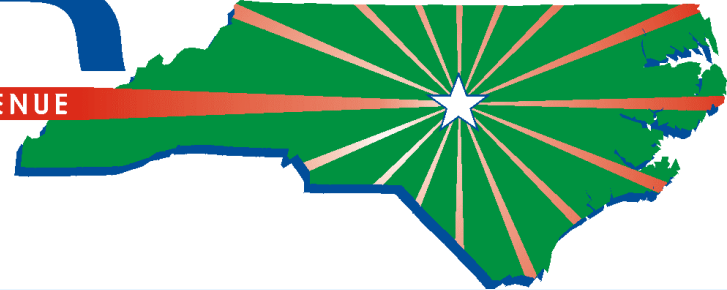


NORTH CAROLINA

NC DOR

DEPARTMENT OF REVENUE

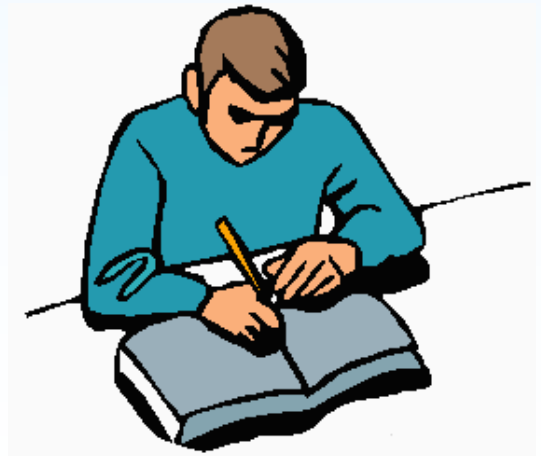


COMPLETING AN AMENDED IFTA TAX RETURN

July 2014

OVERVIEW

- ✓ **Completing the Amended IFTA Return**
- ✓ **Rounding on the IFTA Return**
- ✓ **Surcharge Jurisdictions and Surcharge**
- ✓ **Penalties and Interest**
- ✓ **Important Reminders**
- ✓ **Taxpayer Assistance**



Information & Forms Needed Before You Start

- ✓ Original return for which the amended return is being filed
- ✓ Records of all miles traveled in each jurisdiction
- ✓ Fuel receipts for all jurisdictions traveled
- ✓ IFTA Tax Return (Gas-1276 IFTA)
- ✓ IFTA Return Instructions (Gas-1276 IFTA-I)
- ✓ Fuel Tax Rate Sheet for the appropriate quarter (Gas-1278)



Need Forms?



- Go to www.dornrc.com.
 - Select Tax Forms, Download Forms, and then select IFTA.
- Gas-1276 - International Fuel Tax Agreement (IFTA) Return
- Gas-1276-I - Instructions for Gas-1276
- Gas-1278 - International Fuel Tax Agreement (IFTA) Fuel Tax Rates

IFTA FILING INSTRUCTIONS - PAGE 1

GAS-1276
IFTA
Web
3-14

International Fuel Tax Agreement (IFTA) Return

North Carolina Department of Revenue

FOR OFFICE USE ONLY	
____/____/____	
FEIN / SSN	

NCDOR ID / State Number	

Fill in applicable circles:	
<input type="radio"/> No Activity Return <input type="radio"/> Amended Return <input type="radio"/> Address has changed	
Return for quarter of	
<input type="radio"/> Jan 1 - Mar 31 <input type="radio"/> Apr 1 - Jun 30 <input type="radio"/> Jul 1 - Sep 30 <input type="radio"/> Oct 1 - Dec 31	
_____ (Year)	

Legal Name (First 35)	Legal name as shown on IFTA License
_____	_____
Mailing Address	Mailing Address
_____	_____
City	City State ZIP
_____	_____
Name of Contact Person	Enter Name of Contact Person
_____	_____
Phone Number	Enter Telephone Number
_____	_____
Email Address	Enter Your Email Address
_____	_____

Name and Address:

Enter all applicable information regarding your account in the space provided for Legal Name, Mailing Address (including zip code), Name of Contact Person, Phone Number, Fax Number and Email Address.

IFTA FILING INSTRUCTIONS - PAGE 1

GAS-1276
IFTA
Web
3-14

International Fuel Tax Agreement (IFTA) Return North Carolina Department of Revenue

Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Legal name as shown on IFTA License

Mailing Address

Mailing Address

City

City State ZIP

State

Zip Code

Name of Cont

Enter Name of Contact Person

Phone Number

Fax Number

Enter Telephone Number

Email Address

Enter Your Email Address

FOR OFFICE USE ONLY

____/____/____

FEIN / SSN

XXXXXXXXXX

NCDOR ID / State Number

Fill in applicable circles:

- No Activity Return
- Amended Return
- Address has changed

Return for quarter of

- Jan 1 - Mar 31
 - Apr 1 - Jun 30
 - Jul 1 - Sep 30
 - Oct 1 - Dec 31
- _____ (Year)

FEIN / SSN:

Enter the Federal Identification Number (FEIN) if your business is incorporated, an LLC, LLP, etc. in the space provided.

Enter your Social Security Number (SSN) if your business is a Sole Proprietorship.

