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C o m p l i a n c e M a n u a l

I F T A

INTERNATIONAL FUEL TAX AGREEMENT

**LOUISIANA**  
DEPARTMENT *of* REVENUE



# International Fuel Tax Agreement

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## I. Introduction

The International Fuel Tax Agreement (IFTA) is a base jurisdiction fuel tax agreement that allows for single jurisdiction tax reporting. Upon application, the carrier's base jurisdiction will issue credentials that will allow the IFTA licensee to travel in all IFTA member jurisdictions without tax registration and tax reporting in each jurisdiction.

Since January 1997, the IFTA jurisdictions have included all contiguous United States, as well as Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, Alberta, British Columbia, Saskatchewan, and Newfoundland. Carriers who do not qualify for IFTA or elect not to join the IFTA Program must continue to follow the statutes, rules, and regulations promulgated by each member jurisdiction in which they travel.

Louisiana is your base jurisdiction for IFTA licensing and reporting if:

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

The IFTA license offers several benefits to the interstate motor carrier. These benefits include one license, one set of credentials, one quarterly tax report that reflects the net tax or refund due, and one audit in most circumstances. These advantages all lead to cost and time savings for the interstate carrier.

This manual will explain in further detail the application, licensing, reporting, recordkeeping requirements, and audit procedures. This manual also includes samples of an *Individual Vehicle Mileage and Fuel Report* and a *Quarterly Mile and Fuel Summary* that may be utilized for recordkeeping purposes.

## II. Definitions

**Audit** means the physical examination of the source documentation 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 or not there are any material differences between actual and reported operations for each affected jurisdiction in accordance with the provisions of the International Fuel Tax Agreement and all affected jurisdictions' fuel tax laws.

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

1. Operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and,
2. Where some travel is accrued by qualified motor vehicles within the fleet.

The Commissioners of two or more affected jurisdictions may allow the consolidation of several fleets that would otherwise be based in two or more jurisdictions.

**Carrier** means a person who operates or causes to be operated a qualified motor vehicle on any highway in Louisiana.

**Commissioner** means the official designated by the jurisdiction to be responsible for the administration of IFTA.

**Department** means the Louisiana Department of Revenue.

**In-Jurisdiction Distance** means the total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction including miles or kilometers operated under an IFTA temporary permit. In-jurisdiction miles or kilometers does not include those operated on a fuel tax trip permit or those exempted from fuel taxation by a jurisdiction.

**Jurisdiction** means a State of the United States, the District of Columbia, a Province or Territory of Canada, or a state of the United Mexican States.

**Licensee** means a person who holds an uncanceled IFTA license issued by the base jurisdiction.

**Member Jurisdiction** means a jurisdiction that is a member of the International Fuel Tax Agreement.

**Motor Fuels** means all fuels placed in the supply tank of qualified motor vehicles.

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

1. Has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms;
2. Has three or more axles regardless of weight; or,

3. Is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight or registered gross vehicle weight. The definition of qualified motor vehicle does not include recreational vehicles.

**Recreational Vehicles** means vehicles such as motor homes, pickup trucks with attached campers, and buses, when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

**Reporting Period** means a period of time consistent with the calendar quarterly periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

**Revocation** means withdrawal of IFTA license and privileges by the licensing jurisdiction.

**Roadside Enforcement** means necessary action, by those persons within a jurisdiction, charged with inspection or compliance checks of qualified vehicles being operated within the jurisdiction. It includes any activity by authorized personnel at any permanent or temporary weight or inspection site or any other location as deemed appropriate by the jurisdiction.

**Suspension** means temporary removal of IFTA privileges granted to the licensee by the licensing jurisdiction.

**Total Distance** means all miles or kilometers traveled during the tax reporting period by every qualified motor vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction.

**Weight** means the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

### III. Initial Licensing Procedures

#### A. IFTA License Application Procedures

Any motor carrier based in Louisiana and operating one or more qualified motor vehicles, as defined, in at least one other IFTA member jurisdiction may file an IFTA License Application in Louisiana. If a carrier qualifies as an IFTA licensee, but does not wish to participate in the IFTA program, trip permits must be obtained to travel through member jurisdictions, according to the regulations of each member jurisdiction.

