IFTA-100-MN

STATE OF CALIFORNIA MVFA RHIA01

STATE BOARD OF EQUALIZATION
P O BOX 942879 MIC: 65
SACRAMENTO CA 94279-0065

Use this form to report operations for the quarter ending 06 30 12.
Month Day Year

This return must be filed by the last day of the month following the end of the quarter.

Licensee IFTA identification number CA		
BOE IFTA account number 59		
Name		
Street address		
City	State	Zip Code

- ☐ **Address change**
- ☐ **No operation in any jurisdiction**
- ☐ **Cancel license**
- ☐ **Amended return**

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: **CALIFORNIA STATE BOARD OF EQUALIZATION.** See ***Mailing Instructions*** on the back of this form.	Enter the amount of your payment here $

Enter the Total from column Q of Form IFTA-101-MN, *IFTA Quarterly Fuel Use Tax Schedule*, for fuel types listed in lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of Form IFTA-101-I-MN. Enter any credit amounts in brackets. Attach a Form IFTA-101-MN for each fuel type reported below.

1 Diesel	1	
2 Motor fuel gasoline	2	
3 Ethanol	3	
4 Propane (LPG)	4	
5 All other fuel types not listed in lines 1 thru 4 *(from worksheet on back of IFTA-101-I-MN)*	5	
6 Subtotal of amount due or (credit) ***(add lines 1 through 5)***	6	
7 Penalty *(see instructions)*	7	
8 Total balance due or (credit) ***(add lines 6 and 7)***	8	
9 Credits to be applied	9	
10 Balance due/(credit) ***(subtract line 9 from line 8)***	10	
11 Refund amount requested	11	

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	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	

For Office Use Only
Sig ☐ Corr ☐
Name/ID/Address ☐

CA

Date Received

Please make a copy of this return for your records.

CONTINUED

See ***Mailing Instructions*** on back.

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. These forms are preprinted with your taxpayer identification number, name, address, fuel types and traveled jurisdictions and are mailed to you. (IFTA-100-MN, *IFTA Quarterly Fuel Use Tax Return* IFTA-101-MN, *IFTA Quarterly Fuel Use Tax Schedule,* are the manual versions of these forms that require you to enter all pertinent information and should only be used when the preprinted version is unattainable.)

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.

Instructions

Enter the ending date of the quarter covered by this return.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA License.

Enter your legal name as it appears on your IFTA license and complete mailing address.

Address Change - Mark *X* in this box if this address is your new or corrected address.

No Operation - Mark *X* in this box if you did not operate a qualified motor vechicle(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-MN for diesel fuel.

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

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

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

Line 5 - Enter the total amount from column S of the worksheet on the back of Form IFTA-101-I-MN, 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 - Enter the amount of prior credit you are claiming. Any credit not claimed will be carried over to the next filing period.

fold here

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.

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MAILING INSTRUCTIONS

1. Attach check or money order payable to **CALIFORNIA STATE BOARD OF EQUALIZATION.**
2. Include on your check or money order your identification number, **Form IFTA-100-MN** and the period covered by this return.
3. Place this form (this side up) on top of the **IFTA-101-MN** 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-MN *Instructions for completing Form IFTA-101-MN.*

Make sure this address shows through envelope window.

CALIFORNIA BOARD OF EQUALIZATION
PO BOX 22099
ALBANY NY 12201 2099

Check only one fuel type:

	Code	Fuel Type
Tax on:	[X] D	(Diesel)
	[ ] G	(Motor fuel gasoline)
	[ ] E	(Ethanol)
	[ ] P	(Propane)
	[ ] __	_____

California Board of Equalization

IFTA Quarterly Fuel Use Tax Schedule

Attach this schedule to Form IFTA-100-MN, *IFTA Quarterly Fuel Use Tax Return.*

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

IFTA-101-MN

Use this form to report operations for the quarter ending 06 (Month) 30 (Day) 12 (Year).

Licensee IFTA identification number	Name

Enter credits in brackets ([ ]). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I-MN) carefully.

(A) Total IFTA Miles + **(B) Total Non-IFTA Miles** = **(C) Total Miles** ÷ **(D) Total Gallons** (all IFTA and Non-IFTA jurisdictions) = **(E) Average Fleet MPG** (2 decimal places)

