Glenn Hegar Texas Comptroller of Public Accounts

International Fuel Tax Agreement

Texas Guidebook

IFTA

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Table of Contents

I. Introduction . . . 1
- Interstate Trucker License . . . 1
- Fuel Trip Permit . . . 1

II. Definitions . . . 1

III. Initial Licensing . . . 2
- IFTA License Application Procedures . . . 2
- IFTA Fees . . . 3
- Bonding . . . 3

IV. Annual IFTA Credentials . . . 3
- IFTA License . . . 3
- IFTA Decals . . . 3
- Temporary Decal Permits . . . 3
- Annual Renewal Procedures . . . 3
- Reasons for Denial of an Automatic License Renewal . . . 3
- Grace Period . . . 4

V. Reporting Requirements . . . 4
- Quarterly Tax Reports . . . 4
- Electronic Reporting . . . 4
- Reporting by Mail . . . 4
- Annual Filing . . . 4
- Penalty and Interest Provisions . . . 4
- Measurement Conversion Table . . . 4
- Tax-Exempt Miles . . . 5
- Non-IFTA Miles . . . 5

VI. Tax Report and Supplement . . . 5
Special Reporting Issues. . . . 6
Fuel Tax Surcharges . . . 6
Rate Changes within a Quarter . . . 6
Travel in Oregon . . . 6

VII. License Cancellation, Suspension, Revocation and Reinstatement . . . 7
License Cancellation . . . 7
License Suspension and Revocation . . . 7
License Reinstatement . . . 7

VIII. Lease Agreements . . . 7

IX. Recordkeeping Requirements . . . 8
Mileage Records . . . 8
Fuel Records . . . 9
Bulk Fuel Storage . . . 9
Record Retention . . . 9

X. Audit . . . 9

XI. Appeals . . . 10

XII. Frequently Asked Questions . . . 10
Qualified Motor Vehicles . . . 10
IFTA Licensing . . . 10
Bonding . . . 11
Credentials . . . 11
Quarterly Tax Reports . . . 12
Records Kept by Licensees . . . 13
Credits and Refunds . . . 13
Biodiesel Fuel and Renewable Diesel Fuel . . . 13

XIII. Appendix . . . 14
Trip Mileage and Route Sheet . . . 14
Texas Application for International Fuel Tax Agreement License (Form AP-178-1) . . . 18
International Fuel Tax Agreement (IFTA) Fuel Tax Report (Form 56-101) . . . 22
IFTA Fuel Tax Report Supplement (Form 56-102) . . . 24

I. Introduction

The International Fuel Tax Agreement (IFTA) is a tax collection agreement between the 48 contiguous states of the United States and the 10 provinces of Canada. It is designed to reduce the administrative burden of reporting motor fuel taxes in multiple jurisdictions. Advantages of IFTA include:

- a single fuel tax license issued by the base jurisdiction authorizing travel in all IFTA jurisdictions;
- a quarterly tax report filed only with the base jurisdiction for reporting operations in each of the member jurisdictions; and
- fuel tax audits generally performed only by the base jurisdiction.

IFTA governing documents (Articles of Agreement, Procedures Manual and Audit Manual) are online at iftach.org under the heading "Manuals."

This guidebook is intended to help you with the application, licensing, reporting, recordkeeping requirements and audit procedures under IFTA.

Motor carriers traveling in non-IFTA jurisdictions must follow the procedures and file the report required by the regulations of those jurisdictions, even if they have an IFTA license. Alaska, the District of Columbia, the United Mexican States (Mexico) and Canada's Northwest Territories, Nunavut Territory and Yukon Territory are not members of IFTA.

Motor carriers that travel only between Texas and Mexico are not eligible to apply for an IFTA license and must either obtain a Texas interstate trucker license or purchase a fuel trip permit each time a qualified motor vehicle enters Texas.

Interstate Trucker License

You can download a Texas Application for Fuels Tax License (Form AP-133) at comptroller.texas.gov/forms/ap-133.pdf, or contact us at 1-800-252-1383.

Fuel Trip Permit

A motor carrier that enters Texas with a qualified motor vehicle no more than five times in a calendar year can buy a fuel trip permit for each entry into Texas instead of obtaining an IFTA license or interstate trucker license.

How to get a fuel trip permit:

- Purchase a $50 cashier's check or money order payable to the Texas Comptroller of Public Accounts.
- On both the face of the cashier's check or money order AND on the receipt from the cashier's check or money order, clearly write "Fuel Trip Permit," the license plate number or the manufacturer's vehicle identification number (VIN) of the vehicle entering Texas and the date the vehicle will enter Texas.
- The receipt from the cashier's check or money order is the fuel trip permit and must be carried in the vehicle for which the tax payment is made.

Mail the cashier's check or money order to:

Texas Comptroller of Public Accounts
Attn: Fuel Trip Permit
P.O. Box 13528
Austin, Texas 78711-3528

A fuel trip permit is valid for only one entry into Texas and only for 20 days from the date recorded on the permit.

Operating a motor vehicle in Texas without a valid IFTA license, interstate trucker license or fuel trip permit may subject you to a penalty under Subchapter E of the Texas Motor Fuels Tax Code.

To get information concerning all interstate motor carrier regulations and permits, visit the Texas Department of Motor Vehicles at txdmv.gov/motor-carriers/commercial-fleet-registration, or call the Texas one-stop-shop hotline for the motor carrier industry at 1-800-299-1700.

II. Definitions

Audit – the physical examination of the source documentation (e.g., fuel purchase receipts, mileage records and trip sheets) of the licensee's operations, either in detail or on a representative sample basis; the evaluation of the internal controls of the licensee's accounting system and operations; and the accumulation of sufficient competent evidential matter to afford a reasonable basis for determining whether there are any material differences between actual and reported operations for each affected jurisdiction in accordance with the provisions of the IFTA and all affected jurisdictions' fuel use tax laws.

Base Jurisdiction – the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and where:

- operational control, and the operational records of the licensee's qualified motor vehicles, are maintained or can be made available; and
- some travel is accrued by qualified motor vehicles within the fleet. Two or more affected jurisdictions can allow the consolidation of several fleets, which would otherwise be based in two or more jurisdictions.

Comptroller – the Texas Comptroller of Public Accounts. In this guidebook, "we" refers to the Texas Comptroller's office.

Fleet – one or more qualified motor vehicles.

Jurisdiction – a state of the United States, the District of Columbia, a province or territory of Canada or a state of the United Mexican States.

Lessee – the person acquiring the use of equipment, with or without a driver, from another.

Lessor – the person granting the use of equipment, with or without a driver, to another.

Licensee – a person who holds a valid IFTA license issued by the base jurisdiction.

Member Jurisdiction – a jurisdiction that is a member of IFTA.

Motor Carrier – a person who operates, or causes to be operated, a qualified motor vehicle on any public road or highway in Texas.

Motor Fuels – all fuels placed in the supply tanks of qualified motor vehicles.

Person – an individual, corporation, partnership, association, trust or other entity.

Qualified Motor Vehicle – a motor vehicle used, designed or maintained for the transportation of persons or property and which:

- has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- has 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 a recreational vehicle.

Recreational Vehicle – a vehicle such as a motor home, pickup truck with attached camper or bus, when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle cannot be used in connection with any business endeavor.

III. Initial Licensing

IFTA License Application Procedures

Texas is your base jurisdiction for IFTA licensing and reporting if you:

- have qualified motor vehicles registered in Texas that travel on Texas highways;
- have an established place of business in Texas from which motor carrier operations are performed; and
- maintain operational control and records for qualified motor vehicles in Texas or can make those records available in Texas.

If Texas is your base jurisdiction, and you operate any qualified motor vehicles in at least one other member jurisdiction, you can file an IFTA license application in Texas. If you qualify as an IFTA licensee, but do not participate in the IFTA program, you must obtain fuel trip permits for travel through member jurisdictions and into Texas.

Texas law allows a motor carrier to enter Texas no more than five times in each calendar year using a fuel trip permit. If you make more than five trips into Texas in a calendar year, you must file an IFTA license application.

A motor carrier who has held an IFTA license in another member jurisdiction must be in good standing with that jurisdiction in order to receive an IFTA license from Texas.

You can download the Texas Application for International Fuel Tax Agreement License (Form AP-178) at comptroller.texas.gov/forms/ap-178.pdf, or you can contact us at 1-800-252-1383. The IFTA license application requests basic information about you and your interstate operations. Send the completed application to the Comptroller's office in Austin at the address indicated on the application for processing. If we have any questions about the application or need additional information, we will contact you.

Once your application is processed, we will issue you an IFTA license and two IFTA decals for each qualified motor vehicle in your fleet. We do not issue temporary IFTA licenses, and new IFTA applicants are not eligible for temporary decals.

If you have valid IFTA decals displayed on a vehicle, that vehicle cannot travel through a member jurisdiction on a fuel trip permit.

IFTA Fees

There are no fees associated with IFTA registration, licenses or decals.

Bonding

We do not generally require bonds of first-time applicants for an IFTA license. We can require a bond to protect the interests of all member jurisdictions if an IFTA licensee has a history of not filing tax reports on time, not remitting tax due, or other problems.

IV. Annual IFTA Credentials

IFTA License

We will issue a single IFTA license for your entire fleet of qualified motor vehicles. The annual license is valid from Jan. 1 through Dec. 31. You must place a legible copy of the original license in each of your qualified motor vehicles, as well as in any vehicles you add to your fleet during the license year.

A vehicle will not be considered to be operating under an IFTA license, unless there is a copy of the license in the vehicle. Operating a qualified motor vehicle without a copy of the original IFTA license may subject a licensee to citations and fines, and the licensee may be required to purchase a fuel trip permit each time the vehicle enters a member jurisdiction.

We do not issue temporary IFTA licenses.

IFTA Decals

After we process your IFTA license application, we will issue two IFTA decals for each qualified motor vehicle at no cost. Decals should be displayed outside the vehicle, one for each side of the cab.

