

IFTA/IRP TRAINING

*RECORDKEEPING - QUARTERLY
RETURNS - RENEWAL SCHEDULES*

Note: This tutorial is for informational purposes only and does not replace or subjugate the IRP and/ or 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 IRP and IFTA and to review governing documents.

The example records shown are for informational purposes only

DID YOU KNOW?

Prior to IRP a carrier was **REQUIRED** to obtain registrations and plates from each jurisdiction in which they operated.

Regional agreements existed before IFTA was established, formerly known as RFTA



Understanding the Agreements



- ▶ Registration reciprocity agreement providing for payment of apportionable fees on the basis of total distance operating in all jurisdictions (State and Provinces)
- ▶ License plate
- ▶ Applies to apportionable fees only

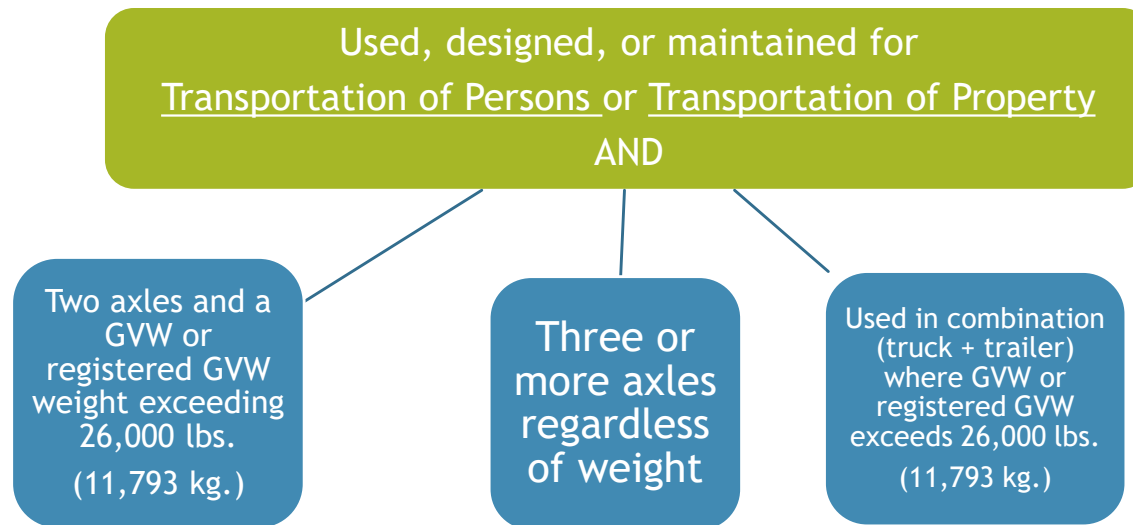


- ▶ Fuel use tax collection/ disbursement agreement - fuel tax is paid upon purchase then distributed based on jurisdictional travel
- ▶ Simplifies fuel tax reporting
- ▶ Decals
- ▶ Allows retention of each jurisdictions sovereign authority to set their own tax rates

- ▶ Perinate information is reported to a single base jurisdiction
- ▶ To promote and encourage the fullest use of the highway systems
- ▶ Ease the reporting burden on carriers, make it simpler for carrier to travel interjurisdictionally
- ▶ **Fuel tax is referred to as Road Toll in NH**

Apportionable (IRP) and Qualified (IFTA) Motor Vehicles

IFTA includes all fuel types. Gasoline, diesel, ETC...



Apportionable (IRP) and Qualified (IFTA) Motor Vehicles cont.

There are no personal mileage/ fuel exemptions once a vehicle is apportioned and/ or IFTA decaled.

- All mileage must be tracked for apportioned vehicles
- All mileage and fuel must be tracked for IFTA decaled vehicles

Examples of apportionable/ qualified motor vehicles include, but not limited to:



Tractor Trailer



Dump Truck



Box Truck



****underweight vehicles -
circumstantially (IRP only)**



Truck and Trailer Combination
(Hot Shots)



Trash Truck



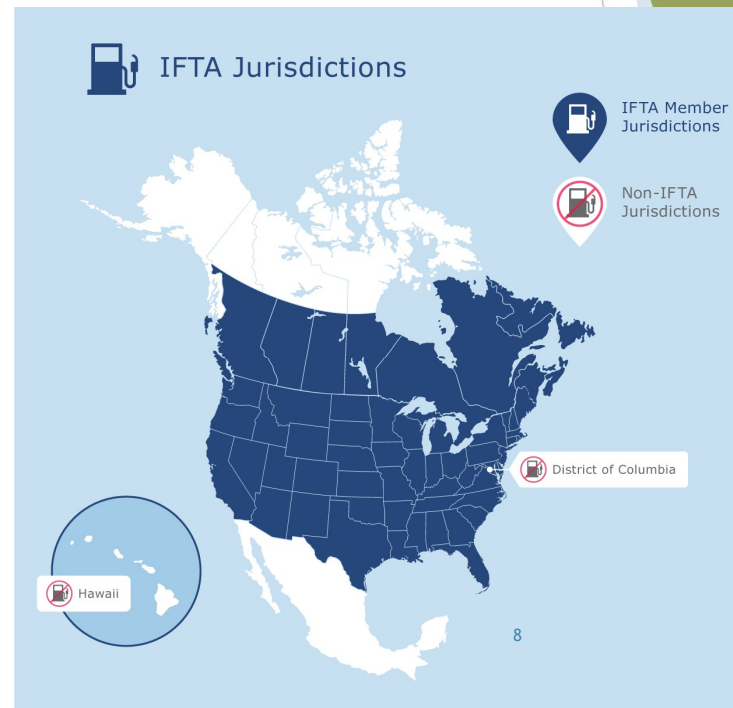
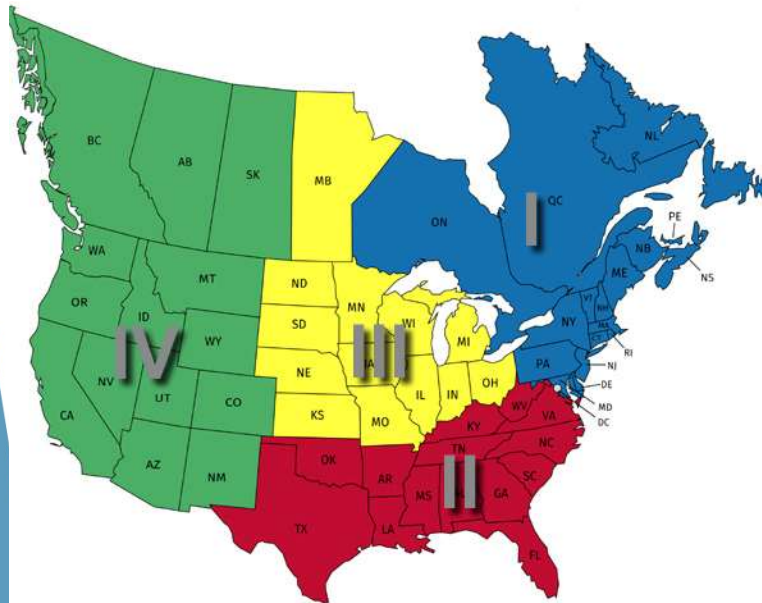
Crane

