



*New Hampshire*

**Department of Safety**

**Road Toll Bureau**

# Understanding IRP

## International Registration Plan



# International Registration Plan

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



# Purpose of IRP

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




# Definition of Apportionable Vehicle

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- An “Apportionable” Vehicle means any power unit that is used or intended for use in two or more member jurisdictions and that is used for the transportation of persons for hire or, designed, used or maintained primarily for the transportation of property and:
  - Has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds or 11,793 kilograms; or
  - Has three or more axles regardless of weight; or
  - Is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds or 11,793 kilograms.



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- A decorative graphic in the upper-left quadrant of the slide. It features a vertical line intersecting a horizontal line. To the left of the vertical line, there are three overlapping squares: a grey one at the top, a blue one in the middle, and a yellow one at the bottom. The horizontal line extends across the width of the slide, starting from the vertical line and fading out to the right.
- A recreational vehicle, a vehicle displaying restricted plates or a government-owned vehicle, is not an “Apportionable” vehicle; except that a power unit, or the Power Unit in a combination of vehicles having a gross Vehicle weight of 26,000 pounds (11,793 Kilograms), or less, nevertheless may be registered under the Plan at the option of the Registrant.



# Mileage Records Requirements

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



# Mileage Records Requirements

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



# Mileage Records Requirements

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- the beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the period to which the records pertain,
- the calculated distance between each GPS or other system reading,
- the route of the vehicle's travel,
- the total distance traveled by the vehicle
- the distance traveled in each jurisdiction, and
- the vehicle identification number or vehicle unit number.





# Mileage Records Requirements

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- **Summaries:**

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



# Preservation of Records

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



# IRP Reporting Period

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

IRP REGISTRATION YEAR	IRP REPORTING (MILEAGE) PERIOD	REGISTRATION YEAR
August 2015-July 2016	7/1/13-6/30/14	2016
September 2015-August 2016	7/1/13-6/30/14	2016
October 2015-September 2016	7/1/14-6/30/15	2016
November 2015-October 2016	7/1/14-6/30/15	2016
December 2015-November 2016	7/1/14-6/30/15	2016
January 2016-December 2016	7/1/14-6/30/15	2016
February 2016-January 2017	7/1/14-6/30/15	2017
March 2016-February 2017	7/1/14-6/30/15	2017
April 2016-March 2017	7/1/14-6/30/15	2017
May 2016-April 2017	7/1/14-6/30/15	2017
June 2016-May 2017	7/1/14-6/30/15	2017
July 2016-June 2017	7/1/14-6/30/15	2017

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

**New Hampshire IRP Renewal Application - Schedule B**

Account Number: 4 Fleet: 1

**Section 1**

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

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

Contact Person Name: [REDACTED]
Phone No. (123) 123-1233 Fax No.
Email Address: [REDACTED]

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

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

**Section 2**

Ownership Type:  Corporation  Partnership  Owner/Operator  Sole Proprietorship  LLC  LLP  Other \_\_\_\_\_

Type of Operation:  Private Carrier  For Hire  Rent vehicles less than 45 days  Rent vehicles greater than 45 days  Do you hold WY Intrastate Operating Authority Permit?  Yes  No

Household Goods Carrier If Household Goods Carrier then chose one of the following:

Carrier is a Service Rep/Agent leasing the fleet vehicles to a Household Goods Carrier. Household Goods Carrier/Lessee Name: \_\_\_\_\_

Carrier is leasing the fleet of vehicles from a Service Representative. Service Representative/Lessor Name: \_\_\_\_\_

Carrier is not leasing the fleet of vehicles from a Service Representative.

**Reporting (mileage) Period**

**Section 3**

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

Jurisdiction	Actual Distance
AL Alabama	
AR Arkansas	
AZ Arizona	
CA California	
CO Colorado	
CT Connecticut	
DC District of Columbia	
DE Delaware	
FL Florida	
GA Georgia	
IA Iowa	
ID Idaho	
IL Illinois	
IN Indiana	
KS Kansas	

Jurisdiction	Actual Distance
KY Kentucky	
LA Louisiana	
MA Massachusetts	
MD Maryland	
ME Maine	
MI Michigan	
MN Minnesota	
MO Missouri	
MS Mississippi	
MT Montana	
NC North Carolina	
ND North Dakota	
NE Nebraska	
NH New Hampshire	
NJ New Jersey	

