

STATE OF NEW HAMPSHIRE

INTERNATIONAL FUEL TAX AGREEMENT

CY2016 LICENSEE MANUAL



NEW HAMPSHIRE DEPARTMENT OF SAFETY  
DIVISION OF ADMINISTRATION  
ROAD TOLL BUREAU  
33 HAZEN DRIVE, ROOM 106-A  
CONCORD NEW HAMPSHIRE 03305  
(603) 271-2311

<http://www.nh.gov/safety/divisions/administration/roadtoll/>



## TABLE OF CONTENTS

---

<i>LICENSEE INFORMATION- IFTA ARTICLES OF AGREEMENT</i> .....	1
R206 Applicant .....	1
R212 Base Jurisdiction.....	1
R227 Jurisdiction .....	1
R236 Licensee.....	1
R245 Qualified Motor Vehicle.....	1
R305 Licensing Requirement.....	1
R330 Application Processing .....	1
R335 Non-Issuance Of License.....	2
<i>LICENSEE INFORMATION-REVISED STATUTES ANNOTATED</i> .....	2
RSA 259:29-a Established Place of Business.....	2
RSA 259:67 Nonresident .....	2
RSA 259:76 Place of Business .....	2
RSA 260:52 Road Toll on Users of Special Fuel.....	3
RSA 260:52-d Dyed Special Fuel Not to be Used on the Ways of the State.....	4
RSA 260:54-a Power to Suspend or Revoke Licenses .....	4
RSA 260:63 Statutory Lien Powers .....	5
RSA 641:3 Unsworn Falsification.....	5
<i>LICENSING</i> .....	6
Secretary of State Registration .....	6
IFTA License and Decals .....	6
Temporary IFTA Permits .....	6
<i>REPORTING</i> .....	7
<i>DUE DATES AND PAYMENTS</i> .....	7
<i>PENALTY AND INTEREST</i> .....	7
<i>REQUIRED RECORDS</i> .....	7
Individual Vehicle Mileage Records and Summaries.....	8
Fuel Records .....	8
Bulk Storage Fuel .....	8
P570 Tax Paid Bulk Fuel Purchases .....	8
Over the Road (OTR) Purchases.....	9
Tax Paid Purchases .....	9
Receipt Documentation.....	9
Receipt Content.....	9
Electronic Data Recording Systems .....	10
P610 Optional Use For Fuel Tax Reporting.....	10
P620 Devices Used With Manual Systems .....	10
<i>IFTA AUDITS</i> .....	11
<i>IFTA LICENSE STATUS</i> .....	11
Cancellation .....	11
Failure to File/Suspension.....	11
Reinstatement.....	11
<i>DECAL INVENTORY SHEET</i> .....	12

THIS PAGE LEFT INTENTIONALLY BLANK.

## **LICENSEE INFORMATION- IFTA ARTICLES OF AGREEMENT**

### **R206 Applicant**

Is a person in whose name the uniform application for licensing is filed with a base jurisdiction for the purpose of motor fuel tax reporting under the provisions of this Agreement.

### **R212 Base Jurisdiction**

Means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and

- .100 Where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and
- .200 Where some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

### **R227 Jurisdiction**

Means a state of the United States of America, the District of Columbia, a province or territory of Canada, or a state of the United Mexican States.

### **R236 Licensee**

Means a person who holds an uncancelled Agreement license issued by the base jurisdiction.

### **R245 Qualified Motor Vehicle**

Means a motor vehicle used, designed, or maintained for transportation of persons or property and:

- .100 Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- .200 Having three or more axles regardless of weight; or
- .300 Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight. Qualified Motor Vehicle does not include recreational vehicles.

### **R305 Licensing Requirement**

Any person based in a member jurisdiction operating a qualified motor vehicle(s) in two or more member jurisdictions is required to license under this Agreement, except as indicated in IFTA Articles of Agreement Sections R310 and R500.

### **R330 Application Processing**

Upon receipt of an IFTA fuel tax license application from a new applicant, the base jurisdiction should check all entries on the application to ensure that they are complete. If the base jurisdiction feels more information is required, the licensee should immediately be contacted requesting the required

information. Upon being satisfied that the application is correct and that the applicant is in compliance with the base jurisdiction's laws, the base jurisdiction shall issue the fuel tax credentials for the fleet.

