



COMPTROLLER of MARYLAND

1Q/08

IFTA -100

Use this form to report operations for the period January 1, 2008 - March 31, 2008.

Motor Fuel Tax Division
Louis L. Goldstein Treasury Building
Annapolis, MD 21404-1751

This return must be filed by April 30, 2008.

Ronald Simmburger

Taxpayer ID: MD-123456789

222 Honey Street

- No operation in any jurisdiction
Cancel license
Amended report

Beartown, MD 24444

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA). Read the instructions on the back carefully. Make a copy of this return for your records.

Attach check or money order payable to: COMPTROLLER OF MARYLAND. Enter the amount of your payment here \$ 12.51

Enter the Total Due from column Q of Form IFTA-101, IFTA Quarterly Fuel Use Tax Schedule, for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

Table with 11 rows and 3 columns for fuel types: Diesel, Motor fuel gasoline, Ethanol/gasohol, Propane(LPG), All other fuel types, SUBTOTAL, Penalty, TOTAL balance due, Credits available, BALANCE DUE, Refund amount.

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature: Ronald Simmburger, Date: 7/15/08, Paid preparer's EIN, Official title: Owner, Paid preparer's phone number: (410) 555-5555

For Office Use Only
Sig [ ] Corr [ ]
Name/ID/Address [ ]
MD
Date Received

## General Information

**Who Must File** - Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type.

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

### U.S./METRIC CONVERSION FACTORS:

one liter = 0.2642 gallons    one gallon = 3.785 liters  
one mile = 1.6093 kilometers    one kilometer = 0.62137 miles

## Instructions

Please make any changes in your name or address on your return.

**No Operation** - Mark *X* in this box if you did not operate a qualified motor vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this return and mail to the address indicated on the return.

**Cancel License** - Mark *X* in this box if you are filing a final return and requesting your license be canceled. Complete this return for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy any used decals.

**Amended return** - Mark *X* in this box if this return corrects a previous return. Indicate the quarter and year of the return you are correcting. The amended return should show the correct figures for that quarter - not the difference. An explanation of the changes must accompany the amended return.

### Line Instructions

Enter any credit amounts in brackets.

**Line 1** - Enter the total amount from column Q on the front of Form IFTA-101 for diesel fuel.

**Line 2** - Enter the total amount from column Q on the front of Form IFTA-101 for motor fuel gasoline.

**Line 3** - Enter the total amount from column Q on the front of Form IFTA-101 for ethanol.

**Line 4** - Enter the total amount from column Q on the front of Form IFTA-101 for propane (LPG).

**Line 5** - Enter the total amount from column S of the worksheet on the back of Form IFTA-101-I, for all other fuel types.

**Line 6** - Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1-5. Enter a net credit amount in brackets.

**Line 7** - Penalty - A penalty of \$50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a return, for filing a late return, or for underpayment of taxes due.

**Line 8** - Add lines 6 and 7. Enter a credit amount in brackets.

**Line 9** - The preprinted credit shown on line 9 is the total of the credits available from previous quarters as of the date shown.

**Line 10** - Subtract line 9 from line 8. Enter a credit amount in brackets. If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1.

**Line 11** - Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly return. Caution: Credit balances can not be carried forward for more than eight quarters (two years) from the quarter earned.

**Signature** - The return must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the return on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the return he or she is required to sign and date the return and provide his or her EIN/social security number, mailing address and telephone number.

## MAILING INSTRUCTIONS

1. Attach check or money order payable to **COMPTROLLER OF MARYLAND**.
2. Include on your check or money order your identification number, **Form IFTA-100** and the period covered by this return.
3. Place this form (this side up) on top of the **IFTA-101** schedule(s) you are returning.
4. Fold on the lines indicated in the margin and **insert in the enclosed envelope**, DTF-999.9.
5. Make sure the address to the right shows through the envelope window.

**For additional forms or information,**  
see the back of Form IFTA-101-I,  
*Instructions for completing Form IFTA-101.*

Make sure this address  
shows through envelope window.

**COMPTROLLER OF MARYLAND  
MOTOR FUEL TAX DIVISION  
PO BOX 22100  
ALBANY NY 12201-2100**