(A) _____ + (B) _____ = (C) _____ ÷ (D) _____ = (E) __ __ . __ __

F Jurisdiction		G Rate Code	H Total IFTA Miles (See Instructions)	I Taxable Miles (See Instructions)	J MPG from E above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons (See Instructions)	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N {Tax}) (col. K x N {Surch})	P Interest Due	Q Total Due (col. O + P)
Alabama	AL	066							.19			
Alberta	AB	068							.3449			
Arizona	AZ	077							.26			
Arkansas	AR	068							.225			
British Columbia	BC	067							.8196			
California	CA	066							.435			
Colorado	CO	068							.205			
Connecticut	CT	067							.462			
Delaware	DE	064							.22			
Florida	FL	068							.3257			
Georgia	GA	068							.182			
Idaho	ID	068							.25			
Illinois	IL	068							.411			
Indiana	IN	135							.16			
Indiana*	IN	136	XXX	XXX	XXX		XXX	XXX	.11			
Iowa	IA	068							.225			
Kansas	KS	068							.26			
Kentucky	KY	127							.234			
Kentucky*	KY	128	XXX	XXX	XXX		XXX	XXX	.112			
Louisiana	LA	068							.20			
Maine	ME	063							.312			
Manitoba	MB	069							.4407			
Manitoba	MB	070							.5364			
Maryland	MD	066							.2425			
Massachusetts	MA	066							.21			
Subtotals												
Subtotals from back												
Totals												

Important Note: When listing additional jurisdictions and more space is needed, use the back of this form.

For Diesel, Motor fuel gasoline, Ethanol and Propane reported, transfer the total amount in Column Q from each schedule to the corresponding line on Form IFTA-100-MN, *IFTA Quarterly Fuel Use Tax Return.* For all other fuel types, transfer the total amount of Column Q from each schedule to Column S of the worksheet on the back of Form IFTA-101-I-MN, *Instructions for Form IFTA-101-MN.*

F Jurisdiction		G Rate Code	H Total IFTA Miles (See Instructions)	I Taxable Miles (See Instructions)	J MPG from E on front	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons (See Instructions)	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
Michigan	MI	090							.3670			
Minnesota	MN	069							.280			
Mississippi	MS	068							.18			
Missouri	MO	068							.17			
Montana	MT	068							.2775			
Nebraska	NE	068							.267			
Nevada	NV	068							.27			
New Brunswick	NB	066							.7357			
Newfoundland	NL	066							.6322			
New Hampshire	NH	062							.18			
New Jersey	NJ	064							.175			
New Mexico	NM	068							.21			
New York	NY	066							.4005			
No. Carolina	NC	068							.3890			
No. Dakota	ND	068							.23			
Nova Scotia	NS	066							.5901			
Ohio	OH	108							.28			
Oklahoma	OK	068							.13			
Ontario	ON	062							.5480			
Oregon	OR	066							N/A			
Pennsylvania	PA	073							.381			
Prince Edward Is	PE	067							.7740			
Quebec	QC	068							.7357			
Rhode Island	RI	064							.32			
Saskatchewan	SK	068							.5748			
So. Carolina	SC	066							.16			
So. Dakota	SD	068							.22			
Tennessee	TN	068							.17			
Texas	TX	068							.20			
Utah	UT	068							.245			
Vermont	VT	076							.29			
Virginia	VA	131							.175			
Virginia*	VA	132	XXX	XXX	XXX		XXX	XXX	.035			
Washington	WA	068							.375			
West Virginia	WV	066							.334			
Wisconsin	WI	068							.329			
Wyoming	WY	068							.14			
		Subtotals										

Transfer the subtotal amounts to the front of this schedule.

CLEAR PRINT

Instructions for Form IFTA-101-MN IFTA-101-I-MN

IFTA Quarterly Fuel Use Tax Schedule

A separate Form IFTA-101-MN must be used for each fuel type. Refer to Form IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 1*, when completing schedules for Diesel, Motor Fuel Gasoline, Ethanol, Propane and CNG. For all other fuel types refer to the IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 2.* Check the appropriate box for the fuel type you are reporting. When reporting a fuel other than those listed, check the box next to the blank line and enter in the Fuel Type Code and Fuel Type as shown on the back of these instructions.

Enter the quarter ending date of the period covered by this return.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA license.

Enter your legal name as it appears on your IFTA License.

(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 on each form/schedule (total from column H). Report all miles traveled whether the miles are taxable or nontaxable. Round mileage to the nearest whole miles **(e.g., 1234.5 = 1235).**

(B) Total NON-IFTA Miles - Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

(C) Total Miles - Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

(D) Total Gallons - Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all qualified motor vehicles in your fleet using the fuel type indicated. Round gallons to the nearest whole gallon **(e.g., 123.4 = 123).**

(E) Average Fleet MPG - Divide item (C) by item (D). Round to **2 decimal places (e.g., 4.567 = 4.57).**

Column F - Enter the name of each IFTA jurisdiction that you operated in during the period. Enter the jurisdiction's name on two(2) consecutive lines if the traveled jurisdiction administers a surcharge [1] in addition to their regular fuel tax. Enter the jurisdiction's two letter abbreviation from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column G - Enter the rate code of the appropriate fuel type for each IFTA jurisdiction from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column H - Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles (e.g., 1234.5 = 1235).**

Column I - Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles (e.g., 1234.5 = 1235).**

Column J - Enter your average fleet miles per gallon (mpg) from item (E) above. Enter '0' on a surcharge line.

