INTERNATIONAL FUEL TAX AGREEMENT

PROCEDURES MANUAL

Effective July 1, 1998 **Last Revised January 2007**

TEXTUAL NOTE

The International Fuel Tax Agreement Procedures Manual has been subject to amendments under Section R1600 of the Articles of Agreement. It is the purpose of this publication to provide a commentary when sections have been amended.

The official commentary voted on by the IFTA membership is shown in italics. All commentaries initiate from Consensus Board interpretations of issues or history/intent segments of IFTA ballots.

An asterisk (*) next to a Section number indicates commentary to that Section.

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P100 LICENSE APPLICATION CONTENT

The application for an IFTA fuel tax license shall be in a uniform format and shall contain, but not be limited to, the following information:

P105 The account identification number specified in IFTA Procedures Manual Section P200;

P110 Name of owner, partners or corporation;

P115 Legal business name (if different from the name given above);

P120 Physical location of the business;

P125 Mailing address of the business;

***P130** Signature or electronic submission compliant with R940.400 and P160 and date;

P135 Number of IFTA decals required by licensee;

P140 Application fee (if applicable);

P145 Decal fee (if applicable);

P155 Statement of existence of bulk storage in all member jurisdictions;

***P160** Certification:

Applicant agrees to comply with tax reporting, payment, recordkeeping, and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that base jurisdiction may withhold any refunds due if applicant is delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in all member jurisdictions; and

A statement to the effect that the applicant certifies with his or her signature or electronic submission as deemed acceptable by the base jurisdiction that, to the best of his or her knowledge, the information is true, accurate, and complete and any falsification subjects him or her to appropriate civil and/or criminal sanction of the base jurisdiction. (e.g., perjury)

**See Textual Note on page 1.*

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P130 *IFTA Ballot 1-1999 amended IFTA Procedures Manual to remove the language then found at P130 which required the IFTA jurisdictions in which the licensee was applying on the initial IFTA license application (optional on renewal applications) and was effective January 1, 2001. Upon removing this provision, the remaining sections were renumbered.*

P130 ***[EDITOR'S NOTE: In light of the passage of Ballot 1-1999, effective January 1, 2001, the commentary below concerning P130 is for historical reference only.]***

P130 *Ballots 90-267-1 and 90-267-2, passed in March 1, 1991, amended the many references to U.S. measurement units, such as miles and gallons, and added additional language in the Agreement and the Procedures Manual to allow the Canadian provinces to join IFTA. IFTA Procedures Manual sections which were amended by these ballots as follows: P130; P210; P230; P240; P310; P320.100,.200; P430.100,.200,.400,.500; P540.100,.200; P550.100,.400; P560.300; P570.400; P720.250,.350,.500; P910; P1020; P1030; P1040.200,.250,.300,.350,.400,.450; P1120; P1130; P1310.*

P130 *IFTA Ballot 6-1996 amended IFTA Procedures Manual Section P130 to provide that the IFTA jurisdictions in which the licensee is applying is a requirement on an initial license application but is optional on renewal applications and was effective July 1, 1998.*

P130 *IFTA Ballot 10-2005 amended the IFTA Procedures Manual, Section P130 to recognize electronic submissions for purposes of the license application process and was effective December 31, 2005.*

P160 *IFTA Ballot 6-1996 amended IFTA Procedures Manual Section P160 to remove the requirement of a signature under penalty of perjury and to add a certification requirement that meets the legal requirements of the base jurisdiction and was effective July 1, 1998.*

P160 *IFTA Ballot 16-2004 amended the IFTA Procedures Manual to provide greater clarity and make the language more consistent with all of the IFTA Governing Documents and was effective on January 1, 2006.*

P160 *IFTA Ballot 10-2005 amended the IFTA Procedures Manual, Section P160, to recognize electronic submissions for purposes of the license application process and was effective December 31, 2005.*

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P200 ACCOUNT IDENTIFICATION

Each jurisdiction shall assign account numbers to its licensees according to a uniform numbering system of eleven characters which shall contain as the first two characters the alphabetic designation of the base jurisdiction.

*P210 FEDERAL EMPLOYER IDENTIFICATION NUMBERS

For U.S. jurisdictions, the subsequent nine characters will be the Federal Employer Identification number of the licensee issued by the Internal Revenue Service. Jurisdictions that establish fleet accounts shall identify each account with a fleet identifier in addition to the carrier identification number.

P220 SOCIAL SECURITY NUMBERS

The Social Security number of an officer of the company may be used if the company does not have a federal identification number.

*P230 CANADIAN IDENTIFICATION NUMBERS

Canadian jurisdictions will adopt a numbering system for the subsequent nine characters which will meet their needs.

*P240 BASE JURISDICTION ASSIGNED NUMBERS

A licensee who refuses to give identification number information or is erroneously issued an International Fuel Tax Agreement License without providing this information may be given a base jurisdiction assigned number beginning with 90. This will become the licensee's identification number for transmittal purposes until the correct information is obtained. The same procedure will apply if the licensee has applied for, but not yet received, his U.S. federal identification number. For audit purposes, the identity of the base jurisdiction assigned number must be maintained after the correct number is provided by the licensee.

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Commentary to P200

P210, P230 P240 *See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate jurisdictions outside of the United States.*

P240 *IFTA Ballot 2-1997 amended IFTA Procedures Manual Section P240 to provide that the assignment of a "90" prefixed account number to a prospective IFTA licensee who refuses to give identification number information or is erroneously issued a license is discretionary to the base jurisdiction and was effective January 1, 1998.*

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P300 LICENSE AND DECAL DESIGN

*P310 LICENSE

The IFTA license shall be approximately 3-1/2 x 8-1/2 inches (9 x 21.5 centimeters), of a uniform format, and shall contain, but not be limited to, the following information:

.100 Base jurisdiction identification;

.200 Licensee's name and address and DBA, if different from owner, partner or corporate name;

.300 Licensee's account identification number; and

.400 Expiration date (month, day and year).

