

Fuel Tax Rates for 4th Quarter 2011 Tax Returns
U.S./Canada Exchange Rate 0.9897 - 1.0104

Purpose: Use this chart to calculate the amount of road tax due to each state or jurisdiction in which you traveled.

Instructions: Enter the calculated fees on the RDT 121, IFTA Quarterly Tax Return form.

Note: \$ indicates that a specific rate does not apply. In most cases, the "Special Diesel" rate is used. Refer to the IFTA website, www.iftach.org to determine if a jurisdiction offers refunds or credits for use of alternative fuels.

Jurisdiction Name & Abbreviation	Gasoline	Special Diesel	Gasohol	Propane	LNG	CNG	Ethanol	Methanol	E-85	M-85	A55	Biodiesel
Canadian Provinces												
ALBERTA (AB)	\$ 0.3442	\$ 0.3442	\$ 0.3442	\$ 0.2486	\$ -	\$ -	\$ 0.3442	\$ 0.3442	\$ 0.3442	\$ 0.3442	\$ 0.3442	\$ 0.3442
BRITISH COLUMBIA (BC)	\$ 0.7672	\$ 0.8180	\$ -	\$ 0.1472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MANITOBA (MB)	\$ 0.4398	\$ 0.4398	\$ 0.4398	\$ 0.1148	\$ 0.4398	\$ 0.4398	\$ 0.3442	\$ 0.4398	\$ 0.3442	\$ 0.4398	\$ 0.4398	\$ 0.4398
NEW BRUNSWICK (NB)	\$ 0.5202	\$ 0.7343	\$ 0.5202	\$ 0.2562	\$ 0.7343	\$ 0.7343	\$ 0.7343	\$ 0.7343	\$ 0.5202	\$ 0.7343	\$ 0.7343	\$ 0.7343
NEWFOUNDLAND (NL)	\$ 0.6310	\$ 0.6310	\$ -	\$ 0.2678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NOVA SCOTIA (NS)	\$ 0.5928	\$ 0.5890	\$ -	\$ 0.2678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ONTARIO (ON)	\$ 0.5622	\$ 0.5469	\$ 0.5622	\$ 0.1645	\$ -	\$ -	\$ 0.5622	\$ -	\$ 0.5622	\$ 0.5622	\$ 0.5622	\$ -
PRINCE EDWARD ISLAND (PE)	\$ 0.6042	\$ 0.7726	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
QUEBEC (QC)	\$ 0.6578	\$ 0.6961	\$ 0.6578	\$ -	\$ -	\$ -	\$ 0.6961	\$ 0.6578	\$ 0.6961	\$ 0.6578	\$ 0.6961	\$ 0.6961
SASKATCHEWAN (SK)	\$ 0.5737	\$ 0.5737	\$ 0.5737	\$ 0.3442	\$ -	\$ -	\$ 0.5737	\$ 0.5737	\$ 0.5737	\$ 0.5737	\$ 0.5737	\$ 0.5737
United States												
ALABAMA (AL)	\$ 0.1600	\$ 0.1900	\$ 0.1600	\$ 0.1900	\$ 0.1900	\$ 0.1900	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1900
ARIZONA (AZ)	\$ 0.1800	\$ 0.2600	\$ 0.1800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.1800	\$ 0.1800	\$ -	\$ 0.2600
ARKANSAS (AR)	\$ 0.2150	\$ 0.2250	\$ 0.2150	\$ 0.1650	\$ -	\$ 0.0500	\$ 0.2150	\$ 0.2150	\$ 0.2150	\$ 0.2150	\$ -	\$ 0.2250
CALIFORNIA (CA)	\$ -	\$ 0.3470	\$ -	\$ 0.0600	\$ 0.0600	\$ 0.0700	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.3470	\$ 0.3470
COLORADO (CO)	\$ 0.2200	\$ 0.2050	\$ 0.2200	\$ 0.2050	\$ 0.2050	\$ 0.2050	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2050
CONNECTICUT (CT)	\$ 0.2500	\$ 0.4620	\$ 0.2500	\$ 0.2600	\$ 0.2600	\$ 0.2600	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.2500	\$ 0.4620
DELAWARE (DE)	\$ 0.2300	\$ 0.2200	\$ 0.2300	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2300	\$ 0.2300	\$ 0.2200	\$ 0.2200	\$ 0.2200	\$ 0.2200
FLORIDA (FL)	\$ 0.2987	\$ 0.3207	\$ 0.2987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.3207
GEORGIA (GA) (5/1-6/30)	\$ 0.1720	\$ 0.1830	\$ 0.1720	\$ 0.1330	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1700	\$ 0.1830
IDAHO (ID)	\$ -	\$ 0.2500	\$ -	\$ 0.1810	\$ -	\$ 0.1970	\$ -	\$ -	\$ -	\$ -	\$ 0.2500	\$ -
ILLINOIS (IL)	\$ 0.3400	\$ 0.3780	\$ 0.3400	\$ 0.3180	\$ 0.3180	\$ 0.3180	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ 0.3400	\$ 0.3780
INDIANA (IN)	\$ 0.1800	\$ 0.1600	\$ 0.1800	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.1800	\$ 0.1800	\$ 0.1800	\$ 0.1600
INDIANA (IN) (Surcharge)	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100	\$ 0.1100
IOWA (IA)	\$ 0.2100	\$ 0.2250	\$ 0.1900	\$ 0.2000	\$ 0.2000	\$ 0.1600	\$ 0.1900	\$ 0.2000	\$ 0.1900	\$ 0.2000	\$ 0.2000	\$ 0.2250
KANSAS (KS)	\$ 0.2400	\$ 0.2600	\$ 0.2400	\$ 0.2300	\$ 0.2300	\$ 0.2300	\$ 0.2400	\$ 0.2600	\$ 0.1700	\$ 0.2400	\$ 0.2600	\$ 0.2600
KENTUCKY (KY)	\$ 0.2640	\$ 0.2340	\$ 0.2640	\$ 0.2640	\$ 0.2340	\$ 0.2340	\$ 0.2640	\$ 0.2640	\$ 0.2640	\$ 0.2640	\$ 0.2340	\$ -
KENTUCKY (KY) (Surcharge)	\$ 0.0480	\$ 0.1120	\$ 0.0480	\$ 0.0480	\$ 0.1120	\$ 0.1120	\$ 0.0480	\$ 0.0480	\$ 0.0480	\$ 0.0480	\$ 0.1120	\$ -
LOUISIANA (LA)	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.1600	\$ 0.1600	\$ 0.1600	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000	\$ 0.2000
MAINE (ME)	\$ -	\$ 0.3120	\$ -	\$ 0.2190	\$ 0.1780	\$ 0.2430	\$ 0.1980	\$ 0.1470	\$ -	\$ -	\$ -	\$ 0.3120
MARYLAND (MD)	\$ 0.2350	\$ 0.2425	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2350	\$ 0.2425	\$ 0.2425

