**WI INTERNATIONAL FUEL TAX AGREEMENT (IFTA) INSTRUCTIONS & TAX RATES**

Wisconsin Department of Transportation

MV2754 12/2024 (for forms MV2755 and MV2756)

**Mail Report and Payment to: For overnight mailings, mail report and payment to:**

Wisconsin Department of Transportation Wisconsin Department of Transportation

Motor Carrier Registration Unit Motor Carrier Registration Unit  
P.O. Box 7979 4822 Madison Yards Way, 3rd Floor South

Madison, WI 53707-7979 Madison, WI 53705

**For IFTA Information call: (608) 266-9900 or email** [**irp-ifta@dot.wi.gov**](mailto:irp-ifta@dot.wi.gov)

*Please write your Fuel Tax Account number on your check (the number is printed above your mailing address) and include any tax, penalty, and interest due*

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| **Summary Instructions for filing your return**  *More detailed instructions are provided on the following page*  **B. Fuel Summary**   * Total miles traveled in all jurisdictions = sum of all total miles (Column 3) * Total gallons purchased in all jurisdictions = sum of all tax paid gallons (Column 6) * AVG Fleet MPG carried out 2 decimal places = Divide Total Miles by Total Gallons for the AVG MPG   **Columns**  *Please follow these instructions for each jurisdiction. The number below will correspond with the column on the Quarterly Report. Total miles and tax paid gallons must be filled in.*  1 = Jurisdiction  2 = Fuel Type  3 = Total jurisdictions miles  4 = Jurisdiction miles minus Exempt Miles (See Number 4 in detailed instructions for more information on these miles)  5 = Column 4 divided by Average MPG from Fuel Summary  6 = Fuel Purchased in each jurisdiction  7 = Column 5 minus Column 6  8 = Current Tax Rate  9 = 7 times 8 (Enter CREDIT in brackets)  10 = If late, take # Months late divided by 12 times the annual interest rate. This will get you the monthly interest rate which is added to the annual interest rate. Insert a zero after the decimal, in front of the calculated rate. Ex: .054166 becomes .0054166. This final rate is multiplied by column 9  11 = Add 9 plus 10  *.* |

**RECORD RETENTION INFORMATION:** Every licensee shall maintain records for a period of 4 years from the filing date of this report to substantiate information reported. Such records shall be made available for audit upon request.

**BULK FUEL CLAIMS:** If you claim bulk fuel storage used, the tax must be paid to either your supplier or to the Department of Revenue.

**IF YOU HAVE NO FUEL PURCHASED IN THIS QUARTER, YOUR TAXES WILL BE CALCULATED USING A 4 MPG.** If you did not operate this quarter, you must still file “0 mile” return.

We will not provide you with a separate notification for revocation of late payments. We will notify you of revocation for non-filing. Failure to file a timely IFTA quarterly tax return will lead to revocation. You can sign up to file online at: <http://wisconsindot.gov/Pages/dmv/com-drv-vehs/mtr-car-trkr/mc-forms.aspx>.

**For other non-diesel fuel, obtain the specific tax rates from** [**www.iftach.org**](http://www.iftach.org)

**SECTION A: *Fuel Account***

Please provide your IFTA account number, name, address and email. Check all that apply:

* **Amended report**: Mark an “X” on the line if this report corrects information previously reported. You must use the correct forms and tax rates for the quarter when filing amendments. NOTE: Amended reports will not be accepted if we have notified you of a fuel tax audit.
* **Cancel license:** If you no longer have current IRP registration and do not operate a qualified motor vehicle interstate or operate intrastate only, you may cancel your IFTA license. Complete this report for your operation during the previous quarter. ***If canceling, you must return the IFTA license & decals and IRP plates and cab cards.  If you are going to be leased, you will need to submit form MV2852.*** After cancellation, an exit audit of your records may occur.

