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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
	09/30/13	10/31/13	3	13

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	
(C) CNG	

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](http://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 "T" 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 9600401

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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	TYPE	TAX PERIOD END DATE	DUE DATE	TAX QUARTER	YEAR	FUEL TYPE
OK		09/30/13	10/31/13	1ST <input type="checkbox"/> 2ND <input type="checkbox"/> 3RD <input checked="" type="checkbox"/> 4TH <input type="checkbox"/>	13	CNG

A	B	C	D			E	F	G	H	I	J
			TOTAL TAXABLE MILES	TAXABLE GALLONS	TAX PAID GALLONS						
ROUND TO NEAREST WHOLE GALLON AND MILES											
JURIS-DICTION	TOTAL MILES	TAXABLE GALLONS	TAX PAID GALLONS	NET TAXABLE GALLONS (D-E)	TAX RATE	TAX DUE (F X G)	INTEREST DUE PER MONTH (SEE FORM)	TOTAL DUE (H + I)			
AL 01					.19000						
AR 04					.05000						
CA 05					.07000						
CO 06					.20500						
CT 07					.26000						
DE 08					.22000						
FL 10					.33070						
GA 11					.16800						
IA 16					.16000						
ID 13					.19700						
IL 14					.31500						
IN 15					.16000						
IN 15	SURCHARGE:	XXXX	XXXX	XXXX	.11000						
KS 17					.23000						
KY 18					.27900						
KY 18	SURCHARGE:	XXXX	XXXX	XXXX	.13500						
LA 19					.16000						
MA 22					.17700						
MB 64					.11160						
MD 21					.27000						
ME 20					.24300						
MN 24					.24740						
MO 26					.17000						
MS 25					.22800						
MI 27					.07000						
NB 65					.71420						
NC 34					.37600						
ND 35					.23000						
NE 28					.26300						
NJ 31					.09250						
NV 29					.21000						
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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# OKLAHOMA CORPORATION COMMISSION

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

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

TRANSPORTATION DIVISION



Marchi C. McCartney, Director

## TO: ALL OKLAHOMA IFTA LICENSE HOLDERS

Effective August 1, 2013, Massachusetts has a split fuel tax rate for the 3rd quarter 2013.

### Tax rates and periods are as follows:

Fuel Type	Month	Rate	Month	Rate
Gasoline	July	0.2100	Aug/Sept	0.2400
Diesel	July	0.2100	Aug/Sept	0.2400
Gasohol	July	0.2100	Aug/Sept	0.2400
Ethanol	July	0.2100	Aug/Sept	0.2400
Methanol	July	0.2100	Aug/Sept	0.2400
E-85	July	0.2100	Aug/Sept	0.2400
M-85	July	0.2100	Aug/Sept	0.2400
A-55	July	0.2100	Aug/Sept	0.2400
Biodiesel	July	0.2100	Aug/Sept	0.2400

Massachusetts' activity for the months of August and September 2013 will be filed on the regular 3rd quarter 2013 fuel tax report, which is mailed each quarter.

Use the enclosed supplemental sheet for Massachusetts' July 2013 activity.

Miles per gallon (MPG) will be computed as usual (total fleet miles divided by total fleet fuel = MPG). Use the calculated MPG to determine the Massachusetts taxable gallons for both the report (August and September activity) and the supplemental report (July activity). Remember to include the calculated tax from the supplemental schedule in your Page 1 Line 4 Tax Due calculation.

Refer all inquires to IRP/IFTA Audit (405)521-3246

IRP/IFTA



## 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
- # 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 Where biodiesel is blended with fuel, only the biodiesel portion of the blend is exempt from tax. Licensees may apply for a tax refund directly to Ontario for the biodiesel portion and other tax exempt products such as methanol.
- # 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.
- # 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](http://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 Policy Statement 92(10.1), Tables and Equivalents for Natural Gas and Propane for Motor Vehicle Fuels Tax Purposes, for more information on computing the tax on motor vehicle fuels in gaseous form.

# 17 - MINNESOTA

CNG rate: .002474 per 100 cubic foot

# 18 - MANITOBA

Tax Rate for LNG and CNG is per cubic meter.

# 19 - MARYLAND

Effective date is 7/1/2013. See website: [http://taxes.marylandtaxes.com/Business\\_Taxes/Business\\_Tax\\_Types/Motor\\_Fuel\\_Tax/Tax\\_Information/Motor\\_Fuel\\_Tax\\_Rates/](http://taxes.marylandtaxes.com/Business_Taxes/Business_Tax_Types/Motor_Fuel_Tax/Tax_Information/Motor_Fuel_Tax_Rates/)

**\*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 2013, 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.**