

### Road Toll Bureau

## **Understanding IFTA**

### International Fuel Tax Agreement



## Purpose of IFTA

- To allow a licensee to report and to pay motor fuel 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.

# What Does IFTA mean to you?

- 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 11,797 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 11,797 kilograms gross vehicle weight. Qualified Motor Vehicle does not include recreational vehicles.

## What Does IFTA mean to you?

- 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 <sup>st</sup> Quarter	due by April 30
2 <sup>nd</sup> Quarter	due by July 31
3 <sup>rd</sup> Quarter	due by October 31
4 <sup>th</sup> Quarter	due by January 31

### This tutorial covers three main topics:

Recordkeeping Requirements
IFTA Quarterly Fuel Use Tax Report
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:

Mileage Records
 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
  - Beginning and ending odometer or hubometer reading
  - Total trip miles/kilometers
  - Miles/kilometers by jurisdiction (recommend taking jurisdictional border crossing odometer readings or routes of travel)
  - Unit number or vehicle identification number
  - Fleet number (when multiple fleets are present)
  - Registrant's name

### 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 <u>separately</u>.

### Fuel Records Requirements (cont'd)

### Tax Paid Retail Purchases

The following items are required:

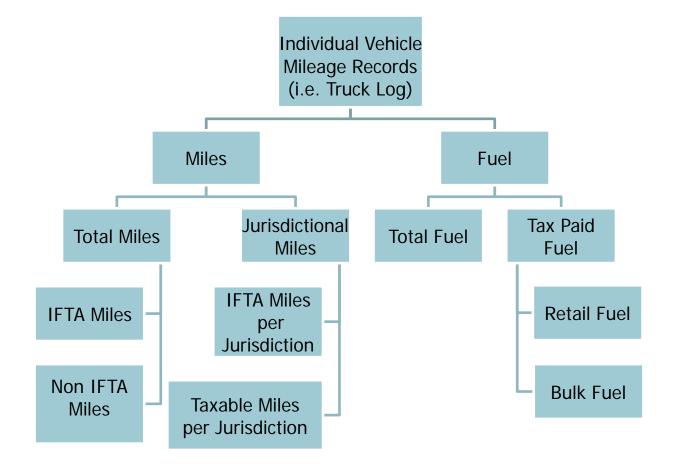
- Date of purchase
- Seller's name and address (including town/city and jurisdiction)
- Number of gallons/liters
- Fuel type
- Price per gallon/liter
- Unit number (recommend recording odometer at time of fueling)
- Purchaser's name

### Tax Paid Bulk Fuel Purchases

The following items are required:

- Copies of all delivery tickets and/or receipts must be retained, and indicate fuel tax has been paid to the jurisdiction where the bulk tank is located.
- Bulk fuel inventory reconciliation must be maintained, including all disbursements for both qualified and nonqualified vehicles.
- Record shall include date of withdrawal, number of gallons/liters and unit number (recommend recording odometer at time of fueling).
- Maintenance of purchase and inventory records to substantiate that tax was paid on all bulk purchases.

Required Records are essential for completing IFTA Quarterly Report.



## The next section reviews the IFTA Quarterly Tax Return.

# IFTA Quarterly Tax Return Before you start you will need:

- Mileage records for all qualified vehicles including total miles traveled and miles per jurisdiction.
- Retail fuel receipts for all qualified vehicles
- Bulk fuel disbursements for all qualified vehicles
- IFTA Quarterly Fuel Tax Schedule (IFTA-101).
- IFTA Quarterly Fuel Tax Return (IFTA-100), also referred to as the "coversheet".
- Instructions for form IFTA-101 (IFTA-101-I).

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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

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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 R of the worksheet on the second page of Form IFTA-101-I (page 2), Instructions for Form IFTA-101.

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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 R of the worksheet on the second page of Form IFTA-101-I (page 2), Instructions for Form IFTA-101.

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#### 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.