Jurisdiction	Actual Distance
NM New Mexico	
NV Nevada	
NY New York	
OH Ohio	
OK Oklahoma	
OR Oregon	
PA Pennsylvania	
RI Rhode Island	
SC South Carolina	
SD South Dakota	
TN Tennessee	
TX Texas	
UT Utah	
VA Virginia	
VT Vermont	

Jurisdiction	Actual Distance
WA Washington	
WI Wisconsin	
WV West Virginia	
WY Wyoming	
AB Alberta	
BC British Columbia	
MB Manitoba	
NB New Brunswick	
NL Newfoundland-Labrador	
NS Nova Scotia	
ON Ontario	
PE Prince Edward Island	
QC Quebec	
SK Saskatchewan	
<b>Total Miles</b>	

**Section 4**

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

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

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

**Sign and date return.**



*New Hampshire*

**Department of Safety**

**Road Toll Bureau**

# Understanding IFTA

## International Fuel Tax Agreement





# Purpose of IFTA

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- To allow a licensee to report and to pay motor fuel use taxes to a base jurisdiction for distribution to other member jurisdictions in which the licensee traveled and incurred motor fuel use tax liability.
- To allow retention of each jurisdiction's sovereign authority to determine tax rates, exemptions and exercise other substantive tax authority.
- To allow a uniform definition of the vehicles to which the Agreement applies.



# Definition of Qualified Motor Vehicle

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



# Important Reminders

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- 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:

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

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



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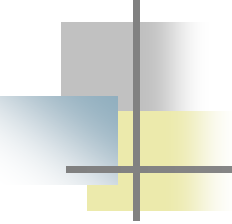
The next section reviews  
the recordkeeping  
requirements.



# Preservation of Records

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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:

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1. **Mileage Records**
2. **Fuel Records**



# Mileage Records Requirements

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



# Mileage Records Requirements

---

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



# Mileage Records Requirements

---

- the beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the period to which the records pertain,
- the calculated distance between each GPS or other system reading,
- the route of the vehicle's travel,
- the total distance traveled by the vehicle
- the distance traveled in each jurisdiction, and
- the vehicle identification number or vehicle unit number.



# Fuel Records Requirements

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



# Fuel Records Requirements for Retail Purchases



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- The base jurisdiction shall not allow a licensee credit for tax paid on a retail fuel purchase unless the licensee produces, with respect to the purchase:
  - a receipt, invoice, or transaction listing from the seller,
  - a credit card receipt,
  - a transaction listing generated by a third party, or
  - an electronic or digital record of an original receipt or invoice.



# Fuel Records Requirements for Retail Purchases

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For tax paid credit, a valid retail receipt, invoice, or transaction listing must contain:

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



# Fuel Records Requirements for Bulk Storage Facilities

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



# Fuel Records Requirements for Bulk Storage Facilities

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- The base jurisdiction shall not allow a licensee tax-paid credit for fuel withdrawn by the licensee from its bulk fuel storage facilities unless the licensee produces records that show:
  - the purchase price of the fuel delivered into the bulk storage includes tax paid to the member jurisdiction where the bulk storage is located, or
  - The licensee has paid fuel tax to the member jurisdiction where the bulk storage is located



# Fuel Records Requirements for Bulk Storage Facilities

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

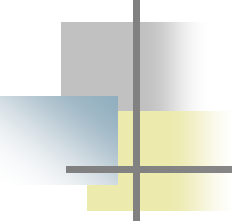


# Mileage and/or Fuel Records Requirements

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- **Summaries**

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



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The next section reviews  
the IFTA Quarterly Fuel  
Use Tax Schedule.