*P320 DECALS

.100 Contents

Decals will be approximately 3 inches x 3 inches (7.5 centimeters x 7.5 centimeters) with white letters and a background color as specified for the current year. The letters "IFTA" are to be a minimum of 3/4 inch (1.88 centimeters) in height and are to be incorporated into the decal with the letter I in the upper left-hand corner, the letter A in the lower right-hand corner, and the letters F and T to be incorporated in such a way as to constitute a diagonal design on the decal. The two-letter jurisdiction designation shall be displayed in the lower left-hand corner, and at least the last two numbers of the appropriate year are to be displayed in the upper right-hand corner. Decals shall be serialized. The serial number of each decal shall be no less than 3/16” high (0.47625 centimeters) and shall be displayed between the two-letter jurisdiction designation and the letter “A” of “IFTA”.

The coloring of the numbering shall be compatible with the background color as determined by IFTA, Inc. There shall be no other printing on the decal unless authorized by the IFTA, Inc. Board of Trustees.

.200 Materials

IFTA, Inc. shall set the standards for quality of ink, vinyl, type of font, and other pertinent standards to insure uniformity and consistency among the jurisdictions. IFTA, Inc. shall provide examples to all jurisdictions on an annual basis. Standards must be set and examples distributed by IFTA, Inc. no later than one full year prior to when the decals are required to be displayed.

.300 Administrative Fees

The base jurisdiction may impose a decal fee to recover reasonable administrative costs.

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Commentary to P300

P310 *See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate*
P320.100 *jurisdictions outside of the United States.*

P320.100 *In July 1996, the membership unanimously ratified inclusion of Consensus Board Interpretation, Issue 47-96, as narrative to the IFTA Procedures Manual Section P320.100.*

ISSUE: *Is the requirement of displaying the last two numbers of the appropriate year in the upper right-hand corner of the IFTA decal a minimum requirement?*

BOARD INTERPRETATION:

The requirement to print the last two numbers of the appropriate year in the upper right-hand corner of the IFTA decal is a minimum requirement only. The four numbers of the appropriate year may be printed on the IFTA decals.

P320.100 *Ballot 8-2005 amended IFTA Procedures Manual Section P320.100 to require that decals be serialized and to set the specifications for such serialization and was effective January 1, 2007.*

P320.200 *See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate jurisdictions outside of the United States.*

P320.200 *Ballot 6-2998 amended IFTA Procedures Manual Section P320.200 to require IFTA, Inc. to set decal standards and was effective July 1, 2000.*

P320.200 *Ballot 1-2003 amended IFTA Procedures Manual Section P320.200 to state that IFTA, Inc. must provide examples of decals, rather than samples, and to require that the specifications and examples be distributed to the member jurisdictions by no later than one year prior to when the decals are required to be displayed and was effective October 10, 2003.*

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P400 POSTING BONDS

*P410 AMOUNT OF BOND

The total amount of the bond shall be fixed by the base jurisdiction and shall be equivalent to at least twice the estimated average tax liability for the tax reporting period for which the licensee will be required to file a tax return.

P420 SURETY BOND

A licensee required to post a bond may provide a surety bond in the amount determined by the base jurisdiction.

*P430 SUBSTITUTES FOR SURETY BOND

In lieu of a surety bond, the licensee may deposit with the base jurisdiction one of the following:

.100 Bonds

Bonds or other obligations of the United States or Canada, the base jurisdiction, or any county or city of the base jurisdiction, having a market value not less than the bond amount required and made payable to the base jurisdiction;

.200 Certificates of Deposit

Automatically renewable time certificates of deposit not exceeding the insured amount, issued by a bank doing business in the base jurisdiction and insured by the Federal Deposit Insurance Corporation or the Canadian Deposit Insurance Corporation, made in the name of the depositor, payable to the base jurisdiction, and containing the provision that interest earned shall be payable to the depositor and that the certificate may only be canceled by written authorization from the base jurisdiction;

.300 Investment Certificates or Share Account

Investment certificates or share accounts not exceeding the federally insured amount, issued by a savings and loan association doing business in the base jurisdiction, and insured by the Federal Savings and Loan Insurance Corporation. Evidence of the insured account, either certificate or passbook, must be delivered to the base jurisdiction, along with a properly executed assignment form whereby the funds on deposit are assigned and made payable to the base jurisdiction;

.400 Cash

Lawful money of the United States or Canada. Cash bonds must be submitted in the form of a cashier's check, money order, or other certified funds which are payable to the base jurisdiction; or

.500 Other Secure Obligations

Any other secure obligations deemed appropriate by the base jurisdiction to cover the projected liabilities for all member jurisdictions.

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Commentary to P400

P410 *IFTA Ballot 16-2004 amended the IFTA Procedures Manual to provide greater clarity and make the language more consistent with all of the IFTA Governing Documents and was effective January 1, 2006.*

P430.100 *See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate*
P430.200 *jurisdictions outside of the United States*

P430.400 *See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate*
P430.500 *jurisdictions outside of the United States.*

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P500 RECORDKEEPING

*P510 PRESERVATION OF RECORDS

.100 The licensee is required to preserve the records upon which the quarterly tax return or annual tax return is based for four 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.

.200 Failure to provide records demanded for audit purposes extends the four year record retention requirement until the records are provided.

.300 Records may be kept on microfilm, microfiche, or other computerized or condensed record storage system acceptable to the base jurisdiction.

P520 AVAILABILITY OF RECORDS

.100 Records shall be made available upon request by any member jurisdiction and shall be available for audit during normal business hours.

.**200** If records to be audited are located outside of the base jurisdiction, and the base jurisdiction must send auditors to the place records are kept, the licensee may be required to reimburse the base jurisdiction for reasonable per diem and travel expenses of its auditors as authorized by law.