### **R335 Non-Issuance Of License**

A license will not be issued if the applicant has been previously licensed under this Agreement and that license is still under revocation by any member jurisdiction or the application contains any misrepresentation, misstatement, or omission of information required in the application.

## **LICENSEE INFORMATION-REVISED STATUTES ANNOTATED**

### **RSA 259:29-a Established Place of Business**

"Established place of business" shall mean:

I. Except where otherwise provided, a permanent, enclosed commercial building located within this state, easily accessible and open to the public at all reasonable times, and at which the business of a dealer may be lawfully carried on in accordance with the terms of all applicable building codes, zoning, and other land-use regulatory ordinances.

II. As it applies to a wholesale dealer as described in RSA 261:140-a, a building or structure that complies with RSA 259:29-a or a suitable building or structure which is occupied as a business office or a residence, owned or leased by the applicant and designated as an office or place where his official business is conducted, where legal mail is received and where records pertaining to the business are maintained as required by the commissioner.

**Source.** 1986, 117:2. 1990, 154:2, eff. June 18, 1990. 2010, 290:1, eff. Sept. 11, 2010.

### **RSA 259:67 Nonresident**

"Nonresident" shall mean:

I. Except as provided in paragraph II, any person whose legal residence is in some state, district or country other than New Hampshire, but a nonresident, having a regular abode or place of business within the state for more than 6 months in any year, shall be deemed a resident as to all vehicles principally used in connection with such abode or place of business and the director for the purposes of registration shall determine what vehicles are so used;

II. For the purposes of the reciprocal provisions as to arrest of nonresidents, RSA 262:27 and 28, a person who is a resident of or holds a driving license issued by a reciprocating state.

**Source.** 1905, 86:1. 1911, 133:1. 1913, 81:1. 1915, 129:1. 1917, 229:1. 1919, 161:1. 1921, 119:1. 1923, 75:1. 1925, 25:1; 68:1. PL 99:1. 1927, 52:1. 1929, 43:1. 1935, 73:2, 3. 1939, 47:1; 130:1; 189:1, 2, 3, 5; 190:1. 1941, 98:1; 111:1; 142:2. RL 115:1. 1943, 189:1. 1947, 177:1. 1949, 189:1, 2; 197:1; 212:2; 233:1; 286:4. 1953, 252:3. RSA 259:1, XVIII; 264-A:1, VI. 1971, 349:1. 1981, 146:1, eff. Jan. 1, 1982.

### **RSA 259:76 Place of Business**

"Place of business" shall mean the site, location or building within this state at which a person conducts the business in which he is engaged.

**Source.** RSA 263-A:1, III; 268-A:2, II. 1955, 208:1. 1973, 324:1. 1981, 146:1, eff. Jan. 1, 1982.

## **RSA 260:52 Road Toll on Users of Special Fuel**

I. All users of special fuel who travel exclusively (intrastate) on the ways of the state of New Hampshire shall use only special fuel on which the supplier has prepaid the New Hampshire road toll fees. Vehicles powered by special fuels having a gross registered weight in excess of 26,000 pounds or having 3 or more axles regardless of weight that travel on the ways of New Hampshire that also travel in any other state, province, or other IFTA jurisdiction shall meet the licensing and reporting requirements of the International Fuel Tax Agreement (IFTA).

II. [Repealed.]

III. The provisions of RSA 260:52 shall not apply to or affect:

- (a) Vehicles owned by the federal government, the state, a city, town, county, village, or school district.
- (b) Diplomatic or consular personnel certified by the United States Department of State as eligible for an exemption.
- (c) Special mobile equipment as defined in RSA 259:105.
- (d) Recreation vehicles as defined in RSA 259:84-a.

IV, IV-a. [Repealed.]

V. Every user of special fuel who is required to obtain an International Fuel Tax Agreement (IFTA) license under RSA 260:52, shall make application for each vehicle on such forms as the commissioner may prescribe. Licenses shall expire on December 31 of each year, and shall be issued at a fee of \$10 per vehicle.