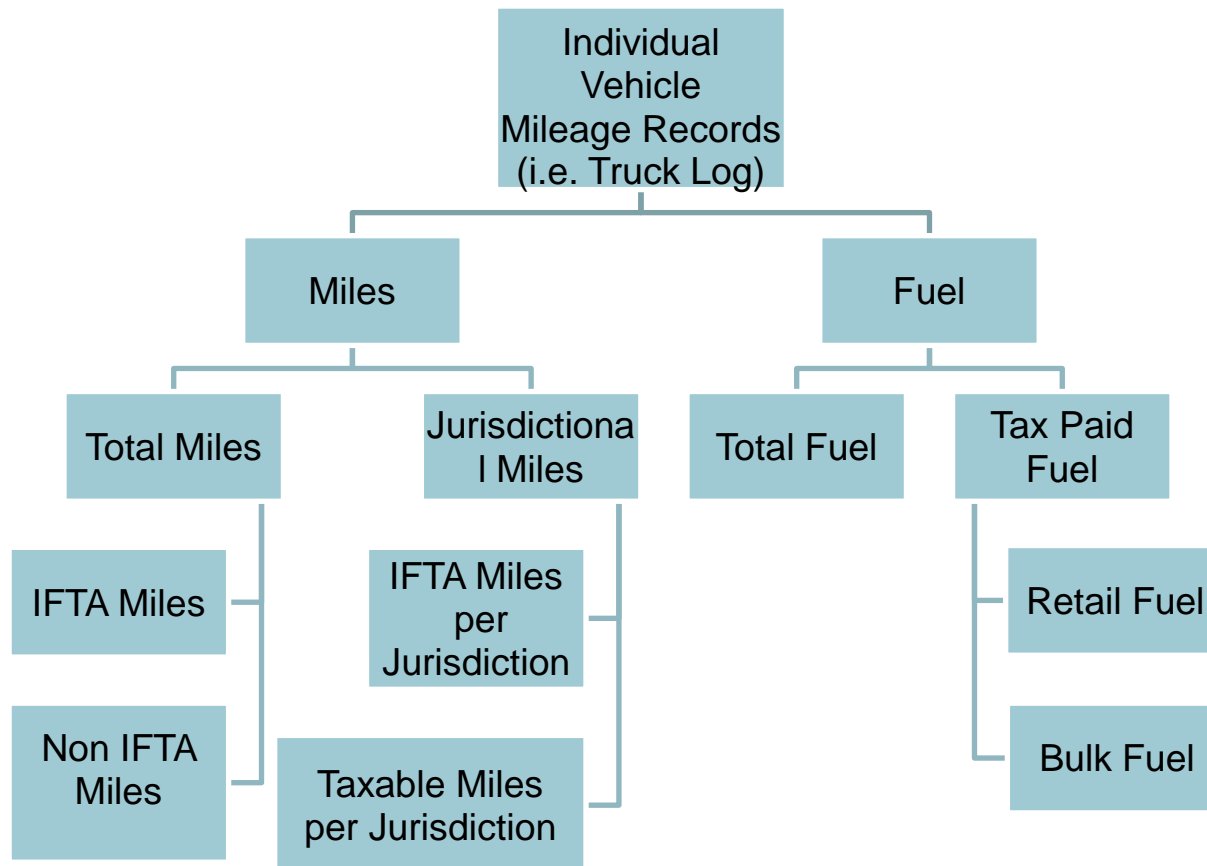
# Before you start you will need:

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- Mileage records and monthly summaries for all qualified vehicles including total miles traveled and miles per jurisdiction.
- Retail fuel receipts, invoices, or transaction listings for all IFTA qualified vehicles.
- Bulk fuel disbursements from bulk tank withdrawal records for all qualified vehicles.
- IFTA Quarterly Fuel Tax Schedule (IFTA-101).
- IFTA Quarterly Fuel Tax Return (IFTA-100), also referred to as the “coversheet”.
- Instructions for form IFTA-101 (IFTA-101-I).



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



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

**New Hampshire**  
**IFTA Quarterly Fuel Use Tax Schedule**

4Q/14

IFTA-101 (page 1)

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

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.

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles ÷ (D) Total Gallons = (E) Avg. Fleet MPG  
(all IFTA and Non-IFTA jurisdictions) (2 decimal places)

5 9 0 1 2 + 0 = 5 9 0 1 2 ÷ = .

F	G	H	I	J	K	L	M	N	O	P
Jur	Total IFTA Miles (See instructions)	Taxable Miles (See instructions)	MPG from E above	Taxable Gallons (col. H ÷ I)	Tax Paid Gallons (See instructions)	Net 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)
NH							0.2220			
AB							0.2000			
AL										
AR										
AZ										
BC										
CA							0.4470			
CO							0.2050			
CT							0.5450			
DE							0.2200			
FL							0.3337			
GA							0.1790			
IA							0.2250			
ID							0.2500			
Subtotals										
Page 2 Subtotals										
Page 3 Subtotals										
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; and Nunavut Territory.