P530 NON-COMPLIANCE

.100 Failure to maintain records upon which the licensee's true liability may be determined or to make records available upon proper request may result in an assessment as stated in IFTA Articles of Agreement Section R1200.

.200 Non-compliance with any recordkeeping requirement may be cause for revocation of the license. The base jurisdiction may defer license revocation if the licensee shows evidence of compliance for future operations.

*P540 DISTANCE RECORDS

.100 Licensees shall maintain detailed distance records which show operations on an individual-vehicle basis. The operational records shall contain, but not be limited to:

.005 Taxable and non-taxable usage of fuel;

.010 Distance traveled for taxable and non-taxable use; and

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

.200 An acceptable distance accounting system is necessary to substantiate the information reported on the tax return filed quarterly or annually. A licensee's system at a minimum, must include distance data on each individual vehicle for each trip and be recapitulated in monthly fleet summaries. Supporting information should include:

.005 Date of trip (starting and ending);

.010 Trip origin and destination;

.015 Route of travel (may be waived by base jurisdiction);

.020 Beginning and ending odometer or hubodometer reading of the trip (may be waived by base jurisdiction);

.025 Total trip miles/kilometers;

.030 Miles/kilometers by jurisdiction;

.035 Unit number or vehicle identification number;

.040 Vehicle fleet number;

.045 Registrant's name; and

.050 may include additional information at the discretion of the base jurisdiction.

*P550 FUEL RECORDS

.100 The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business.

.200 Separate totals must be compiled for each motor fuel type.

.300 Retail fuel purchases and bulk fuel purchases are to be accounted for separately.

.400 The fuel records shall contain, but not be limited to:

.005 The date of each receipt of fuel;

.010 The name and address of the person from whom purchased or received;

.015 The number of gallons or liters received;

.020 The type of fuel; and

.025 The vehicle or equipment into which the fuel was placed.

*P560 TAX PAID RETAIL PURCHASES

.100 Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt or invoice. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

.200 Receipts for retail fuel purchases must identify the vehicle by the plate or unit number or other licensee identifier, as distance traveled and fuel consumption may be reported only for vehicles identified as part of the licensee's operation.

.300 An acceptable receipt or invoice must include, but shall not be limited to, the following:

.005 Date of purchase;

.010 Seller's name and address;

.015 Number of gallons or liters purchased;

.020 Fuel type;

.025 Price per gallon or liter or total amount of sale;

.030 Unit numbers; and

.035 Purchaser's name (See R1010.300 of the IFTA Articles of Agreement).

*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.

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Commentary to P500

P510	*IFTA Ballot 16-2004 amended the IFTA Procedures Manual to provide greater clarity and make the language more consistent with all of the IFTA Governing Documents and was effective January 1, 2006*
P540.100 ***P540.200***	*See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate jurisdictions outside of the United States.*
P550.100 ***P550.400***	*See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate jurisdictions outside of the United States.*
P550.100 ***P550.200***	*IFTA Ballot 4-1999 amended IFTA Procedures Manual Sections 550.100 and 550.200 to make the language consistent with the definition of motor fuels found in the IFTA Articles of Agreement and was effective November 2,1999.*
P560.100	*IFTA Ballot 11-95 amended IFTA Procedures Manual Section P560.100 to provide that altered receipts are not accepted for tax-paid credits unless a licensee can demonstrate that the receipt is valid and was effective January 1, 1996. Ballot 11-95 reinserted language that was inadvertently deleted by Ballot 3-1993.*
P560.300	*See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate jurisdictions outside of the United States.*
P570.200	*IFTA Ballot 11-95 amended IFTA Procedures Manual Section P570 to provide that altered receipts are not accepted for tax-paid credits unless a licensee can demonstrate that the receipt is valid and was effective January 1, 1996. Ballot 11-95 reinserted language that was inadvertently deleted by Ballot 3-1993.*
P570.400	*See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate jurisdictions outside of the United States.*
P570.100 ***P570 .400***	*IFTA Ballot 9-2004 amended the IFTA Procedures Manual to provide clarity that tax paid credit may only be taken for bulk fuel where tax has been paid to a member jurisdiction and was effective January 1, 2006*

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*P600 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.

P630 DEVICES USED WITH COMPUTER SYSTEMS

The entire system must meet the requirements stated in IFTA Procedures Manual Sections P640, P650, and P660.

If the printed trip reports will not be retained for audit, the system must have the capability of producing, upon request, the reports indicated in IFTA Procedures Manual Section P640.

When the computer system is designed to produce printed trip reports, vehicle and fleet summaries which show miles and kilometers by jurisdiction must also be prepared.

*P640 DATA COLLECTION REQUIREMENTS

To obtain the information needed to verify fleet distance and to prepare the "Individual Vehicle Distance Record", the device must collect the following data on each trip.

.100 Required Trip Data

.005 Date of Trip (starting and ending);

.010 Trip origin and destination (location code is acceptable);

.015 Routes of travel or latitude/longitude positions used in lieu thereof (may be waived by base jurisdiction). If latitude/longitude positions are used, they must be accompanied by the name of the nearest town, intersection or cross street. If latitude/longitude positions are used, jurisdiction crossing points must be calculated or identified;

.020 Beginning and ending odometer or hubodometer reading of the trip (may be waived by base jurisdiction);

.025 Total trip distance;

.030 Distance by jurisdiction;

.035 Power unit number or vehicle identification number;

.040 Vehicle fleet number; and

.045 Registrant's name.

.200 Optional Trip Data (may be included at the discretion of the base jurisdiction)

.005 Driver ID or name; and

.010 Intermediate trip stops.

.300 Fuel Data

For purposes of fuel tax reporting, the device must collect the following data:

.005 Date of purchase;

.010 Seller's name and address (vendor code acceptable);

.015 Number of gallons or liters purchased;

.020 Fuel type (may be referenced from vehicle file);

.025 Price per gallon or liter or total amount of sale (required only for purchases from vendors);

.030 Unit numbers; and

.035 Purchaser's name (in the case of lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to reporting party).

