

**Delaware International Fuel Use Tax Return****4Q/25**

Use this form to report operations for the period October 01, 2025 - December 31, 2025

This return must be filed by February 02, 2026.

Account Number:

Tax ID Number:

<input type="checkbox"/> No Operation in any jurisdiction
<input type="checkbox"/> Cancel License
<input type="checkbox"/> Amended return

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA). Read the instructions on the next page carefully. File this return even if there is not tax due.

Attach check or money order payable to: DMV.

**Enter the amount of your payment here**

\$

Enter the Total from column P of Form IFTA-101, IFTA Quarterly Fuel Use Tax Schedule, form for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel . . . . .	
2 Gasoline . . . . .	
3 Ethanol . . . . .	
4 Liquid Propane (LPG) . . . . .	
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on 2nd page of IFTA-101-I) . . . . .	
6 Subtotal of amount due or (credit) (add lines 1 through 5 above) . . . . .	
7 Penalty (see instructions) . . . . .	
8 Total balance due or (credit) (add lines 6 and 7) . . . . .	
9 Credits available as of 12/12/2025 . . . . .	
10 Balance due/(credit) (subtract line 9 from line 8) . . . . .	
11 Refund amount requested . . . . .	

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I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date
Official title	Taxpayer's phone number
Paid preparer's name or firm (if other than taxpayer)	Paid preparer's EIN
Paid preparer's address	Paid preparer's phone number
Paid preparer's signature	Date

**Make a copy of this return for your records.**

## General Information

**Who Must File** – Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type.

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

Liquefied natural gas (LNG) must be converted to diesel gallon equivalent (DGE) measures. The DGE of LNG is 6.06 lbs. Therefore you must divide your LNG pounds by 6.06 to determine the DGE. Enter the calculated DGE value as the total for LNG.

### U.S./METRIC CONVERSION FACTORS:

one liter = 0.2642 gallons      one gallon = 3.785 liters  
one mile = 1.6093 kilometers      one kilometer = 0.62137 miles

### Instructions

Please make any changes in your name or address on your return.

**No Operation** – Mark *X* in this box if you did not operate a qualified motor vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this return and mail to the address indicated on the return.

**Cancel License** - Mark *X* in this box if you are filing a final return and requesting your license be canceled. Complete this return for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy any used decals.

**Amended Return** - Mark *X* in this box if this return corrects a previous return. Indicate the quarter and year of the return you are correcting. The amended return should show the correct figures for that quarter – not the difference. An explanation of the changes must accompany the amended return.

### Line instructions

Enter any credit amounts in brackets.

Line 1 – Enter the total amount from column P on the first page of Form IFTA-101 for diesel.

Line 2 – Enter the total amount from column P on the first page of Form IFTA-101 for gasoline.

Line 3 – Enter the total amount from column P on the first page of Form IFTA-101 for ethanol.

Line 4 – Enter the total amount from column P on the first page of Form IFTA-101 for liquid propane (LPG).

Line 5 – Enter the total amount from column R of the worksheet on the second page of Form IFTA-101-I, for all other fuel types.

Line 6 – Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1-5. Enter a net credit amount in brackets.

Line 7 – Penalty – A penalty of \$50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a return, for filing a late return, or for underpayment of taxes due.

Line 8 – Add lines 6 and 7. Enter a credit amount in brackets.

Line 9 – The preprinted credit shown on line 9 is the total of the credits available from previous quarters as of the date shown.

Line 10 – Subtract line 9 from line 8. Enter a credit amount in brackets. If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1. (If amount due is under \$5, no payment is required.)

Line 11 – Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly return. Caution: Credit balances cannot be carried forward for more than eight quarters (two years) from the quarter earned.

**Signature** – The return must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be *prima facie* evidence that the individual is authorized to sign and certify the return on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the return he or she is required to sign and date the return and provide his or her EIN/social security number, mailing address and telephone number.