IFTA decals are valid from Jan. 1 through Dec. 31 and can be displayed one month before the beginning of a new year, but must be displayed throughout the calendar year the decals are valid. Failure to properly display IFTA decals on a qualified motor vehicle may subject the licensee to citations and fines, and the licensee may be required to purchase a fuel trip permit each time the vehicle enters a member jurisdiction.

Once your IFTA license is issued, you can call us at 1-800-252-1383, or write us at the address on the IFTA license application, to request additional decals, at no cost, for qualified motor vehicles added to your fleet.

Temporary Decal Permits

If your IFTA account is in good standing, you can call us at 1-800-252-1383, or write us at the address on the IFTA license application, to order 30-day temporary decal permits for qualified motor vehicles you added to your fleet. We will fax the temporary decal permits to you so that you can put your qualified motor vehicle into service immediately.

The temporary decal permit is vehicle-specific and should be carried in the qualified motor vehicle for which it was ordered until the IFTA decals arrive. We will send the decals to you before the temporary permit expires. Once you obtain a temporary decal permit, the vehicle is considered part of your IFTA fleet. All miles driven and fuel consumed by a qualified motor vehicle during the period you operate the vehicle under a temporary decal permit must be included in your quarterly IFTA report.

New IFTA applicants are not eligible for temporary decal permits.

Annual Renewal Procedures

We will determine if you are eligible for automatic license renewal by Dec. 1 each year. If you are eligible, we will automatically issue and mail new IFTA credentials (a license and decals) to you at no cost.

Reasons for Denial of an Automatic License Renewal

We may deny renewal of an IFTA license if the licensee has failed to file any report, has failed to remit any amounts due to any other member jurisdiction or has not operated or traveled interstate during the preceding six consecutive calendar quarters.

We will not renew an IFTA license if the licensee is delinquent in the payment of any tax or fee administered by the Comptroller or if the licensee has a forfeited or canceled registration with the Texas Secretary of State.

Grace Period

During January and February of each year, IFTA member jurisdictions will honor a valid IFTA license and decals from the previous year. You can carry the previous year's IFTA license and display the previous year's decals on your qualified motor vehicles until March 1 of the current calendar year, provided your IFTA account is in good standing.

V. Reporting Requirements

Quarterly Tax Reports

Under IFTA, you are required to file quarterly motor fuel tax reports with your base jurisdiction: the International Fuel Tax Agreement (IFTA) Fuel Tax Report (Form 56-101) and the IFTA Fuel Tax Report Supplement (Form 56-102).

The amounts listed on your report for each jurisdiction are combined to calculate a net balance due. The base jurisdiction is responsible for distributing the taxes to the appropriate member jurisdictions based on the information you report each quarter. The due date for the quarterly tax report is the last day of the month immediately following the close of the quarter for which the report is being filed:

Reporting Quarter	Due Date
January—March	April 30
April—June	July 31
July—September	October 31
October—December	January 31

We will provide current tax rates for all member jurisdictions with the quarterly tax reports. Tax rates for the current and previous quarters are also available online at iftach.org.

Every licensee must file a quarterly tax report, even if the licensee did not operate in any IFTA member jurisdiction or purchase any taxable fuel in that quarter.

The quarterly tax report must be postmarked or received by the Comptroller's office by the due date. If the scheduled due date is a Saturday, Sunday or legal holiday, the quarterly tax report is due the next business day. You are subject to penalty and interest if you do not report and pay your tax on time.

Electronic Reporting

You can file IFTA quarterly tax reports using Electronic Data Interchange (EDI). To learn more about obtaining approval to file using EDI, see comptroller.texas.gov/taxes/file-pay/edi/.

Reporting by Mail

We will send you a paper quarterly tax report approximately 30 days before the due date. If you do not receive this report, you can download blank reports (Forms 56-101 and 56-102) at comptroller.texas.gov/taxes/fuels/forms/.

Failure to receive the quarterly tax report does not relieve you of the obligation to report and pay your taxes on time.

Annual Filing

Texas does not allow annual filing.

Penalty and Interest Provisions

We assess penalties, interest or both for failure to file a report, filing a report after the due date, paying the tax after the due date, or underpaying taxes.

The minimum penalty is $50 or 10 percent of your total tax liability, whichever is greater. The minimum penalty applies to all late reports including no operations, no tax due and credit reports.

We assess interest on all delinquent taxes due each member jurisdiction. The interest rate is adjusted each year on Jan. 1.

The annual rate is based on the federal short-term rate, as established by the Internal Revenue Service, plus 2 zpercent. The current interest rate is available on the Comptroller's IFTA website at comptroller.texas.gov/taxes/fuels/ifta.php.

We calculate interest beginning the day after the due date of the report for each month, or fraction of a month, until paid. A full month's interest is charged if tax remains unpaid for any portion of the month. A licensee does not earn interest on a credit when filing a tax report.

Measurement Conversion Table

Texas IFTA licensees are required to use United States measurements to complete their quarterly tax reports.

Conversion rates are:

1 gallon = 3.785 liters
1 liter = 0.2642 gallons
1 mile = 1.6093 kilometers
1 kilometer = .62137 miles

All numbers must be rounded to the nearest whole gallon or mile. When reporting fuels that cannot be measured in liters or gallons (e.g., compressed natural gas), report the

fuel in the units of measurement used by the jurisdiction where the fuel was purchased.

Tax-Exempt Miles

IFTA recognizes that member jurisdictions have unique economic and geographic characteristics, and allows members to exempt any use of motor fuel within their jurisdictions from tax. As a result, member jurisdictions use various definitions of tax-exempt miles. You can verify tax-exempt miles for each jurisdiction online at iftach.org. Select "Exemptions" and then "Distance."

The tax-exempt miles you travel must be included as "Total Miles" on your IFTA quarterly tax report, but you can deduct them when you calculate the "Taxable Miles" for a particular member jurisdiction. All jurisdictions require documentation to support a claim of tax-exempt miles.

Texas has no tax-exempt miles. Accordingly, all miles traveled in Texas (on-highway and incidental off-highway travel) are reported as taxable miles.

Non-IFTA Miles

Non-IFTA miles are the miles traveled in jurisdictions that are not members of IFTA. The Northwest Territories, Nunavut Territories and Yukon Territory of Canada, the United Mexican States (Mexico), Alaska and the District of Columbia are non-IFTA jurisdictions.

VI. Tax Report and Supplement

IFTA quarterly motor fuels tax reports are the IFTA Fuel Tax Report (Form 56-101) and the IFTA Fuel Tax Report Supplement (Form 56-102). The forms are available at comptroller.texas.gov/taxes/fuels/forms/.

The tax report (Form 56-101) summarizes the amount of tax due for each of the various fuel types computed on a completed tax report supplement (Form 56-102). The tax report is used to determine the total amount due, including any penalty or interest, or the total amount of overpayment.

The tax report supplement (Form 56-102) is used to report fuel purchases and miles traveled in each jurisdiction for each fuel type.

The fuel types and the code for each fuel type reported on the tax report supplement are:

01	Diesel
02	Gasoline
03	Ethanol
04	Propane (LPG)
05	Compressed Natural Gas (CNG)
06	A-55
07	E-85
08	M-85
09	Gasohol
10	Liquefied Natural Gas (LNG)
11	Methanol
12	Biodiesel

You must complete a separate IFTA Fuel Tax Supplement (Form 56-102) for each fuel type.

Each tax report supplement must record the following information:

A. Total IFTA Miles – total miles traveled in all IFTA jurisdictions by all qualified motor vehicles in your fleet using the specified fuel type. *Non-taxable miles include travel under a fuel trip permit and tax-exempt miles*. See the *Tax-Exempt Miles* section.

B. Total Non-IFTA Miles – total miles traveled in all non-IFTA jurisdictions (Mexico, Alaska, District of Columbia and the three Canadian territories) by all qualified motor vehicles in your fleet using the specified fuel type.

C. Total IFTA and Non-IFTA Miles

D. Total Gallons Purchased – total gallons of the specified fuel type purchased in both IFTA and non-IFTA jurisdictions by all qualified motor vehicles. Fuel is considered purchased when delivered into the fuel supply tank(s) of a qualified motor vehicle. Total Gallons Purchased includes all gallons delivered into qualified motor vehicles at retail locations, all gallons delivered into qualified motor vehicles from bulk storage tanks and all gallons delivered into qualified motor vehicles in Oregon. This information is used to calculate your fleet's average MPG.

E. Average Fleet MPG – Divide the total IFTA and non-IFTA miles (Item C) by the total gallons purchased (Item D) to calculate your fleet's average miles per gallon (MPG).

F. Jurisdiction Code – Abbreviation for state or province.

Additionally, you must report the following information for each member jurisdiction in which you operated a qualified motor vehicle using the specified fuel type:

H. Total IFTA Miles – all taxable and non-taxable miles traveled in the member jurisdiction by all qualified motor vehicles in your fleet using the specified fuel type. Non-taxable miles include tax-exempt miles and miles traveled using a fuel trip permit.

I. Taxable Miles – total miles traveled in the member jurisdiction minus any tax-exempt miles and miles traveled using a fuel trip permit. See *Tax-Exempt Miles* on Page 5.

K. Taxable Gallons – divide taxable miles (Item I) by the average fleet MPG (Item E) to determine the total taxable gallons of fuel consumed in the member jurisdiction.

L. Purchased Gallons – total tax-paid gallons of the specified fuel type purchased in the member jurisdiction. Keep your receipt for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles in the member jurisdiction. Fuel remaining in storage cannot be claimed until it is delivered into a qualified motor vehicle operated with an IFTA decal. NOTE: The total of Item L for all member jurisdictions in which you had activity must equal Item D, unless you have purchased fuel in a non-IFTA jurisdiction (e.g., the District of Columbia) or in Oregon (which does not impose a motor fuels tax) or you do not have a receipt to support a fuel purchase. The total of Item L cannot be greater than Item D. When reporting a surcharge for a jurisdiction, leave Items H and L blank.

Always report a surcharge for a member jurisdiction on a separate line by completing Items I, K, M, O, P (if applicable) and Item Q. Leave Item H for Total IFTA Miles and Item L for Purchased Gallons blank. For more information, see the *Special Reporting Issues, Fuel Tax Surcharges* section.

