

International Fuel Tax Agreement



Susan Combs Texas Comptroller of Public Accounts



Table of Contents

I. Introduction	1
Interstate Trucker License	1
Fuel Trip Permit	1
II. Definitions	2
III. Initial Licensing	3
IFTA License Application Procedures	3
IFTA Fees	3
Bonding	3
IV. Annual IFTA Credentials	3
IFTA License	3
IFTA Decals	3
Temporary Decal Permits	4
Annual Renewal Procedures	4
Reasons for Denial of a License Renewal	4
Grace Period	4
V. Reporting Requirements	4
Quarterly Tax Returns	4
Annual Filing	4
Penalty and Interest Provisions	4
Measurement Conversion Table	5
Tax-Exempt Miles	5
Non-IFTA Miles	5
VI. Tax Return and Supplement	5
Special Reporting Issues	6
Electronic Reporting	6
VII. License Cancellation, Suspension, Revocation and Reinstatement	8
License Cancellation	8
License Suspension and Revocation	8
License Reinstatement	8
VIII. Lease Agreements	8

IX. Record-Keeping Requirements	9
Mileage Records	9
Fuel Records	10
Bulk Fuel Storage	10
Record Retention	10
X. Audit	10
XI. Appeals	11
XII. Frequently Asked Questions	11
Qualified Motor Vehicles	11
IFTA Licensing	11
Bonding	12
Credentials	12
Quarterly Tax Returns	12
Records Kept by Licensees	14
Credits and Refunds	14
Biodiesel Fuel and Renewable Diesel Fuel	14
XIII. Appendix	15

I.

Introduction

The International Fuel Tax Agreement (IFTA) is designed to significantly reduce your compliance burdens for reporting state/province motor fuel taxes.

The IFTA governing documents (Articles of Agreement, Procedures Manual and Audit Manual) can be found on the Internet at www.iftach.org under the heading “IFTA Manuals.”

This guidebook will help you with the application, licensing, reporting, record-keeping requirements and audit procedures under IFTA.

Advantages of IFTA include:

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

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

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

The IFTA member jurisdictions include all 48 contiguous states of the United States and the 10 provinces of Canada.

The following jurisdictions are presently not members of IFTA: Alaska, the District of Columbia, Mexico and the Northwest Territories and Yukon Territory of Canada.

Carriers traveling in non-IFTA jurisdictions must continue to follow the procedures and file the returns required by the statutes and regulations of those jurisdictions.

Interstate Trucker License

Carriers that travel only between Texas and Mexico must either purchase a fuel trip permit for each entry into Texas or obtain a Texas Interstate Trucker license.

You can request an Interstate Trucker license application (AP-133) by contacting the Comptroller’s office or any of our field offices. You can also download the application online. Interstate Trucker license holders are required to keep the records described in Section IX of this guidebook.

Fuel Trip Permit

If you make no more than five entries into Texas in a calendar year, you can buy a fuel trip permit in lieu of the IFTA license or interstate trucker license.

How to get a trip permit:

- Purchase a \$50 cashier’s check or money order payable to the Texas Comptroller of Public Accounts.
- On the face of the cashier’s check or money order, clearly write “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 should also be marked “Trip Permit” and identify the motor vehicle by the license plate number or the manufacturer’s vehicle identification number and list the date the vehicle will enter Texas.
- The receipt from the cashier’s check or money order is the 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
P.O. Box 13528
Austin, Texas 78711-3528

Attn: Fuel Trip Permit

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

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

To get information concerning all interstate carrier regulations and permits, visit the Texas Department of Motor Vehicles website or call the “one-stop shop” hotline at (800) 299-1700.

II.

Definitions

Annual Reporting Period – January 1 through December 31

Applicant – a person in whose name the uniform application for licensing is filed with a base jurisdiction for the purpose of motor fuel tax reporting under the provisions of the IFTA.

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 International Fuel Tax Agreement 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:

- 1) the operational control and operational records of the licensee’s qualified motor vehicles are maintained or can be made available; and
- 2) 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, which would otherwise be based in two or more jurisdictions.

Cancellation – the annulment of a license and its provisions by either the licensing jurisdiction or the licensee.

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

Commissioner – the official designated by the jurisdiction to be responsible for administration of IFTA. In Texas, the IFTA commissioner is Susan Combs, the Comptroller of Public Accounts.

Comptroller – the Texas Comptroller of Public Accounts.

Fleet – one or more vehicles.

