Understanding IRP

International Registration Plan
The International Registration Plan is a registration reciprocity agreement among states of the United States, the District of Columbia, and provinces of Canada providing for payment of apportionable fees on the basis of total distance operated in all jurisdictions.
Purpose of IRP

- To allow a licensee to report and to pay apportionable fees to a base jurisdiction for distribution to other member jurisdictions in which the licensee traveled without the need of plates for each jurisdiction.
- To allow a uniform definition of the apportionable vehicles to which the Agreement applies.
- To discharge the Registrant’s responsibility for payment of Apportionable Fees to individual member jurisdictions.
- Applies to Apportionable Fees only and does not waive any fees or taxes authorized by the laws of any jurisdiction in connection with the ownership or operation of vehicles.
Definition of Apportionable Vehicle

An “Apportionable” Vehicle means any power unit that is used or intended for use in two or more member jurisdictions and that is used for the transportation of persons for hire or, designed, used or maintained primarily for the transportation of property and:

- Has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds or 11,793 kilograms; or
- Has three or more axles regardless of weight; or
- Is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds or 11,793 kilograms.
A recreational vehicle, a vehicle displaying restricted plates or a government-owned vehicle, is not an “Apportionable” vehicle; except that a power unit, or the Power Unit in a combination of vehicles having a gross Vehicle weight of 26,000 pounds (11,793 Kilograms), or less, nevertheless may be registered under the Plan at the option of the Registrant.
Mileage Records Requirements

- Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.

- Licensee shall maintain detailed distance records which show operations on an individual-vehicle basis. The records shall contain but not be limited to:
  
  - date of trip (starting and ending),
  - trip origin and destination,
  - the route of travel
  - beginning and ending odometer or hubometer reading, engine control module (ECM), or any similar device for the trip,
  - total trip miles/kilometers,
  - miles/kilometers by jurisdiction (recommend taking jurisdictional border crossing odometer readings),
  - unit number or vehicle identification number,
Mileage Records Requirements

- Distance records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS):
  - the original GPS or other location data for the vehicle to which the records pertain,
  - the date and time of each GPS or other system reading, at intervals sufficient to validate the total distance traveled in each jurisdiction,
  - the location of each GPS or other system reading,
Mileage Records Requirements

- 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,
- the calculated distance between each GPS or other system reading,
- the route of the vehicle’s travel,
- the total distance traveled by the vehicle
- the distance traveled in each jurisdiction, and
- the vehicle identification number or vehicle unit number.
Mileage Records Requirements

- Summaries:
  - of the Fleet’s operations for each month, which includes both the full distance traveled by each Apportioned Vehicle in the Fleet during the calendar month, and the distance traveled in the month by each Apportioned Vehicle in each jurisdiction,
  - of the Fleet’s operations for each calendar quarter, which includes both the full distance traveled by Vehicles in the Fleet during the calendar quarter, and the distance traveled in each Jurisdiction by the Vehicles in the Fleet during the calendar quarter, and
  - of the quarterly summaries.
Preservation of Records

- A Registrant shall retain the Records on which the Registrant’s application for apportioned registration is based for a period of 3 years following the close of the Registration year to which the application pertains, and on request, shall make such Records available for Audit.
IRP Reporting Period

- Registration is done annually based on the “Reporting Period.”

<table>
<thead>
<tr>
<th>IRP REGISTRATION YEAR</th>
<th>IRP REPORTING (MILEAGE) PERIOD</th>
<th>REGISTRATION YEAR</th>
</tr>
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<tbody>
<tr>
<td>August 2015-July 2016</td>
<td>7/1/13-6/30/14</td>
<td>2016</td>
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<tr>
<td>September 2015-August 2016</td>
<td>7/1/13-6/30/14</td>
<td>2016</td>
</tr>
<tr>
<td>October 2015-September 2016</td>
<td>7/1/14-6/30/15</td>
<td>2016</td>
</tr>
<tr>
<td>November 2015-October 2016</td>
<td>7/1/14-6/30/15</td>
<td>2016</td>
</tr>
<tr>
<td>December 2015-November 2016</td>
<td>7/1/14-6/30/15</td>
<td>2016</td>
</tr>
<tr>
<td>January 2016-December 2016</td>
<td>7/1/14-6/30/15</td>
<td>2016</td>
</tr>
<tr>
<td>February 2016-January 2017</td>
<td>7/1/14-6/30/15</td>
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<tr>
<td>July 2016-June 2017</td>
<td>7/1/14-6/30/15</td>
<td>2017</td>
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New Hampshire IRP Renewal Application - Schedule B

