New York State Department of
Taxation and Finance

NYS DEPT OF TAXATION & FINANCE
PO BOX 22056
ALBANY NY 12201-2056

IFTA-100-MN

Use this form to report operations for the quarter ending ☐☐ ☐☐ ☐☐.
Month Day Year

This return 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 return**

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

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

1 Diesel	1	
2 Motor fuel gasoline	2	
3 Ethanol	3	
4 Propane (LPG)	4	
5 All other fuel types not listed in lines 1 thru 4 *(from worksheet on back of IFTA-101-I-MN)*	5	
6 Subtotal of amount due or (credit) ***(add lines 1 through 5)***	6	
7 Penalty *(see instructions)*	7	
8 Total balance due or (credit) ***(add lines 6 and 7)***	8	
9 Credits to be applied	9	
10 Balance due/(credit) ***(subtract line 9 from line 8)***	10	
11 Refund amount requested	11	

I certify that this business is duly licensed and that this return, 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 (if other than taxpayer)		Paid preparer's phone number ( )
Paid preparer's address		
Paid preparer's signature	Date	

For Office Use Only
Sig ☐ Corr ☐
Name/ID/Address ☐

NY

Date Received

Please make a copy of this return for your records.

See *Mailing Instructions* on back.

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 Return,* 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 Return 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 return.

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.

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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 vechicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this return and mail to the address indicated on the return.

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

Line Instructions

Enter any credit amounts in brackets.

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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 return, for filing a late return, 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.

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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.

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 return 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 return 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 return he or she is required to sign and date the return and provide his or her EIN/social security number, mailing address and telephone number.

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MAILING INSTRUCTIONS

1. Attach check or money order payable to **COMMISSIONER OF TAXATION AND 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.

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

Mail your return to the
IFTA Processing Center at this address.

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P 0 BOX 22056
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