Use this form to report operations for the period

4Q/14

October 01, 2014 - December 31, 2014

IFTA-101 (page 1)



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Addition Taxpayer Return D Fuel Typ	Account Number: Additional Identifier: Faxpayer Legal Name: Return Due Date: February 02, 2015 Fuel Type: Diesel FTA License Number: NH Enter credits (A) Total IFTA Miles + (E										A OTE: I	IFTA RETU	Retu -100 RN M	for UST	New Hamp cerly Fuel U this schedule rm (please do r BE FILED EVE this return for y	Jse ale no N IF	e Ta ong ot sta F NO	with aple MIL ords.	toget toget ES TR/ Please	her) AVELED use blac			this form October	01, 2014 - De	erations	101 (page 1) for the period 31, 2014
(A) Tot	al IET/	A Mile		E	nte	r cre		_			_	A Mile		ne	= (C) Tota	_			mile	. Reau	inst	÷ (D) Tota			= (E) Av	/g. Fleet MPG
(A) 100		- wine	.5				. (1	5, 10	Juii	1011		, mile	5		(0) 104							(all IFTA and				mal places)
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F			G		-					Н			TI		J	Γ		(	к			L	М	N	0	Р
Jur				Miles ctions)		Ι		(	Taxa (See ir				MP from abov	E	Taxable Gallons (coi. H + I)				aid Gall		7	let Taxable Gallons (col. J - K)	Tax Rate	Tax (Credit) Due (col. L x M (Tax)) (col J x M (Surch.))	Interest Due	Total Due (col. N + O)
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AL									lote	):									Ζ				0.1900			
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AZ								e s	ho	uld	ma	atch	Line	e A	(Total	Γ				Ond	ce	all ju	risdi	ictions	are	filled in
BC							$\Box$	l I	FTA	M	iles	5).				Γ	Z			and	l t	he su	btot	als are	carr	ied
CA							7	Гт	he	То	tal	of C	olun	nn	κ	V								page,		
со							7	Īυ	ISU	ally	/ wi	ill ma	atch	Li	ine D									• • •		
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IA												ns tł				Г	V						0.2250			
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Subtotals	•	1	12,2	97	T			*	1	2,2	97		T		2,128			1	,050			1,078		239.32	1.01	240.33
Page 2 Subtotals			46,7						4	6,7	15		1		8,082			9	9,159			(1,077)	]	(112.82)	2.65	(110.17)
Page 3 Subtotals	3				,					~			1					T								
Totals		Ę	59,012						5	9,0	)12				10,210			10	),209	)		1	]	126.50	3.65	130.16

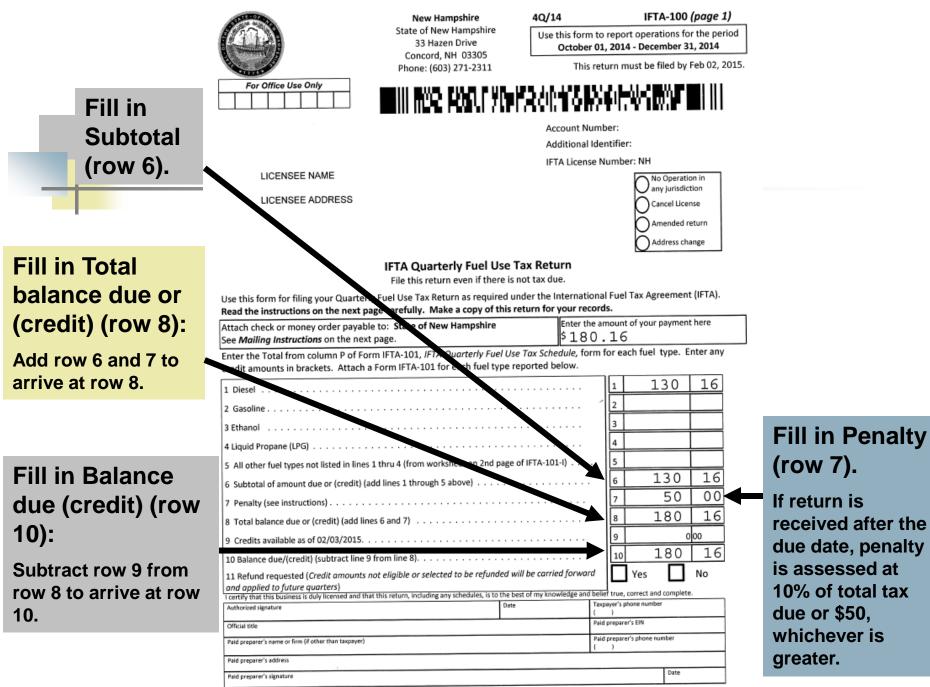
For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer the total amount of Column P from each schedule to the corresponding line on Form IFTA-100 (page 1), IFTA Quarterly Fuel Use Tax Return. For all other fuel types, transfer the total amount of Column P from each schedule to othe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