**For additional information**, see the second page of Form IFTA-101-I, *Instructions for Form IFTA-101*.

### MAILING INSTRUCTIONS

1. Attach check or money order payable to: **DMV**.
2. Include on your check or money order your Motor Carrier Account number and the period covered by this return.
3. Place the IFTA-100 (*page 1*) form on top of the IFTA-101 schedule(s) you are returning.
4. Fold on the lines indicated in the margin of the IFTA-100 (*page 1*).



# Delaware International Fuel Tax Agreement

## Quarterly Tax Schedule

### 4Q/25

IFTA-101 (page 1)

Use this form to report operations for the period  
October 01, 2025 - December 31, 2025

Quarter: 10/01/2025 - 12/31/2025  
Fuel Type: Biodiesel

**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

Account Number:

Tax ID Number:

Return Due Date:

February 02, 2026

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	/	(D) Total Gallons (All IFTA and Non-IFTA)	=	(E) Average Fleet MPG (2 decimal places)
(A) _____	+	(B) _____	=	(C) _____	/	(D) _____	=	(E) _____ . _____

Round to the nearest whole mile or gallon

Enter credits in brackets ()

F	G	H	I	J	K	L	M	N	O	P
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
<b>DE</b>							0.2200			
<b>AB</b>							0.3567			
<b>AL</b>							0.3100			
<b>AR</b>							0.2850			
<b>AZ</b>							0.2600			
<b>BC</b>							0.4115			
<b>CA</b>							0.9710			
<b>CO</b>							0.3250			
<b>CT</b>							0.4890			
<b>FL</b>							0.4027			
<b>GA</b>							0.3710			
<b>IA</b>							0.2980			
<b>ID</b>							0.3200			
<b>IL</b>							0.7490			
<b>IN</b>							0.6100			
<b>IN*</b>							0.0000			
<b>KS</b>							0.2600			
<b>KY</b>							0.2200			
<b>KY*</b>							0.1050			
<b>LA</b>							0.2000			
<b>MA</b>							0.2400			
<b>MB</b>							0.3429			
<b>MD</b>							0.4675			
<b>ME</b>							0.3120			
<b>Subtotals</b>										
<b>Subtotals page 2</b>										
<b>Totals</b>										

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete. Authorized signature below.

**Delaware IFTA-101 (page 2)**

Quarter

10/01/2025 - 12/31/2025

Account Number:

Fuel Type:

Biodiesel

F	G	H	I	J	K	L	M	N	O	P
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E above	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
<b>MI</b>							0.5070			
<b>MN</b>							0.3180			
<b>MO</b>							0.2950			
<b>MS</b>							0.2100			
<b>MT</b>							0.2975			
<b>NB</b>							0.4239			
<b>NC</b>							0.4030			
<b>ND</b>							0.2300			
<b>NE</b>							0.3180			
<b>NH</b>							0.2220			
<b>NJ</b>							0.5190			
<b>NL</b>							0.0000			
<b>NM</b>							0.1200			
<b>NS</b>							0.4225			
<b>NV</b>							0.2700			
<b>NY</b>							0.0000			
<b>OH</b>							0.4700			
<b>OK</b>							0.1900			
<b>ON</b>							0.2469			
<b>OR</b>							0.0000			
<b>PA</b>							0.7410			
<b>PE</b>							0.0000			
<b>QC</b>							0.5542			
<b>RI</b>							0.4000			
<b>SC</b>							0.2800			
<b>SD</b>							0.2800			
<b>SK</b>							0.4115			
<b>TN</b>							0.2700			
<b>TX</b>							0.2000			
<b>UT</b>							0.3850			
<b>VA</b>							0.3270			
<b>VA*</b>							0.1430			
<b>VT</b>							0.0000			
<b>WA</b>							0.5840			
<b>WI</b>							0.3290			
<b>WV</b>							0.3570			
<b>WY</b>							0.2400			
<b>Subtotals</b>										

Transfer the subtotal amounts to IFTA-101 (page 1) I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete.