Column K - Divide the amount in column I by the amount in column J to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge [1] taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, **Column K. Round gallons to the nearest whole gallon (e.g., 123.4 = 123.).**

Column L - Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. (Enter "0" in column L if this line represents a surcharge, since a surcharge cannot be prepaid.) Keep your receipts for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used.
Round gallons to the nearest whole gallon (e.g., 123.4 = 123).

Column M - Subtract the amounts in column L from column K for each jurisdiction. Enter '0' on a surcharge line.

- 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 - Enter the rate for the appropriate fuel type from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing. Where a surcharge [1] is applicable, enter the appropriate surcharge rate from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column O - Multiply the amount in column M by the tax rate for that jurisdiction in column N to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge [1] is applicable, multiply the amount in Column K by the surcharge rate for that jurisdiction in Column N.

Column P - Returns are due and must be postmarked no later than the last day of the month following the end of the quarter to be timely. If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/schedule. Interest is computed on tax due from the due date of the return until the date payment is received. For periods prior to July 1, 2013, interest is computed at 1% per month or part of a month, to a maximum of 12% per year. For periods on or after July 1, 2013, interest shall be set at an annual rate of 2% above the underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code. (See *Need help?* for information on interest rates).

Column Q - For each jurisdiction add the amounts in column O and column P, and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

Subtotals - Add the amounts in columns H, O, P and Q on the front of the schedule and enter on the *Subtotals* line in the appropriate columns. Add the amounts in columns H, O, P and Q on the back of the schedule and enter in the applicable columns on the *Subtotals* line below. Enter these amounts in the applicable columns on the front of the schedule on the *Subtotals from back* line.

Totals - Add the *Subtotals* and the *Subtotals from back* to determine the *Totals.* The total in column Q is the difference of all credits and taxes due for all jurisdictions. Transfer the *Totals* from Column Q for each fuel type reported to the corresponding line of Form IFTA-100-MN. For all other fuel types, add the *Subtotals* and the *Subtotals from back*, and transfer the *Total* from column Q for each of these fuel types to the corresponding line in column S of the worksheet on the back of these instructions.

[1] **Jurisdictions with surcharge: Indiana, Kentucky and Virginia.**

Make a copy of this return for your records.

(All Other) Fuel Types Worksheet

Worksheet Instructions

For each fuel type listed below, enter the total for that fuel from column Q of Form IFTA-101-MN in column S. Add the totals in column S, and transfer the Total Amount to line 5 of Form IFTA-100-MN.

Fuel Type Code	(R) (Other) Fuel Type	(S) Total from Column (Q) of IFTA-101-MN
C	CNG	
A	A-55 (Water Phased Hydrocarbon Fuel)	
B	E-85	
F	M-85	
H	Gasohol	
L	LNG	
M	Methanol	
J	Biodiesel	
TOTAL AMOUNT Transfer this amount to line 5 of Form IFTA-100-MN		

Need Help?

For information, call the Board of Equalization, Motor Carrier Office at 1-800-400-7115 from 8:00 a.m. to 5:00 p.m., Monday through Friday, Pacific Time. Or you may fax us at 1-916-373-3070.

If you need to write, address your letters to: Motor Carrier Office, State Board of Equalization, P. O. Box 942879, MIC: 65, Sacramento CA 94279-0065.

Important Return Information

California Off-Highway Miles Off-highway miles in California must be included in your taxable miles (Column I) for California, on the IFTA-101. Any refunds for exempt use of tax paid fuel purchased in California must be claimed on the Claim for Refund of Diesel Fuel Tax on Nontaxable Uses Form (SP-770-DU). This form can be obtained from the California State Board of Equalization.

Tax paid fuel purchases Column L on the IFTA-101 is **ONLY** for tax paid fuel purchased in that particular jurisdiction. The total gallons in column L **CANNOT** exceed the total gallons on line D.

MPG calculation You may not estimate your fleet MPG. Fleet MPG must be calculated by completing lines A through E on the IFTA-101.

Rate codes If you manually input jurisdictions on the IFTA-101, or you create your own approved version of the IFTA-101, please verify that you are using the correct rate code for each jurisdiction for that reporting period. The rate codes change each period and can be verified by checking them on the IFTA-105 for that period.

No Operation This means you did not operate your qualified motor vehicle(s), anytime during the reporting period. Failure to have adequate information to file the return, should not result in a no operation return.

IFTA Interest Rate - effective July 1, 2013 the IFTA monthly interest rate is 0.4167% (0.004167) based on the IFTA annual interest rate of 5.00% (0.0500).

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