



STATE OF FLORIDA
 DIVISION OF MOTOR VEHICLES
**INTERNATIONAL FUEL TAX AGREEMENT
 TAX RETURN**

DELINQUENT AFTER

TAX PERIOD THRU

Enter Name, Address and FEI/SSN if not Preprinted

RETURN TYPE (check one)

ORIGINAL RETURN AMENDED RETURN **FINAL RETURN**

If **final return**, give date operations ceased. _____

AMOUNT DUE with this tax return: \$ _____

**MAKE CHECKS PAYABLE TO
 DIVISION OF MOTOR VEHICLES**

If **NO** operations this period, CHECK HERE:

FEI/SSN _____

**IFTA Tax Returns MUST Be Filed
 Regardless of Activity**

MILEAGE AND FUEL SUMMARY (FOR QUALIFIED IFTA VEHICLES)

1. Fuel Type (a separate FLORIDA SCHEDULE 1 - IFTA FUEL TAX COMPUTATION, HSMV 85922, is required on each fuel type reported)

- 2. A. Total Miles Traveled in all Jurisdictions (IFTA and Non-IFTA)
- B. Total Gallons of Fuel Placed in Qualified Vehicles for all Jurisdictions (IFTA and Non-IFTA)
- C. Average Miles per Gallon (Line 2A ÷ Line 2B)

FUEL TYPES		
<i>Diesel</i>	<i>Gasoline</i>	<i>OTHER (Please Indicate) Gasohol, Propane, Natural Gas, Etc.</i>

**FUEL TAX COMPUTATION
 (Enter Data for Each IFTA Jurisdiction on Florida Schedule 1)**

3.	Tax or Credit Due (Total from Schedule 1, Page 2, Column H)	\$ _____
4.	Less Credit from Previous Returns	\$ ()
5.	Net Tax Due	\$ _____
6.	Tax Due from Previous Return(s)	\$ _____
7.	Total Tax Due	\$ _____
8.	Penalty (See Instructions)	\$ _____
9.	Interest (Total from Schedule 1, Page 2, Column I)	\$ _____
10.	Total Due With This Return - If Credit, Enter -0- and Complete Line 11	\$ _____
11.	Amount of Credit. Apply to Succeeding Period <input type="checkbox"/> REFUND <input type="checkbox"/>	\$ ()

I hereby certify that this return has been examined by me and to the best of my knowledge and belief is a true and correct return and that any refund requested is now due and wholly unpaid.

Signature of Owner/Officer	Title	Telephone Number	Date
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All carriers registered under the International Fuel Tax Agreement are required to maintain and keep pertinent records and papers for a period of 4 years after the date the tax is due or filing date whichever occurs later. These records must be made available to the Department for audit upon request. **ATTACH SCHEDULE 1 TO THIS RETURN.** MAIL THIS RETURN AND PAYMENT TO: DIVISION OF MOTOR VEHICLES, BUREAU OF MOTOR CARRIER SERVICES, NEIL KIRKMAN BUILDING, MS 62, TALLAHASSEE, FL 32399-0626. TELEPHONE NUMBER (850) 488-6921

INSTRUCTIONS FOR COMPLETING TAX RETURN

1. Designate the appropriate fuel type. (For more information, see the **Important Note** under Instructions for Completing Schedule 1.)
2. Enter total qualified motor vehicle fleet miles in all jurisdictions on Line 2.A. **for each fuel type used**. When entering your total miles traveled, be sure to include both IFTA miles and Non-IFTA miles. On Line 2.B., be sure to include ALL fuel placed in the tanks of qualified vehicles, this means fuel obtained in both IFTA and Non-IFTA jurisdictions. Divide Line 2.A. by Line 2.B. to find your average miles per gallon for line 2.C. Use 2 decimal places (0.00). CAUTION: ERRORS IN THIS SPACE CAN CAUSE OVER PAYMENT OR UNDERPAYMENT OF TAXES AND COULD RESULT IN PENALTY AND INTEREST BEING CHARGED TO YOUR ACCOUNT.
3. Enter the Tax or (Credit) due. (From Schedule 1, Page 2, Column J).
4. This is the current credit balance on your account from previous returns. If the credit is used to offset tax due and the credit is determined through an audit to be invalid, penalty and interest may be assessed.
5. Enter the Net Tax Due. (Subtract Line 4. from Line 3.).
6. Tax due from underpayment of prior returns.
7. This is the total tax amount due. (This amount should be added to Line 6. and would be used to calculate penalty, if the return is filed late).
8. Penalty: If your tax return and all taxes due are not postmarked on or before the Delinquent Date, the penalty is \$50.00 or 10% of the total net tax liability, whichever is greater. (The \$50.00 minimum penalty is due on **ALL LATE** tax returns.
9. Enter the total interest due. (This is the total from Schedule 1, Page 2, Column I).
10. Enter Total Due With This Return by totaling Lines 7. thru 9. If you are due a Credit, enter "0". Complete Line 11.
11. Enter Total Amount of Credit. Please check (✓) whether you want the amount of credit applied to the succeeding period or a refund. NO REFUND UNDER \$10.00 WILL BE ISSUED.