# Delaware International Fuel Tax Agreement

## Quarterly Tax Schedule

### 4Q/25

IFTA-101 (page 1)

Use this form to report operations for the period  
October 01, 2025 - December 31, 2025

Quarter: 10/01/2025 - 12/31/2025  
Fuel Type: Liquid Propane (LPG)

**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

Account Number:

Tax ID Number:

Return Due Date:

February 02, 2026

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	/	(D) Total Gallons (All IFTA and Non-IFTA)	=	(E) Average Fleet MPG (2 decimal places)
(A) _____	+	(B) _____	=	(C) _____	/	(D) _____	=	(E) _____ . _____

**Round to the nearest whole mile or gallon****Enter credits in brackets ()**

F	G	H	I	J	K	L	M	N	O	P
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
<b>DE</b>							0.2200			
<b>AB</b>							0.2579			
<b>AL</b>							0.3100			
<b>AR</b>							0.1650			
<b>AZ</b>							0.0000			
<b>BC</b>							0.0741			
<b>CA</b>							0.0600			
<b>CO</b>							0.1350			
<b>CT</b>							0.2600			
<b>FL</b>							0.0000			
<b>GA</b>							0.3310			
<b>IA</b>							0.3000			
<b>ID</b>							0.2320			
<b>IL</b>							0.7300			
<b>IN</b>							0.0000			
<b>IN*</b>							0.6100			
<b>KS</b>							0.2300			
<b>KY</b>							0.2500			
<b>KY*</b>							0.0450			
<b>LA</b>							0.1460			
<b>MA</b>							0.2360			
<b>MB</b>							0.0823			
<b>MD</b>							0.4600			
<b>ME</b>							0.2190			
<b>Subtotals</b>										
<b>Subtotals page 2</b>										
<b>Totals</b>										

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete. Authorized signature below.

**Delaware IFTA-101 (page 2)**

Quarter

10/01/2025 - 12/31/2025

Account Number:

Fuel Type:

Liquid Propane (LPG)

F	G	H	I	J	K	L	M	N	O	P
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E above	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
<b>MI</b>							0.5070			
<b>MN</b>							0.2390			
<b>MO</b>							0.1700			
<b>MS</b>							0.1700			
<b>MT</b>							0.0518			
<b>NB</b>							0.1838			
<b>NC</b>							0.4030			
<b>ND</b>							0.2300			
<b>NE</b>							0.3180			
<b>NH</b>							0.2220			
<b>NJ</b>							0.3965			
<b>NL</b>							0.1921			
<b>NM</b>							0.1200			
<b>NS</b>							0.1921			
<b>NV</b>							0.0640			
<b>NY</b>							0.2400			
<b>OH</b>							0.4700			
<b>OK</b>							0.1600			
<b>ON</b>							0.0000			
<b>OR</b>							0.0000			
<b>PA</b>							0.4250			
<b>PE</b>							0.0000			
<b>QC</b>							0.0000			
<b>RI</b>							0.4000			
<b>SC</b>							0.2800			
<b>SD</b>							0.2000			
<b>SK</b>							0.2469			
<b>TN</b>							0.2200			
<b>TX</b>							0.0000			
<b>UT</b>							0.0000			
<b>VA</b>							0.3170			
<b>VA*</b>							0.1530			
<b>VT</b>							0.0000			
<b>WA</b>							0.0000			
<b>WI</b>							0.2260			
<b>WV</b>							0.1950			
<b>WY</b>							0.2400			
<b>Subtotals</b>										

Transfer the subtotal amounts to IFTA-101 (page 1) I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete.



