



OREGON DEPARTMENT OF TRANSPORTATION  
 COMMERCE AND COMPLIANCE DIVISION  
 3930 FAIRVIEW INDUSTRIAL DRIVE SE  
 SALEM OR 97302-1166 PH (503) 373-1634

**INTERNATIONAL FUEL TAX AGREEMENT (IFTA) TAX RETURN**

**OPERATIONS DURING THE QUARTER:**  
**RETURN DUE:**

IFTA LICENSE NO. \_\_\_\_\_ 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										
SUB TOTALS (FRONT PAGE)										
SUB TOTALS (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.

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.** This return, properly signed and accompanied by a check or money order **payable to Oregon Department of Transportation (ODOT/IFTA)**, will be considered timely filed when the cancellation postmark date affixed by the U.S. Postal Service reflects a date on or before the last day of the month following the quarter covered by the return. Please note that cancellation dates may not be affixed until the return reaches a major post office. The date stamped by customer operated postage machines is not the equivalent of the U.S. Postal Service cancellation mark. A return is required for each quarter when no fuel tax is due. **Mail to Commerce and Compliance Division (CCD), 3930 Fairview Industrial Dr. SE, Salem, OR 97302-1166.**

**FILE ONLINE!** You can now **file and pay** your IFTA tax return online through our Web site: <https://www.oregontruckingonline.com/cf/MCAD/pubmetaentry/index.cfm?>

Check the NO OPERATIONS box if none of your qualified vehicles had operations in the quarter covered by this return. If you have operated only in the state of Oregon, check the OREGON OPERATIONS ONLY box and 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. Check the CHANGE OF ADDRESS box if you have changed your address. Mark through the incorrect address and print the correct address. Sign and return to CCD.

**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 staff. If the business name, location, or mailing address is not correct, mark through the incorrect information and print the correct information.

**QUALIFIED MOTOR VEHICLES.** All vehicles in the licensee's fleet bearing an Oregon IFTA decal must be included on this report, including vehicles bearing Oregon IFTA decals that 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 11,797 kilograms; 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 or 11,797 kilograms gross vehicle weight.

**REQUIRED INFORMATION.** Tax returns should be completed in full. Incomplete returns may result in your tax liability being estimated, or your return sent back by mail as incomplete and unable to process; subsequent filings may be subject to a late penalty and interest if received after the due date.

**AMENDED RETURNS.** If it becomes necessary to correct a previously filed return, please make a copy of the original return 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 you 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>

or can be obtained by contacting us at 503-373-1634.

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 that the receipt is valid.

#### **FUEL/MILES SUMMARY**

**OTHER:** Indicate fuel type used. If all lines are full, place additional information on a separate sheet of paper and include in TOTALS.

**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** all miles and gallons in columns 1 through 4 to the nearest whole number. For example, show 525.5 as 526 and show 525.4 as 525.

**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. An explanation must be provided if the fleet did not accrue any 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 (do not include any miles traveled in Oregon): ALASKA; HAWAII; WASHINGTON, D.C.; NORTHWEST TERRITORY; YUKON TERRITORY; or any other jurisdiction not listed on the return form.

**COLUMN 3 TOTAL MILES:** 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**.

**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 5.255 as 5.26, and show 5.254 as 5.25.* Enter the result in Column 5 for each fuel type used.

**COLUMN B FUEL TYPE:** Using the codes below, enter fuel type you are reporting on this line. If you use more than one fuel type in a jurisdiction, place additional information on a separate sheet of paper. If biodiesel and diesel were placed into the same fuel tank and thus combined; report as 'diesel'.

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

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 this column must be the same as 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 gallon.** *For example, 525.5 should be shown as 526 and 525.4 should be shown as 525.*

**COLUMN F TAX PAID GALLONS:** Enter the number of gallons purchased in that jurisdiction during this reporting period on which fuel taxes have been paid, **rounding to the nearest whole gallon.** 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 under Column F.

**COLUMN G NET TAXABLE GALLONS:** Subtract the amount in Column F from the amount in Column E. If F is greater than E, enter the credit figure in brackets (for example, [732]).

**COLUMN H TAX RATE:** Enter the tax rate from the tax rate tables provided. Tax rate tables change each quarter. Use the rate table for the quarter of the return you are filing.

**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, with credit amounts in brackets.

**COLUMN J INTEREST DUE:** If this return is filed late, interest is due to each jurisdiction where there is tax due. (A return is late if not postmarked on or before the last day of the month following the quarter covered by the return and accompanied by payment of any tax due.) **Multiply the Column I amount by .004167 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 Columns I and J. Enter credit amounts in brackets.

**SURCHARGE:** Currently, Indiana, Kentucky, and Virginia levy a surcharge. If you have traveled in any of these states, 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 amounts in Column K.

**7. PREVIOUS BALANCE DUE:** Balance due resulting from a partial payment, mathematical or clerical error, penalty, or interest relating to prior returns. Add this amount to other amounts due and include in your payment.

**8. PREVIOUS CREDIT:** This amount represents a credit on your account. Do not pay this amount. Before subtracting this credit from what you owe, verify the credit is valid and has not already been refunded or used. All adjustments are subject to audit.

**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 only if all deficiencies have been satisfied.

**11. TOTAL BALANCE DUE OR (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. If line 11 is a credit, you may choose to utilize the credit next quarter. To request a refund, or transfer your credit to weight-mile tax, check the corresponding box at the top of the return form. All refunds and transfers are subject to verification of credit. Refunds may take up to 90 days to process.**

**PLEASE RETAIN A COPY OF YOUR TAX RETURN FOR YOUR RECORDS**

**2020 OREGON IFTA CALENDAR**

**1st Quarter 2020**

Returns Due By 04-30-2020

**2nd Quarter 2020**

Returns Due By 07-31-2020

**3rd Quarter 2020**

Returns Due By 11-02-2020

**4th Quarter 2020**

Returns Due By 02-01-2021