



Massachusetts Department of Revenue
Form IFTA-100
IFTA Quarterly Fuel Use Tax Return

This return must be filed by the last day of the month following the end of the quarter. **For the quarter ending** _____

Use this form for filing your Quarterly Fuel Use Tax Return, as required under the International Fuel Tax Agreement (IFTA), even if there is no tax due. Attach a Form IFTA-101 for each fuel type reported below. Read the instructions on the back carefully. Make a copy of this return for your records.

Name _____ Federal Identification number _____ Social Security number _____

Street address _____

City/Town _____ State _____ Zip _____

Fill in appropriate oval(s): Change of address No operation in any jurisdiction
 Cancel license (**must** return original license issued) Amended return

Computation

1 Diesel (from Form IFTA-101, col. N)	▶ 1	<input type="text"/>
2 Gasoline (from Form IFTA-101, col. N)	▶ 2	<input type="text"/>
3 Ethanol (from Form IFTA-101, col. N)	▶ 3	<input type="text"/>
4 Propane (LPG) (from Form IFTA-101, col. N)	▶ 4	<input type="text"/>
5 CNG (from Form IFTA-101-I, col. N)	▶ 5	<input type="text"/>
6 Biodiesel (from Form IFTA-101-I, col. N)	▶ 6	<input type="text"/>
7 A-55 (from Form IFTA-101, col. N)	▶ 7	<input type="text"/>
8 E-85 (from Form IFTA-101, col. N)	▶ 8	<input type="text"/>
9 M-85 (from Form IFTA-101, col. N)	▶ 9	<input type="text"/>
10 Gasohol (from Form IFTA-101, col. N)	▶ 10	<input type="text"/>
11 LNG (from Form IFTA-101, col. N)	▶ 11	<input type="text"/>
12 Methanol (from Form IFTA-101, col. N)	▶ 12	<input type="text"/>
13 Electricity (from Form IFTA-101, col. N)	▶ 13	<input type="text"/>
14 Hydrogen (from Form IFTA-101, col. N)	▶ 14	<input type="text"/>
15 Subtotal amount due or credit. Add lines 1 through 14	▶ 15	<input type="text"/>
16 Penalty (see instructions)	▶ 16	<input type="text"/>
17 Interest (from Form IFTA-101, col. O)	▶ 17	<input type="text"/>
18 Total balance due or refund. Add lines 15 through 17.	▶ 18	<input type="text"/>

Declaration

The undersigned certifies under the penalties of perjury that all items and statements herein contained are true and accurate in every particular.

Authorized signature _____ Title _____ Date _____ Telephone _____

Preparer's signature _____ Fill in if self-employed _____ Employer Identification number _____

Firm name (or yours, if self-employed) _____ Date _____ Telephone _____

City/Town _____ State _____ Zip _____

File this return and payment in full with **Massachusetts Department of Revenue, PO Box 7027, Boston, MA 02204**. Make check or money order payable to **Commonwealth of Massachusetts**.

Form IFTA-100 Instructions

General Instructions

Who Must File

Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file on a quarterly basis the Form IFTA-100, IFTA Quarterly Fuel Use Tax Return, and attach a Form IFTA-101, IFTA Quarterly Fuel Use Tax Schedule, for each fuel type used.

How to file

Go to mass.gov/dor/ifta to access the IFTA page on the Department of Revenue's website. Click on the link for MassTaxConnect and follow the instructions to file your IFTA return electronically.

When to File Your Return

The due date for the quarterly tax return is the last day of the month immediately following the close of the quarter for which the return is being filed.

Instructions

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

Identification number. Enter your licensee IFTA identification number. This is your Federal employer identification number or your social security number as it appears on your IFTA license.

Name. Enter legal name.

Address. Enter address.

Change of address. Check this box if this address is a new or corrected address.

No operation in any jurisdiction. Check this box if you did not operate a qualified motor vehicle in any jurisdiction including your base jurisdiction during the quarter.

Cancel license. Check this box if you are filing a final return and requesting your license to 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. Check 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 the quarter, not the difference. An explanation of the changes must accompany the amended return.

Line Instructions. Use “–” before any credit amounts.

Line 1. Enter the total amount from column N on the front page of Form IFTA-101 for diesel fuel.

Line 2. Enter the total amount from column N on the front page of Form IFTA-101 for motor vehicle gasoline.

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

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

Line 5. Enter the total amount from column N on the front page of Form IFTA-101 for natural gas.

Line 6. Enter the total amount from column N on the front page of Form IFTA-101 for biodiesel.

Line 7. Enter the total amount from column N on the front page of Form IFTA-101 for A-55.

Line 8. Enter the total amount from column N on the front page of Form IFTA-101 for E-85.

Line 9. Enter the total amount from column N on the front page of Form IFTA-101 for M-85.

Line 10. Enter the total amount from column N on the front page of Form IFTA-101 for gasohol.

Line 11. Enter the total amount from column N on the front page of Form IFTA-101 for LNG.

Line 12. Enter the total amount from column N on the front page of Form IFTA-101 for methanol.

Line 13. Enter the total amount from column N on the front page of Form IFTA-101 for electricity.

Line 14. Enter the total amount from column N on the front page of Form IFTA-101 for hydrogen.

Line 15. Add lines 1 through 14. This amount is the net of all credits and taxes due for each fuel type reported. Enter a net credit amount in brackets.

Line 16. Enter penalty if applicable. Penalty amount is \$50 or 10% of delinquent taxes due, whichever is greater. A penalty is imposed for failing to file a return or for the filing a late return.

Line 17. Enter total interest from column O on the front page of Form IFTA-101.

Line 18. Add lines 15 through 17.

Signature. The return must be signed and dated by the owner (if an individual business), a partner (if 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, then he or she is required to sign and date the return and provide his or her identification number, mailing address and telephone number.

Mailing Instructions

Attach check or money order made payable to the **Commonwealth of Massachusetts**.

Include on your check or money order your identification number, Form IFTA-100 and the period covered by the return.

Mail Form IFTA-100 with attached IFTA-101 schedule(s) to **Massachusetts Department of Revenue, P.O. Box 7027 Boston MA 02204**.