M. Net Taxable Gallons – subtract Item L from Item K for each member jurisdiction. If Item K is greater, enter the taxable gallons. If Item L is greater, enter the credit gallons. Use brackets < > to indicate credit gallons.

N. Tax Rate – We list the current tax rate for each member jurisdiction on the preprinted supplement. If the tax rate is not preprinted, refer to the IFTA, Inc. website at iftach.org to find the filing quarter's tax rate chart for the specified fuel type, all tax rate footnotes and the exchange rate.

Special Reporting Issues

Fuel Tax Surcharges

Some jurisdictions impose an additional charge on each taxable gallon of fuel used in that jurisdiction. This surcharge is not paid at the pump or upon withdrawal from bulk storage facilities. Instead, the surcharge is collected on the quarterly IFTA report. The surcharge must always be listed as a separate line on the tax report supplement (Form 56-102) and identified as a surcharge (e.g., Indiana – surcharge).

When a qualified motor vehicle in your fleet travels in any of the member jurisdictions that impose a surcharge, you must calculate and pay the surcharge on your quarterly tax report.

To calculate the amount due to the jurisdiction imposing a surcharge, multiply the number of taxable gallons consumed in that jurisdiction (Form 56-102, Item K) by the surcharge rate. You can verify the rate of the surcharges imposed by member jurisdictions online at iftach.org. Leave Items H and L blank when reporting a surcharge.

Rate Changes within a Quarter

Sometimes member jurisdictions change their tax rate during a quarter. When this occurs, you should separate the miles traveled during each rate period and report them on separate lines of the report supplement. If you traveled in a member jurisdiction that had a mid-quarter rate change, we will list that jurisdiction multiple times on your preprinted IFTA report supplement.

Travel in Oregon

Special rules apply when reporting travel in Oregon on the supplement (Form 56-102) because Oregon does not impose a tax on motor fuels.

Miles traveled in Oregon are included with your Total IFTA Miles (Item A) and the gallons delivered into your IFTA vehicles in Oregon are included with your Total Gallons Purchased (Item D) to calculate your fleet's average miles per gallon.

For the Oregon supplement line, you should only report miles traveled in Oregon in Item H. Leave the remaining Items I – Q for Oregon blank.

VII. License Cancellation, Suspension, Revocation and Reinstatement

License Cancellation

You can cancel your IFTA license at any time. When you cancel your IFTA license, you are required to meet all reporting requirements and satisfy all tax liabilities to all member jurisdictions. You can check the cancellation box on your final IFTA quarterly tax report to indicate the end of operations under IFTA, or you can send us a written request to cancel your IFTA license.

If you fail to notify the Comptroller that you are canceling your IFTA license, or if you fail to file an IFTA quarterly tax report, we will estimate a tax liability for you. Estimated tax liabilities can result in collection actions.

Upon cancellation of your IFTA license, you must return your original license and all unused IFTA decals to the Comptroller's office. Any member jurisdiction can conduct a final audit upon cancellation of an IFTA license. You should retain all relevant records for four years after the due date of your last IFTA tax report.

License Suspension and Revocation

We can suspend or revoke an IFTA license for failure to comply with any of the IFTA provisions including failing to:

- file a required IFTA quarterly tax report;
- remit all taxes for all member jurisdictions; or
- pay or protest an audit assessment within the established time period.

DO NOT OPERATE QUALIFIED MOTOR VEHICLES IN YOUR FLEET WHILE YOUR IFTA LICENSE IS REVOKED OR SUSPENDED!

We will notify all member jurisdictions if we revoke or suspend your IFTA license. Other IFTA licenses you hold will also be revoked or suspended. If you operate a qualified motor vehicle in a member jurisdiction after your IFTA license has been revoked or suspended, you may be subject to a citation, a fine, a penalty and possible seizure of your qualified motor vehicle. In addition, you may be required to purchase fuel trip permits to travel into or through each member jurisdiction.

License Reinstatement

We can reinstate an IFTA license once the licensee files all required tax reports and pays all outstanding liabilities due for all member jurisdictions.

We may require the licensee to post a bond in an amount sufficient to satisfy any potential future liabilities for all member jurisdictions.

We will notify all member jurisdictions when a suspension has been released or a revoked license has been reinstated.

VIII. Lease Agreements

A motor carrier that leases a qualified motor vehicle is subject to IFTA requirements to the same extent, and in the same manner, as if the carrier owned the qualified motor vehicle.

We are frequently asked about who is liable for reporting and paying the motor fuels tax due on leased motor vehicles. The following guidelines are established by IFTA based on the type of business activity *and* the type of lease.

Rental and Leasing–Long-Term Leases: A lessor regularly engaged in the business of leasing or renting qualified motor vehicles without drivers for 30 days or more is responsible for reporting and paying motor fuels tax.

Rental and Leasing–Short-Term Leases: A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for fewer than 30 days is responsible for reporting and paying motor fuels tax, unless both of the following conditions are met:

- the lessor has a written rental contract that designates the lessee as the party responsible for reporting and paying the motor fuels tax; and
- the lessor has a copy of the lessee's IFTA fuel tax license, and the license is valid for the term of the rental.

Household Goods Carriers: In the case of a household goods carrier using independent contractors, agents or service representatives under intermittent leases, the party responsible for motor fuels use tax is:

- the household goods carrier, if the qualified motor vehicle is being operated under the carrier's jurisdictional operating authority. The base jurisdiction for IFTA tax reporting purposes is the base

jurisdiction of the carrier regardless of where the qualified motor vehicle is registered; or

- the independent contractor, agent or service representative, if the qualified motor vehicle is being operated under the jurisdictional operating authority of the independent contractor, agent or service representative. The base jurisdiction for IFTA reporting purposes is the base jurisdiction of the independent contractor, agent or service representative, regardless of where the qualified motor vehicle is registered.

Independent Contractors–Short-Term Leases: In the case of a motor carrier using independent contractors under short-term leases of fewer than 30 days, the trip lessor (independent contractor) will report and pay all motor fuel taxes.

Independent Contractors–Long-Term Leases: In the case of a motor carrier using independent contractors under long-term leases of 30 days or more, the lessor (independent contractor) and the lessee (motor carrier) will be given the option to designate which of them will report and pay the motor fuels tax. If there is no written agreement or contract, or if the written document is silent regarding the tax, the lessee will be responsible for reporting and paying motor fuels tax. If the lessee assumes responsibility through a written agreement or contract, the base jurisdiction (for IFTA tax reporting purposes) will be the base jurisdiction of the lessee, regardless of where the lessor registers the qualified motor vehicle.

A motor carrier must make lease agreements available upon request.

IX. Recordkeeping Requirements

Mileage Records

You must maintain records to support the information reported on your quarterly tax reports.

To satisfy IFTA requirements, the mileage records you keep on each qualified motor vehicle must include the following information:

- power unit number or vehicle identification number (VIN);
- vehicle fleet number;
- registrant's name;
- monthly distance recaps for each jurisdiction in which the vehicle operated; and
- for each trip made, the:
  - dates of trip (starting and ending);
  - trip origin and destination;
  - routes of travel;
  - beginning and ending odometer reading of the trip;
  - total trip miles; and
  - mileage by jurisdiction.

See the *Appendix* for examples of trip sheets and monthly mileage/fuel recap sheets.

We can approve the use of acceptable on-board recording devices, satellite tracking systems or other electronic data recording systems instead of, or in addition to, handwritten trip reports for qualified motor vehicles. You must maintain a monthly record of each vehicle's odometer reading, even when using an accepted electronic data recording device.

To use the on-board recording or vehicle tracking device, you must meet the following requirements:

- you must obtain a certificate from the manufacturer certifying that the design of the on-board recording or vehicle tracking device has been sufficiently tested to meet the requirements of IFTA;
- the device and associated support systems must be (to the maximum extent practicable) tamper-proof and must not permit altering of the information collected. You can edit the original information collected, but you must identify all editing, and you must record and retain both the edited and original data;
- the device must warn the driver visually and/or audibly if the device ceases to function;
- the device must time-stamp and date-stamp all data recorded;
- the device must not allow data to be overwritten before the data has been extracted. The device must warn the driver visually and/or audibly if the device's memory is full and it can no longer record data;
- if the device does not automatically update a life-to-date odometer when the vehicle is placed in motion, then the driver must enter the current vehicle

odometer reading when the on-board recording or vehicle tracking device is connected to the vehicle; and

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

It is your responsibility to recalibrate the on-board recording device when the tire size changes, the vehicle drivetrain is modified, or any modifications are made to the vehicle that affect the accuracy of the on-board recording device. You must maintain and recalibrate the device in accordance with the manufacturer's specifications. You must retain a record of recalibrations for the four-year audit retention period.

You are also responsible for maintaining a back-up copy of the electronic files, either electronically or on paper.

You must train your drivers in the use of the on-board recording or vehicle-tracking device. Drivers must note any failures of the device and prepare manual trip reports until the device is again operational. If you are interested in obtaining additional information on the acceptability of these devices, you can call us at 1-800-252-1383, or write us at the address on the IFTA license application.

Fuel Records

You must maintain complete records of all retail motor fuel purchases, with separate totals for each fuel type.

Fuel types include diesel, gasoline, ethanol, propane (LPG), compressed natural gas (CNG), liquefied natural gas (LNG), A-55, E-85, M-85, gasohol, methanol and biodiesel.

The fuel records must contain the following information:

- date of purchase;
- name and address of the seller;
- number of gallons or liters purchased;
- type of fuel purchased;
- price per gallon or liter;
- evidence of tax paid to a jurisdiction;
- unit number of the vehicle into which the fuel was placed; and
- purchaser's signature.

Acceptable fuel receipts include invoices and credit card receipts. A credit card receipt must document the delivery of fuel into a specific qualified motor vehicle. We will not accept receipts that contain alterations or erasures.

Bulk Fuel Storage

If you have a bulk fuel storage facility, you can obtain credit for tax paid on fuel withdrawn from that facility if you maintain the following records:

- date of withdrawal;
- number of gallons or liters withdrawn;
- fuel type;
- unit number of the vehicle into which the fuel was placed; and
- purchase and inventory records to substantiate that tax was paid on all bulk fuel purchases to the member jurisdiction where the storage is located.

