

b. ■



# IFTA Fuel Tax Report Supplement

a. T Code ■

c. Texas taxpayer number

*You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone number listed on the IFTA Fuel Tax Report, Form 56-101.*

d. IFTA number

g. Taxpayer name

e. Filing period

f.

h. Due date

• **Do not write in shaded areas.** • **Please read instructions on back.** • **Type or print.**

1. ■ Indicate the appropriate fuel type for this supplement (**CHECK ONLY ONE** - Use a separate IFTA Report Supplement, Form 56-102, for each fuel type.)

01 - Diesel  
  02 - Gasoline  
  03 - Ethanol  
  04 - Propane (LPG)  
  05 - Compressed Natural Gas (CNG)  
  OTHER (See instructions)

Fuel code \_\_\_\_\_ Fuel type \_\_\_\_\_

A. Total IFTA miles (Whole miles)

B. Total Non-IFTA miles (Whole miles)

C. Total miles (Item A + Item B)

D. Total gallons purchased (IFTA and non-IFTA)

E. Average fleet MPG (Item C ÷ Item D)

F. ■ Juris. ID	G. ■	H. ■ Total IFTA Miles <small>(Whole miles)</small>	I. ■ Taxable Miles <small>(Whole miles)</small>	J. ■	K. ■ Taxable Gallons <small>(I ÷ E)</small>	L. ■ Purchased Gallons <small>(Whole gallons)</small>	M. ■ Net Taxable Gallons <small>(K - L)</small>	N. ■	O. ■ Tax/ <Credit> Due <small>(M x N)</small> <small>(Dollars &amp; cents)</small>	P. ■ Interest Due <small>(Dollars &amp; cents)</small>	Q. ■ Total Due <small>(O + P)</small> <small>(Dollars &amp; cents)</small>

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# IFTA Fuel Tax Report Supplement Instructions

**Item 1 -** Indicate the appropriate fuel type if it is not preprinted. Place an "X" in the applicable box for Diesel, Gasoline, Ethanol, Propane or Compressed Natural Gas. For OTHER fuel types, place an "X" in the last box and enter the fuel code and fuel type as listed below:

FUEL CODE	FUEL TYPE	FUEL CODE	FUEL TYPE
06	A-55	11	Methanol
07	E-85	12	Biodiesel
08	M-85	13	Electricity
09	Gasohol	14	Hydrogen
10	LNG		

Use a separate Form 56-102 for each fuel type. Go to [www.comptroller.texas.gov/taxes/fuels/docs/biodiesel.pdf](http://www.comptroller.texas.gov/taxes/fuels/docs/biodiesel.pdf) for additional information on reporting biodiesel.

**Item 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. Report all miles traveled whether the miles are taxable or nontaxable. For IFTA jurisdictions with a surcharge, include miles traveled only once for that jurisdiction. The total in Column H for all pages must equal item A. **Round mileage to the nearest whole mile.**

**Item B - Total non-IFTA miles** - For each fuel type include total miles traveled in non-IFTA jurisdictions of Northwest Territories and Yukon Territory of Canada, Mexico, Alaska and the District of Columbia by all qualified motor vehicles in the fleet. Report all mileage traveled whether the mileage is taxable or non-taxable. **Round mileage to the nearest whole mile.**

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

**Item D - Total Gallons Purchased** - Enter the total gallons of fuel purchased in both IFTA and non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated. **Round gallons to the nearest whole gallon.** (Note: Fuel is considered "purchased" when it is pumped into your qualified vehicle.)

**Item E - Average Fleet MPG** - Divide Item C by Item D. Round to 2 decimal places.

**Column F - Jurisdiction ID** - Preprinted are all IFTA member jurisdictions in which you have indicated operations during the previous four quarters. If you did not operate in a jurisdiction listed, make no entries for that jurisdiction. If you operated in any jurisdiction other than those listed, enter the jurisdiction's two letter abbreviation from the table below.

**Column H - Total IFTA Miles** - Enter the total miles (taxable and nontaxable) traveled in each IFTA jurisdiction for this fuel type only. *(For lines where surcharges are reported, this column should be left blank.)*

**Column I - Taxable Miles** - Enter the IFTA taxable miles for each jurisdiction. Trip permit miles are not considered taxable in any jurisdiction.

**Column K - Taxable Gallons** - Divide the amount in Column I by the amount in Item E to determine the total taxable gallons of fuel consumed in each jurisdiction.