.400 Bulk Fuel Data

For purposes of bulk fuel tax, the device must collect, in addition, the following data:

.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.

*P650 REPORTING REQUIREMENTS

The following reports may be prepared by an electronic computer system which accepts data from on-board recording or vehicle tracking devices rather than the recording device itself. The system shall be able to produce the following reports:

.100 Trip Reports

An individual Vehicle Distance Record (IVDR) report for each trip that includes the information required in IFTA Procedures Manual Section P640. (Note: This report may be more than one page.)

.200 Summary Reports for Individual Vehicles

Monthly, quarterly, and annual summaries of vehicle trips by vehicle number showing miles or kilometers by jurisdiction.

.300 Summary Reports for Fleets

Monthly, quarterly, and annual trip summaries by fleet showing the number of miles or kilometers by jurisdictions.

.400 Exception Reports

Exceptions that identify all edited data, omissions of required data (see IFTA Procedures Manual Section P640), system failures, noncontinuous life-to-date odometer readings, travel to noncontiguous jurisdictions, and trips where the location of the beginning trip is not the location of the previous trip must be identified.

.500 Calibration Reports

.005 In cases where speed/rpm sensors or odometer/speedometer interface devices are providing pulse inputs to the on-board computer, the system will record the calibration factors used in calculating mileage at time of download from the vehicle to the base computer.

.010 The fleet shall also keep accurate records of all Engine Control Module calibrations

*P660 MINIMUM DEVICE REQUIREMENTS

.100 Certification of Testing

The carrier must obtain a certificate from the manufacturer certifying that the design of the on-board recording or vehicle tracking device has been sufficiently tested to meet the requirements of this provision.

.200 Security

The on-board recording or vehicle tracking device and associated support systems must be, to the maximum extent practicable, tamperproof, and must not permit altering of the information collected. Editing the original information collected will be permitted. All editing must be identified, and both the edited and original data must be recorded and retained.

.300 Function Warning

The on-board recording or vehicle tracking device shall warn the driver visually and/or audibly that the device has ceased to function.

.400 Time and Date Stamping

The device must time and date stamp all data recorded.

.500 Memory Full Warning

The device must not allow data to be overwritten before the data has been extracted. The device shall warn the driver visually and/or audibly that the device's memory is full and can no longer record data.

.600 Odometer Update

The device must automatically update a life-to-date odometer when the vehicle is placed in motion or the operator must enter the current vehicle odometer reading when the on-board recording or vehicle tracking device is connected to the vehicle.

.700 Confirmation of Data Entered

The device must provide a method for the driver to confirm that the entered data is correct (e.g., a visual display of the entered data that can be reviewed and edited by the driver before the data is finally stored).

*P670 CARRIER RESPONSIBILITIES

.100 Recalibration

It is the carrier's responsibility to recalibrate the on-board recording device on mechanical or electronic installations when the tire size changes, the vehicle drive-train is modified, or any modifications are made to the vehicle which affect the accuracy of the on-board recording device. The device must be maintained and recalibrated in accordance with the manufacturer's specifications. A record of recalibrations must be retained for the audit retention period.

.200 Data Backup

It is the carrier's responsibility to maintain a second copy (back-up copy) of the electronic files either electronically or in paper form for the audit retention period.

.300 Electronic Data Transfers

At the discretion of the jurisdiction, carriers may submit records for audit to the jurisdiction through electronic data transfer.

.400 Training of Drivers

It is the carrier's responsibility to assure its drivers are trained in the use of the computer system. Drivers shall be required to note any failures of the on-board recording or vehicle tracking device and to prepare manual trip reports of all subsequent trip information until the device is again operational.

.500 Compliance

It is the carrier's responsibility to assure the entire recordkeeping system meets the requirements of IFTA. It is suggested that the carrier contact the base jurisdiction IFTA Audit Section for verification of audit compliance prior to implementation.

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Commentary to P600

P600 *Ballot 29-91 amended IFTA Procedures Manual to include a new section outlining requirements for the use of on-board recording devices. The effective date of Ballot 29-91 was March 16, 1992.*

P600 *Ballot 29-91 amended IFTA Procedures Manual Section P600 defining the documentation required when on-board recording devices are utilized by a carrier for reporting. The effective date of Ballot 29-91 was March 16, 1992.*

P610 *Ballot 1-1998 amended IFTA Procedures Manual Section P610 to reference vehicle tracking systems rather than satellite tracking systems and was effective July 1, 2000.*

P610 *IFTA Ballot 16-2004 amended the IFTA Procedures Manual to provide greater clarity and make the language more consistent with all of the IFTA Governing Documents and was effective January 1, 2006.*

P620 *Ballot 1-1998 amended IFTA Procedures Manual Section P620 to reference all recording devices rather than on-board recording devices and was effective July 1, 2000.*

P640 *Ballot 1-1998 amended IFTA Procedures Manual Section P640 to include provisions concerning latitude/longitude provisions and was effective July 1, 2000.*

P650 *Ballot 1-1998 amended IFTA Procedures Manual Section P650 to include a reference to vehicle tracking devices and was effective July 1, 2000.*

P650.400 *Ballot 1-1998 amended IFTA Procedures Manual Section P650.400 to clarify exceptions reporting and was effective July 1, 2000.*

P650.500 *Ballot 1-1998 amended IFTA Procedures Manual Section P650.500 to clarify calibration requirements and was effective July 1, 2000.*

P660.100
P660.200 *Ballot 1-1998 amended IFTA Procedures Manual Sections P660.100 and P660.200 to include references to vehicle tracking devices and was effective July 1, 2000.*

P660.300 *Ballot 1-1998 amended IFTA Procedures Manual Section P660.300 to include references to vehicle tracking devices and was effective July 1, 2000.*