Footnotes 4th Quarter 2011

Use these footnotes for assistance in calculating road tax owed or refunds due.

For the most current information and updates, refer to the IFTA website: iftach.org/index4.htm

Arizona

Biodiesel fuel does not meet the Arizona statutory definition of an alternative fuel.

Alberta

Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.

British Columbia

Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel .

California

CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

Connecticut See Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

Idaho

FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660 ext 7601 or 7702.

Maine

CNG rate is per 100 standard cubic feet

Minnesota

CNG rate: .2474 per 100 cubic foot.

Mississippi

Natural Gas - LNG and CNG 100 cubic feet

Missouri

Reporting is not required for propane &/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

Montana

Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

New York

If your total gallons of B20 fuel purchased in New York exceed the taxable gallons of Diesel used in New York, an adjustment is required on your IFTA return. For details, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State, on our website at www.tax.ny.gov. B20 fuel is a mixture consisting by volume of 20% biodiesel and the remainder of which is diesel motor fuel.

Ontario

Where biodiesel is blended with fuel, only the biodiesel portion of the blend is exempt from tax. Licensees may apply for a tax refund directly to Ontario for the biodiesel portion and other tax exempt products such as methanol.

Pennsylvania

To convert CNG (scf) to gallons, multiply units by .0314. To convert CNG (lbs) to gallons, multiply units by .7087. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

Tennessee

CNG is 5.66 lbs per gallon.

