

IFTA Quarterly Fuel Tax Return Instructions

Anyone holding a license under the International Fuel Tax Agreement is required to file an IFTA Quarterly Fuel Tax Return, which includes a Quarterly Fuel Tax Schedule for each fuel type. **You may also file your return online by going to <https://gtc.dor.ga.gov>. To help you login and use GTC, the Department is offering instructional videos, a taxpayer manual, and answers to frequently asked questions on-line at <http://dor.georgia.gov/georgia-tax-center-info>. Please visit this website for an overview of GTC.** Record the **IFTA ID number**, name and address of the registered licensee. The quarter ending should be the ending date of the period covered by the report.

Check **No Operations** if you did not operate in any jurisdiction including your base jurisdiction during the quarter. **Please submit all pages of this form (pages 1-4 and voucher).**

Check the **Amended** box if you are amending a previously filed return for the same quarter.

To **cancel** your license check the Cancellation box, Complete the report for your operations in this quarter, return your IFTA license and any unused decals to the address on the license.

U.S. / Metric Conversion Factors:
one liter = 0.2642 one gallon = 3.785 liters
one mile = 1.6093 kilometers one kilometer = 0.62137

IFTA Tax Summary

Note: In order to complete the IFTA tax summary, you must complete the IFTA tax return schedule (pages 2 through 4 by fuel type). All pages are required to be submitted.

Line 1- Report Total due or credit earned for each fuel type (column J, all pages)

Line 2- Penalty is ten percent (10 %) of the unpaid tax balance or fifty dollars (\$50.00), whichever is greater if the return is filed or payment is made after the due date. The due date is the last day of the month following the end of the quarter, or if the due date falls on the weekend then the return and payment is due the next business day.

Line 3- Add lines 1 e. and 2. Enter credits as a negative.

Line 4- If line 3 is a credit; enter the refund amount you are requesting.

IFTA Tax Return Schedule

The fuel type must be added if not pre-printed on the schedule.

A. Enter the total miles (calculated in column B) traveled in IFTA jurisdictions by your licensed vehicles using the fuel type indicated on each schedule. Report all miles traveled. **Mileage should be rounded to the nearest whole miles (e.g. 1234.5= 1235).**

B. Enter the total miles traveled in non-IFTA jurisdictions by all licensed vehicles using the fuel type indicated on each schedule. Report all miles traveled whether taxable or non-taxable. **Mileage should be rounded to the nearest whole mile (e.g., 1234.5= 1235).**

C. Add miles in line (A) and miles in line (B) to determine total miles traveled by all licensed vehicles.

D. Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all licensed vehicles using the fuel type listed on the schedule. **Round gallons to the nearest whole gallon (e.g., 123.4= 123)**

E. Average Miles per gallon; Divide line (C) by line (D). **Round to 2 decimal places (e.g., 5.678 = 5.68)**

Column Instructions

Column A - List IFTA Jurisdictions traveled.

Column B - Enter the total miles traveled (taxable and non-taxable) in every IFTA jurisdiction for the fuel type listed on this schedule only. **Round mileage to the nearest whole miles (e.g., 1234.5= 1235)**

Column C - Enter the IFTA taxable miles for each jurisdiction. Do not include fuel use trip permit miles. **Round mileage to the nearest whole miles (e.g. 1234.5 =1235)**

Column D- Divide the miles in column C by the average miles per gallon in line E to determine the total taxable gallons used in each jurisdiction. The Taxable Gallons between a jurisdictions standard rate and the surcharge for the jurisdiction should be the same. Surcharge tax is indicated by the jurisdiction suffix followed by the number 2. i.e. IN2, KY2, and VA2. (For the surcharge line, enter the same figure from the standard jurisdiction line). **Round gallons to the nearest whole gallon (e.g. 53.9 = 54)**

Column E - Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of the licensed vehicles in each jurisdiction. Round gallons to the nearest whole gallon (e.g. 53.9 = 54). Enter "0" on a surcharge line (since a surcharge cannot be prepaid). Keep receipts for each purchase claimed. When fuel is withdrawn from a bulk storage only report those gallons placed in the propulsion tank of the licensed vehicle in the quarter for which you are reporting. Fuel remaining in storage cannot be reported until it is used.

Column F - Subtract the gallons in column D from the gallons in column E for each jurisdiction. Round gallons to the nearest whole gallon (e.g. 53.9 = 54). Place a "0" on the surcharge line.

Column G - Tax rates for the quarter for which you are filing are pre-printed.

Columns H, I and J are currency. Please include the full currency value including cents. (e.g. \$53.90 = \$53.90)

Column H - Multiply the tax rate in column G by the gallons in column F for each jurisdiction to determine the tax or the credit. Where a surcharge is applicable multiply the amount in column D by the surcharge rate in column G.

Column I - If your return is not filed by the due date then you must compute interest on any tax due for each jurisdiction for each fuel type indicated on each schedule. Interest is computed on the tax due from the due date of the return until the date the payment is received. Interest is computed at 1 % per month or any part of a month, to a maximum of 12 % per year. Returns must be postmarked by the last day of the month following the end of the quarter, unless that day falls on the weekend, or holiday in which case the returns would be due on the next business day.

Columns J - For each jurisdiction add the amount in columns H and I, and enter the total dollar amount or the credit amount. Enter the credit amount as a negative figure.

Totals- The total in column J from on all pages is the difference between taxes due and credits earned in all jurisdictions for the fuel type on each schedule. Transfer the totals from column J for each fuel type to the corresponding line on the summary page.

