STATE OF ARKANSAS DEPARTMENT OF FINANCE & ADMINISTRATION MOTOR FUEL TAX SECTION P. O. BOX 1752 LITTLE ROCK, AR 72203 (501)682-4814 (501)682-4816 FAX NO.: (501)682-5599

INTERNATIONAL FUEL TAX AGREEMENT QUARTERLY TAX RETURN

ARKANSAS ID NUMBER		ACCOUNT NUMBER		CHECK HERE IF ADDRESS CHANGE
LICENSE NAME				CHECK BOX
MAILING ADDRESS				ONLON DON
СІТҮ	STAT	'E ZIP		ADDRESS CHANGE
	01111			CHECK HERE TO CANCEL
INSTR	UCTIONS	ON BACK		YOUR IFTA LICENSE
FUEL TAX	YEAR	REPORTING PERIOD	DUE DATE	CHECK BOX
DIESEL		1ST JAN-MAR	APRIL 30	CANCEL
GASOLINE		2ND APR-JUN	JULY 31	CHECK HERE IF THIS IS AN AMENDED RETURN
		3RD JUL-SEP	OCT 31	CHECK BOX
		4TH OCT-DEC	JAN 31	AMENDED
TOTAL MILES TRAVELED IN ALL STATE (Must equal total of all miles in all states)	ES (ROU	UND TO THE NEAREST WHO	LE MILE)	A.
TOTAL FUEL CONSUMED IN ALL STATE (Total of column 4 in all states)	S (ROU	IND TO THE NEAREST WHOL	E GALLON)	В.
AVERAGE MILES PER GALLON (Line A divided by Line B)	(YOU	J MUST ROUND TO 2 DECIMA	L POINTS)	С.
10 TAX DUE OR CREDIT		(LINE 9 FROM	SCHEDULE A)	
11 PENALTY		(\$50.00 OR 10% WHICHEVE	R IS GREATER)	
12 CREDIT FROM PRIOR QUARTER		(ONLY IF CREDI	T IS OVER \$1.00)	
13 TOTAL REMITTANCE (
13 IOTAL REMITTANCE (KS PAYABLE TO DEPARTMEN MOUNT ONLY IF GREATER T		
OVERPAYMENT WILL BE PROCE	(REMIT AN	MOUNT ONLY IF GREATER T	HAN 1.00)	OR
	(REMIT AM ESSED AS A CI	MOUNT ONLY IF GREATER T	HAN 1.00)	OR
OVERPAYMENT WILL BE PROCI	(REMIT AN ESSED AS A CI UND HAT THIS RETU	MOUNT ONLY IF GREATER T REDIT IF CHOICE IS NOT INE TOTAL CREDIT URN IS TRUE, SIGNAT	HAN 1.00) DICATED.	OR
OVERPAYMENT WILL BE PROCE 14 TOTAL REF 1 CERTIFY, UNDER PENALTY OF PERJURY, T	(REMIT AN ESSED AS A CI UND HAT THIS RETU MY KNOWLED	MOUNT ONLY IF GREATER T REDIT IF CHOICE IS NOT INE TOTAL CREDIT URN IS TRUE, SIGNAT GE.	HAN 1.00) DICATED.	
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INTERNATIONAL FUEL TAX AGREEMENT

SCHEDULE A

ACCOUNT	Г NO				QUARTER:				YEAR	
IFTA JURISDICT	10N	1 TOTAL MILES	2 TAXABLE MILES	3 TAXABLE GALLONS (col. 2 divided by line c)	4 TAX-PAID PURCHASES (total gallons purchased in state)	5 NET GALLONS (subtract col. 4 from col. 3)	TAX RATE	6 TAX DUE (col. 5 times tax rate)	7 INT	8 TOTAL DUE (col. 6 plus col 7)
Alabama	AL									
Alberta	AB						u)			
Arizona	AZ									
Arkansas	AR									
British Columbia	вс									
California	CA									
Colorado	со									
Connecticut	ст	((
Delaware	DE						I			
Florida	FL									
Georgia	GA									
Idaho	ID									
Illinois	IL									a.
Indiana	IN									
IN Surcharge										
lowa	IA									
Kansas	ĸs									
Kentucky	кү									
KY Surcharge										
Louisiana	LA									
Maine	ME									
Manitoba	мв									
Maryland	MD									
Massachusetts	ма									
Michigan	мі									
Minnesota	MN									
Mississippi	MS									
Missouri	мо									
Montana	мт									
Nebraska	NE									
Nevada	NV									

