Please remember each IFTA-101 Schedule must represent a separate fuel type. Place an "X" in the appropriate box to note the fuel type reported. Always use an original schedule, photocopies are not acceptable.

**MPG CALCULATION:**

A. **Total IFTA Miles:** Enter the total miles traveled in IFTA jurisdictions during this quarter by qualified motor vehicles. Use whole numbers. Do not use fractions of a mile.

B. **Total NON-IFTA Miles:** Enter the total miles traveled in NON-IFTA jurisdictions (District of Columbia, Yukon and Northwest Territories) during this quarter by qualified motor vehicles. Use whole numbers. Do not use fractions of a mile.

C. **Total Miles:** Enter the sum of total IFTA miles and total NON-IFTA miles.

D. **Total Gallons:** Enter the total gallons of motor fuel purchased and placed in qualified motor vehicles for all jurisdictions, during this quarter. Use whole numbers. Do not use fractions of a gallon. Generally, this will be the total of Column L, Tax-Paid Gallons. **NOTE:** If miles were traveled during the quarter and no fuel was placed in your vehicles, you must estimate total gallons using 4 MPG (total miles divided by 4 = total gallons).

E. **Average Fleet MPG:** Divide item C, Total Miles, by item D, Total Gallons, and enter the miles per gallon factor. Round to two decimal places (e.g., 5 678 = 5.68)

**COLUMN INSTRUCTIONS**

Columns F through Q: We have partially completed some columns to show IFTA jurisdictions in which you anticipated and/or operated in over the past year. Add or skip jurisdictions as appropriate.

**F. JURISDICTION** - Print all IFTA member jurisdictions you indicated you operated within during the previous quarter filed. If you did not operate in a jurisdiction identified, leave the row blank. If you operated in a jurisdiction other than those identified, enter the jurisdiction name and two-letter abbreviation.

**G. RATE CODE** - To add a jurisdiction, enter the applicable rate code and tax rate from the enclosed table, IFTA-400.

H. **TOTAL IFTA MILES** - Enter the total miles traveled in each IFTA jurisdiction for this fuel type only. The total of Column H must equal the total miles indicated in Item A above. Show whole numbers only.

I. **TAXABLE MILES** - Enter the IFTA taxable miles for each jurisdiction. Miles traveled on a fuel trip permit are not considered taxable miles in any jurisdiction. IRP trip permit miles are taxable miles under IFTA. Show whole numbers only. If Column I is less than Column H for any jurisdiction detailed records must be maintained for audit purposes and to substantiate the difference.

J. **MPG** - Enter average fleet MPG from Item E above.

K. **TAXABLE GALLONS** - Enter the total taxable gallons of fuel consumed in each jurisdiction calculated by dividing Column I by Column J. Use whole numbers. For jurisdictions that impose a surtax on fuel consumed, separate lines are provided. To determine the surtax due, copy Column K from the fuel use tax calculation to the surtax line and multiply those gallons by the surtax rate shown.

L. **TAX-Paid GALLONS** - Enter the total tax-paid gallons of fuel purchased in each jurisdiction. Retain receipts for each purchase. When using fuel from bulk storage, report only tax-paid gallons removed for use in qualified motor vehicles. Fuel remaining in storage cannot be claimed until used. The total of Column L cannot exceed Item D, Total Gallons. Show whole gallons only.

M. **NET TAXABLE GALLONS** - Subtract Column L from Column K for each jurisdiction. If Column K is greater than Column L, enter net taxable gallons. Tax is due on these gallons. Show whole gallons only. If Column L is greater than Column K, enter credit gallons. Use (brackets) to indicate net credit gallons.

N. **TAX RATE** - The tax rate is identified for each preprinted IFTA jurisdiction on your report. Enter the tax rate for each jurisdiction added for the fuel type and quarter reported on this form. See enclosed rate table, IFTA-400.

O. **TAX/(CREDIT) DUE** - Enter the tax or credit due for each jurisdiction by multiplying Column M by Column N. Enter credit amounts in (brackets). To calculate surtax due, multiply Column K by Column N.

P. **INTEREST DUE** - For IFTA reporting, interest is computed on the tax due each member jurisdiction at a specified rate per month or fractional part thereof. Interest is charged on payments received after the tax report's due date and continues to accrue until the tax balance is paid. Interest rates can be found on Form REV-1612, available at www.revenue.state.pa.us.
Q. **TOTAL DUE** - For each jurisdiction, add Columns O and P, and enter the total dollar amount due or credit amount. Enter credit amounts in (brackets). For each fuel type reported, transfer the total amount of Column Q from each schedule to the corresponding line on Form IFTA-100, Quarterly Fuel Tax Report.

**COLUMN TOTALS** - Enter all Column totals for H through Q, except J and N. The total for Column H must match the total of all miles reported in Item A. The total of Column Q is the difference of all credits and taxes due for all IFTA jurisdictions. If all jurisdictions reported do not exceed the lines available on the front of the schedule, transfer the total amount of Column Q from the front of the schedule to the corresponding line for each fuel type on Form IFTA-100. If the total jurisdictions reported exceed the lines available on the front of the schedule, transfer the totals of all Columns H through Q to the totals line at the top of Page 2.

**GRAND TOTALS** - Enter all column totals for Columns H through Q, except J and N. Total miles in Column H should equal the total miles reported in Item A. Transfer the total amount of Column Q for each fuel type reported to the corresponding line on Form IFTA-100, IFTA Quarterly Fuel Tax Report.

**GENERAL INFORMATION**

IFTA quarterly tax reports and schedules filed with the PA Department of Revenue must be in U.S. measurements (dollars, gallons and miles). Conversion rates for metric units are as follows:

- **Liters to Gallons** - Multiply liters by 0.2642
- **Kilometers to Miles** - Multiply kilometers by 0.62137