Gallons Consumed – the total number of gallons delivered into the fuel supply tank(s) of qualified motor vehicles. Gallons consumed include all gallons delivered into

qualified motor vehicles, whether the fuel is purchased at retail locations or delivered from bulk storage tanks.

In-Jurisdiction Distance – the total number of miles or kilometers (whether loaded or unloaded) operated by a registrant’s/licensee’s qualified motor vehicles within a jurisdiction, including miles or kilometers operated under an IFTA temporary permit. In-jurisdiction miles or kilometers do not include those operated on a fuel tax trip permit or those exempted from fuel taxation by a jurisdiction.

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 party acquiring the use of equipment with or without a driver from another.

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

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

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

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:

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

“Qualified motor vehicle” does not include recreational vehicles.

Recreational Vehicles – 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 cannot be used in connection with any business endeavor.

Registration – the qualification of motor vehicles normally associated with a prepayment of licensing fees for the privilege of using the highway and the issuance of a

license plate and a registration card or temporary registration containing owner and vehicle data.

Reporting Period – 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 – the withdrawal of a license and privileges granted to the licensee by the licensing jurisdiction.

Suspension – temporary removal of privileges by the licensing jurisdiction.

Temporary Decal Permit – a permit issued by the base jurisdiction or its agent to be carried in a qualified motor vehicle in lieu of display of the permanent annual decals. A temporary decal permit is valid for a period of 30 days to give the carrier adequate time to affix the annual decals.

Total Distance – all miles or kilometers traveled during the 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 – the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

III.

Initial Licensing

IFTA License Application Procedures

If you are a motor carrier based in Texas and operate one or more qualified motor vehicles in at least one other IFTA member jurisdiction, you may file an IFTA license application in Texas. If you qualify as an IFTA licensee, but choose not to participate in the IFTA program, you must obtain fuel trip permits for travel through member jurisdictions and each entry into Texas.

No more than five entries into Texas each calendar year using a fuel trip permit are allowed.

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

You can request an IFTA license application (AP-178) by contacting the Comptroller’s office or any of our field offices or download the application from the Comptroller’s website. The IFTA license application requests basic information about you and your interstate operations.

Send the completed application to the Comptroller’s office in Austin for processing. If we have any questions about the application or need additional information, we will contact you. Once the application is processed, you will be issued the proper IFTA credentials.

A carrier previously licensed in another IFTA member jurisdiction must be in good standing with that jurisdiction in order to receive Texas credentials.

IFTA Fees

There are no costs associated with the IFTA registration, credentials or decals.

Bonding

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

IV.

Annual IFTA Credentials

IFTA License

We will issue a single IFTA license for your entire fleet of qualified vehicles. The annual license is valid from January 1 through December 31. You must place a photocopy of the original license in each of your qualified motor vehicles, as well as in vehicles added to your fleet during the license year.

If a carrier is found operating a qualified motor vehicle in any member jurisdiction without an IFTA license, the licensee may be subject to citations and/or fines, and may be required to purchase a fuel trip permit.

IFTA Decals

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

IFTA decals are valid from January 1 through December 31 and may be displayed one month prior to the beginning of a new year.

Failure to properly display the IFTA decals may subject the licensee to citations and/or fines and the licensee may be required to purchase a fuel trip permit.

Licensees can receive additional decals for qualified vehicles added to their fleet, at no cost, by contacting the Comptroller's office.

Temporary Decal Permits

If your IFTA account is in good standing, you can call or write us to order 30-day temporary decal permits. The temporary decal permits will be faxed to you so that your qualified vehicle can be put into service immediately.

The temporary decal permit is vehicle specific and should be carried in the qualified vehicle for which it was ordered until the IFTA decals arrive. The decals will be sent 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 during the period you operate under a temporary decal permit must be included in your quarterly IFTA tax return.

New IFTA applicants are not eligible for temporary decal permits. We do not issue temporary IFTA licenses.

Annual Renewal Procedures

Each year, at least 30 days before your IFTA license expires, we will determine if you are eligible for automatic license renewal. If you are eligible, the new IFTA license and decals will be issued automatically and mailed to you. There is no cost to renew your IFTA license.

Reasons for Denial of a License Renewal

We may deny renewal of an IFTA license if the licensee has failed to file any return or has failed to remit any amounts due any 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 for any tax or fee administered by the Comptroller or is an entity that has had its registration with the Texas Secretary of State forfeited or cancelled.

Grace Period

You have until March 1 of each year to carry a current year's IFTA license and display the current year's decals on your vehicles, provided your IFTA account is in good standing. During January and February of each year, a valid IFTA license and decals from the previous year will be honored by IFTA member jurisdictions.

