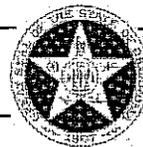


OKLAHOMA CORPORATION COMMISSION
Transportation Division
P.O. BOX 52948
OKLAHOMA CITY, OKLAHOMA 73152-2948

Transportation Division
(405) 521-3036 www.occeweb.com



Attn: IFTA License Holder

GASOLINE REPORT

When printing blank IFTA reports.

- 1) Print the correct fuel type needed.
Diesel, Gas or CNG.
- 2) Print the correct Report Quarter and year needed.
- 3) Your account number MUST be filled in (top left) under Taxpayer FEIN/SSN.
- 4) Fill in your account name & address.
- 5) Please call 405-521-3036 if you have any questions.

MFI

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OKLAHOMA CORPORATION COMMISSION
INTERNATIONAL FUEL TAX AGREEMENT
QUARTERLY TAX REPORT

MVI0003-04-95-MV
712-A-R-4-95



| Taxpayer FEIN/SSN | Tax Period End Date | Due Date | Report Quarter | Year |
|-------------------|---------------------|----------|----------------|------|
| | 03/31/15 | 04/30/15 | 1 | 15 |

2

(MFI)

| | |
|--|----------------------------------|
| (a)REPORT TYPE(CHECK ONE) | |
| Standard <input type="checkbox"/> | Amended <input type="checkbox"/> |
| Address Change <input type="checkbox"/> | |
| Discontinued Date: / / | |
| (b)FUEL TYPE | |
| (G) GASOLINE | |

| | |
|---|------|
| 1. Total miles traveled in all states(Whole miles only)..... | |
| 2. Total fuel put into vehicles in all states (Whole gallons only).... | |
| 3. Average Miles Per Gallon(Divide line 1 by line 2;use 2 decimal places,i.e.,00.00). | |
| 4. Tax Due(col. H from state schedules) | |
| 5. Penalty (\$50.00 or 10% of Tax Due; whichever is greater)..... | |
| 6. Previous Balance | 0.00 |
| 7. Interest due (col. I from state schedules)..... | |
| 8. Reinstatement Fee | |
| 9. Net Total (Add Lines 4, 5, 6, 7, and 8)..... | |
| 10. Total Remittance | |
| 11. Total Refund requested | |
| 12. Amount carried forward | |

IFTA tax rates and Canadian exchange rates can be obtained by accessing the Oklahoma Corporation Commission website: www.occeweb.com

Mail report with Remittance to:
OKLAHOMA CORPORATION COMMISSION
TRANSPORTATION DIVISION
P.O. BOX 52948
OKLAHOMA CITY, OK 73152-2948

For further information call (405)521-3036

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.

SIGN HERE Taxpayer or duly authorized agent

Name/Title

Business phone (Area code & no.) _____ Date _____

Every licensee shall maintain records for a period of four years from the date of the report to substantiate information reported. Such records shall be available upon request by any jurisdiction member for an audit.