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

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

**New Hampshire**  
**IFTA Quarterly Fuel Use Tax Schedule**  
 Return this schedule along with the  
 IFTA-100 form (please do not staple together)  
**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

**4Q/14** **IFTA-101 (page 1)**  
 Use this form to report operations for the period  
**October 01, 2014 - December 31, 2014**



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.**

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles ÷ (D) Total Gallons = (E) Avg. Fleet MPG

(all IFTA and Non-IFTA jurisdictions) (2 decimal places)

5	9	0	1	2	+	0	=	5	9	0	1	2	÷	1	0	2	0	9	=	5	.	7	8
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

F	G	H	I	J	K	L	M	N	O	P
Jur	Total IFTA Miles <small>(See instructions)</small>	Taxable Miles <small>(See instructions)</small>	MPG <small>from E above</small>	Taxable Gallons <small>(col. H + I)</small>	Tax Paid Gallons <small>(See instructions)</small>	Net Taxable Gallons <small>(col. J - K)</small>	Tax Rate	Tax (Credit) Due <small>(col. L x M (Tax)) (col J x M (Surch.))</small>	Interest Due	Total Due <small>(col. N + O)</small>
NH							0.2220			
AB							0.3083			
AL							0.15			
AR							0.2			
AZ							0.2			
BC							0.7			
CA							0.4			
CO							0.2			
CT							0.5			
DE							0.2			
FL							0.3			
GA							0.1790			
IA							0.2250			
ID							0.2500			
Subtotals										
Page 2 Subtotals										
Page 3 Subtotals										
Totals										

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

**Calculate the Average Fleet MPG (E):**  
 Divide Total Miles (C) by Total Gallons (D). Round to two decimal places.

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.

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

New Hampshire  
**IFTA Quarterly Fuel Use Tax Schedule**

4Q/14

IFTA-101 (page 1)

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

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.

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles ÷ (D) Total Gallons = (E) Avg. Fleet MPG

(all IFTA and Non-IFTA jurisdictions) (2 decimal places)

5 9 0 1 2 + 0 = 5 9 0 1 2 ÷ 1 0 2 0 9 = 5 . 7 8

F	G	H	I	J	K	L	M	N	O	P
Jur	Total IFTA Miles (See instructions)	Taxable Miles (See instructions)	MPG from E above	Taxable Gallons (col. H + I)	Tax Paid Gallons (See instructions)	Net 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)
NH	1 2 2 9 7	1 2 2 9 7	5.78							
AB										
AL										
AR										
AZ										
BC							0.7766			
CA							0.4470			
CO							0.2050			
CT							0.5450			
DE							0.2200			
FL							0.3337			
GA							0.1790			
IA							0.2250			
ID							0.2500			
Subtotals										
Page 2 Subtotals										
Page 3 Subtotals										
Totals										

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

Fill in Total Taxable Miles (H) traveled by all qualified vehicles.  
 Note: Usually Total IFTA Miles and Total Taxable Miles should be the same. There are a few exceptions, please refer to FAQ section for more detail.

Fill in MPG (I) from section E (Example: 5.78).

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

**New Hampshire**  
**IFTA Quarterly Fuel Use Tax Schedule**  
 Return this schedule along with the  
 IFTA-100 form (please do not staple together)  
**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

**4Q/14** **IFTA-101 (page 1)**  
 Use this form to report operations for the period  
**October 01, 2014 - December 31, 2014**



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.**

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles ÷ (D) Total Gallons = (E) Avg. Fleet MPG

(all IFTA and Non-IFTA jurisdictions) (2 decimal places)

5	9	0	1	2	+	0	=	5	9	0	1	2	÷	1	0	2	0	9	=	5	.	7	8
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

F	G	H	I	J	K	L	M	N	O	P
Jur	Total IFTA Miles (See instructions)	Taxable Miles (See instructions)	MPG from E above	Taxable Gallons (col. H + I)	Tax Paid Gallons (See instructions)	Net 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)
NH	1 2 2 9 7	1 2 2 9 7	5.78	2,128	1 0 5 0	1,078	0.2220			
AB							0.3083			
AL							0.1900			
AR							0.2250			
AZ							0.2600			
BC							0.7766			
CA							0.4470			
CO							0.2050			
CT							0.5450			
DE							0.2200			
FL							0.3337			
GA							0.1790			
IA							0.2250			
ID							0.2500			
Subtotals										
Page 2 Subtotals										
Page 3 Subtotals										
Totals										

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

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

**Net Taxable Gallons (L):**  
 Taxable Gallons less Tax Paid Gallons.  
**J - K = L**  
 Note: Net Taxable Gallons can be a positive (+) or a negative (-).

