

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

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.

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-3-95OKLAHOMA 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		09/30/14	10/31/14	1ST <input type="checkbox"/>	2ND <input type="checkbox"/>	3RD <input checked="" type="checkbox"/>	4TH <input type="checkbox"/>	14	CNG

JURIS- DICTION	ROUND TO NEAREST WHOLE GALLON AND MILES						TAX DUE (F X G)	SEE FOOTNOTES	INTEREST DUE PER MONTH	TOTAL DUE (H + I)
	TOTAL MILES	TOTAL TAXABLE MILES	TAXABLE GALLONS	TAX PAID GALLONS	NET TAXABLE GALLONS (D-E)	TAX RATE				
AR 04						.05000				
CA 05						.07000				
CO 06						.03000				
CT 07						.26000				
DE 08						.22000				
GA 11						.16200				
IA 16						.21000				
ID 13						.19700				
IL 14						.31600				
IN 15						.16000				
IN 15 SURCHARGE:		XXXX		XXXX	XXXX	.11000				
KS 17						.24000				
KY 18						.28100				
KY 18 SURCHARGE:		XXXX		XXXX	XXXX	.13600				
LA 19						.16000				
MA 22						.23000				
MB 64						.20930				
MD 21						.27400				
ME 20						.24300				
MN 24						.24740				
MS 25						.22800				
MT 27						.07000				
NB 65						.66980				
NC 34						.36500				
ND 35						.23000				
NE 28						.26400				
NJ 31						.09250				
NS 67						.54080				
NV 29						.21000				
OK 37						.05000				
PA 39						.40700				
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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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 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 - OKLAHOMA** The LNG rate is \$0.05 effective 01/01/2014.
- # 20 - 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.
- # 21 - 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.
- # 22 - MARYLAND** Rate change effective 7/1/14.
- # 23 - IOWA** CNG changed from .16 to .21

***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 2014, 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.