IRP - 48 U.S. States, *District of Colombia*, and 10 Canadian Provinces

IFTA - 48 U.S. States and 10 Canadian Provinces

Non-IRP/ IFTA - Alaska, Hawaii, Canadian Territories (Yukon, Northwest & Nunavut), Mexico

The District of Colombia is an IRP jurisdiction but NOT an IFTA jurisdiction



As an IRP registrant and IFTA licensee, you have agreed to maintain and preserve your records in accordance with the recordkeeping requirements.

A Registrant shall retain the records on which the Registrants application for apportioned registration is based for a period of three (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 1000 RETENTION AND AVAILABILITY OF RECORDS

MILEAGE
RECORDS

The licensee shall retain the records of its operations to which IFTA reporting requirements apply for a period of four (4) years following the date the IFTA tax return for such operations was due or filed, whichever is later, plus any time period included as a result of waivers or jeopardy assessments.

P510 RETENTION AND AVAILABILITY OF RECORDS

MILEAGE + FUEL
RECORDS

MILEAGE RECORD REQUIREMENTS

The IFTA Mileage Records Requirements and the IRP Mileage Records Requirements are nearly identical.

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CONTENT OF RECORDS - Mileage

- ▶ A Licensee shall maintain detailed distance records which show operations on an individual-vehicle basis. The records shall maintain but not be limited to:

Manual/ Paper Vehicle Tracking

- ▶ Date of trip (starting and ending)
- ▶ Trip origin and destination
- ▶ The route of travel
- ▶ Beginning and ending odometer or hubodometer reading, engine control module (ECM), or any similar device for the trip
- ▶ Total distance of trip (miles/kilometers)
- ▶ Distance traveled in each jurisdiction (miles/kilometers) (recommend taking jurisdictional border crossing odometer readings),
- ▶ Unit number or vehicle identification number



CONTENT OF RECORDS - Mileage

GPS / VEHICLE TRACKING SYSTEM *(Effective January 1, 2024 - IFTA)*

- ▶ Distance records produced by a vehicle tracking system that utilizes latitudes and longitudes, a record must be created and maintained at a minimum every 10 minutes when the vehicle's engine is on and contain the following data elements:
 - ▶ the date and time of each system reading,
 - ▶ the latitude and longitude to include a minimum of 4 decimal places (0.0001) of each system reading,
 - ▶ the odometer reading from the engine control module (ECM) of each system reading. If no ECM odometer is available a beginning and ending dashboard odometer or hubodometer for the trip will be acceptable,
 - ▶ the vehicle identification number or vehicle unit number.

- ▶ This data must be accessible in an electronic spreadsheet format such as XLS, XLSX, CSV or delimited text file. Formats from a vehicle tracking system that provides a static image such as PDF, JPEG, PNG, or Word are not acceptable. ¹³

