

INSTRUCTIONS FOR COMPLETING AN IFTA TAX RETURN

Page 2 Example for completion of Form 56 is at the bottom of this page.

- COLUMN A – JURISDICTION AND FUEL TYPE**
List each jurisdiction traveled and the type of fuel consumed during the reporting period. Jurisdictions with a surcharge enter the word “**Surcharge**” on the line immediately below each jurisdiction with a surcharge for each type of fuel used.
- COLUMN B – TOTAL MILES – In Each Jurisdiction for Each Fuel Type**
Enter the total miles traveled in each jurisdiction for each fuel type (**Round to WHOLE NUMBERS**).
Example – 655.8 should be rounded to 656 and 754.2 should be rounded to 754.
Jurisdictions with a surcharge place a “0” in the surcharge line for each type of fuel used.
- COLUMN C – TOTAL TAXABLE MILES – In Each Jurisdiction for Each Fuel Type**
Enter taxable miles traveled in each jurisdiction for each fuel type (**Round to WHOLE NUMBERS**).
Example – 655.8 should be rounded to 656 and 754.2 should be rounded to 754. Jurisdictions with a surcharge place a “0” in the surcharge line for each type of fuel used.
All Tennessee miles are taxable. Visit www.iftach.org to view a list of jurisdictional exemptions.
- COLUMN D – TAXABLE GALLONS**
Divide the amount in Column C by the average miles per gallon from Column D Form 55B for each fuel type (**Round to WHOLE NUMBERS**).
Divide miles in Column C by MPG, Column D on Form 55B. Example – 656 divided by 5.13 equals 127.87. The taxable gallons on Form 56 Column D shall be rounded to a whole number 128.
Jurisdictions with a surcharge enter the same taxable gallons on the surcharge line. Add Column D and do not include surcharge gallons in subtotal at the bottom of Form 56.
- COLUMN E – TAX PAID GALLONS – In Each Jurisdiction for Each Fuel Type**
Enter the gallons purchased in each jurisdiction for the reporting period on which fuel taxes have been paid (**Round to WHOLE NUMBERS**). **Example – 274.8 should be rounded to 275.**
Jurisdictions with a surcharge place a “0” in the surcharge line for each type of fuel used.
- COLUMN F – NET TAXABLE GALLONS**
Subtract the amount in Column E from the amount in Column D, if E is greater than D; enter the credit figure in brackets, i.e. <50>.
- COLUMN G – TAX RATE**
Enter the tax rate for each fuel type in each jurisdiction traveled. For jurisdictions with a surcharge enter the surcharge tax rate for each fuel type on the surcharge line.
- COLUMN H – TAX DUE/CREDIT**
Multiply the amount in Column F by the tax rate in Column G. Enter the amount in dollars and cents. Enter credit amounts in brackets. **SURCHARGES ARE NEVER A CREDIT.**
- COLUMN I – INTEREST**
If the return is filed late, interest is due for **each jurisdiction** where tax is due. Multiply Column H by the monthly rate of .00417 and enter the results.
- COLUMN J – TOTAL DUE/CREDIT**
Total Columns H and I and enter results in Column J. Enter credit amounts in brackets.

ALL DOLLARS AND CENTS MUST BE CARRIED TO THREE DECIMAL PLACES AND THEN ROUNDED TO TWO DECIMAL PLACES.

EXAMPLE: \$82.565 MUST BE SHOWN AS \$82.57 AND \$74.511 MUST BE SHOWN AS \$74.51.

TENNESSEE IFTA TAX RETURN FORM 56

EXAMPLE

Round Amounts In Column B Through F To Nearest Whole Gallon and Mile

Name as shown on Form 55 TN IFTA RETURN		IFTA License Number 0000000001					Tax Period 09/01				
(A) Jurisdiction and Fuel Type	(B) Total Miles In Each Jurisdiction for Each Fuel Type	(C) Total Taxable Miles In Each Jurisdiction for Each Fuel Type	(D) Taxable Gallons (Col. C ÷ MPG)	(E) Tax Paid Gallons In Each Jurisdiction for Each Fuel Type	(F) Net Taxable Gallons (Col. D – Col. E)	(G) Tax Rate	(H) Tax Due/Credit (Col. F x Col. G)		(I) Interest at .00417 /Month	(J) Total Due/Credit (Col. H + Col. I)	
TN-D	656	656	128	275	<147>	.1700	<24	99>		<24	99>
KY-D	754	754	147	0	147	.1810	26	61		26	61
SURCHARGE	0	0	147	0	147	.0840	12	35		12	35
SUBTOTALS (This Page)	1410	1410	275	275			13	97			