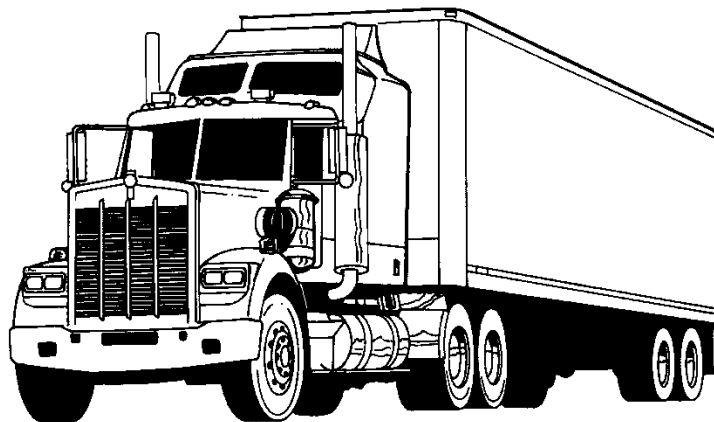




INTERNATIONAL FUEL TAX AGREEMENT (IFTA) *Trucking Manual*



OUR MISSION

*PROVIDING HIGHWAY SAFETY AND SECURITY THROUGH EXCELLENCE
IN SERVICE, EDUCATION, AND ENFORCEMENT*

OUR VISION

A SAFER FLORIDA!

CONTACT US

**Florida Department of
Highway Safety and Motor Vehicles (DHSMV)
Division of Motorist Services
Bureau of Commercial Vehicle & Driver Services (BCVDS)**

MAILING ADDRESS

Neil Kirkman Building, Mail Stop 62
2900 Apalachee Parkway
Tallahassee, Florida 32399-6552

BCVDS Kirkman Building Service Center Walk-In Office

**Open 8 a.m. to 5 p.m.
Monday – Friday (Except State Holidays)**
Neil Kirkman Building
2900 Apalachee Parkway
Tallahassee, Florida

Walk-In Services are limited to new applications and first-time renewals.

Call Center

Open 8 a.m. to 5 p.m.
Monday – Friday (Except State Holidays)
(850) 617-3711

Customer service representatives are available for general inquiries, assistance with any mailed or online IFTA transactions, and making payments by credit card.

EMAIL ADDRESS

CVDSSubmit@flhsmv.gov

NEED A FORM?

All applications, forms, and publications listed in this booklet are available at <https://www.flhsmv.gov/resources/forms/all-forms/>.

You may also access IFTA forms from the DHSMV main website at www.flhsmv.gov.

Type the form number in the search box, and select the form from the displayed list.

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GENERAL OVERVIEW

This manual explains the licensure process for the International Fuel Tax Agreement (IFTA). The Bureau of Commercial Vehicle and Driver Services (BCVDS) administers IFTA in Florida. Where possible, BCVDS has used mainstream terms to explain apportioned registration under IFTA; however, if there is any conflict between the information provided in this manual and the provisions governing taxation on operation of commercial vehicles or IFTA, the applicable laws and rules of Florida and the IFTA plan document are the final authorities.

REQUESTING IFTA SERVICES

BCVDS receives a large volume of application and service requests. To manage these requests efficiently, we offer three primary ways to submit an application or other required forms and documents.

IFTA services through the mail: Carriers may submit completed IFTA applications, decal orders, processing forms, and payments to BCVDS by mail. Processing time may vary; however, BCVDS sends quarterly tax return notices approximately 90 days before the filing deadline to assist with timely filing and payment of taxes. For services requiring immediate attention, carriers may use the BCVDS Walk-in Office or E-File, as described below.

IFTA services through the Tallahassee Walk-in Office: Walk-In services are available for the following transactions ONLY:

- Original IFTA applications;
- First time renewals for individual carriers (the account holder is handling);
- Miscellaneous IFTA transactions, such as:
 - Add Vehicles;
 - Decal Orders;
 - Close Account;
 - Current tax return to facilitate IFTA transactions

The BCVDS Walk-In Office in Tallahassee, Florida makes every effort to process transactions on the same day the service is requested. However, same day service is not always possible if the carrier is not properly prepared. We encourage carriers to call ahead to confirm the necessary forms and supporting documentation required for each transaction or by viewing the forms at <https://www.flhsmv.gov/driver-licenses-id-cards/commercial-motor-vehicle-drivers/international-fuel-tax-agreement/>.