IRP requires
system readings
at a minimum
of 15 minutes

GPS / VEHICLE TRACKING
EXAMPLE

	A	B	C	D	E	F	G	H	I
1	Vehicle	Time	Status	Speed (mph)	Speed Limit (mph)	Latitude	Longitude	Odometer	Location
2	Truck #8	Jul 6 10:57AM EDT	Vehicle stopped	0 -		0	0	431319	-
3	Truck #8	Jul 6 11:00AM EDT		0 -		42.97861	-71.4009	431319	Pepsi Road, Manchester, NH
4	Truck #8	Jul 6 11:01AM EDT		13 -		42.97866	-71.401	431319	Pepsi Road, Manchester, NH
5	Truck #8	Jul 6 11:02AM EDT		16.2 -		42.9787	-71.4016	431319	1070 Holt Avenue, Manchester, NH
6	Truck #8	Jul 6 11:03AM EDT		16.1	30	42.97764	-71.4039	431319	1050 Holt Avenue, Manchester, NH
7	Truck #8	Jul 6 11:04AM EDT		34	30	42.97883	-71.4087	431319	East Industrial Park Drive, Manchester, NH
8	Truck #8	Jul 6 11:05AM EDT		18.6	30	42.98585	-71.4105	431320	SemiGen, 920 Candia Road, Manchester, NH
9	Truck #8	Jul 6 11:06AM EDT		26 -		42.98371	-71.4159	431320	643 Candia Road, Manchester, NH
10	Truck #8	Jul 6 11:07AM EDT		66.9	55	42.97825	-71.4147	431320	I 93, Manchester, NH
11	Truck #8	Jul 6 11:08AM EDT		62.8	55	42.96237	-71.4156	431322	Brady Circle, Manchester, NH
12	Truck #8	Jul 6 11:09AM EDT		57.1	55	42.95732	-71.4353	431323	I 293, Manchester, NH
13	Truck #8	Jul 6 11:10AM EDT		15.9	55	42.95117	-71.452	431324	I 293, Manchester, NH
14	Truck #8	Jul 6 11:11AM EDT		24.9	55	42.94906	-71.4541	431324	I 293, Manchester, NH
15	Truck #8	Jul 6 11:12AM EDT		9.3	30	42.94306	-71.4526	431325	GenTex, 2456 NH 3A, Manchester, NH
16	Truck #8	Jul 6 11:13AM EDT	Movement Ended	0 -		42.94156	-71.4519	431325	2255 Goffs Falls Road, Manchester, NH
17	Truck #8	Jul 6 11:14AM EDT	Vehicle stopped	0	30	42.94151	-71.452	431325	2445 NH 3A, Manchester, NH
18	Truck #8	Jul 6 11:23AM EDT	Movement Started	0	30	42.94151	-71.452	431325	2445 NH 3A, Manchester, NH
19	Truck #8	Jul 6 11:24AM EDT		28.9	30	42.94151	-71.452	431325	2445 NH 3A, Manchester, NH
20	Truck #8	Jul 6 11:25AM EDT		20.1	30	42.9372	-71.4536	431325	Beijing Cuisines, 2650 NH 3A, Manchester, NH
21	Truck #8	Jul 6 11:26AM EDT		40.1	30	42.93214	-71.452	431325	2971 NH 3A, Manchester, NH
22	Truck #8	Jul 6 11:27AM EDT	Movement Ended	0	30	42.92241	-71.4513	431326	165 NH 3A, Manchester, NH
23	Truck #8	Jul 6 11:28AM EDT	Vehicle stopped	0	30	42.91465	-71.4506	431327	NH 3A, Manchester, NH
24	Truck #8	Jul 6 11:29AM EDT	Movement Started	30.7	30	42.91465	-71.4506	431327	NH 3A, Manchester, NH
25	Truck #8	Jul 6 11:30AM EDT		40.4	35	42.91538	-71.436	431327	Pettengill Road, Londonderry, NH
26	Truck #8	Jul 6 11:31AM EDT		36.3	35	42.9137	-71.424	431328	83 Harvey Road, Londonderry, NH
27	Truck #8	Jul 6 11:32AM EDT		13 -		42.90641	-71.4202	431329	21 Burton Drive, Londonderry, NH
28	Truck #8	Jul 6 11:33AM EDT		8.3 -		42.90763	-71.423	431329	Stonyfield Yogurt, 10 Burton Drive, Londonderry, NH
29	Truck #8	Jul 6 11:34AM EDT	Movement Ended	0 -		42.90688	-71.4249	431329	Stonyfield Yogurt, 10 Burton Drive, Londonderry, NH
30	Truck #8	Jul 6 11:35AM EDT	Vehicle stopped	0 -		42.90662	-71.4251	431329	Stonyfield Yogurt, 10 Burton Drive, Londonderry, NH
31	Truck #8	Jul 6 11:35AM EDT	Movement Started	5.6 -		42.90662	-71.4251	431329	Stonyfield Yogurt, 10 Burton Drive, Londonderry, NH
32	Truck #8	Jul 6 11:36AM EDT	Movement Ended	0 -		42.90736	-71.4247	431329	Stonyfield Yogurt, 10 Burton Drive, Londonderry, NH
33	Truck #8	Jul 6 11:37AM EDT	Vehicle stopped	0 -		42.90748	-71.4245	431329	Stonyfield Yogurt, 10 Burton Drive, Londonderry, NH
34	Truck #8	Jul 6 11:41AM EDT	Movement Started	1.7 -		42.90748	-71.4245	431329	Stonyfield Yogurt, 10 Burton Drive, Londonderry, NH

CONTENT OF RECORDS - Mileage

▶ SUMMARIES

- ▶ A summary of the Fleet's operations for each month, which includes both the full distance traveled by each apportioned/ decaled Vehicle in the Fleet during the calendar month, and the distance traveled in the month by each apportioned/ decaled vehicle in each jurisdiction
- ▶ A summary 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
- ▶ For IRP, the quarterly summaries for the reporting period need to be summarized to produce an annual summary.

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Summary examples - manual

Oct-Dec	2021									
	CT	ME	MA	NY	NH	RI	VT	CN	TOTAL	
T30					1851		494		2345	
T34					467		183		650	
T35	29		408	204	3829		3512		7982	
									0	
Total	29	0	408	204	6147	0	4189	0	10977	
	✓		✓	✓	✓		✓		✓	

