

# International Fuel Tax Agreement (IFTA) Quarterly Fuel Tax Report Packet

## Electronic Tax Filing:

You can file your IFTA quarterly tax return online. Filing your IFTA quarterly tax return is fast, easy, and more convenient with e-Services. Please visit [https://onlineservices.dps.mn.gov/EServices/\\_/](https://onlineservices.dps.mn.gov/EServices/_/) to set up your e-Services access or contact DVS IRP/IFTA at (651) 205-4141.

## Instructions for filing IFTA quarterly fuel tax report:

### General information

**Timely filing of tax return is determined by the US Postal Service cancellation stamp. A self-metered date is not used in verifying timely filing. Failure to file a quarterly return will result in suspension of IRP and IFTA license, and penalty fees. Returns must still be filed even if there are no miles to report.**

Who must file – Each licensee holding an IFTA license is required to file an IFTA Quarterly Fuel Tax Return (form PS34400-2), and an IFTA Quarterly Fuel Tax Return Summary (PS34400-1) with the carrier’s base jurisdiction on a quarterly basis.

An IFTA Quarterly Fuel Tax Return must be completed for each fuel type. Additional Form PS34400-2 - IFTA Quarterly Fuel Tax Return are available on our website.

Jurisdictions that have a surcharge\* are listed twice. Both lines for that jurisdiction must be completed. To compute the fuel tax surcharge, multiply the taxable gallons in Column E by the surcharge amount in Column B. Record that dollar amount in Column J. If the return is late, record that amount in Column H and compute the interest in Column I. Add Column H and Column I and record the sum in Column J.

### PS34400-2

Fill out one PS34400-2 for each fuel type.

Section 1 – Indicate if the return type is an original return or an amended return.

Section 2 – Input the full, legal name of the taxpaying business or individual.

Section 3 – Input your MN IFTA License Number.

Section 4 – Indicate the filing year and quarter.

Section 5 – Input the quarterly due date.

Quarter 1 – January 1-March 31 – Due April 30

Quarter 2 – April 1-June 30 – Due July 31

Quarter 3 – July 1-September 30 – Due October 31

Quarter 4 – October 1-December 31 – Due January 31

Section 6 – Indicate the fuel type. For “other” use the following codes:

06 – A-55

07 – E-85

08 – M-85

09 – Gasohol

10 – LNG - Liquefied natural gas (LNG) must be converted into diesel gallon equivalent (DGE) measures. The DGE of LNG is 6.06 lbs. Therefore, you must divide your LNG pounds by 6.06 to determine the DGE. Enter the calculated DGE value as the total for LNG.

- 11 – Methanol
- 12 – Biodiesel
- 13 – Electricity
- 14 – Hydrogen
- 15 - Hythane

Section 7 – Enter total IFTA miles.

Section 8 – Enter total non-IFTA miles.

Section 9 – Total miles (Section 7 plus Section 8).

Section 10 – Total gallons purchased.

Section 11 – Average fleet MPG (Section 9 divided by Section 10, rounded to the nearest hundredth decimal place).

Section 12, Column A – Jurisdiction code.

Column B – Current jurisdictional fuel tax rate. Current tax rate can be found at [IFTA, Inc. International Fuel Tax Association \(iftach.org\)](http://iftach.org). Please be sure you are computing the most recent tax rate.

Column C – Enter the total miles traveled in each jurisdiction for the quarter, include the toll miles. Round mileage to the nearest mile (example: <1234.4 miles = 1234 miles; >1234.5 miles = 1235 miles).

Column D – Enter the total taxable miles traveled in each jurisdiction, refer to [www.iftach.org](http://www.iftach.org) for jurisdictions with taxable mileage exemptions. Round mileage to the nearest mile (example: <1234.4 miles = 1234 miles; >1234.5 miles = 1235 miles).

Column E – Divide Column D by the MPG factor in Section 11. Round to the nearest whole gallon (example: <1234.4 gallons = 1234 gallons; >1234.5 gallons = 1235 gallons).

Column F – Enter total gallons of fuel pumped/purchased in each jurisdiction. This is fuel purchased from retail stations, and fuel pumped into IFTA vehicles from a bulk storage tank. Round gallons to the nearest whole gallon (example: <1234.4 gallons = 1234 gallons; >1234.5 gallons = 1235 gallons).

Column G – Subtract Column E from Column F (Column F – Column E) for each jurisdiction. If Column E is greater than Column F, enter the difference. If Column F is greater than Column E, enter the difference using brackets (“[]”). Brackets equal credit gallons.

Column H – Multiply Column G by Column B to determine the tax liability or credit. If Column G has brackets, use brackets in the product of Column H.

Column I – Interest is due for: the late filing of a return, failure to file a return or underpayment of fuel tax liability. Interest rates are subject to change annually. Interest rate is 2% percentage points above the rate established under Section 6621 (a)(2) of the International Revenue Code adjusted January 1 of each year. Interest accrues monthly at 1/12 this annual rate.

Column J – Add Column H and Column I and enter the total. Enter credit amount in brackets.

Section 13 – Add all values in Column J.

Section 14 – Non-IFTA

Non-IFTA miles – miles operated in non-IFTA jurisdictions. Non-IFTA jurisdictions are not listed in Column A.

Non-IFTA fuel includes – a) Gallons of fuel purchased in non-IFTA jurisdictions; b) Gallons of fuel purchased with no taxes paid; c) Gallons of fuel purchased with no documented receipts.

Section 15 – Total amounts in Column J.

Section 16 – Penalty is due for returns not filed by the due date, or underpayment of tax liability. A penalty of \$50.00 or 10% of the tax liability, whichever is greater, will be assessed even if no taxes are due.

Section 17 – Add Section 15 and Section 16.

