

Interstate Motor Fuels User Tax Return

General Information

This return is to be completed by Interstate Motor Fuels Users who are not participants of the International Fuel Tax Agreement (IFTA). The return is to be filed on a quarterly basis not later than 25 days after the end of the quarter, or on the next business day after the due date if the due date falls on a legal holiday or weekend. Payments must be made payable to the Louisiana Department of Revenue.

Complete the supporting schedules (Form R-5376), furnishing details of miles traveled and diesel fuels, as defined in Louisiana Revised Statutes 47:818.2, purchased and consumed, before preparing this tax return. Use as many schedules as necessary and attach all schedules to the return.

All required information must be submitted with the return, including the original service station purchase invoices, before a request for refund can be reviewed.

Instructions

Form R-5376, Schedule A – Detail of Miles Traveled and Diesel Fuels Consumed

In the appropriate spaces, indicate the company name and the correct reporting quarter.

Column 1 List each state in which you operate. Other states may be combined and reported together on one line, however, detailed information must be furnished if you are applying for a refund.

Column 2-4 Report the actual miles traveled in each state, the actual gallons consumed in each state, and the actual gallons purchased in each state. The total of Column 2 should be entered on Line 1 of the tax return. The total of Column 3 should be entered on Line 2 of the tax return. The amount from Column 2 on the "Louisiana" line should be entered on Line 4 of the tax return. The amount from Column 4 on the "Louisiana" line should be the same amount as shown on Schedule B, Section 4, and also on Line 6 of the tax return.

Form R-5376, Schedule B – Louisiana Purchases of Taxpaid Diesel Fuels

Section 1 Bulk Purchases from Distributors – Each Louisiana taxpaid bulk purchases must be listed separately and a copy of the purchase invoice must be attached. The total should be entered in Section 3, Line b.

Section 2 Service Station Purchases – Purchases from Louisiana service stations or truck stops must be listed in total by station. Original invoices must be attached if you are applying for a refund. Purchases from service stations or truck stops should be reported in the current quarter. Any invoice dated 30 days before the beginning of the current quarter will be disallowed.

Section 3 Louisiana Taxpaid Storage

- a. **Beginning Inventory** – Enter the actual inventory of Louisiana taxpaid fuel in storage at the beginning of operations on the first day of the quarter. This number should agree with the closing inventory of Louisiana taxpaid fuel storage on the previous quarter's return.
- b. **Bulk Purchases** – Enter the total Louisiana taxpaid bulk purchases made during the quarter. Use the total from Section 1.
- c. **Closing Inventory** – Enter the actual inventory of Louisiana taxpaid fuel in storage at the close of business on the last day of the quarter.
- d. **Total Gallons of Fuel Withdrawn from Storage** – Add Lines a and b, and subtract Line c.

Section 4 Total Gallons Placed in Vehicles in Louisiana – Enter the total gallons placed in the fuel supply tanks of vehicles. This is the total from Section 2 plus Line d from Section 3. Enter here and on Line 6 of the tax return. This amount should be the same as the amount in Column 4 of Schedule A on the "Louisiana" line.

Form R-5375 – Interstate Motor Fuels User Tax Return

The Louisiana Revenue account number, name and address must agree with the information indicated on both the surety bond and on the cab doors of the vehicles. The Department of Revenue must be notified of any changes. Furnish the correct year and reporting quarter where indicated. Indicate the type of fuel used by marking the appropriate box. Round to the nearest gallon on Lines 2, 5, 6, 7 and 8.

Line 1 Enter the total miles traveled in all states from the Section A total of Column 2.

Line 2 Enter the total gallons consumed in all states from the Schedule A total of Column 3.

Line 3 Divide Line 1 by Line 2 and carry to two decimal places.

Line 4 Enter the amount from Schedule A, Column 2 on the "Louisiana" line.

Line 5 Divide Line 4 by Line 3. This should be the same as the amount shown on Schedule A, Column 3 on the "Louisiana" line.

Line 6 Enter the amount from Schedule B, Section 4.

Line 7 If Line 5 is greater than Line 6, enter the difference.

Line 8 If Line 6 is greater than Line 5, enter the difference.

Line 9 Total tax due – Multiply Line 7 by \$.20.

Line 10 Enter the penalty due if the return is filed after the due date. The penalty is 5% of the tax due for each 30 days, or fraction thereof, until paid, but not to exceed 25% of the total tax due. If the taxpayer fails to make a return, or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of the rules and regulations, an additional penalty of 5% of the total tax due, or \$10.00, whichever is greater will be imposed.

Line 11 Payments not received by the due date shall become subject to interest at the rate provided in R.S. 47:1601. The current rate schedule (R-1111) is available on the Department's website at www.revenue.louisiana.gov.

Line 12 Payment must be made payable to the Department of Revenue and accompanied by the labeled return and supporting schedules.