A carrier can request an IFTA License Application by contacting the Louisiana Department of Revenue or may register for an IFTA License by

using the Department's online business registration application found at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). The IFTA License Application requires basic information about the carrier and the operations of the carrier.

Upon completion of the paper license application, a carrier must submit the application and the initial license fee to the Department for processing. If any information is omitted from the license application, the carrier will be contacted by the Department, thus delaying the application and licensing process. Once the application is processed by the Department, the proper IFTA credentials will be issued to the licensee.

If the online registration process is used, once the account number is assigned, a carrier may then register with LaTap to pay the application fee and to order and pay for decals, and file quarterly reports.

A carrier will not be issued IFTA credentials from the Department if the carrier was previously licensed in another IFTA member jurisdiction and the carrier's license is under suspension or has been revoked by that member jurisdiction. The Department will not issue a license if the license application submitted contains misrepresentations, misstatements, or omits required information.

#### B. Initial License Fee

If not using the electronic registration process, the initial license fee for Louisiana IFTA credentials is \$35.00, which must be submitted with the IFTA License Application. All payments must be directed to the Louisiana Department of Revenue, P.O. Box 201, Baton Rouge, LA 70821-0201. All payments must be made in United States funds. A copy of the license must appear in each motor vehicle.

If using the electronic registration process, an account number must be issued before an IFTA application can be submitted or decals ordered. Once the account number is issued, using the LaTap application, an IFTA license application can be submitted along with an electronic payment of the initial license fee of \$35.00.

If you have been previously registered with our Department for IFTA and wish to reactivate your closed account, you may do so without remitting the \$35.00 initial license fee, but only if your account has been closed for less than one year, you have had no corporate structure change, and your previous license was not revoked.

#### C. Account Identification

IFTA identification numbers are created by using the prefix designated for Louisiana (LA) followed

by the licensee's nine-digit Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service (IRS). If a FEIN is not available, a licensee will submit a Social Security Number (SSN) that will be used as the licensee's IFTA number. When a licensee receives a FEIN, the licensee must contact the Department or notify the Department in writing. All accounts will also be issued a Louisiana Department of Revenue account number. When contacting our Department for assistance, please have your Revenue Account Number available for prompt processing.

#### **D. Bonding**

The Department may require an IFTA licensee to post a bond when a licensee has failed to file timely reports, when tax has not been remitted, or when an audit indicates problems severe enough that, in the Department's discretion, a bond is required to protect the interests of all member jurisdictions. In addition to posting the bond, the carrier will be required to remit the \$35.00 initial license fee again and satisfy all past outstanding liabilities.

### **IV. IFTA Credentials**

#### **A. IFTA License**

An IFTA license will be assigned to each IFTA licensee. The Department will issue a license card for the IFTA licensee. A photocopy of the license card must be maintained in the cab of each qualified motor vehicle. If a carrier is found operating a qualified motor vehicle without an IFTA license card, the licensee may be subject to citations and/or fines imposed by the Department of Public Safety, Weights and Standards Division. The IFTA license is valid for the calendar year, January 1 through December 31.

#### **B. IFTA Decals**

IFTA Decals may be ordered electronically using the LaTap application on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). Information on this process is available through an online taxpayer education course *Excise IFTA - How to order and pay for IFTA Decals online*.

Upon completion of the decal order information that must be submitted along with the IFTA License Application, the Department will issue IFTA decals at the cost of \$1.00 per decal. Two decals are required for each qualified motor vehicle operated by the IFTA licensee. One decal must be placed on the lower rear exterior portion of both the passenger side and the driver side of the power unit. IFTA decals are valid for the calendar year, January 1 through December 31, and may be displayed one month prior to the effective date. If

the licensee chooses to display renewal credentials prior to January 1, the current year license card should also remain in the qualified motor vehicle until January 1.