IFTA FILING INSTRUCTIONS - PAGE 1

GAS-1276
IFTA
Web
3-14

International Fuel Tax Agreement (IFTA) Return

North Carolina Department of Revenue

Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Legal name as shown on IFTA License

Mailing Address

Mailing Address

City

State

Zip Code

City State ZIP

Name of

Enter Name of Contact Person

Phone Number

Fax Number

Enter Telephone Number

Email Address

Enter Your Email Address

FOR OFFICE USE ONLY

____/____/____

FEIN / SSN

XX - XXXXXXX

NCDOR ID / State Number

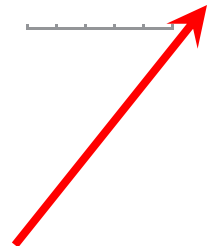
1 0 0 0 0 0 0 0

Fill in applicable circles:

- No Activity Return
- Amended Return
- Address has changed

Return for quarter of

- Jan 1 - Mar 31
 - Apr 1 - Jun 30
 - Jul 1 - Sep 30
 - Oct 1 - Dec 31
- (Year) _____



Account Number:

Enter the account number in the space provided. Your account number will be your NCDOR ID, which is assigned to you by the Excise Tax Division.

IFTA FILING INSTRUCTIONS - PAGE 1

GAS-1276
IFTA
Web
3-14

International Fuel Tax Agreement (IFTA) Return North Carolina Department of Revenue

AMENDED

Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Legal name as shown on IFTA License

Mailing Address

Mailing Address

City _____ State _____ Zip Code _____

City State ZIP

Name of _____
Enter Name of Contact Person

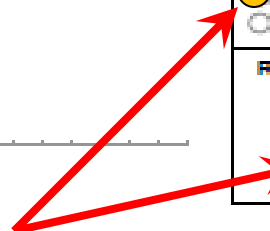
Phone Number _____ Fax Number _____

Enter Telephone Number

Email Address _____
Enter Your Email Address

FOR OFFICE USE ONLY	
____/____/____	
ECIN / ESN XX - XXXXXXX	
NCDOR ID / State Number 1 0 0 0 0 0 0 0	
Fill in applicable circles: <input type="radio"/> No Activity Return <input checked="" type="radio"/> Amended Return <input type="radio"/> Address has changed	
Return for quarter of <input type="radio"/> Jan 1 - Mar 31 <input type="radio"/> Apr 1 - Jun 30 <input type="radio"/> Jul 1 - Sep 30 <input checked="" type="radio"/> Oct 1 - Dec 31	

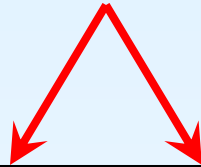
2013
(Year)



Amended Return:

If you are amending a previously filed return, fill in the applicable circle “Amended Return” and indicate the period to be amended. Also, mark the return as “**AMENDED**” at the top of the return. **When filing an amended return, you must complete the return as it should have been filed initially.**

IFTA FILING INSTRUCTIONS - PAGE 2



Schedule A

Summary of Operations

Product Type		Total Miles All Jurisdictions	Total Gallons All Jurisdictions	Average Miles Per Gallon (0.00)	Product Type		Total Miles All Jurisdictions	Total Gallons All Jurisdictions	Average Miles Per Gallon (0.00)
Diesel	DI	3466	855	4.05	Ethanol	ET			
Gasoline	GA				Methanol	MT			
Gasohol	GH				E85	E8			
Propane	LP				M85	M8			
Liquid Natural Gas	LN				A55	A5			
CNG	CN				Other	CN			

TOTAL MILES ALL JURISDICTIONS:

For each applicable fuel type, enter the total miles traveled by all qualified vehicles using that fuel type.

TOTAL FUEL ALL JURISDICTIONS:

For each applicable fuel type, enter the total gallons of fuel consumed in all jurisdictions.

You must enter the “corrected” total miles and total gallons on the Amended Return.

IFTA FILING INSTRUCTIONS - PAGE 2

Schedule A

Summary of Operations

Product Type		Total Miles All Jurisdictions	Total Gallons All Jurisdictions	Average Miles Per Gallon (0.00)	Product Type		Total Miles All Jurisdictions	Total Gallons All Jurisdictions	Average Miles Per Gallon (0.00)
Diesel	DI	3466	855	4.05	Ethanol	ET			
Gasoline	GA				Methanol	MT			
Gasohol	GH				E85	E8			
Propane	LP				M85	M8			
Liquid Natural Gas	LN				A55	A5			
CNG	CN				Other	CN			

AVERAGE MILES PER GALLON CALCULATION:

Divide the total miles for each fuel type by the total gallons of fuel consumed for that fuel type.

Enter the average miles per gallon. **Round the MPG to 2 decimal places. Example: 4.05**

(TOTAL MILES / TOTAL GALLONS = MPG)

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Jurisdiction	Product Type	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col 7 x col. 8)	Interest Due (see Instructions)	Total Tax or (Credit) Due (col 9 + col 10)
FL										
GA										
NC										
SC										
TN										
VA										
VA SC										
SubTotals Page 2										

IFTA MEMBER "JURISDICTION":

List all member jurisdictions, in alphabetical order, for which you operated during the period. If a state has a Surcharge, the state is listed twice. See the jurisdiction of Virginia in this example.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