Instructions For Completing IFTA Quarterly Tax Report

- ITEM (a) If this is a normal quarterly report, check the box labeled standard. If this is an amended report, check the box labeled amended (be sure to indicate the quarter and year you are amending). If there is an address change, check the box labeled address change and enclose your new address. If your business is no longer in operation, enter the discontinue date.
- ITEM (b) Fuel type preprinted i.e., Diesel, Gas, Natural-Gas, Propane or Gasohol.
- Line 1. Enter total miles traveled in all states by all qualified vehicles. Enter only miles for fuel type indicated in item b. Whole miles ONLY. Use no decimals.
- Line 2. Enter total fuel put into all vehicles during the reporting quarter. Enter only fuel type indicated in item b. Whole gallons ONLY. Use no decimals.
- Line 3. Calculate the average miles per gallon during this quarter and enter on line 3. LINE 1 divided by LINE 2. Use two decimal places, i.e., 00.00. Complete the quarterly tax report (STATE SCHEDULE) before continuing with this form.
- Line 4. Enter total from Column "H" of QUARTERLY TAX REPORT (STATE SCHEDULE).
- Line 5. If report is filed late, add a penalty of \$50.00 or 10% of tax due (LINE 4) whichever is greater.
- Line 6. This value will be preprinted from previous activity.
- Line 7. Enter total from Column "I" of QUARTERLY TAX REPORT (STATE SCHEDULE).
- Line 8. Enter \$100.00 if license is being reinstated.
- Line 9. Enter NET total (Add Lines 4, 5, 6 and 7). Enter credit figure with leading minus sign, i.e. (-1.00).
- Line 10. Enter amount remitted with report. Do not enter if LINE 9 is negative.
- Line 11. Enter total refund requested. If entry is made here, do not enter LINE 9 or LINE 12.
- Line 12. Enter amount to carry forward. If entry is made here, do not enter LINE 10.
- NOTE: If you have filed reports for more than one fuel type, a single remittance can be submitted, a single refund will be paid for each fuel type. Separate remittances for each fuel type are not necessary.

Mandatory inclusion of Social Security and/or Federal Employer's Identification numbers is required on forms filed with the Oklahoma Corporation Commission pursuant to Title 68 of the Oklahoma Statutes and regulations thereunder, for identification purposes, and are deemed part of the confidential files and records of the Oklahoma Corporation Commission.

The Oklahoma Corporation Commission is not required to give actual notice of changes in any state tax law.

MVI

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MVI0004-0393-MV
712-R-3-95

OKLAHOMA CORPORATION COMMISSION
INTERNATIONAL FUEL TAX AGREEMENT
QUARTERLY TAX REPORT
(STATE SCHEDULE)

Please Type or Print all Information

PAGE OF

| | | | | | | |
|------------------------|------|---------------------------------|----------------------|---|------------|-----------------------|
| TAXPAYER FEI/SSN OK | TYPE | TAX PERIOD END DATE 03/31/15 | DUE DATE 04/30/15 | TAX QUARTER 1ST <input checked="" type="checkbox"/> 2ND <input type="checkbox"/> 3RD <input type="checkbox"/> 4TH <input type="checkbox"/> | YEAR 15 | FUEL TYPE GASOLINE |
|------------------------|------|---------------------------------|----------------------|---|------------|-----------------------|

A B C D E F G H I J

| JURIS- DICTION | ROUND TO NEAREST WHOLE GALLON AND MILES | | | | | | TAX DUE (F X G) | INTEREST DUE SEE FOOTNOTES PER MONTH | TOTAL DUE (H + I) |
|-------------------|---|------------------------|--------------------|---------------------|------------------------------|-------------|--------------------|--|----------------------|
| | TOTAL MILES | TOTAL TAXABLE MILES | TAXABLE GALLONS | TAX PAID GALLONS | NET TAXABLE GALLONS (D-E) | TAX RATE | | | |
| AB 61 | | | | | | .29300 | | | |
| AL 01 | | | | | | .16000 | | | |
| AR 04 | | | | | | .21500 | | | |
| AZ 03 | | | | | | .18000 | | | |
| BC 62 | | | | | | .68910 | | | |
| CO 06 | | | | | | .22000 | | | |
| CT 07 | | | | | | .25000 | | | |
| DE 08 | | | | | | .23000 | | | |
| FL 10 | | | | | | .31590 | | | |
| GA 11 | | | | | | .16300 | | | |
| IA 16 | | | | | | .31000 | | | |
| IL 14 | | | | | | .38300 | | | |
| IN 15 | | | | | | .18000 | | | |
| IN 15 | SURCHARGE: | XXXX | | XXXX | XXXX | .11000 | | | |
| KS 17 | | | | | | .24000 | | | |
| KY 18 | | | | | | .26200 | | | |
| KY 18 | SURCHARGE: | XXXX | | XXXX | XXXX | .04700 | | | |
| LA 19 | | | | | | .20000 | | | |
| MA 22 | | | | | | .24000 | | | |
| MB 64 | | | | | | .45570 | | | |
| MD 21 | | | | | | .30300 | | | |
| MN 24 | | | | | | .28500 | | | |
| MO 26 | | | | | | .17000 | | | |
| MS 25 | | | | | | .18000 | | | |
| NB 65 | | | | | | .44270 | | | |
| NC 34 | | | | | | .37500 | | | |
| ND 35 | | | | | | .23000 | | | |
| NE 28 | | | | | | .25600 | | | |
| NJ 31 | | | | | | .14500 | | | |
| NL 66 | | | | | | .53700 | | | |
| NS 67 | | | | | | .50450 | | | |
| PAGE TOTALS: | | | | | | | | | |