**SECTION B: *Fuel Summary***

* Compute fleet MPG by fuel type. Divide your total miles traveled (including temporary fuel permit miles) by the total fuel consumed in all jurisdictions. Carry the figure out to 4 decimal places and then round to 2 decimal places (0.0049 is rounded down to 0.00 and 0.0050 is rounded up to 0.01). IFTA gas-volume-to-liquid-volume conversion factor for CNG is: divide CNG cubic feet by 126.67(CNG pounds by 5.66) to obtain gallon of gasoline measure.

**SECTION C: *Quarterly Information***

1. **JURISDICTION**: Report each fuel type on a separate form. If you have more than one fuel type to file, use the Non-Diesel form for any fuel that is not Diesel. Forms are also available on our forms web page: <http://wisconsindot.gov/Pages/dmv/com-drv-vehs/mtr-car-trkr/mc-forms.aspx>.
2. **FUEL TYPE:** Enter the fuel type by abbreviation.
3. **TOTAL MILES:** Enter the total miles traveled in each IFTA jurisdiction during the reporting period whether miles traveled are taxable or nontaxable. Report any miles for other jurisdictions on the line labeled “NON-IFTA MILES”. The total of column “3” should agree with the reported Total Miles in Section “B”, Fuel Summary.
4. **TAXABLE MILES**: Enter total taxable miles traveled on public highways for each jurisdiction. If you deduct tax-exempt miles, you must log these miles and provide evidence to auditors. You must pay interest & penalties on improper exemptions that are deducted.
5. **TAXABLE GALLONS**: Enter total taxable gallons for each jurisdiction, column “4” divided by avg. MPG from part “B”, Fuel Summary.
6. **TAX PAID GALLONS**: Enter gallons bought at the pump or pumped from bulk storage if tax was paid at the time of purchase. **SURCHARGE:** Surcharge is calculated on taxable gallons. It is not collected at the pump when you purchase fuel in that jurisdiction. Take the taxable gallons and multiply by the surcharge tax rate for the surcharge due. You cannot claim gallons without a receipt.
7. **NET TAXABLE GALLONS:** Calculate the difference between taxable gallons (column “5”) and tax paid gallons (column “6”). If column “5” is less than column “6”, enter the difference in brackets, this indicates a credit amount. If column “5” is more than column “6”, enter the difference without brackets, this indicates a tax due amount.
8. **TAX RATE**: Diesel tax rates are preprinted on the Diesel report. If you have fuel types other than diesel, use the blank Non-Diesel form and the current tax rates listed on the following fuel tax rate page. Find the current tax rate for each jurisdiction you are reporting and enter it in column “8”. If you need a fuel tax rate that is not listed, contact our office at (608) 266-9900 or [irp-ifta@dot.wi.gov](mailto:irp-ifta@dot.wi.gov) for the tax rate. You can also find the official IFTA tax rates at the IFTA Inc. web site: ([www.iftach.org](http://www.iftach.org)).
9. **TAX DUE**: Multiply column “7” by the corresponding jurisdiction tax rate in column “8”. Enter Credit in brackets.
10. **INTEREST DUE**: If your report is late, you must pay interest to each jurisdiction where tax is owed in column “9”. Take the # of Months late divided by 12, times the annual interest rate. This will get you the monthly interest rate, which is added to the annual interest rate. Insert a zero after the decimal, in front of the calculated rate. Ex: .054166 becomes .0054166. This final rate is multiplied by column “9”. Partial month (even one day) will be charged full month of interest. The annual interest can be found here: <https://www.iftach.org/interestrate.php>
11. **TOTAL DUE**: Enter the total of column “9” and column “10” for each jurisdiction listed that you traveled into for this period.
12. **NON IFTA MILES**: miles traveled in jurisdictions that do not participate in IFTA: Alaska, Mexico, Northwest Territories, Nunavut, Washington D.C. and Yukon Territory.
13. **TOTALS**: Enter all column totals for column “3” and Column “6”. Also note any non-receipted gallons above Total Gallons.