Record Retention

You must maintain records to prove that the information reported on your quarterly tax reports is accurate. You must keep these records for four years from the due date of the report or the date the report is filed, whichever is later. You can keep your records on paper or on an acceptable computerized or condensed storage system.

It is your responsibility to maintain records of all interstate operations by qualified motor vehicles in your fleet. Noncompliance with any recordkeeping requirement is cause for revocation or suspension of your license.

X. Audit

Every IFTA licensee is subject to audit. If you are selected for an audit, we will contact you at least 30 days in advance. We will make every effort to schedule the audit at a mutually convenient time and will confirm the audit in writing.

If you fail to provide records for an audit, we may estimate your audit liability.

When records are not acceptable to our auditors, they can take one or more of the following actions:

- estimate gallonage based on prior experience of the licensee or, by comparison, to similar operations;
- use a standard of 4.0 miles per gallon; or

- disallow all claims for tax-paid fuel without supporting documentation.

In all instances, the burden of proof lies with the licensee.

We will send the audit results to the IFTA jurisdictions in which your vehicles traveled. If our auditor finds that you owe taxes to any member jurisdiction, you will pay any tax, penalty and interest owed directly to us. We will distribute your payment to each member jurisdiction. If we find that any member jurisdiction owes you money, we will credit your account for that jurisdiction.

XI. Appeals

You can appeal any action or audit finding from any IFTA member jurisdiction by sending us a written request for a hearing. We must receive your request within 30 days of the original action or audit billing date. If you do not request a hearing within 30 days, the action or audit billing is final.

We will send you a notice of the time and place of your hearing. We will reschedule the hearing for just cause. At your hearing, you may appear in person, have an attorney represent you or submit a written statement of your appeal. You may bring witnesses, documents or other materials to support your appeal.

We will send you the findings and our ruling on your appeal. If the dispute involves an audit and you continue to disagree with the ruling, you may request any or every jurisdiction to audit your records, although the jurisdiction can deny the request. Jurisdictions that agree to audit your records will audit only the information involving your operation with them. You are responsible for all costs related to these audits.

XII. Frequently Asked Questions

Qualified Motor Vehicles

Q1: The definition of "qualified motor vehicle" includes vehicles having three or more axles regardless of weight. Is the trailing unit of a combination vehicle included when determining the number of axles?

A: No. The number of axles on the power unit is the determining factor, and the number of axles of a trailing unit has no bearing on the determination.

Q2: Are mobile-home toters, wreckers and well drilling rigs qualified motor vehicles?

A: Mobile-home toters, wreckers and well drilling rigs meet the definition of a "qualified motor vehicle" by weight when pulling a trailing unit, but do not when operated alone. We cannot require an IFTA license or the display of a decal when the vehicle does not meet the definition. For example, if a mobile-home toter operating through a member jurisdiction is not pulling a trailing unit, and otherwise does not meet the definition of a qualified motor vehicle, it is possible the vehicle has never been qualified for purposes of IFTA. Therefore, we cannot cite the driver for failure to display IFTA credentials. Owners of these vehicles can choose to obtain a fuel trip permit if they only occasionally travel interstate.

Q3: Is a pickup truck that occasionally pulls a trailer (e.g., hot shot service) and exceeds the 26,000 pounds (11,797 kilograms) threshold a qualified motor vehicle?

A: If the vehicle, when traveling in combination, meets the IFTA weight requirement, it is considered a qualified motor vehicle. As such, proper IFTA credentials or a fuel trip permit will be required for interstate travel. If the pickup is licensed under IFTA, you must report all operations (including those when the pickup is not used in combination) for the license year.

IFTA Licensing

Q1: In cases involving lessee/lessor agreements, which party is responsible for licensing under IFTA?

A: If the lease is for a period of 30 days or more, the parties may stipulate which party (the lessor or the lessee) will report and pay the fuel tax. If the lease is for a period of fewer than 30 days, the lessor will report and pay the fuel tax unless the lease contract designates the lessee as the responsible party and the lessor has a copy of the lessee's valid IFTA license.

Q2: Does a farmer need to be licensed under IFTA?

A: A farmer whose operations and vehicles meet the IFTA requirements for licensing should either obtain an IFTA license or purchase fuel trip permits. Some jurisdictions exempt from taxation the fuel used by motor vehicles in farming operations. If this is the case of the jurisdiction in which the farmer is based, but is not the case in another member jurisdiction in which the farmer travels, the farmer should license under IFTA. While the operations for the base jurisdiction are exempt from tax, the farmer will use the IFTA tax form to report and pay taxes to other juris-

dictions in which he travels. You can verify exemptions for jurisdictions online at iftach.org by selecting the "Exemptions" link.

Q3: Can a motor carrier be licensed under IFTA in more than one member jurisdiction?

A: Yes, a motor carrier that has fleets of qualified motor vehicles registered throughout member jurisdictions can be licensed for IFTA in each jurisdiction in which a fleet is registered. If all qualified motor vehicles are owned by the same company operating under the same federal Employer Identification Number (FEIN), and one jurisdiction revokes the motor carrier's IFTA license, then all IFTA licenses held by the carrier are revoked until cleared.

Q4: For IFTA licensing, can a licensee consolidate fleets that would otherwise be based in two or more IFTA jurisdictions into one jurisdiction?

A: Yes, but each affected jurisdiction must approve the consolidation.

Q5: Does IFTA provide for a maximum number of miles traveled in another IFTA jurisdiction before IFTA licensing is required?

A: No. A motor carrier based in an IFTA member jurisdiction that travels in the base jurisdiction and at least one other member jurisdiction is required to license under IFTA, unless that carrier chooses to purchase fuel trip permits for all IFTA member jurisdictions in which he travels, including the carrier's base jurisdiction.

Q6: Do member jurisdictions require an application to renew IFTA licenses?

A: Texas does not require a licensee to submit a renewal application, although some jurisdictions do. We will automatically issue a current year license and decals to Texas-based motor carriers who are eligible for license renewal.

We can deny your license renewal if you failed to file any IFTA report, failed to remit IFTA tax amounts due to any member jurisdiction, are delinquent for any reports, taxes, or fees administered by the Comptroller, have not reported interstate travel in the preceding six quarters or if the licensee has a forfeited or canceled registration with the Texas Secretary of State.

Bonding

Q1: Are bonds generally required from first-time IFTA license applicants?

A: No; however, a base jurisdiction can require a bond from any applicant.

Q2: When can a base jurisdiction require a bond?

A: A bond may be required if a licensee fails to timely file reports or remit tax due or if, during an audit of an IFTA licensee, severe problems are indicated and member jurisdictions' interests must be protected.

Credentials

Q1: How many IFTA decals are required to be displayed on each qualified motor vehicle operating through member jurisdictions?

A: Two; one on each exterior side of the cab.

Q2: Can the Comptroller fax decals to a licensee?

A: No. The base jurisdiction, however, has the discretion to issue 30-day temporary decal permits that take the place of a decal. We can fax temporary decal permits to a licensee that the licensee can carry in the qualified motor vehicle until decals are received.

Q3: Does an IFTA licensee need to obtain decals from each member jurisdiction?

A: No. The credentials issued by a licensee's base jurisdiction allow that licensee to travel through all member jurisdictions without further licensing requirements.

Q4: If, for purposes of the International Registration Plan (IRP), a carrier has a fleet of qualified motor vehicles registered in Texas and also has a fleet registered in Arkansas, for example, and approval has been granted for the consolidation of such fleets with Arkansas as the base jurisdiction, what credentials are required to satisfy the IFTA requirements?

A: Arkansas IFTA licenses and decals should be displayed on all qualified motor vehicles operated by the motor carrier through IFTA jurisdictions, even if the qualified motor vehicle displays a Texas plate.

Q5: If, for purposes of the IRP, a motor carrier has a fleet of qualified motor vehicles registered in Texas and also has a fleet registered in Arkansas, for example, and the motor carrier chooses not to consolidate fleets in either jurisdiction for purposes of IFTA licensing, what credentials are required to satisfy the IFTA requirements?

A: If each fleet qualifies, the motor carrier should license for IFTA in both Texas and Arkansas. IFTA credentials from Texas would be displayed on the Texas-registered qualified motor vehicles and IFTA

credentials from Arkansas would be displayed on the Arkansas-registered qualified motor vehicles.

Quarterly Tax Reports

Q1: What information does a licensee report when traveling on a fuel trip permit?

A: Miles traveled while using a fuel trip permit should be included in total IFTA miles (Item A) and as part of the total IFTA miles (Item H) traveled in the applicable jurisdiction, but not as taxable miles (Item I) traveled for that jurisdiction. Fuel purchases made while operating under a fuel trip permit should be included in total gallons purchased (Item D) to calculate the miles per gallon and in the tax-paid gallons (Item L) purchased (if taxes were paid at the time the fuel was purchased) for the appropriate jurisdictions.

Q2: Can a licensee include the operations of vehicles that weigh less than 26,000 pounds (11,797 kilograms), and otherwise do not meet the definition of "qualified motor vehicle," on the IFTA tax reports?

A: No. Only the operations of "qualified motor vehicles" are to be reported on IFTA tax reports.

Q3: Can a licensee report the operations (miles traveled and gallons consumed) of qualified motor vehicle(s) that only travel within one jurisdiction on the IFTA tax report?

A: Yes. A licensee can include the travel and gallons consumed of qualified motor vehicles that operate exclusively within a jurisdiction by obtaining IFTA decals for the intrajurisdictional vehicle(s). Once decaled, the licensee must continue to report the intrajurisdictional vehicle(s) until either the expiration date of the decal or the vehicle(s) are no longer under the control of the licensee.

Q4: Which tax rate chart should a licensee use when amending an IFTA tax report?

A: Jurisdiction tax rates may change from quarter to quarter, so a licensee must use the tax rate chart for the specific quarter being amended. Rate charts are online at iftach.org.

Q5: Can a base jurisdiction waive interest due by a licensee to other member jurisdictions?

