

## **IMPORTANT INFORMATION FOR IFTA CARRIERS TRAVELING THROUGH MASSACHUSETTS**

Beginning April 1, 1998, travel on the Massachusetts Turnpike may be reported as nontaxable travel on your IFTA Quarterly Fuel Use Tax Schedule(s), IFTA-101(s). In order to claim such travel as nontaxable, you must retain all toll receipts and fuel invoices for audit purposes.

### **SPECIFIC INSTRUCTIONS FOR REPORTING MASSACHUSETTS TURNPIKE TRAVEL AS NONTAXABLE ON YOUR IFTA QUARTERLY FUEL USE TAX SCHEDULE(S), IFTA-101(S).**

When calculating:

**Line (A) Total IFTA Miles** include Massachusetts Turnpike miles in the total miles reported.

**Column H Total Miles** include Massachusetts Turnpike miles in the total miles reported.

**Column I Taxable Miles** you may exclude from taxable miles Massachusetts Turnpike miles if you have retained toll receipts and fuel invoices.

#### **SPECIAL NOTE:**

If you claim the Turnpike miles exemption on your IFTA Quarterly Fuel Use Tax Schedule, IFTA 101, you are required to file an Annual Massachusetts' Business Use Tax Return .ST-10 and remit the 5% use tax on the cost of the fuel for which the exemption was taken. Both the annual return and the 5% tax are due April 15.

To obtain an Annual Massachusetts' Business Use Tax Return .ST-10, or for additional information, call (617) 887-5080

#### **FAX-ON-DEMAND**

To obtain an Annual Massachusetts' Business Use Tax Return, ST-10, by fax, using your fax phone, call (617) 887-1900 and request form number 370.

#### **SPECIAL FUELS REFUND APPLICATION**

The Special Fuels Refund Application for Massachusetts Turnpike Use (SFT-9T) must still be used for vehicles that do not qualify for IFTA. This application allows for the subtraction of applicable use tax before the net refund is issued.

**Check only one fuel type:**

- Tax on: 1.  Diesel
- 2.  Motor fuel gasoline
- 3.  Ethanol/gasohol.
- 4.  Propane (LPG)
- 5.  CNG (natural gas).

**IFTA Quarterly Fuel Use Tax Schedule**

Attach this schedule to Form IFTA-100-MN,  
*IFTA A Quarterly Fuel Use Tax Report*

**Prepare a separate schedule for each fuel type.** Use additional sheets if necessary. Make a copy for your records

Use this form to report operations for the quarter ending 06 30 98  
Month Day Year

Licensee IFTA identification number

MA 999 999 999

Name

TRUCKS - R - US INC.

Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I-MN) carefully.

(A) Total IFTA Miles	+ (B) Total Non - IFTA Miles	= (C) Total Miles	÷ (D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	= (E) Average Fleet MPG (2 decimal places)	F	G	H	I	J	K	L	M	N	O	P	Q
					Jurisdiction	Rate Code	IFTA MILES	Taxable Miles	MPG from E above	Taxable Gallons (col. I ÷ J)	Tax Paid Gallons	Net Taxable Gallons (col. K - L)	Tax Rate	Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	Interest Due	Total Due (col. O + P)
(A) 75,000	+ (B)	= (C) 75,000	÷ (D) 15,000	= (E) 5.00	Massachusetts	010	50,000	40,000	5.0	8,000	10,000	(2,000)	.21	(420.00)		(420.00)
					Connecticut	010	25,000	25,000	5.0	5,000	5,000	0	.18	0		0

**EXAMPLE: IFTA QUARTERLY RETURN**

- Trucks-R-U's Inc. travels 50,000 miles in Massachusetts, 10,000 of these miles are traveled on the Massachusetts turnpike per toll receipts.
- Subtract the exempt turnpike miles from "IFTA Miles" to arrive at "Taxable Miles".  
( 50,000 - 10,000 = 40,000)

**EXAMPLE: ANNUAL BUSINESS USE TAX RETURN**

- Before April 15, 1999, Trucks-R-U's Inc. calculates the gallon consumed on the Massachusetts turnpike. ( 10,000 miles ÷ 5 Avg. Fleet MPG = 2,000 gallons )
- Calculate "Total purchase" on Form ST-10 by multiplying 2000 gallon times the average purchase price per gallon less the Massachusetts fuel excise of .21¢ per gallon. Fuel invoices show \$1.10 price per gallon including federal and state excise.  
( 2000 x ( \$1.10 - .21¢ ) = \$1,780.00 total purchases subject to 5% use tax.



**FORM ST-10**

(Rev. 4/96)

Business Name

TRUCKS-R-US INC.

Address

P.O. Box 7009, Boston, Ma 02204.

Federal identification number

999 999 999

State

Zip

Return is due with payment on or before April 15, for purchases made in the prior calendar year. Make check payable to the Commonwealth of Massachusetts. Mail to: Massachusetts Department Of Revenue

**MASSACHUSETTS DEPARTMENT OF REVENUE  
BUSINESS USE TAX RETURN**

- Year purchase made ..... 1998
- Total purchase from line 9 on reverse ..... \$1760.00
- Use tax (5% of line 2) ..... \$89.00
- Total credit for sales/use tax paid to other states or jurisdictions.
- From line 10 on reverse ..... N/A
- Balance. Subtract line 4 from line 3. Not less than "0" ..... \$89.00
- Penalty ..... 0
- Interest ..... 0
- Total amount due ..... \$89.00

Title

Signature

Date

4/10/99