SIGNATURE: An authorized Owner/Officer must sign the tax return. If the return is not signed by an Owner/Officer, a Power of Attorney **MUST** be on file in this office.

INSTRUCTIONS FOR COMPLETING SCHEDULE 1

IMPORTANT NOTE: A **separate** Schedule 1 **MUST BE** completed for each type of fuel indicated on Page 1 of this Tax Return.

- (A) IFTA Jurisdictions - If additional space is needed, make a photocopy of the Schedule 1.
NOTE: Calculation of Surcharges - Use two lines for jurisdictions imposing a surcharge. Calculate fuel tax or credit due on the first line. Calculate surcharge due on the second line (next line down). When calculating surcharge, multiply the number of taxable gallons shown in Column D of the first line by the surcharge tax rate. On surcharge line DO NOT complete Columns B, C, E, or F.
- (B) Enter total miles traveled in each jurisdiction (taxable and non-taxable). Round to the nearest whole mile.
- (C) Enter the total taxable miles traveled in each jurisdiction. Round to the nearest whole mile.
- (D) Enter taxable gallons for each jurisdiction. Column C divided by Average Miles per Gallon (Line 2.C. on Tax Return). Round to the nearest whole mile.
- (E) Enter gallons of tax paid fuel placed in qualified motor vehicles for each jurisdiction. Retain your invoices. If a jurisdiction does not tax the fuel at the pump then there would be no tax paid purchases to claim.
- (F) Subtract Column E from Column D and enter Net Taxable Gallons. If Column E is greater than Column D, enter credit balance in parentheses (0.00).
- (G) Enter the current tax rate for the fuel type indicated. Refer to the attached tax rate schedule.
- (H) Multiply Net Taxable Gallons (Column F) by the Tax Rate (Column G). Enter credit balance in parentheses (0.00). **NOTE:** To calculate the surcharge amount, multiply the taxable gallons (Column D) by the surcharge rate (Column G).
- (I) Multiply Net Tax Due (Column H) by the interest rate of 1% per month. Interest is computed at a rate of 1% per month from the date tax was due for each month or fraction thereof until paid. DO NOT calculate interest on credits.
- (J) Add Tax Due Credit (Column H) and Interest Due (Column I).

REQUESTS FOR CERTIFIED COPIES: A \$1.00 per page fee plus a \$3.00 certification fee is required for certified copies of documents. PLEASE DO NOT INCLUDE FEES FOR DOCUMENTS IN WITH YOUR IFTA TAX RETURN PAYMENT. THIS FEE MUST BE A SEPARATE CHECK AND HANDLED AS FOLLOWS: Make checks payable to the Division of Motor Vehicles. Direct request for certified copies to the attention of: Registration Records Section, Photocopy Unit, MS 73, Neil Kirkman Building, Tallahassee, FL 32399-0620.

FLORIDA SCHEDULE 1 - IFTA FUEL TAX COMPUTATIONS

(IFTA QUALIFIED VEHICLES)

Round Amounts in Column B through F to Nearest Whole Gallon and Mile

Page 1 Note: When Calculating the SURCHARGE (see attached tax rate chart for states with surcharges), multiply the number of taxable gallons shown in Column D by the surcharge tax rate.

NAME AS SHOWN ON HSMV 85921					FEI/SSN			FUEL TYPE:	
(A) JURISDICTION	(B) TOTAL MILES IN EACH JURISDICTION	(C) TOTAL TAXABLE MILES	(D) TAXABLE GALLONS (Col. C / MPG)	(E) TAX PAID GALLONS PURCHASED	(F) NET TAXABLE GALLONS (Col. D - Col. E)	(G) TAX RATE/ SURCHARGE RATE (See Tax Rate Chart)	(H) TAX DUE/CREDIT (Col. F X Col. G)	(I) INTEREST DUE	(J) TOTAL DUE/CREDIT (Col. H + Col. I)
TOTAL ALL NON-IFTA JURISDICTIONS									
TOTALS (This Page) Enter on Page 2									