IFTA online services: Carriers who prefer to submit their service requests electronically are encouraged to use E-File for transactions currently available online. E-File is available for the following IFTA transactions:

- Filing original tax returns each quarter
- Ordering or reordering IFTA decals
- Submitting payment online, if processed at the same time as the transaction

Using the E-File system requires a login identification (ID) and a personal identification number (PIN), which can be obtained by completing and submitting an E-File Request form (HSMV 85083), which is available online at <https://www.flhsmv.gov/pdf/forms/85083.pdf>

Send the completed form to CVDSSubmit@flhsmv.gov for processing. DHSMV will separately mail a login ID and PIN to the mailing address listed on the IRP account.

INTRODUCTION TO FLORIDA'S IFTA

PURPOSE OF IFTA

The International Fuel Tax Agreement (IFTA) is a reciprocal agreement among the lower 48 states and 10 Canadian provinces to uniformly administer motor fuel use taxes for motor vehicles engaged in interstate operations. Under the IFTA Agreement, interstate motor carriers need only one fuel use license to travel in all IFTA member jurisdictions. Upon application, the IFTA licensee's base jurisdiction will issue credentials (a license and a set of decals for each qualified vehicle). The base jurisdiction is the jurisdiction where the qualified motor vehicles are based for registration purposes.

COMMERICAL MOTOR VEHICLE FUEL TAX REQUIREMENTS

Most jurisdictions require a motor carrier to have either a temporary fuel use permit or an IFTA license before operating a commercial motor vehicle on their public highways. If a carrier qualifies as an IFTA licensee but does not wish to participate in the IFTA program, temporary fuel use permits must be obtained to travel through member jurisdictions in accordance with the regulations of each member jurisdiction.

IMPORTANT

Effective October 29, 2021, carriers may purchase Florida fuel use permits online through the FLHSMV Commercial Vehicle Permit Portal found at <https://vendorservices/flhsmv.gov/lcfsPermit/en/Home/Landing>. A Florida Temporary Fuel Use Permit is valid for ten (10) days and costs \$45.00 each. Carriers may also contact the Bureau of Commercial Vehicle and Driver Services at (850) 617-3711 weekdays from 8-4:30 to obtain a fuel use permit. Florida-based carriers that do not have an IFTA license and need to travel in another jurisdiction must contact that jurisdiction to obtain the appropriate fuel permit.

For most motor carriers regularly engaged in interstate operations, it may be more advantageous to obtain an IFTA license to cover their fleet vehicles for the entire license year.

BENEFITS OF IFTA LICENSE

The IFTA license offers several benefits to the interstate motor carrier. These benefits include:

- One application covers all fleet vehicles.
- One set of credentials (IFTA license and decals) is all that is needed per vehicle, no matter how many jurisdictions the vehicle(s) operate in; and
- One quarterly tax return (reflecting net tax or refund due) is filed per fleet, in most cases.

In addition, IFTA licensees will be subject to audit by only one jurisdiction (i.e., the base jurisdiction).

BASE JURISDICTION CRITERIA

Florida is the base jurisdiction for IFTA licensing and reporting if the entity meets all the following criteria:

- Have qualified motor vehicles registered in Florida.
- Maintain the operational control and the records for qualified motor vehicles in Florida or can make those records available in Florida; and
- Have qualified motor vehicles which actually travel on Florida highways and are based in Florida.

IFTA VEHICLE QUALIFICATIONS

All qualified motor vehicles that are registered in Florida and engaged in interstate commerce in at least one other member jurisdiction may license under IFTA. A qualified motor vehicle is a motor vehicle used, designed, or maintained for the transportation of persons or property, and which:

- Has two (2) axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds.
- Has three (3) or more axles regardless of weight; or
- Is used in combination when the weight of such combination exceeds 26,000 pounds.

EXEMPT VEHICLES

The following vehicles are exempt from licensing under IFTA:

- Recreational vehicles not used in connection with any business endeavor
- Government-owned vehicles

Florida does not require IFTA licensing for government-owned vehicles, but other IFTA member jurisdictions may.