A: No. A base jurisdiction cannot waive interest due to member jurisdictions without written approval from the other member jurisdictions.

Q6: Is interest calculated for jurisdictions with a credit when filing an IFTA tax report after the due date?

A: No. Interest is not earned from a jurisdiction on delinquent tax reports.

Q7: Can a licensee report more tax-paid gallons purchased than total gallons purchased?

A: The total tax-paid gallons purchased (Item L) should never exceed the total gallons purchased (Item D). A licensee with bulk storage should include in tax-paid gallons the number of gallons actually removed from their bulk storage and delivered into their IFTA qualified vehicles.

Q8: What information should be reported for total non-IFTA miles?

A: Non-IFTA miles (Item B) are the miles traveled in the non-IFTA jurisdictions of the Northwest Territories, Nunavut Territory and Yukon Territory of Canada, United Mexican States (Mexico), Alaska and the District of Columbia. Include miles traveled in Oregon and miles traveled while using a fuel trip permit in total IFTA miles (Item A) and in total IFTA miles (Item H) for the appropriate jurisdictions.

Q9: What are gap miles and should gap miles be included on the quarterly IFTA tax report?

A: "Gap miles" are the difference in the miles recorded for a trip on your trip sheet and the actual miles traveled based on the beginning and ending odometer or hubmeter readings for that trip. Gap miles are usually an audit issue. Generally, audited gap miles are allocated to the jurisdiction(s) where the travel most likely occurred. You should make every effort to accurately report miles traveled on your quarterly IFTA tax report.

Q10: Can a licensee use a fleet fuel card to document fuel purchases?

A: Yes. Fleet fuel card receipts are acceptable as long as the receipt documents the delivery of fuel into a specific vehicle. This requirement can be satisfied by either assigning a fuel card to a specific vehicle and only using that card to fuel that particular vehicle or by writing on the hard copy of the fuel receipt the identity (i.e., unit number or license plate number) of the vehicle into which the fuel is delivered when a fuel card is used for multiple vehicles. It is an audit issue if the fuel card receipts do not identify the vehicle into which the fuel is delivered. You must also keep a monthly summary of miles traveled and fuel consumed by each licensed vehicle.

Records Kept by Licensees

Q1: How long must a licensee maintain records to support information reported on an IFTA quarterly tax report?

A: An IFTA licensee must preserve records to substantiate reported information for four years from the due date of the report or the date the report is filed, whichever is later.

Q2: To meet the requirements of an acceptable receipt for the purchase and payment of tax on fuel, IFTA requires that the purchaser's name be included on the receipt. Is the purchaser the driver of the vehicle or the company?

A: The purchaser is the company for whom the fuel purchase is being made.

Credits and Refunds

Q1: If a licensee files a delinquent tax report for the current quarter and has a prior period credit with the base jurisdiction, is the prior credit applied before calculating the interest on tax due on the delinquent tax report?

A: No.

Q2: How does a licensee request a refund of a credit or use a credit to offset a tax liability?

A: Credits (overpayments) will automatically transfer forward or backward to open IFTA tax liabilities. After satisfying open IFTA tax liabilities, we will refund credits over $14.99 for a reporting period. A licensee can use credits for a reporting period that are $14.99 and under to offset future liabilities; or, the licensee has eight calendar quarters after the calendar quarter in which the credit is created to request a refund. For example, if a credit accrues in the third quarter 2015, the licensee has until Oct. 1, 2017, to request a refund or to apply the credit toward a liability.

Q3: Can a licensee claim a tax refund or credit for motor fuel consumed by power take-off units, auxiliary power engines or other off-highway equipment on the quarterly IFTA tax report?

A: No. A licensee cannot use the IFTA tax report to claim a refund for tax-exempted uses of motor fuel other than for tax-exempt miles as discussed on Page 5 of this guidebook. You must report all fuel delivered into IFTA-licensed vehicles and all miles traveled. A separate refund request for exempt uses must be made directly to each jurisdiction in which the motor fuel was consumed.

Q4: Are tax-exempt miles and tax-exempt fuel consumption the same in all IFTA member jurisdictions?

A: No. Jurisdictional laws vary greatly, and motor carriers must check with each jurisdiction.

Biodiesel Fuel and Renewable Diesel Fuel

Q1: How does a licensee report biodiesel fuel/renewable diesel fuel and biodiesel fuel/renewable diesel fuel blends purchased and used in Texas?

A: Include biodiesel fuel/renewable diesel fuel and biodiesel fuel/renewable diesel fuel blends, such as B-20, in the total gallons consumed (Item D) to calculate your fleet's average miles per gallons.

We presume that biodiesel fuel/renewable diesel fuel and biodiesel/renewable diesel fuel blends are consumed in the jurisdiction where the fuel was purchased. Biodiesel fuel that is purchased in Texas and delivered into the fuel supply tank(s) of IFTA-licensed motor vehicles is considered consumed in Texas. Therefore, you should also include biodiesel fuel/renewable diesel fuel and biodiesel fuel/renewable diesel fuel blends purchased in Texas in the tax-paid gallons (Item L) for Texas. See Rule 3.443, Diesel Fuel Tax Exemption for Water, Fuel Ethanol, Biodiesel, Renewable Diesel, and Biodiesel and Renewable Diesel Mixtures at comptroller.texas.gov/taxes/fuels/ifta.php.

Q2: Can a licensee request a refund for tax paid to a jurisdiction other than Texas on biodiesel fuel or biodiesel fuel blends that are actually consumed in Texas?

A: Yes. The presumption that biodiesel fuel and biodiesel fuel blends are consumed in the jurisdiction where the biodiesel fuel was purchased can be overcome if it is shown that the total gallons of biodiesel fuel or biodiesel fuel blends purchased in the IFTA jurisdiction is greater than the amount of total gallons of diesel fuel used in that jurisdictions by all diesel-powered motor vehicles operated by the licensee during the reporting quarter.

An IFTA licensee who overpays the tax on biodiesel fuel or biodiesel fuel blends by way of their IFTA tax report can request a refund from the Comptroller. The Texas Claim for Refund of Gasoline or Diesel Fuel Taxes (Form 06-106) is online at comptroller.texas.gov/taxes/fuels/forms/. A refund claim must be supported with purchase invoice(s) and the IFTA tax report on which the tax was paid to Texas.

XIII. Appendix

Trip Mileage and Route Sheet

Truck Number

Driver Name: _____

Owner Name: _____ Beginning Reading: _____

Trailer Number: _____ Ending Reading: _____

Trip/Load ID #: _____ Total Miles: _____

ORIGIN of this Trip
City/State: _____

FINAL DESTINATION
of this Trip (City/State): _____

Additional Pick Up/
Drop Points (City/State): _____

Additional Pick Up/
Drop Points (City/State): _____

Date	State	Routes of Travel	State Line Reading (Beg. Odometer)	Miles by State	Fuel Gallons

Company Name:

IMPORTANT: THE BEGINNING TRACTOR MILEAGE FOR THIS TRIP MUST BE THE SAME AS THE ENDING TRACTOR MILEAGE FROM YOUR LAST TRIP.

☐ Please list all Deadhead & Empty miles Pickup and Drop points

☐ Please attach all original fuel receipts, NY and MA toll tickets to the BACK of this Trip Sheet

Company Name:	Beginning Trip Date:	Ending Trip Date:

Company Number:	Tractor Number:	Trailer Number:	Load Number:	Total Miles:

Drivers Name:

Starting Point of Trip (City, State) of Last Unload:	Origin Load Point Pick-Up Point (City, State):	Final Destination Point of Trip (City, State) Next Trip Sheet should begin with this point:

List all additional Pick-up/Drop Points (City/State) in this area:

1. _____ 3. _____ 5. _____ 7. _____

2. _____ 4. _____ 6. _____ 8. _____

Line No.	Date	State	Route of Travel (Highway No.'s)	Odometer Reading Beginning	Miles by State	Gallons	Cost of Fuel	Purchase Date	Name of Station	Name of City	Invoice Number
1.				State Exit							
2.											
3.											
4.											
5.											
6.											
7.											
8.											
9.											
10.											
11.											
12.											
13.											

Ending Odometer

Miles for this trip sheet are complete when you unload. Deadhead miles to your next load should be on your next Trip Sheet.

Company _____ Page _____ of _____

Total Miles by Truck by Month

Month	Truck #	Truck #	Truck #	Truck #	Truck #	Truck #
2015-01						
2015-02						
2015-03						
2015-04						
2015-05						
2015-06						
2015-07						
2015-08						
2015-09						
2015-10						
2015-11						
2015-12						
2016-01						
2016-02						
2016-03						
2016-04						
2016-05						
2016-06						
2016-07						
2016-08						
2016-09						
2016-10						
2016-11						
2016-12						
2017-01						
2017-02						
2017-03						
2017-04						
2017-05						
2017-06						
2017-07						
2017-08						
2017-09						
2017-10						
2017-11						
2017-12						
2018-01						
2018-02						
2018-03						

Company _____ Page _____ of _____

Total Gallons by Truck by Month

Month	Truck #	Truck #	Truck #	Truck #	Truck #	Truck #
2015-01						
2015-02						
2015-03						
2015-04						
2015-05						
2015-06						
2015-07						
2015-08						
2015-09						
2015-10						
2015-11						
2015-12						
2016-01						
2016-02						
2016-03						
2016-04						
2016-05						
2016-06						
2016-07						
2016-08						
2016-09						
2016-10						
2016-11						
2016-12						
2017-01						
2017-02						
2017-03						
2017-04						
2017-05						
2017-06						
2017-07						
2017-08						
2017-09						
2017-10						
2017-11						
2017-12						
2018-01						
2018-02						
2018-03						

Texas Application for International Fuel Tax Agreement License

GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

GENERAL INFORMATION

Who Must Submit This Application - Any Texas based entity operating qualified motor vehicle(s) in two or more International Fuel Tax Agreement (IFTA) jurisdictions may obtain a Texas IFTA license in lieu of obtaining trip permits to satisfy their motor fuels tax obligations to other jurisdictions. To be issued a Texas IFTA license, Texas must be your base jurisdiction.