Jurisdiction	(2) Product Types	(3) Total Jurisdiction Miles	(4) Taxable Jurisdiction Miles	(5) Taxable Gallons (col 3 divided by calculated MPG in Sch. A)	(6) Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	(7) Net Taxable or (Credit) Gallons (col. 5 - col. 6)	(8) Tax Rate	(9) Tax or (Credit) (col. 7 x col. 8)	(10) Interest	(11) Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772								
GA	DI	234								
NC	DI	1598								
SC	DI	398								
TN	DI	132								
VA	DI	332								
VA SC	DI	0								
SubTotals Page 2		3466								

SURCHARGES:

Jurisdictions having a surcharge are listed twice on the IFTA Tax Rate Sheet and are noted "SurChg". These jurisdictions should be listed on the return in the order they appear on the tax rate sheet. **The following jurisdictions have a surcharge: Indiana, Kentucky, and Virginia.**

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Fuel Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI									
GA	DI									
NC	DI									
SC	DI									
TN	DI									
VA	DI									
VA SC	DI									
SubTotals Page 2										

PRODUCT (FUEL) TYPES:

Indicate the fuel types for each jurisdiction listed. If more than one fuel type is used in any jurisdiction, a separate line must be used for each fuel type.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772								
GA	DI	234								
NC	DI	1598								
SC	DI	398								
TN	DI	132								
VA	DI	332								
SubTotals Page 2		3466								

TOTAL JURISDICTION MILES:

Enter the total miles traveled for each jurisdiction, for each fuel type. You must include taxable and non-taxable miles. **You must enter the "corrected" total miles for each jurisdiction on the Amended Return.**

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule A				
Product Type		Total Miles All Jurisdictions	Total Gallons All Jurisdictions	Average Miles Per Gallon (0.00)
Diesel	DI	3466	855	4.05

Schedule B Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col . 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col 9 + col 10)
FL	DI	772								
GA	DI	234								
NC	DI	1598								
SC	DI	398								
TN	DI	132								
VA	DI	332								
SubTotals Page 2		3466								

TOTAL JURISDICTION MILES:

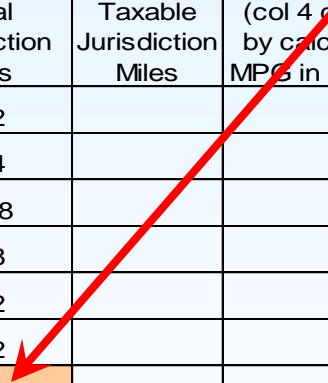
Schedule B, Column (3) should equal Schedule A, Total Miles All Jurisdictions.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772								
GA	DI	234								
NC	DI	1598								
SC	DI	398								
TN	DI	132								
VA	DI	332								
VA SC	DI	0								
SubTotals Page 2		3466								



SURCHARGES:

A surcharge is a separate tax in addition to the fuel tax. The surcharge is based on taxable gallons. Enter -0- on the Surcharge row for Total Member Jurisdiction Miles.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772							
GA	DI	234	234							
NC	DI	1598	1598							
SC	DI	398	398							
TN	DI	132	132							
VA	DI	332	332							
VA SC	DI	0	0							
SubTotals Page 2		3466	3466							

TAXABLE MILES:

Enter the total taxable miles traveled for each jurisdiction by fuel type. Miles traveled in all IFTA jurisdictions while operating under an IFTA Temporary Permit are taxable. Enter -0- on the surcharge row for Taxable Miles. **You must enter the "corrected" taxable miles for each jurisdiction on the Amended Return.**

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772							
GA	DI	234	234							
NC	DI	1598	1598							
SC	DI	398	398							
TN	DI	132	132							
VA	DI	332	332							
VA SC	DI	0	0							
SubTotals Page 2		3466	3466							

EXEMPT MILES:

Some jurisdictions allow exempt miles. If exempt miles are claimed, provide an explanation for each exemption taken on the return. It is your responsibility to contact jurisdictions, individually, to determine exempt miles. It is also your responsibility to maintain records of exemptions for future review.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191						
GA	DI	234	234	58						
NC	DI	1598	1598	395						
SC	DI	398	398	98						
TN	DI	132	132	33						
VA	DI	332	332	82						
VA SC	DI	0	0	82						
SubTotals Page 2		3466	3466	857						

TAXABLE GALLONS:

Enter the total taxable gallons of fuel consumed for each jurisdiction and fuel type.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule A		Total Miles	Total Fuel	Average Miles
Product Type		All Jurisdictions	All Jurisdictions	Per Gallon (0.00)
Diesel	DI	3466	855	4.05

Schedule B		Summary of Operations								
IFTA Jurisdiction	(2) Product Types	(3) Total Jurisdiction Miles	(4) Taxable Jurisdiction Miles	(5) Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	(6) Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	(7) Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	(8) Tax Rate	(9) Tax or (Credit) (col. 7 x col. 8)	(10) Interest	(11) Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191						
GA	DI	234	234	58						
NC	DI	1598	1598	395						
SC	DI	398	398	98						
TN	DI	132	132	33						
VA	DI	332	332	82						
VA SC	DI	0	0	82						
SubTotals Page 2		3466	3466	857						

TAXABLE GALLONS:

To determine this figure, divide Taxable Miles in Column (4) by the average MPG calculated for that fuel type in Schedule A. (Example: $772 / 4.05 = 191$) For jurisdictions with a surcharge, the Taxable Gallons should be the same for both lines. (Also note that when calculating the Sub Totals for Column 5, the surcharge should not be included in the Sub Total.)