Instructions for Completing I.F.T.A. QUARTERLY TAX REPORT (STATE SCHEDULE).

- A. Will be pre-printed.
- B. Enter the total miles traveled in each jurisdiction for this fuel type only.
- C. Enter total taxable miles traveled in each jurisdiction. All miles traveled in Oklahoma are taxable miles but some off-highway miles in other jurisdictions are not taxable. If non-taxable miles are in question, contact that member jurisdiction.
- D. Enter the total taxable gallons of fuel consumed in each jurisdiction. Column C divided by ITEM 3 of Page 1.
- E. Enter the gallons of tax-paid fuel purchased in each jurisdiction (from invoices). Also include fuel withdrawn from tax-paid storage. If a jurisdiction has an option of tax-paid or non-tax paid fuel, only receipts showing tax-paid fuel may be claimed. Jurisdictions with surcharges, multiply Column D by the tax rate shown in Column G, enter surcharge due in Column H.
- F. Column D minus Column E. If E is greater than D, enter credit figure within brackets, i.e. (000).
- G. The current tax rate for each jurisdiction for the fuel type reported on this form will be pre-printed in this column.
- H. Multiply Column F by the corresponding state tax rate shown in Column G. Enter credit amounts within brackets.
- I. If reporting late, interest is due to each jurisdiction where there is a tax due. Multiply Column H by the monthly rate pre-printed in the heading of Column I.
- J. Enter total for each jurisdiction. Add Columns H and I.

NOTE: Page totals for Columns H and J must be accumulated for each fuel type. The total accumulations will be entered in ITEM 4 and ITEM 5 of Page 1.

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- H. Multiply Column F by the corresponding state tax rate shown in Column G. Enter credit amounts within brackets.
- I. If reporting late, interest is due to each jurisdiction where there is a tax due. Multiply Column H by the monthly rate pre-printed in the heading of Column I.
- J. Enter total for each jurisdiction. Add Columns H and I.

NOTE: Page totals for Columns H and J must be accumulated for each fuel type. The total accumulations will be entered in ITEM 4 and ITEM 5 of Page 1.

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OKLAHOMA CORPORATION COMMISSION

P.O. BOX 52948
OKLAHOMA CITY, OKLAHOMA 73152-2948

www.occeweb.com

2101 N. Lincoln Blvd
Telephone: (405) 521-3036
FAX: (405) 522-6246

TRANSPORTATION DIVISION



Pat Franz, Director

TO: ALL OKLAHOMA IFTA LICENSE HOLDERS

Effective March 1, 2015, Iowa has a split fuel tax rate for the 1st quarter 2015.

Tax rates and periods are as follows:

| Fuel Type | Month | Rate | Month | Rate |
|-----------|---------|--------|-------|--------|
| Gasoline | Jan/Feb | 0.2100 | March | 0.3100 |
| Diesel | Jan/Feb | 0.2250 | March | 0.3250 |
| Gasohol | Jan/Feb | 0.1900 | March | 0.2900 |
| Propane | Jan/Feb | 0.2000 | March | 0.3000 |
| LNG | Jan/Feb | 0.2250 | March | 0.3250 |
| CNG | Jan/Feb | 0.2100 | March | 0.3100 |
| Ethanol | Jan/Feb | 0.1900 | March | 0.2900 |
| Methanol | Jan/Feb | 0.2000 | March | 0.3000 |
| E-85 | Jan/Feb | 0.1900 | March | 0.2900 |
| M-85 | Jan/Feb | 0.2000 | March | 0.3000 |
| A55 | Jan/Feb | 0.2000 | March | 0.3000 |
| Biodiesel | Jan/Feb | 0.2250 | March | 0.3250 |

Iowa's activity for the month of March 2015 will be filed on the regular 1st quarter 2015 fuel report mailed each quarter.

