



New York State Department of Taxation and Finance

W A Harriman Campus Albany NY 12227-0001

IFTA-100-MN

Use this form to report operations for the quarter ending [Month] [Day] [Year]

This report must be filed by the last day of the month following the end of the quarter.

Licensee IFTA identification number NY
Name
Street address
City State Zip Code

- Address change
No operation in any jurisdiction
Cancel license
Amended report

IFTA Quarterly Fuel Use Tax Report

File this report even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA). Read the instructions on the back carefully. Make a copy of this report for your records.

Attach check or money order payable to: COMMISSIONER OF TAXATION & FINANCE. See Mailing Instructions on the back of this form. Enter the amount of your payment here \$

Enter the Total from column Q of Form IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule, for fuel types listed in lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of Form IFTA-101-I-MN. Enter any credit amounts in brackets. Attach a Form IFTA-101-MN for each fuel type reported below.

Table with 11 rows for fuel types: 1 Diesel, 2 Motor fuel gasoline, 3 Ethanol, 4 Propane (LPG), 5 All other fuel types not listed in lines 1 thru 4, 6 Subtotal of amount due or (credit), 7 Penalty, 8 Total balance due or (credit), 9 Credits to be applied, 10 Balance due/(credit), 11 Refund amount requested.

I certify that this business is duly licensed and that this report, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature, Date, Taxpayer's phone number, Official title, Paid preparer's EIN, Paid preparer's name or firm, Paid preparer's phone number, Paid preparer's address, Paid preparer's signature, Date

For Office Use Only
Sig [ ] Corr [ ] Name/ID [ ]
NY
Date Received

Please make a copy of this report 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 Report*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type. These forms are preprinted with your taxpayer identification number, name, address, fuel types and traveled jurisdictions and are mailed to you. (IFTA-100-MN, IFTA Quarterly Fuel Use Tax Report and IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule, are the manual versions of these forms that require you to enter all pertinent information and should only be used when the preprinted version is unattainable.)

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.

## Instructions

Enter the ending date of the quarter covered by this report.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA License.

Enter your legal name as it appears on your IFTA license and complete mailing address.

**Address Change** - Mark *X* in this box if this address is your new or corrected address.

**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 report and mail to the address indicated on the report.

**Cancel License** - Mark *X* in this box if you are filing a final report and requesting your license be canceled. Complete this report 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 Report** - Mark *X* in this box if this report corrects a previous report. Indicate the quarter and year of the report you are correcting. The amended report should show the correct figures for that quarter - not the difference. An explanation of the changes must accompany the amended report.

### Line Instructions

Enter any credit amounts in brackets.

**Line 1** - Enter the total amount from column Q on the front of Form IFTA-101-MN for diesel fuel.

**Line 2** - Enter the total amount from column Q on the front of Form IFTA-101-MN for motor fuel gasoline.

**Line 3** - Enter the total amount from column Q on the front of Form IFTA-101-MN for ethanol.

**Line 4** - Enter the total amount from column Q on the front of Form IFTA-101-MN for propane (LPG).

**Line 5** - Enter the total amount from column S of the worksheet on the back of Form IFTA-101-I-MN 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 report, for filing a late report, or for underpayment of taxes due.

**Line 8** - Add lines 6 and 7. Enter a credit amount in brackets.

**Line 9** - Enter the amount of prior credit you are claiming. Any credit not claimed will be carried over to the next filing period.

**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 the amount on line 10 is a credit, enter the credit amount in brackets.

**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 report. Caution: Credit balances can not be carried forward for more than eight quarters (two years) from the quarter earned.

**Signature** - The report 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 report 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 report he or she is required to sign and date the report and provide his or her EIN/social security number, mailing address and telephone number.

**For additional forms or information**, see the back of Form IFTA-101-I-MN, *Instructions for completing Form IFTA-101-MN*.

Mail your report to the  
**IFTA Processing Center at this address.**



NYS DEPARTMENT OF TAXATION & FINANCE  
P O BOX 22056  
ALBANY NY 12201-2056

## MAILING INSTRUCTIONS

1. Attach check or money order payable to **COMMISSIONER OF TAXATION & FINANCE**.
2. Include on your check or money order your identification number, Form IFTA-100-MN and the period covered by this return.
3. Place this form (this side up) on top of the IFTA-101-MN schedule(s) you are returning.