**SECTION D: *Total and Bulk Fuel***

* 1. **TOTALS from Column 11**: The total for column “11” is the difference of all credits and taxes due for all jurisdictions. Round to the nearest number, no decimal places are used in columns 3, 4, 5, 6, and 7.
  2. **PENALTY**: Reports are due on the last day of the month following the close of each quarter. To avoid a late penalty your filing and payment must be postmarked before the due date located on the front of the report. If late, you must pay the penalty even if your report shows no operations or results in a credit/refund tax amount. If your report results in a tax due the penalty will be $50.00 or 10% of the total tax due in column “9”, whichever is greater.
  3. **TOTAL TAX OR CREDIT:** Enter the total due or credit and penalty balance. No credits or debits will be carried over from one quarter to the next quarter. ALL CREDITS OVER $2.00 WILL BE REFUNDED. TAXES DUE OVER $2.00 MUST BE SENT WITH THIS REPORT.
  4. **BULK FUEL:** Mark ‘yes’ or ‘no’ for the bulk storage.

**SIGNATURE:** The licensee, corporate officer, or authorized agent must sign the report. Reports are not accepted unless signed.

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| --- | --- | --- | --- | --- | --- |
| JURISDICTION | DIESEL (D) | GASOLINE (G) | GASOHOL (GH) | PROPANE (P) | COMPRESSED NATURAL GAS (CNG) |
| (WI) Wisconsin | 0.3290 | 0.3290 | 0.3290 | 0.2260 | 0.2470 |
| (AB) Alberta | 0.3619 | 0.3619 | 0.3619 | 0.2616 | 0.0000 |
| (AL) Alabama | 0.3000 | 0.2900 | 0.2900 | 0.3000 | 0.0800 |
| (AR) Arkansas | 0.2850 | 0.2470 | 0.2470 | 0.1650 | 0.0500 |
| (AZ) Arizona | 0.2600 | 0.1800 | 0.1800 | 0.0000 | 0.0000 |
| (BC) British Columbia | 0.9948 | 0.8937 | 0.8937 | 0.4197 | 0.4244 |
| (CA) California | 1.0230 | 0.0000 | 0.0000 | 0.0600 | 0.0887 |
| (CO) Colorado | 0.2850 | 0.2600 | 0.2600 | 0.1350 | 0.1830 |
| (CT) Connecticut | 0.5240 | 0.2500 | 0.2500 | 0.2600 | 0.2600 |
| (DE) Delaware | 0.2200 | 0.2300 | 0.2300 | 0.2200 | 0.2200 |
| (FL) Florida | 0.3947 | 0.3960 | 0.3960 | 0.0000 | 0.0000 |
| (GA) Georgia | 0.3620 | 0.3230 | 0.3230 | 0.3230 | 0.3230 |
| (IA) Iowa | 0.3250 | 0.3000 | 0.3000 | 0.3000 | 0.3100 |
| (ID) Idaho | 0.3200 | 0.0000 | 0.0000 | 0.2320 | 0.3200 |
| (IL) Illinois | 0.7570 | 0.6660 | 0.6660 | 0.7250 | 0.5960 |
| (IN) Indiana | 0.5900 | 0.3500 | 0.3500 | 0.0000 | 0.5900 |
| (IN) Surcharge | 0.0000 | 0.0000 | 0.0000 | 0.5900 | 0.0000 |
| (KS) Kansas | 0.2600 | 0.2400 | 0.2400 | 0.2300 | 0.2400 |
| (KY) Kentucky | 0.2340 | 0.2640 | 0.2640 | 0.2640 | 0.2340 |
| (KY) Surcharge | 0.1120 | 0.0480 | 0.0480 | 0.0480 | 0.1120 |
