



TENNESSEE DEPARTMENT OF REVENUE
VEHICLE SERVICES DIVISION
MOTOR CARRIER SECTION

INSTRUCTIONS FOR COMPLETING IFTA TAX RETURN

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FORM 55B - PART I

- **COLUMN A - FUEL TYPE**
Fill in columns B, C and D on lines indicated for each fuel type used this quarter.
- **COLUMN B - TOTAL MILES**
Enter total miles traveled in ALL IFTA and NON-IFTA jurisdictions for each fuel type you are reporting (**Round to WHOLE NUMBERS**). **Example – 655.8 should be rounded to 656 and 754.2 should be rounded to 754. Add 656 plus 754 which equals 1410. This total should be identical to the total from Column B on Form 56.**
- **COLUMN C - TOTAL GALLONS**
Enter total gallons put into vehicle(s) in all IFTA and NON-IFTA jurisdictions for each fuel type (**Round to WHOLE NUMBERS**). **Example – If gallons purchased equal 274.7 then the total gallons should be rounded to 275. This total should be identical to the total from Column E on Form 56.**
- **COLUMN D - MPG (Average Miles Per Gallon)**
Divide Column B by Column C to compute average miles per gallon (MPG). **MPG must be rounded to 2 decimal places. Example - Column B is 1410 and Column C is 275. 1410 divided by 275 equals 5.127 so the MPG should be reported as 5.13.**

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.

FORM 55B - PART III

- **COMPLETE LINES 13 THROUGH 18**
 - If the amount on line 18 indicates a balance due, enter amount in the TOTAL AMOUNT DUE BOX on FORM 55A and attach payment.
 - If the amount on line 18 indicates a credit balance equal to or greater than \$10.00, you may check the "Refund Request" block. If the credit balance is less than \$10.00 a credit will be available for use on future tax returns. Credit balances must be used within eight quarters.
- **SIGNATURES**
The owner, partner, or corporate officer must sign the return. If a licensee authorizes another person to sign the tax return, there must be a power of attorney on file with the Tennessee Department of Revenue, Motor Carrier Section. Any person who is paid for preparing a licensee's tax return must also sign the return as preparer.

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
One Gallon	=	3.785 liters
One Mile	=	1.6093 kilometers
One Kilometer	=	0.62137 miles