V.

Reporting Requirements

Quarterly Tax Returns

Under IFTA, you are required to file quarterly fuel tax returns with your base jurisdiction. The amounts listed for each jurisdiction on your return are used to calculate a net balance due. The base jurisdiction is responsible for distributing the taxes to the appropriate member jurisdictions based on the information from your IFTA tax return.

The due date for the quarterly tax return is the last day of the month immediately following the close of the quarter for which the return is being filed:

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

The quarterly tax return must be postmarked or hand-delivered to the Comptroller's office by the due date. If the due date is a Saturday, Sunday or a legal holiday, the next business day is considered the due date. The licensee will be subject to penalty and interest provisions if the return is not filed and paid on time.

We will send you a tax return approximately 30 days prior to the due date. If you do not receive this return, contact us. Failure to receive the quarterly tax return does not relieve you from the obligation to report and pay your taxes on time.

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

We will provide current, updated tax rates for all member jurisdictions with the IFTA quarterly returns. Tax rates for the current and previous quarters are also on the Internet at www.iftach.org.

Annual Filing

Texas does not allow annual filing.

Penalty and Interest Provisions

We assess penalties and interest for failure to file a return, filing a return after the due date or underpayment of taxes.

The minimum penalty is \$50.00 or 10 percent of your total tax liability, whichever is greater. The minimum penalty

applies to all late returns including no operations, no tax due or credit returns.

We assess interest on all delinquent taxes due each jurisdiction. The interest rate is 1 percent per month or 12 percent annually. We calculate interest beginning the day after the due date of the return for each month, or fraction of a month, until paid. A licensee does not earn interest on a credit when filing a tax return.

Measurement Conversion Table

Texas IFTA licensees are required to report based upon United States measurements. 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 (LPG, for example), report the fuel at the conversion factor used by the jurisdiction in which the fuel was consumed.

Tax-Exempt Miles

IFTA recognizes that some jurisdictions have unique economic and geographic characteristics that use various definitions of tax-exempt miles. The tax-exempt miles you travel must be included as “Total Miles” on your quarterly tax return, but you may deduct them when you calculate the “Taxable Miles” for a particular IFTA jurisdiction. You may verify tax-exempt miles for each jurisdiction on the Internet at www.iftach.org. Select “EXEMPTIONS” and then “Distance Exemptions By Jurisdiction.” All jurisdictions require documentation to support a claim of tax-exempt miles.

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 the International Fuel Tax Agreement. Non-IFTA jurisdictions include the Northwest Territories and Yukon Territory of Canada, Mexico, Alaska and the District of Columbia.

VI.

Tax Return and Supplement

The IFTA quarterly tax return consists of two forms: the International Fuel Tax Agreement (IFTA) Fuel Tax Report (56-101) and the IFTA Fuel Tax Report Supplement (56-102). You may download a copy of these reporting forms on the Comptroller’s website.

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

The supplement Form 56-102 details your fuel purchases and miles traveled in each jurisdiction for each fuel type. The fuel types reported on the supplement Form 56-102 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

The following information is reported on the IFTA Fuel Tax Supplement (Form 56-102), completing a separate form for each fuel type:

- A. Total IFTA Miles – total taxable and non-taxable miles traveled in all IFTA jurisdictions by all qualified motor vehicles in your fleet. *Non-taxable miles include travel under a fuel trip permit and tax-exempt miles.* See comments below concerning tax-exempt miles.
- B. Total Non-IFTA Miles – total taxable and non-taxable miles traveled in all non-IFTA jurisdictions (Mexico, Alaska, District of Columbia, and Canadian territories) by all qualified motor vehicles in your fleet.
- C. Total IFTA and Non-IFTA Miles
- D. Total Gallons Consumed – total gallons consumed in both IFTA and non-IFTA jurisdictions by all qualified motor vehicles. Fuel is considered consumed when delivered into the fuel supply tank(s) of a qualified motor vehicle. Total Gallons Consumed includes all

gallons delivered into qualified motor vehicles at retail locations and from bulk storage tanks and all gallons delivered into qualified vehicles in Oregon. This information is used to calculate your fleet's average MPG.

- E. The total IFTA and non-IFTA miles and total gallons consumed are used to calculate your fleet's average miles per gallon (MPG).

