





# Instructions for Form IFTA-101-MN

## IFTA Quarterly Fuel Use Tax Schedule

IFTA-101-I-MN

A separate Form IFTA-101-MN must be used for each fuel type. Refer to Form IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 1*, when completing schedules for Diesel, Motor Fuel Gasoline, Ethanol, Propane and CNG. For all other fuel types refer to the IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 2*. Check the appropriate box for the fuel type you are reporting. When reporting a fuel other than those listed, check the box next to the blank line and enter in the Fuel Type Code and Fuel Type as shown on the back of these instructions.

Enter the quarter ending date of the period covered by this return.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA license.

Enter your legal name as it appears on your IFTA License.

**(A) Total IFTA Miles** - Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule (total from column H). Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole miles** (e.g., 1234.5 = 1235).

**(B) Total NON-IFTA Miles** - Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole mile** (e.g., 1234.5 = 1235).

**(C) Total Miles** - Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

**(D) Total Gallons** - Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all qualified motor vehicles in your fleet using the fuel type indicated. **Round gallons to the nearest whole gallon** (e.g., 123.4 = 123).

**(E) Average Fleet MPG** - Divide item (C) by item (D). **Round to 2 decimal places** (e.g., 4.567 = 4.57).

**Column F** - Enter the name of each IFTA jurisdiction that you operated in during the period. Enter the jurisdiction's name on two(2) consecutive lines if the traveled jurisdiction administers a surcharge<sup>1</sup> in addition to their regular fuel tax. Enter the jurisdiction's two letter abbreviation from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

**Column G** - Enter the rate code of the appropriate fuel type for each IFTA jurisdiction from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

**Column H** - Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles** (e.g., 1234.5 = 1235).

**Column I** - Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles** (e.g., 1234.5 = 1235).

**Column J** - Enter your average fleet miles per gallon (mpg) from item (E) above. Enter '0' on a surcharge line.

**Column K** - Divide the amount in column I by the amount in column J to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge<sup>1</sup> taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, Column K. **Round gallons to the nearest whole gallon** (e.g., 123.4 = 123).

**Column L** - Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. (Enter "0" in column L if this line represents a surcharge, since a surcharge cannot be prepaid.) Keep your receipts for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used.

**Round gallons to the nearest whole gallon** (e.g., 123.4 = 123).

**Column M** - Subtract the amounts in column L from column K for each jurisdiction. Enter '0' on a surcharge line.

- If column K is greater than column L, enter the taxable gallons.

- If column L is greater than column K, enter the credit gallons. Use brackets to indicate credit gallons.

**Column N** - Enter the rate for the appropriate fuel type from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing. Where a surcharge<sup>1</sup> is applicable, enter the appropriate surcharge rate from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

**Column O** - Multiply the amount in column M by the tax rate for that jurisdiction in column N to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge<sup>1</sup> is applicable, multiply the amount in Column K by the surcharge rate for that jurisdiction in Column N.

**Column P** - If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/schedule. Interest is computed on tax due from the due date of the return until the date payment is received. Interest is computed at 1% per month or part of a month, to a maximum of 12% per year. Returns must be postmarked no later than the last day of the month following the end of the quarter to be timely.

**Column Q** - For each jurisdiction add the amounts in column O and column P, and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

**Subtotals** - Add the amounts in columns H, O, P and Q on the front of the schedule and enter on the **Subtotals** line in the appropriate columns. Add the amounts in columns H, O, P and Q on the back of the schedule and enter in the applicable columns on the **Subtotals** line below. Enter these amounts in the applicable columns on the front of the schedule on the **Subtotals from back** line.

**Totals** - Add the **Subtotals** and the **Subtotals from back** to determine the **Totals**. The total in column Q is the difference of all credits and taxes due for all jurisdictions. Transfer the **Totals** from Column Q for each fuel type reported to the corresponding line of Form IFTA-100-MN. For all other fuel types, add the **Subtotals** and the **Subtotals from back**, and transfer the **Total** from column Q for each of these fuel types to the corresponding line in column S of the worksheet on the back of these instructions.

<sup>1</sup>Jurisdictions with surcharge: Indiana, Kentucky and Virginia.

**(All Other) Fuel Types Worksheet**  
**Worksheet Instructions**

For each fuel type listed below, enter the total for that fuel from column Q of Form IFTA-101-MN in column S. Add the totals in column S, and transfer the Total Amount to line 5 of Form IFTA-100-MN.

Fuel Type Code	(R) (Other) Fuel Type	(S) Total from Column(Q) of IFTA-101-MN
C	CNG	
A	A-55 (Water Phased Hydrocarbon Fuel)	
B	E-85	
F	M-85	
H	Gasohol	
L	LNG	
M	Methanol	
<b>TOTAL AMOUNT</b> ➡		
Transfer this amount to line 5 of Form IFTA-100-MN		

**Need Help?**

The Michigan Department of Treasury has compiled a manual with additional information on IFTA credentials, record keeping and tax reporting, payments and refunds and other frequently asked questions. This manual is available on our Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury). Select Motor Carrier forms and then form #2838 under Related Documents.

If you have questions or need assistance, contact the Motor Carrier section at (517) 636-4580. Deaf, hearing or speech impaired persons should call (517) 636-4999 (TDD). Telephone assistance is available from 8:00 a.m. to 5:00 p.m., Monday through Friday.

**Requests for refunds under \$1.00 will carry forward to your next return.**

If you need to write, address your letter to:

Michigan Department of Treasury  
 Customer Contact Division, Special Taxes  
 P O Box 30474  
 Lansing MI 48909-7974