There is a **60-day grace period** extending to the last day of February each year to allow for the distribution and affixing of decals to all qualified vehicles. Only decals orders placed by December 31 are eligible for the grace period. Effective March 1, fines will be assessed for vehicles operating without the current year credentials. Failure to display the IFTA decals properly may subject the licensee to citations and/or fines by the Department of Public Safety Weights and Standards Division.

*Decals may not be transferred from one company to another.*

*When vehicles are leased, the party who is responsible for reporting and paying taxes is also responsible for removing all IFTA decals from vehicles when the lease is terminated.*

Licensees may receive additional sets of decals at the cost of \$2.00 per set throughout the license year by contacting the Department.

### **V. Annual Renewal Procedures**

Each year, the Department will issue pre-printed IFTA License Renewal Applications to all licensees. There is no cost for a renewal license. IFTA decals are issued at the cost of \$2.00 per set upon completion of the decal order information on the renewal application.

Renewal of the IFTA license may be denied if the Department determines that the licensee has failed to file a report or has failed to remit any monies due a member jurisdiction. In lieu of the pre-printed IFTA renewal applications, the annual renewal may be done electronically using the online application found on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov).

### **VI. Reporting Requirements**

#### **A. Quarterly Reports**

All licensees must file an IFTA quarterly tax report with the Department. The quarterly tax report indicates the tax or refund due for each member jurisdiction. Only one payment is submitted to the Department for the net tax due on the quarterly report or the licensee will receive one refund check from the Department. 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

The postal service cancellation mark stamped on the mailing envelope will be accepted as the day of filing or receipt of the tax report. For reports filed electronically, the report will be considered filed the date it is transmitted to the Department. The licensee will be subject to the IFTA penalty and interest provisions if the report is not filed timely.

The IFTA quarterly tax report must include the following information:

1. Total miles, taxable and nontaxable, traveled by licensee's qualified motor vehicles in all jurisdictions, IFTA and non-IFTA.
2. Total gallons of taxable and nontaxable fuel placed in licensee's qualified motor vehicles in all jurisdictions, IFTA and non-IFTA.
3. Total miles and taxable miles traveled in each member jurisdiction;
4. Taxable gallons consumed in each member jurisdiction; and,
5. Taxpaid gallons purchased in each member jurisdiction.

The IFTA quarterly tax report will be sent to all IFTA licensees prior to the due date. **Failure to receive the quarterly tax report does not relieve the licensee from their reporting obligations.** Quarterly tax reports may be obtained from the Department or filed electronically using the LaTap application on the Department's website at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov). A quarterly tax report must be filed by every licensee even if the licensee does not operate in any IFTA member jurisdiction or purchase any taxable fuel in a particular quarter.

Tax rates provided with the IFTA quarterly tax report will be current for all member jurisdictions. As tax rates and procedures change, the base jurisdiction will inform all licensees. Current tax rates, tax rate footnotes, exemptions, and contact information may be found at [www.iftach.org](http://www.iftach.org).

## B. Annual Reports

After filing four IFTA quarterly tax reports, a qualifying licensee may submit a written request to the Department for annual filing status. To qualify, a licensee's operations must equal less than 5,000 miles or 8,000 kilometers annually in

all member jurisdictions except Louisiana. A new IFTA licensee will not be eligible to file an annual tax report. If any member jurisdiction objects to the request, annual filing status will be denied.

## C. Penalty and Interest Provisions

If a taxpayer fails to pay a tax, or any portion thereof, on or before the day it is due, jurisdictional interest will be added to the amount of tax due. The interest will be computed from the due date until the tax is paid at the rate established in the IFTA Article of Agreement R1230, which may be found under Manuals at [www.iftach.org](http://www.iftach.org). The interest **cannot** be waived.

If a taxpayer fails to file a return on time, a delinquent penalty is imposed at the rate of 5 percent of the tax due if the delinquency is for 30 days or less. An additional 5 percent must be imposed for each 30 days or fraction thereof during which the delinquency continues, not to exceed 25 percent of the original tax due.

