



**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**

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

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

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

**Line 10.** Enter the total amount from column N on the front page of Form IFTA-101 for Gasohol fuel type.

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

**Line 12.** Enter the total amount from column N on the front page of Form IFTA-101 for Methanol fuel type.

**Line 13.** Add lines 1 through 12. This amount is the net of all credits and taxes due for each fuel type reported. Enter a net credit amount in brackets.

**Line 14.** 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 15.** Enter total interest from column O on the front page of Form IFTA-101.

**Line 16.** Add lines 13 through 15.

**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.**