**Column L - Purchased Gallons** - Enter the total gallons of fuel purchased tax paid in each IFTA jurisdiction. Keep your receipts for each purchase claimed. When using bulk storage, report only gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used. **Column L cannot be greater than Item D.** *(For lines where surcharges are reported, this column should be left blank.)*

**Column M - Net Taxable Gallons** - Subtract Column L from Column K for each jurisdiction.

-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 - Tax Rate** - The tax rate is listed for each preprinted IFTA jurisdiction on your report. If the tax rate is not preprinted, enter the tax rate for the appropriate fuel type from the enclosed tax rate chart. Refer to the IFTA, Inc. web page ([www.iftach.org](http://www.iftach.org)) for tax rate footnotes and exchange rate.

**FUEL TAX SURCHARGES** - Some jurisdictions impose an additional charge on each taxable gallon of fuel used in that jurisdiction. This surcharge is not paid at the pump or upon withdrawal from bulk storage facilities; the surcharge is collected on the quarterly IFTA report. If you have traveled in any of the jurisdictions that impose a surcharge, you must calculate and pay the surcharge on this report. To calculate the amount due for the surcharge, multiply the number of taxable gallons (K) used in that jurisdiction by the surcharge rate. Fuel tax surcharges need to be reported on separate lines of the report supplements.

**RATE CHANGES WITHIN A QUARTER** - Sometimes jurisdictions change their tax rate during a quarter. When this occurs, it is necessary to separate the miles traveled during each rate period and report them on separate lines of the report supplement. If you traveled in a jurisdiction that had a mid-quarter rate change, that jurisdiction should be listed multiple times on the supplement. If you did not incur travel during one of the rate periods, show zeros for that period.

**Column O - Tax <Credit> Due** - Multiply the amount in Column M by the tax rate for that jurisdiction in Column N to determine the tax or credit. Enter credit amount in brackets < >.

**Column P - Interest Due** - If you file late, compute interest on the tax due for each jurisdiction for each fuel type. Interest is computed on tax due from the due date of the report until the date the payment is postmarked. For current interest rate, refer to [www.comptroller.texas.gov/taxes/fuels/ifta.php](http://www.comptroller.texas.gov/taxes/fuels/ifta.php). Reports must be postmarked no later than the last day of the month following the end of the quarter to be timely. If the last day of the month falls on a Saturday, Sunday or national holiday, the due date will be the next business day.

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

**Item 2 -** Enter the total of amounts in Column O for all jurisdictions listed on this page for the fuel type indicated.

**Item 3 -** Enter the total of amounts in Column P for all jurisdictions listed on this page for the fuel type indicated.

**Item 4 -** Enter the total of amounts in Column Q for all jurisdictions listed on this page for the fuel type indicated. This total is necessary to calculate the fuel type totals reported on the corresponding line of the International Fuel Tax Agreement (IFTA) Quarterly Fuel Tax Report, Form 56-101.

## JURISDICTION ABBREVIATIONS

<b>AL</b> Alabama	<b>KY</b> Kentucky	<b>NC</b> North Carolina	<b>WI</b> Wisconsin
<b>AK</b> Alaska	<b>LA</b> Louisiana	<b>ND</b> North Dakota	<b>WY</b> Wyoming
<b>AZ</b> Arizona	<b>ME</b> Maine	<b>OH</b> Ohio	
<b>AR</b> Arkansas	<b>MD</b> Maryland	<b>OK</b> Oklahoma	<b>CANADIAN PROVINCES</b>
<b>CA</b> California	<b>MA</b> Massachusetts	<b>OR</b> Oregon	<b>AB</b> Alberta
<b>CO</b> Colorado	<b>MI</b> Michigan	<b>PA</b> Pennsylvania	<b>BC</b> British Columbia
<b>CT</b> Connecticut	<b>MN</b> Minnesota	<b>RI</b> Rhode Island	<b>MB</b> Manitoba
<b>DE</b> Delaware	<b>MS</b> Mississippi	<b>SC</b> South Carolina	<b>NB</b> New Brunswick
<b>DC</b> Dist. of Columbia	<b>MO</b> Missouri	<b>SD</b> South Dakota	<b>NL</b> Newfoundland
<b>FL</b> Florida	<b>MT</b> Montana	<b>TN</b> Tennessee	<b>NT</b> Northwest Territories
<b>GA</b> Georgia	<b>NE</b> Nebraska	<b>TX</b> Texas	<b>NS</b> Nova Scotia
<b>ID</b> Idaho	<b>NV</b> Nevada	<b>UT</b> Utah	<b>ON</b> Ontario
<b>IL</b> Illinois	<b>NH</b> New Hampshire	<b>VT</b> Vermont	<b>PE</b> Prince Edward Island
<b>IN</b> Indiana	<b>NJ</b> New Jersey	<b>VA</b> Virginia	<b>QC</b> Quebec
<b>IA</b> Iowa	<b>NM</b> New Mexico	<b>WA</b> Washington	<b>SK</b> Saskatchewan
<b>KS</b> Kansas	<b>NY</b> New York	<b>WV</b> West Virginia	<b>YT</b> Yukon