Account Number: 4  Fleet: 1

Section 1
Account Name: EXPLORE DEMO TWENTY-TWO LLC
Physical Address 1: 123 TEST STREET
Physical Address 2:
City, State, Zip CONCORD, NH 03305

DBA: EXPLORE TRUCKING TWENTY-TWO
Mailing Address 1: 123 TEST STREET
Mailing Address 2:
City, State, Zip CONCORD, NH 03305

Contact Person Name:
Phone No. (123) 123-1234
Fax No. 
Email Address:

Fleet Expires: 09/30/2017
Tax ID (FEIN or SSN): *******9888
US DOT #: Date of Last Update 01/16/2016

All information collected on this motor vehicle application is required by law and is used to identify the vehicle. Failure to provide required information may result in denial of the requested action. Except for certain uses by federal and state laws, personal information may not be disclosed to anyone without your consent.

Section 2
Ownership Type: □ Corporation □ Partnership □ Owner/Operator □ Sole Proprietorship □ LLC □ LLP □ Other ________________

Type of Operation: □ Private Carrier □ For Hire □ Rent vehicles less than 45 days □ Rent vehicles greater than 45 days

Household Goods Carrier If Household Goods Carrier then chose one of the following:
□ Carrier is a Service Rep/Agent leasing the fleet vehicles to a Household Goods Carrier. Household Goods Carrier/Lessee Name: ________________
□ Carrier is leasing the fleet of vehicles from a Service Representative. Service Representative/Lessor Name: ________________
□ Carrier is not leasing the fleet of vehicles from a Service Representative.

Section 3
Please indicate the actual distance traveled in each jurisdiction during the period of 07/01/2015 through 06/30/2016 in the spaces provided below.

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Actual Distance</th>
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</thead>
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<tr>
<td>AR Arkansas</td>
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<tr>
<td>AZ Arizona</td>
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<td>NS Nova Scotia</td>
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<td>ON Ontario</td>
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<tr>
<td>PE Prince Edward Island</td>
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<tr>
<td>QC Quebec</td>
<td></td>
</tr>
<tr>
<td>SK Saskatchewan</td>
<td></td>
</tr>
</tbody>
</table>

Total Miles

Section 4
The undersigned certifies that the listed vehicles are properly equipped and in good mechanical condition and the application and/or these vehicles are not under suspension. This application is signed under penalty of unsworn falsification pursuant to RSA 641:3.

Signature: ____________________________ Title: ____________________________ Date: ____________________________

Fill in actual miles traveled in each jurisdiction. (Round to whole numbers.)

Total Fleet Mileage: add the miles for all jurisdictions and enter here.

Sign and date return.
Understanding IFTA

International Fuel Tax Agreement
Purpose of IFTA

- To allow a licensee to report and to pay motor fuel use taxes to a base jurisdiction for distribution to other member jurisdictions in which the licensee traveled and incurred motor fuel use tax liability.

- To allow retention of each jurisdiction’s sovereign authority to determine tax rates, exemptions and exercise other substantive tax authority.

- To allow a uniform definition of the vehicles to which the Agreement applies.
Definition of Qualified Motor Vehicle

- An IFTA decal allows travel to any jurisdiction by a Qualified Motor Vehicle.

- A Qualified Motor Vehicle means a motor vehicle used, designed, or maintained for transportation of persons or property and:
  - Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,793 kilograms; or
  - Having three or more axles regardless of weight; or
  - Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,793 kilograms gross vehicle or registered gross vehicle weight. Qualified Motor Vehicle does not include recreational vehicles.
Important Reminders

- As an IFTA licensee, you agree to maintain your records in accordance with the recordkeeping requirements.

- You must file a quarterly tax return no later than the last day of the month following the close of the quarter:
  
  1\textsuperscript{st} Quarter  due by April 30  
  2\textsuperscript{nd} Quarter  due by July 31  
  3\textsuperscript{rd} Quarter  due by October 31  
  4\textsuperscript{th} Quarter  due by January 31
This tutorial covers three main topics:

- Recordkeeping Requirements
- IFTA Quarterly Fuel Use Tax Return and Schedule
- Frequently Asked Questions

Note: This tutorial is for informational purposes only and does not replace or subjugate the IFTA Articles of Agreement, Procedures Manual, Audit Manual or any State or Federal Laws and/or Regulations. It is the responsibility of the licensee to keep informed of any and all changes to IFTA and to review governing documents.
The next section reviews the recordkeeping requirements.
Preservation of Records

Records upon which the quarterly tax return is based must be preserved for **four (4) years** from the tax return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments.
Required records can be grouped into two categories:

1. Mileage Records
2. Fuel Records
Mileage Records Requirements

- Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.