Texas

Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel, renewable diesel and blends are online at <http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll-free 1-800-252-1383.

Washington

The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information

Use these instructions to complete form RDT 121, IFTA Quarterly Tax Return. Mileage and fuel purchases for your tax-qualified vehicles that do not have apportioned IRP registration may be included on the IFTA Quarterly Tax Return.

IFTA tax returns are due on 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 mileage 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 it is not preprinted. Correct preprinted information if there are errors. (Use a separate page, if needed.)
2. Enter the quarterly reporting period if it is not preprinted. Report your operations for this period.
3. Enter the due date if it is not preprinted. Your tax return must be postmarked or received at DMV by the due date.
4. Enter your IFTA license number if it is not preprinted.
5. Check only one box.
Check 5A if you did not operate tax-qualified vehicles in any IFTA jurisdiction, or
Check 5B if you operated in a jurisdiction where a mileage exemption can be applied. Enter Jurisdiction and exemption.
6. Enter any notices of change to the return or the account. Check the appropriate box in Section 6 if:
 - this is an amended return (a change or addition to a return you have already filed; if this is a change or addition, 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 return all current year IFTA decals, or
 - you are enclosing a name/address change or correction.

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.
 - to convert kilometers to miles, divide the total kilometers by 1.6093
- 7A If you use fuel types other than the ones preprinted, use the abbreviation for the fuel shown in the Fuel Type Codes box listed next to Section 6.
 - 7B. In Column 7B, enter the total miles traveled for each fuel type used in your operations. Round numbers to the nearest whole mile. Total miles include all miles in IFTA and non-IFTA jurisdictions and includes miles 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 qualified vehicles in all jurisdictions. Round numbers to 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-DI). 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. VA for Virginia is pre-printed on Lines L1 to L4. Refer to the Tax Rate Chart 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 miles traveled in each jurisdiction. Use a separate line for each fuel type.

8D. In Column 8D, list the taxable miles for each jurisdiction. This is the total miles from Column 8C minus any miles paid for while traveling on a fuel tax trip permit in the jurisdiction or miles 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 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 miles in a jurisdiction, you cannot receive credit for any fuel purchases in that jurisdiction unless you operate under a temporary fuel tax trip permit. Some IFTA jurisdictions do not collect fuel tax at the pump. In Column 8F enter only the tax-paid fuel purchased and placed in qualified vehicles.

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 are included on the tax rate chart, form number RDT 382 TR. The tax rates for Virginia are pre-printed.

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.

IFTA QUARTERLY TAX RETURN
INSTRUCTIONS

8J. In Column 8J, list the interest due for each amount owed if your tax return is late. The interest rate is one percent for each month late. 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 of one percent (.01) 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 (L2) of Column 8A is the abbreviation for Virginia. On line 2 (L2) is the abbreviation for the surtax for Virginia diesel fuel. Columns 8C and 8D on Line L2 are not filled in since the total and taxable miles on which the surtax is computed has 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 L1).

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 L1 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 (.01) 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 your report for non-IFTA miles as follows:

8L. Enter the total miles traveled in all non-IFTA jurisdictions using *diesel* fuel on Line L5, Column 8C. Enter the total miles traveled in all non-IFTA jurisdictions using *gasoline* on Line L6, Column 8C. Enter the total gallons of diesel fuel that you placed in all of your qualified vehicles in all non-IFTA jurisdictions on Line L5, Column 8F. Enter the total gallons of gasoline that you placed in all of your qualified vehicles in all non-IFTA jurisdictions on Line L6, Column 8F.

If you operated vehicles in non-IFTA jurisdictions using any fuel types other than diesel or gasoline, enter those miles 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 M 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 N for Columns 8C, 8D, 8E, 8F, 8G, 8I, 8J and 8K.

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

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

8R. On line R 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 P, Column 8K), whichever is greater.

If your report is not received or postmarked by the due date, but you do not owe any taxes (line P, 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 P, Column 8K, with the amount on line R.

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

Section-9 – Charge Card Information

Complete Section 9 to pay by credit card or make your check or money order payable to DMV. Mail payment and tax return to the address on the front of the tax return.

Section-10 – Certification

You must complete **all** of Section 10. You are certifying under penalty of law that the return is true, correct and completed to the best of your knowledge.