IFTA - 100	New Hampshire State of New Hampshire	4Q/14	IFTA-100 (page 1)	
"Coversheet"	33 Hazen Drive Concord, NH 03305	October (	to report operations for the period 01, 2014 - December 31, 2014	
	Phone: (603) 271-2311 For Office Use Only		eturn must be filed by Feb 02, 2015.	
and the second s				Fill in Total
		Additional Id		from Column P
	LICENSEE NAME	IFTA License	Number: NH	Total (Total
-	LICENSEE ADDRESS		any jurisdiction Cancel License	Due).
			Amended return	Note: Each Fuel Type
	IFTA Quarterly Fuel Use File this return even if there		Address change	should have its own schedule, but totals
	Use this form for filing your Quarterly Fuel Use Tax Return or en under Read the instructions on the next page carefully. Make a copy of thi	under the Internation is return for your reco	rds.	would be reported on one coversheet (Rows
	Attach check or money order payable to: State of New Hampshire See <i>Mailing Instructions</i> on the next page.	\$180		1-5). Example is a
	Enter the Total from column P of Form IFTA-101, IFTA Quarterly Fuel C credit amounts in brackets. Attach a Form IFTA-101 for each fuel type	<i>Use Tax Schedule,</i> forn e reported below.	n for each fuel type. Enter any	diesel schedule
	1 Diesel		1 130 16	therefore row 1 is used.
	2 Gasoline		3	
	3 Ethanol		4	
	4 Liquid Propane (LPG)	ze of IFTA-101-I)	5	
	6 Subtotal of amount due or (credit) (add lines 1 through 5 above)		6 130 16	
	7 Penalty (see instructions)		7 50 00	
	8 Total balance due or (credit) (add lines 6 and 7)		8 180 16	
	9 Credits available as of 02/03/2015		9 000	
	10 Balance due/(credit) (subtract line 9 from line 8)		10 180 16	
	11 Refund requested (Credit amounts not eligible or selected to be refunded and applied to future quarters)			
Sign and date	I certify that this business is duly licensed and that this return, including any schedules, is to the	e best of my knowledge and be late Ta	elief true, correct and complete. axpayer's phone number	
eturn.	Official title		aid preparer's EIN	
naluda talanhana	Paid preparer's name or firm (if other than taxpayer) Paid preparer's address	(	)	
nclude telephone	Paid prepare's sources Paid prepare's signature		Date	
umber, title, etc.	See Mailing Instructions on	next page.		

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IFTA Quarterly Fuel Use Tax Return/Schedule Important Reminders:

- Report all miles traveled and fuel purchased and/or withdrawn.
- 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 plus 0.0042 per month interest will be assessed.

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. Hint: If a jurisdiction appears on the IFTA-101, then the jurisdiction is part of IFTA.

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 statue and are government related), 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.

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

When are IFTA Quarterly Tax Returns due?

- 1<sup>st</sup> Quarter (Jan 1-March 31) Due by April 30
- 2<sup>nd</sup> Quarter (April 1-June 30) Due by July 31
- 3rd Quarter (July1-Sept 30) Due by October 31
- 4<sup>th</sup> Quarter (Oct 1-Dec 31) Due by January 31

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.

### Resources

### State of NH Road Toll Bureau website:

http://www.nh.gov/safety/divisions/administration/roadtoll/index.html 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 1011)

\* 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 Option 1

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) questions, also know as apportioned plates.

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