For Assistance - If you have any questions about this application, filing tax returns or any other tax-related matter, contact the Texas State Comptroller's office at 1-800-252-1383.

General Instructions -

- Write only in white areas.
- Please do not separate pages.
- Do not use dashes when entering Social Security number (SSN), Federal Employer Identification Number (FEIN), Texas taxpayer or Texas vendor identification numbers.
- Complete this application and mail to Comptroller of Public Accounts
  111 E. 17th St.
  Austin, TX 78774-0100

Federal Privacy Act - Disclosure of your Social Security number is required and authorized under law, for the purpose of tax administration and identification of any individual affected by applicable law. 42 U.S.C. §405(c)(2)(C)(i); Tex. Govt. Code §§403.011 and 403.078. Release of information on this form in response to a public information request will be governed by the Public Information Act, Chapter 552, Government Code, and applicable federal law.

***You have certain rights** under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone number listed on this form.*

SPECIFIC INSTRUCTIONS

Item 1 - **Sole owner**: Enter the first name, middle initial and last name.
Partnership: Enter the legal name of the partnership.
Corporation, limited liability company, association: Enter the legal name exactly as it is registered with the Secretary of State.
Other legal entity: Enter the title of the organization.

Item 2 - Enter complete mailing address where you wish to receive mail from the Comptroller of Public Accounts. If you wish to receive mail at a different address for other taxes, attach a letter with other addresses.

Item 4 - Enter the nine-digit FEIN assigned to your entity by the Internal Revenue Service.

Item 7 - If you have a Texas taxpayer number for reporting another type of tax, enter that number. *(Use only the first 11 digits of this number.)*

Item 8 - **Ownership**: Check the appropriate box by the type of organization.

Item 9 - **Texas Entity**: Enter the file number assigned by the Secretary of State and the file date.

Item 10 - **Foreign Entity** *(chartered outside of Texas)*: Enter the state or country of formation, the charter/file number and the Texas Secretary of State file number and date.

Item 11 - **Limited Partnership**: Enter the state in which the partnership is registered and the identification number.

Item 12 - **Partnership**: Enter information for all partners.
Corporation or Other Organization: Enter the information for the principal officers (president, vice-president, secretary).
If the applicant does not have a Social Security number, enter the Individual Taxpayer Identification Number (ITIN) or other number assigned by the federal government for use when filing federal income tax returns.

Item 19 - Enter the actual physical address of your business. Do not use P.O. Box or rural route number. If more than one location, attach a separate sheet.

Item 23 - Do not complete this application if you have a written lease agreement in your files that clearly states the lessor is responsible for filing your Texas IFTA reports.

If the lease agreement does not clearly state who is responsible for filing Texas IFTA reports, the reporting responsibility defaults to the owner of the vehicle (lessor).

Item 30 - Check the appropriate block(s). You must identify each fuel type used.

Item 31 - Check each jurisdiction in which you operate a qualified motor vehicle.

DEFINITIONS:

Qualified Motor Vehicle means a vehicle registered in Texas –

- with two axles and registered gross vehicle weight (GVW) exceeding 26,000 pounds; or
- having three or more axles; or
- used in combination when the registered GVW exceeds 26,000 pounds.

Qualified Motor Vehicle does not include recreational vehicles.

Recreational Vehicle means vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by individuals. The vehicle may not be used in connection with any business endeavor.

Registration means the qualification of motor vehicles normally associated with a prepayment of license plate and registration card or temporary registration containing owner and vehicle data.

Base Jurisdiction means the jurisdiction where qualified motor vehicles are based for vehicle registration purposes and where the operational control and records of the qualified motor vehicles are maintained or can be made available.

AP-178-1 (Rev.1-15/15)

AP-178-2
(Rev.1-15/15)

Texas Application for International Fuel Tax Agreement (IFTA) License

Page 1

• *Please read instructions.* • *Type or print.* • *Do not write in shaded areas.*

TAXPAYER IDENTIFICATION

1. Legal name of owner *(Sole owner, partnership, corporation, limited liability company, association or other legal entity)*

2. Mailing address *(Street and number, P.O. Box or rural route and box number)*

City | State | ZIP code | County

3. Enter the name and daytime phone number of the person primarily responsible for filing tax returns

Enter the email address of this person

4. Enter your Federal Employer Identification Number (FEIN), if any, assigned to the owner entered in Item 1 1

5. Enter your Social Security number (SSN) if you are a sole owner ..... — —

6. ☐ Check here if you do not have either FEIN or SSN. 3

7. Enter your taxpayer number for reporting any Texas tax OR your Texas vendor identification number if you now have or have ever had one .....

OWNERSHIP

8. Indicate how your business is owned. ☐ Sole owner ☐ Partnership ☐ Texas entity ☐ Trust *(Submit a copy of trust agreement with application.)*
☐ Foreign corporation ☐ Limited partnership ☐ Other *(explain)*

9. If your business is a Texas entity, enter the file number and date ..... File number | File date

10. If your business is a foreign entity, enter the state or country of formation, charter/file number, Texas Secretary of State file number and date.
State/country of formation | Charter/file number | Texas Secretary of State file number | File date

11. If your business is a limited partnership, enter the home state, the partnership date and identification number ..... Home state | Partnership date | Identification number

PROPRIETORS

12. List all general partners or principal officers of your business. *(Attach additional sheets, if necessary.)* If you are a sole owner, skip Item 12.

Name *(First, middle initial, last)* | SSN or ITIN | Title
Home address *(Street and number, city, state, ZIP code)* | Phone *(Area code and number)*

Name *(First, middle initial, last)* | SSN or ITIN | Title
Home address *(Street and number, city, state, ZIP code)* | Phone *(Area code and number)*

Name *(First, middle initial, last)* | SSN or ITIN | Title
Home address *(Street and number, city, state, ZIP code)* | Phone *(Area code and number)*

SUCCESSOR INFORMATION

If you purchased an existing business or business assets, complete Items 13-16. If you did not, skip to Item 17.

13. Enter the former owner's trade name. If known, enter the former owner's Texas taxpayer number.
Trade name | Taxpayer number of former owner

14. Enter the former owner's legal name. If known, enter the former owner's address and telephone number.
Legal name of former owner | Phone *(Area code and number)*
Address of former owner *(Street and number, city, state, ZIP code)*

15. Check each of the following items you purchased.
☐ Inventory ☐ Corporate stock ☐ Equipment ☐ Real estate ☐ Other assets

16. Enter the purchase price of the business or assets purchased and the date of purchase.
Purchase price $ | Date of purchase

Comptroller of Public Accounts FORM AP-178-3 (Rev.1-15/15)

Texas Application for International Fuel Tax Agreement (IFTA) License

Page 2

• *Please read instructions.* • *Type or print.* • *Do not write in shaded areas.*

17. Legal name of owner *(Same as Item 1)* •

BUSINESS INFO.

18. Trade name *(Actual name under which your business operates)* • Business number *(Area code and number)*

19. Location of your business *(Use street and number - NOT P.O. Box or Rural Route)*

City State ZIP code County

20. Name of bank or other financial institution *(Attach additional sheets, if necessary.)* ☐ Business ☐ Personal

LICENSE INFORMATION

21. List Texas Apportioned License Cab Card account number from the Texas Department of Motor Vehicles •

22. If you do not have a Texas Apportioned License Cab Card account number, list your Texas license plate number ..... •

23. If you do not have a Texas Apportioned License Cab Card account number or a Texas license plate number, is your qualified motor vehicle leased? ..... • ☐ YES ☐ NO

If "YES," does your lease agreement specify that you are the responsible party for filing reports and paying the fuel tax? *(See specific instructions for information about lease agreements.)* ..... • ☐ YES ☐ NO

24. List your U.S. DOT number ..... •

25. Are you in a lease agreement and operating under another carrier's U.S. DOT number? ..... • ☐ YES ☐ NO

If "YES", please list carrier's name and U.S. DOT Number ..... • Name • DOT Number

26. Requested effective date for IFTA license ..... • *Month Day Year*

27. IFTA decals will be issued for each of your qualified motor vehicles. Enter the number of motor vehicles requiring decals .....

28. Have you ever been issued an IFTA license from a jurisdiction other than Texas? ..... • ☐ YES ☐ NO

If "YES," please list those jurisdictions and the year licensed

29. Has your IFTA license ever been suspended or revoked by a jurisdiction other than Texas? ..... • ☐ YES ☐ NO

If "YES," please list those jurisdictions

30. Types of fuels used by your qualified motor vehicles *(Check all that apply)*: ☐ **01 -** Diesel ☐ **02 -** Gasoline ☐ **03 -** Ethanol ☐ **04 -** Propane

• ☐ **05 -** CNG ☐ **06 -** A-55 ☐ **07 -** E-85 ☐ **08 -** M-85 ☐ **09 -** Gasohol ☐ **10 -** LNG ☐ **11 -** Methanol

31. Indicate with a check (✔) the jurisdictions in which you are operating, and in which you maintain bulk fuel storage *(OP-Operate; BF-Bulk Fuel Storage)*