- Licensee shall maintain detailed distance records which show operations on an individual-vehicle basis. The records shall contain but not be limited to:
  - Date of trip (starting and ending)
  - Trip origin and destination
  - Routes of Travel
  - Beginning and ending odometer or hubometer reading, engine control module (ECM), or any similar device for the trip
  - Total trip miles/kilometers
  - Miles/kilometers by jurisdiction (recommend taking jurisdictional border crossing odometer readings)
  - Unit number or vehicle identification number
Mileage Records Requirements

- Distance records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS):
  - the original GPS or other location data for the vehicle to which the records pertain,
  - the date and time of each GPS or other system reading, at intervals sufficient to validate the total distance traveled in each jurisdiction,
  - the location of each GPS or other system reading,
Mileage Records Requirements

- 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,
- the calculated distance between each GPS or other system reading,
- the route of the vehicle’s travel,
- the total distance traveled by the vehicle
- the distance traveled in each jurisdiction, and
- the vehicle identification number or vehicle unit number.
Fuel Records Requirements

- Fuel records must be maintained for all motor fuel purchased, received and used in the conduct of business.
- Separate totals must be compiled for each fuel type.
- Retail fuel purchases and bulk fuel purchases are to be accounted for separately.
Fuel Records Requirements for Retail Purchases

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:

- a receipt, invoice, or transaction listing from the seller,
- a credit card receipt,
- a transaction listing generated by a third party, or
- an electronic or digital record of an original receipt or invoice.
For tax paid credit, a valid retail receipt, invoice, or transaction listing must contain:

- Date of purchase
- Seller’s name and address (including town/city and jurisdiction)
- Number of gallons/liters
- Fuel type
- Price per gallon/liter
- Unit number of the qualified motor vehicle
- Purchaser’s name
Fuel Records Requirements for Bulk Storage Facilities

- The licensee shall retain the following records for its bulk storage facilities:
  - receipts for all deliveries
  - quarterly inventory reconciliations for each tank
  - the capacity of each tank
  - bulk withdrawal records for every bulk tank at each location.
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:

- 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

- The licensee has paid fuel tax to the member jurisdiction where the bulk storage is located
Fuel Records Requirements for Bulk Storage Facilities

- The licensee shall produce for audit records that contain the following elements for each withdrawal from its bulk storage facilities:
  - the location of the bulk storage from which the withdrawal was made
  - the date of the withdrawal
  - the quantity of fuel withdrawn
  - the type of fuel withdrawn
  - The identification of the vehicle or equipment into which the fuel was placed.
Mileage and/or Fuel Records Requirements

- Summaries

- 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.
The next section reviews the IFTA Quarterly Fuel Use Tax Schedule.
Before you start you will need:

- Mileage records and monthly summaries for all qualified vehicles including total miles traveled and miles per jurisdiction.

- Retail fuel receipts, invoices, or transaction listings for all IFTA qualified vehicles.

- Bulk fuel disbursements from bulk tank withdrawal records for all qualified vehicles.

- IFTA Quarterly Fuel Tax Schedule (IFTA-101).

- IFTA Quarterly Fuel Tax Return (IFTA-100), also referred to as the “coversheet”.

Required Records are essential for completing the IFTA Quarterly Fuel Use Tax Schedule.
New Hampshire

IFTA Quarterly Fuel Use Tax Schedule

Return this schedule along with the
IFTA-100 form (please do not staple together)

A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED

NOTE: Please photocopy this return for your records. Please use black ink.

Enter credits in brackets [ ]. Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

<table>
<thead>
<tr>
<th>(A) Total IFTA Miles</th>
<th>+ (B) Total Non-IFTA Miles</th>
<th>= (C) Total Miles</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total IFTA Miles (A): Total IFTA Miles traveled by all qualified vehicles.

Non-IFTA Miles are miles traveled in non-participating jurisdictions which include: Washington DC; Alaska; Yukon Territory; Northwest Territory; and Nunavut Territory.

