



# FUEL USE TAXES EXAMPLE

As an example of how fuel use tax is calculated, the example below is based on a fleet of several IFTA qualified vehicles that travel in Maryland, Pennsylvania, Tennessee and Virginia. The total mileage for the calendar quarter was 100,000 with exactly 25,000 miles driven in each jurisdiction. The total fuel purchased during the same quarter was 20,000 gallons. Miles per gallon over the fleet is calculated to be 5.00 MPG.

State	Taxable Miles Based on Previous Calendar Quarter Operations	Fuel Purchased During Same Calendar Quarter	Fuel Used	Fuel Used Less Fuel Purchased = Fuel Taxed or Fuel (Credit)	Fuel Use Tax Rate*	Surtax Rate*	Total Calculation	Total Tax Due (Credit)
MD	25,000	7,000	25,000 miles/5MPG= 5,000 gallons used	5,000-7,000=(2,000)	0.3605	0.0000	(2,000)*0.3605= \$ (721.00)	\$ (721.00)
PA	25,000	4,000	25,000 miles/5MPG= 5,000 gallons used	5,000-4,000= 1,000	0.7410	0.0000	1,000*0.7410= \$741.00	\$741.00
TN	25,000	3,000	25,000 miles/5MPG= 5,000 gallons used	5,000-3,000= 2,000	0.2400	0.0000	2,000*0.2400= \$480.00	\$480.00
VA	25,000	6,000	25,000 miles/5MPG= 5,000 gallons used	5,000-6,000= (1,000)	0.2020	0.0350	<b>TAX</b> (1,000)*0.2020= \$ (202.00) <b>SURTAX</b> 5,000*0.0350= \$175.00 <b>TOTAL</b> \$(202.00)+\$175.00= (\$27.00)	\$(27.00)
<b>Total</b>	<b>100,000</b>	<b>20,000</b>	<b>20,000</b>				<b>Total Amount in this example, to be paid to Base Jurisdiction</b>	<b>\$473.00</b>

\*Values are for example purposes only and may not be reflective of actual jurisdiction rates (fuel use and surtax)

**For questions or assistance, please contact Penske Fleet Services at 800-526-0664 or [penske.customersupport@penske.com](mailto:penske.customersupport@penske.com).**