Delaware International Fuel Use Tax Return
3Q/26

Use this form to report operations for the period July 01, 2026 - September 30, 2026

This return must be filed by November 02, 2026.

Account Number:
Tax ID Number:

- ☐ No Operation in any jurisdiction
- ☐ Cancel License
- ☐ 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	1	
2	Gasoline	2	
3	Ethanol	3	
4	Liquid Propane (LPG)	4	
5	All other fuel types not listed in lines 1 thru 4 (from worksheet on 2nd page of IFTA-101-I)	5	
6	Subtotal of amount due or (credit) (add lines 1 through 5 above)	6	
7	Penalty (see instructions)	7	
8	Total balance due or (credit) (add lines 6 and 7)	8	
9	Credits available as of 09/14/2026	9	
10	Balance due/(credit) (subtract line 9 from line 8)	10	
11	Refund amount requested	11	

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 equivelant (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
3Q/26

Use this form to report operations for the period
July 01, 2026 - September 30, 2026

Quarter: 07/01/2026 - 09/30/2026 **A RETURN MUST BE FILED EVEN IF NO DISTANCE TRAVELED**
Fuel Type: Diesel

Account Number:
Tax ID Number:
Return Due Date: November 02, 2026

(A) Total IFTA Distance	+	(B) Total Non-IFTA Distance	=	(C) Total Distance	/	(D) Total Volume (All IFTA and Non-IFTA)	=	(E) Average Fleet DPV (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 Distance	Taxable Distance	DPV from E	Taxable Volume	Tax Paid Volume	Net Taxable Volume	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
DE							0.2200			
AB							0.3519			
AL							0.3100			
AR							0.2850			
AZ							0.2600			
BC							0.4060			
CA							0.9790			
CO							0.3350			
CT							0.4990			
FL							0.4097			
GA							0.3730			
IA							0.3250			
ID							0.3200			
IL							0.7380			
IN							0.6300			
IN*							0.0000			
KS							0.2600			
KY							0.2200			
KY*							0.1050			
LA							0.2000			
MA							0.2400			
MB							0.3383			
MD							0.4745			
ME							0.3120			
Subtotals										
Subtotals page 2										
Totals										

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.

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Delaware IFTA-101 (page 2)

Quarter 07/01/2026 - 09/30/2026 Account Number:

Fuel Type: Diesel

F	G	H	I	J	K	L	M	N	O	P
Jurisdiction	Total IFTA Distance	Taxable Distance	DPV from E above	Taxable Volume	Tax Paid Volume	Net Taxable Volume	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
MI							0.5240			
MN							0.3260			
MO							0.2950			
MS							0.2400			
MT							0.2975			
NB							0.4182			
NC							0.4100			
ND							0.2300			
NE							0.3180			
NH							0.2220			
NJ							0.5610			
NL							0.2572			
NM							0.2100			
NS							0.4168			
NV							0.2700			
NY							0.3805			
OH							0.4700			
OK							0.1900			
ON							0.2436			
OR							0.0000			
PA							0.7410			
PE							0.3830			
QC							0.5468			
RI							0.4000			
SC							0.2800			
SD							0.2800			
SK							0.4060			
TN							0.2700			
TX							0.2000			
UT							0.3790			
VA							0.3360			
VA*							0.1430			
VT							0.3100			
WA							0.5950			
WI							0.3290			
WV							0.3570			
WY							0.2400			
Subtotals										

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
3Q/26

Use this form to report operations for the period
July 01, 2026 - September 30, 2026

Quarter: 07/01/2026 - 09/30/2026 **A RETURN MUST BE FILED EVEN IF NO DISTANCE TRAVELED**
Fuel Type: Biodiesel

Account Number:
Tax ID Number:
Return Due Date: 7 November 02, 2026

(A) Total IFTA Distance	+	(B) Total Non-IFTA Distance	=	(C) Total Distance	/	(D) Total Volume (All IFTA and Non-IFTA)	=	(E) Average Fleet DPV (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 Distance	Taxable Distance	DPV from E	Taxable Volume	Tax Paid Volume	Net Taxable Volume	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
DE							0.2200			
AB							0.3519			
AL							0.3100			
AR							0.2850			
AZ							0.2600			
BC							0.4060			
CA							0.9790			
CO							0.3350			
CT							0.4990			
FL							0.4097			
GA							0.3730			
IA							0.2950			
ID							0.3200			
IL							0.7380			
IN							0.6300			
IN*							0.0000			
KS							0.2600			
KY							0.2200			
KY*							0.1050			
LA							0.2000			
MA							0.2400			
MB							0.3383			
MD							0.4745			
ME							0.3120			
Subtotals										
Subtotals page 2										
Totals										

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.