TRUCK MILEAGE			4/1/20-6/30-20											
DATE	STARTING MILEAGE	ENDING MILEAGE	TOTAL MILES	MILES IN NH	MILES IN MA	MILES IN CT	MILES IN NY	MILES IN NJ	MILES IN RI	MILES IN VT	MILES IN PA	MILES IN ME	DIFF	
NONE			0	0	0	0	0	0	0	0	0	0	0	0
April			0	0	0	0	0	0	0	0	0	0	0	0
5/19/2020	146325	146516	-191	105	86								191	0
5/31/2020	146516	146851	-335	125	210								335	0
May			-526	230	296	0	0	0	0	0	0	0	526	0
6/5/2020	146851	147139	-288	101	187								288	0
6/21/2020	147139	147335	-196	100	96								196	0
6/22/2020	147335	147846	-311	120	191								311	0
6/26/2020	147846	147744	-98	98									98	0
June			-893	419	474	0	0	0	0	0	0	0	893	0
QUARTER TOTALS			-1419	649	770	0	0	0	0	0	0	0	1419	0

MILES IN NH	MILES IN MA	MILES IN CT	MILES IN NY	MILES IN NJ	MILES IN RI	MILES IN VT	MILES IN PA	MILES IN ME	
649	770	0	0	0	0	0	0	0	1419

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Report Totals for: 01/01/2021 - 01/31/2021

Total Distance (miles):
17015

MA

VEHICLE #	DRIVER	DISTANCE TRAVELED DURING SHIFT TIMES
2013 Mack #8		142.08
2013 Mack #8		237.28
2013 Mack #8		94.72
2017 Mack #18		2551.64
2018 Mack #17		1638.54
2019 Western Star #818		80.04
2019 Western Star #818		1115.06
2019 Western Star #818		382.51
2019 Western Star #918		92.06
2019 Western Star #918		160.11
2019 Western Star #918		1680.03
2021 Western Star #20		105.69
2021 Western Star #20		2019.86
MA Total:		10159

ME

VEHICLE #	DRIVER	DISTANCE TRAVELED DURING SHIFT TIMES
2017 Mack #18		189.98
2018 Western Star #818		7.8
2018 Western Star #218		3.91
2021 Western Star #20		5.17
2021 Western Star #20		11.4
ME Total:		218

NH

VEHICLE #	DRIVER	DISTANCE TRAVELED DURING SHIFT TIMES
2013 Mack #8		102.04
2013 Mack #8		308.04
2013 Mack #8		30.99
2017 Mack #18		1012.19
2018 Mack #17		1081.6
2019 Western Star #818		16.14
2019 Western Star #818		1026.01

Summary examples - GPS

Date Range	Jul 1, 2020 - Sep 30, 2020		
Total Distance	16,095.94 mi	Total Fuel	0.0 gal

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Jurisdiction	Distance (mi)	Fuel (gal)
Connecticut	1050.0	0.0
Maine	2417.21	0.0
Massachusetts	8446.83	0.0
New Hampshire	3244.04	0.0
New York	288.88	0.0
Rhode Island	223.06	0.0
Vermont	425.93	0.0

Can ELD's be used for IFTA and IRP?

- ▶ Electronic Logging Device (ELD) requirement implemented by Federal Motor Carrier Safety Administration (FMCSA) - main objective is tracking hours of service, not necessarily activity (distance traveled)
- ▶ Some ELD's can adequately record mileage data, however, not all devices are created equally/ have the same capabilities.
- ▶ Carrier's who choose to use an ELD for IFTA/ IRP purposes bear the responsibility of ensuring the device is compliant with IFTA/ IRP requirements.
- ▶ **FMCSA only requires ELD data be kept for 6-months**
- ▶ The 150 air-mile radius exemption only pertains to FMCSA Hours of Service (HOS) regulations, no such exemption exists for IFTA/ IRP

[General Information about the ELD Rule | FMCSA \(dot.gov\)](#)

FUEL RECORD REQUIREMENTS

Only pertains to IFTA licensees

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CONTENT OF RECORDS - Fuel

1. Records must be maintained for all motor fuel purchased, received, and used in the conduct of business.



- Receipts
- Invoices
- Statements
- Withdrawal logs

- Gasoline
- Diesel
- Propane
- Etc.



2. Separate totals for each fuel type.

RSA 260:52-d Dyed Special Fuel Not to be Used on the Ways of the State. -
I. A person shall not operate a motor vehicle on the ways of this state if the fuel supply tanks of the vehicle contain dyed special fuel.

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

RETAIL FUEL PURCHASES

The base jurisdiction shall not allow a licensee credit for tax paid on a retail fuel purchase unless the licensee produces the following:

- ▶ A receipt, invoice, or transaction listing from the seller
- ▶ A credit card receipt
- ▶ A transaction listing generated by a third party (fuel card service)
- ▶ An electronic or digital record of an original receipt or invoice.

A valid receipt/ invoice must show:

- ▶ Date of purchase
- ▶ Seller's name and address (town/ city, jurisdiction)
- ▶ Quantity of fuel purchased
- ▶ Type of fuel purchased
- ▶ Price per gallon/ liter or total price of the fuel purchased
- ▶ Unit number
- ▶ Purchasers name (Fuel card)

Welcome to Shell

SHELL
2445 BROWN AVE.
MANCHESTER, NH 03103
1007160000

02/18/2020 2:45:39 PM
Register: 1 Trans #: 6045 Op ID: 21
Your cashier: Carly

*** REPRINT *** REPRINT *** REPRINT ***

DIESEL CA	PUMP# 10		
116.169 GAL	@ \$2.849/GAL	\$330.97	99
		Subtotal =	\$330.97
		Tax =	\$0.00
		Total =	\$330.97

*** REPRINT *** REPRINT *** REPRINT ***

Change Due = \$0.00

Imprinter \$330.97

21 Thank You!!!

Please come again

Incomplete fuel records (retail purchase)



CIRCLE K #3099
1694 OLD 96 INDIAN TRL
BATESBURG, SC 29006
(803) 675-6670

INVOICE #: 00011747
Shift #: 0100 Trans #: 1747
Cashier: DEFAULT,AD Status: COMPLETE
Date: 12/02/2022

PREPAID FUEL [PUMP #21]	\$ 500.00
>FUEL SALE	
QTY: 1.000 GAL, PRICE: \$500.000/GAL	
SUBTOTAL	\$ 500.00
SALES TAX TOTAL	\$ 0.00+
TOTAL	\$ 500.00
PAYMENTS RECEIVED	500.00
CHANGE DUE	\$ 0.00
CASH	\$ 500.00

THANK YOU!