Mailing Instructions

Mail completed returns and payments to:

Georgia Department of Revenue
P O Box 105088
Atlanta, GA 30348-5088

Additional Forms and Information may be obtained from on the Department's website at <http://dor.georgia.gov>.



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- No Operations
- Amended
- Cancellation
- Change of Address

Georgia Department of Revenue
IFTA Quarterly Fuel Tax Return (03/07/17)

IFTA ID # **G A -** _____

Reporting Period End: _____ / _____ / _____

NAME: _____

ADDRESS: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

TO CANCEL IFTA LICENSE, ATTACH IFTA LICENSE AND
GIVE LAST DATE OF OPERATION _____

IFTA TAX SUMMARY		
1. Total Due/Credit for each fuel type (Total Column J, from all pages)		
a. Diesel	1.a.	
b. Gasoline	1.b.	
c. Propane (LPG)	1.c.	
d. All other fuel types	1.d.	
e. Total of Lines 1.a. thru 1.d.	1.e.	
2. Penalty: 10% of Tax Due or \$50.00, whichever is greater	2.	
3. Total Balance Due/Credit (add lines 1.e. and 2)	3.	
4. Refund amount requested	4.	

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

Authorized Signature	Date	Taxpayer's Phone Number ()
Official Title	Paid Preparer's EIN	
Paid Preparer's Name or Firm (if other than taxpayer)	Paid Preparer's Phone Number ()	
Paid Preparer's Address		
Paid Preparer's Signature	Date	



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Georgia Department of Revenue
IFTA Quarterly Fuel Tax Return Schedule (03/07/17)

IFTA ID # **G A** - _____

Reporting Period End: _____

Fuel Type:	
A. Total IFTA Miles	
B. Total Non - IFTA Miles	
C. Total Miles (Add Lines A and B)	
D. Total Gallons in all Jurisdictions	
E. *Average Miles/Gallons (MPG) (Line C Divided by Line D)	

A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED

	A Jurisdiction	B Total Miles	C Total Taxable Miles	D Taxable Gallons (Col C/Line E)	E Tax Paid Gallons	F Net Gallons (Col D- Col E)	G Tax Rate	H Tax Due/Credit (Col F x Col G)	I Interest Due	J Total Due/Credit (Col H + Col I)
1.										
2.										
3.										
4.										
5.										
6.										
7.										
8.										
9.										
10.										
11.										
12.										
13.										
14.										
15.										
16.										
17.										
18.										
19.										
Totals										



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Georgia Department of Revenue
IFTA Quarterly Fuel Tax Return Schedule (03/07/17)

Fuel Type:

IFTA ID # GA - _____ Reporting Period End: _____

A Jurisdiction	B Total Miles	C Total Taxable Miles	D Taxable Gallons (Col C/Line E)	E Tax Paid Gallons	F Net Gallons (Col D - Col E)	G Tax Rate	H Tax Due/Credit (Col F x Col G)	I Interest Due	J Total Due/Credit (Col H + Col I)
20.									
21.									
22.									
23.									
24.									
25.									
26.									
27.									
28.									
29.									
30.									
31.									
32.									
33.									
34.									
35.									
36.									
37.									
38.									
39.									
40.									
41.									
42.									
43.									
44.									
Totals									



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Georgia Department of Revenue
IFTA Quarterly Fuel Tax Return Schedule (03/07/17)

Fuel Type:

IFTA ID # GA - _____ Reporting Period End: _____

A Jurisdiction	B Total Miles	C Total Taxable Miles	D Taxable Gallons (Col C/Line E)	E Tax Paid Gallons	F Net Gallons (Col D - Col E)	G Tax Rate	H Tax Due/Credit (Col F x Col G)	I Interest Due	J Total Due/Credit (Col H + Col I)
45.									
46.									
47.									
48.									
49.									
50.									
51.									
52.									
53.									
54.									
55.									
56.									
57.									
58.									
59.									
60.									
61.									
62.									
63.									
64.									
65.									
66.									
67.									
68.									
69.									
Totals									

Instructions for completing PV-IFTA IFTA Fuel Tax Payment Voucher

The Payment Voucher must be submitted with the IFTA Quarterly Fuel Tax Return and your payment if you file a balance-due return.

- Please do **not** mail the Payment Voucher if you file your payment electronically (EFT).
- If you have operations during the reporting period, then you must complete and submit the IFTA Quarterly Fuel Tax Return in full. Failure to file the proper return forms may result in penalties being assessed.
- Please write your IFTA identification number on your payment.
- For Tax Information: Please call the Motor Fuel Tax unit, IFTA Section at 1-877-423-6711.
- Please detach and mail your voucher along with your return and payment to:

**Georgia Department of Revenue
IFTA Fuel Tax
PO Box 105088
Atlanta, GA 30348-5088**

**PLEASE DO NOT mail this entire page. Please cut along dotted line and mail only coupon and payment.
PLEASE DO NOT STAPLE OR PAPER CLIP. PLEASE REMOVE ALL CHECK STUBS.**

↓ Detach here and return lower portion ↓



PV- IFTA
IFTA FUEL TAX
PAYMENT VOUCHER (Rev. 03/07/17)
2016



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NAME AND ADDRESS



Check here if
No Operations

This Payment Voucher **must** be included with your return and payment.
Please use Voucher **only** for period listed.

IFTA ID Number GA -	Reporting Period End Date	Due Date	Vendor Code 040
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PLEASE DO NOT STAPLE OR PAPER CLIP. REMOVE ALL CHECK STUBS.

GEORGIA DEPARTMENT OF REVENUE
IFTA FUEL TAX
PO BOX 105088
ATLANTA GA 30348-5088

Amount Due \$

