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.
**IFTA Quarterly Fuel Use Tax Schedule**

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

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

<table>
<thead>
<tr>
<th>Licensee IFTA identification number</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>MA 999 999 999</td>
<td>TRUCKS - R - US INC.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Massachusetts</td>
<td>010</td>
<td>50,000</td>
<td>40,000</td>
<td>5.0</td>
<td>8,000</td>
<td>3.97</td>
<td>2.1</td>
<td>(420.00)</td>
<td>0</td>
<td>(420.00)</td>
</tr>
<tr>
<td>Connecticut</td>
<td>010</td>
<td>25,000</td>
<td>25,000</td>
<td>5.0</td>
<td>5,000</td>
<td>3.75</td>
<td>1.8</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

**EXAMPLE: IFTA QUARTERLY RETURN**
1. Trucks-R-Us Inc. travels 50,000 miles in Massachusetts, 10,000 of these miles are traveled on the Massachusetts turnpike per toll receipts.
2. 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**
3. Before April 15, 1999, Trucks-R-Us Inc. calculates the gallon consumed on the Massachusetts turnpike. (10,000 miles ÷ 5 Avg. Fleet MPG = 2,000 gallons)
4. Calculate "Total purchase" on Form ST-10 by multiplying 2000 gallon times the average purchase price per gallon less the Massachusetts fuel excise of .21c per gallon. Fuel invoices show $1.10 price per gallon including federal and state excise. (2000 x ($1.10 - .21c) = $1,780.00 total purchases subject to 5% use tax.

---

**FORM ST-10**

**MASSACHUSETTS DEPARTMENT OF REVENUE**

**BUSINESS USE TAX RETURN**

- Business Name: TRUCKS-R-US INC.
- Federal Identification number: 999 999 999

1. Year purchase made ........................................ 1998
2. Total purchase from line 9 on reverse 2000 GAL x $ .89 .................. 2 $1780.00
3. Use tax (5% of line 2) .................. 3 $89.00
4. Total credit for sales/use tax paid to other states or jurisdictions, From line 10 on reverse 4 N/A
5. Balance. Subtract line 4 from line 3 Not less than "0" 5 $89.00
6. Penalty ........................................ 6
7. Interest ........................................ 7
8. Total amount due ........................................ 8 $89.00

I declare under the penalties of perjury that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature
Title
Date 4/10/99

---