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Member Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110					
GA	DI	234	234	58	130					
NC	DI	1598	1598	395	399					
SC	DI	398	398	98	89					
TN	DI	132	132	33	0					
VA	DI	332	332	82	127					
VA SC	DI	0	0	82	0					
SubTotals Page 2		3466	3466	857	855					

TAX-PAID GALLONS:

Enter the gallons of tax-paid fuel purchased for each fuel type. Include fuel purchased at the retail pump and withdrawals from bulk storage. Enter -0- on the surcharge row for Tax-paid Gallons. **Do not include NON-TAX-PAID purchases.** You must enter the “corrected” amount of tax-paid gallons for each jurisdiction on the Amended Return.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110					
GA	DI	234	234	58	130					
NC	DI	1598	1598	395	399					
SC	DI	398	398	98	89					
TN	DI	132	132	33	0					
VA	DI	332	332	82	127					
VA SC	DI	0	0	82	0					
SubTotals Page 2		3466	3466	857	855					

TAX-PAID GALLONS:

If a jurisdiction has a surcharge, the surcharge amount is owed on all the gallons you consume in that jurisdiction. Surcharge is always a tax due. You do not receive a credit on the surcharge for tax-paid gallons.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110					
GA	DI	234	234	58	130					
NC	DI	1598	1598	395	399					
SC	DI	398	398	98	89					
TN	DI	132	132	33	0					
VA	DI	332	332	82	127					
VA SC	DI	0	0	82	0					
SubTotals Page 2		3466	3466	857	855					

TAX-PAID GALLONS:

Include fuel purchased while operating under a North Carolina IFTA Temporary Decal Permit or North Carolina Temporary Trip Permit. For fuel purchased while operating under another jurisdiction's temporary permit, contact that jurisdiction for reporting requirements.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + 10)
FL	DI	772	772	191	110	81				
GA	DI	234	234	58	130	-72				
NC	DI	1598	1598	395	399	-4				
SC	DI	398	398	98	89	9				
TN	DI	132	132	33	0	33				
VA	DI	332	332	82	127	-45				
VA SC	DI	0	0	82	0	82				
SubTotals Page 2		3466	3466	857	855	2				

NET TAXABLE OR (CREDIT) GALLONS:

Net taxable or (Credit) gallons represent the difference between taxable gallons and tax-paid gallons. To calculate this figure, subtract Column (6) from Column (5). (Example: 191 - 110 = 81)

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110	81				
GA	DI	234	234	58	130	-72				
NC	DI	1598	1598	395	399	-4				
SC	DI	398	398	98	89	9				
TN	DI	132	132	33	0	33				
VA	DI	332	332	82	127	-45				
VA SC	DI	0	0	82	0	82				
SubTotals Page 2		3466	3466	857	855	2				

NET TAXABLE OR (CREDIT) GALLONS:

If Column (5), Taxable Gallons, is greater than Column (6), Tax-paid Gallons, you will owe additional tax. If Column (5) is less than Column (6), you are due a credit. Identify this credit with a minus sign (-) or brackets.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110	81				
GA	DI	234	234	58	130	-72				
NC	DI	1598	1598	395	399	-4				
SC	DI	398	398	98	89	9				
TN	DI	132	132	33	0	33				
VA	DI	332	332	82	127	-45				
VASC	DI	0	0	82	0	82				
SubTotals Page 2		3466	3466	857	855	2				

NET TAXABLE OR (CREDIT) GALLONS:

If a jurisdiction has a surcharge, the surcharge amount will be the same figure as entered on the surcharge line from Column (5).

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110	81	0.3307			
GA	DI	234	234	58	130	-72	0.184			
NC	DI	1598	1598	395	399	-4	0.376			
SC	DI	398	398	98	89	9	0.16			
TN	DI	132	132	33	0	33	0.17			
VA	DI	332	332	82	127	-45	0.202			
VA SC	DI	0	0	82	0	82	0.035			
SubTotals Page 2		3466	3466	857	855	2				

TAX RATE: (Tax Rate sheets Gas-1278 for each period are available on our website: www.dornc.com/downloads/ifta)

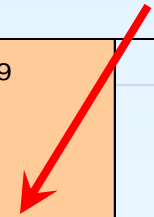
For each jurisdiction listed on your return, enter the tax rate indicated on the tax rate sheet (Gas-1278) for each applicable fuel type and surcharge. The tax rates can change every quarter, so make sure you have the correct tax rate sheet for the filing period being amended.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	-2	-3	-4	5	6	-7	8	9	10	11
IFTA Member Jurisdiction	Fuel Types	Total Member Jurisdiction Miles	Taxable Member Jurisdiction Miles	Taxable Gallons (col C divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col D-E)	Tax Rate	Tax or (Credit) (col F x G)	Interest	Total Tax or (Credit) Due (col H +I)
FL	DI	772	772	191	110	81	0.3307	\$ 26.79		
GA	DI	234	234	58	130	-72	0.184	\$ (13.25)		
NC	DI	1598	1598	395	399	-4	0.376	\$ (1.51)		
SC	DI	398	398	98	89	9	0.16	\$ 1.44		
TN	DI	132	132	33	0	33	0.17	\$ 5.61		
VA	DI	332	332	82	127	-45	0.202	\$ (9.09)		
VA SC	DI	0	0	82	0	82	0.035	\$ 2.87		
SubTotals Page 2		3466	3466	857	855	2		\$ 12.86		



