



INTERNATIONAL FUEL TAX AGREEMENT (IFTA) TAX RETURN

OPERATIONS DURING THE QUARTER:

RETURN DUE:

IFTA LICENSE NUMBER	OREGON ACCOUNT NUMBER
---------------------	-----------------------

DO NOT WRITE IN SPACE ABOVE

CHECK THE BOXES BELOW IF THEY APPLY:

AMENDED

YOU HAD NO OPERATIONS TO REPORT

YOU HAD OREGON OPERATIONS ONLY

OREGON MILES _____ FUEL TYPE _____

TOTAL GALLONS PURCHASED IN OREGON _____

CHANGE OF ADDRESS

IFTA CREDIT

REFUND REQUEST **TRANSFER TO WEIGHT-MILE TAX**

FUEL / MILES SUMMARY	Column 1	+	Column 2	=	Column 3	÷	Column 4	=	Column 5
FUEL TYPE	TOTAL MILES TRAVELED (in IFTA Jurisdictions and Oregon - includes permit and off-road miles)	+	NON-IFTA JURISD.MILES (ALASKA, YUKON TERRITORY, NW TERRITORY, WASHINGTON D.C., HAWAII)	=	TOTAL MILES (add Column 1 and Column 2)	÷	TOTAL GALLONS OF FUEL (placed in fuel tanks of all IFTA-qualified vehicles from all jurisdictions including Oregon)	=	AVERAGE FLEET MPG (rounded to 2 decimal places)
Diesel		+		=		÷		=	
Biodiesel		+		=		÷		=	
OTHER		+		=		÷		=	

A JURIS.	B FUEL TYPE (D, G, ETC)	C TOTAL MILES IN JURISDICTION	D TAXABLE MILES IN JURISDICTION	E TAXABLE GALLONS (D ÷ avg mpg)	F TAX PAID GALLONS	G NET TAXABLE GALLONS (E minus F)	H TAX RATE	I TAX DUE OR (CREDIT)	J INTEREST DUE	K TOTAL DUE OR (CREDIT) (I plus J)
AL										
AB										
AZ										
AR										
BC										
CA										
CO										
CT										
DE										
FL										
GA										
ID										
IL										
IN										
IN	SURCHARGE									
IA										
SUBTOTALS (FRONT PAGE)										
SUBTOTALS (BACK PAGE)										
GRAND TOTAL										

I CERTIFY UNDER PENALTY OF PERJURY, THAT THIS RETURN IS TRUE, CORRECT, AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

SIGNATURE OF OWNER, PARTNER, CORP. OFFICER OR EMPLOYEE	TITLE	DATE
--	-------	------

NAME OF PERSON TO CONTACT ABOUT THE RETURN	TELEPHONE
--	-----------

6	TOTAL FUEL TAX AND INTEREST DUE OR (CREDIT)
7	PREVIOUS BALANCE DUE
8	PREVIOUS CREDIT
9	PENALTY
10	REINSTATEMENT FEE
11	TOTAL BALANCE DUE OR (CREDIT)

**OREGON DEPARTMENT OF TRANSPORTATION
INTERNATIONAL FUEL TAX AGREEMENT (IFTA)
QUARTERLY RETURN FILING INSTRUCTIONS**

WHO MUST FILE: Every Oregon-based motor carrier issued a license under the International Fuel Tax Agreement is required to file an International Fuel Tax Agreement (IFTA) Tax Return, Form No. 735-9740. **A return is REQUIRED for each quarter, even when no fuel tax is due.** Learn more about IFTA by visiting their website at: <https://www.iftach.org/>

If your IFTA License is REVOKED, you are still required to file returns and pay for all periods your account remains open. Filing a return does not authorize operation in other jurisdictions. Operation in member jurisdictions without valid credentials is illegal and cause for citation, fines, and penalties.

WHEN AND WHERE TO FILE: To be considered timely filed, this return must be:

- Signed, completed, and accompanied by a check or money order payable to ODOT with IFTA in the memo line,
- Mailed to Commerce and Compliance Division (CCD) at **455 Airport Road SE, Building A, Salem, Oregon 97301**, and
- Have a cancellation postmark date affixed by the U.S. Postal Service that reflects a date on or before the return due date. See *reverse side (bottom of instructions) for due dates*. Please note that cancellation dates may not be affixed until the return reaches a major post office. Customer operated postage machine stamps are NOT equivalent to the U.S. Postal Service cancellation mark.

FILE ONLINE: You can file and pay your IFTA return online at: www.oregontruckingonline.com. When you file online, many of the **form calculations are completed for you and the correct tax rates are automatically applied.** *To use online calculations, but pay by check or money order, a print and mail option is available at the end of the process.* If you operated during the reporting period, but did NOT accrue miles in Oregon, you cannot file online.