If a taxpayer files a return but fails to pay the full amount of tax due on the return, a late payment penalty is imposed at the rate of 5 percent of the unremitted tax, if the failure to remit is for 30 days or less. An additional 5 percent is imposed for each additional 30 days or fraction thereof that the unremitted tax is not paid. This penalty will be imposed for any 30-day period for which a delinquent penalty is due and cannot be imposed for more than five 30-day periods in total for each return required to be filed.

If a taxpayer fails to file a required tax return or files an incorrect return, and the circumstances indicate negligence or disregard of rules and regulations but no intent to defraud, a negligence penalty may be imposed. The penalty is calculated at 5 percent of the tax or deficiency found to be due or \$10 whichever is greater.

A penalty is imposed if a check used to make payment of a tax, penalty, interest, or fee is returned unpaid by the bank on which the check is written. The penalty is 1 percent of the amount of the check, or \$20, whichever is greater.

The specific penalties described above are by law an obligation that must be collected and accounted for in the same manner as if they were part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

## D. Measurement Conversion Table

Louisiana IFTA licensees are required to report based upon United States Measurements. Conversion rates are:

1 gallon	=	3.785 liters
1 liter	=	.2642 gallons
1 mile	=	1.6093 kilometers
1 kilometer	=	.62137 miles

All numbers must be rounded to the nearest whole gallon or mile. Tax rates must be calculated to the nearest one-tenth of a cent in US Dollars.

**E. Helpful Filing Hints**

- Do not use Schedule A, Page 3 unless Schedule A, Page 2 is full. Schedule A, Page 3 can be found with the instructions for completing the return.
- Each jurisdiction should NOT be zeroed out - all figures should be actual. Column F - taxpaid gallons should only be gallons for which an original fuel receipt exists for that jurisdiction.
- Jurisdictions with a surcharge - Surcharge should be listed separate from fuel tax; it is based on total taxable gallons (Column E), not net gallons (Column G). Multiply Column E times surcharge rate.
- If using biodiesel or other fuels not listed on the tax rate schedules, go to [www.iftach.org](http://www.iftach.org) for the applicable rates and other information.

**VII. Refunds**

A refund must be claimed on the IFTA quarterly tax report for any overpayment of tax in a reporting quarter. A refund will be issued once the Department determines that all tax liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund may be denied if the licensee is delinquent in filing any quarterly tax report(s). (Credits shall not be carried forward. Each quarter will stand on its own.)

**VIII. Assessments For Failure To File Reports**

When the licensee fails, neglects, or refuses to file an IFTA quarterly tax report, the Department will assess the licensee for the tax delinquency, penalty, and interest. This assessment is based on the best information available, including the licensee's filing history.

**IX. Lease Agreements**

Every qualified motor vehicle leased to a carrier is subject to IFTA requirements to the same extent and in the same manner as a qualified motor vehicle owned by that carrier.

In the case of lessor, lessee, independent contractors, and household goods agents, the following will apply:

1. A lessor who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.
2. In the case of a carrier using independent contractors under long-term leases (more than thirty days), the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. If the lessee (carrier) assumes responsibility for reporting and paying motor fuel taxes, the base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.
3. For motor vehicle leases of thirty days or less, the fuels use/miles or kilometers permit holder for the motor vehicle under lease will be liable.
4. In the case of a household goods carrier using independent contractors, agents, or service representatives, under intermittent leases, the party liable for motor fuel tax shall be:
  - a. The lessee (carrier) when the qualified motor vehicle is operated under the lessee's jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee (carrier) regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.
  - b. The lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessor regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.
5. No member jurisdiction shall require the filing of such leases, but such leases shall be made available upon request of any member jurisdiction.

## **X. License Cancellation, Suspension, Revocation, and Reinstatement**

### **A. License Cancellation**

An IFTA license may be canceled at the request of any licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. The cancellation box on the final IFTA quarterly tax report may be checked to indicate the end of operations under IFTA. The license may also be canceled by submitting a written request for cancellation. Upon cancellation, the licensee must return the original IFTA license and all unused IFTA decals to the Department. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license. The record retention period of four years from the due date of the final quarterly tax report applies.