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Incomplete fuel records (fleet card)

VEHICLE CARD NO		CUSTOMER ID		VEHICLE DESCRIPTION				PLATE			
0008											
LOCATION	DATE	TIME	DRIVER	ODOM	PROD	GALLONS	COST/ GAL	COST/ MILE	MPG	GROSS COST	CODE*
			PREVIOUS ODOMETER	2,018							
97 146 793	04-06-21	07:54		0	DSL	31.494	2.859			90.04	E
97 146 793	04-07-21	12:38		10,000	DSL	26.124	2.859			74.69	E
NJ 039 491	04-08-21	17:41		2,018	UNL	18.482	2.699			49.88	
NJ 004 914	04-10-21	14:12		2,018	UNL	15.144	2.699			40.87	E
97 094 954	04-13-21	08:00		2,018	UNL	12.218	2.759			33.71	
98 007 290	04-14-21	13:04		2,018	UNL	19.184	2.759			52.93	
95 010 443	04-14-21	15:03		3,333	DSL	66.818	2.949			197.05	E
NJ 065 825	04-16-21	15:46		3,333	DSL	58.717	2.759			162.00	E
97 146 793	04-19-21	06:56		0	DSL	99.167	2.859			283.52	E
97 146 793	04-22-21	06:41		0	UNL	2.321	2.658			6.17	
NJ 004 914	04-25-21	13:32		777,777	DSL	29.652	2.799			83.00	E
83 082 561	04-26-21	16:46		2,018	UNL	17.160	2.699			46.31	
97 146 793	04-26-21	06:08		0	DSL	4.730	2.858			13.52	E
AV 002 719	04-30-21	13:32		1,000	DSL	5.051	2.999			15.15	E
97 096 274	05-02-21	11:40		2,018	UNL	18.934	2.799			53.00	E
IP 106 624	05-03-21	08:40		10,000	UNL	5.160	2.800			14.45	
NJ 039 491	05-03-21	12:34		100,000	DSL	5.321	2.798			14.89	E
NJ 039 491	05-03-21	17:07		777	DSL	18.935	2.799			53.00	E
NJ 004 914	05-05-21	18:56		3,333	DSL	55.382	2.799			155.01	E
TOTAL FUEL						509.994	2.822			1,439.19	
						1,937.015	2.633		24	5,099.37	

BULK TANK FACILITIES

Tax paid credit will be allowed for bulk tank purchases that produce the following:

1. Receipts for all deliveries
2. Quarterly inventory reconciliations for each tank
3. Capacity of each tank
4. Fuel withdrawal records



The base jurisdiction shall not allow a licensee tax-paid credit for fuel withdrawn unless the licensee produces records that show:

- ▶ The price of the fuel delivered into the bulk storage
- ▶ The fuel tax was paid to the member jurisdiction where the bulk storage is located

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BULK TANK REQUIRMENTS

RECONCILIATIONS

If a licensee uses bulk fuel in a qualified motor vehicle, a bulk fuel reconciliation must be completed to verify reported fuel

Beginning Inventory	_____		_____
+ purchases	+		_____
- withdrawals	-		_____
	=		_____
= Calculated Ending inventory (book)	vs.	actual ending inventory (physical reading)	
<u>difference (+/-)</u>			

Stick readings should be taken to detect variances between physical inventory and book inventory.



Reconciliations can detect:	
Leaks	Equipment malfunction
Theft	Errors in stick reading



All of these can inadvertently increase your tax burden if gone unnoticed 27

SUMMARIES

FUEL (If done separately from mileage)

FUEL - GALLONS						
DATE	MA GALS	MA \$	#30 NH GALS	NH \$	ME GALS	ME \$
3/24/2021						
3/25/2021						
3/26/2021	69.072	\$200.01				
3/27/2021						
3/28/2021						
3/29/2021						
3/30/2021			41.883	\$125.01		
3/31/2021			40.828	\$132.00		
4/1/2021						
Column Totals	280.820	\$785.02	966.299	\$2,739.31	0.000	\$0.00

A monthly summary of fleet operations must include:

- Distance traveled and fuel for each qualified vehicle.
- Must have total numbers but also be broken down by Jurisdiction.

These summaries 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

Leases - Responsibility for reporting SHOULD be clearly defined in lease agreement

Short-Term Leases

- ▶ Short-Term Leases are 29 days or less.
- ▶ The Lessor will report and pay fuel tax unless the following conditions are met:
 - ▶ The lessor has a written contract that designates the lessee as the party responsible for reporting and paying fuel use tax.
 - ▶ The lessor has a copy of the lessee's IFTA fuel tax license which is valid for the term of the rental.

Long-Term Leases

- ▶ Long-Term Leases are 30 days or more.
- ▶ A lessor regularly engaged in the business of leasing or renting vehicles without drivers to licensees or other lessees may be deemed to be the licensee.
- ▶ A lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

The next section reviews the IRP Renewal Schedule



WHEN ARE IRP FEES COLLECTED?

- ▶ Open New Account
- ▶ Yearly Renewal
- ▶ Adding a Vehicle
- ▶ Weight Changes

WHERE ARE IRP FEES FROM?

Individual Jurisdictions make up registration fees through their legislature.

