be considered timely. If the last day of the month falls on a Saturday, Sunday or Legal Holiday, the next business day shall be considered the final filing date.
- Reports not filed by the due date are considered delinquent. The delinquent penalty is $50.00 or 10% of the tax liability, whichever is greater.
- **Each fuel type must be reported on a separate tax form.** Clear photocopies of this form will be accepted. Photocopies must show the correct period. A separate check must accompany each return submitted.
- Each report or copy of report must contain an original signature.
- **Each licensee shall maintain records for a period of four (4) years from the filing date of the report to substantiate information reported. Such records shall be made available upon request by any jurisdiction member for an audit.**
- **Note:** Current fuel tax rates, footnotes, U.S. / Canada exchange rates and U.S. / Metric conversions can be found on the IFTA web site at www.iftach.org.
- **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 penalties 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.

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 C01 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.

INSTRUCTIONS FOR COMPLETING THE (DR 0122) IFTA TAX REPORT

Step 1 (Line 1A)

Total all miles traveled during the period and enter the amount on Line 1A. (Be sure to include miles traveled for both IFTA and Non-IFTA jurisdictions). **Do not use decimals** (round mileage to the nearest whole mile i.e. 4,231.56 = 4,232).

Step 2 (Line 1B)

Total all fuel consumed for both IFTA and Non-IFTA jurisdictions and enter the amount on line 1B. **Do not use decimals** (round to the nearest whole gallon i.e. 806.09 = 806).

Step 3 (Line 1C)

Divide the amount on line 1A by the amount on line 1B (round to two decimal places i.e. 5.2506 = 5.25).

Step 4 (Line 2)

Indicate the appropriate fuel type. A separate form is required for each fuel type.

Step 5 (Column 3)

List all IFTA jurisdictions that have miles. Do not list IFTA jurisdictions with zero miles. Use correct jurisdiction abbreviations. **Do not list non-IFTA jurisdictions** (see step 6 for reporting miles in Non-IFTA jurisdictions).

Step 6 (Column 4)

List total miles traveled in each IFTA jurisdiction. **Do not use decimals** (round to the nearest whole mile). For non-IFTA jurisdictions enter the total miles on the last line marked "OTHER".

Step 7 (Column 5)

List taxable miles for each jurisdiction. This would be total miles from column 4 minus any miles paid for while traveling on a fuel tax trip permit in the jurisdiction that issued the trip permit. **Do not use decimals.**

Step 8 (Column 6)

Divide column 5 by line 1C. **Do not use decimals.**

Step 9 (Column 7)

List all tax paid gallons for fuel purchased in that IFTA jurisdiction. **You cannot claim tax paid gallons in a jurisdiction where you did not purchase any fuel.** Round to the nearest whole gallon. You must keep your fuel receipts.

Step 10 (Column 8)

Subtract column 7 from column 6. If column 7 is greater than column 6, use parenthesis or brackets to indicate credit amounts.

Step 11 (Column 9)

Enter the tax rate for each applicable IFTA jurisdiction. The tax rates are provided on the letter sent with each quarterly tax report. **Do not list Non-IFTA jurisdictions or IFTA jurisdictions with zero miles.**

Step 12 (Column 10)

Multiply column 8 by column 9. Use parenthesis or brackets to indicate credit amounts. **The amounts in this column must be recorded in dollars and cents (e.g. 12.32).**

Step 13

If your return is being filed *after* the due date (late) follow instructions for columns 11 and 12. If the return is filed by the due date proceed to step 14.

Column 11

If the return is filed after the due date, multiply column 10 by the preprinted interest rate for the number of months it is late. Interest does not apply to credit amounts. Interest rate is 1% per month. For example a return due 7/31/06 and reported and paid in October 2006 is 3 months late. The interest rate is 3 x 1% = 3%. **The amounts in this column must be recorded in dollars and cents (e.g. 12.32).**

Column 12

Add column 10 and column 11 together when there is interest due. Otherwise, column 12 will be the same as column 10. **The amount must be recorded in dollars and cents (e.g. 12.32).**

Step 14

Total the amounts on column 10. If the total is a positive number (tax due) enter this amount on **line 13.** If the total is a negative number (credit) enter this amount on **line 14.** ***Do not enter an amount on both lines 13 and 14.***

Step 15

If your return is filed on or before the due date, enter "0" on line 15. If your return is filed late; multiply the amount on line 13 by 10% (.10), enter that number or $50.00, which ever is greater on line 15.

Step 16

If your return is filed on or before the due date, enter 0 on line 16. If your return is filed late enter the total of column 11 on line 16.

Step 17

If there is an amount on line 13, add lines 13, 15 and 16 and enter this amount on line 18. If the sum of lines 15 and 16 is **larger** than the amount on line 14, enter the difference on line 18 (total amount due). If the sum of lines 15 and 16 is **smaller** than the amount on line 14, enter the difference on line 17 (refund). ***Do not enter an amount on both lines 17 and 18.***

Zero tax returns must have lines A, B and C filled in with a zero (0); line 2 (fuel type) marked; columns 4-12 (for CO) filled in with a zero (0) along with lines 13 and 18.

SIGN AND DATE THE REPORT.

For related information, request the following publications:

FYI Excise 8 International Fuel Tax Agreement

FYI Excise 10 IRP and IFTA Recordkeeping Requirements