### **B. License Suspension and Revocation**

An IFTA license may be suspended and/or revoked for any failure to comply with the provisions of the IFTA agreement, such as:

1. Failure to file an IFTA quarterly tax report;
2. Failure to remit all taxes due all member jurisdictions; and,
3. Failure to pay and/or protest an audit assessment within the established time period.

The Department will notify the Louisiana State Police and all member jurisdictions when a suspension or revocation has occurred or has been released.

### **C. License Reinstatement**

The Department may reinstate a suspended IFTA license once the licensee files all required reports and remits all outstanding liabilities due all member jurisdictions. The Department may require the licensee to post a bond in an amount sufficient to satisfy any potential liabilities of all member jurisdictions. A reinstatement fee of \$35.00 shall be charged.

## **XI. Recordkeeping Requirements**

### **A. Distance Records**

It is the licensee's responsibility to maintain records of ALL interstate and intrastate operations of qualified motor vehicles. The licensee's records must support the information reported on the quarterly tax report. The Individual Vehicle Mileage and Fuel Report found within this manual is to be used for recording vehicle distance information. This form includes:

1. Date of trip;

2. Highway used;
3. Jurisdiction name;
4. Odometer reading (beginning & ending);
5. Jurisdiction miles;
6. Gallons received;
7. Vendor's name; and,
8. Origin and destination.

### **B. Fuel Receipts**

The licensee must maintain complete records of all fuel purchases. Separate totals must be compiled for each fuel type. Fuel types include diesel and/or biodiesel, gasoline, gasohol, propane, LNG, CNG, ethanol, methanol, E-85, M-85, and A55 Water-Phased Hydrocarbon. The fuel records must contain:

1. The date of purchase;
2. The name and address of the seller;
3. The number of gallons placed in vehicle;
4. The type of fuel purchased;
5. The price per gallon or liter;
6. The unit number of the vehicle into which the fuel was placed; and,
7. The purchaser's signature.

Acceptable fuel receipts include an invoice, a credit card receipt or verifiable microfilm/microfiche of an invoice. Most jurisdictions prefer actual invoices rather than microfilm/microfiche. Receipts that contain alterations or erasures will not be accepted by the Department. In the absence of fuel receipts for taxable fuel used within a reporting period, the fuel usage is to be estimated using 4 MPG.

### **C. Electronic Data Recording Systems**

On-board recording devices, vehicle tracking systems, or other electronic data recording systems may be used (at the option of the carrier) in lieu of or in addition to handwritten trip reports for tax reporting. Other equipment monitoring devices that transmit data or may be interrogated as to vehicle location or travel may be used to supplement or verify handwritten or electronically-generated trip reports.

Any device or electronic system used in conjunction with a device shall meet the requirements stated in the IFTA Procedures Manual as found in Sections P640, P650, and P660. All recording devices used in conjunction with a manual system must meet the requirements stated in IFTA Procedures Manual Sections P640 and P660. For devices used with

computer systems, the entire system must meet the requirements stated in IFTA Procedures Manual Sections P640, P650, and P660.

The IFTA Procedures Manual may be found under Manuals on the IFTA website at [www.iftach.org](http://www.iftach.org).

**D. Bulk Fuel Storage**

A licensee who maintains a bulk fuel storage facility may obtain credit for tax paid on fuel withdrawn from that storage facility if the following records are maintained:

1. Date of withdrawal;
2. Number of gallons or liters withdrawn;
3. Fuel type;
4. Unit number of the vehicle into which the fuel was placed; and,
5. Purchase and inventory records to substantiate that tax was paid on all bulk fuel purchases.

Bulk fuel listed under Column F **on the quarterly IFTA return** should be the amount of fuel withdrawn from bulk storage for the quarter, NOT the amount of fuel purchased in bulk.