APPLICATION REQUIREMENTS FOR IFTA

Any motor carrier based in Florida and operating one or more qualified motor vehicle(s) in at least one other IFTA member jurisdiction may file an Application for International Fuel Tax Agreement (IFTA) Credentials (HSMV 85008).

The IFTA application is a two-page form, including the **Decal Order** portion. Applications must be filled out completely and typed or legibly printed in ink.

Submit the completed application to the following address for processing:

Department of Highway Safety and Motor Vehicles
Division of Motorist Services
Bureau of Commercial Vehicle and Driver Services
2900 Apalachee Parkway, Mail Stop **62**
Tallahassee, Florida 32399-6552

IMPORTANT

If you plan to open both an IFTA account and an account under the International Registration Plan (IRP), both accounts should have the exact same business name and use the same Federal Employer Identification Number (FEIN). The account name must be the same as the one used to obtain your U.S. Department of Transportation (US DOT) credentials, if you are operating under your own authority, and should match the name and FEIN used on your Internal Revenue Service Form 2290.

The BCVDS will NOT issue a license if the submitted IFTA application contains misrepresentations, misstatements, or omissions of required information.

Also, the BCVDS will NOT issue or re-issue IFTA credentials if a carrier's account becomes delinquent or if the carrier was previously licensed in another IFTA jurisdiction and the carrier's license has been suspended or revoked by that jurisdiction.

IFTA ACCOUNT NUMBER

The Federal Employer Identification Number (FEIN) will be used as the IFTA account number. Always include the IFTA account number/FEIN on all checks, applications, and documents that are filed with the BCVDS so that the correct account will be updated.

IFTA CREDENTIALS

One IFTA license will be assigned to each IFTA licensee. The license is valid for the calendar year January 1 through December 31. A photocopy of the license must be maintained in the cab of each motor vehicle. The original license issued by BCVDS should be retained at the business address.

In addition, two IFTA decals will be issued for each qualified motor vehicle operated by the IFTA licensee. IFTA decals are not vehicle specific. IFTA requires that one decal be placed on the exterior portion of the passenger's side of the power unit. The second decal is required to be placed on the exterior portion of the driver's side of the power unit. A licensee may request extra decals throughout the license year for fleet additions by completing the **IFTA Decal Re-order Form** (HSMV 85010).

Transporters, manufacturers, dealers, or drive-away operators may display the decals in a temporary manner, but they must be visible on both sides of the cab.

IFTA FEES

There is no fee for the IFTA license. The IFTA decals are renewed annually and cost \$4.00 per pair upon initial application and each re-order.

ENFORCEMENT REQUIREMENTS

All licensed IFTA carriers with a vehicle displaying current decals on December 31 are extended a two-month grace period to display new decals only if their renewal documents were submitted prior to December 31.

IMPORTANT

If a carrier is found operating a qualified motor vehicle in Florida without an IFTA license and decals, the vehicle operator will be fined and will be required to purchase a temporary fuel use permit (\$45.00).

LEASE AND RENTAL AGREEMENTS

A lessor who is regularly engaged in the business of leasing or renting out motor vehicles (without drivers) for compensation to lessees, may be issued a license if an application has been properly filed and approved by the base jurisdiction. For motor vehicle leases of less than thirty (30) days, the lessor will be liable for fuel use tax. For leases of thirty (30) days or more (where a carrier is using independent contractors), the lessor and lessee will be given the option of designating who will report and pay the fuel use taxes.

Leases and rental agreements should detail which party (lessor or lessee) is responsible for fuel tax reporting. These agreements need to specifically define the period the agreement covers. If the lease does not clearly establish which party will report fuel tax use, the vehicle owner may be held responsible. No three-way leases are permitted.

IMPORTANT

Decals that are assigned to new owner-operators under long-term lease must be returned to the Bureau of Commercial Vehicle and Driver Services once the lease expires or is terminated.

TAX REPORTING REQUIREMENTS

All licensees are required to file an IFTA quarterly tax return with BCVDS. Approximately thirty 30 days prior to the next due date for filing a quarterly tax return, BCVDS will send a personalized copy of the tax return form as a reminder. Included with this tax return will be information on the current tax rates for all member jurisdictions, which are needed to correctly calculate taxes, as well as instructions on how to properly complete the tax return.