# Delaware International Fuel Tax Agreement

## Quarterly Tax Schedule

### 4Q/25

IFTA-101 (page 1)

Use this form to report operations for the period  
October 01, 2025 - December 31, 2025

Quarter: 10/01/2025 - 12/31/2025  
Fuel Type: Gasoline

**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

Account Number:

Tax ID Number:

Return Due Date:

February 02, 2026

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	/	(D) Total Gallons (All IFTA and Non-IFTA)	=	(E) Average Fleet MPG (2 decimal places)
(A) _____	+	(B) _____	=	(C) _____	/	(D) _____	=	(E) _____ . _____

Round to the nearest whole mile or gallon

Enter credits in brackets ()

F	G	H	I	J	K	L	M	N	O	P
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
<b>DE</b>							0.2300			
<b>AB</b>							0.3567			
<b>AL</b>							0.3000			
<b>AR</b>							0.2470			
<b>AZ</b>							0.1800			
<b>BC</b>							0.3978			
<b>CA</b>							0.0000			
<b>CO</b>							0.2700			
<b>CT</b>							0.2500			
<b>FL</b>							0.4040			
<b>GA</b>							0.3310			
<b>IA</b>							0.3000			
<b>ID</b>							0.0000			
<b>IL</b>							0.6690			
<b>IN</b>							0.3600			
<b>IN*</b>							0.0000			
<b>KS</b>							0.2400			
<b>KY</b>							0.2500			
<b>KY*</b>							0.0450			
<b>LA</b>							0.2000			
<b>MA</b>							0.2400			
<b>MB</b>							0.3429			
<b>MD</b>							0.4600			
<b>ME</b>							0.0000			
<b>Subtotals</b>										
<b>Subtotals page 2</b>										
<b>Totals</b>										

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete. Authorized signature below.

**Delaware IFTA-101 (page 2)**

Quarter

10/01/2025 - 12/31/2025

Account Number:

Fuel Type:

Gasoline

F	G	H	I	J	K	L	M	N	O	P
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E above	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
<b>MI</b>							0.4550			
<b>MN</b>							0.3180			
<b>MO</b>							0.2950			
<b>MS</b>							0.2100			
<b>MT</b>							0.0000			
<b>NB</b>							0.2982			
<b>NC</b>							0.4030			
<b>ND</b>							0.2300			
<b>NE</b>							0.3180			
<b>NH</b>							0.0000			
<b>NJ</b>							0.4490			
<b>NL</b>							0.2058			
<b>NM</b>							0.1200			
<b>NS</b>							0.4252			
<b>NV</b>							0.2300			
<b>NY</b>							0.4050			
<b>OH</b>							0.3850			
<b>OK</b>							0.1900			
<b>ON</b>							0.2469			
<b>OR</b>							0.0000			
<b>PA</b>							0.5760			
<b>PE</b>							0.2324			
<b>QC</b>							0.5267			
<b>RI</b>							0.4000			
<b>SC</b>							0.2800			
<b>SD</b>							0.2800			
<b>SK</b>							0.4115			
<b>TN</b>							0.2600			
<b>TX</b>							0.2000			
<b>UT</b>							0.3850			
<b>VA</b>							0.3170			
<b>VA*</b>							0.1530			
<b>VT</b>							0.0000			
<b>WA</b>							0.5540			
<b>WI</b>							0.3290			
<b>WV</b>							0.3570			
<b>WY</b>							0.2400			
<b>Subtotals</b>										

Transfer the subtotal amounts to IFTA-101 (page 1) I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete.



# Delaware International Fuel Tax Agreement

## Quarterly Tax Schedule

### 4Q/25

IFTA-101 (page 1)

Use this form to report operations for the period  
October 01, 2025 - December 31, 2025

Quarter: 10/01/2025 - 12/31/2025  
Fuel Type: Diesel

**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

Account Number:

Tax ID Number:

Return Due Date:

February 02, 2026

(A) Total IFTA Miles	+	(B) Total Non-IFTA Miles	=	(C) Total Miles	/	(D) Total Gallons (All IFTA and Non-IFTA)	=	(E) Average Fleet MPG (2 decimal places)
(A) _____	+	(B) _____	=	(C) _____	/	(D) _____	=	(E) _____ . _____

Round to the nearest whole mile or gallon

Enter credits in brackets ()