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

**New Hampshire**  
**IFTA Quarterly Fuel Use Tax Schedule**

4Q/14

IFTA-101 (page 1)

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

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

**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.

(A) Total IFTA Miles	+ (B) Total Non-IFTA Miles	= (C) Total Miles	÷ (D) Total Gallons <small>(all IFTA and Non-IFTA jurisdictions)</small>	= (E) Avg. Fleet MPG <small>(2 decimal places)</small>
5 9 0 1 2	0	5 9 0 1 2	1 0 2 0 9	5 . 7 8

F	G	H	I	J	K	L	M	N	O	P
Jur	Total IFTA Miles <small>(See instructions)</small>	Taxable Miles <small>(See instructions)</small>	MPG from E above	Taxable Gallons <small>(col. H ÷ I)</small>	Tax Paid Gallons <small>(See instructions)</small>	Net Taxable Gallons <small>(col. J - K)</small>	Tax Rate	Tax (Credit) Due <small>(col. L x M (Tax)) (col. J x M (Surch.))</small>	Interest Due	Total Due <small>(col. N + O)</small>
NH	1 2 2 9 7	1 2 2 9 7	5.78	2,128	1 0 5 0	1,078	0.2220	239.32	1.01	240.33
AB							0.3083			
AI							0.1900			
Subtotals										
Totals										

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

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

$L \times M = N$

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

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

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

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

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

**Total Due (P):**

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

$N + O = P$

For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer fuel types, transfer the total amount of Column P from each schedule to

A Quarterly Fuel Use Tax Return. For all other

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

New Hampshire  
**IFTA Quarterly Fuel Use Tax Schedule**

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

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

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

4Q/14

IFTA-101 (page 1)

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.

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles ÷ (D) Total Gallons = (E) Avg. Fleet MPG

(all IFTA and Non-IFTA jurisdictions) (2 decimal places)

5 9 0 1 2 + 0 = 5 9 0 1 2 ÷ 1 0 2 0 9 = 5 . 7 8

F	G	H	I	J	K	L	M	N	O	P
Jur	Total IFTA Miles (See instructions)	Taxable Miles (See instructions)	MPG from E above	Taxable Gallons (col. H + I)	Tax Paid Gallons (See instructions)	Net 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)
NH	1 2 2 9 7	1 2 2 9 7	5.78	2,128	1 0 5 0	1,078	0.2220	239.32	1.01	240.33
AB							0.3083			
AL							0.1900			
AR							0.2250			
AZ										
BC										
CA							0.4470			
CO							0.2050			
CT							0.5450			
DE							0.2200			
FL							0.3337			
GA							0.1790			
IA							0.2250			
ID							0.2500			
Subtotals	12,297	12,297		2,128	1,050	1,078		239.32	1.01	240.33
Page 2 Subtotals										
Page 3 Subtotals										
Totals										39

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.

Account Number:

Taxpayer Legal Name:

Fuel type: Diesel

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IFTA-101 (page 2)

F	G					H					I	J	K				L	M	N		O	P
Jur	Total IFTA Miles (See instructions)					Taxable Miles (See instructions)					MPG from E above	Taxable Gallons (col. H + I)	Tax Paid Gallons (See instructions)				Net 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)	
IL																		0.4340				
IN																		0.1600				
IN*																		0.1100				
KS																		0.2600				
KY																		0.2750				
KY*																		0.1330				
LA																		0.2000				
MA	3	2	5	0	1	3	2	5	0	1	5.78	5,623	8	7	2	3	(3,100)	0.2400	(744.00)	0.00	(744.00)	
MB																		0.4795				
MD																		0.2815				
ME	1	4	2	1	4	1	4	2	1	4	5.78	2,459	4	3	6	2,023	0.3120	631.18	2.65	633.83		
MI																		0.3500				
MN																		0.2850				
MO	<p><b>Complete all jurisdictions traveled in and subtotal <u>each</u> column. Carry the subtotals to the appropriate boxes on page 1.</b></p>																					
MS																						
MT																						
NB																		0.6576				
NC																		0.3650				
ND																		0.2300				
NE																		0.2640				
NJ																		0.1750				
NL																		0.5652				
NM																		0.2100				
NS																		0.5275				
NV																		0.2700				
Page 2 Subtotals	46,715					46,715						8,082	9,159				(1,077)		(112.82)	2.65	(110.17)	

Transfer the subtotal amounts to page 1 of this schedule.