VI. The department may grant a temporary authorization to drive a vehicle propelled by special fuel when, in the commissioner's judgment, it would be feasible. The fee for an authorization shall be based on the approximate toll that would be due but shall be not less than \$5 for each authorization. The commissioner may adopt rules, pursuant to RSA 260:5, as the commissioner may deem necessary to carry out the provisions of this paragraph.

VII. [Repealed.]

VIII. Any user who has been issued a license in the form of a decal by the department or the user's base state, who fails to display the decal as the commissioner may prescribe shall be guilty of a violation.

IX. A user, or any agent or employee of a user, who consumes special fuel in a motor vehicle over the ways of this state when the user is not the holder of a required valid license or has not been granted temporary authorization shall be guilty of a violation. Upon conviction for a first offense, the user, agent, or employee shall, notwithstanding the provisions of title LXII, be fined not more than \$500. Upon conviction based upon a complaint which alleges that such person was driving after license suspension or revocation, or based upon a complaint which alleges that such person has had one or more prior convictions within the 12-month period preceding the date of the second or subsequent offense, if said conviction or convictions are proven, such user, agent, or employee shall, notwithstanding the provisions of title LXII, be fined not less than \$250 nor more than \$1,000.

X. Notwithstanding the provisions of RSA 594:10 and RSA 594:14, a summons may be served on the owner or lessee of any vehicle driven in violation of this subdivision by delivering the summons in hand to any person driving the vehicle, and the driving of the vehicle with the express or implied consent of the owner or user shall be deemed equivalent to an appointment by such owner or user of the driver to be the true and lawful agent upon whom may be served the summons in any action against the owner or user arising out of a violation of this subdivision.

XI, XI-b. [Repealed.]

XI-c. No road toll shall be charged for a mixed use school bus operated under contract with a school board authority. However, mixed use school bus operators must, on or before the last day of April, July, October, and January of every year, file with the department on forms prescribed by the director, a report showing the total gallonage of special fuels used within the state for operations excluding mixed use school bus operations.

XII, XIII-a. [Repealed.]

XIV. In all other respects the collection and payment of the road toll imposed in this section shall be governed by the applicable general provisions of this subdivision.

XV. [Repealed.]

XVI. Any carrier granted a certificate of public convenience and necessity or public interest permit by the public utilities commission which is entitled to refunds on motor fuels tolls pursuant to the provisions of RSA 260:49 is hereby exempted from the tolls imposed under this section to the same extent and in accordance with the same formula provided for motor fuel refunds under RSA 260:47.

XVII. [Repealed.]

XVIII. [Repealed.]

**Source.** 1923, 75:5. PL 104:7. 1935, 73:8. 1941, 204:3. RL 120:10. 1943, 65:1. 1947, 138:5, 6. 1949, 32:1. RSA 265:22. 1959, 103:1; 266:1. 1963, 300:2. 1965, 355:2. 1967, 426:4. 1973, 530:39. 1977, 376:1; 558:2; 563:83. 1978, 14:3. 1979, 311:1; 358:8, VI, VII, VIII, IX, X; 496:3. 1981, 146:1; 321:10-14, 24, 27-30; 534:2, 7; 568:33. 1983, 269:1-3. 1985, 236:1-6; 383:1. 1986, 17:1; 52:1; 152:1. 1987, 179:6, 7, 9, IV-VII. 1988, 64:9, 15, 18-20. 1990, 10:3; 62:11-16. 1992, 282:10. 1994, 22:1, 2. 1996, 19:6. 1996, 292:26-31, 41, IV-VII. 2001, 121:5, eff. July 1, 2001. 2004, 194:8, eff. July 1, 2004.

### **RSA 260:52-d Dyed Special Fuel Not to be Used on the Ways of the State**

I. A person shall not operate a motor vehicle on the ways of this state if the fuel supply tanks of the vehicle contain dyed special fuel.

II. A person shall not sell or deliver any dyed special fuel knowing or having reason to know that the fuel will be consumed in a highway use. A person who dispenses dyed special fuel from a retail pump that is not properly labeled with the notice required by RSA 260:52-c, or who knowingly delivers dyed special fuel into the storage tank of such a pump, shall be presumed to know that the fuel will be consumed in a highway use.