Total Miles (C) = Total IFTA Miles (A) + Total Non-IFTA Miles (B)

For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer the total amount of Column P from each schedule to the corresponding line on Form IFTA-100 (page 1), IFTA Quarterly Fuel Use Tax Return. For all other

Page 2
Subtotals
Page-3
Subtotals
Totals

Use this form to report operations for the period October 01, 2014 - December 31, 2014

Account Number: Additional Identifier: Taxpayer Legal Name: Return Due Date: February 02, 2015 Fuel Type: Diesel IFTA License Number: NH
**New Hampshire**

**IFTA Quarterly Fuel Use Tax Schedule**

Return this schedule along with the IFTA-100 form (please do not staple together)

A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED

NOTE: Please photocopy this return for your records. Please use black ink.

Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

<table>
<thead>
<tr>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
<th>J</th>
<th>K</th>
<th>L</th>
<th>M</th>
<th>N</th>
<th>O</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jurisdiction</td>
<td>Total IFTA Miles</td>
<td>Taxable Miles (See instructions)</td>
<td>MPG from E above</td>
<td>Taxable Gallons (col. H + I)</td>
<td>Tax Paid Gallons (See instructions)</td>
<td>Net Taxable Gallons (col. J - K)</td>
<td>Tax Rate</td>
<td>Tax (Credit) Due (col. L x M (Tax))</td>
<td>Interest Due</td>
<td>Total Due (col. N + O)</td>
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</table>

For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer the total amount of Column P from each schedule to the corresponding line on Form IFTA 100 (page 1), IFTA Quarterly Fuel Use Tax Return. For all other fuel types, transfer the total amount of Column P from each schedule to column K of the worksheet on the second page of Form IFTA-101-I (page 2), Instructions for Form IFTA-101.

**Fill in Total Gallons (D):**

Total Gallons of Fuel (rounded to the nearest whole gallon), both retail station purchases and bulk tank withdrawals, for all qualified vehicles.

**Calculate the Average Fleet MPG (E):**

Divide Total Miles (C) by Total Gallons (D). Round to two decimal places.
Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

- **Fill in Total IFTA Miles** (G) traveled by all qualified vehicles. (NH appears on the first line.)
- **Fill in Total Taxable Miles** (H) traveled by all qualified vehicles.

**Note:** Usually Total IFTA Miles and Total Taxable Miles should be the same. There are a few exceptions, please refer to FAQ section for more detail.

**Fill in MPG (I) from section E (Example: 5.78).**
New Hampshire
IFTA Quarterly Fuel Use Tax Schedule
Return this schedule along with the IFTA-100 form (please do not staple together)
A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED
NOTE: Please photocopy this return for your records. Please use black ink.

Enter credits in brackets ( ). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-i) carefully.

<table>
<thead>
<tr>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
<th>J</th>
<th>K</th>
<th>L</th>
<th>M</th>
<th>N</th>
<th>O</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jur</td>
<td>Total IFTA Miles (See instructions)</td>
<td>Taxable Miles (See instructions)</td>
<td>MPG from E above</td>
<td>Taxable Gallons (col. H + I)</td>
<td>Tax Paid Gallons (See instructions)</td>
<td>Net Taxable Gallons (col. J - K)</td>
<td>Tax Rate (col. L x M (Tax))</td>
<td>Tax (Credit) Due (col. L x M (Tax))</td>
<td>Interest Due (col. L x M (Surch.))</td>
<td>Total Due (col. N + O)</td>
</tr>
<tr>
<td>NH</td>
<td>12297</td>
<td>578</td>
<td>2128</td>
<td>1078</td>
<td>0.3520</td>
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</table>

Calculate Taxable Gallons (J):
Divide Taxable Miles (H) by the MPG (I).
Example: 12,297/5.78 = 2,127.51 (round to the nearest whole gallon). 2,128

Fill in Tax Paid Gallons (K):
Tax Paid Gallons is all fuel purchased for a qualified vehicle at retail stations (where jurisdiction’s fuel tax is included in the purchase price per gallon); and all disbursements from a bulk tank into a qualified vehicle with proof of jurisdiction’s fuel tax paid.

Net Taxable Gallons (L):
Taxable Gallons less Tax Paid Gallons.
J - K = L

Note: Net Taxable Gallons can be a positive (+) or a negative (-).
**New Hampshire**

**IFTA Quarterly Fuel Use Tax Schedule**

Return this schedule along with the IFTA-100 form (please do not staple together)

**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

NOTE: Please photocopy this return for your records. Please use black ink.