Additionally, the following information is reported for each jurisdiction in which you had activity using the specified fuel type:

- H. Total IFTA Miles – taxable and non-taxable miles traveled in each jurisdiction.
- I. Taxable Miles – miles traveled in each jurisdiction minus any tax-exempt miles. (See tax-exempt miles on page 5.) Miles traveled using a fuel trip permit are not considered taxable miles in any jurisdiction.
- K. Taxable Gallons – divide taxable miles (Item I) by the fleet average MPG (Item E) to determine the total taxable gallons of fuel consumed in each jurisdiction.
- L. Tax Paid Gallons – total tax paid gallons of fuel purchased in each IFTA jurisdiction. Keep your receipt for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified IFTA motor vehicles. Fuel remaining in storage cannot be claimed until it is delivered into a qualified IFTA motor vehicle. NOTE: The total of Item L must equal Item D unless you have purchased fuel in non-IFTA jurisdictions (e.g., the District of Columbia) or Oregon and when you do not have a receipt to support the fuel purchase. The total of Item L cannot be greater than Item D. When reporting a surcharge for a jurisdiction, Items H and L should be left blank.

A surcharge for a jurisdiction is always reported on a separate line by completing Items I, K, M, O, P (if applicable) and Item Q. Item H for Total IFTA miles and Item L for Tax Paid Gallons should be left blank.

See Special Reporting Issues, *Fuel Tax Surcharges* on this page.

- M. Net Taxable Gallons – subtract Item L from Item K for each 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 – the current tax rate is listed for each preprinted IFTA jurisdiction on a supplement. If the tax rate is not preprinted, refer to the IFTA, Inc. Web site page www.iftach.org for 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; the surcharge is collected on the quarterly IFTA report. The surcharge is always reported as a separate line on the supplement and identified as a surcharge (e.g., Indiana – surcharge). 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 (Item K) consumed in that jurisdiction by the surcharge rate. Items H and L are left blank when reporting a surcharge.

Rate Changes within 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 your preprinted IFTA report supplement.

Travel in Oregon

Special rules apply when reporting travel in Oregon. 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 Consumed (Item D) to calculate your fleet's average miles per gallon. However, for the Oregon supplement line you should only report miles traveled in Oregon in Item H. The remaining Items I – Q for Oregon are left blank.

Electronic Reporting

You can file your IFTA tax return and supplement using a PC and modem. The Comptroller's office provides software for filing IFTA tax returns electronically. For more information concerning system requirements and electronic data interchange please contact our Account Maintenance Division, Electronic Reporting section at (800) 531-5441, ext. 3-3630. You may also download information from our website.

56-102 (Rev. 5-04/6) **Use a separate Form 56-102 for each fuel type.**

IFTA FUEL TAX REPORT SUPPLEMENT

a. T Code **56100**
 c. Texas taxpayer number **3200000000**
 g. Taxpayer name **Tx Trucking Inc**
 b. **IFTA number** **TX2000000003**
 e. Filing period **Oct 1, 2006 - Dec 31, 2006**
 f.

DO NOT WRITE IN SHADED AREAS • Please read instructions on back • TYPE OR PRINT

h. Due date **Jan 31, 2007**

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) OTHER (See instructions)

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

F. Juris. ID	G. Total IFTA Miles (Whole miles)	H. Taxable Miles (Whole miles)	J. Taxable Gallons (l ÷ E)	L. Tax Paid Gallons (Whole gallons)	M. Net Taxable Gallons (K - L)	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	1000	1000	182	319	<137>	.2000	<27.40>	0.00	<27.40>
LA	400	400	73	110	<37>	.2000	<7.40>	0.00	<7.40>
OK	800	800	145	0	145	.1600	18.85	0.00	18.85
AR	600	600	109	80	29	.2250	6.53	0.00	6.53
2. TOTALS FOR THIS PAGE ONLY							<9.42>	0.00	<9.42>

* Indicates surcharge ** Indicates mid-quarter rate change

The return due date is the last day of the month following each calendar quarter. If the due date is a Saturday, Sunday, or legal holiday, the next business day is considered the due date.

56-101 (Rev. 3-06/4) **INTERNATIONAL FUEL TAX AGREEMENT (IFTA) FUEL TAX REPORT**

a. T Code **56180**
 c. Texas taxpayer number **3200000000**
 d. IFTA number **TX 20000000030**
 e. Filing period **Oct 1, 2006 - Dec 31, 2006**
 f.

g. Due date **Jan 31, 2007**

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 - Mark "X" in this box if you did not operate a qualified motor vehicle(s) during the quarter.
 CANCEL LICENSE - Mark "X" in this box if you are filing a final report and requesting your license be cancelled.
 AMENDED REPORT - Mark "X" in this box if this report corrects a previous report. Indicate the quarter and year of the report you are correcting...