CHANGE OF ADDRESS: Check this box if you have changed your address. Mark through the incorrect address and print the correct address on the form.

PREHEADED RETURNS: This return is to be used only by the motor carrier whose name is printed on it. If you have not received a return for a reporting period, request a duplicate from the IFTA unit. If the business name has changed, please contact us.

AMENDED RETURNS: To correct a previously filed return, make a copy of the original return you filed, check the AMENDED box at the top of the form, and make the necessary changes next to the incorrect figures. An explanation of the changes must accompany the amended return. An amended return may be subject to a late penalty and interest if amended after the due date.

VERIFICATION AND AUDIT: The records used to prepare this return must be retained and be available for at least four years from the due date of the return or the date filed, whichever is later. The required records include Distance Records, Fuel Records, and Bulk Fuel Records (if applicable), and must be recapped in monthly summaries. A detailed list of requirements is available on-line at: <https://www.oregon.gov/ODOT/MCT/Pages/Recordkeeping.aspx>.

At time of audit, failure to maintain adequate records may result in disallowance of tax-paid credits claimed on the IFTA tax returns, assessing fleet miles per gallon to 4.0 mpg, or both. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

REQUIRED INFORMATION AND FORM: Tax returns should be COMPLETED IN FULL on the provided form. Incomplete returns or unauthorized form use, may result in your tax liability being estimated, or your return being sent back by mail as unable to process. Subsequent filings may be subject to a late penalty and interest if received after the due date.

REPORTING OF QUALIFIED MOTOR VEHICLES: Operations for all vehicles bearing an Oregon IFTA decal in the licensee's fleet must be included on this report, *even if they did not leave Oregon during the reporting period*. Qualifying vehicle means a motor vehicle (1) having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds; or (2) having three or more axles regardless of weight; or (3) used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

TO COMPLETE YOUR IFTA RETURN

NO OPERATIONS: Check this box if none of your qualified vehicles had operations in the quarter covered by this return.

OREGON OPERATIONS ONLY: Check this box if all of your qualified vehicles operated in Oregon only. Provide the Oregon miles, fuel type and total gallons purchased in Oregon, in the space provided in the upper right hand corner of the tax return form.

CONVERT metric fuel and distance measurements to gallons and miles using the following factors:

1 liter = 0.2642 gallons; 1 kilometer = 0.62137 miles.

ROUND to the nearest whole number when indicated on the instructions. *For example, show 525.5 as 526 and 525.4 as 525.*

FUEL/MILES SUMMARY: Each fuel type must be listed on its own line in the Fuels/Miles Summary. If all lines are full, place additional information on a separate paper and include this in your totals.

COLUMN 1 TOTAL MILES TRAVELED: For each fuel type, enter the total number of miles traveled in all IFTA jurisdictions including OREGON. Include permit and off-road miles. **ROUND to the nearest whole number.** *An explanation must be provided with the return if the fleet did not accrue miles in OREGON.*

COLUMN 2 NON-IFTA JURISDICTION MILES: Enter the total number of miles traveled in all non-IFTA jurisdictions, including off-road miles for **non-IFTA** jurisdictions: ALASKA; HAWAII; WASHINGTON D.C.; NORTHWEST TERRITORY; YUKON TERRITORY; or any other non-IFTA jurisdiction. **ROUND to the nearest whole number.** Do NOT include Oregon miles in this column.

COLUMN 3 TOTAL MILES: This is the total of all miles traveled for each fuel type. Columns 1 and 2 **MUST EQUAL** Column 3.

COLUMN 4 TOTAL GALLONS: For each fuel type, enter the total gallons placed in fuel tanks of all IFTA-qualified vehicles from all jurisdictions including OREGON. **ROUND to the nearest whole number.**

COLUMN 5 AVERAGE FLEET MPG: Calculate miles per gallon (MPG) by dividing the number in Column 3 by the number in Column 4. Carry this calculation to three decimal places, then **ROUND to two decimal places**. For example, show 6.155 as 6.16, and show 6.154 as 6.15. Enter the result in Column 5 for each fuel type used. **The average fleet MPG is typically .50 through 20.** You may be asked to provide additional documentation if your average MPG is outside of these parameters. Filing a return with an inaccurate MPG may result in additional tax, penalty, and interest being assessed.

COLUMN B FUEL TYPE: Using the codes below, enter the fuel type you are reporting on this line. If you used more than one fuel type in a jurisdiction, place additional information on a separate sheet of paper.