---

**Enter credits in brackets [ ]. Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.**

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>NH</td>
<td>12297</td>
<td>12297</td>
<td>5.78</td>
<td>2,128</td>
<td>1050</td>
<td>1078</td>
<td>0.2226</td>
<td>239.32</td>
<td>1.01</td>
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<td>240.33</td>
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</tbody>
</table>

---

**Calculate Tax (Credit) Due (N):**

Multiple Net Taxable Gallons (L) by Tax Rate (M).

\[ L \times M = N \]

Note: If N is a negative number (-) then there is tax credit for the jurisdiction.

---

**Fill in Interest Due (O):**

Interest is due only if a tax return is postmarked after the filing due date. Interest is accrued at 0.005 per month. Therefore if a return is filed 3 months late, interest would be 0.015 of the Tax Due.

Note: Interest is calculated on a whole month basis, meaning if the tax return is 1 month and 1 day late then it is considered 2 months late and 2 months of interest is due.

Note 2: Interest is calculated per jurisdiction and interest is not calculated if there is a Tax Credit Due (negative number) for a jurisdiction.

---

**Total Due (P):**

Tax (Credit) Due (N) plus Interest Due (O).

\[ N + O = P \]
<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Total IFTA Miles</th>
<th>Taxable Miles</th>
<th>MPG</th>
<th>Taxable Gallons</th>
<th>Tax Paid Gallons</th>
<th>Net Taxable Gallons</th>
<th>Tax Rate</th>
<th>Tax (Credit) Due</th>
<th>Interest Due</th>
<th>Total Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>NH</td>
<td>1 2 2 9 7</td>
<td>1 2 2 9 7</td>
<td>5.78</td>
<td>2,128</td>
<td>1 0 5 0</td>
<td>1,078</td>
<td>0.2220</td>
<td>239.32</td>
<td>1.01</td>
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<tr>
<td>Subtotals</td>
<td>12,297</td>
<td>12,297</td>
<td></td>
<td>2,128</td>
<td>1,050</td>
<td>1,078</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

Complete all jurisdictions traveled in on page 1 and subtotal each column. Continue to page 2 and 3 and fill in any jurisdictions traveled in.
Complete all jurisdictions traveled in and subtotal each column. Carry the subtotals to the appropriate boxes on page 1.
Once all jurisdictions are filled in and the subtotals are carried over from each page, each column should be totaled. Note:
The Total of Column G should match Line A (Total IFTA Miles).
The Total of Column K usually will match Line D (Total Gallons). It is possible to have more Total Gallons than Tax Paid Gallons, but it is NOT possible to have more tax paid gallons than total gallons.
IFTA Quarterly Fuel Use Tax Return

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA). Read the instructions on the next page carefully. Make a copy of this return for your records.

Attach check or money order payable to: State of New Hampshire
See Mailing Instructions on the next page.

Enter the Total from column P of Form IFTA-101, IFTA Quarterly Fuel Use Tax Schedule, form for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

<table>
<thead>
<tr>
<th>Fuel Type</th>
<th>Amounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>Diesel</td>
<td>130.16</td>
</tr>
<tr>
<td>Gasoline</td>
<td></td>
</tr>
<tr>
<td>Ethanol</td>
<td></td>
</tr>
<tr>
<td>Liquid Propane (LPG)</td>
<td></td>
</tr>
<tr>
<td>All other fuel types not listed in lines 1 thru 4 (from worksheet on 2nd page of IFTA-101)</td>
<td></td>
</tr>
<tr>
<td>Subtotal of amount due or (credit) (add lines 1 through 5 above)</td>
<td>130.16</td>
</tr>
<tr>
<td>Penalty (see instructions)</td>
<td></td>
</tr>
<tr>
<td>Total balance due or (credit) (add lines 6 and 7)</td>
<td>180.16</td>
</tr>
<tr>
<td>Credits available as of 02/03/2015</td>
<td>0.00</td>
</tr>
<tr>
<td>Balance due/(credit) (subtract line 9 from line 8)</td>
<td>180.16</td>
</tr>
</tbody>
</table>

Line 9 is a credit only. Subtract the amount from any balance due.

Sign and date return. Include telephone number, title, etc.
Fill in Subtotal (line 6).

Fill in Total balance due or (credit) (line 8): Add line 6 and 7 to arrive at line 8.

Fill in Balance due (credit) (line 10): Subtract line 9 from line 8 to arrive at line 10.

Enter amount of payment here.

Fill in Penalty (line 7). If return is received after the due date, penalty is assessed at 10% of total tax due or $50, whichever is greater.
IFTA Quarterly Fuel Use Tax Return/Schedule

Important Reminders:

- Report all miles traveled, retail fuel purchases, and/or bulk tank withdrawals.

