

STATE OF NEW HAMPSHIRE

INTERNATIONAL FUEL TAX AGREEMENT

CY2017 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>	3
R206 Applicant	3
R212 Base Jurisdiction	3
R227 Jurisdiction	3
R236 Licensee.....	3
R245 Qualified Motor Vehicle.....	3
R305 Licensing Requirement.....	3
R330 Application Processing	3
R335 Non-Issuance Of License	3
<i>LICENSEE INFORMATION-REVISED STATUTES ANNOTATED</i>	4
RSA 259:29-a Established Place of Business	4
RSA 259:67 Nonresident	4
RSA 259:76 Place of Business.....	4
RSA 260:52 Road Toll on Users of Special Fuel.....	4
RSA 260:52-d Dyed Special Fuel Not to be Used on the Ways of the State.....	5
RSA 260:54-a Power to Suspend or Revoke Licenses	6
RSA 260:63 Statutory Lien Powers	6
RSA 641:3 Unsworn Falsification	7
<i>LICENSING</i>	7
Secretary of State Registration.....	7
IFTA License and Decals.....	7
Temporary IFTA Permits.....	8
<i>REPORTING</i>	8
<i>DUE DATES AND PAYMENTS</i>	8
<i>PENALTY AND INTEREST</i>	8
<i>REQUIRED RECORDS</i>	8
Distance Records	9
Fuel Records	9
Summaries	10
<i>IFTA AUDITS</i>	10
<i>IFTA LICENSE STATUS</i>	11
Cancellation	11
Failure to File/Suspension.....	11
Reinstatement.....	11

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 uncanceled 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.

If a jurisdiction determines that a person required to become licensed under this Agreement has failed to do so, the jurisdiction is specifically authorized to assess and collect any and all fuel taxes due from such person for all member jurisdictions in accordance with IFTA Articles of Agreement Sections R1100 and R1200.

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, I 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

I. A person is guilty of a misdemeanor if:

(a) 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

- (b) With a purpose to deceive a public servant in the performance of his or her official function, he or she:
- (1) Makes any written or electronic false statement which he or she does not believe to be true; or
 - (2) 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
 - (3) Submits or invites reliance on any writing which he or she knows to be lacking in authenticity; or
 - (4) Submits or invites reliance on any sample, specimen, map, boundary mark, or other object which he or she knows to be false.

II. 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.

III. A form adopted by a state agency pursuant to RSA 541-A, or in use by a state agency prior to January 1, 2016, containing a notification that false statements made therein are punishable under this section shall be considered authorized by law.

Source. 1971, 518:1. 2003, 158:2, eff. June 17, 2003. 2016, 196:14, eff. Aug. 5, 2016.

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. **Applications must be filled out completely otherwise it will be returned to you!**

One license certificate will be issued to each licensee. Licensees must carry a copy of the 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.

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 be used instead of the permanent annual decals. Its purpose is to give the carrier adequate time to receive and affix the permanent decals on an added vehicle. **It is not intended to replace the need to renew 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)

Please note that this list is provided as a convenience to the public and 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 road tolls due is calculated by netting the road tolls due the various jurisdictions against the tax paid credit earned on fuel purchases. The Road Toll Bureau 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.

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 shall be 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 road tolls, whichever is greater, is assessed for failure to file a return or filing a late return. Interest is calculated from the date that road tolls 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 .5% 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.

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.

Distance Records P540

- .100 Distance records produced by a means other than a vehicle-tracking system that substantially document the fleet's operations and contain the following elements shall be accepted by the base jurisdiction as adequate under this article:
 - .005 the beginning and ending dates of the trip to which the records pertain
 - .010 the origin and destination of the trip
 - .015 the route of travel
 - .020 the beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the trip
 - .025 the total distance of the trip
 - .030 the distance traveled in each jurisdiction during the trip
 - .035 the vehicle identification number or vehicle unit number
- .200 Distance records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS):
 - .005 the original GPS or other location data for the vehicle to which the records pertain
 - .010 the date and time of each GPS or other system reading, at intervals sufficient to validate the total distance traveled in each jurisdiction
 - .015 the location of each GPS or other system reading
 - .020 the beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the period to which the records pertain
 - .025 the calculated distance between each GPS or other system reading
 - .030 the route of the vehicle's travel
 - .035 the total distance traveled by the vehicle
 - .040 the distance traveled in each jurisdiction
 - .045 the vehicle identification number or vehicle unit number

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. 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.