P660.600 *Ballot 1-1998 amended IFTA Procedures Manual Section P660.600 to include references to vehicle tracking devices and was effective July 1, 2000.*

P670.100 *Ballot 1-1998 amended IFTA Procedures Manual Section P670.100 to include a reference to mechanical or electronic installations and was effective July 1, 2000.*

P670.400 *Ballot 1-1998 amended IFTA Procedures Manual Section P670.400 to include a reference to vehicle tracking devices and was effective July 1, 2000.*

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P700 STANDARD TAX RETURNS

*P710 GENERAL GUIDELINES

The IFTA tax return shall cover the previous calendar quarter and shall include the following information:

.100 Total distance traveled during the tax reporting period by qualified motor vehicles in the licensee's fleet, regardless of whether the miles or kilometers are taxable or nontaxable by a jurisdiction;

.**200** Total number of gallons or liters of motor fuel used by the licensee in operation of qualified motor vehicles;

.300 In-jurisdiction miles or kilometers traveled by qualified motor vehicles within each member jurisdiction;

.400 Gallons or liters of taxable motor fuel consumed within each member jurisdiction; and

.500 Total number of gallons or liters of tax-paid fuel purchased within each member jurisdiction.

*P720 REQUIRED INFORMATION

Each jurisdiction shall use a standard tax return that shall contain, but not be limited to, the elements listed below:

.050 Name and mailing address of the jurisdiction issuing the tax return;

.100 A space for the IFTA license number of the licensee;

.150 A space for the name and address of the licensee;

.200 A space for the tax reporting period of the tax return;

.250 A space for the total distance traveled in all jurisdictions during the tax reporting period, including operations with trip permit;

.300 A space for total fuel consumed in all jurisdictions during the tax reporting period;

.350 A space for the average fuel consumption factor (to two decimal places) for the tax reporting period;

.400 A space for the fuel type(s) consumed during the tax reporting period;

.450 Columns for the jurisdictions in the Agreement;

.500 Columns for reporting for each jurisdiction in order (with rounding provided to the nearest whole unit);

.010 Tax rate;

.015 Total miles or kilometers;

.020 Total taxable miles or kilometers;

.025 Taxable gallons or liters;

.030 Tax paid gallons or liters;

.035 Net taxable gallons or liters;

.040 Tax due;

.045 Interest due; and

.050 Total due;

.550 Totals for the columns that are listed under P720.500 with the exception of P720.500.010;

.600 A space for penalty or late filings fees ($50.00 or 10 percent of the tax, whichever is greater);

.650 A space for the total remittance of the tax return;

.700 A space for the date of the submitted tax return;

.750 A space for a signature of the person filing the licensee's tax return;

.800 A space for the title of the person filing the licensee's tax return; and

.850 A space for the telephone number of the person filing the licensee's tax return.

A space for previous balances may be included.

*P730 CONVERSION RATES AND MEASUREMENTS

When the membership includes a member jurisdiction other than a U.S. jurisdiction, conversion rates and measurements must be printed on all standard tax returns or instructions provided with tax returns. If the conversion rates and measurements are not printed on the tax returns, or if specific instructions including those conversion rates and measurements are not included with tax returns, either the IFTA, Inc. web-site or the base jurisdiction's web-site shall be referenced on the tax return instructions, provided those sites contain the current conversion rates and measurements. (See IFTA Procedures Manual Section P1300 regarding conversion rates and measurements.)

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P710 *IFTA Ballot 16-2004 amended the IFTA Procedures Manual to provide greater clarity and make the language more*
P720 *consistent with all of the IFTA Governing Documents and was effective January 1, 2006.*

P720 *IFTA Ballot 4-1997 amended IFTA Procedures Manual Section P720 to provide that a space for previous balances on an IFTA tax report is discretionary was effective November 6, 1997.*

[EDITOR'S NOTE: In light of the passage of Ballot 4-1997 effective November 6, 1997, Commentary resulting from the ratification of Issue 50-97 is for historical reference only.]

P720 *In July 1997, the membership ratified inclusion of Consensus Board Interpretation, Issue 50-97, as narrative to IFTA Procedures Manual Section P720.*

ISSUE: Are the tax reports issued by jurisdictions who automatically refund credit balances required to have a space for previous balances?

BOARD INTERPRETATION:

A jurisdiction that automatically refunds credit balances is not required to include a space for previous balances on the IFTA tax report.

P720.250 *See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate*
P720.350 *jurisdictions outside of the United States.*
P720.500

P720.550 *IFTA Ballot 9-2006 amended IFTA Procedures Manual Section P720 to clarify column total requirements on an IFTA tax return and was effective November 21, 2006.*

P730 *IFTA Ballot 7-2003 amended IFTA Procedures Manual Section P730 to provide that a jurisdictions may reference on its tax returns or instructions the IFTA, Inc. web site or its own web site for tax rates and conversion rates, so long as those rates are current and was effective October 10, 2003.*

P730 *IFTA Ballot 16-2004 amended the IFTA Procedures Manual to provide greater clarity and make the language more consistent with all of the IFTA Governing Documents and was effective January 1, 2006.*

P730 *IFTA Ballot 7-2003 amended IFTA Procedures Manual Section P730 to provide that a jurisdictions may reference on its tax returns or instructions the IFTA, Inc. web site or its own web site for tax rates and conversion rates, so long as those rates are current and was effective October 10, 2003.*

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P800 TAX RETURN PROCESSING

Tax reports shall be processed by each jurisdiction in accordance with the procedures adopted by the member jurisdictions.

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P900 BASE JURISDICTION RECORDKEEPING

*P910 LICENSEE RECORDS

The base jurisdiction shall maintain fuel tax records for licensees based in that jurisdiction. The records shall contain, but not be limited to, the following:

.050 Tax returns;

.100 Applications;

.150 Audit findings and work papers;

.200 Refund requests;

.250 Notifications issued for debit or credit balances by the base jurisdiction;

.300 Payments of taxes made to the base jurisdiction;

.350 Funds received from and transmitted to other jurisdictions. Such records shall identify licensees and remittances from each licensee;

.400 Cancellation of licensee requests;

.450 Requests for hearing to resolve assessments made by the base jurisdiction; and

.500 Results of administrative hearing process.

