Massachusetts Department of Revenue

Form IFTA-101

IFTA Quarterly Fuel Use Tax Schedule

Attach this schedule to Form IFTA-100. Prepare a separate schedule for each fuel type. Use "–" before any credit amounts. Round to the nearest whole gallon or mile.

Fuel type. Fill in one only. Complete one schedule for each fuel type used.

○ Diesel ○ Gasoline ○ Ethanol ○ Propane (LPG) ○ Biodiesel ○ LNG ○ Gasohol ○ Methanol ○ CNG ○ A-55 ○ E-85 ○ M-85

Name	Taxpayer Identification number	**For quarter ending**

MPG calculation

A. **Total IFTA miles**	**B.** **Total non-IFTA miles**	**C. Total miles** add col. a + b	**D. Total gallons** all IFTA and non-IFTA jurisdictions	**E. Fleet MPG** divide col. c by d (two decimal places)

Fuel tax calculation

Complete a separate Form IFTA-101 schedule for each fuel type used. Use continuation sheets if additional space is needed. Entries in columns N, O and P must be rounded to two decimal places. For each fuel type reported, transfer the total tax or total credit due amount from column N to the corresponding fuel type field on Form IFTA-100.

	▸ **F. Jurisdiction**	▸ **G. Total IFTA miles** see instructions	▸ **H. Taxable miles** see instructions	**I. MPG** from col. E above	**J. Taxable gallons** divide col. H by col. I	▸ **K. Tax-paid gallons** see instructions	**L. Net taxable gallons** subtract col. K from col. J	**M. Tax rate**	**N. Tax or credit due** tax: multiply col. L by col. M; surcharge: multiply col. J by col. M	**O. Interest due**	**P. Total due** add col. N and col. O
1											
2											
3											
4											
5											
6											
Subtotals											
Additional subtotals											
Totals											

Massachusetts Department of Revenue

Form IFTA-101

IFTA Quarterly Fuel Use Tax Schedule (continuation)

Attach this schedule to Form IFTA-100. Prepare a separate schedule for each fuel type. Use "–" before any credit amounts. Round to the nearest whole gallon or mile.

Fuel type. Fill in one only. Complete one schedule for each fuel type used.

○ Diesel ○ Gasoline ○ Ethanol ○ Propane (LPG) ○ Biodiesel ○ LNG ○ Gasohol ○ Methanol ○ CNG ○ A-55 ○ E-85 ○ M-85

Name | Taxpayer Identification number | **For quarter ending**

	▸ F. **Jurisdiction**	▸ G. **Total IFTA miles** see instructions	▸ H. **Taxable miles** see instructions	I. **MPG** from col. E above	J. **Taxable gallons** divide col. H by col. I	▸ K. **Tax-paid gallons** see instructions	L. **Net taxable gallons** subtract col. K from col. J	M. **Tax rate**	N. **Tax or credit due** tax: multiply col. L by col. M; surcharge: multiply col. J by col. M	O. **Interest due**	P. **Total due** add col. N and col. O
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
Subtotals											

Massachusetts Department of Revenue

Form IFTA-101

IFTA Quarterly Fuel Use Tax Schedule (continuation)

Attach this schedule to Form IFTA-100. Prepare a separate schedule for each fuel type. Use "–" before any credit amounts. Round to the nearest whole gallon or mile.

Fuel type. Fill in one only. Complete one schedule for each fuel type used.

○ Diesel ○ Gasoline ○ Ethanol ○ Propane (LPG) ○ Biodiesel ○ LNG ○ Gasohol ○ Methanol ○ CNG ○ A-55 ○ E-85 ○ M-85

Name | Taxpayer Identification number | **For quarter ending**

	▸ F. **Jurisdiction**	▸ G. **Total IFTA miles** see instructions	▸ H. **Taxable miles** see instructions	I. **MPG** from col. E above	J. **Taxable gallons** divide col. H by col. I	▸ K. **Tax-paid gallons** see instructions	L. **Net taxable gallons** subtract col. K from col. J	M. **Tax rate**	N. **Tax or credit due** tax: multiply col. L by col. M; surcharge: multiply col. J by col. M	O. **Interest due**	P. **Total due** add col. N and col. O
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
Subtotals											

Massachusetts Department of Revenue

Form IFTA-101

IFTA Quarterly Fuel Use Tax Schedule (continuation)

Attach this schedule to Form IFTA-100. Prepare a separate schedule for each fuel type. Use "–" before any credit amounts. Round to the nearest whole gallon or mile.

Fuel type. Fill in one only. Complete one schedule for each fuel type used.

