

TRANSPORTATION DIVISION - IFTA/IRP  
P.O. Box 52948  
Oklahoma City, OK 73152-2948  
Phone Number: 405-521-3036  
occcentralprocessing@occ.ok.gov



OAC 165:30-21-13 (a)

OKLAHOMA CORPORATION COMMISSION  
INTERNATIONAL FUEL TAX AGREEMENT  
QUARTERLY TAX REPORT

Taxpayer FEIN/SSN	Tax Period End Date	Due Date	Report Quarter	Year
	12/31/2023	1/31/2024	4	2023

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Report Type	
Standard	Amended
Discontinued Date	
Fuel Type	Diesel

1. Total miles traveled in all states (Whole miles only)	
2. Total fuel put into vehicles in all states (Whole gallons only)	
3. Average Miles Per Gallon (Divide line 1 by line 2. Use 2 decimal places, i.e. 00.00)	
4. Tax Due (col. H from state schedules)	
5. Penalty (\$50.00 or 10% of Tax Due; whichever is greater)	
6. Previous Balance	
7. Interest due (col. I from state schedules)	
8. Reinstatement Fee	
9. Net Total (Add Lines, 4, 5, 6, 7, and 8)	
10. Total Remittance	
11. Total Refund	
12. Amount carried forward	

IFTA tax rates and Canadian exchange rates can be obtained by accessing the Oklahoma Corporation Commission website:  
[www.occeweb.com](http://www.occeweb.com)

Mail report with Remittance to:  
OKLAHOMA CORPORATION COMMISSION  
TRANSPORTATION DIVISION  
P. O. BOX 52948  
OKLAHOMA CITY, OK 73152-2948

For further information, call (405) 521-3036.

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.	
Taxpayer or duly authorized agent	
SIGN HERE	_____
Name/Title	_____
Business phone (Area code & no.)	_____ Date _____

Every licensee shall maintain records for a period of four years from the date of the report to substantiate information reported. Such records shall be available upon request by any jurisdiction member for an audit.



OKLAHOMA TAX COMMISSION  
 INTERNATIONAL FUEL TAX AGREEMENT  
 QUARTERLY TAX REPORT  
 (STATE SCHEDULE)

A	B	C	D	E	F	G	H	I	J
Round to nearest whole gallon and miles									
Jurisdiction	Total Miles	Total Taxable Miles	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons (D-E)	Tax Rate	Tax Due (FxG)	Interest Due 0.0067 per month	Total Due (H+I)
NE						0.2900			
NH						0.2220			
NJ						0.4930			
NM						0.2100			
NV						0.2700			
NY						0.4035			
OH						0.4700			
OK						0.1900			
OR						0.0000			
PA						0.7850			
RI						0.3700			
SC						0.2800			
SD						0.2800			
TN						0.2700			
TX						0.2000			
UT						0.3450			
VA						0.3080			
VA	SURCHARGE	XXXXXXX		XXXXXXX	XXXXXXX	0.1400			
VT						0.3100			
WA						0.4940			
WI						0.3290			
WV						0.3720			
WY						0.2400			
MX						0.0000			
AB						0.0000			
BC						0.8942			
MB						0.3930			
NB						0.4338			
NL						0.2667			
NS						0.4324			
NT						0.0000			
ON						0.2527			
PE						0.3973			
QC						0.5671			
SK						0.4212			