III. A person shall not:

(a) Import, export, or transport within this state special fuel, other than dyed special fuel, without the license required under RSA 260:36 unless the road toll has been paid on the special fuel.

(b) Sell or deliver dyed special fuel from a retail pump unless the pump is properly labeled as required by RSA 260:52-c.

IV. A person who violates any provision of this section commits a violation and shall, upon conviction, be sentenced to pay a fine of not less than \$100 nor more than \$500.

V. In addition to any penalty provided in paragraph IV, a person who violates paragraph I or III shall be assessed a penalty of \$1,000 or \$10 per gallon of dyed special fuel involved in the sale, delivery, or consumption, whichever is greater.

VI. Any person authorized by the department may enter any place where fuels are produced or stored, and may physically inspect any tank, reservoir, or other container that can be used for the production, storage, or transportation of special fuel, special fuel dyes, or special fuel markers. Inspection may also be made of any equipment used for or in connection with the production, storage, or transportation of special fuel, special fuel dyes, or special fuel markers, including any equipment used for the dyeing or marking of special fuel. Books, records, or other documents may be inspected to determine road toll liability. A person authorized by the department may detain a vehicle, vessel, or railroad tank car placed on a customer's siding for use or storage for the purpose of inspecting fuel tanks or fuel storage tanks as necessary to determine the amount and composition of the fuel. A person authorized by the department may take and remove samples of diesel fuel in reasonable quantities necessary to determine the composition of the fuel.

VII. A person that refuses to allow an inspection authorized by this section commits a violation and shall, upon conviction, be sentenced to pay a fine of \$1,000 for each refusal.

**Source.** 2004, 194:9, eff. July 1, 2004.

### **RSA 260:54-a Power to Suspend or Revoke Licenses**

If a special fuel user at any time files a false quarterly report of the data or information required by this subdivision or willfully fails, neglects, or refuses to file the quarterly or annual report or to pay the full amount of the road toll as required by this subdivision, the commissioner, after 10 days' written notice by certified mail directed to the last known address of the user appearing on the files of the department fixing a time and place at which the user may appear and show cause why the license should not be suspended or revoked, may suspend or revoke the license of the user and shall notify the user in writing of the suspension or revocation by certified mail to the last known address of the user. Any user whose license shall have been suspended or revoked by the

commissioner may, within 30 days from the date of the suspension or revocation, make application in the nature of an appeal to the superior court.

**Source.** 1983, 269:4. 1988, 64:12. 1994, 22:2. 1996, 292:32, eff. Jan. 1, 1997

### **RSA 260:63 Statutory Lien Powers**

I. Where any road toll or other fees or charges imposed under this subdivision are not paid and due as prescribed by this subdivision, the amount including interest, together with the costs that may accrue in addition thereto, shall become a lien in favor of the state of New Hampshire upon all property and rights to property, whether real or personal, including vehicles belonging to any person upon whom the road toll or fees are imposed, as follows:

- (a) The lien shall arise at the time the road tolls or fees are due pursuant to this subdivision and shall continue until the liability for the sum, together with interest and costs, is satisfied or becomes unenforceable.
- (b) The lien shall be valid against any subsequent mortgagee, pledgee, purchaser, or judgment creditor when notice of the lien and the sum due has been filed by the road toll administration as provided in this section. In the case of any prior mortgage on real or personal property so written as to secure present debt and also future advances by the mortgagee to the mortgagor, the lien provided for in this section, when notice thereof has been filed in the proper office, shall be subject to such prior mortgage unless the road toll administration also notifies the mortgagee of the recording of such lien in writing, in which case any indebtedness thereafter created from mortgagor to mortgagee shall be junior to the lien provided for in this section.
- (c) Notice of the lien shall be provided to the person upon whom the road toll or fees are imposed by certified mail sent to the person's residence or principal place of business. The notice shall advise the person of the right to seek an administrative hearing pursuant to RSA 260:44 relative to the imposition of road tolls or fees within 14 days of the receipt of the notice. Upon expiration of 14 days if no hearing is requested or after a hearing if a hearing is requested, the commissioner shall issue a decision determining the amount of road tolls or fees plus interest and costs due to the state.