HOW ARE THE IRP FEES DETERMINED?

Your fees are determined by the vehicle weight and the percentage of distance traveled in each jurisdiction. While another motor carrier may operate in the same jurisdictions, they may have different proportionate travel or fewer vehicles in their fleet.

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IRP Reporting Period

Reporting Period - The period of 12 consecutive months immediately prior to July 1 of the calendar year immediately proceeding the beginning of the Registration Year for which apportioned registration is sought. If the Registration Year begins on any date in July, August, or September, the Reporting Period shall be the previous such 12-month period.

NH fiscal year is July 1st through June 30th

<u>First Month of Registration Year</u>	<u>IRP REPORTING (MILEAGE) PERIOD</u>	<u>REGISTRATION YEAR</u>
July 2020	7/1/2018 - 6/30/2019	2021
August 2020	7/1/2018 - 6/30/2019	2021
September 2020	7/1/2018 - 6/30/2019	2021
October 2020	7/1/2019 - 6/30/2020	2021
November 2020	7/1/2019 - 6/30/2020	2021
December 2020	7/1/2019 - 6/30/2020	2021
January 2021	7/1/2019 - 6/30/2020	2021
February 2021	7/1/2019 - 6/30/2020	2022
March 2021	7/1/2019 - 6/30/2020	2022
April 2021	7/1/2019 - 6/30/2020	2022
May 2021	7/1/2019 - 6/30/2020	2022
June 2021	7/1/2019 - 6/30/2020	2022
July 2021	7/1/2019 - 6/30/2020	2022

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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:
Phone No. (123) 123-1233 Fax No:
Email Address:

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.

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

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 Interstate 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 is leasing the fleet of vehicles from a Service Representative. Service Representative/Lessor:
 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	
Total Miles	

Section 4

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

Signature: _____ Title: _____ Date: _____ 33

Sign and date return.

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

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



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WHEN ARE FUEL TAXES COLLECTED?

- ▶ When fuel is purchased
- ▶ Quarterly

You must file a quarterly tax return no later than the last day of the month following the close of the quarter:

WHO SETS THE TAX RATES?

Jurisdictions individually set gas tax rates through their legislature.

- ▶ NH is \$0.222 per gallon, one of the lowest amongst all jurisdictions

	<u>Quarter Period</u>	<u>Due Date</u>
1 st Quarter	January 1 st through March 31 st	April 30 th
2 nd Quarter	April 1 st through June 30 th	July 31 st
3 rd Quarter	July 1 st through September 30 th	October 31 st
4 th Quarter	October 1 st through December 31 st	December 31 st

Annual renewal starts November 1st, and applications must be submitted by December 31st

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TO SUCCESSFULLY COMPLETE A QUARTERLY RETURN, YOU WILL NEED:

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

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

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

IFTA Quarterly Fuel Tax Schedule (IFTA-101), IFTA Quarterly Fuel Tax Return (IFTA-100), also referred to as the “coversheet”, and the IFTA-101 instructions.

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Example of Mileage Trip Sheet

MILEAGE TRIP SHEET

COMPANY NAME Company 0 MONTH October
 UNIT NUMBER 1 YEAR 2014
 DRIVER NAME Driver 1

Trip Dates	Beginning Odometer Reading	Ending or Jurisdiction Line Reading	Miles	Jurisdiction	Fuel Purchases	Trip Origin	Trip Destination	Routes of Travel
10/29/14	193,995	194,104	109	NH	112.22 GAL	Chichester, NH		393, 93
	194,104	194,154	50	MA			Tewksbury	38, 93
	194,154	194,586	432	NH			Plymouth, Lyman, Newport, Hooksett	3, 93, 89, 93, 101, 95
	194,586	194,632	46	ME			York, ME	95
	194,632	194,671	39	NH			Chichester, NH	95, 4, 202
10/30/14	194,671	194,711	40	NH	75.34 GAL	Chichester, NH		202, 4
	194,711	194,759	48	ME			Kittery, ME	4
	194,759	195,165	406	NH			Littleton, Pittsburg	4, 202, 93, 3, 145, 3 116, 93
	195,165	195,260	95	MA			Worcester, MA	93, 495, 290, 495, 93
	195,260	195,383	123	NH			Chichester, NH	93, 393
	TOTAL		1,388		187			

Fill in the Miles Monthly Totals:
 Total Miles traveled by the qualified IFTA vehicle

Fill in the Fuel Purchases Monthly Totals:
 Total gallons purchased/placed into the qualified IFTA vehicle

MILEAGE SUMMARY

UNIT NUMBER 1 & 113

Fill in the Quarterly Odometer Readings:
Record the Quarterly Beginning and Ending Odometer readings for each Unit and each month from the Individual Mileage Trip Sheets

Calculate the Total Miles:
For each unit, subtract the ending reading from the Beginning

Calculate the Jurisdictional Miles:
For each unit, add the miles traveled in each jurisdiction on the Individual Mileage Trip Sheets and enter here

Month	Unit #	Beginning Reading	Ending Reading	Total Miles	MA Miles	ME Miles	NH Miles	Miles	Miles
October	1	193,995	195,383	1,388	145	94	1,149		
October	113	363,998	363,998	No Operation					
MONTHLY TOTALS:				1,388	145	94	1,149		
November	1	195,383	205,502	10,119	6,224	328	3,567		
November	113	363,998	381,411	17,413	9,633	1,871	5,909		
MONTHLY TOTALS:				27,532	15,857	2,199	9,476		
December	1	205,502	217,009	11,507	6,507	3,609	1,391		
December	113	381,411	399,996	18,585	9,992	8,312	281		
MONTHLY TOTALS:				30,092	16,499	11,921	1,672		
QUARTER TOTALS:				59,012	32,501	14,214	12,297		

Calculate the Monthly Totals by Odometer and by Jurisdiction:
Combine the Jurisdictional Totals to calculate the Monthly Total. Combine the Total miles per odometer readings for each unit. Be sure the totals reconcile

Calculate the Quarterly Total and Jurisdictional Miles:
Combine the Monthly Totals to calculate the Quarterly Totals

Calculate the Total Miles in each Jurisdiction:
Combine the miles for each unit in each jurisdiction

***The same procedures can be used when completing Fuel Summaries**

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.

