

## IFTA QUARTERLY TAX RETURN INSTRUCTIONS

Use these instructions to complete form RDT 121, IFTA Quarterly Tax Return. Distance and fuel purchases for your tax qualified motor vehicle(s) (QMV) that do not have apportioned IRP registration may be included on the IFTA Quarterly Tax Return.

The Due Date for IFTA tax returns is the last day of the month immediately following the end of each tax period. If the last day of the month falls on a Saturday, Sunday or legal holiday, the next business day is considered the due date. Returns must be postmarked on or before the due date. Returns not filed by the due date are delinquent. The penalty is \$50.00 or 10% of the tax due, whichever is greater.

**You must maintain distance and fuel records for four (4) years from the filing date of the return and records must be made available to DMV upon request.**

1. Enter your Name and Address (if not preprinted). Correct preprinted information if there are errors. (Use a separate page, if needed.)
2. Enter the Quarterly Reporting Period, Year and Due Date (if not preprinted). Report your operations for this period.
3. Enter the VirginiaMCS Number (if not preprinted).
4. Enter your IFTA account number (if not preprinted).
5. Enter your Fleet Identifier (if not preprinted).
6. Check only one box.
  - Check box 6A - If you did not operate QMVs in any IFTA jurisdiction, or
  - Check 6B - if you operated in a jurisdiction where a distance exemption can be applied. Enter Jurisdiction and exemption.  
Check the appropriate box in the Notice of Change Section if:
    - this is an amended return - a change or addition to a return you have already filed (refile all information, not just additions), or
    - you no longer operate on Virginia roadways and you are requesting that your account be closed and your license canceled. (you must either destroy all current year IFTA decals or return them to DMV with your return), or
    - you are changing or correcting a name/address

### Section 7 - Miles Per Gallon Calculation

Note: Canadian liters and kilometers must be converted to gallons and miles. To convert:

- liters to gallons, divide the total liters by 3.785.
  - kilometers to miles, divide the total kilometers by 1.6093
- 7A. If you use fuel types other than the ones shown, use the abbreviation for the fuel shown in the Fuel Type Codes Section.
  - 7B. In Column 7B, enter the total distance traveled for each fuel type used in your operations. Round numbers to the nearest whole mile. Total miles include all distance in IFTA and non-IFTA jurisdictions and includes distance for vehicles traveling intrastate and trip permit miles.
  - 7C. In Column 7C, enter the total gallons (for each fuel type) that you placed in all of your QMVs in all jurisdictions. Round numbers to the nearest whole gallon.
  - 7D. In Column 7D, for each fuel type, divide the number in Column 7B by the number in Column 7C. Round numbers to the nearest two (2) decimal places. If your MPG for any fuel type averages below 2.00 or above 12.00, attach a letter explaining why your vehicles receive a low or high MPG.

### Section 8 – Fuel Tax Calculation

In Section 8, use a separate line to report each fuel type used in each IFTA jurisdiction. Use a separate line for surtax/surcharge if you traveled in Kentucky, Indiana or Virginia. When you report surtax/surcharge, enter “ST” followed by the fuel type code (for example, ST-G). If you need additional lines, use page two (2) of this return and additional sheets as needed. All negative numbers must be preceded by a minus sign (for example: -\$13.92).

- 8A. In Column 8A, enter the jurisdiction abbreviation for Virginia is pre-printed on Lines 1 to 4. Refer to the Tax Rate Chart on the DMV website, [www.dmvNow.com/IFTAtaxrates](http://www.dmvNow.com/IFTAtaxrates) for the jurisdiction abbreviations.
- 8B. In Column 8B, enter the fuel type code for the fuel used.
- 8C through 8G, round numbers to the nearest whole number.
- 8C. In Column 8C, list the total distance traveled in each jurisdiction. Use a separate line for each fuel type.
- 8D. In Column 8D, list the taxable distance for each jurisdiction. This is the total distance from Column 8C minus any distance paid for while traveling on a fuel tax trip permit in the jurisdiction or distance specifically exempted by the jurisdiction.
- 8E. In Column 8E, list the taxable gallons for each jurisdiction by dividing the numbers in Column 8D by the number in Section 7, Column D for the appropriate fuel type.
- 8F. In Column 8F, list the number of tax-paid gallons for each fuel type purchased at the pump in each IFTA jurisdiction or withdrawn from a tax-paid bulk storage tank. If you did not purchase fuel in a jurisdiction, enter zero (0). If you had no taxable distance in a jurisdiction, you cannot receive credit for any fuel purchases in that jurisdiction unless you operate under a temporary fuel tax trip permit. Reminder: Some IFTA jurisdictions do not collect fuel tax at the pump.
- 8G. In Column 8G list the net taxable gallons for each fuel type by jurisdiction by subtracting the number in Column 8F from the number in Column 8E. Enter the result (net taxable gallons) in Column 8G. If the result is a negative number, enter the number with a minus sign.
- 8H. In Column 8H (Tax Rate), list the tax rate for each fuel type in each IFTA jurisdiction. Tax rates may be found on the DMV website, [www.dmvNow.com/IFTAtaxrates](http://www.dmvNow.com/IFTAtaxrates).
- 8I. In Column 8I, list the tax or refund due for each jurisdiction. Multiply the number in Column 8G by the number in Column 8H. The amounts in Column 8I must be recorded in dollars and cents (for example: \$12.41).