II. After rendering a decision the commissioner shall file notice of the lien as follows:

- (a) In the case of personal property subject to the lien, including vehicles, the notice shall be filed with the secretary of state;
- (b) In the case of real property subject to the lien, notice shall be filed in the registry of deeds for the county wherein such property is situated;
- (c) In the case of vehicles subject to the lien, notice shall also be filed with the motor vehicle administrator in the state in which the vehicle is registered.

III. If the amount determined by the commissioner is not paid within 30 days or the decision of the commissioner is not appealed pursuant to RSA 260:51, the department shall have the authority to seize any real or personal property including vehicles subject to the above lien and to foreclosure upon the lien as provided in RSA 260:65.

IV. The fees payable for filing or recording any notice of lien under paragraph II(a) or (b) or any certificate of release of such a lien in the same offices shall be in accordance with RSA 478:17-g.

**Source.** RSA 265:31. 1979, 358:8, XII. 1981, 146:1. 1994, 22:2. 1996, 292:34, 35. 2001, 102:28, 29, eff. July 1, 2001. 2005, 106:1, eff. Jan. 1, 2006.

### **RSA 641:3 Unsworn Falsification**

A person is guilty of a misdemeanor if:

I. He or she makes a written or electronic false statement which he or she does not believe to be true, on or pursuant to a form bearing a notification authorized by law to the effect that false statements made therein are punishable; or

II. With a purpose to deceive a public servant in the performance of his or her official function, he or she:

- (a) Makes any written or electronic false statement which he or she does not believe to be true; or

- (b) Knowingly creates a false impression in a written application for any pecuniary or other benefit by omitting information necessary to prevent statements therein from being misleading; or
- (c) Submits or invites reliance on any writing which he or she knows to be lacking in authenticity; or
- (d) Submits or invites reliance on any sample, specimen, map, boundary mark, or other object which he or she knows to be false.

III. No person shall be guilty under this section if he or she retracts the falsification before it becomes manifest that the falsification was or would be exposed.

**Source.** 1971, 518:1, eff. Nov. 1, 1973. 2003, 158:2, eff. June 17, 2003.

## **LICENSING**

### **Secretary of State Registration**

Per the NH Secretary of State's office, "A person conducting business under any name other than his/her own legal name must register." By not registering, you do not have the authority to "conduct any business (including advertising) under any name other than your own personal legal name until that name is registered..." The NH Road Toll Bureau will not set up and/or issue license certificates/decals until it is satisfied that the registration process has been completed with the Secretary of State.

### **IFTA License and Decals**

Applications for an IFTA license may be obtained from the Department of Safety, Road Toll Bureau, telephone (603) 271-2311 or at the following web address:

<http://www.nh.gov/safety/divisions/administration/roadtoll/forms.html>.

Completed applications (RT-129) must be submitted along with the required decal fees (\$10.00 per set) to the Road Toll Bureau, 33 Hazen Drive, Room 106-A, Concord NH 03305. **Your application must be filled out completely otherwise it will be returned to you!**

One license certificate will be issued to each licensee. Each licensee must carry a copy of its license certificate in each vehicle. Additionally, a set, which consists of two decals, is issued for each vehicle. The decals must be placed on the exterior portion of both sides of the cab. The IFTA license and decals are valid for the calendar year and must be renewed each year. **IMPORTANT: The renewal application must be received by our office no later than the December 31<sup>st</sup> prior to the licensing year, i.e., the year 2016 renewal application must be received by our office no later than 12/31/2015.**

### **Temporary IFTA Permits**

A 30-day temporary IFTA decal and license permit may be issued to a current licensee in good standing. This temporary permit is to give the carrier adequate time to receive and affix related permanent decals on an added vehicle. **It is not intended to replace the need to renew a license in a timely manner.** The permits will not need to be displayed, but must be carried in the vehicle.

The Road Toll Bureau also issues a 3-day Temporary Authorization available for a fee of \$10.00 (IFTA) and \$15.00 (IRP) which are available through the following wire services:

- ◆ Comdata – (1-800-749-6058)
- ◆ The Permit Company – (1-800-359-9407)
- ◆ TransMid America-(1-800-228-7577)
- ◆ JJ Keller – (1-800-231-5266)
- ◆ Permit America – (1-866-573-7648)

Please note that this list is provided as a convenience to the public and is not an endorsement of any wire service company.