J. NO SIG Correspond k.

Items 1 thru 5 - Enter the total amounts from Item 4 of Form 56-102 for each fuel type. Enter credit amounts in brackets < >.

1. Diesel total due, if applicable (See instructions.) \$ **<9.42>**

2. Gasoline total due, if applicable (See instructions.) 2.

3. Ethanol total due, if applicable (See instructions.) 3.

4. Propane (LPG) total due, if applicable (See instructions.) 4.

5. Other fuel type(s) total due, if applicable (See instructions.) 5.

6. Subtotal of amount due (Add Items 1, 2, 3, 4, and 5.) **<9.42>**

6a. Amount subject to penalty, if report is filed late (Enter the total from Item 2 of all attached supplements. If less than 0 enter 0.) ... 6a.

7. Penalty, if due (See instructions.) 7.

8. Total balance due (Add Item 6 and Item 7.) 8.

9a. Credits available \$ **5.00** as of **Oct 1, 2006** 9b. Credits applied 9b. **0.00**
 (Credit available in Item 9a may not be valid if already taken. Please verify.)

10. Total amount due/overpayment (Subtract Item 9b from Item 8.) 10. **0.00**

11. AMOUNT TO BE REFUNDED (See instructions.) 11.

12. TOTAL AMOUNT OF REMITTANCE 12. \$

A \$50 late filing penalty applies to all returns post marked after the due date, including returns reporting no operations, no tax due, or a credit.

Always check your records to verify that the amount of credit available preprinted on a return is valid before applying the credit towards a tax liability.

You must enter the credit balance amount to request a refund. Credits will automatically carry to the next filing period. Credits cannot be carried forward for more than eight quarters.

VII.

License Cancellation, Suspension, Revocation and Reinstatement

License Cancellation

You may cancel your IFTA license at any time, provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. You can check the cancellation box on the final IFTA quarterly tax return to indicate the end of operations under IFTA, or send a written request to this office.

If you fail to notify the Comptroller to cancel your license, or fail to file an IFTA tax return, we may estimate a tax liability for you. Estimated tax liabilities may result in collection actions.

Upon cancellation, you must return the original IFTA license and all unused IFTA decals to the Comptroller's office. Any 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 tax return.

License Suspension and Revocation

An IFTA license may be suspended and/or revoked for failure to comply with any of the IFTA provisions including, but not limited to:

- failure to file a required IFTA tax return;
- failure to remit all taxes due all member jurisdictions; or,
- failure to pay and/or protest an audit assessment within the established time period.

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

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

License Reinstatement

The Comptroller can reinstate an IFTA license once the licensee files all required tax returns and pays all outstanding liabilities due all member jurisdictions.

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

The Comptroller's office will notify all member jurisdictions when a suspension or revocation has been released.

VIII.

Lease Agreements

Every qualified motor vehicle leased to a carrier is subject to the IFTA requirements to the same extent and in the same manner as a qualified motor vehicle owned by that carrier. The most common questions surround the issue of **who** is liable for the tax and reporting. The following guidelines are established based upon the type of business activity *and* the type of lease.

Rental & Leasing—Long Term Leases: A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for 30 or more days is considered to be the responsible party.

Rental & Leasing—Short Term Leases: In the case of a lessor regularly engaged in the business of leasing or renting motor vehicles, without drivers, to others for 29 days or less, the lessor must report and pay the fuel use tax unless both of the following two conditions are met:

- (1) The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; **and**
- (2) The lessor has a copy of the lessee's IFTA fuel tax license, which is valid for the term of the rental.

Household Goods Carriers: Household goods carriers using independent contractors, agents, or service representatives, under intermittent leases, the party responsible for motor fuel use tax is:

- (1) The 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 vehicle is registered for vehicle registration purposes.

(2) 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 vehicle is registered.

Independent Contractors–Short Term Leases: A carrier using independent contractors under short-term leases of 29 days or less, the lessor will report and pay all fuel use taxes.

Independent Contractors–Long Term Leases: A carrier using independent contractors under long term leases (30 days or more), the lessor and lessee will be given the option of designating which of them will report and pay the motor fuel use tax. If there is no written agreement or contract, or if the written document is silent regarding responsibility for reporting and paying fuel use tax, **the lessee will be responsible** for reporting and paying fuel use tax. If the lessee (carrier) 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 vehicle is registered for vehicle registration purposes by the lessor.