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**8J.** In Column 8J, list the interest due for each amount owed if your tax return is late. The interest rate is variable and may change January 1st each year. Please visit the DMV website, [www.dmvNow.com/IFTAtaxrates](http://www.dmvNow.com/IFTAtaxrates) and select the applicable tax quarter to display the interest rate. If Column 8I is a negative number, no tax or interest is due. To calculate the interest due, multiply the number in Column 8I by the interest rate then by the number of months late. The amounts in Column 8J must be recorded in dollars and cents (e.g. \$1.58). A partial month is considered a full month when determining the number of months late. A refund amount (negative number in Column 8I) from one jurisdiction or fuel type cannot be used to offset interest due to another jurisdiction or for another fuel type.

**8K.** In Column 8K, add the numbers in Column 8I and Column 8J.

**SURTAX/SURCHARGE :** Virginia, Kentucky and Indiana charge a surtax/surcharge. After calculating the tax for these jurisdictions, on the line below, calculate the surtax. The instructions which follow for calculating surtax/surcharge in Virginia for diesel fuel can be followed for all surtax calculations.

Preprinted on Line 2 of Column 8A is the abbreviation for Virginia. On Line 2 of Column 8B is the abbreviation for the surtax for Virginia diesel fuel. Columns 8C and 8D on Line 2 are not filled in since the total and taxable distance on which the surtax is computed have been calculated on the line above.

In Column 8E, enter the taxable gallons on which the diesel surtax is required (this is the same number that you entered in Column 8E on Line 1).

In Column 8F, enter a zero (0) since surtax/surcharge is not calculated or paid except on the IFTA tax return.

In Column 8G, enter the same number that you entered in Column 8E. Continue with Columns 8H through 8K following the same steps you used in completing Line 1 for Columns 8H, 8I, and 8K.

In Column 8J, if your tax return is not postmarked or received by DMV by the due date (or if you do not pay the total tax due when you file your return), note the following to calculate interest due for fuel surtax.

If you owe tax for this fuel type in this jurisdiction - (if the number in Column 8I on the previous line is a positive number), then calculate the interest due for fuel surtax on the number you entered in Column 8I on the surtax (ST) line.

If you have a credit for this fuel type in this jurisdiction - (if the number in Column 8I on the previous line is a negative number), then add the number in Column 8I on the previous line with the number in Column 8I on the surtax line. If the result is a positive number, calculate the interest due in Column 8J for the fuel surtax/surcharge on the result: multiply the result by the interest rate then by the number of months late. If the result is a negative number, enter \$0.00 in Column 8J for fuel surtax interest.

For each IFTA jurisdiction which has a surtax/surcharge, follow the instructions above, substituting the applicable jurisdiction abbreviation and fuel type.

When you have completed a separate line in Columns 8A through 8K for:

- all fuel types used in all IFTA jurisdictions; and
- all surtax/surcharge fuels used.

Continue to complete items 8L through 8S on your report.

**8L. NON IFTA DISTANCE:** Enter the total distance traveled in all non-IFTA jurisdictions using *diesel* fuel on Line D, Column 8C. Enter the total distance traveled in all non-IFTA jurisdictions using *gasoline* on Line G, Column 8C.

Enter the total gallons of diesel fuel that you placed in all of your QMVs in all non-IFTA jurisdictions on Line D, Column 8F. Enter the total gallons of gasoline that you placed in all of your qualified vehicles in all non-IFTA jurisdictions on Line G, Column 8F.

If you operated vehicles in non-IFTA jurisdictions using any fuel types other than diesel or gasoline, enter the distance and gallons on a separate line in Section 8. Use a separate line for each fuel type and enter "Non-IFTA" in Column 8A.

**8M.** For each page of the tax report, add the numbers in Columns 8C, 8D, 8E, 8F, 8G, 8I, 8J, and 8K on each page of the tax return and enter the individual page totals on Line 8M on each page.

**8N.** Add all of the subtotals on all additional pages of the return except for Page 1. Enter the results on Line 8N for Columns 8C, 8D, 8E, 8F, 8G, 8I, 8J and 8K.

**8O.** On Line 8O, enter the subtotals from Page 1 for Columns 8C, 8D, 8E, 8F, 8G, 8I, 8J and 8K.

**8P.** On Line 8P, add the subtotals on lines 8M, 8N and 8O for Columns 8C, 8D, 8E, 8F, 8G, 8I, 8J and 8K .

**8R.** On Line 8R enter the late fee if applicable. If your return is not postmarked or received by DMV by the due date, or if you do not pay the total tax due by the due date, you must pay a late fee of \$50.00 or 10 percent of the total tax due (Line 8P, Column 8K), whichever is greater.

If your return is not received or postmarked by the due date, but you do not owe any taxes (Line 8P, Column 8K is either zero or a negative number), you must still pay a late filing fee of \$50.00.

**8S.** For Line 8S (grand total due/refund) add the total on Line 8P, Column 8K, with the amount on Line 8R.

This is your Total Due. Remit this amount when you file your return. If Line 8S is a negative number, enter the number with a minus sign. This amount is the refund due.

### Payment Methods

Payment may be made online at [VirginiaMCS.com](http://VirginiaMCS.com), or to the Motor Carrier IFTA/IRP Work Center.

You may pay by check, money order, ACH Debit, credit card or E-Check. For a customer to be authorized for ACH debit, refer to form FMS310 that can be found on [www.dmvNow.com](http://www.dmvNow.com).

**Important Note:** If you are paying by electronic check from a commercial account with controlled disbursement, debit block, and/or account reconciliation, your bank will not accept the payment. If your bank fails to honor the payment, the Code of Virginia requires that a mandatory returned check fee of \$85 if the check is \$350 or less, or \$50 +10% of the check amount if the check is greater than \$350 be assessed for payments that are returned to the Department of Motor Vehicles. If your bank accounts are the type noted above, use an Automated Clearing House (ACH) payment method.

### Certification

You must complete all parts of the Certification. You are certifying that the return is true, correct and completed to the best of your knowledge.