

**Alabama Department of Revenue  
Motor Vehicle Division  
International Fuel Tax Agreement  
QUARTERLY FUEL USE TAX RETURN INSTRUCTIONS**

IFTA licensees must file a quarterly tax return even if no tax is due. A separate return must be filed for each fuel type. Returns are due on the last day of the month immediately following the close of the quarterly tax period. For example, returns for the tax period ending March 31 must be filed on or before April 30. Returns not filed by the due date are considered delinquent. A penalty of \$50.00 or 10% of the total tax liability, whichever is greater, will be assessed on delinquent returns or underpayments. Interest may also be assessed on tax due to each jurisdiction at the rate of 1% per month.

Item 1 - Enter complete license number, fleet number and client Id.

Item 2 - Enter last day return is due.

Item 3 - Enter the complete name and address.

4A) Mark box to cancel license.

4B) Mark box to indicate no operations in any jurisdiction during the tax period.

4C) Enter the Quarter and year for which you are reporting.

4D) Mark box to indicate this is an amended return.

5A) Enter the total miles operated by the fleet during the tax period (column C total).

5B) Enter total fuel consumed by the fleet during the tax period (column F total).

5C) Divide 5A by 5B to calculate the average miles per gallon (5C). Round to two (2) decimal places.

Item 6 - IFTA Tax Computation -

Column B - Enter the tax rate for the jurisdiction.

Column C - Enter the total miles operated in each jurisdiction during the tax period.

Column D - Enter total IFTA taxable miles operated in each IFTA jurisdiction during the tax period.

Column E - Divide column D (taxable miles) by 5C (MPG).

Column F - Enter the tax paid gallons purchased in each jurisdiction during the tax period.

Column G - Subtract Column F from Column E.

Column H - Multiply Column G by the tax rate in Column B. For surcharges, multiply the taxable gallons in column E by surcharge rate - column B.

Column I - For delinquent returns, multiply Column H by 1% per month from return due date.

Column J - Add Columns H and I.

Item 7 - Add Column J and deduct any credits to arrive at the net total.

Item 8 - For delinquent returns or underpayments, enter \$50.00 or 10% of the total tax liability, whichever is greater.

Item 9 - Enter total due. Enter net credit due in parenthesis ( ).

Item 10 - Enter the amount of the credit ( ) from line 9 to request a refund of this amount. Mark the box to request a refund of the credit amount. Refunds of less than \$10.00 will not be issued.

Item 11 - Return must be signed by individual authorized to sign and certify the return on behalf of the company. Complete paid preparer information if completed by anyone other than an employee, owner, partner, officer or member of the company.

**IMPORTANT INFORMATION**

- Jurisdiction tax rates and mileage/fuel exemptions are available at [www.iftach.org](http://www.iftach.org)
- Total all mileage and fuel columns
- Mileage and fuel should be rounded to the nearest whole number. Example: 5,376
- Negative amounts should be shown in parentheses: Example: \$(49.32)

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