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





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

**New Hampshire**  
**IFTA Quarterly Fuel Use Tax Schedule**  
 Return this schedule along with the  
 IFTA-100 form (please do not staple together)  
**A RETURN MUST BE FILED EVEN IF NO MILES TRAVELED**

**4Q/14** **IFTA-101 (page 1)**  
 Use this form to report operations for the period  
**October 01, 2014 - December 31, 2014**



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.

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles ÷ (D) Total Gallons = (E) Avg. Fleet MPG  
(all IFTA and Non-IFTA jurisdictions) (2 decimal places)

5 9 0 1 2 + 0 = 5 9 0 1 2 ÷ 1 0 2 0 9 = 5 . 7 8

F	G					H					I	J					K					L	M	N					O	P				
Jur	Total IFTA Miles (See instructions)					Taxable Miles (See instructions)					MPG from E above	Taxable Gallons (col. H + I)					Tax Paid Gallons (See instructions)					Net 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)				
NH	1	2	2	9	7	1	2	2	9	7	5.78	2	1	2	8	1	0	5	0	1,078	0.2220	239.32	1.01	240.33										
AB																				0.3083														
AL																				0.1900														
AR																				0.2250														
AZ																																		
BC																																		
CA																																		
CO																																		
CT																																		
DE																				0.2200														
FL																				0.3337														
GA																				0.1790														
IA																				0.2250														
ID																				0.2500														
<b>Subtotals</b>	12,297					12,297						2,128				1,050				1,078		239.32	1.01	240.33										
<b>Page 2 Subtotals</b>	46,715					46,715						8,082				9,159				(1,077)		(112.82)	2.65	(110.17)										
<b>Page 3 Subtotals</b>																																		
<b>Totals</b>	59,012					59,012						10,210				10,209			1			126.50	3.65	130.16										

**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.

Once all jurisdictions are filled in and the subtotals are carried over from each page, each column should be totaled.

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.

**IFTA - 100  
"Coversheet"**



New Hampshire  
State of New Hampshire  
33 Hazen Drive  
Concord, NH 03305  
Phone: (603) 271-2311

4Q/14

IFTA-100 (page 1)

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

This return must be filed by Feb 02, 2015.

For Office Use Only									



Account Number:  
Additional Identifier:  
IFTA License Number: NH

- No Operation in any jurisdiction
- Cancel License
- Amended return
- Address change

LICENSEE NAME  
LICENSEE ADDRESS

**Fill in Total from Column P Total (Total Due).**

**Note: Each Fuel Type should have its own schedule, but totals would be reported on one coversheet (Lines 1-5). Example is a diesel schedule therefore line 1 is used.**

**IFTA Quarterly Fuel Use Tax Return**

File 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: <b>State of New Hampshire</b> See <b>Mailing Instructions</b> on the next page.	Enter the amount of your payment here <b>\$ 180.16</b>
--	---

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.

1 Diesel . . . . .	1	130	16
2 Gasoline . . . . .	2		
3 Ethanol . . . . .	3		
4 Liquid Propane (LPG) . . . . .	4		
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on 2nd page 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		00
10 Balance due/(credit) (subtract line 9 from line 8). . . . .	10	180	16
11 Refund requested ( <i>Credit amounts not eligible or selected to be refunded will be carried forward and applied to future quarters</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No		

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

Authorized signature	Date	Taxpayer's phone number ( )
Official title	Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)	Paid preparer's phone number ( )	
Paid preparer's address		
Paid preparer's signature	Date	

See **Mailing Instructions** on next page.

**Sign and date return.**

**Include telephone number, title, etc.**

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



New Hampshire  
 State of New Hampshire  
 33 Hazen Drive  
 Concord, NH 03305  
 Phone: (603) 271-2311

4Q/14

IFTA-100 (page 1)

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

This return must be filed by Feb 02, 2015.

For Office Use Only					



Account Number:  
 Additional Identifier:  
 IFTA License Number: NH

No Operation in any jurisdiction  
 Cancel License  
 Amended return  
 Address change

LICENSEE NAME  
 LICENSEE ADDRESS

Fill in Subtotal (line 6).