OP	BF			OP	BF			OP	BF			OP	BF		
☐	☐	AL	Alabama	☐	☐	KY	Kentucky	☐	☐	NC	North Carolina	☐	☐	WI	Wisconsin
☐	☐	AK	Alaska	☐	☐	LA	Louisiana	☐	☐	ND	North Dakota	☐	☐	WY	Wyoming
☐	☐	AZ	Arizona	☐	☐	ME	Maine	☐	☐	OH	Ohio			CANADIAN PROVINCES	
☐	☐	AR	Arkansas	☐	☐	MD	Maryland	☐	☐	OK	Oklahoma	☐	☐	AB	Alberta
☐	☐	CA	California	☐	☐	MA	Massachusetts	☐	☐	OR	Oregon	☐	☐	BC	British Columbia
☐	☐	CO	Colorado	☐	☐	MI	Michigan	☐	☐	PA	Pennsylvania	☐	☐	MB	Manitoba
☐	☐	CT	Connecticut	☐	☐	MN	Minnesota	☐	☐	RI	Rhode Island	☐	☐	NB	New Brunswick
☐	☐	DE	Delaware	☐	☐	MS	Mississippi	☐	☐	SC	South Carolina	☐	☐	NF	Newfoundland
☐	☐	DC	Dist. of Columbia	☐	☐	MO	Missouri	☐	☐	SD	South Dakota	☐	☐	NT	Northwest Territories
☐	☐	FL	Florida	☐	☐	MT	Montana	☐	☐	TN	Tennessee	☐	☐	NS	Nova Scotia
☐	☐	GA	Georgia	☐	☐	NE	Nebraska	☐	☐	TX	Texas	☐	☐	NU	Nunavut
☐	☐	ID	Idaho	☐	☐	NV	Nevada	☐	☐	UT	Utah	☐	☐	ON	Ontario
☐	☐	IL	Illinois	☐	☐	NH	New Hampshire	☐	☐	VT	Vermont	☐	☐	PE	Prince Edward Island
☐	☐	IN	Indiana	☐	☐	NJ	New Jersey	☐	☐	VA	Virginia	☐	☐	QC	Quebec
☐	☐	IA	Iowa	☐	☐	NM	New Mexico	☐	☐	WA	Washington	☐	☐	SK	Saskatchewan
☐	☐	KS	Kansas	☐	☐	NY	New York	☐	☐	WV	West Virginia	☐	☐	YT	Yukon

AP-178-4
(Rev.1-15/15)

Texas Application for International Fuel Tax Agreement (IFTA) License

Page 3

• *Please read instructions.* • *Type or print.* • *Do not write in shaded areas.*

32. Legal name of owner *(Same as Item 1)*

REPRESENTATIVE

33. Legal name of authorized agent/representative

34. Mailing address

City | State | ZIP code | Business number *(Area code and number)*

SIGNATURES

35. The sole owner, all general partners, corporation president, vice-president, secretary or treasurer or an authorized agent must sign this application. Representatives must submit a written power of attorney with application. *(Attach additional sheets if necessary.)*

Date of application *Month Day Year*

Bonds are not generally required of first-time applicants. However, a bond may be required if an IFTA licensee has a history of not filing tax returns on time, not remitting tax due or other problems severe enough to indicate that a bond is required to protect the interests of all member jurisdictions.

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

I (We) certify that the information in this document and any attachment is true, accurate and complete to the best of my (our) knowledge. I (We) acknowledge that any falsification of document information subjects me (us) to civil and/or criminal sanctions of the state of Texas.

Type or print name and title of sole owner, partner, officer or authorized agent — sign here — Sole owner, partner, officer or authorized agent

Type or print name and title of partner or officer — sign here — Partner or officer

Type or print name and title of partner or officer — sign here — Partner or officer

WARNING: You may be required to obtain an additional permit or license from the State of Texas or from a local governmental entity to conduct business. A listing of links relating to acquiring licenses, permits, and registrations from the State of Texas is available online at http://www.Texas.gov. You may also want to contact the municipality and county in which you will conduct business to determine any local governmental requirements.

Comptroller of Public Accounts FORM 56-101 (Rev.6-14/7)

International Fuel Tax Agreement (IFTA) Fuel Tax Report

b.

a. T Code 56180

• *Do not write in shaded areas.* • *Type or print.* • *Read instructions on back.*

c. Texas taxpayer number	d. IFTA number	e. Filing period	f.	g. Due date
32000000000	TX 200000000030	Jan 1 - Mar 31, 2014	141	04/30/2014

h. Name and mailing address *(Make any necessary name or address changes below.)*

Texas Trucking Inc
123 Texas Avenue
Anywhere, Tx 78000

i. *IMPORTANT*

No Operation - Blacken this box if you did not operate a qualified motor vehicle(s) during the quarter. 1.

Cancel License - Blacken this box if you are filing a final report and requesting your license be cancelled. 2.

Address Change - Blacken this box if your mailing address has changed. Show changes next to preprinted information. 3.

j. k.

Items 1 through 6 - *Enter the total amounts from Item 4 of Form 56-102 for each fuel type. Enter credit amounts in brackets < >. See instructions on back.*

1. Diesel total due, if applicable ..... 1. $ < 9.42 >
2. Gasoline total due, if applicable ..... 2.
3. Ethanol total due, if applicable ..... 3.
4. Propane (LPG) total due, if applicable ..... 4.
5. Compressed Natural Gas (CNG) total due, if applicable ..... 5.
6. Other fuel type(s) total due, if applicable ..... 6.
7. Subtotal of amount due *(Add Items 1 through 6.)* ..... 7. < 9.42 >

7a. Amount subject to penalty, if report is filed late
(Enter the total from Item 2 of all supplements. If less than 0, enter 0.) ..... 7a.

* * * *DO NOT DETACH* * * *

Form 56-101 (Rev.6-14/7)

8. Penalty, if due *(See instructions on back.)* ..... 8.
9. TOTAL AMOUNT DUE AND PAYABLE ..... 9. $ < 9.42 >

Taxpayer name

l. m.

T Code	Taxpayer number	Period	
56020	32000000000	141	2

Make the amount in Item 9 payable to: **State Comptroller**	Mail to: **Comptroller of Public Accounts** P.O. Box 149357 Austin, TX 78714-9357

For information about International Fuel Tax Agreement, call 1-800-252-1383. Details are also available online at www.window.state.tx.us.

I declare the information in this document and all attachments is true and correct to the best of my knowledge and belief.

sign here ▶ Authorized agent

Preparer's name *(Please print)*

Daytime phone *(Area code & number)* | Date

111 A

Form 56-101(Back)(Rev.6-14/7)

***You have certain rights** under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone numbers listed on this form.*

Electronic Tax Filing

The Texas Comptroller of Public Accounts offers free tax filing software to IFTA tax filers. This software will enable you to file your IFTA quarterly reports electronically over the Internet.

Minimum system requirements:

- 166Mhz PC
- Windows 98 or higher
- 32 MB RAM
- 20 MB of hard drive space
- mouse
- Internet access

To download the free software and Quick Reference Guide, or to access additional information from the Comptroller's office, visit our website at http://www.window.state.tx.us/taxinfo/etf/etf.html.

For technical support on this free software, please call 1-800-531-5441, ext. 3-3630, or 512-463-3630.

Instructions for Filing International Fuel Tax Agreement (IFTA) Fuel Tax Report

General Information

Who Must File - Each licensee holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis, an International Fuel Tax Agreement (IFTA) Fuel Tax Report, Form 56-101, and supplement(s), Form 56-102, with the carrier's designated base state. Failure to file this return and pay the applicable tax may result in collection action as prescribed by Title 2 of the Tax Code.

Form 56-101 summarizes the tax amount of the various fuel types computed on each Form 56-102 supplement completed and is used to determine the total amount due/overpayment, including any appropriate penalty. Interest is calculated on Form 56-102.

Credits will be applied to current or future liability. If credit is more than $14.99, it will be automatically refunded.

Specific Instructions

Item 1 - Enter the total amount from Item 4 of Form 56-102 for all **diesel fuel** supplements.

Item 2 - Enter the total amount from Item 4 of Form 56-102 for all **gasoline** supplements.

Item 3 - Enter the total amount from Item 4 of Form 56-102 for all **ethanol** supplements.

Item 4 - Enter the total amount from Item 4 of Form 56-102 for all **propane (LPG)** supplements.

U.S./Metric Conversion Factors

1 liter = 0.2642 gallons	1 kilometer = 0.62137 miles
3.785 liters = 1 gallon	1.6093 kilometers = 1 mile

Item 5 - Enter the total amount from Item 4 of Form 56-102 for all **Compressed Natural Gas (CNG)** supplements.

Item 6 - Other fuel types are: **A-55, E-85, M-85, Gasohol, LNG and Methanol.**

Item 7a - Amount subject to penalty - Enter the sum of the total Tax Due from Item 2 of all supplements, Form 56-102. This amount excludes interest and is necessary only for the calculation of penalty, if due.

Item 8 - Penalty - A penalty of $50.00 or 10 percent of delinquent taxes, whichever is greater, is imposed for the failure to file a report, for filing a late report, or for underpayment of taxes due. To determine which is greater, use the worksheet below:

(a) Enter amount from Item 7a of this report. _____.____

(b) Multiply (a) by 10% (.10). _____ _____.____

If Item (b) is greater than $50.00, enter (b) as penalty. If (b) is less than $50.00, enter $50.00 as penalty.

Comptroller of Public Accounts FORM 56-102 (Rev.6-14/8)

b.

IFTA Fuel Tax Report Supplement

a. T Code 56100

c. Texas taxpayer number 32000000000

You have certain rights *under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone number listed on the IFTA Fuel Tax Report, Form 56-101.*

d. IFTA number TX 20000000003

g. Taxpayer name Texas Trucking, Inc.

e. Filing period Jan 1 - Mar 31, 2014

f. 141

- *Do not write in shaded areas.*
- *Please read instructions on back.*
- *Type or print.*

h. Due date 04/30/2014

1. Indicate the appropriate fuel type for this supplement *(CHECK ONLY ONE - Use a separate IFTA Report Supplement, Form 56-102, for each fuel type.)*

☑ **01 -** Diesel ☐ **02 -** Gasoline ☐ **03 -** Ethanol ☐ **04 -** Propane (LPG) ☐ **05 -** Compressed Natural Gas (CNG) ☐ OTHER *(See instructions)* Fuel code Fuel type

A. Total IFTA miles *(Whole miles)*	+	B. Total Non-IFTA miles *(Whole miles)*	=	C. Total miles *(Item A + Item B)*	÷	D. Total gallons purchased *(IFTA and non-IFTA)*	=	E. Average fleet MPG *(Item C ÷ Item D)*
2,800		0		2,800		509		5.50

F. Juris. ID	G.	H. Total IFTA Miles *(Whole miles)*	I. Taxable Miles *(Whole miles)*	J.	K. Taxable Gallons *(I ÷ E)* *(Whole gallons)*	L. Purchased Gallons *(Whole gallons)*	M. Net Taxable Gallons *(K − L)* *(Whole gallons)*	N. Tax Rate	O. Tax/<Credit> Due *(M x N)* *(Dollars & cents)*	P. Interest Due *(Dollars & cents)*	Q. Total Due *(O + P)* *(Dollars & cents)*
TX		1,000	1,000		182	319	< 137 >	0.2000	< 27.40 >	0.00	< 27.40 >
LA		400	400		73	110	< 37 >	0.2000	< 7.40 >	0.00	< 7.40 >
OK		800	800		145	0	145	0.1300	18.85	0.00	18.85
AR		600	600		109	80	29	0.2250	6.53	0.00	6.53
									2. < 9.42 >	3. 0.00	4. < 9.42 >

∗ Indicates surcharge ∗∗ Indicates mid-quarter rate change **TOTALS FOR THIS PAGE ONLY**

Form 56-102 (Rev.6-14/8)(Back)

IFTA Fuel Tax Report Supplement Instructions

Item 1 - Indicate the appropriate fuel type if it is not preprinted. Place an "X" in the applicable box for Diesel, Gasoline, Ethanol, Propane or Compressed Natural Gas. For OTHER fuel types, place an "X" in the last box and enter the fuel code and fuel type as listed below:

FUEL CODE	FUEL TYPE	FUEL CODE	FUEL TYPE
06	A-55	10	LNG
07	E-85	11	Methanol
08	M-85	12	Biodiesel
09	Gasohol		

Use a separate Form 56-102 for each fuel type. Go to www.cpa.state.tx.us/taxinfo/fuels/biodiesel.pdf for additional information on reporting biodiesel.

