

**Important News and Information for  
International Fuel Tax Agreement (IFTA) Filers  
Effective Second Quarter 2014  
Colorado Department of Revenue  
June 20, 2014**

**State of Alabama Liquid Natural Gas (LNG) and Compressed Natural Gas (CNG)  
Tax Rate Change during Second Quarter 2014 (April 1st through June 30th, 2014)**

Effective April 9, 2014, the State of Alabama changed the tax rate for Liquid Natural Gas (LNG) and Compressed Natural Gas (CNG). For the second quarter of 2014 IFTA Tax Report, the tax rate for LNG and CNG is \$0.19 per gallon from April 1, 2014 through April 8, 2014. From April 9, 2014 through June 30, 2014, the tax rate for LNG and CNG is \$0.00.

Colorado IFTA carriers who traveled in the State of Alabama **using LNG or CNG fuels during the 2nd quarter of 2014**, who are filing a paper return, must enter miles traveled from April 1, 2014 through April 8, 2014 as "AL3", with a tax rate of \$0.19 per gallon, and miles traveled from April 9, 2014 through June 30, 2014 as "AL1", with a tax rate of \$0.00 per gallon. Colorado IFTA carriers who are filing through Revenue Online will enter the April 1, 2014 through April 8, 2014 miles as "Base (2)," and the April 9, 2014 through June 30, 2014 miles as "Base."

**Please note:** On the IFTA tax rate spreadsheet included with your pre-printed IFTA Tax Report, the "AL3" tax rate line only lists the LNG and CNG tax rates that are effective from April 1, 2014 through April 8, 2014. The tax rates listed on the "AL1" line **for all other fuel types** are effective for the entire second quarter of 2014 (April 1st through June 30th, 2014).

**IFTA Tax Report online "fill-in" forms discontinued**

The Colorado Department of Revenue has removed all online "fill-in" forms for the quarterly IFTA Tax Report from the [www.taxcolorado.com](http://www.taxcolorado.com) website. Effective as of the 3<sup>rd</sup> quarter of 2013, these forms are no longer valid. IFTA Tax Reports submitted using "fill-in" forms downloaded from prior periods will be returned to the taxpayer with instructions to re-submit the report on the proper form (the pre-printed form received in the mail or the form currently available on the website above) or file the report via Revenue Online. Penalties and interest may be assessed on IFTA Tax Reports submitted or re-submitted after the due date.

Please go to [www.taxcolorado.com](http://www.taxcolorado.com) and click on "other taxes" for information on how to file your IFTA Tax Report via Revenue Online.

**No Mileage Exemptions for the State of Colorado**

Some Colorado IFTA filers are omitting off-road miles on their IFTA Tax Reports. This is incorrect because there are no mileage exemptions for the State of Colorado. On the Colorado IFTA Tax Report, column 4, Total Miles and column 5, Total Taxable Miles, should match. The only miles that may be deducted from the Total Miles as non-taxable, are miles traveled under a Trip Permit purchased for pre-payment of Colorado fuel excise tax. Only carriers who do not have IFTA credentials (the IFTA license and decals) are charged for a fuel tax trip permit in Colorado.

Please contact the Colorado IFTA Unit at 303-205-8205, option 1, if you have any questions or need additional information.