*P920 PRESERVATION OF RECORDS

.100 These records, which may be kept on microfilm, microfiche, or any other computerized or condensed record storage system which meets the legal requirements of the base jurisdiction, shall be made available to any member jurisdiction upon request.

.200 Tax returns shall be maintained for a minimum of four years.

.**300** Outgoing jurisdiction transmittals and incoming billing transmittals must be retained until they have been examined as part of a Program Compliance Review and the Final Report has been issued.

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Commentary to P900

P910 *See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate jurisdictions outside of the United States.*

P920 *Ballot 13-2001 amended IFTA Procedures Manual Section P920 to add subsection .300 and was effective January 1, 2003.*

P910 *IFTA Ballot 16-2004 amended the IFTA Procedures Manual to provide greater clarity and make the language more consistent with all of the IFTA Governing Documents and was effective January 1,2006.*

P920 *Ballot 13-2001 amended IFTA Procedures Manual Section P920 to add subsection .300 and was effective January 1, 2003.*

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P1000 BASE JURISDICTION ACCOUNTING

P1010 UNIFORM NUMBERING SYSTEM

A uniform account numbering system shall be adopted and used by all member jurisdictions as specified in the IFTA Procedures Manual.

*P1020 EXCHANGE RATE

The exchange rate of U.S./Canadian funds shall be the U.S. Federal Reserve Board index rate at noon Eastern time of the third Monday of the month immediately preceding each quarter and will be used for all tax returns and other taxable transactions occurring for the subsequent quarter.

The repository will furnish the converted tax rates to the member jurisdictions upon the completion of the calculations specified in IFTA Procedures Manual Section P1310. The converted tax rates will be used for all tax returns, audit assessments, and other taxable transactions occurring for the applicable quarter.

*P1030 U.S. AND CANADIAN FUNDS TRANSFERS

.100 Transmittals from the United States

Transmittal reports submitted by a U.S. jurisdiction to a Canadian jurisdiction will be in U.S. customary measures and U.S. dollars. All funds transmitted by U.S. jurisdictions to Canadian jurisdictions will be forwarded in U.S. dollars.

.200 Transmittals from Canada

Transmittal reports submitted by a Canadian jurisdiction to a U.S. jurisdiction will be in either U.S. customary measures and U.S. dollars, or International customary measures and Canadian dollars. All funds transmitted by Canadian jurisdictions to U.S. jurisdictions will be in U.S. dollars.

If a conversion is required from Canadian to U.S. dollars it shall be done using the Bank Of Canada noon day spot rate quoted at 12:00 PM Eastern Time. A fund conversion prior to 12:00 PM Eastern Time will be converted using the prior day's spot rate and a fund conversion at 12:00 PM Eastern Time or after will be converted using the current day's spot rate. The amount to be converted into U.S. dollars will be net the cost of converting.

.300 Funds Transfers

Funds being transmitted from one jurisdiction to another jurisdiction shall include documentation of at least the following:

.005 Indication of which transmittal report(s) the funds are for;

.010 The gross amount being transmitted;

.015 The currency of funds – U.S. or Canadian dollars (if applicable);

.020 The conversion rate and the date of the conversion rate (if applicable);

.025 The cost of conversion (if applicable); and

.030 The net amount being transmitted (if applicable).

*P1040 MONTHLY TRANSMITTALS

Each member jurisdiction shall forward all funds received and a remittance listing for each fund transmittal containing information specified in this Section to the appropriate member jurisdictions at least once each month. All funds received during each month and all corresponding listings must be forwarded by the last day of the following month. The fund transmittal and the remittance listing may be sent separately. A report of no activity is required for each member jurisdiction if no revenue was collected on its behalf.

In the event a transmittal to another jurisdiction results in money being owed to the base jurisdiction, the jurisdiction being billed shall remit payment to the base jurisdiction by the last day of the month following the month in which a transmittal was received.

The transmittal shall contain, but not be limited to, the following information:

.050 The base jurisdiction's name;

.100 The reporting period that the transmittal is for;

.150 The account number of each licensee being reported;

.200 The total miles or kilometers reported for each licensee for that jurisdiction;

.250 The total taxable miles or kilometers reported for each licensee for that jurisdiction;

.300 The reported fleet fuel consumption factor for each licensee;

.350 The reported taxable gallons or liters for each licensee for that jurisdiction;

.400 The reported tax paid gallons or liters for each licensee for that jurisdiction;

.450 The net taxable gallons or liters for each licensee for that jurisdiction;

.500 The tax due for each licensee for that jurisdiction;

.550 The interest due for each licensee for that jurisdiction;

.600 The total due for each licensee for that jurisdiction;

.650 The amount deficient from partial payment for each licensee for that jurisdiction; and

.700 The summary totals of items listed in IFTA Procedures Manual Sections P1040.200, P1040.250, and P1040.350 through P1040.650.

*P1050 NUMBERING OF MONTHLY TRANSMITTALS

The base jurisdiction is responsible for consecutively numbering each set of transmittals to each jurisdiction for each calendar year. At the end of each calendar year, each jurisdiction shall notify other jurisdictions of the number of transmittals that have been sent that calendar year.

*P1060 ALLOCATION OF TAX

Should a licensee file a tax return showing taxes due and fail to remit payment in full with the tax return, the base jurisdiction may choose one of two options in remitting the appropriate tax to other member jurisdictions:

.100 Option 1

The base jurisdiction may allocate the actual tax payment to the other members based on the following formula:

$$\text{Allocation to Members} = \frac{\text{Net Tax Due Each Member}}{\text{Net Tax Due All Members}} \times \text{Money Available To Allocate}$$

.200 Option 2

When a licensee files a tax return and fails to remit full payment with the tax return, full payment of the reported tax and interest, if any, will be made by the base jurisdiction to the member jurisdictions involved. The base jurisdiction will assume the liabilities for the payments made to the other jurisdictions. The base jurisdiction will then be responsible for collection of the unpaid tax and interest due from the licensee and will follow the methods of collection governed by the laws of the base jurisdiction and administrative procedures of the Agreement.

