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WHO MUST FILE. Every Kansas based motor carrier issued a permit under the International Fuel Tax Agreement is required to file an International Fuel Tax Agreement (IFTA) Tax Return, Form MF-85, each quarter. **Go to www.iftach.org for jurisdiction's current tax rates, tax rate footnotes, exemptions, and contact information.**

U.S./Metric Measurements

One Liter = 0.2642 Gallons One Gallon = 3.785 Liters
One Mile = 1.6093 Kilometers One Kilometer = 0.62137 Miles

WHEN AND WHERE TO FILE. This return, properly signed and accompanied by a check or money order payable to the Kansas Department of Revenue, will be considered timely filed if postmarked on or before the last day of the month following the quarter covered by the return. **A return is required for each quarter even though no fuel tax is due.** Mail the return to: Department of Revenue, Customer Relations, 915 SW Harrison St., Topeka, KS 66625-8000

QUALIFIED MOTOR VEHICLES. All vehicles in the licensee's fleet bearing a Kansas IFTA decal must be included on this return. Qualifying vehicle means a motor vehicle (1) having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 lbs. or 11,797 kgs., or; (2) having three or more axles regardless of weight; (3) is used in combination when the weight of such combination exceeds 26,000 lbs. or 11,797 kgs. gross vehicle weight.

PREIDENTIFIED RETURNS. This return is to be used only by the motor carrier whose name is printed on it. If you have not received a return for a reporting period, request a duplicate from the department. If the business name, location, or mailing address is not correct, mark through the incorrect information and plainly print the correct information.

AMENDED RETURNS. If it becomes necessary to correct a previously filed return, please make a copy of the original paper return filed, mark the box at the top that indicates it is an amended return, and make the necessary changes next to the incorrect figures. An explanation of the changes must accompany the amended return. (If filed on-line contact our office for further instructions.)

VERIFICATION AND AUDIT. The records required to substantiate this return must be retained and be available for at least four years from the due date of the return or the date filed, whichever is later. Records which are required to be kept are listed in the IFTA Informational Manual provided by this department.

**INSTRUCTIONS FOR KANSAS FORM 85
IFTA FUEL TAX RETURN**

LINES 1 THROUGH 11. Indicate the types of fuel used. For each type of fuel used, indicate the total miles traveled in all jurisdictions (States of the United States, District of Columbia, or Provinces or Territories of Canada) in Column B. Next enter the total fuel purchased and dispensed into IFTA qualified motor vehicles in all jurisdictions in Column C. Then divide column B by Column C to compute the average miles per gallon (AMG). **NOTE: Have your calculator set to the fullest mark.** This calculation must be carried to six places and then round to two decimal places. For example, 5.255000 should be shown as 5.26 and 5.254999 should be shown as 5.25. **NOTE:** Schedule 85A-IFTA Fuel Tax Computation must be completed for each fuel type.

LINE 12. The total amount from each Schedule 85A, column H, line 92 PLUS all applicable surcharges.

LINE 13. If this return is filed late, enter ten percent (10%) of the amount on line 12, or \$50.00, whichever is greater.

LINE 16. A balance due or credit resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns will be entered in this space by the Kansas Department of Revenue. If the amount entered has been satisfied by a previous remittance or refund, it should be disregarded when computing the amount to remit on line 17.

LINE 17. If the amount on line 17 is a balance due, attach payment. If the amount on line 17 is a credit balance greater than \$10.00, you may check the "REFUND REQUESTED" block, and a refund will be issued to you. If the block is not checked, the credit balance will be applied to your next return. Credit balances cannot be carried for more than eight quarters (two years) from the date established. Tax returns computed incorrectly will be assessed penalty and interest.

SIGNATURES. This return must be signed by the owner, partner, or corporate officer. If the taxpayer authorized another person to sign this return, there must be a power of attorney on file with the Kansas Department of Revenue. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.

**INSTRUCTIONS FOR KANSAS SCHEDULE 85A IFTA
FUEL TAX COMPUTATION**

ROUNDING. All miles and gallons must be rounded to whole numbers. For example, 525.5 must be shown as 526, and 525.4 must be shown as 525. **NOTE: Have your calculator decimal selector set to the fullest mark.**

COLUMN B. Enter the total miles traveled in each jurisdiction for each fuel type listed. Some jurisdictions do not require all fuel types to be reported. Do not add any jurisdictions or fuel types to the list. **"Total miles traveled in all jurisdictions" cover page, column B must match the total shown on line 92, column B of schedule 85A for each fuel type!**

COLUMN C. All miles traveled in Kansas are taxable miles, but some off-highway miles in other jurisdictions are not taxable.

COLUMN D. Divide the amount in Column C by the average miles per gallon from Column D on Form MF-85 for each fuel type. Round this to a whole figure-no decimals.

COLUMN E. Enter gallons purchased during this reporting period on which fuel taxes have been paid. Purchases must be supported by invoices from the vendor retained in your records. **"Total gallons purchased in all jurisdictions" cover page, column C must match the total shown on line 92, column E of Schedule 85A for each fuel type!**

COLUMN F. Subtract the amount in Column E from the amount in Column D (Col. D minus Col. E). If E is greater than D, enter the credit figures in brackets, i.e. <00>.

COLUMN H. Multiply the amount in Column F times the amount in Column G (Col. F x Col. G). Enter this amount in dollars and cents. Enter credit amounts in brackets, i.e. <\$00.00>.

COLUMN I. If this return is filed late, interest is due each jurisdiction where there is tax due. Multiply Column H amount by the monthly rate identified in the Column I heading.

COLUMN J. Total of Columns H and I. Enter credit amounts in brackets, i.e. <\$00.00>.