TAX OR (CREDIT):

Multiply the figure in Column (7) by the tax rate shown in Column (8). Enter the results on each line in Column (9). If the figure in Column (7) is positive, tax is due. If the figure in Column (7) is negative, a credit is due and should be represented with a minus sign or brackets.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110	81	0.3307	\$ 26.79	\$ 0.72	
GA	DI	234	234	58	130	-72	0.184	\$ (13.25)	\$ -	
NC	DI	1598	1598	395	399	-4	0.376	\$ (1.51)	\$ -	
SC	DI	398	398	98	89	9	0.16	\$ 1.44	\$ 0.06	
TN	DI	132	132	33	0	33	0.17	\$ 5.61	\$ 0.18	
VA	DI	332	332	82	127	-45	0.202	\$ (9.09)	\$ -	
VA SC	DI	0	0	82	0	82	0.035	\$ 2.87	\$ -	
SubTotals Page 2		3466	3466	857	855	2		\$ 12.86	\$ 0.96	

INTEREST:

If your return is late, you will be subject to interest for each jurisdiction on which tax is due (Column 9). To calculate the interest payment, multiply the **TAX DUE (Column 9) by the interest rate by the number of months late**. A partial month is considered a full month when determining the number of months late. Please refer to the Gas-1276 Instructions for the applicable interest rate for the quarter and year you are amending.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. D-E)	Tax Rate	Tax or (Credit) (col F x G)	Interest	Total Tax or (Credit) Due (col H +I)
FL	DI	772	772	191	110	81	0.3307	\$ 26.79	\$ 0.72	
GA	DI	234	234	58	130	-72	0.184	\$ (13.25)	\$ -	
NC	DI	1598	1598	395	399	-4	0.376	\$ (1.51)	\$ -	
SC	DI	398	398	98	89	9	0.16	\$ 1.44	\$ 0.06	
TN	DI	132	132	33	0	33	0.17	\$ 5.61	\$ 0.18	
VA	DI	332	332	82	127	-45	0.202	\$ (9.09)	\$ -	
VA SC	DI	0	0	82	0	82	0.035	\$ 2.87	\$ -	
SubTotals Page 2		3466	3466	857	855	2		\$ 12.86	\$ 0.96	

INTEREST:

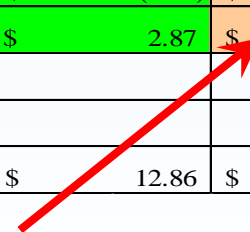
Interest is not calculated for (Credits).

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110	81	0.3307	\$ 26.79	\$ 0.72	
GA	DI	234	234	58	130	-72	0.184	\$ (13.25)	\$ -	
NC	DI	1598	1598	395	399	-4	0.376	\$ (1.51)	\$ -	
SC	DI	398	398	98	89	9	0.16	\$ 1.44	\$ 0.06	
TN	DI	132	132	33	0	33	0.17	\$ 5.61	\$ 0.18	
VA	DI	332	332	82	127	-45	0.202	\$ (9.09)	\$ -	
VA SC	DI	0	0	82	0	82	0.035	\$ 2.87	\$ -	
SubTotals Page 2		3466	3466	857	855	2		\$ 12.86	\$ 0.96	



INTEREST:

To calculate the interest for jurisdictions with a surcharge, add the surcharge due to any tax or (credit) due. If the net figure is a (Credit), as above, then no interest is due.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110	81	0.3307	\$ 26.79	\$ 0.72	
GA	DI	234	234	58	130	-72	0.184	\$ (13.25)	\$ -	
NC	DI	1598	1598	395	399	-4	0.376	\$ (1.51)	\$ -	
SC	DI	398	398	98	89	9	0.16	\$ 1.44	\$ 0.06	
TN	DI	132	132	33	0	33	0.17	\$ 5.61	\$ 0.18	
VA	DI	332	332	82	37	45	0.202	\$ 9.09	\$ 0.36	
VA SC	DI	0	0	82	0	82	0.035	\$ 2.87		
SubTotals Page 2		3466	3466	857	765	92		\$ 31.04	\$ 1.32	

INTEREST:

If the net figure is a tax liability, as above, then interest is calculated on the net liability and recorded on the tax due line as shown.

IFTA FILING INSTRUCTIONS - PAGES 2-4

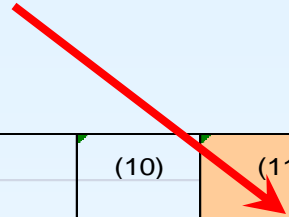
Schedule B Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Product Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110	81	0.3307	\$ 26.79	\$ 0.72	
GA	DI	234	234	58	130	-72	0.184	\$ (13.25)	\$ -	
NC	DI	1598	1598	395	399	-4	0.376	\$ (1.51)	\$ -	
SC	DI	398	398	98	89	9	0.16	\$ 1.44	\$ 0.06	
TN	DI	132	132	33	0	33	0.17	\$ 5.61	\$ 0.18	
VA	DI	332	332	82	127	-45	0.202	\$ (9.09)	\$ -	
VA SC	DI	0	0	82	0	82	0.035	\$ 2.87	\$ -	
SubTotals Page 2		3466	3466	857	855	2		\$ 12.86	\$ 0.96	

AMENDED RETURN INTEREST:

To determine the correct amount of interest due on the amended return, you must determine the additional tax due for each jurisdiction that was not reported on the Original IFTA Tax Return. Multiply the additional tax due amount by the applicable interest rate by the number of months late. Please refer to the Gas-1276 Instructions for the applicable interest rate for the quarter and year you are amending.