You will need to contact these permit companies directly to order the Temporary Authorization.

The last type of temporary permit is the Dealer-Issued Temporary, which is issued to a truck dealer at a cost of \$5.00 each. This permit is for the purposes of allowing a non-IFTA licensed vehicle from another jurisdiction the right to travel within New Hampshire for the purpose of seeking repairs on a qualified vehicle. The permit is vehicle specific.

## **REPORTING**

IFTA licensees file one return, quarterly, with the base jurisdiction that issued their license and decals. Fuel used in all jurisdictions for that period is covered by the report. A separate schedule for each type of fuel (diesel, gasoline, gasohol, propane/LNG, and natural gas) must be submitted as part of the report. The IFTA motor fuel tax due is calculated by netting the motor fuel taxes due the various jurisdictions against the tax paid credit earned on fuel purchases. We will send tax returns at least 30 days before each due date. A tax return **must be** filed for each quarter even if there were no operations in any IFTA jurisdictions for that quarter. Failure to receive the tax return does not relieve you from this obligation. NOTE: Each quarterly tax return has a bar coded area that is particular to each licensee for each quarter, **DO NOT MAKE A COPY OF A PRIOR QUARTER'S IFTA RETURN, OR ANOTHER LICENSEE'S IFTA RETURN, AND TRY TO USE IT FOR ANOTHER REPORTING PERIOD. A RETURN SUBMITTED IN THIS MANNER CANNOT BE FILED BY OUR OFFICE.**

## **DUE DATES AND PAYMENTS**

Quarterly tax returns must be postmarked or hand delivered no later than the last day of the month following the close of the reporting period for which the return is due. If the last day of the month falls on a Saturday, Sunday, or a legal holiday, the next business day shall be considered the final filing date. All tax and decal payments shall be made payable to the State of New Hampshire and mailed to the address shown on the return. It is advisable that you keep a copy of any return filed for your own records.

## **PENALTY AND INTEREST**

A penalty of \$50.00 or 10% of the delinquent IFTA motor fuel taxes, whichever is greater, is assessed for failure to file a return or filing a late return. Interest is calculated from the date that IFTA motor fuel taxes were due for each month or fraction thereof until paid. A fraction of a month accrues a full month' interest, interest is calculated at the rate of .42% per month. To avoid penalty for late filing, the IFTA return must be postmarked no later than midnight on the last day of the month following the close of the filing period. If a return is hand delivered, it shall be considered filed and received on the date that it was delivered to the Road Toll Bureau. If the due date falls on a weekend or holiday, the return is due on the next business day.

## **REQUIRED RECORDS**

You are required to preserve the records upon which the quarterly tax return is based for four years from the return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments.

## **Individual Vehicle Mileage Records and Summaries**

Acceptable records must contain mileage data on individual vehicles for each trip. Mileage recaps must also be maintained, stating miles for each vehicle for each jurisdiction in which the vehicle operated. Records must also show the taxable and nontaxable usage of fuel as well as miles traveled for taxable and nontaxable use. Individual Vehicle Mileage Records (IVMR) must include the following:

- Date of trip (starting and ending),
- Trip origin and destination,
- Routes of travel,
- Beginning and ending odometer or hubometer readings,
- Total trip miles,
- Mileage by jurisdiction,
- Unit number or vehicle ID number,
- Vehicle fleet number, and
- Registrant's name.

Operational records shall contain, but not be limited to:

- Taxable and non-taxable usage of fuel,
- Distance traveled for taxable and non-taxable use, and
- Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.

## **Fuel Records**

You must maintain complete records of all fuel purchased, received, and used. Taxable fuel reported as part of IFTA consists of gasoline, diesel, propane, blended fuels (gasohol and ethanol), compressed natural gas, liquid petroleum, and kerosene. Separate totals must be compiled for each fuel type. Records for retail fuel purchases and bulk purchases are to be maintained separately. Fuel records must contain the following:

- The date of each receipt of fuel,
- The name and address of the person from whom purchased or received,
- The number of gallons received,
- The type of fuel, and
- The plate or ID number of the vehicle or equipment into which the fuel was placed.