Footnotes

ALBERTA	Alberta has suspended Fuel Tax effective January 1, 2023 until December 31, 2023. Please contact Alberta Treasury Board and Finance, Tax and Revenue Administration if you have any questions.
ARIZONA	Vehicles less than 3 axles and with declared Gross Vehicle Weight under 26,001 lbs are taxed at \$.18 per gallon.
ARKANSAS	Effective October 1, 2023, Arkansas tax rate for Gasoline increased to 24.7 cents per gallon along with Ethanol and Methanol. The Diesel tax rate increased to 28.5 cents per gallon along with Biodiesel
BRITISH COLUMBIA	Ethanol and ethanol blends of gasoline must be reported as Gasoline and biodiesel and biodiesel blends must be reported as Diesel. LNG tax rate is expressed in cents per kilograms (as per IFTA Ballot #5-2015). CNG tax rate is expressed in cents cubic meter (as per IFTA Ballot #3-2013). M-85 tax rate is based on a methanol : gasoline blend :: 85% : 15%
CALIFORNIA	CNG to be reported for each 100 cubic feet at standard pressure and temperature. A blend of Alcohol when containing not more than 15% Gasoline or Diesel should be reported as E-85 or M-85. Dimethyl Ether (DM) and Dimethyl Ether-Liquified Petroleum Gas Blends (DME/LPG) should be reported under Propane.
CONNECTICUT	See Announcement 2023(1) Conversion Factors on Motor Vehicle Fuels Occurring In Gaseous Form for information about conversion factors for compressed natural gas and propane. See Announcement 2023(2) Motor Vehicle Fuels Tax Rate on Diesel Fuel Effective July 1, 2023
FLORIDA	Effective July 1, 2018, the current exemption of natural gas fuel (LNG and CNG) from the taxes imposed by Chapters 206 and 212, F.S., was extended through December 31, 2022. Governor Ron DeSantis has signed into law (HB 7071) a one-month Fuel Tax Holiday. All motor carriers who are licensed with the International Fuel Tax Association (IFTA), traveling in Florida, and purchasing gasoline products will see a reduced tax rate from October 1, 2022, through October 31, 2022. The reduced tax rate does not apply to Diesel. IFTA returns are still required to be filed for the quarter that includes this Tax Holiday. All miles traveled and fuel purchases must be reported on IFTA returns to accurately reflect miles per gallon (MPG) for the period. Between October 1 and October 31, 2022, Gasoline and Gasohol filers should report all total/taxable miles traveled and tax paid fuel gallons purchased in Florida for the Tax Holiday. Please use the following instructions below for reporting activity from October 1, 2022, through October 31, 2022: There will be a split tax rate for the 4th quarter of 2022 for Gasoline and Gasohol- FL will be used for the correct tax rate for 10/01/2022 - 10/31/2022 FL1 will be used for the correct tax rate for 11/01/2022 - 12/31/2022
GEORGIA	Georgia temporarily suspended the collection of motor fuel tax, pursuant a State of Georgia Executive Order. Suspension is effective September 12, 2023, suspending the collection of motor fuel excise tax from September 13, 2023 through November 29, 2023. For further information, see Informational Bulletin MFT-2023-01 on our website at dor.georgia.gov and IFTA, Inc. Important Notices.
IDAHO	FUEL PURCHASED ON IDAHO INDIAN RESERVATIONS - As of November 1, 2007, diesel purchased from retail outlets on the Shoshone- Bannock Indian Reservation is Idaho tax-paid diesel for IFTA reporting and refund. Diesel purchased from Coeur D'Alene and Nez Perce tribe outlets is not Idaho tax-paid diesel for IFTA reporting and refund purposes. Questions, please call toll free 800-972-7855 ext 7855.
ILLINOIS	LNG and Propane are taxed per diesel gallon equivalent (DGE) beginning July 1, 2017. LNG is taxed at the rate shown per diesel gallon equivalent (DGE), with one DGE equal to 6.06 pounds of LNG. Propane is taxed at the rate shown per diesel gallon equivalent (DGE) with one DGE equal to 6.41 pounds of propane. Multiply IL taxable and tax paid propane gallons by 0.651 to determine the DGEs subject to the Illinois rate. CNG is taxed at the rate shown per gasoline gallon equivalent (GGE), with one GGE equal to 5.66 pounds of compressed natural gas. All other fuels are taxed at the rates shown per gallon. For further information, see Informational Bulletin FY 2017-15, available on our website at tax.illinois.gov.
IOWA	LNG is measured in Diesel Gallon equivalents of 6.06 pounds of liquefied natural gas and CNG is measured in Gasoline Gallon equivalents of 126.67 cubic feet. Methanol is not subject to Iowa fuel taxes unless blended with other motor fuels for use in an aircraft or for propelling motor vehicles. Hydrogen fuel will have a tax rate of \$0.65 per gallon beginning January 1, 2020. The gallon of hydrogen is based on the diesel gallon equivalent or 'dge', and is two and forty-nine hundredths pounds. Effective July 1, 2023, Iowa has an Electric Fuel Tax Rate of two and six-tenths cents for each kilowatt hour (\$0.026 per kWh) of electric fuel dispensed into an EV battery or energy storage device. This does not apply to electric fuel dispensed at residences.
LOUISIANA	Beginning January 1, 2016 the tax on CNG, LNG, and LPG will be added to the price of the fuel dispensed at the pump or from a storage facility.
MANITOBA	Tax Rate for LNG and CNG is per cubic meter.