**E. Record Retention Period**

Adequate recordkeeping is important when seeking a refund or credit for tax paid fuel, and equally important to the Department to ensure compliance with the reporting and payment of all tax liabilities. Every licensee shall maintain records to substantiate information reported on the quarterly tax report. These records must be maintained for a period of four years from the due date of the return or the date that the return was filed, whichever is later. Records must be made available upon request by any member jurisdiction. Failure to provide records demanded for the purpose of audit extends the statute of limitations until the records are provided. Successive failures to adequately respond to a demand for records relate back to the first demand.

**F. Penalty for Failure to Maintain Records**

Licensees shall retain the previously described records for a period of four years from the date of filing the quarterly tax report. Noncompliance with any recordkeeping requirement may be cause for revocation of the license and the Department may impose a penalty of one hundred percent (100%) of the amount of tax due based on an assessment calculated on the best information available to the Department.

**G. Location of Records**

A licensee's records should be maintained at a location in Louisiana. If these records are not maintained in Louisiana or are not made available in Louisiana, the auditor's expenses will be billed to the licensee upon completion of the audit.

## **XII. Audit**

The purpose of an IFTA audit is the verification of fuel and mileage data reported on the IFTA quarterly tax reports. The Department will audit IFTA licensees on behalf of all member jurisdictions.

**A. Audit Selection**

The Department will audit an average of at least three percent (3%) of its IFTA licensees per year. Any Louisiana IFTA licensee may be selected at random for audit.

**B. Notification of Audit Date**

At least 30 days prior to conducting an IFTA audit, an auditor will contact the licensee by telephone to arrange an acceptable date to begin the audit. At that time, the auditor will outline the time period to be audited and the records to be reviewed. To confirm the audit date, the auditor will send a follow-up letter detailing the audit date, time periods to be audited, and record requirements. When operational records are not located or are not made available in Louisiana, the auditor's expenses will be billed to the licensee upon completion of the audit.

**C. Audit Conferences**

At the beginning of the audit, the auditor will confer with the licensee to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor and the licensee will discuss the sample periods used, sampling techniques, or any problem areas discovered. A final conference will be held with the licensee to explain audit adjustments and future reporting practices.

**D. Audit Results**

An audit report will be sent to the licensee after the written copy of the audit is processed through the Department's Audit Review Division. The licensee has 30 days to remit a payment or file a protest on an audit assessment. A refund due will be issued after all outstanding tax liabilities have been satisfied. The Department will submit audit reports to all member jurisdictions. The licensee may be subject to a re-examination of the audit findings by any member jurisdiction. A member jurisdiction may re-audit a licensee, at its own expense, after notifying the base jurisdiction and the licensee of reasonable cause for the re-audit.

## **XIII. Appeal Procedures**

A licensee may appeal an audit finding issued by any member jurisdiction by submitting a written request for a hearing within 30 days after it has received final notice of the action or finding that is being appealed. If the hearing is not requested within 30 days, the audit finding is final.

## **XIV. Member Jurisdiction Information**

### **A. Office for Licenses and Decals**

#### **Baton Rouge Main Office**

617 North Third Street

P. O. Box 3863

Baton Rouge, LA 70821-3863

(225) 219-2520 or (855) 307-3893

**B. Member Jurisdiction Information Chart**

Listed below is the contact person(s) for general IFTA information in each jurisdiction.