PS34400-1

Once Form PS34400-2 has been filled out for each fuel type, fill out PS34400-1.

Section 1 – Indicate if the return type is an original return or an amended return.

Section 2 – Input your MN IFTA License Number.

Section 3 – Indicate the filing year and quarter.

Section 4 – Input the quarterly due date.

Quarter 1 – January 1-March 31 – Due April 30

Quarter 2 – April 1-June 30 – Due July 31

Quarter 3 – July 1-September 30 – Due October 31

Quarter 4 – October 1-December 31 – Due January 31

Section 5 – Input the full, legal name and address of the taxpaying business or individual.

Section 6 – Enter the value from Form PS34400-2, Section 17 for each corresponding fuel type mentioned on lines A thru F.

Section 6, Line G – Add all values from lines A thru F.

Line H – A penalty of \$50.00 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a report, for filing a late report or for the underpayment of taxes due.

Line I – Indicate payment type – Credit, refund or payment due, and the amount. We cannot accept cash by mail. Please include a check payable to Driver and Vehicle Services. If there is a credit amount, please select if you would like that amount credited to your IFTA account or if you would like a refund. Failure to indicate a credit or refund will result in credit. Net refunds under \$25.00 will be carried forward as a credit.

Please make a copy of the return for your records.



Minnesota Department of Public Safety
Driver and Vehicle Services, IRP/IFTA
445 Minnesota Street, Suite 188, Saint Paul, MN 55101
drive.mn.gov

IFTA Quarterly Fuel Tax Return Summary

1. [ ] Original return [ ] Amended return

Table with 3 columns: 2. IFTA License Number (MN-), 3. Filing period (Year, Quarter), 4. Due date

5. Name and mailing address

Name
Street
City State Zip code



6. Enter the total amounts from section 17 from PS34400-2 for each fuel type.

Enter credit amounts in brackets [ ].

- A. Special diesel total due, if applicable \$
B. Gasoline total due, if applicable \$
C. Ethanol total due, if applicable \$
D. Propane (LPG) total due, if applicable \$
E. Compressed natural gas (CNG) total due, if applicable \$
F. Other fuel type(s) total due, if applicable \$
G. Subtotal of amount due (Add items A through F.) \$
H. Penalty, if due (See instructions on back.) \$

I. [ ] Credit \$ [ ] Refund \$ [ ] Payment \$

Please make the payment amount in item I payable to Driver and Vehicle Services.
Mail payment to Driver and Vehicle Services, IRP/IFTA, 445 Minnesota Street, Suite 188, Saint Paul, MN 55101.

No Operation: [ ] Cancel Fuel License, effective \_\_\_/\_\_\_/\_\_\_

Note: To cancel both IRP and IFTA accounts, return your IFTA decal(s) and license, and your IRP plate(s) and cab card(s).

I declare the information in this document and all attachments is true and correct to the best of my knowledge and belief.

Sign here (authorized agent)
Preparer's name (please print)
Daytime phone (area code and number)
Date



Minnesota Department of Public Safety  
 Driver and Vehicle Services, IRP/IFTA  
 445 Minnesota Street, Suite 188, Saint Paul, MN 55101  
 drive.mn.gov

**IFTA Quarterly Fuel Tax Return**

7.  Original return  Amended return

8. Account name								
9. IFTA License Number MN-		10. Filing period Year                      Quarter			11. Due date			
6. Indicate the appropriate fuel type for this supplement. CHECK ONLY ONE – Use a separate Quarterly IFTA Fuel Tax Return PS34400-2 for each fuel type.								
<input type="checkbox"/> 01 – Special diesel <input type="checkbox"/> 02 – Gasoline <input type="checkbox"/> 03 – Ethanol <input type="checkbox"/> 04 – Propane (LPG) <input type="checkbox"/> 05 – Compressed Natural Gas (CNG) <input type="checkbox"/> OTHER (See instructions)								
				<input type="text"/> <input type="text"/> Fuel code	<input type="text"/> Fuel type			
7. Total IFTA Miles	+	8. Total Non-IFTA miles	=	9. Total miles	÷	10. Total gallons purchased	=	11. Average fleet MPG

**12. Jurisdiction Table**

A	B	C	D	E	F	G	H	I	J
Jurisdiction	Tax Rate	Total IFTA Miles	Taxable Miles	Taxable Gallons	Tax Paid Gallons	Net Taxable Gal.	Tax Due	Interest Due	Total Due
AB									
AL									
AR									
AZ									
BC									
CA									
CO									
CT									
DE									
FL									
GA									
IA									
ID									
IL									
IN									
KS									
KY									
KY*		-----	-----		-----	-----			
LA									
MA									
MB									
MD									
ME									
Jurisdiction	Tax Rate	Total IFTA Miles	Taxable Miles	Taxable Gallons	Tax Paid Gallons	Net Taxable Gal.	Tax Due	Interest Due	Total Due

A	B	C	D	E	F	G	H	I	J
Jurisdiction	Tax Rate	Total IFTA Miles	Taxable Miles	Taxable Gallons	Tax Paid Gallons	Net Taxable Gal.	Tax Due	Interest Due	Total Due
MI									
MN									
MO									
MS									
MT									
NB									
NC									
ND									
NE									
NH									
NJ									
NM									
NS									
NV									
NY									
OH									
OK									
ON									
OR									
PA									
PE									
QC									
RI									
SC									
SD									
SK									
TN									
TX									
UT									
VA									
VA*		-----	-----		-----	-----			
VT									
WA									
WI									
WV									
WY									
13. Subtotals									
14. Non-IFTA (see instructions)									
Grand Totals									
							15. Total road use tax		
							16. Penalty (Greater of 10% or \$50.00)		
							17. Total		