| (LA) Louisiana | 0.2000 | 0.2000 | 0.2000 | 0.1460 | 0.2000 |
| (MA) Massachusetts | 0.2400 | 0.2400 | 0.2400 | 0.1840 | 0.1840 |
| (MB) Manitoba | 0.0000 | 0.0000 | 0.0000 | 0.0835 | 0.0000 |
| (MD) Maryland | 0.4685 | 0.4610 | 0.4610 | 0.4610 | 0.4610 |
| (ME) Maine | 0.3120 | 0.0000 | 0.0000 | 0.2190 | 0.3078 |
| (MI) Michigan | 0.4800 | 0.4440 | 0.4440 | 0.4800 | 0.4440 |
| (MN) Minnesota | 0.2850 | 0.2850 | 0.2850 | 0.2135 | 0.2850 |
| (MO) Missouri | 0.2700 | 0.2700 | 0.2700 | 0.1100 | 0.1100 |
| (MS) Mississippi | 0.1800 | 0.1800 | 0.1800 | 0.1700 | 0.2280 |
| (MT) Montana | 0.2975 | 0.0000 | 0.0000 | 0.0518 | 0.0700 |
| (NB) New Brunswick | 0.4300 | 0.3025 | 0.3025 | 0.1865 | 0.4300 |
| (NC) North Carolina | 0.4040 | 0.4040 | 0.4040 | 0.4040 | 0.4040 |
| (ND) North Dakota | 0.2300 | 0.2300 | 0.2300 | 0.2300 | 0.2300 |
| (NE) Nebraska | 0.2960 | 0.2960 | 0.2960 | 0.2960 | 0.2960 |
| (NH) New Hampshire | 0.2220 | 0.0000 | 0.0000 | 0.2220 | 0.2220 |
| (NJ) New Jersey | 0.4930 | 0.4230 | 0.4230 | 0.3705 | 0.0000 |
| (NL) Newfoundland | 0.2644 | 0.2088 | 0.0000 | 0.1949 | 0.0000 |
| (NM) New Mexico | 0.2100 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| (NS) Nova Scotia | 0.4286 | 0.4314 | 0.4314 | 0.1949 | 0.4286 |
| (NV) Nevada | 0.2700 | 0.2300 | 0.2300 | 0.0640 | 0.2100 |
| (NY) New York | 0.3955 | 0.4130 | 0.4130 | 0.2400 | 0.0000 |
| (OH) Ohio | 0.4700 | 0.3850 | 0.3850 | 0.4700 | 0.4700 |
| (OK) Oklahoma | 0.1900 | 0.1900 | 0.1900 | 0.1600 | 0.0500 |
| (ON) Ontario | 0.2505 | 0.2505 | 0.2505 | 0.1197 | 0.0000 |
| (OR) Oregon | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| (PA) Pennsylvania | 0.7410 | 0.5760 | 0.5760 | 0.4250 | 0.5760 |
| (PE) Prince Ed Island | 0.3939 | 0.2358 | 0.2358 | 0.0000 | 0.2358 |
| (QC) Quebec | 0.5622 | 0.5344 | 0.5344 | 0.0000 | 0.0000 |
| (RI) Rhode Island | 0.3700 | 0.3700 | 0.3700 | 0.3700 | 0.0000 |
| (SC) South Carolina | 0.2800 | 0.2800 | 0.2800 | 0.2800 | 0.2800 |
| (SD) South Dakota | 0.2800 | 0.2800 | 0.0000 | 0.2000 | 0.1000 |
| (SK) Saskatchewan | 0.4175 | 0.4175 | 0.4175 | 0.2505 | 0.0000 |
| (TN) Tennessee | 0.2700 | 0.2600 | 0.2600 | 0.2200 | 0.2100 |
| (TX) Texas | 0.2000 | 0.2000 | 0.2000 | 0.0000 | 0.1500 |
| (UT) Utah | 0.3650 | 0.3650 | 0.3650 | 0.0000 | 0.2000 |
| (VA) Virginia | 0.3180 | 0.3080 | 0.3080 | 0.3080 | 0.3080 |
| (VA) Surcharge | 0.1420 | 0.1520 | 0.1520 | 0.1520 | 0.1520 |
| (VT) Vermont | 0.3100 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| (WA) Washington | 0.4940 | 0.4940 | 0.4940 | 0.0000 | 0.0000 |
| (WV) West Virginia | 0.3570 | 0.3570 | 0.3570 | 0.1950 | 0.2480 |
| (WY) Wyoming | 0.2400 | 0.2400 | 0.2400 | 0.2400 | 0.2400 |