MARYLAND	CNG: A gallon of CNG means 126.67 cubic feet of natural gas at 60 degrees Fahrenheit and one atmosphere of pressure, or 5.66 pounds of natural gas.
MINNESOTA	CNG rate: The rate converted to Cubic Feet is \$0.00225
MISSISSIPPI	LNG is taxed per Diesel Gallon Equivalent beginning July 1, 2015. The tax rate was set by the 2014 Legislative Session to be taxed at \$.18 per Diesel Gallon Equivalent. A Diesel Gallon Equivalent of LNG is measured at 6.06 lbs. CNG is sold to consumers on the Gasoline Gallon Equivalent of 5.660 lbs. However, the tax rate is still on the measurement of \$.18 cents per hundred cubic foot. The above tax rate converts CCF to GGE.
MISSOURI	Reporting is not required for propane and/or natural gas in the event that proper fuel decals have been obtained. If fuel decals have not been obtained, a fuel tax return must be completed.
MONTANA	Montana no longer requires gasoline, gasohol and ethanol to be reported on the IFTA tax return.
NEW YORK	For information on B20, see TSB-M-06(4)M, IFTA Reporting Requirements for the Consumption of B20 in New York State. For information on CNG and LNG, see TSB-M-13(1)M, Liquefied Natural Gas Treated the Same As Compressed Natural Gas. Both TSB-M's can be found at <a href="http://www.tax.ny.gov">www.tax.ny.gov</a>
NORTH CAROLINA	Liquefied Propane Gas (LPG): When LPG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals 5.75 lbs. of LPG. To convert gallons of LPG to gasoline gallon equivalent (GGE), divide total LPG gallons by 1.353. Compressed Natural Gas (CNG): When CNG is dispensed as a motor fuel, the method of measurement is one (1) gasoline gallon equivalent equals 5.66 lbs. of CNG. To convert cubic feet of CNG to gasoline gallon equivalent (GGE), divide total cubic feet by 123.57. Liquefied Natural Gas (LNG): When LNG is dispensed as a motor fuel, the method of measurement is one (1) diesel gallon equivalent equals 6.06 lbs. of LNG. To convert gallons of LNG to diesel gallon equivalent (DGE), divide total LNG gallons by 1.71.
OHIO	Ohio CNG tax rate increased from .00 to .10 effective 7/1/2019. Ohio CNG tax rate increased from .10 to .20 effective 7/1/2020 Ohio CNG tax rate increased from .20 to .30 effective 7/1/2021 Ohio CNG tax rate increased from .30 to .40 effective 7/1/2022 Ohio CNG tax rate increased from .40 to .47 effective 7/1/2023
ONTARIO	Effective April 1, 2014, Biodiesel is a taxable product and taxed as diesel.
PENNSYLVANIA	To convert CNG from standard cubic feet (scf) into Gasoline Gallon Equivalents (GGEs), divide CNG (scf) units by 126.67. Dyed diesel fuel or dyed kerosene consumed in PA operations, by qualified motor vehicles authorized by the IRS to use dyed fuel on highway, is not taxable. The Electricity tax rate is per kilowatt hours (kWh).
PRINCE EDWARD ISLAND	Effective July 1, 2023, Prince Edward Island has ceased collection of the carbon levy under the Provincial Climate Leadership Act. The Federal Greenhouse Gas Pollution Pricing Act is in place for PEI effective this same date. LNG tax rate is expressed per diesel litre equivalent (as per IFTA Ballot #05-2015).
SOUTH CAROLINA	LNG is measured in Diesel Gallons equivalents of 6.06 pounds of liquefied natural gas and CNG is measured in Gasoline Gallons equivalents of 5.660 pounds of compressed natural gas.
SOUTH DAKOTA	South Dakota has added additional fuel types to the IFTA statutes and those rates have been added starting July 1, 2023. I have updated the matrix.
TENNESSEE	Effective date for changes is July 1, 2019.
TEXAS	Biodiesel, renewable diesel and blends containing biodiesel or renewable diesel purchased in Texas must be reported under the fuel type ?DIESEL?. Instructions for reporting biodiesel, renewable diesel and blends are online at <a href="https://comptroller.texas.gov/taxes/fuels/docs/biodiesel.pdf">https://comptroller.texas.gov/taxes/fuels/docs/biodiesel.pdf</a> or call toll free 1-800-252-1383.
UTAH	For Utah tax purposes, LNG is measured in Diesel Gallon Equivalents, meaning 6.06 pounds of liquefied natural gas. CNG is measured in Gasoline Gallon Equivalents, meaning 5.660 pounds of compressed natural gas. For Utah tax purposes, GGE is 2.198 pounds of hydrogen.
VIRGINIA	Propane, CNG, and Methanol are taxed at the rates shown per gasoline gallon equivalent (GGE). One GGE is equal to 5.75 pounds or 1.353 gallons of propane; 5.66 pounds of CNG; and 2.04 gallons of methanol. LNG is taxed at the rates shown per diesel gallon equivalent (DGE), with one DGE equal to 6.06 pounds of LNG. All other fuels are taxed at the rates shown per gallon. Visit <a href="https://www.dmv.virginia.gov/commercial/#mcs/programs/ifta/calculator.html">https://www.dmv.virginia.gov/commercial/#mcs/programs/ifta/calculator.html</a> for a calculator to convert quantities of propane, CNG, LNG, and methanol to appropriate units for IFTA reporting.
WASHINGTON	Bio Diesel is reported as a Special Fuel at \$0.4940 a gallon and would be reported in the Diesel column.

**\*P1310 U.S./METRIC MEASUREMENTS**

Units of measurement and currency, whether U.S. or Canadian, shall be accepted in the measurement or currency authorized by the licensee's base jurisdiction.

Jurisdictions may require their licensees to report in either metric or U.S. measurement.

Tax rates will be converted using the following factors and will be computed to the nearest one-tenth of a cent:

One Liter = 0.2642 gallons

One Gallon = 3.785 liters

One Mile = 1.6093 kilometers

One Kilometer = 0.62137 miles

**Please Note:**

**Effective July 1, 2013, the interest rate for late returns is a variable rate. The rate is based upon the Federal Underpayment Rate plus 2% annually. The rate is effective each year beginning January and the rate will remain in effect through the end of December. For 2013, the rate is 5% or .4167% per month for each month the report is late. It may be possible that late returns are subject to two or more interest rates. Please contact the IFTA Audit Section at 405-521-3246, should you have any questions.**