



Instructions for Form IFTA-101

IFTA Quarterly Fuel Use Tax Schedule

Important information

The suspension of the following taxes on motor fuel and highway diesel motor fuel was lifted on January 1, 2023:

- excise tax (Article 12-A)
- prepaid sales tax and state sales and use taxes (Article 28)
- the additional state sales and use tax imposed in the Metropolitan Commuter Transportation District (MCTD)

Starting with the first quarter of 2023 International Fuel Tax Agreement (IFTA) filing, due April 30, 2023, the additional calculation to tax-paid gallons is no longer required because the suspension period has ended.

Use a separate Form IFTA-101 for each fuel type. Refer to Form IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 1*, when completing schedules for diesel, motor fuel gasoline, ethanol, propane, CNG, and biodiesel. For all other fuel types refer to Form IFTA-105.1, *Final Fuel Use Tax Rate and Rate Code Table 2*.

Mark an **X** in the appropriate box for the fuel type you are reporting. When reporting a fuel other than those listed, mark an **X** in the box next to the blank line and enter in the fuel type code and fuel type as shown on page 2 of these instructions.

Mark an **X** in the box for the quarter, and enter the year, covered by this schedule.

Enter your licensee IFTA identification number. This is your employer identification number or other jurisdiction assigned identification number as it appears on your IFTA license.

Enter your legal name as it appears on your IFTA License.

Entry format – Show gallons and miles as whole amounts. Round to the nearest whole gallon or mile. For example, 1234.5 = 1235 and 123.4 = 123.

Item (A) Total IFTA miles – Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each schedule (total from column H). Report all miles traveled whether the miles are taxable or nontaxable.

Item (B) Total non-IFTA miles – Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each schedule. Report all miles traveled whether the miles are taxable or nontaxable.

Item (C) Total miles – Add the amounts in item (A) and item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

Item (D) Total gallons – 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.

Item (E) Average fleet mpg – Divide item (C) by item (D). Round to 2 decimal places (for example, 4.567 = 4.57).

Column F – Enter the name of each IFTA jurisdiction that you operated in during the quarter. Enter the jurisdiction’s name on two consecutive lines if the traveled jurisdiction administers a surcharge* in addition to their regular fuel tax. Enter the jurisdiction’s two-letter abbreviation from Form IFTA-105 or IFTA-105.1 for the quarter you are reporting.

Column G – Enter the rate code of the appropriate fuel type for each IFTA jurisdiction from Form IFTA-105 or IFTA-105.1 for the quarter you are reporting.

Column H – Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Enter **0** on a surcharge line.

Column I – Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Enter **0** on a surcharge line.

Column J – Enter your average fleet mpg from item (E) above. Enter **0** on a surcharge line.

Column K – Divide the amount in column I by the amount in column J 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 K.

Column L – Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. Enter **0** if this line represents a surcharge, since a surcharge cannot be prepaid. Keep your receipts for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used.

A carrier that has purchased motor fuel or diesel motor fuel from an Oneida Indian Reservation fuel retailer on which the applicable Oneida Nation taxes have been imposed and paid, may claim the motor fuel tax credit for such taxes on their IFTA return.

Special instructions for column L during the suspension of certain fuel taxes, for the second, third, and fourth quarters of 2022

The cost of motor fuel and highway diesel motor fuel purchased in New York State from June 1, 2022 through December 31, 2022 did not include state excise and state sales taxes.

Because those taxes were not collected at the pump, IFTA carriers must make an adjustment to tax-paid gallons (Form IFTA 101, column L) for fuel purchased in New York State during the suspension period to calculate their fuel use tax correctly.

For more information, visit our website (see *Need help?*) and search: *fuel*.

For the second quarter of 2022

Step 1: Calculate the total tax-paid gallons purchased in New York State for April and May of 2022.

Step 2: Calculate the total gallons purchased in New York State for the month of June when the suspension was in effect.

Step 3: Multiply the amount from step 2 (total gallons purchased in New York State for the month of June) by the applicable percentage in the chart below.