Enclosed is the supplemental sheet for Iowa's January/February 2015 activity.

Miles per gallon (MPG) will be computed as usual and used on both split rate reports to calculate taxable gallons (total miles total fuel = MPG).

Refer all inquires to IFTA Quarterly Report Audit (405)521-3036

IRP/IFTA

IFTA

Supplemental Sheet for Split Rate Tax Reporting

| <u>Taxpayer FEI/SSN</u> | | <u>Tax Period End Date</u> | | <u>Due Date</u> | <u>Tax Quarter/Year</u> | | | <u>Fuel Type</u> | |
|-------------------------|-------------|----------------------------|-----------------|------------------|-------------------------|-------------|---------|------------------|-----------|
| | | January - February 2015 | | 4/30/2015 | 1st Quarter 2015 | | | | |
| A | B | C | D | E | F | G | H | I | J |
| Juris- diction | Total Miles | Total Taxable Miles | Taxable Gallons | Tax Paid Gallons | Net Taxable Gallons | Tax Rate | Tax Due | Interest Due | Total Due |
| IA | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | Fuel Type | Month | Rate | Month | Rate | | | | |
| | Diesel | Jan/Feb | 0.2250 | March | On Report | | | | |
| | Gasoline | Jan/Feb | 0.2100 | March | On Report | | | | |
| | Gasohol | Jan/Feb | 0.1900 | March | On Report | | | | |
| | Propane | Jan/Feb | 0.2000 | March | On Report | | | | |
| | LNG | Jan/Feb | 0.2250 | March | On Report | | | | |
| | CNG | Jan/Feb | 0.2100 | March | On Report | | | | |
| | Ethanol | Jan/Feb | 0.1900 | March | On Report | | | | |
| | Methanol | Jan/Feb | 0.2000 | March | On Report | | | | |
| | E-85 | Jan/Feb | 0.1900 | March | On Report | | | | |
| | M-85 | Jan/Feb | 0.2000 | March | On Report | | | | |
| | A55 | Jan/Feb | 0.2000 | March | On Report | | | | |
| | Biodiesel | Jan/Feb | 0.2250 | March | On Report | | | | |

Footnotes

1 - CALIFORNIA

CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85.

2 - MISSISSIPPI

CNG and LNG taxed at 18 cents per 100 CF. Conv. to IRS GGE for CNG or 22.8 cents because of pump price MS adopted Diesel Gallon Equivalents for Liquefied Natural Gas beginning 7/1/2015.

3 - MISSOURI

Reporting is not required for propane &/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed using the \$0.17 fuel tax rate.

4 - PENNSYLVANIA

To convert CNG from standard cubic feet (scf) into Gasoline Gallon Equivalents (GGEs), divide CNG (scf) units by 126.67. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable.

5 - ONTARIO

Effective April 1, 2014, Biodiesel is a taxable product and taxed as diesel.

6 - MAINE

CNG rate is per 100 standard cubic feet

7 - IDAHO

FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone-Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and Idaho fuels tax refund purposes. However, diesel purchased from tribal-owned retail outlets on the Coeur d'Alene and Nez Perce Indian Reservations is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Also, as of March 1, 2005 all gasoline purchased from tribal-owned retail outlets on all Idaho Indian reservations is not Idaho tax paid gasoline and is not eligible for fuels tax refunds. If you have questions, please call toll free 800-972-7660 ext 7601 or 7685.