INTERNATIONAL FUEL TAX AGREEMENT

SCH	ED	U	LE	

ACCOUNT NO.	QUARTER:					YEAR			
	1	2	3	4 TAX-PAID	5		6	7	8
IFTA JURISDICTION	TOTAL MILES	TAXABLE MILES	TAXABLE GALLONS (col. 2 divided by line c)	PURCHASES (total gallons purchased in state)	NET GALLONS (subtract col. 4 from col. 3)	TAX RATE	TAX DUE (col. 5 times tax rate)	INT	TOTAL DUE (col. 6 plus co 7)
New Brunswick NB									
Newfoundland NL									l de la companya de
New Hampshire NH									
New Jersey NJ									
New Mexico NM									
New York NY									
North Carolina NC									
North Dakota ND									
Nova Scotia NS									
Ohio OH									
Oklahoma OK									
Ontario ON									
Oregon OR									
Pennsylvania PA									
Prince Edward Island PE									
Quebec QC									
Rhode Island RI									
Saskatchewan SK									
South Carolina SC									
South Dakota SD									
Tenneesse TN									
Texas TX									
Utah UT									
Vermont VT									
Virginia VA									
VA Surcharge									
Washington WA									
West Virginia WV									
Wisconsin WI							4		
Wyoming WY									
GRAND TOTALS							_	Line 9. \rightarrow	
Other Miles	[21 21		J L			L

INTERNATIONAL FUEL TAX AGREEMENT INSTRUCTIONS

QUARTERLY TAX RETURN (501) 682-4800 OR (501) 682-4816 INSTRUCTIONS FOR COMPLETING IFTA RETURN. PLEASE READ CAREFULLY.

Each IFTA licensee must file a separate IFTA Fuel Tax Return for each fuel type. If additional forms are needed, you may photocopy the enclosed form. All vehicle mileage and Fuel purchases should be filed on one Tax Return.

IFTA returns are due on the last day of the month following the end of each quarterly tax period. RETURN 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 Holiday, the next business day will be considered the final filing date.

Each return must contain an original signature. If return is not signed, it will be returned and will be subject to penallty and interest if late.

Each licensee shall maintain records for a period of four years from filing date to support information reported. All records shall be made available upon request to any IFTA state member for an audit.

INFORMATION REQUIRED FOR RETURN TO BE CONSIDERED COMPLETE.

- LINE A. Enter total number of miles traveled in all IFTA Jurisdictions. This number must match the total of Column 1 on Schedule A.
- LINE B. Enter total gallons of fuel consumed for the quarter. This number must match the total of Column 4 on Schedule A.
- LINE C. Divide line A by B to determine your average miles per gallon. You must round to the nearest two decimal points.(Example:4.56)

SCHEDULE A

- COLUMN 1. Enter Total miles traveled by permitted vehicles in each IFTA Jurisdiction.
- COLUMN 2. Enter Taxable miles traveled by IFTA permitted vehicles in each IFTA Jurisdiction.
- COLUMN 3. Divide each IFTA Jurisdiction Taxable miles(column 2) by the mpg from Line C. This is the Taxable gallons used in each IFTA Jurisdictin.
- COLUMN 4. Enter the total gallons of Tax-Paid fuel from retail outlets and/or the total gallons placed in the IFTA Vehicles from your Bulk Fuel supply.
- COLUMN 5. Subtract Column 4 from Column 3 to determine net gallons. If Column 4 is larger than Column 3, you have credit gallons.(Please bracket all credits.) If Column 3 is larger than Column 4, you will owe on these gallons.
- TAX RATE Enter tax rate for each State from the Enclosed Tax-Rate Table.
- COLUMN 6. Tax due or Credit is determined by multiplying Column 5 by the tax rate.
- COLUMN 7. If tax return is filed after due date, you must calculate interest due on all tax due states. Interest is determined by multiplying tax due by the interest rate for the delinquent tax period. Please note that multiple interest rates may apply. For a schedule of the interest rates, please visit our website at www.arkansas.gov/motorfuel.
- COLUMN 8. Total due is determined by adding Columns 6 and 7.
- LINE 9. Is located at the Column 8 and is the total of all your tax dues and credits for Column 8.
- LINE 10. The Tax due or credit amount from Line 9 of your Schedule A.
- LINE 11. If Tax return is not filed by the due date, you must remit a late filing penalty. Penalty is owed on both Tax due and Credit reports. Penalty will either be \$50.00 or 10 % of the Tax due. If 10% of the Tax due is less than \$50.00, you must remit a \$50.00 penalty.
- LINE 12. Credit from prior Tax returns. CREDIT AVAILABLE IS THE TOP FIGURE ON THE MAILING LABEL.
- LINE 13. Total amount of Taxes, penalty and interest due. Remit amounts only if greater than \$1.00.(Total of lines 10 thru 12).
- LINE 14. Total amount of Credit or Refund. Refund amount must be \$5.00 or greater.

INFORMATION ON COMPUTING SURCHARGE

Several IFTA Jurisdictions require you to pay a fuel Surcharge along with their regular Fuel Tax. A separate line is provided on <u>Schedule A</u> to figure the Fuel Surcharge. The Surcharge is figured on the the Taxable gallons(Column 3 of Schedule A), For all IFTA Vehicles operating in a Surcharge State. You cannot take Credit for Fuel purchased in the State when figuring your surcharge. The net gallons are multiplied by the appropriate Surcharge to determine the Amount of Tax due. There is a separate surcharge rate listed on your tax rate table for States that require you to figure a surchage.

CREDITS CAN ONLY BE CARRIED FORWARD FOR EIGHT QUARTERS.