.010 If a base jurisdiction cannot collect all or a portion of the monies due from a licensee, the base jurisdiction will be entitled to a refund of the monies that were previously distributed to other member jurisdictions. The amount of monies owed to the base jurisdiction must be deemed as uncollectible for one or more of the following reasons:

.001 No licensee assets available to the base jurisdiction;

.002 Filing of bankruptcy and/or the subsequent disposal of all the licensee's assets;

.003 Failure to collect delinquent monies for a 60-day period; or

.004 Provisions of base jurisdiction's laws that establish an uncollectible tax account.

.020 The refund of the monies to the base jurisdiction will be made by an adjustment made to the monthly jurisdiction transmittal detailing the reversal of the monies to be refunded. Member jurisdictions may require that work papers and other documentation obtained in the course of collection be submitted to them.

.030 After the money is refunded to the base state jurisdiction, the unpaid monies that are owed are then the responsibility of the member jurisdiction.

P1070 CREDIT FOR TAX-PAID PURCHASES

Each jurisdiction will allow full credit for tax paid purchases, and any excess of tax paid over tax liability in any member jurisdiction will be credited in full to the licensee's tax liability in other member jurisdictions or to the licensee's account ledger as appropriate (see IFTA Agreement Manual Section R1000 and R1100).

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P1020 *Ballot 21-91 amended IFTA Procedures Manual Sections P1020 and P1120. This ballot provides for the notification of tax rates, converted tax rates and measurements for use by the repository and member jurisdictions, including jurisdictions outside of the United States. The effective date of IFTA Ballot 21-91 was December 15, 1992.*

P1020 *See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate jurisdictions outside of the United States.*

P1030 *See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate jurisdictions outside of the United States.*

P1030 *Ballot 7-1998 amended IFTA Procedures Manual Section P1030 to clarify the reporting requirements of the transmittal of information and funds between U.S. and Canadian jurisdictions and was effective July 1, 2000*

P1030 *Ballot 6-2001 amended IFTA Procedures Manual Section P1030 to add the heading only for .300 and was effective November 26, 2001.*

P1040 *IFTA Ballot 4-1994 amended IFTA Procedures Manual Section P1040 to provide a deadline for paying billing transmittals and was effective July 1, 1996.*

P1040 *In July 1996, the membership unanimously ratified inclusion of Consensus Board Interpretations, Issues 46-96 and 48-96, as narrative to IFTA Procedures Manual Section P1040.*

ISSUE: 46-96: A literal interpretation of Section P1040 of the IFTA Procedures Manual suggests transmission of funds sent separately from transmittal reports is not allowed. Are separate transmissions of funds and reports allowed? If separate transmissions are allowed, which date should be used to determine whether transmittals are timely?

BOARD INTERPRETATION:

A jurisdiction may transmit funds separately from the transmittal report. If a jurisdiction chooses to transmit funds separately from the transmittal report, the date of the transmission of funds is the date that will be used in a Program Compliance Review to determine timely transmittal.

ISSUE: 48-96: Two questions were posed by the Tax Information Group for EDI Requirements (TIGERS) participants.

QUESTION 1: Should the monthly transmittal reports contain summary totals when all of the details are provided on the transmission?

BOARD INTERPRETATION:

The summary totals on a transmittal report required at IFTA Procedures Manual Section P1040.700 are provided in an electronic transmission because the total is calculated by the recipient from the details provided.

QUESTION 2: Can an indicator be placed on the EDI mapping of the transmittal to allow the sender of the transmittal to denote the type of currency used (US or Canadian)?

BOARD INTERPRETATION:

The IFTA Procedures Manual, Section P1040 provides, in part: "[t]he transmittal shall contain, <u>but not be limited to</u>, the following information:". Nothing prohibits an indicator being placed on the EDI mapping of a transmittal report to allow the sender to denote the type of currency used.

P1040 *IFTA Ballot 8-1996 amended IFTA Procedures Manual Section P1040 to provide that funds transmittals and remittance listings must be forwarded to each jurisdiction each month but may be sent separately and was effective July 1, 1998.*

P1040.200 *See commentary at IFTA Procedures Manual Section P130 regarding amendments to*
P1040.250 *accommodate jurisdictions outside of the United States.*
P1040.300
P1040.350
P1040.400
P1040.450

P1040.650 *In July 1995, the membership unanimously ratified inclusion of Consensus Board Interpretation 45-95*
P1040.700 *as narrative to IFTA Procedures Manual P1040.650 and P1040.700.*

ISSUE: Does a jurisdiction utilizing the "Option 2" method need to include the information required in Section P1040.650 and the summary total of amount deficient required in Section P1040.700 on their transmittal form?

BOARD INTERPRETATION:

A jurisdiction utilizing the "Option 2" method does not have an "amount deficient from partial payment" from a licensee to report on a transmittal report because the full amount due from the licensee is transmitted to the member jurisdictions. Therefore, a space for this information is not required on the transmittal report form.

P1050 *Ballot 6-1993 amended IFTA Procedures Manual Section P1050 to require jurisdictions to consecutively number their transmittals. Annually, jurisdictions must notify other jurisdictions of the number of transmittals sent during the calendar year. The numbers were intended to simplify the tracking of transmittals. The ballot was effective July 1, 1995, however, it was the opinion of the IFTA, Inc. Board of Trustees that a January 1, 1996 implementation would be acceptable.*

P1060 *IFTA Ballot 16-2004 amended the IFTA Procedures Manual to provide greater clarity and make the language more consistent with all of the IFTA Governing Documents and was effective January 1, 2006.*

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P1100 BASE JURISDICTION REPORTING

*P1110 ANNUAL REPORTING

.100 Reporting Requirement

All jurisdictions which are members under this Agreement shall submit an annual report by March 1 for the preceding calendar year to the repository for distribution to each member jurisdiction.