IFTA FILING INSTRUCTIONS - PAGES 2-4



Schedule B Summary of Operations

	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
IFTA Jurisdiction	Prrodu ct Types	Total Jurisdiction Miles	Taxable Jurisdiction Miles	Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	Tax Rate	Tax or (Credit) (col. 7 x col. 8)	Interest	Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110	81	0.3307	\$ 26.79	\$ 0.72	\$ 27.51
GA	DI	234	234	58	130	-72	0.184	\$ (13.25)	\$ -	\$ (13.25)
NC	DI	1598	1598	395	399	-4	0.376	\$ (1.51)	\$ -	\$ (1.51)
SC	DI	398	398	98	89	9	0.16	\$ 1.44	\$ 0.06	\$ 1.50
TN	DI	132	132	33	0	33	0.17	\$ 5.61	\$ 0.18	\$ 5.79
VA	DI	332	332	82	127	-45	0.202	\$ (9.09)	\$ -	\$ (9.09)
VA SC	DI	0	0	82	0	82	0.035	\$ 2.87	\$ -	\$ 2.87
SubTotals Page 2		3466	3466	857	855	2		\$ 12.86	\$ 0.96	\$ 13.82

TOTAL TAX OR (CREDIT) DUE:

Add the totals of Columns 9 and 10 for each jurisdiction listed. Record those totals in Column 11.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

IFTA Jurisdiction	(2) Fuel Types	(3) Total Jurisdiction Miles	(4) Taxable Jurisdiction Miles	(5) Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	(6) Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	(7) Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	(8) Tax Rate	(9) Tax or (Credit) (col. 7 x col. 8)	(10) Interest	(11) Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110	81	0.3307	\$ 26.79	\$ 0.72	\$ 27.51
GA	DI	234	234	58	130	-72	0.184	\$ (13.25)	\$ -	\$ (13.25)
NC	DI	1598	1598	395	399	-4	0.376	\$ (1.51)	\$ -	\$ (1.51)
SC	DI	398	398	98	89	9	0.16	\$ 1.44	\$ 0.06	\$ 1.50
TN	DI	132	132	33	0	33	0.17	\$ 5.61	\$ 0.18	\$ 5.79
VA	DI	332	332	82	127	-45	0.202	\$ (9.09)	\$ -	\$ (9.09)
VA SC	DI	0	0	82	0	82	0.035	\$ 2.87	\$ -	\$ 2.87
SubTotals Page 2		3466	3466	857	855	2		\$ 12.86	\$ 0.96	\$ 13.82



SUBTOTALS:

Calculate the subtotals for each column, on each page, by adding each vertical column. Enter the results in the space entitled "Subtotals Page X", along the bottom of each page.

IFTA FILING INSTRUCTIONS - PAGES 2-4

Schedule B

Summary of Operations

IFTA Jurisdiction	(2) Product Types	(3) Total Jurisdiction Miles	(4) Taxable Jurisdiction Miles	(5) Taxable Gallons (col 4 divided by calculated MPG in Sch. A)	(6) Taxpaid Gallons Service Stations Purchases and/or Bulk Withdrawals	(7) Net Taxable or (Credit) Gallons (col. 5 minus col. 6)	(8) Tax Rate	(9) Tax or (Credit) (col. 7 x col. 8)	(10) Interest	(11) Total Tax or (Credit) Due (col. 9 + col. 10)
FL	DI	772	772	191	110	81	0.3307	\$ 26.79	\$ 0.72	\$ 27.51
GA	DI	234	234	58	130	-72	0.184	\$ (13.25)	\$ -	\$ (13.25)
NC	DI	1598	1598	395	399	-4	0.376	\$ (1.51)	\$ -	\$ (1.51)
SC	DI	398	398	98	89	9	0.16	\$ 1.44	\$ 0.06	\$ 1.50
TN	DI	132	132	33	0	33	0.17	\$ 5.61	\$ 0.18	\$ 5.79
VA	DI	332	332	82	127	-45	0.202	\$ (9.09)	\$ -	\$ (9.09)
VA SC	DI	0	0	82	0	82	0.035	\$ 2.87	\$ -	\$ 2.87
SubTotals Page 2		3466	3466	857	855	2		\$ 12.86	\$ 0.96	\$ 13.82



SUBTOTALS:

Do not include the taxable gallons entered for surcharges when calculating the subtotals for Columns 5 and 7.

IFTA FILING INSTRUCTIONS - PAGE 1

Computation of Tax or (Credit) (Schedules A & B must be completed before you can determine tax liability or (credit) due.)

If amount on Line 1 or 4 is negative, fill in circle. Example:

1. Tax or (Credit) Due <i>(Amount from Schedule B, Column 9)</i>	<input type="checkbox"/>	12.86
2. Penalty Due <i>(See Instructions)</i>	<input type="checkbox"/>	
3. Interest Due <i>(Amount from Schedule B, Column 10)</i>	<input type="checkbox"/>	
4. Total Balance or (Credit) Due <i>(Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)</i>	<input type="checkbox"/>	

Signature: _____ Title: _____ Date: _____
I certify that, to the best of my knowledge, this return is accurate and complete.