Step 4: Add the totals from step 1 and step 3. Enter this amount on Form IFTA-101, column L, *Tax-paid gallons*, for the second quarter of 2022.

Fuel type	Percentage during suspension
Diesel	59.5% (0.595)
Motor fuel gasoline	61.3% (0.613)
Propane (LPG)	33.3% (0.333)

* Jurisdictions with surcharge: Indiana, Kentucky and Virginia.

Third and fourth quarters of 2022

Follow the steps below to compute the tax-paid gallons reported on IFTA-101, column L:

Step 1: Calculate the total tax-paid gallons purchased in New York State for the quarter.

Step 2: Multiply the amount from step 1 (total tax-paid gallons purchased in New York State for the quarter) by the applicable percentage in the chart above.

Step 3: Enter the amount from step 2 on Form IFTA-101, column L, *Tax-paid gallons*.

For more information, visit our website (see *Need help?*) and search: *fuel*.

Column M – Subtract the amounts in column L from column K for each jurisdiction. Enter **0** on a surcharge line.

- If column K is greater than column L, enter the **taxable** gallons.
- If column L is greater than column K, enter the **credit** gallons. Use brackets ([]) to indicate credit gallons.

Column N – Enter the rate for the appropriate fuel type from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing. Where a surcharge* is applicable, enter the appropriate surcharge rate from Form IFTA-105 or IFTA-105.1 for the quarter you are reporting.

Column O – Multiply the amount in column M by the tax rate for that jurisdiction in column N to determine the tax due or credit. Enter any credit amount in brackets ([]). Where a surcharge* is applicable, multiply the amount in column K by the surcharge rate for that jurisdiction in column N.

Column P – Returns are due and must be postmarked no later than the last day of the month following the end of the quarter to be considered timely. If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each schedule. Interest is computed on tax due from the due date of the return until the date payment is received. For periods prior to July 1, 2013, interest is computed at 1% per month or part of a month, to a maximum of 12% per year. For periods on or after July 1, 2013, interest is set at an annual rate of 2% above the underpayment rate established under Internal Revenue Code Section 6621(a)(2).

Note: Interest rates for periods on or after July 1, 2013, are posted on the IFTA website at www.iftach.org.

Column Q – For each jurisdiction add the amounts in column O and column P, and enter the total dollar amount due or credit amount. Enter any credit amount in brackets ([]).

Subtotals – Add the amounts in columns H, I, K, L, M, O, P and Q on pages 1 and 2 and enter in the applicable columns on the *Subtotals* line on each page. Transfer the subtotals from page 2 to the corresponding columns on the *Subtotals from page 2* line, page 1.

Totals – Add the *Subtotals* and the *Subtotals from page 2* and enter in the applicable column on the *Totals* line. The total in column Q is the difference of all credits and taxes due for all jurisdictions. For each fuel type reported, transfer the total from column Q to the corresponding line of Form IFTA-100. For all other fuel types, add the *Subtotals* and the *Subtotals from page 2*, and transfer the total from column Q for each of these fuel types to the corresponding line in column S of the worksheet on page 2.

Worksheet for all other fuel types

For each fuel type listed in column R below, enter the total from each Form IFTA-101, column Q, to the corresponding line in column S. Add the totals in column S, and transfer the *Total* to Form IFTA-100, line 5.

Fuel type code	R Other fuel type	S Total from column Q of Form IFTA-101
C	CNG	
A	A-55 (water phased hydrocarbon fuel)	
B	E-85	
F	M-85	
H	Gasohol	
L	LNG	
M	Methanol	
J	Biodiesel	
K	Electricity	
N	Hydrogen	
Total ➔		
Transfer this amount to Form IFTA-100, line 5.		

Need help?



Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Miscellaneous Tax Information Center: 518-457-5735
 To order forms and publications: 518-457-5431
 Text Telephone (TTY) or TDD: Dial 7-1-1 for the New York Relay Service