CHAPTER 6
REFUNDS – CREDITS

You may claim a refund on the IFTA quarterly tax return for any overpayment of tax in a reporting quarter. A refund will be issued after RAD determines that all tax liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund may be denied if the licensee is delinquent in filing any quarterly tax return(s). A refund determined to be properly due will be paid within ninety (90) days from receipt of the request for payment from the licensee. If a refund is not requested, the credit will be carried forward to the next quarter.

Unused credits will expire after eight (8) quarters. You will lose such credits if you do not either use them or request a refund within eight (8) quarters of when the credit was earned. Credits may be used to offset tax, penalty, or interest due.

All fuel placed into the supply tank of the qualified motor vehicle must be reported as taxable on the IFTA return and included in the MPG calculation. Refunds of tax-exempt fuel use, such as reefer fuel, may not be claimed on the IFTA tax return. Claims must be filed directly with each jurisdiction under the terms of their statutes.

Please refer to Chapter 10 for additional information on fuel receipts.