LINE 1: TAX OR (CREDIT) DUE

Add the subtotal amounts from Column 9 pages 2, 3 and 4 and enter the sum on Line 1, Tax or (Credit) Due.

IFTA FILING INSTRUCTIONS - PAGE 1

Computation of Tax or (Credit) (Schedules A & B must be completed before you can determine tax liability or (credit) due.)

If amount on Line 1 or 4 is negative, fill in circle. Example:

1. Tax or (Credit) Due <i>(Amount from Schedule B, Column 9)</i>	▶ 1. <input type="radio"/>	<input type="text"/>
2. Penalty Due <i>(See Instructions)</i>	▶ 2. <input type="radio"/>	<input type="text"/>
3. Interest Due <i>(Amount from Schedule B, Column 10)</i>	3. <input type="radio"/>	<input type="text"/>
4. Total Balance or (Credit) Due <i>(Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)</i>	4. \$ <input type="radio"/>	<input type="text"/>

Signature: _____ Title: _____ Date: _____
I certify that, to the best of my knowledge, this return is accurate and complete.

LINE 1: TAX OR (CREDIT) DUE

If the amount is a (CREDIT) due, fill in the circle next to the (Credit) entry on Line 1.

IFTA FILING INSTRUCTIONS - PAGE 1

Computation of Tax or (Credit) (Schedules A & B must be completed before you can determine tax liability or (credit) due.)

If amount on Line 1 or 4 is negative, fill in circle. Example:

1. Tax or (Credit) Due <i>(Amount from Schedule B, Column 9)</i>	▶ 1. <input type="checkbox"/>	12.86
2. Penalty Due <i>(See Instructions)</i>	▶ 2. <input type="checkbox"/>	0.00
3. Interest Due <i>(Amount from Schedule B, Column 10)</i>	3. <input type="checkbox"/>	_____
4. Total Balance or (Credit) Due <i>(Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)</i>	4. \$ <input type="checkbox"/>	_____

Signature: _____ Title: _____ Date: _____
 I certify that, to the best of my knowledge, this return is accurate and complete.

LINE 2: PENALTY DUE

Penalty for Failure to Pay Tax When Due: The penalty for failing to pay the tax by the applicable due date is \$50.00, or 10% of the tax due, whichever is greater. **To avoid the Failure to Pay Penalty for additional tax shown due on the Amended Return, you must pay the full amount of additional tax due on the Amended return when filed.**

IFTA FILING INSTRUCTIONS - PAGE 1

Computation of Tax or (Credit) (Schedules A & B must be completed before you can determine tax liability or (credit) due.)

If amount on Line 1 or 4 is negative, fill in circle. Example:

1. Tax or (Credit) Due <i>(Amount from Schedule B, Column 9)</i>	▶ 1. <input type="checkbox"/>	12.86
2. Penalty Due <i>(See Instructions)</i>	▶ 2. <input type="checkbox"/>	0.00
3. Interest Due <i>(Amount from Schedule B, Column 10)</i>	▶ 3. <input type="checkbox"/>	0.96
4. Total Balance or (Credit) Due <i>(Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)</i>	▶ 4. \$ <input type="checkbox"/>	

Signature: _____ Title: _____ Date: _____
I certify that, to the best of my knowledge, this return is accurate and complete.

LINE 3: INTEREST DUE


Add the subtotal amounts from Column 10 pages 2, 3 and 4 and enter the sum on Line 3, Interest Due.

IFTA FILING INSTRUCTIONS - PAGE 1

Computation of Tax or (Credit) (Schedules A & B must be completed before you can determine tax liability or (credit) due.)

If amount on Line 1 or 4 is negative, fill in circle. Example:

1. Tax or (Credit) Due <i>(Amount from Schedule B, Column 9)</i>	▶ 1. <input type="checkbox"/>	12.86
2. Penalty Due <i>(See Instructions)</i>	▶ 2. <input type="checkbox"/>	0.00
3. Interest Due <i>(Amount from Schedule B, Column 10)</i>	3. <input type="checkbox"/>	0.96
4. Total Balance or (Credit) Due <i>(Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)</i>	4. \$ <input type="checkbox"/>	13.82




Signature: _____ Title: _____ Date: _____
I certify that, to the best of my knowledge, this return is accurate and complete.

LINE 4: TOTAL BALANCE OR (CREDIT) DUE:


Add Lines 1, 2, and 3 and enter the sum on line 4, Total Balance or (Credit) Due.

IFTA FILING INSTRUCTIONS - PAGE 1

Computation of Tax or (Credit) (Schedules A & B must be completed before you can determine tax liability or (credit) due.)

If amount on Line 1 or 4 is negative, fill in circle. Example: 

1. Tax or (Credit) Due <i>(Amount from Schedule B, Column 9)</i>	▶ 1. <input checked="" type="radio"/>	<input type="text" value="(Credit Amount)"/>
2. Penalty Due <i>(See Instructions)</i>	▶ 2.	<input type="text"/>
3. Interest Due <i>(Amount from Schedule B, Column 10)</i>	▶ 3.	<input type="text" value="0.96"/>
4. Total Balance or (Credit) Due <i>(Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)</i>	▶ 4. \$ <input checked="" type="radio"/>	<input type="text" value="(Credit Amount)"/>



Signature: _____ Title: _____ Date: _____
I certify that, to the best of my knowledge, this return is accurate and complete.