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Delaware IFTA-101 (page 2)

Quarter 07/01/2026 - 09/30/2026 Account Number:

Fuel Type: Biodiesel

F	G	H	I	J	K	L	M	N	O	P
Jurisdiction	Total IFTA Distance	Taxable Distance	DPV from E above	Taxable Volume	Tax Paid Volume	Net Taxable Volume	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
MI							0.5240			
MN							0.3260			
MO							0.2950			
MS							0.2400			
MT							0.2975			
NB							0.4182			
NC							0.4100			
ND							0.2300			
NE							0.3180			
NH							0.2220			
NJ							0.5610			
NL							0.0000			
NM							0.1200			
NS							0.4168			
NV							0.2700			
NY							0.0000			
OH							0.4700			
OK							0.1900			
ON							0.2436			
OR							0.0000			
PA							0.7410			
PE							0.0000			
QC							0.5468			
RI							0.4000			
SC							0.2800			
SD							0.2800			
SK							0.4060			
TN							0.2700			
TX							0.2000			
UT							0.3790			
VA							0.3360			
VA*							0.1430			
VT							0.0000			
WA							0.5950			
WI							0.3290			
WV							0.3570			
WY							0.2400			
Subtotals										

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
3Q/26

Use this form to report operations for the period
July 01, 2026 - September 30, 2026

Account Number:
Tax ID Number:
Return Due Date: November 02, 2026

Quarter: 07/01/2026 - 09/30/2026
Fuel Type: Liquid Propane (LPG)

A RETURN MUST BE FILED EVEN IF NO DISTANCE TRAVELED

(A) Total IFTA Distance	+	(B) Total Non-IFTA Distance	=	(C) Total Distance	/	(D) Total Volume (All IFTA and Non-IFTA)	=	(E) Average Fleet DPV (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 Distance	Taxable Distance	DPV from E	Taxable Volume	Tax Paid Volume	Net Taxable Volume	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
DE							0.2200			
AB							0.2544			
AL							0.3100			
AR							0.1650			
AZ							0.0000			
BC							0.0731			
CA							0.0600			
CO							0.1350			
CT							0.2600			
FL							0.0000			
GA							0.3330			
IA							0.3000			
ID							0.2320			
IL							0.7200			
IN							0.0000			
IN*							0.6300			
KS							0.2300			
KY							0.2500			
KY*							0.0450			
LA							0.1460			
MA							0.2540			
MB							0.0812			
MD							0.4660			
ME							0.2190			
Subtotals										
Subtotals page 2										
Totals										

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.

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Delaware IFTA-101 (page 2)

Quarter 07/01/2026 - 09/30/2026 Account Number:

Fuel Type: Liquid Propane (LPG)

F	G	H	I	J	K	L	M	N	O	P
Jurisdiction	Total IFTA Distance	Taxable Distance	DPV from E above	Taxable Volume	Tax Paid Volume	Net Taxable Volume	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
MI							0.5240			
MN							0.2450			
MO							0.1700			
MS							0.1700			
MT							0.0518			
NB							0.1814			
NC							0.4100			
ND							0.2300			
NE							0.3180			
NH							0.2220			
NJ							0.4385			
NL							0.1895			
NM							0.1200			
NS							0.1895			
NV							0.0640			
NY							0.2400			
OH							0.4700			
OK							0.1600			
ON							0.0000			
OR							0.0000			
PA							0.4250			
PE							0.0000			
QC							0.0000			
RI							0.4000			
SC							0.2800			
SD							0.2000			
SK							0.2436			
TN							0.2200			
TX							0.0000			
UT							0.0000			
VA							0.3260			
VA*							0.1530			
VT							0.0000			
WA							0.0000			
WI							0.2260			
WV							0.1940			
WY							0.2400			
Subtotals										