○ Diesel ○ Gasoline ○ Ethanol ○ Propane (LPG) ○ Biodiesel ○ LNG ○ Gasohol ○ Methanol ○ CNG ○ A-55 ○ E-85 ○ M-85

Name | Taxpayer Identification number | **For quarter ending**

	▸ F. **Jurisdiction**	▸ G. **Total IFTA miles** see instructions	▸ H. **Taxable miles** see instructions	I. **MPG** from col. E above	J. **Taxable gallons** divide col. H by col. I	▸ K. **Tax-paid gallons** see instructions	L. **Net taxable gallons** subtract col. K from col. J	M. **Tax rate**	N. **Tax or credit due** tax: multiply col. L by col. M; surcharge: multiply col. J by col. M	O. **Interest due**	P. **Total due** add col. N and col. O
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
Subtotals											

Schedule IFTA-101 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.

Line-By-Line Instructions

A separate Form IFTA-101 must be used for each fuel type. If additional space is needed, use the continuation sheets.

When completing a blank paper schedule, you will need to access the IFTA Inc. website to obtain the fuel tax rate schedule for the particular quarter for which you are filing. Go to iftach.org and click on the link for tax rates.

If you traveled in any jurisdiction(s) with a surcharge, be sure to complete an additional line on the schedule for that jurisdiction to report surcharge. Make no entry on surcharge line for columns G, H, I, K and L. You will need to access the IFTA Inc. website to obtain the surcharge rate for the particular quarter for which you are filing. Go to iftach.org and click on the link for tax rates.

Fuel type. Check the box to indicate the fuel type.

MPG calculation

Column A. 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 G). Report all miles traveled whether the miles are taxable or nontaxable. Mileage must be rounded to the nearest whole mile (e.g., 1234.5 = 1235).

Column B. 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. Mileage must be rounded to the nearest whole mile (e.g. 1234.5 = 1235). Do not enter Massachusetts Turnpike miles on this line.

Column C. Add the amount in column A and the amount in column B to determine total miles traveled by all qualified motor vehicles in your fleet. Mileage must be rounded to the nearest whole mile (e.g. 1234.5 = 1235).

Column D. 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. Gallons must be rounded to the nearest whole gallon (e.g., 123.4 = 123).

Column E. Divide column C by column D to calculate average fleet miles per gallon. Fleet MPG must be rounded to two decimal places (e.g., 4.567 = 4.57).

Column F. Enter the jurisdiction's name and the two-letter abbreviation.

Column G. Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Make no entry on surcharge line for this column. Mileage must be rounded to the nearest whole mile (e.g. 1234.5 = 1235).

Column H. Enter the IFTA taxable miles for each IFTA jurisdiction. Make no entry on surcharge line for this column. Mileage must be rounded to the nearest whole mile (e.g. 1234.5 = 1235).

Column I. Enter your average fleet miles per gallon (MPG) from column E above. Make no entry on surcharge line for this column.

Column J. Divide the amount in column H by the amount in column I to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, column J. Gallons must be rounded to the nearest whole gallon (e.g. 123.4 = 123).

Column K. Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of the qualified motor vehicle in each IFTA jurisdiction. Keep your records for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in the storage cannot be claimed until it is used. Make no entry on surcharge line. Gallons must be rounded to the nearest whole gallon (e.g. 124.4 – 123). Column K cannot exceed column D.

Column L. Subtract the amounts in column K from the amount in column J for each jurisdiction. Make no entry on surcharge line for this column. If column K is greater than column J, then use a "–" to indicate credit gallons. Gallons must be rounded to the nearest whole gallon (e.g. 124.4 – 123).

Column M. Enter the tax rate for the appropriate fuel type. Where a surcharge is applicable, enter the surcharge rate for the appropriate fuel type.

You will need to access the IFTA Inc. website to obtain the fuel tax rate schedule for the particular quarter for which you are filing. Go to iftach.org and click on the link for tax rates.

Column N. Multiply the amount in column L by the tax rate for that jurisdiction in column M to determine the tax or credit. Use a "–" for any credit amount. Where a surcharge is applicable, multiply the gallons in column L by the surcharge tax rate in column M. Tax due or credit amount must be rounded to two decimal places (e.g., 4.567 = 4.57).

Column O. Enter interest due if filing a late return. Interest is computed at .00147 per month or fraction thereof, to a maximum of 5% per year. Interest amount must be rounded to two decimal places (e.g., 4.567 = 4.57). Returns 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.

Column P. Enter the total amount due for each jurisdiction. Add the amount in column N with the amount in column O to calculate the amount in column P. Enter any credit amount in brackets. Total amount due must be rounded to two decimal places (e.g., 4.567 = 4.57).

Subtotals. Enter a subtotal for each of the columns of page 1.

Additional subtotals. If you used continuation sheets because additional space was 7needed, then add the subtotals of each of the columns on each continuation sheet. Enter that total in the applicable additional subtotal fields on page 1.

Totals. Add the amounts in the subtotal and additional subtotal fields for each column on page 1.