## ***Bulk Storage Fuel***

Bulk fuel is normally delivered into your storage facilities. The term "bulk fuel" can also describe mobile storage facilities such as mobile tanks used for fueling other pieces of equipment.

Fuel tax may or may not be paid at the time of delivery. In New Hampshire, road tolls shall be charged at the time of purchase of clear (undyed) special fuel. The licensee must retain copies of all delivery tickets and/or receipts. Per the IFTA Procedures Manual:

### ***P570 Tax Paid Bulk Fuel Purchases***

- .100 Bulk fuel is delivered into a storage tank owned, leased or controlled by the licensee and not delivered directly by the vendor into the supply tank of the qualified motor vehicle. Fuel tax may or may not be paid by the licensee to the vendor at the time of the bulk fuel delivery. Copies of all delivery tickets and/or receipts must be retained by the licensee.

- .200 Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.
- .300 Bulk fuel inventory reconciliations must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles from other uses.
- .400 A licensee may claim a tax-paid credit on the IFTA tax return for bulk fuel only when the bulk storage tank from which the fuel is withdrawn is owned, leased or controlled by the licensee; the fuel is placed into the fuel tank of a qualified motor vehicle; and either the purchase price of the fuel includes tax paid to the member jurisdiction where the bulk fuel storage tank is located or the licensee has paid fuel tax to the member jurisdiction where the bulk fuel storage tank is located. The licensee shall maintain the following records:
  - .005 Date of withdrawal;
  - .010 Number of gallons or liters;
  - .015 Fuel type;
  - .020 Unit number; and
  - .025 Purchase and inventory records to substantiate that tax was paid on all bulk purchases.
- .500 Upon application by the licensee, the base jurisdiction may waive the requirement of unit numbers for fuel withdrawn from the licensee's own bulk storage and placed in its qualified motor vehicles. The licensee must show that adequate records are maintained to distinguish fuel placed in qualified vs. non-qualified motor vehicles for all member jurisdictions.

Records must distinguish fuel placed into qualified vehicles from other uses (Special fuel that is exempt from road tolls). **Dyed fuels are not charged the federal taxes or road tolls and thus is not to be used for on-highway use.** Copies of all delivery tickets and receipts must be maintained, including details on all disbursements.

### *Over the Road (OTR) Purchases*

OTR purchases must be supported by receipt or invoice, a credit card receipt, or automated vendor generated invoice or transaction listing, and must be retained by the licensee showing evidence of such purchases and tax having been paid. These records may be kept on microfilm, microfiche, or other computerized or condensed record storage system that meets the legal requirements of New Hampshire.

### *Tax Paid Purchases*

#### Receipt Documentation

In order for you to receive credit for tax-paid purchases, you must retain receipt or invoice; credit card receipt; or microfilm/microfiche of the receipt or invoice, substantiating reports filed, for 4 years.

#### Receipt Content

1. An acceptable receipt or invoice for tax-paid purchases taken as a credit must include, but is not limited to, the following:
  - Date of purchase,

- Seller's name and address,
- Number of gallons purchased,
- Fuel type,
- Price per gallon or total amount of sale,
- Unit numbers, and
- Purchaser's name.

Be sure your vendor issues you a correct invoice with the above information. The invoices must show that the fuel tax was paid in order to support the credit taken on your return for "tax-paid gallons."

2. For withdrawals from customer-owned, toll paid storage, credit may be obtained if the following detailed records are kept (Bulk Fuel reconciliation must be maintained):
  - Date of withdrawal,
  - Number of gallons,
  - Fuel type,
  - Equipment Unit number, and
  - Purchases and inventory records to show that tax was paid on all bulk purchases

Per Saf-C 309.02 Off-Highway Use for Vehicles:

*(a) Pursuant to the authority granted to the commissioner by RSA 260:57 and in accordance with RSA 260:47 road tolls shall not be imposed on motor fuel purchased in New Hampshire which is used for purposes other than propelling motor vehicles over the ways of this state. For purposes of this section, **"bulk fuel storage" shall be a container greater than 55 gallons.***

3. You must show that adequate records are kept to distinguish qualified from non-qualified vehicles for all IFTA jurisdictions.