No member jurisdiction requires the filing of such leases and agreements, but they must be made available upon request to another member jurisdiction.

IX. Record-Keeping Requirements

Mileage Records

You must maintain records to support the information on your quarterly tax return. To satisfy the IFTA requirements, the mileage records you will need to keep on each vehicle include:

- date of trip (starting and ending);
- trip origin and destination;
- routes of travel;
- beginning and ending odometer reading of the trip;
- total trip miles;
- mileage by jurisdiction;
- power unit number or vehicle identification number (VIN);

- vehicle fleet number;
- registrant's name; and
- distance recaps for each jurisdiction in which the vehicle operated.

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

The Comptroller may approve the use of acceptable on-board recording devices, satellite tracking systems, or other electronic data recording systems to be used in lieu of, or in addition to, handwritten trip reports for record-keeping purposes. A monthly record of the vehicle's odometer reading must be maintained even when using an accepted electronic data recording device. The on-board recording or vehicle tracking device must meet the following minimum device requirements:

- the carrier 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) tamperproof and must not permit altering of the information collected. Editing the original information collected will be permitted. All editing must be identified, and both the edited and original data must be recorded and retained;
- the device shall warn the driver visually and/or audibly that the device has ceased to function;
- the device must time and date stamp all data recorded;
- the device must not allow data to be overwritten before the data has been extracted. The device shall warn the driver visually and/or audibly that the device's memory is full and can no longer record data;
- the device must automatically update a life-to-date odometer when the vehicle is placed in motion or the operator 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 the carrier's responsibility to recalibrate the on-board recording device on mechanical or electronic installations

when the tire size changes, the vehicle drive-train is modified or any modifications are made to the vehicle which affects the accuracy of the on-board recording device. The device must be maintained and recalibrated in accordance with the manufacturer's specifications. A record of recalibrations must be retained for the audit retention period.

The carrier is also responsible for maintaining a back-up copy of the electronic files either electronically or in paper form.

Drivers must be trained 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 of all trip information until the device is again operational. Any carrier interested in obtaining additional information on the acceptability of these devices should contact the Comptroller's office.

Fuel Records

You must maintain complete records of all 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 and methanol. 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 an invoice, a credit card receipt or verifiable microfilm/microfiche of an invoice. Most jurisdictions prefer actual invoices rather than microfilm or microfiche. Receipts that contain alterations or erasures will not be accepted.

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 jurisdiction where the storage is located.

Record Retention

You must maintain records to prove that the information reported on your tax return is accurate. You must keep these records for four years from the due date of the return or the date filed, whichever is later. You may keep your records on paper, microfilm, microfiche, or other acceptable computerized or condensed storage systems.

It is your responsibility to maintain records of all interstate operations by qualified motor vehicles in your fleet. Non-compliance with any record-keeping requirement may be cause for revocation of your license.

X.

Audit

Every IFTA licensee is subject to audit. In the event you are chosen for an audit, you will be contacted by the Comptroller's office 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 a licensee fails to provide records for an audit, the statute of limitations is extended until such records are provided.

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 IFTA jurisdiction owes you money, we will credit your account for the other IFTA jurisdictions.

XI.

Appeals

You may 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. However, the jurisdiction may deny the request. Jurisdictions that agree to audit your records will audit only the information involving your operation with them. You may be responsible for all costs related to these audits.

XII.

Frequently Asked Questions

Qualified Motor Vehicles

Q: 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.

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

A: When a vehicle meets the definition of “qualified motor vehicle” by weight when pulling a trailing unit, but does not when operated alone, it is considered a qualified motor vehicle, whether or not it is pulling a trailing unit. However, enforcement personnel cannot require the display of a decal or IFTA license when the vehicle does not meet the definition. For example, if a mobile-home toter is operating through a member jurisdiction, is not pulling a trailing unit, and otherwise does not meet the definition of qualified motor vehi-

cle, there is the possibility that the vehicle has never been qualified for purposes of IFTA. Therefore, enforcement personnel cannot cite the driver for failure to display IFTA credentials. Owners of these vehicles may choose a fuel trip permit if they only occasionally travel interstate.

Q: Is a pickup truck that occasionally pulls a trailer and exceeds the 26,000 pounds (11,797 kilograms) threshold a qualified motor vehicle?

A: Yes. 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, all operations (including those when the pickup is not used in combination) must be reported for the license year.

IFTA Licensing

Q: 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 less 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.