<b>Jurisdiction</b>	<b>Contact Person(s)</b>	<b>Telephone</b>
Alabama	Trishawn Bell	334-242-9621
Alberta	John Chiarella	780-644-4122
Arizona	Barbara Budde	602-712-4167
Arkansas	Rodney Richard	501-682-4805
British Columbia	Fuel and Carbon Tax Section	250-387-9686
California	Thaya Lopes-Jones	916-373-3061
Colorado	Taxpayer Services Division	303-205-8205
Connecticut	IFTA Field Audit	860-541-3222 or 3216
Delaware	Bonnie Yoder	302-744-2702
Florida	Ada Grant	850-617-2733
Georgia	Renita White	404-724-7514
Idaho	Jeanne Brown	208-334-7806
Illinois	Kathleen Blessing	217-782-6909
Indiana	Motor Carrier Services	317-615-7345
Iowa	Alexander Jansen	515-237-3239
Kansas	Mindy Sieve	785-296-4466
Kentucky	Joseph Puckett	502-782-5389
Louisiana	Sinceria Lewis	225-219-2520
Maine	Sherry McKinley	207-624-9000, ext. 52136
Manitoba	Taxpayer Information Services	204-945-5603
Maryland	Natasha Jones-Watkins	410-260-7216
Massachusetts	IFTA Operations Unit	617-887-5080
Michigan	Omero Guzman	517-636-0711
Minnesota	General Information	651-205-4141
Mississippi	Amanda King	601-923-7132
Missouri	Nathan Fontaine	573-526-4186
Montana	Vanessa Olson	406-444-7276
Nebraska	Motor Carrier Services Division	402-471-4435
Nevada	Fuel User Team	775-684-4711 ext 1
New Brunswick	Annie Graham	506-444-4619
New Hampshire	Kristie Zanis	603-223-8079
New Jersey	Christine Inglin	609-777-4018
New Mexico	Diane Perea	505-476-1551
New York	Taxpayer Call Center	518-457-5735
Newfoundland	Lora Bungay	709-729-2033
North Carolina	Excise Tax Division	919-707-7500
North Dakota	Mel Horner	701-328-1287

<b>Jurisdiction</b>	<b>Contact Person(s)</b>	<b>Telephone</b>
Nova Scotia	Cayla Ketelaars	902-424-2850
Ohio	Excise and Energy Tax Division	855-466-3921
Oklahoma	Richard Shephard	405-522-4527
Ontario	Dave Gerald	905-433-6897
Oregon	Melissa Flores	503-373-1987
Pennsylvania	Kimberly Glaser	717-787-3644
Prince Edward Island	James Mutch	902-368-6577
Quebec	Tax Section-IFTA Center	418-652-4382
Rhode Island	William Kaniecki	401-574-8788
Saskatchewan	Kerri Welsh	306-787-7749
South Carolina	Wilma Allen	803-896-2681
South Dakota	Dani Tobin	605-773-2122
Tennessee	Romany Hanna	615-770-6842
Texas	Julian Daniels	512-475-0440
Utah	Technical Research Unit	801-297-7710
Vermont	Cristina Burt	802-828-2070
Virginia	Motor Carrier Services	804-249-5140
Washington	Motor Carrier Services	360-664-1858
West Virginia	Fuel Tax Unit	304-926-0799
Wisconsin	Ehren Bittorf	608-261-2573
Wyoming	Terri Curry	307-777-4827







## **General Information**

An Individual Vehicle Mileage and Fuel Report must account for all IFTA miles traveled and all fuel received. If you use a substitute vehicle, prepare a separate Individual Vehicle Mileage and Fuel Report to account for the miles traveled and fuel received by the substitute vehicles.

## **Instructions**

1. Vehicle identification number or unit number of power unit.
2. Fleet number of power unit.
3. Fuel type: diesel, gasoline, biodiesel, gasohol, propane, LNG, CNG, ethanol, methanol, E-85, M-85, and A55 Water-Phased Hydrocarbon.
4. Legal name of the IFTA licensee.
5. Complete if different from number 4.
6. Driver(s) name.

## **Mileage Information**

7. Trip date.
8. Highways used.
9. Jurisdiction name – use abbreviations of jurisdictions in which you travel.
10. Odometer reading –
  - (a) Record at the beginning of each day or trip;
  - (b) When leaving each jurisdiction;
  - (c) At the end of each day or trip.
11. Jurisdiction miles – record mileage in each jurisdiction by trip date.
12. Total trip miles – add miles for each trip and furnish total.

## **Fuel Information**

13. Gallons received.
14. Total gallons received.
15. Vendor name (from whom you received fuel).

## **Trip Information**

16. Origin – where trip started.
17. Destination – where trip ended.

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