- Round all miles and gallons to the nearest whole number.

- Include all jurisdictional travel, even trips where travel is only a few miles over a state line.

- Round the miles per gallon (MPG) calculation to 2 decimal places.

- All miles must be recorded by jurisdiction.

- On the IFTA Quarterly Fuel Use Tax Schedule, Line A should agree with the total in Column G.

- On the IFTA Quarterly Fuel Use Tax Schedule, Line D should include all fuel used, regardless if taking tax paid credit.

- Round all dollar amounts to the nearest cent.

- Submit payment by check or money order payable to: State of NH – Road Toll Bureau.
The final section includes Frequently Asked Questions (FAQ’s).
FAQ’s

Do I have to file a Quarterly Tax Return even if I have no activity?

- Yes, if you have an open IFTA account you must file a quarterly tax return regardless of activity. If a tax return is not filed a $50 penalty will be assessed.
FAQ’s (cont’d)

What is considered Non-IFTA Miles (section B on IFTA - 101)?

- Non-IFTA Miles are miles driven in jurisdictions that are not part of IFTA, which include Washington DC, Alaska, and the 3 Canadian Territories: Nunavut, Yukon and Northwest Territories. If a jurisdiction appears on the IFTA-101, then the jurisdiction is part of IFTA.
FAQ’s (cont’d)

What is considered a taxable mile (section I on IFTA - 101)?

- Generally speaking all miles driven in IFTA jurisdictions are taxable miles. Therefore, Total IFTA Miles and Taxable Miles usually will be the same.

- There are exceptions that are considered exempt miles (in NH they are defined by state statute), MA Turnpike miles, etc. If you believe you traveled miles that qualify as non-taxable exempt please contact NH Road Toll Audit Bureau at (603)271-2302, option 1.
FAQ’s (cont’d)

Can Total Gallons and Total Tax Paid Gallons be different?

- Generally speaking Total Gallons and Total Tax Paid Gallons will agree unless, for example:
  - Fuel receipts are missing; or
  - Fuel was not tax paid (i.e. purchased on an Indian reservation); and
  - Fuel records do not have the required elements

- All gallons used during the reporting period should be included in Total Gallons in order to calculate an accurate MPG, but would not be included in the Tax Paid Gallons.
- The Total Gallons used during the reporting period would be greater than the Tax Paid Gallons.
- Tax Paid Gallons can NOT be greater than Total Gallons
FAQ’s (cont’d)

When are IFTA Quarterly Tax Returns due?

- 1st Quarter (Jan 1-March 31) Due by April 30
- 2nd Quarter (April 1-June 30) Due by July 31
- 3rd Quarter (July 1-Sept 30) Due by October 31
- 4th Quarter (Oct 1-Dec 31) Due by January 31
FAQ’s (cont’d)

Is a return late if it is postmarked by the due date?

- The Road Toll Bureau uses the postmark date stamped by the United States Post Office to determine if a tax return is filed on time.
Sources Used for Tutorial:

- IFTA Articles of Agreement
- IFTA Procedures Manual
- IFTA 100 – IFTA Quarterly Fuel Use Tax Return
- IFTA 101- IFTA Quarterly Fuel Use Tax Schedule
- IFTA 101-I – Instructions for Form IFTA-101

Prepared by NH Field Audit Staff
Resources

State of NH Road Toll Bureau website:
The following information can be accessed:
* Tutorial on IFTA Records and Quarterly Tax Return
  * IFTA Tax Forms and Documents (IFTA-100, IFTA-101, IFTA- and 101I)
  * IFTA License Application
  * NH Road Toll Bureau Information and Notifications

IFTA Inc website:
http://www.iftach.org/
The following information can be accessed:
  * Manuals including Articles of Agreement, Procedures Manual and Audit Manual
  * Important Notices including Emergency Orders and Waivers
  * Tax Rates, Rate Changes and Exemptions

New Hampshire Road Toll Field Audit Bureau:
603-271-2302
Access to IFTA and IRP Field Audit Staff to answer questions on recordkeeping requirements, quarterly tax returns and other IFTA questions.
Resources (cont’d)

- **State of NH Road Toll Bureau:**
  603-271-2311
  Access to Road Toll Staff to answer questions on issues regarding account balances, credits, Unified Carriers Registration (UCR) and other general Road Toll questions.

- **State of NH Registration Bureau IRP Section:**
  603-227-4110
  Access to IRP Staff to answer questions regarding International Registration Plan (IRP), also known as apportioned plates.