Q: 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. However, 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 taxation, the farmer will use the IFTA tax return to report and pay taxes to other jurisdictions in which he travels.

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

A: Yes, a 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. However, 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 carrier’s

IFTA license, then all IFTA licenses held by the carrier are revoked until cleared.

Q: 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.

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

A: No. A 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 of the IFTA member jurisdictions in which he travels, including the carrier's base jurisdiction.

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

A: Some jurisdictions require the licensee to submit a renewal application. Texas-based carriers, however, who are eligible for license renewal will automatically be issued a current year license and decals. We may deny your license renewal if you failed to file any IFTA return, failed to remit IFTA tax amounts due any member jurisdiction, are delinquent for any taxes or fees administered by the Comptroller, have not reported interstate travel in the preceding six quarters, or if you are an entity that has had its registration with the Texas Secretary of State forfeited or cancelled.

Bonding

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

A: No.

Q: When can a base jurisdiction require a bond?

A: A bond may be required if a licensee fails to timely file returns 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

Q: 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.

Q: Can decals be faxed?

A: No. However, the base jurisdiction has the discretion to issue 30-day temporary decal permits that take the place of a decal. Temporary decal permits may be faxed to a licensee and carried in the qualified motor vehicle until decals are received.

Q: 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.

Q: 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 carrier through IFTA jurisdictions, regardless of the fact that the qualified motor vehicle may be displaying a Texas plate.

Q: If, for purposes of IRP, a carrier has a fleet of qualified motor vehicles registered in Texas and also has a fleet registered in Arkansas, for example, and the 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 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 Returns

Q: What information is included on an IFTA tax return when a licensee travels 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, while operating under a fuel trip permit should be included in total gallons consumed (Item D) to calculate the miles per gallon and in the tax paid gallons (Item L)

purchase (if taxes were paid at the time the fuel was purchased) for the appropriate jurisdictions.

Q: Can 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” be included on the IFTA tax returns?

A: No. Only the operations of “qualified motor vehicles” are to be reported on IFTA tax returns.

Q: Can the operations (miles traveled and gallons consumed) of qualified motor vehicle(s) that only travel within one jurisdiction be reported on the IFTA tax return?

A: Yes. A licensee may 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 decalated, the intrajurisdictional vehicle(s) must continue to be reported until either the expiration date of the decal or the vehicle(s) are no longer under the control of the licensee.

Q: Which tax rate chart should a licensee use when amending an IFTA tax return?

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. The correct tax rate chart may be obtained by contacting the Comptroller’s office or online at www.iftach.org.

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

A: Interest due to member jurisdictions cannot be waived by a base jurisdiction without written approval from the other member jurisdictions.

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

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

Q: Can a licensee report more tax paid gallons purchased than total gallons consumed?

A: The total tax paid (Item L) gallons purchased should never exceed the total gallons consumed (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.

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

A: Non-IFTA miles (Item B) include only the miles traveled in the non-IFTA jurisdictions of the Northwest Territories and Yukon Territory of Canada, Mexico, Alaska and the District of Columbia. Miles traveled in Oregon and the miles traveled while utilizing a fuel trip permit should be included in the total IFTA miles (Item A) and in the total IFTA miles (Item H) for the appropriate jurisdictions.

Q: When a licensee also holds a Texas gasoline distributor, diesel fuel supplier or diesel fuel bonded user permit for reporting periods prior to Jan. 1, 2004, and delivers fuel from their tax-free bulk storage located in Texas into IFTA qualified vehicles, how should this fuel be reported on the IFTA tax return?

A: For reporting periods prior to Jan. 1, 2004, the licensee should include the gallons delivered from their tax-free bulk storage located in Texas into their IFTA qualified vehicles with the tax paid gallons (Item L) for Texas. The Texas motor fuels tax is paid on these withdrawals from the Texas tax-free bulk storage through their gasoline distributor, diesel fuel supplier, or bonded diesel fuel user tax return.

Q: What are “gap miles” and should gap miles be included on the quarterly IFTA fuel 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 hub-meter 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 make sure miles traveled are accurately reported on your quarterly IFTA tax report.

Q: 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 refund 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 the 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. A monthly summary of miles traveled and fuel consumed by each licensed vehicle is also required.

Records Kept by Licensees

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

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

Q: 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

Q: If an IFTA licensee files a delinquent tax return 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 return?

A: No.