F	G	H	I	J	K	L	M	N	O	P
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
<b>DE</b>							0.2200			
<b>AB</b>							0.3567			
<b>AL</b>							0.3100			
<b>AR</b>							0.2850			
<b>AZ</b>							0.2600			
<b>BC</b>							0.4115			
<b>CA</b>							0.9710			
<b>CO</b>							0.3250			
<b>CT</b>							0.4890			
<b>FL</b>							0.4027			
<b>GA</b>							0.3710			
<b>IA</b>							0.3250			
<b>ID</b>							0.3200			
<b>IL</b>							0.7490			
<b>IN</b>							0.6100			
<b>IN*</b>							0.0000			
<b>KS</b>							0.2600			
<b>KY</b>							0.2200			
<b>KY*</b>							0.1050			
<b>LA</b>							0.2000			
<b>MA</b>							0.2400			
<b>MB</b>							0.3429			
<b>MD</b>							0.4675			
<b>ME</b>							0.3120			
<b>Subtotals</b>										
<b>Subtotals page 2</b>										
<b>Totals</b>										

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete. Authorized signature below.

**Delaware IFTA-101 (page 2)**

Quarter

10/01/2025 - 12/31/2025

Account Number:

Fuel Type:

Diesel

F	G	H	I	J	K	L	M	N	O	P
Jurisdiction	Total IFTA Miles	Taxable Miles	MPG from E above	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
<b>MI</b>							0.5070			
<b>MN</b>							0.3180			
<b>MO</b>							0.2950			
<b>MS</b>							0.2100			
<b>MT</b>							0.2975			
<b>NB</b>							0.4239			
<b>NC</b>							0.4030			
<b>ND</b>							0.2300			
<b>NE</b>							0.3180			
<b>NH</b>							0.2220			
<b>NJ</b>							0.5190			
<b>NL</b>							0.2606			
<b>NM</b>							0.2100			
<b>NS</b>							0.4225			
<b>NV</b>							0.2700			
<b>NY</b>							0.3875			
<b>OH</b>							0.4700			
<b>OK</b>							0.1900			
<b>ON</b>							0.2469			
<b>OR</b>							0.0000			
<b>PA</b>							0.7410			
<b>PE</b>							0.3882			
<b>QC</b>							0.5542			
<b>RI</b>							0.4000			
<b>SC</b>							0.2800			
<b>SD</b>							0.2800			
<b>SK</b>							0.4115			
<b>TN</b>							0.2700			
<b>TX</b>							0.2000			
<b>UT</b>							0.3850			
<b>VA</b>							0.3270			
<b>VA*</b>							0.1430			
<b>VT</b>							0.3100			
<b>WA</b>							0.5840			
<b>WI</b>							0.3290			
<b>WV</b>							0.3570			
<b>WY</b>							0.2400			
<b>Subtotals</b>										

Transfer the subtotal amounts to IFTA-101 (page 1) I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct, and complete.

# Instructions for Form IFTA - 101

## IFTA Quarterly Fuel Use Tax Schedule

IFTA-101-I (page 1)

A separate Form IFTA-101 must be used for each fuel type. Forms have been generated for each fuel type for which you are liable.

Jurisdictions that have a surcharge\* are listed twice on Forms IFTA-101 (column F). If you traveled in any jurisdiction(s) with a surcharge\*, be sure to complete both lines for that jurisdiction on Form IFTA-101. Entries do not need to be made for the surcharge line for columns G, H, I, K and L.

Jurisdictions with tax rate changes throughout the quarter will appear as their own row, immediately under the jurisdiction abbreviation. The date displayed indicates the date the tax rate took effect.

**(A) Total IFTA Miles** – Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule (total from column G). Report all miles traveled whether the miles are taxable or nontaxable. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).

**(B) Total Non-IFTA Miles** – Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).

**(C) Total Miles** – Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

**(D) Total Gallons** – Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all qualified motor vehicles in your fleet using the fuel type indicated. Round gallons to the nearest whole gallon (e.g., 123.4 = 123).