Fill in Total balance due or (credit) (line 8):

Add line 6 and 7 to arrive at line 8.

Fill in Balance due (credit) (line 10):

Subtract line 9 from line 8 to arrive at line 10.

Enter amount of payment here.

Fill in Penalty (line 7).

If return is received after the due date, penalty is assessed at 10% of total tax due or \$50, whichever is greater.

**IFTA Quarterly Fuel Use Tax Return**  
 File 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  
 See **Mailing Instructions** on the next page. \$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.

1 Diesel	130	16
2 Gasoline		
3 Ethanol		
4 Liquid Propane (LPG)		
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on 2nd page of IFTA-101-I)		
6 Subtotal of amount due or (credit) (add lines 1 through 5 above)	130	16
7 Penalty (see instructions)	50	00
8 Total balance due or (credit) (add lines 6 and 7)	180	16
9 Credits available as of 02/03/2015		000
10 Balance due/(credit) (subtract line 9 from line 8)	180	16
11 Refund requested ( <i>Credit amounts not eligible or selected to be refunded will be carried forward and applied to future quarters</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

Authorized signature	Date	Taxpayer's phone number ( )
Official title	Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)	Paid preparer's phone number ( )	
Paid preparer's address		
Paid preparer's signature	Date	

See **Mailing Instructions** on next page.

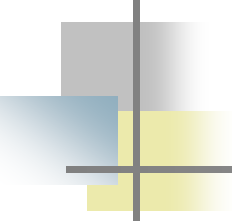


# IFTA Quarterly Fuel Use Tax Return/Schedule

## Important Reminders:

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- Report all miles traveled, retail fuel purchases, and/or bulk tank withdrawals.
- Round all miles and gallons to the nearest whole number.
- Include all jurisdictional travel, even trips where travel is only a few miles over a state line.
- Round the miles per gallon (MPG) calculation to 2 decimal places.
- All miles must be recorded by jurisdiction.
- On the IFTA Quarterly Fuel Use Tax Schedule, Line A should agree with the total in Column G.
- On the IFTA Quarterly Fuel Use Tax Schedule, Line D should include all fuel used, regardless if taking tax paid credit.
- Round all dollar amounts to the nearest cent.
- Submit payment by check or money order payable to: State of NH – Road Toll Bureau.



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The final section  
includes Frequently  
Asked Questions  
(FAQ's).



# FAQ's

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

- Yes, if you have an open IFTA account you must file a quarterly tax return regardless of activity. If a tax return is not filed a \$50 penalty will be assessed.



## FAQ's (cont'd)

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

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



# FAQ's (cont'd)

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

- Generally speaking all miles driven in IFTA jurisdictions are taxable miles. Therefore, Total IFTA Miles and Taxable Miles usually will be the same.
- There are exceptions that are considered exempt miles (in NH they are defined by state statute), MA Turnpike miles, etc. If you believe you traveled miles that qualify as non-taxable exempt please contact NH Road Toll Audit Bureau at (603)271-2302, option 1.





# FAQ's (cont'd)

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## 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)

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## 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
- 3<sup>rd</sup> Quarter (July 1-Sept 30) Due by October 31
- 4<sup>th</sup> Quarter (Oct 1-Dec 31) Due by January 31



## FAQ's (cont'd)

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

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



## Sources Used for Tutorial:

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- IFTA Articles of Agreement
  - IFTA Procedures Manual
  - IFTA 100 – IFTA Quarterly Fuel Use Tax Return
  - IFTA 101- IFTA Quarterly Fuel Use Tax Schedule
  - IFTA 101-I – Instructions for Form IFTA-101
- 
- *Prepared by NH Field Audit Staff*



# Resources

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- **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

Access to IFTA and IRP Field Audit Staff to answer questions on recordkeeping requirements, quarterly tax returns and other IFTA questions.



# Resources (cont'd)

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- **State of NH Road Toll Bureau:**

603-271-2311

Access to Road Toll Staff to answer questions on issues regarding account balances, credits, Unified Carriers Registration (UCR) and other general Road Toll questions.

- **State of NH Registration Bureau IRP Section:**

603-227-4110

Access to IRP Staff to answer questions regarding International Registration Plan (IRP), also known as apportioned plates.