### **Electronic Data Recording Systems**

#### ***P610 Optional Use For Fuel Tax Reporting***

On-board recording devices, vehicle tracking systems, or other electronic data recording systems may be used (at the option of the carrier) in lieu of or in addition to handwritten trip reports for tax reporting. Other equipment monitoring devices that transmit data or may be interrogated as to vehicle location or travel may be used to supplement or verify handwritten or electronically-generated trip reports.

Any device or electronic system used in conjunction with a device shall meet the requirements stated in this Section.

On-board recording or vehicle tracking devices may be used in conjunction with manual systems or in conjunction with computer systems.

#### ***P620 Devices Used With Manual Systems***

All recording devices must meet the requirements stated in IFTA Procedures Manual Section P640 and P660.

When the device is to be used alone, printed reports must be produced which replace handwritten trip reports. The printed trip reports shall be retained for audit. Vehicle and fleet summaries which show miles and kilometers by jurisdiction must then be prepared manually.

## **IFTA AUDITS**

Every IFTA license holder is subject to audit. If you are selected for an audit, you will be contacted by the Field Audit Bureau before the audit. You will be advised of the time period to be audited and the records to be examined. The audit will be conducted on behalf of all the member jurisdictions in which your qualified motor vehicles have traveled.

If you fail to provide records for an audit, or do not maintain records from which the true liability may be determined, the Field Audit Bureau may estimate your liability. The estimate may be based on filing history, records received from third parties, industry data, or flat standard amounts (such as MPG of 4.0). The estimate is a final determination unless, in an appeal, you can show that the estimate is wrong in light of the information available.

After completion of the audit, the findings will be reported to you in writing. A copy of the findings will also be sent to any member jurisdiction affected by the audit. New Hampshire will collect any toll, penalty, and interest owed to all member jurisdictions.

If your records are not kept in New Hampshire, you may be required to pay for all travel expenses incurred by auditors in retrieving your records. Any questions pertaining to an audit should be directed to the Field Audit Bureau, IFTA Section at (603) 271-5303.

## **IFTA LICENSE STATUS**

### **Cancellation**

You may cancel your IFTA account if you no longer operate qualified motor vehicles in or through two or more IFTA jurisdictions. To request the cancellation of your IFTA license, complete the tax return for the last quarter. Submit your written cancellation request with your return along with your original IFTA fuel license and decals. Field Audit Bureau auditors may wish to conduct an exit audit of your records before you cancel your account. All billing invoices or other invoices must be resolved before the cancellation can take effect. If a license is renewed after cancellation, a new application must be filed, and new decals obtained.

### **Failure to File/Suspension**

If you do not pay your IFTA motor fuel taxes in full, file a tax return, or comply with IFTA record keeping requirements, your IFTA license may be suspended. You will be given notification by mail if suspension is about to occur. You cannot operate vehicles in your fleet while your license is suspended. New Hampshire law enforcement agencies and other IFTA jurisdictions will be notified of your IFTA license suspension. Suspension can be extended to your operating privileges (CDL, Operators License) as well.

### **Reinstatement**

To reinstate your suspended IFTA license you must satisfy the requirements leading to its suspension, such as filing all missed returns and paying all amounts due, including interest and penalties. New Hampshire law enforcement agencies and other IFTA jurisdictions will be notified of your IFTA license restoration.

**Copies of the International Fuel Tax Articles of Agreement, Procedures Manual, and Audit Manual are available for downloading from the IFTA Inc. web site at <http://www.iftach.org>.**

Sources: IFTA Articles of Agreement  
IFTA Procedures Manual  
Chapter Saf-C 300 Road Toll Administration Rules  
New Hampshire Revised Statutes Annotated (RSAs)

**DECAL INVENTORY SHEET**



**Directions:** As you put decals on your trucks, list the date, the decal number, the truck number, and the last 4 digits of the VIN for the corresponding truck. Like your mileage and fuel records, you must keep all unused decals for 4 years for audit purposes.

Line #	Date	Decal Number	Unit Number	Vin Number	Notes *
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

**This form may be reproduced**

\* This field is for documenting anything that affects the status of a decal. Example: "Sold Truck" may be noted.