8 - ARIZONA

Vehicles less than 3 axles and with declared Gross Vehicle Weight under 26,001 lbs are taxed at \$.18 per gallon

9 - TENNESSEE

CNG is 5.66 lbs per gallon. For the purpose of determining the tax on liquified gas, a diesel gallon equivalent factor of six and six one-hundredths pounds (6.06 lbs.) per gallon shall be used.

10 - MONTANA

Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.

11 - WASHINGTON

The state of Washington has entered into fuel tax agreements with several Washington Tribes regarding the taxation of motor vehicle fuel and special fuel sold at tribal fuel stations located on reservations or trust lands within Washington. Please see the "Exemptions" section for Washington located on the IFTA, Inc. website for further information.

12 - NEW YORK

For information on B20, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State. For information on CNG and LNG, see TSB-M-13(1)M, Liquefied Natural Gas Treated the Same As Compressed Natural Gas. Both TSB-M's can be found at www.tax.ny.gov

13 - TEXAS

Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type "DIESEL". Instructions for reporting biodiesel, renewable diesel and blends are online at

<http://window.state.tx.us/taxinfo/fuels/ifta.html> or call toll free 1-800-252-1383.

- # 14 - BRITISH COLUMBIA** Effective January 1, 2010, ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel.
- # 15 - ALBERTA** Effective April 1, 2007, tax rates for gasohol, ethanol, and E-85 are changed to 9 cents per litre as a result of the discontinuance of the ethanol tax exemption program. The new Alberta Fuel Tax Act and new Fuel Tax Regulation which became effective April 1, 2007, also include a definition of biodiesel. Fuel that meets the definition of biodiesel will be taxed at 9 cents a litre.
- # 16 - CONNECTICUT** See Special Notice SN 2014 (2) Changes to the Conversion Factors on Motor Vehicle Fuels Occurring In Gaseous Form for information about conversion factors for compressed natural gas and propane.
- # 17 - MINNESOTA** CNG rate: 0.2474 per 100 cubic foot or 0.002474 per cubic foot
- # 18 - MANITOBA** Tax Rate for LNG and CNG is per cubic meter.
- # 19 - FLORIDA** Effective January 1, 2014 through December 31, 2018, natural gas fuel is exempt from the taxes imposed by Chapters 206 and 212, F.S.
- # 20 - VIRGINIA** Alternative fuels are taxed at the rates shown per Gasoline Gallon Equivalent (GGE). Visit <http://www.dmv.virginia.gov/commercial/#taxact/gge.html> for conversion instructions.
- # 21 - MARYLAND** Rate changes effective for the 1st Quarter of 2015. Input on 1/23/15.
- # 22 - IOWA** Iowa has a split tax rate effective March 1, 2015. All fuel tax rates increase by \$0.10. The split rate form can be used to report at the tax rate from January 1st (2015) thru February 28th (2015) The new rate will be for March 1st thru 31st 2015. Forms are available on our web site: OCCEWEB.COM. Please contact our office at 405-521-3036 if you need assistance.
- # 23 - NEW HAMPSHIRE** Rate changes effective for the 1st Quarter of 2015.

***P1310 U.S./METRIC MEASUREMENTS**

Units of measurement and currency, whether U.S. or Canadian, shall be accepted in the measurement or currency authorized by the licensee's base jurisdiction.

Jurisdictions may require their licensees to report in either metric or U.S. measurement.

Tax rates will be converted using the following factors and will be computed to the nearest one-tenth of a cent:

One Liter = 0.2642 gallons

One Gallon = 3.785 liters

One Mile = 1.6093 kilometers

One Kilometer = 0.62137 miles

Please Note:

Effective July 1, 2013, the interest rate for late returns is a variable rate. The rate is based upon the Federal Underpayment Rate plus 2% annually. The rate is effective each year beginning January and the rate will remain in effect through the end of December. For 2015, the rate is 5% or .4167% per month for each month the report is late. It may be possible that late returns are subject to two or more interest rates. Please contact the IFTA Audit Section at 405-521-3246, should you have any questions.