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

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

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

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.

New Hampshire Quarterly Fuel Use Tax Schedule
 This schedule along with the IFTA-100 (page 1) must be filed even if no miles traveled. This return for your records. Please use black ink. Round to the nearest whole gallon or mile. Read instructions for the period ending 31, 2014.

IFTA-101 (page 1)
 Instructions for the period ending 31, 2014

(A) Total IFTA Miles		+ (B) Total Non-IFTA Miles		= (C) Total Miles		+ (D) Total Gallons (all IFTA and Non-IFTA jurisdictions)		= (E) Avg. Fleet MPG (2 decimal places)	
5 9 0 1 2		0		5 9 0 1 2		1 0 2 0 9		5.78	

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)	Total 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							0.220			
AB							0.3083			
AL							0.1900			
AR							0.2250			
AZ										
BC										
CA										
CO										
CT										
DE										
FL										
GA										
IA							0.2250			
ID							0.2500			
Subtotals										
Page 2 Subtotals										
Page 3 Subtotals										
Totals										

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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 (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
 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								
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																														
Page 3																														
Totals																														

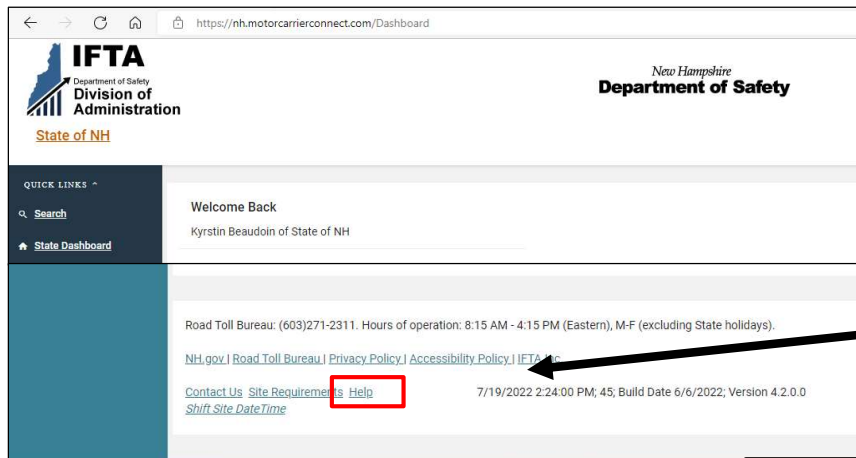
Calculate Taxable Gallons (J):
 Divide Taxable Miles (H) by the MPG (I).
 Example: 12,297/5.78 = 2,127.51 (round to the nearest whole gallon). 2,128

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 (-).

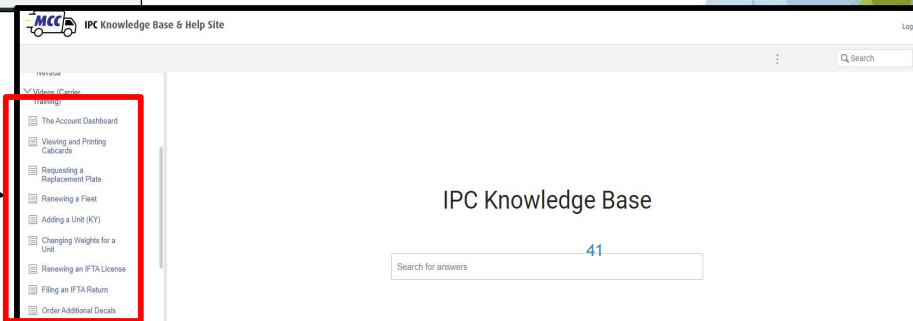
For Diesel, Gasoline, Ethanol and Liquid Propane (LPG) reported, transfer the total amount of Column P from each schedule to the corresponding line on Form IFTA-100 (page 1), IFTA Quarterly Fuel Use Tax Return. For all other fuel types, transfer the total amount of Column P from each schedule to column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

IFTA Quarterly Fuel Use Tax Return/Schedule online filing:



- ▶ Log into the assigned IFTA account and scroll to the bottom of the page to the “Help” link

Choose the appropriate link under “Videos (Carrier Training)” for step-by-step instructions



Complete Fuel Schedule by Entering Totals First

IFTA Quarterly Tax Return
2021 Q1 Due Date 4/30/2021
Return 0 (ID 326312)
In Progress (6/4/2021)

Fuel Schedule Detail 2021 - Q1

Imperial (Gallons/Miles) Metric (Liters/Kilometers)

Distance Summary (Miles)		Fuel Summary (Gallons)	
IFTA Distance	0	IFTA Fuel	0
Non-IFTA Distance	0	Non-IFTA Fuel	0
Total Distance (All Jurisdictions)	0	Total Fuel (All Jurisdictions)	0

Enter Total Distance *
2789

Enter Total Fuel *
188

Miles Per Gallon
0.00

**FILING
AN IFTA
RETURN**

Enter IFTA Distance and Fuel

IFTA Distance & Fuel

Taxable distance matches total distance for all jurisdictions Yes No

Hide Unused US jurisdictions Show Unused US jurisdictions

Select US jurisdiction to add: Indiana + Add

Hide Unused CAN jurisdictions Show Unused CAN jurisdictions

Select Canadian jurisdiction to add: Alberta + Add

CSV Print Search:

Jurisdiction	Total IFTA Distance (Miles)	Tax Paid Fuel (Gallons)	Tax Rate	Other Info
IL			0.5010	
KY	0	0	0.2460	

Showing 1 to 61 of 61 entries

+ Save and Continue+ Shelvex Cancel

Save and Calculate Taxes

IFTA Quarterly Tax Return
 2021 Q1 Due Date 4/30/2021
 Return ID (D) 326312
 In Progress (6/4/2021)

Fuel Schedule Summary

CSV Print Search:

Fuel Type	IFTA Distance	Non-IFTA Distance	Total Distance	Total Fuel	MPG	MPG Method	Status	Action
Gasohol	2789	0	2789	318	8.77	Use Calculated	Ready to Calculate	Edit

Show 10 entries Showing 1 to 1 of 1 entries

Enter all necessary tax return information. Once all fuel schedules are entered and marked with 'Ready to Calculate' status, click 'Save and Calculate Taxes'.

File the Return

IFTA Quarterly Tax Return
 2021 Q1 Due Date 4/30/2021
 Return ID (D) 326312
 In Progress (6/4/2021)

Return Summary
[View in Report Format](#)

Review the information on this Return Summary. When finished reviewing, complete the Return by selecting the File button at the bottom of this page.

The Current Date is later than the Due Date. Penalties and/or interest may be charged.

2021 Q1 Quarterly Return (D) 326312

Return Information:

Total Tax	(88.71)
Total Interest	\$0.27
Total Penalties	\$0.00
Total Adjustments	\$0.00
Total Other	\$0.00
Total Due	\$41.56

Fuel Schedule Summary:

CSV Print

Fuel	MPG Method	MPG	Distance (Miles)	Taxable Distance (Miles)	Standard Fuel (Gallons)	Tax Paid Fuel (Gallons)	Net Taxable Fuel (Gallons)	Tax Due (Credits)	Interest Due	Total Due
Gasohol	VC	8.77	2789	2789	318	318	318	(88.71)	\$0.27	(88.44)
Return Total			2789	2789	318	318	0	(88.71)	\$0.27	(88.44)

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

Credits on the account can be used for eight (8) quarters before they expire. If you wish to be refunded the credit amount, a request for a refund can be submitted in writing to this office. Please note, Kentucky will not refund amounts under \$10.00 and all refunds are subject to review by our Office of Audits prior to issuance. Written requests can be forwarded by email to Refund.DMC@ky.gov or by mail to Division of Motor Carriers, PO Box 2004, Frankfort, KY 40602.

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IFTA Quarterly Fuel Use Tax Return/Schedule Important Reminders:

- ▶ Report all miles traveled, retail fuel purchases, and/or bulk tank withdrawals.
- ▶ Round all miles and gallons to the nearest whole number.
- ▶ Include all jurisdictional travel, even trips where travel is only a few miles over a state line or **only traveled in the base jurisdiction.**
- ▶ Round the miles per gallon (MPG) calculation to 2 decimal places.
- ▶ **The miles per gallon (MPG) is only a calculation.**
- ▶ 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.
- ▶ **Depending on the reporting information a NH Road Toll staff member may initiate contact to discuss the record keeping and reporting process.**
- ▶ Submit payment by check or money order payable to: State of NH – Road Toll Bureau.

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DID YOU KNOW?

Carriers crossing into other jurisdictions and qualifying for apportioned plates do have a choice:

- You can register for apportioned license plates
- You can obtain trip permits



Permits vs. License

Permits

- ▶ Temporary - 3 day permit - 72 hour
- ▶ No decal is issued
- ▶ Record keeping is NOT required
- ▶ Company with minimal travel out of state
- ▶ One permit per state

License

- ▶ 1 year license
- ▶ Decal is issued
- ▶ Record keeping is REQUIRED
- ▶ Company travels frequently out of state
- ▶ One license for every state

1. Each time you travel out of state have to get a permit

2. Have to obtain a permit for EACH state you plan to travel through

5. Have to WAIT to be approved



3. Pay EACH state's fees, as well as the permitting companies fees.

4. Some states issue the permits themselves and don't go through permit companies.

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Frequently Asked Questions (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.

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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.

Off-road miles traveled in an IFTA vehicle are considered IFTA miles and should not be reported as non-IFTA.

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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.

Off-road miles are considered taxable miles.

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.

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Do I have to record personal miles?

YES! Once a company has become licensed with IFTA or IRP, every mile **NEEDS** to be recorded and is considered taxable.

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.

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What is the difference between Taxable Gallons and Tax Paid Gallons?

Taxable gallons are the gallons **used** while traveling through each jurisdiction and is calculated by dividing the total taxable miles by the average miles per gallon.

Tax paid gallons are the gallons **purchased** and placed in the propulsion tank.

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.

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Questions?

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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 101I)
- * IFTA License Application
- * NH Road Toll Bureau Information and Notifications

▶ **IFTA Inc. website:**

<http://www.iftach.org/>

The following information can be accessed:

- * Manuals including Articles of Agreement, Procedures Manual and Audit Manual
- * Important Notices including Emergency Orders and Waivers
- * Tax Rates, Rate Changes and Exemptions

▶ **New Hampshire Road Toll Field Audit Bureau:**

603-271-2302 Opt. 1

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

Resources

▶ **State of NH Road Toll Bureau:**

603-271-2311

NHIFTA@dos.nh.gov

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

IRPD@dos.nh.gov

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