B	Biodiesel	CNG	Compressed Natural Gas
D	Diesel	E	Ethanol
G	Gasoline	M	Methanol
P	Propane	E85	E-85
GH	Gasohol	M85	M-85
LNG	Liquid Natural Gas	A55	A55
EL	Electricity	HD	Hydrogen

If biodiesel and diesel were placed into the same fuel tank and thus combined; report as 'Diesel'. If a jurisdiction does not list a separate tax rate for Biodiesel, it must still be reported as Diesel using the Diesel fuel tax rate on the tax return.

COLUMN C TOTAL MILES IN JURISDICTION: Enter the total miles traveled in each jurisdiction for each fuel type listed. Include off-road miles and permit miles. The GRAND TOTAL of Column C **MUST EQUAL** the totals in Column 1.

COLUMN D TAXABLE MILES IN JURISDICTION: Enter the taxable miles traveled in each IFTA jurisdiction. Contact the jurisdiction directly to learn if any of your operations are not taxable. Do not include off-road nontaxable miles or fuel tax permit miles in this column.

COLUMN E TAXABLE GALLONS: Divide the amount in Column D by the average miles per gallon from Column 5 for each fuel type, and **ROUND to the nearest whole number**. This calculation is automatically done when filing online.

COLUMN F TAX PAID GALLONS: Enter the number of gallons purchased in each jurisdiction during this reporting period on which fuel taxes have been paid. **ROUND to the nearest whole number**. Purchases must be supported by invoices from the vendor and retained in your records. All fuel purchased in Oregon and placed into an IFTA qualified vehicle, must be reported on the detail line for Oregon.

COLUMN G NET TAXABLE GALLONS: Subtract the amount in Column F from the amount in Column E to determine your Net Taxable Gallons. Place a negative symbol (-) in front of the amount if this calculation results in a credit.

COLUMN H TAX RATE: Enter the tax rate from the tax rate tables provided. Tax rate tables change each quarter. Use the tax rate table for the same quarter and year of the return you are filing. *The correct rates are automatically applied if you file online.*

COLUMN I TAX DUE OR (CREDIT): Multiply the amount in Column G by the amount in Column H. Enter this amount in dollars and cents. Place a negative symbol (-) in front of the amount if this calculation results in a credit.

COLUMN J INTEREST DUE: If this return is filed LATE, interest is due to each jurisdiction where tax is due. **Multiply the tax due in Column I by 0.008333 for each month or partial month the report is late.** Do not calculate interest on credit amounts in Column I.

COLUMN K TOTAL DUE OR (CREDIT): Total the amounts in both Columns I and J. Place a negative symbol (-) in front of the amount if this calculation results in a credit.

SURCHARGE: Currently, Indiana, Kentucky, and Virginia levy a surcharge. If you have traveled in any of these jurisdictions, use the second line titled SURCHARGE to calculate your surcharge: multiply the **taxable gallons** (Column E) by the surcharge tax rate found on the enclosed tax rate sheet.

6. TOTAL FUEL TAX AND INTEREST DUE OR (CREDIT): Total of all amounts in Column K. Remember to *subtract* credits.

7. PREVIOUS BALANCE DUE: This amount should be added when calculating the Total Balance Due. This is the result of a partial payment, mathematical or clerical error, penalty, or interest, relating to prior returns.

8. PREVIOUS CREDIT: This amount is *subtracted* from the total due, and represents a credit on your account. Do NOT pay this amount. Before subtracting this credit, verify the credit is valid and has not already been used or refunded. Adjustments are subject to audit. You may choose to utilize this credit at another time by not including it in your calculations and sending full payment.

9. PENALTY: If this return is filed late, enter 10% of the total amount of Column I, or \$50, whichever is **greater**.

10. REINSTATEMENT FEE: If your account was revoked and you need to reinstate, include a \$25 reinstatement fee. Your account will be reinstated if ALL deficiencies have been satisfied.

11. TOTAL BALANCE DUE OR (CREDIT): This is the total of lines 6 through 10 (remember line 8 is a credit). If the amount on this line is a balance due, attach payment. **Penalty and interest will be assessed on tax returns where incorrect calculations result in underpayment.**

IFTA CREDIT: To transfer your credit to weight-mile tax, or to request a refund, check the corresponding box at the top of the form. All refunds and transfers are subject to verification of credit. Refunds may take up to 90 days to process.

SIGN and date your return. **RETAIN A COPY FOR YOUR RECORDS!**

2024 OREGON IFTA CALENDAR

1st Quarter 2024

Returns Due By 04-30-2024

2nd Quarter 2024

Returns Due By 07-31-2024

3rd Quarter 2024

Returns Due By 10-31-2024

4th Quarter 2024

Returns Due By 01-31-2025