

FORM MC366 INSTRUCTIONS

For assistance please call (775) 684-4711 option #2 then option #1, FAX (775) 684-4619 or visit our Web Site at www.dmvnv.com/mcforms.htm

WHO MUST FILE: All carriers licensed as Nevada based IFTA carriers.

WHEN AND WHERE TO FILE: This return, properly signed and accompanied by a check or money order made payable to the Nevada Dept. of Motor Vehicles, if applicable, will be considered timely filed if postmarked and paid in full on or before the last day of the month following the quarter covered by the return. A return is required for each quarter even if no miles were traveled. Please submit a brief explanation for any quarter where no miles were traveled. If you have any questions, contact the Fuel User Team at (775) 684-4711 ext. 2 or FAX (775) 684-4619.

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.

LINES 1 THROUGH 6, IFTA CARRIERS: In Column (A) indicate the types of fuel used. In Column (B) indicate the total miles (in whole numbers) traveled in Nevada and all jurisdictions for each fuel type. In Column (C) indicate the total fuel (in whole numbers) purchased at pump or fuel pumped from bulk tank in Nevada and all jurisdictions. Divide Column (B) by Column (C) to compute the average miles per gallon (MPG) and enter MPG in Column (D). Note: This calculation must be carried to three decimal places and then rounded back to two decimal places. **For example, 5.255 should be shown as 5.26, and 5.254 should be shown as 5.25.**

Form 366 Schedule 1 must be completed. Use additional sheets if necessary.

LINE 7. Take the TOTAL from Column I on Form 366 Schedule 1 and enter the total amount. If a credit, enclose in parenthesis ().

LINE 8. If this return is filed late, enter \$50.00 and 10 percent of the amount owed.

LINE 9. Enter the Total from column J on schedule 1.

LINE 10. Total lines 7, 8 and 9.

LINE 11. A balance due or credit resulting from a partial payment, mathematical or clerical error, penalty, or interest relating to prior returns will be entered in this space by the Department.

LINE 12. If the amount on line 12 is a balance due, attach a check made payable to the Dept of Motor Vehicles. If the amount on line 12 is a credit balance, you may check the "REFUND REQUESTED" box, and a refund will be issued to you. If the box is not checked, the credit will be applied to your next return.

SIGNATURES: The owner, partner, or corporate officer must sign this return. If the taxpayer authorizes another person to sign this return, there must be a current notarized power of attorney on file annually. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.

SCHEDULE 1 INSTRUCTIONS

Schedule 1 must be completed. Use additional sheets if necessary.

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- COLUMN A.** Nevada based IFTA carriers complete the line for Nevada and enter any other IFTA jurisdictions they travel in using separate lines for each fuel type.
- COLUMN B.** Enter fuel type code; BD = bio-diesel, DI = diesel, GA = gasoline, GH = gasohol, KR = kerosene, LP = propane, and NG = CNG.
- COLUMN C.** Enter the tax rate for the fuel type. Refer to the tax rate table for applicable quarter at www.iftach.org.
- COLUMN D.** Enter total miles in whole numbers traveled in each jurisdiction. The total of column D should match your total for column B of the MC366
- COLUMN E.** Enter the taxable miles traveled in whole numbers. **Effective January 1 2008, off-highway miles in Nevada cannot be claimed on the IFTA return. A separate refund request (MC45) must be submitted to claim the credit for off-highway mileage in Nevada. This form is located on the DMV-Motor Carrier Web site www.dmvnv.com/mcforms.htm.** Non Nevada off-road miles for registered vehicles or miles traveled during the valid period of a Fuel / Trip Permit are not entered in this column. Subtract non Nevada off-road or Fuel / Trip-permit miles from total miles in Column E. Records must be maintained to substantiate non Nevada off-road miles and trip-permits for audit purposes. All carriers must submit a copy of fuel / trip permits with tax return.
Note: Only subtract off road or exempt miles after confirming with that jurisdiction that they honor these exemptions. Your tax return will be processed without them, which will change credits due or owed.
- COLUMN F.** Divide Column E by the MPG on Line 1 thru 6 from Column D on Form MC366 and enter the gallons in whole numbers.
- COLUMN G.** Enter all tax paid gallons purchased in each state in whole numbers for the quarter and include any tax paid fuel pumped from a bulk tank.
The total of column G should match your total for column C of the MC366
Note: Exclude gallons purchased at any stations that do not collect the state tax. All invoices and bulk tank logs to support tax paid gallons must be retained by the fuel user for audit purposes.
- COLUMN H.** Subtract Column G from Column F; if credit, enclose in parenthesis () (example $F - G = H$).
- COLUMN I.** Multiply Column H by the tax rate in Column C; if credit, enclose in parenthesis ().
Note: If you have traveled in jurisdictions that also require surcharges you will also need to compute the surcharges due for those jurisdictions in addition to tax due. The surcharge information must be listed on a separate line. The surcharge is calculated by taking the gallons listed in the Taxable Gallons Column F and multiplying by the surcharge rate listed in Column C for that state to determine the surcharge due. List this amount on the appropriate line in Column I. Remember, the surcharge is always a tax due, never a tax credit.
- COLUMN J.** If Column I is greater than zero and the report is being filed late, calculate interest due by multiplying Column I by one percent (1%) times the number of months the report is late. Any portion of a month is charged interest for a full month.
- COLUMN K.** Add Column I to Column J; if credit, enclose in parenthesis ().
- TOTALS:** Total Columns D through K down for each fleet type and enter on the corresponding totals line. Add Columns I & J and transfer the totals to Form MC366 line 7 and line 9.