.200 Reporting Period

The report shall be for the period beginning with the date of membership through December 31 and for each calendar year thereafter.

.300 Required Information

Content of the annual report to member jurisdictions shall include:

.005 Number of IFTA accounts which shall consist of all licensees that are issued an IFTA license and decals for a licensing year excluding licensees who were issued credentials in error and returned those credentials to the base jurisdiction;

.010 Number of cancellations and suspensions/revocations;

.015 Number of audits;

.020 Number of audits with assessment;

.025 Number of new licensees which shall consist of all new accounts licensed, but does not include licensees renewed or reinstated, for the registration year being reported or previously registered in another member jurisdiction; and

.030 Unusual activities within a member jurisdiction that could affect an audit.

*P1120 TAX RATE REPORTING

.100 Reporting Requirement

Member jurisdictions are required to notify the repository at the earliest possible time of a change in their tax rate. The repository will then immediately notify each member jurisdiction.

.200 Distribution of Tax Rate and Conversion Information

The repository will disseminate to the member jurisdictions the U.S. and Canadian tax rates converted in accordance with the procedures specified in the IFTA Procedures Manual. The repository will also provide an information table that will include the converted tax rates and measurements for miles/kilometers and gallons/liters. The repository shall provide the tax rates and conversion information to all member jurisdictions by the first Monday of each quarter.

.300 Failure to Report Tax Rate Changes

If notification of a tax rate change is not received by the other jurisdictions at least 60 days prior to the due date of a quarterly tax return for which the change is effective, the other jurisdictions will be relieved from taking extraordinary measures to implement the change. The jurisdictions that failed to provide adequate notification may, however, collect any additional taxes due directly from the licensees in the other jurisdictions.

*P1130 REPORTING OF OTHER INFORMATION

Every member jurisdiction shall advise the repository of all changes regarding tax-exempt miles/kilometers, non-taxable fuels, tax-exempt vehicles, or any other changes affecting the administration of the Agreement.

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Commentary to P1100

P1110.300.005 *IFTA Ballot 7-1996 amended IFTA Procedures Manual Section P1110.300.005 to clarify which licensees the jurisdictions must include in their annual reports for distribution to member jurisdictions and was effective July 1, 1998.*

P1110.300.025 *Ballot 12-2005 amended IFTA Procedures Manual Section P1100.300.025 to delete the requirement that the current tax rate be provided and to add the requirement that the number of new licensees be included in the jurisdiction annual report and was effective January 1, 2007.*

P1120 *IFTA requires each member to notify all other members of a change in the tax rate. The scope of work contained in the repository contract requires the repository to also notify all members of changes in tax rates. Ballot 90-255-3, passed on October 15, 1991, amended IFTA Procedures Manual Section P1120, eliminating this redundancy.*

P1120 *See commentary at IFTA Procedures Manual Sections P130 and P1020 regarding amendments to accommodate jurisdictions outside of the United States.*

P1130 *See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate jurisdictions outside of the United States.*

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P1200 PROGRAM COMPLIANCE REVIEWS

*P1210 REVIEW REQUIREMENT

Member jurisdictions shall permit periodic program compliance reviews to be performed to assure they are in compliance with the provisions of the Agreement. At the expense of the member jurisdictions conducting such reviews, they will be performed after the first year of implementation of the Agreement. The expenses of such reviews may be paid through the International Fuel Tax Association if funds are available. Beginning January 1, 1997, the program compliance reviews will be conducted according to a schedule developed by IFTA, Inc.

*P1220 PROGRAM COMPLIANCE REVIEW GUIDE

Program compliance reviews shall be conducted in accordance with the procedures and specifications outlined in the IFTA Program Compliance Review Guide, which is published under separate cover.

*P1230 REQUIRED PARTICIPATION

Jurisdictions will be required to participate in their appropriate share of program compliance reviews each year. No member jurisdiction will be required to participate in more than two program compliance reviews per year

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Commentary to P1200

P1210 *IFTA Ballots 4-1995 and 3-1996 amended IFTA Procedures Manual P1210, P1220, and P1230 to change*
P1220 *terminology from "operations" review to "program compliance review" and to make other changes consistent with a*
P1230 *long-range program compliance package ratified by the membership at the 1995 Annual Business Meeting. Ballot 4-1995 was effective January 1, 1996 and Ballot 3-1996 was effective October 10, 1996.*

P1230 *The issue of a jurisdiction's requirement to participate in the performance of program compliance reviews was discussed at the 1991 Annual Business Meeting in Rapid City, South Dakota. As a result, Ballot 10-1992 passed, effective January 1, 1994, to clarify this requirement.*

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P1300 UNITS OF MEASUREMENT

*P1310 U.S./METRIC MEASUREMENTS

Units of measurement and currency, whether U.S. or Canadian, shall be accepted in the measurement or currency authorized by the licensee's base jurisdiction.

Jurisdictions may require their licensees to report in either metric or U.S. measurement. Tax rates will be converted using the following factors and will be computed to the nearest one-tenth of a cent:

One Liter	=	0.2642 gallons
One Gallon	=	3.785 liters
One Mile	=	1.6093 kilometers
One Kilometer	=	0.62137 miles

P1320 FUELS NOT MEASURED IN LITERS OR GALLONS

For reporting fuels that cannot be measured in liters or gallons (e.g., compressed natural gas), the licensee shall report the fuel in the units of measurement employed by the jurisdiction in which the fuel was used.

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Commentary to P1300

P1310 *See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate jurisdictions outside of the United States.*

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