



IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

Address change No operation in any jurisdiction Cancel license Amended return

Mark an **X** in the appropriate box to indicate the quarter covered by this return.

Jan 1 - Mar 31 Apr 1 - Jun 30
 Jul 1 - Sep 30 Oct 1 - Dec 31

Enter the year covered by this return: **20**__

This return must be filed by the last day of the month following the end of the quarter.

Most motor carriers are required to e-file their quarterly returns.

Licensee IFTA identification number NY		
Legal name		
Street address		
City	State	ZIP Code

Use this form for filing your quarterly fuel use tax return as required under the International Fuel Tax Agreement (IFTA).

Read the instructions on page 2 carefully. Make a copy of this return for your records.

Attach check or money order payable in U.S. funds to: Commissioner of Taxation & Finance. Mail to: NYS TAX DEPARTMENT, IFTA RETURNS, PO BOX 15194, ALBANY NY 12212-5194 (see page 2 for details)	Amount enclosed \$
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Attach a Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule*, for each fuel type reported below. For fuel types listed on lines 1 through 4, enter the amount from each Form IFTA-101, page 1, column Q, *Totals* line. For all other fuel types enter the amount from Form IFTA-101-I, *Instructions for Form IFTA-101*, page 2, worksheet, column S, *Total* box. Enter any credit amounts in brackets ([]).

1 Diesel	1	
2 Motor fuel gasoline	2	
3 Ethanol	3	
4 Propane (LPG)	4	
5 All other fuel types not listed in lines 1 through 4 (from Form IFTA-101-I, page 2, worksheet, column S, Total)	5	
6 Subtotal of amount due or credit (add lines 1 through 5).....	6	
7 Penalty (see instructions).....	7	
8 Total balance due or credit (add lines 6 and 7)	8	
9 Credits to be applied	9	
10 Balance due or credit (subtract line 9 from line 8)	10	
11 Refund amount requested.....	11	

Certification: I certify that the above statements are true, complete and correct and that no material information has been omitted. I make these statements with the knowledge that willfully providing false or fraudulent information with the intent to evade tax may constitute a felony or other crime under New York State Law, punishable by a substantial fine and possible jail sentence. I also understand that the Tax Department is authorized to investigate the validity of any information entered on this document.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title
	Email address of authorized person	Telephone number	Date
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)	Firm's EIN	Preparer's PTIN or SSN
	Signature of individual preparing this return	Address	City State ZIP code
	Email address of individual preparing this return	Telephone number ()	Date

For office use only	
Sig <input type="checkbox"/> Corr <input type="checkbox"/>	Date received
Name/ID/address <input type="checkbox"/>	
NY	

Instructions

General information

Who must file – Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis, Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule*, for each fuel type.

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due or credit, including any appropriate penalty and interest.

Instructions

Address change – Mark an **X** in this box if this address is your new or corrected address.

No operation in any jurisdiction – Mark an **X** in this box if you did not operate qualified motor vehicles in any jurisdiction including your base jurisdiction during the quarter. Sign this return and mail to the address indicated on the return.

Cancel license – Mark an **X** in this box if you are filing a final return and requesting your license be canceled. Complete this return for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy any used decals.

Amended return – Mark an **X** in this box if this return corrects a previous return. Indicate the quarter and year of the return you are correcting. The amended return should show the correct figures for that quarter – not the difference. An explanation of the changes must accompany the amended return.

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

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 and complete mailing address.

Line instructions

Note: Enter any credit amounts in brackets ([]).

Line 1 – Enter the amount from Form IFTA-101, page 1, column Q, *Totals* line, for diesel fuel.

Line 2 – Enter the amount from Form IFTA-101, page 1, column Q, *Totals* line, for motor fuel gasoline.

Line 3 – Enter the amount from Form IFTA-101, page 1, column Q, *Totals* line, for ethanol.

Line 4 – Enter the amount from Form IFTA-101, page 1, column Q, *Totals* line, for propane (LPG).

Line 5 – Enter the amount from Form IFTA-101-I, *Instructions for Form IFTA-101*, page 2, worksheet, column S, *Total* box, for all other fuel types.

Line 6 – Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1 through 5.

Line 7 – Penalty – A penalty of \$50 or 10% of delinquent taxes, whichever is greater, is imposed if you fail to file a return, file your return late, or underpay taxes due.

Line 8 – Add lines 6 and 7.

Line 9 – Enter the amount of prior credit you are claiming. Any credit not claimed will be carried over to the next filing period.

Line 10 – Subtract line 9 from line 8. If the amount on line 10 is a balance due, enter the amount of your payment in the *Amount enclosed* box above line 1.

Line 11 – Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly return.

Note: Credit balances cannot be carried forward for more than eight quarters (two years) from the quarter in which the credit was earned.

Signature – If you are a sole proprietor, you must sign the return and include your title, email address, date, and telephone number. If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and include their title, email address, date, and telephone number.

If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also sign the return and include their preparer identification number, address, and telephone number.

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil or criminal sanctions, or both, if they fail to complete this section in full.

Mailing instructions

1. Attach check or money order payable in U.S. funds to:
Commissioner of Taxation & Finance.
2. Include on your check or money order your identification number, **Form IFTA-100** and the quarter covered by this return.
3. Place this form on top of the Forms IFTA-101 you are returning.

Mail your return to the IFTA Processing Center at:

**NYS TAX DEPARTMENT
IFTA RETURNS
PO BOX 15194
ALBANY NY 12212-5194**

If not using U.S. Mail, see Publication 55, *Designated Delivery Services*.

For additional forms or information, see *Need help?*

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

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 equipment users	Dial 7-1-1 for the New York Relay Service