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
3Q/26

Use this form to report operations for the period
July 01, 2026 - September 30, 2026

Quarter: 07/01/2026 - 09/30/2026 **A RETURN MUST BE FILED EVEN IF NO DISTANCE TRAVELED**
Fuel Type: Gasoline

Account Number:
Tax ID Number:
Return Due Date: November 02, 2026

(A) Total IFTA Distance	+	(B) Total Non-IFTA Distance	=	(C) Total Distance	/	(D) Total Volume (All IFTA and Non-IFTA)	=	(E) Average Fleet DPV (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 Distance	Taxable Distance	DPV from E	Taxable Volume	Tax Paid Volume	Net Taxable Volume	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
DE							0.2300			
AB							0.3519			
AL							0.3000			
AR							0.2470			
AZ							0.1800			
BC							0.3924			
CA							0.0000			
CO							0.2800			
CT							0.2500			
FL							0.4110			
GA							0.3330			
IA							0.3000			
ID							0.0000			
IL							0.6530			
IN							0.0000			
IN*							0.0000			
KS							0.2400			
KY							0.2500			
KY*							0.0450			
LA							0.2000			
MA							0.2400			
MB							0.3383			
MD							0.4660			
ME							0.0000			
Subtotals										
Subtotals page 2										
Totals										

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.

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Delaware IFTA-101 (page 2)

Quarter 07/01/2026 - 09/30/2026 Account Number:

Fuel Type: Gasoline

F	G	H	I	J	K	L	M	N	O	P
Jurisdiction	Total IFTA Distance	Taxable Distance	DPV from E above	Taxable Volume	Tax Paid Volume	Net Taxable Volume	Tax Rate	Tax (Credit) Due	Interest Due	Total Due
MI							0.5240			
MN							0.3260			
MO							0.2950			
MS							0.2400			
MT							0.0000			
NB							0.2942			
NC							0.4100			
ND							0.2300			
NE							0.3180			
NH							0.0000			
NJ							0.4910			
NL							0.2030			
NM							0.1200			
NS							0.4196			
NV							0.2300			
NY							0.3980			
OH							0.3850			
OK							0.1900			
ON							0.2436			
OR							0.0000			
PA							0.5760			
PE							0.2293			
QC							0.5197			
RI							0.4000			
SC							0.2800			
SD							0.2800			
SK							0.4060			
TN							0.2600			
TX							0.2000			
UT							0.3190			
VA							0.3260			
VA*							0.1530			
VT							0.0000			
WA							0.5650			
WI							0.3290			
WV							0.3570			
WY							0.2400			
Subtotals										

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

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 Distance – Enter the total distance 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 distance traveled whether the distance is taxable or nontaxable. Round distance to the nearest whole unit (e.g., 1234.5 = 1235).

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

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

(D) Total Volume – Enter the total volume 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 volume to the nearest whole unit (e.g., 123.4 = 123).

(E) Average Fleet DPV – 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 distance traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Make no entry on surcharge line for this column. Round distance to the nearest whole unit (e.g., 1234.5 = 1235).

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

Column I – Enter your average fleet distance per volume (DPV) 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 volume of fuel consumed in each IFTA jurisdiction. For surcharge* taxable volume, enter the taxable volume from the same jurisdiction's fuel use tax line, column J. Round volume to the nearest whole unit (e.g., 123.4 = 123).

Column K – Enter the total tax-paid volume 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 volume 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 volume to the nearest whole unit (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 volume.
- If column K is greater than column J, enter the credit volume. Use brackets to indicate credit volume.

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 volume 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

(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 (Naptha/Crude/Water)	
E85 (Ethanol 85)	
M85 (Methanol 85)	
Gasohol	
Liquid Natural Gas (LNG)	
Methanol	
Biodiesel	
TOTAL AMOUNT --> 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

http://www.dmv.de.gov

Transportation Services Menu

Include your Motor Carrier Account number on all correspondence.