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

A: A licensee has eight calendar quarters after the calendar quarter in which the credit is earned to either request a refund or use the credit to offset an IFTA tax liability. For example, if a credit accrues in the 3rd quarter, 2005, the licensee has until October 1, 2007, to request a refund or to apply the credit toward a liability.

Q: Is the preprinted “credits available” (Item 9a) amount on the IFTA tax return always correct?

A: The date that the “credits available” amount was calculated is printed on the IFTA tax return. The Comptroller may process IFTA tax returns after that date. Therefore, the licensee must check their records to verify the credit amount available before applying the credit toward a tax liability.

Q: 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. The IFTA tax report cannot be used to claim a refund for tax-exempted uses of motor fuel other than for tax-exempt miles as discussed on page 7 of this

guidebook. Your IFTA return must report all fuel delivered into IFTA licensed vehicles and all miles traveled. A separate refund request for exempted uses must be made directly to each jurisdiction in which the motor fuel was consumed.

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

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

Biodiesel Fuel and Renewable Diesel Fuel

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

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

It is presumed 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, Texas Administrative Code.

Q: 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 may 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 return may request a refund from the Comptroller. You may download a copy of the Texas Claim for Refund of Gasoline and Diesel Fuel Taxes (Form 06-106) online. A refund claim must be supported with purchase invoice(s) and the IFTA tax return on which the tax was paid to Texas.

Company Name: _____

Please list all Deadhead & Empty miles Pickup and Drop points
 Please attach all original fuel receipts, NY and Mass toll tickets to the BACK of this Trip Sheet

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

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:
1. _____ 3. _____ 5. _____ 7. _____	2. _____ 4. _____ 6. _____ 8. _____	

Line No.	Date	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.

Total Miles by Truck by Month

Month	Truck #	Truck #	Truck #	Truck #	Truck #	Truck #
2001-01						
2001-02						
2001-03						
2001-04						
2001-05						
2001-06						
2001-07						
2001-08						
2001-09						
2001-10						
2001-11						
2001-12						
2002-01						
2002-02						
2002-03						
2002-04						
2002-05						
2002-06						
2002-07						
2002-08						
2002-09						
2002-10						
2002-11						
2002-12						
2003-01						
2003-02						
2003-03						
2003-04						
2003-05						
2003-06						
2003-07						
2003-08						
2003-09						
2003-10						
2003-11						
2003-12						
2004-01						

Total Gallons by Truck by Month

Month	Truck #	Truck #	Truck #	Truck #	Truck #	Truck #
2001-01						
2001-02						
2001-03						
2001-04						
2001-05						
2001-06						
2001-07						
2001-08						
2001-09						
2001-10						
2001-11						
2001-12						
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2003-01						
2003-02						
2003-03						
2003-04						
2003-05						
2003-06						
2003-07						
2003-08						
2003-09						
2003-10						
2003-11						
2003-12						
2004-01						
2004-02						
2004-03						

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:

(800) 252-5555

911 Emergency Service/Equalization Surcharge
Automotive Oil Fee
Battery Fee
Boat and Boat Motor Sales Tax
Customs Broker
Fireworks Tax
Mixed Beverage Tax
Off-Road, Heavy-Duty Diesel Equipment Surcharge
Oyster Fee
Sales and Use Taxes
Telecommunications Infrastructure Fund

(800) 531-5441

Cement Tax
Inheritance Tax
Local Revenue
Miscellaneous Gross Receipts Taxes
Oil Well Servicing Tax
Sulphur Tax

(800) 531-5441, ext. 3-3630

WebFile Help

(800) 252-1381

Bank Franchise
Franchise Tax

(800) 252-7875

Spanish

(800) 531-1441

Fax on Demand (Most frequently requested Sales and Franchise tax forms)

(800) 252-1382

Clean Vehicle Incentive Program
Manufactured Housing Tax
Motor Vehicle Sales Surcharge,
Rental and Seller Financed Sales Tax
Motor Vehicle Registration Surcharge

(800) 252-1383

Fuels Tax
IFTA
LG Decals
Petroleum Products Delivery Fee
School Fund Benefit Fee

(800) 252-1384

Coastal Protection
Crude Oil Production Tax
Natural Gas Production Tax

(800) 252-1387

Insurance Tax

(800) 252-1385

Coin Operated Machine Tax
Hotel Occupancy Tax

(800) 252-1386

Certificates of Account Status/Good Standing
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(800) 862-2260

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GETPUB: To Order Forms and Publications

(800) 654-FIND (800-654-3463)

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Unclaimed Property Holders
Unclaimed Property Name Searches
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