LINE 4: TOTAL BALANCE OR (CREDIT) DUE:

If the amount is a (CREDIT) due, fill in the circle next to the (Credit) entry on Line 4.

IFTA FILING INSTRUCTIONS - PAGE 1

Computation of Tax or (Credit) (Schedules A & B must be completed before you can determine tax liability or (credit) due.)

If amount on Line 1 or 4 is negative, fill in circle. Example:

1. Tax or (Credit) Due <i>(Amount from Schedule B, Column 9)</i>	▶ 1. <input type="checkbox"/>	12.86
2. Penalty Due <i>(See Instructions)</i>	▶ 2. <input type="checkbox"/>	0.00
3. Interest Due <i>(Amount from Schedule B, Column 10)</i>	3. <input type="checkbox"/>	0.96
4. Total Balance or (Credit) Due <i>(Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)</i>	4. \$ <input type="checkbox"/>	13.82

Signature: _____ Title: _____ Date: _____
I certify that, to the best of my knowledge, this return is accurate and complete.

AMENDED RETURN BALANCE OR (CREDIT) DUE:

If a payment was made, or a refund received, for the Original IFTA tax return filed, adjust Line 4, Total Balance or (Credit) Due, by the payment or refund amount to determine the Net Balance or (Credit) Due for the amended return. There is no line item for the adjustment on this document.

IFTA FILING INSTRUCTIONS - PAGE 1

Computation of Tax or (Credit) (Schedules A & B must be completed before you can determine tax liability or (credit) due.)

If amount on Line 1 or 4 is negative, fill in circle. Example:

1. Tax or (Credit) Due <i>(Amount from Schedule B, Column 9)</i>	▶ 1. <input type="checkbox"/>	12.86
2. Penalty Due <i>(See Instructions)</i>	▶ 2.	0.00
3. Interest Due <i>(Amount from Schedule B, Column 10)</i>	3.	0.96
4. Total Balance or (Credit) Due <i>(Add Lines 1 through 3) (Refunds less than \$1.00 must be requested in writing.)</i>	4. \$ <input type="checkbox"/>	13.82

Signature: _____ Title: _____ Date: _____
I certify that, to the best of my knowledge, this return is accurate and complete.

PAYMENT:

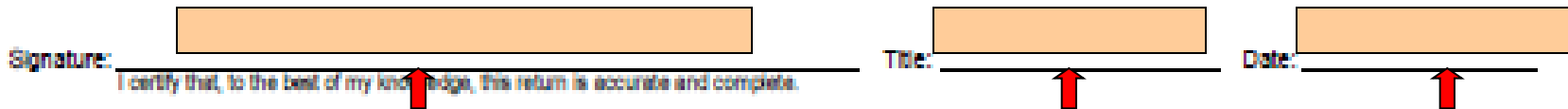
If additional tax is due, make the check or money order payable to: **NC DEPARTMENT OF REVENUE.**

NOTE: Our office at 1429 Rock Quarry Road, in Raleigh, North Carolina **does not accept cash.** Please be prepared to pay by check or money order.

IFTA FILING INSTRUCTIONS - PAGE 1

Signature: Title: Date:

I certify that, to the best of my knowledge, this return is accurate and complete.



IFTA returns are due by the last day of the month following the end of the quarter. Make check payable to: N.C. Department of Revenue. Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.

MAIL TO:
North Carolina Department of Revenue
Excise Tax Division
Post Office Box 25000
Raleigh, North Carolina 27640-0950



SIGNATURE, TITLE, AND DATE:

Please be sure to sign the amended return and include your title and the date.

IFTA RETURN FILING INSTRUCTIONS



North Carolina Department of Revenue
Excise Tax Division
Post Office Box 25000
Raleigh, North Carolina 27640-0950

MAILING:

Mail your completed Amended IFTA Tax Return, along with payment (if applicable) to the above address for processing.

IMPORTANT REMINDERS

- ☞ Be certain that you write your NCDOR ID number, full legal name, address, and return period on Page 1 of the return in the spaces provided.
- ☞ Be sure that your NCDOR ID number and the reporting period is on all correspondence.
- ☞ Report all miles traveled and fuel purchased.
- ☞ Round all miles and gallons to the nearest whole number.
- ☞ Include out of state trips where travel is only a few miles over the state line.

IMPORTANT REMINDERS

- ➡ Round the miles per gallon (MPG) calculation to 2 decimal places.
- ➡ All miles must be recorded by jurisdiction.
- ➡ Use the same jurisdiction abbreviations as shown on the tax rate sheet.
- ➡ List jurisdictions in alphabetical order. List only the jurisdictions in which you travel.
- ➡ Round all dollar amounts to the nearest cent.
- ➡ Be sure to have your NCDOR ID number with you if you call or come into our office.
- ➡ If you do not know your NCDOR ID number, please contact our office.

ASSISTANCE

North Carolina Department of Revenue
Excise Tax Division
1429 Rock Quarry Road, Suite 105
Raleigh, NC 27610

P.O. Box 25000
Raleigh, NC 27640

Internet Address	www.dornc.com
Telephone Number	(919) 707-7500
Toll Free Number	(877) 308-9092
Fax	(919) 733-8654



QUESTIONS?



Thank you for your presence and participation.