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\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 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:

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
  - 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 separately.
**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.

Individual Vehicle Mileage Records (i.e. Truck Log)

- Miles
  - Total Miles
    - IFTA Miles
    - Non IFTA Miles
  - Jurisdictional Miles
    - IFTA Miles per Jurisdiction
    - Taxable Miles per Jurisdiction

- Fuel
  - Total Fuel
  - Tax Paid Fuel
    - Retail Fuel
    - Bulk Fuel
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”.
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 October 01, 2014 - December 31, 2014

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>
</tr>
</thead>
<tbody>
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<td>Taxable Miles (See instructions)</td>
<td>MPG from above</td>
<td>Taxable Gallons (col. H x I)</td>
<td>Tax Paid Gallons (See instructions)</td>
<td>IFTA Taxable Gallons (col. J x H)</td>
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</tr>
</tbody>
</table>

| Subtotals | | | | | | | |
| Page 2 | | | | | | | |
| Page 3 | | | | | | | |
| Totals | | | | | | | |

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

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

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

Fill in Total Gallons (all IFTA and Non-IFTA jurisdictions):

\[
\text{(D) Total Gallons} = \frac{\text{Total Miles (A)} + \text{Total Non-IFTA Miles (B)}}{\text{Avg. Fleet MPG (2 decimal places)}}
\]

For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer the total amount of Column F from each schedule to the corresponding line on Form IFTA-100 (page 1). IFTA Quarterly Fuel Use Tax Return. For all other fuel, see IRS Form 1040.
**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.

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

<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>5 9 0 1 2</td>
<td>1 0 2 0 9</td>
<td>5 7 8</td>
</tr>
</tbody>
</table>

<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</td>
<td>Tax (Credit) Due (col. L x M (Tax))</td>
<td>(col J x M (Surch.)) Interest Due</td>
<td>Total Due (col. N + O)</td>
</tr>
<tr>
<td>NH</td>
<td>0.2220</td>
<td>0.3083</td>
<td>0.1</td>
<td>0.2</td>
<td>0.2</td>
<td>0.2</td>
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<tr>
<td>AB</td>
<td>0.1790</td>
<td>0.2250</td>
<td>0.2500</td>
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<td>0.2</td>
<td>0.5</td>
<td>0.7</td>
<td>0.3</td>
<td>0.2</td>
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</table>

Calculate the Average Fleet MPG (E):

Divide Total Miles (C) by Total Gallons (D). Round to two decimal places.

**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.

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.
**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.

<table>
<thead>
<tr>
<th>Jur</th>
<th>Total IFTA Miles (See instructions)</th>
<th>Taxable Miles (See instructions)</th>
<th>MPG from section E (Example: 5.78)</th>
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<tr>
<td>NH</td>
<td>12297</td>
<td>12297</td>
<td>5.78</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 R of the worksheet on the second page of Form IFTA-101-I (page 2). Instructions for Form IFTA-101.
**Calculate Taxable Gallons (J):**

Divide Taxable Miles (H) by the MPG (I).

Example: \( \frac{12,297}{5.78} = 2,127.51 \) (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 (-).
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 0.0042 per month. Therefore if a return is filed 3 months late, interest would be 0.0126 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).

\[ N + O = P \]
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.

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Total IFTA Miles (See instructions)</th>
<th>Taxable Miles (See instructions)</th>
<th>MPG from E above</th>
<th>Taxable Gallons (col. H + I)</th>
<th>Tax Paid Gallons (See instructions)</th>
<th>Net Taxable Gallons (col. J - K)</th>
<th>Tax Rate</th>
<th>Tax (Credit Due) (col. L x M (Tax))</th>
<th>Interest Due</th>
<th>Total Due (col. N + O)</th>
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</thead>
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<td>(744.00)</td>
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<td>(744.00)</td>
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</tr>
</tbody>
</table>

Transfer the subtotal amounts to page 1 of this schedule.

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

Fill this return even if there is not tax due.

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

Enter the amount of your payment here

$180.16

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.

<p>| | | |</p>
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<thead>
<tr>
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<th></th>
<th></th>
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<tbody>
<tr>
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<td>130</td>
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<tr>
<td>2</td>
<td>Gasoline</td>
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</tr>
<tr>
<td>3</td>
<td>Ethanol</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Liquid Propane (LPG)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<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>6</td>
<td>Subtotal of amount due or (credit) (add lines 1 through 5 above)</td>
<td>130</td>
</tr>
<tr>
<td>7</td>
<td>Penalty (see instructions)</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Total balance due or (credit) (add lines 6 and 7)</td>
<td>180</td>
</tr>
<tr>
<td>9</td>
<td>Credits available as of 02/03/2015</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Balance due/(credit) (subtract line 9 from line 8)</td>
<td>180</td>
</tr>
</tbody>
</table>

11 Refund requested (Credit amounts not eligible or selected to be refunded will be carried forward and applied to future quarters)

I certify that this business is duly licensed and that this return, including all schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature

Official title

Paid preparer’s EIN

Paid preparer’s name or firm (other than taxpayer)

Paid preparer’s phone number

Paid preparer’s address

Paid preparer’s signature

See Mailing Instructions on next page.
Fill in Subtotal (row 6).

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

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

Fill in Penalty (row 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 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.
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. Hint: 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 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.
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.
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:**
  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