Fuel Records P550

- .100 The licensee shall maintain complete records of all motor fuel purchased, received, or used in the conduct of its business, and on request, produce these records for audit. The records shall be adequate for the auditor to verify the total amount of fuel placed into the licensee's qualified motor vehicles, by fuel type.
- .110 Retail fuel purchases include all those purchases where a licensee buys fuel from a retail station or a bulk storage facility that the licensee does not own, lease, or control.
- .200 The base jurisdiction shall not accept, for purposes of allowing tax-paid credit, any fuel record that has been altered, indicates erasures, or is illegible, unless the licensee can demonstrate that the record is valid.
- .210 The base jurisdiction shall not allow tax-paid credit for any fuel placed into a vehicle other than a qualified motor vehicle.
- .220 The base jurisdiction shall not allow a licensee credit for tax paid on a retail fuel purchase unless the licensee produces, with respect to the purchase:
 - .005 a receipt, invoice, or transaction listing from the seller,
 - .010 a credit-card receipt,
 - .015 a transaction listing generated by a third party, or
 - .020 an electronic or digital record of an original receipt or invoice.
- .300 For tax-paid credit, a valid retail receipt, invoice, or transaction listing must contain:
 - .005 the date of the fuel purchase
 - .010 the name and address of the seller of the fuel (a vendor code, properly identified, is acceptable for this purpose)
 - .015 the quantity of fuel purchased
 - .020 the type of fuel purchased

- .025 the price of the fuel per gallon or per liter, or the total price of the fuel purchased
- .030 the identification of the qualified motor vehicle into which the fuel was placed
- .035 the name of the purchaser of the fuel (where the qualified motor vehicle being fueled is subject to a lease, the name of either the lessor or lessee is acceptable for this purpose, provided a legal connection can be made between the purchaser named and the licensee)
- .400** The licensee shall retain the following records for its bulk storage facilities:
 - .005 receipts for all deliveries
 - .010 quarterly inventory reconciliations for each tank
 - .015 the capacity of each tank
 - .020 bulk withdrawal records for every bulk tank at each location
- .500** The base jurisdiction shall not allow a licensee tax-paid credit for fuel withdrawn by the licensee from its bulk fuel storage facilities unless the licensee produces records that show:
 - .005 the purchase price of the fuel delivered into the bulk storage includes tax paid to the member jurisdiction where the bulk storage is located, or
 - .010 the licensee has paid fuel tax to the member jurisdiction where the bulk storage is located.
- .600** The licensee shall produce for audit records that contain the following elements for each withdrawal from its bulk storage facilities:
 - .005 the location of the bulk storage from which the withdrawal was made
 - .010 the date of the withdrawal
 - .015 the quantity of fuel withdrawn
 - .020 the type of fuel withdrawn
 - .025 the identification of the vehicle or equipment into which the fuel was placed
- .700** When alternative fuels are purchased or stored in bulk, these same requirements shall apply, in so far as they are practicable. In instances where, with respect to an alternative fuel, a licensee cannot practicably comply with these requirements, the licensee must maintain records that fully document its purchase, storage, and use of that alternative fuel.

Summaries P560

A monthly summary of the fleet's operations reported on the corresponding quarterly tax return that includes the distance traveled by and the fuel placed into each vehicle in the fleet during the quarter, both in total and by jurisdiction, may be necessary for the efficient audit of the licensee's records. The licensee shall make such summaries available for audit upon due notice and demand by the base jurisdiction.

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.***

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 are not to be used for on-highway use.** Copies of all delivery tickets and receipts must be maintained, including details on all disbursements.

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, flat standard amounts (such as MPG of 4.0), or a reduction of reported MPG or KPL by twenty percent. 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) 271-2302.

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 road tolls in full, file a tax return, or comply with **IFTA** record keeping requirements, your **IFTA** license may be suspended. You will be notified 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](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)