IMPORTANT

Although BCVDS procedure is to send the IFTA tax return form to all IFTA licensees before they are due each quarter, failure to receive the quarterly tax return form does **NOT** release the licensee from its obligation to file by the appropriate deadline. A blank copy of the quarterly tax return form may be obtained by contacting BCVDS (as indicated on the contact page of this manual). Also, because tax rates in other jurisdictions may change unexpectedly, we encourage licensees to verify the current tax rate information online at www.IFTACH.org.

The licensee is responsible for ensuring that all required information is provided on the IFTA quarterly tax forms, including:

- Total miles, taxable and nontaxable, traveled by the licensee's qualified motor vehicles in all jurisdictions, including trip permit miles.
- Total gallons of fuel placed in the tanks of qualified vehicles, taxable and nontaxable, by the licensee in all jurisdictions.
- Total miles and taxable miles traveled in each jurisdiction.
- Tax-paid gallons purchased in each jurisdiction; and
- Current tax rates for each jurisdiction.

No Operations: A quarterly tax return must be filed, even if the licensee did not operate or purchase taxable fuel in any IFTA member jurisdiction during a particular quarter. In such cases, the licensee will check the "No Operations" box on the return.

Please note: If a tax return indicates there was no travel outside of Florida or that this is the third consecutive quarter of filing under No Operations, the IFTA account will be placed in a suspended status, which affects the licensee's ability to renew the IFTA account for the next license year. To ensure eligibility for IFTA license renewal, the licensee will be required to purchase IFTA fuel permits from at least one other jurisdiction (in the case of Florida operations only) or two other jurisdictions (in the case of three consecutive No Operations filings) and submit copies to BCVDS.

Tax Filing Deadlines: 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.

TAX RETURN REPORTING QUARTERS	DUE DATES
January through March	April 30
April through June	July 31
July through September	October 31
October through December	January 31
If the due date is a Saturday, Sunday, or state holiday, the next business day will be the due date.	

The licensee must ensure the quarterly tax return is postmarked or hand delivered by the reporting quarter's due date. Late tax returns are subject to IFTA penalty and interest provisions.

Payment of Taxes Due: The due date of the tax return is also the due date for payment of any net taxes due. Unless E-File was used to both submit the tax return and pay the taxes due online, payment will need to be submitted by mail, in person, or by telephone. All payments submitted by mail should be in the form of one check. Note: if the licensee is mailing payment to BCVDS for both taxes due and an audit assessment, **separate checks are required** to ensure proper crediting of each transaction.

Credit card payments (VISA, American Express, Master Card, or Discovery Card) can be made by telephone (BCVDS Call Center). Paying by debit card is acceptable if it can be run as a credit card. No cash payments are accepted, including at the Walk-In Office.

Postmark Date: BCVDS uses the postmark date stamped by the post office to determine timeliness of returns and payments submitted through the mail. If the tax return or payment is mailed near the due date, it is recommended to take it to a post office and ask for the postmark cancellation stamp, which indicates the date, to be placed on the envelope containing the return. Sometimes mail placed in drop boxes is not postmarked until the next business day.

Penalty and Interest: When a licensee fails to file a timely tax return or fails to make full payment of all taxes by the due date of the tax return, the licensee is subject to penalty and interest. The penalty for failure to report or pay tax when it is due is the greater of \$50.00 or ten percent (10%) of the net tax due to all member jurisdictions. The interest is computed on all delinquent taxes due each jurisdiction at an annual rate of two percentage points above the underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code. The rate is adjusted on an annual basis, January 1 each year, and accrues monthly at 1/12 of the annual rate. Tax returns filed by the due date without the complete payment for any taxes due are considered delinquent and are subject to penalty and interest.

Exempt Fuel Use: IFTA recognizes that some jurisdictions allow exemptions of fuel used for offloading purposes. However, the offloading fuel exemption is not to be shown on an IFTA tax return. Requests for exempt fuel refunds are handled by the specific state in which the fuel was purchased. For example: All Florida refunds for offloading purposes are issued by the Florida Department of Revenue.

Please note, a licensee must maintain adequate records to support the exemption and/or refund claimed.