**(E) Average Fleet MPG** – Divide item (C) by item (D). Round to 2 decimal places (e.g., 4.567 = 4.57).

**Column F** – All IFTA jurisdictions are preprinted. If you did not operate in a jurisdiction, make no entries for that jurisdiction.

**Column G** – Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Make no entry on surcharge line for this column. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).

**Column H** – Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Make no entry on surcharge line for this column. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).

**Column I** – Enter your average fleet miles per gallon (mpg) from item (E) above. Make no entry on surcharge line for this column.

\*Jurisdictions with surcharge: Indiana, Kentucky, and Virginia

**Column J** – Divide the amount in column H by the amount in column I to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge\* taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, column J. Round gallons to the nearest whole gallon (e.g., 123.4 = 123).

**Column K** – Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. Keep your records for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used. Make no entry on surcharge line. Round gallons to the nearest whole gallon (e.g., 123.4 = 123).

**Column L** – Subtract the amounts in column K from column J for each jurisdiction. Make no entry on surcharge line for this column.

- If column J is greater than column K, enter the taxable gallons.
- If column K is greater than column J, enter the credit gallons. Use brackets to indicate credit gallons.

**Column M** – All tax rates will be preprinted.

**Column N** – Multiply the amount in column L by the tax rate for that jurisdiction in column M to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge\* is applicable, multiply the gallons in column J by the surcharge tax rate in column M.

**Column O** – If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/schedule. Interest is computed on tax due from the due date of the return until the date payment is received. Interest is computed at 0.75% per month or part of a month, to a maximum of 9.00% per year. Returns must be postmarked no later than the last day of the month following the end of the quarter to be timely.

**Column P** – For each jurisdiction, add the amounts in column N and column O and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

**Subtotals** – Add the amounts in columns G, N, O and P on the first page of the schedule and enter on the *Subtotals* line in the appropriate columns. Add the amounts in columns G, N, O and P on the second page of the schedule and enter in the applicable columns on the *Subtotals* line below. Enter these amounts in the applicable columns on the first page of the schedule on the *Subtotals from page 2* line.

**Totals** – Add the *Subtotals* and the *Subtotals from page 2* to determine the *Totals*. The total in column P is the difference of all credits and taxes due for all jurisdictions. Transfer the *Totals* from column P for Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported to the corresponding line on Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return*. For all other fuel types, add the *Subtotals* and the *Subtotals from page 2*, and transfer the total from column P for each of these fuels to column R of the worksheet on the second page of these instructions.

**Instructions for Form IFTA - 101**  
**IFTA Quarterly Fuel Use Tax Schedule**

IFTA-101-I (page 2)

**(All Other) Fuel Types Worksheet**

**Worksheet Instructions**

For each fuel type listed below, enter the total for that fuel from column P of Form IFTA-101 (page 1) in column R. Add the totals in column R, and transfer the Total Amount to line 5 of Form IFTA-100.

(Q) (Other) Fuel Type	(R) Total from Column(P) of IFTA-101
Compressed Natural Gas (CNG)	
A55 (Naphtha/Crude/Water)	
E85 (Ethanol 85)	
M85 (Methanol 85)	
Gasohol	
Liquid Natural Gas (LNG)	
Methanol	
Biodiesel	
<b>TOTAL AMOUNT --&gt;</b> Transfer this amount to line 5 of Form IFTA-100 (page 1)	

**Hours of Operation:**

\*\*\*\*By Appointment Only\*\*\*\*

Phone: (302) 744-2702

**Physical location:**

Motor Carrier  
Dover DMV Building  
303 Transportation Circle  
Room 212  
Dover, DE 19901

**Mailing Address:**

Delaware Motor Carrier Services  
P.O. Drawer E  
Dover, DE 19903

E-Mail: [dot.motorcarrier@delaware.gov](mailto:dot.motorcarrier@delaware.gov)

<http://www.dmv.de.gov>

Transportation Services Menu

**Include your Motor Carrier Account number on all correspondence.**