Item A - **Total IFTA miles -** Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated. Report all miles traveled whether the miles are taxable or nontaxable. For IFTA jurisdictions with a surcharge, include miles traveled only once for that jurisdiction. The total in Column H for all pages must equal item A. ***Round mileage to the nearest whole mile.***

Item B - **Total non-IFTA miles -** For each fuel type include total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in the fleet using the fuel type indicated. Report all mileage traveled whether the mileage is taxable or non-taxable. ***Round mileage to the nearest whole mile.***

Item C - **Total miles -** Add the amount in Item A and the amount in Item B to determine the total miles traveled by all qualified motor vehicles in your fleet.

Item D - **Total Gallons Purchased -** Enter the total gallons of fuel purchased in both IFTA and non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated. ***Round gallons to the nearest whole gallon.*** (Note: Fuel is considered "purchased" when it is pumped into your **qualified** vehicle.)

Item E - **Average Fleet MPG -** Divide Item C by Item D. Round to 2 decimal places.

Column F - **Jurisdiction ID -** Preprinted are all IFTA member jurisdictions in which you have indicated operations during the previous four quarters. If you did not operate in a jurisdiction listed, make no entries for that jurisdiction. If you operated in any jurisdiction other than those listed, enter the jurisdiction's two letter abbreviation from the table below.

Column H - **Total IFTA Miles -** Enter the total miles (taxable and nontaxable) traveled in each IFTA jurisdiction for this fuel type only. *(For lines where surcharges are reported, this column should be left blank.)*

Column I - **Taxable Miles -** Enter the IFTA taxable miles for each jurisdiction. Trip permit miles are not considered taxable in any jurisdiction.

Column K - **Taxable Gallons -** Divide the amount in Column I by the amount in Item E to determine the total taxable gallons of fuel consumed in each jurisdiction.

Column L - **Purchased Gallons -** Enter the total gallons of fuel purchased tax paid in each IFTA jurisdiction. Keep your receipts for each purchase claimed. When using bulk storage, report only gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used. **Column L cannot be greater than Item D.** *(For lines where surcharges are reported, this column should be left blank.)*

Column M - **Net Taxable Gallons -** Subtract Column L from Column K for each jurisdiction.
- If Column K is greater than Column L, enter the taxable gallons.
- If Column L is greater than Column K, enter the credit gallons. Use brackets < > to indicate credit gallons.

Column N - **Tax Rate -** The tax rate is listed for each preprinted IFTA jurisdiction on your report. If the tax rate is not preprinted, enter the tax rate for the appropriate fuel type from the enclosed tax rate chart. Refer to the IFTA, Inc. web page (www.iftach.org) for tax rate footnotes and exchange rate.

FUEL TAX SURCHARGES - Some jurisdictions impose an additional charge on each taxable gallon of fuel used in that jurisdiction. This surcharge is not paid at the pump or upon withdrawal from bulk storage facilities; the surcharge is collected on the quarterly IFTA report. If you have traveled in any of the jurisdictions that impose a surcharge, you must calculate and pay the surcharge on this report. To calculate the amount due for the surcharge, multiply the number of taxable gallons (K) used in that jurisdiction by the surcharge rate. Fuel tax surcharges need to be reported on separate lines of the report supplements.

RATE CHANGES WITHIN A QUARTER - Sometimes jurisdictions change their tax rate during a quarter. When this occurs, it is necessary to separate the miles traveled during each rate period and report them on separate lines of the report supplement. If you traveled in a jurisdiction that had a mid-quarter rate change, that jurisdiction should be listed multiple times on the supplement. If you did not incur travel during one of the rate periods, show zeros for that period.

Column O - **Tax <Credit> Due -** Multiply the amount in Column M by the tax rate for that jurisdiction in Column N to determine the tax or credit. Enter credit amount in brackets < >.

Column P - **Interest Due -** If you file late, compute interest on the tax due for each jurisdiction for each fuel type. Interest is computed on tax due from the due date of the report until the date the payment is postmarked. For current interest rate, refer to www.window.state.tx.us/taxinfo/fuels/ifta.html. Reports must be postmarked no later than the last day of the month following the end of the quarter to be timely. If the last day of the month falls on a Saturday, Sunday or national holiday, the due date will be the next business day.

Column Q - **Total Due -** For each jurisdiction add the amounts in Column O and Column P, and enter the total dollar amount due or credit amount. Enter credit amount in brackets < >.

Item 2 - Enter the total of amounts in Column O for all jurisdictions listed on this page for the fuel type indicated.

Item 3 - Enter the total of amounts in Column P for all jurisdictions listed on this page for the fuel type indicated.

Item 4 - Enter the total of amounts in Column Q for all jurisdictions listed on this page for the fuel type indicated. This total is necessary to calculate the fuel type totals reported on the corresponding line of the International Fuel Tax Agreement (IFTA) Quarterly Fuel Tax Report, Form 56-101.

JURISDICTION ABBREVIATIONS

AL	Alabama	**KY**	Kentucky	**NC**	North Carolina	**WI**	Wisconsin
AK	Alaska	**LA**	Louisiana	**ND**	North Dakota	**WY**	Wyoming
AZ	Arizona	**ME**	Maine	**OH**	Ohio		
AR	Arkansas	**MD**	Maryland	**OK**	Oklahoma	CANADIAN PROVINCES	
CA	California	**MA**	Massachusetts	**OR**	Oregon	**AB**	Alberta
CO	Colorado	**MI**	Michigan	**PA**	Pennsylvania	**BC**	British Columbia
CT	Connecticut	**MN**	Minnesota	**RI**	Rhode Island	**MB**	Manitoba
DE	Delaware	**MS**	Mississippi	**SC**	South Carolina	**NB**	New Brunswick
DC	Dist. of Columbia	**MO**	Missouri	**SD**	South Dakota	**NL**	Newfoundland
FL	Florida	**MT**	Montana	**TN**	Tennessee	**NT**	Northwest Territories
GA	Georgia	**NE**	Nebraska	**TX**	Texas	**NS**	Nova Scotia
ID	Idaho	**NV**	Nevada	**UT**	Utah	**ON**	Ontario
IL	Illinois	**NH**	New Hampshire	**VT**	Vermont	**PE**	Prince Edward Island
IN	Indiana	**NJ**	New Jersey	**VA**	Virgina	**QC**	Quebec
IA	Iowa	**NM**	New Mexico	**WA**	Washington	**SK**	Saskatchewan
KS	Kansas	**NY**	New York	**WV**	West Virginia	**YT**	Yukon

WE'RE HERE TO HELP! CALL TOLL FREE!

If you have questions or need information on a specific tax, please call our toll-free numbers:

1-800-252-5555
911 Emergency Service/
Equalization Surcharge
Automotive Oil Fee
Battery Fee
Boat and Boat Motor Sales Tax
Customs Broker
Mixed Beverage Taxes
Off-Road, Heavy-Duty Diesel
Equipment Surcharge
Oyster Fee
Sales and Use Taxes

1-800-531-5441
Cement Tax
Inheritance Tax
Local Revenue
Miscellaneous Gross
Receipts Taxes
Oil Well Servicing Tax
Sulphur Tax

1-800-442-3453
WebFile Help

1-800-252-1381
Bank Franchise
Franchise Tax

1-800-252-7875
Spanish

1-800-531-1441
Fax on Demand (Most frequently requested
Sales and Franchise tax forms)

1-800-252-1382
Clean Vehicle Incentive Program
Manufactured Housing Tax
Motor Vehicle Sales Surcharge,
Rental and Seller Financed Sales Tax
Motor Vehicle Registration Surcharge

1-800-252-1383
Fuels Tax
IFTA
LG Decals
Petroleum Products Delivery Fee
School Fund Benefit Fee

1-800-252-1384
Coastal Protection
Crude Oil Production Tax
Natural Gas Production Tax

1-800-252-1387
Insurance Tax

1-800-252-1385
Coin-Operated Machines Tax
Hotel Occupancy Tax

1-800-252-1386
Account Status
Officer and Director Information

1-800-862-2260
Cigarette and Tobacco

1-888-4-FILING (1-888-434-5464)
TELEFILE: To File by Phone

1-800-252-1389
GETPUB: To Order Forms and Publications

1-800-654-FIND (1-800-654-3463)
Treasury Find

1-800-321-2274
Unclaimed Property Claimants
Unclaimed Property Holders
Unclaimed Property Name Searches
512-463-3120 in Austin

1-877-44RATE4 (1-877-447-2834)
Interest Rate

For additional copies write:

Texas Comptroller of Public Accounts
111 East 17th Street
Austin, Texas 78711-1440

For more information,
search our website at
Comptroller.Texas.Gov

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