Tax Exempt Miles: IFTA exempts fuel tax reporting when the vehicle operates under a fuel use permit. However, if the vehicle is licensed under IFTA, any miles traveled under a fuel use permit must be reported as part of total miles traveled on the IFTA tax return.

Some jurisdictions have unique economic and geographic characteristics which have given rise to various definitions of tax-exempt miles, and IFTA recognizes this concept. All jurisdictions require supporting documentation for tax exempt miles. When audited, proof of exempt mileage claimed on quarterly tax returns must be provided.

If there are further questions regarding tax exempt miles, please contact the individual jurisdiction(s) for clarification. Tax exemptions or to obtain contact information for other jurisdictions can be found online at www.IFTACH.org.

Refunds and Credits: A refund may be claimed on the IFTA tax return for any over payment or over purchase of fuel (if the overpayment exceeds \$10.00) in a reporting period. If a refund is requested, please place a check mark in the appropriate box on the IFTA tax return. Once the BCVDS determines that all tax liabilities, including any outstanding audit assessments have been satisfied to all member jurisdictions, a refund will be issued. A refund may be denied, if

the licensee is delinquent in filing any quarterly tax return(s) or is unable to produce the necessary records to support the requested refund.

IMPORTANT

If a refund is not requested, the credit will be carried forward to offset liabilities in future tax reporting periods until the credit is fully used. However, pursuant to Florida law, credits not fully used **within eight (8) quarters** of when the credit was accrued **will be forfeited**.

FILING ONLINE

We encourage licensees to take advantage of the BCVDS electronic filing system for filing their quarterly tax returns. This system is available 24 hours a day, seven days a week. However, access requires prior registration for an E-File account. Please be sure to register ahead of time. The E-File system is for original tax returns only (not for amended returns). It can also be used to submit payment of taxes due when done at the same time the tax return is electronically submitted.

COMMON ERRORS/PROBLEMS WHEN FILING IFTA TAX RETURNS

The most common reason for an error on a tax return is simple mathematical miscalculation. It is recommended that the carrier double check all calculations before filing a tax return. A minor error can cause an entire tax return to be calculated incorrectly, and thus create a costly mistake for the carrier. Tax returns with detected errors cannot be processed and will be returned to the carrier for correction.

To assist the carrier in completing an error-free IFTA tax return, we have created a special instructional booklet entitled "How to Calculate the International Fuel Tax Agreement Quarterly Tax Return" (HSMV 85800). This booklet may be obtained by contacting BCVDS or by going online to the DHSMV Forms page.

In addition, technical assistance and additional information pertaining to the completion of the IFTA tax return can be obtained by contacting the BCVDS Help Line at (850) 617-3711.

DISCONTINUANCE OR TRANSFER OF BUSINESS

Section 207.019(1), Florida Statutes, requires a motor carrier that stops doing business within the state because the business was closed, sold, or transferred to notify the department in writing at least ten (10) days prior to the time the action is effective. This notice must give the date of closure and, in the event of a sale or transfer of the business, the date of the sale or transfer and the name and address of the purchaser or transferee.

All diesel fuel or motor fuel use taxes become due and payable at the time of closure, sale, or transfer of the business.

The motor carrier, at the same time as the closure, sale, or transfer of the business, must: submit a tax return; pay all taxes, interest and penalties; and surrender to the department the license and all decals issued to the business.

If notice is not provided to the department as required in Section 207.019(2), Florida Statutes, the purchaser or transferee of the business is liable to the state for the amount of all taxes, penalties, and interest under the laws of this state accrued against the motor carrier selling or transferring the business on the date of sale or transfer. However, the purchaser or transferee is only liable to the extent of the value of the property and business which was purchased.

IMPORTANT

There are NO provisions in Section 207.019(3), Florida Statutes, to release motor carriers who are transferring or closing their businesses from liability for any taxes or for any interest or penalty that was due under this chapter.

CHANGE OF ADDRESS REQUIREMENT

Section 207.019(4), Florida Statutes, requires the motor carrier to submit, in writing, to the department any change in address of their principal place of business within ten (10) days after the change becomes effective. The Change of Address form (HSMV 85041) is available on our website as indicated on the Introduction Page of this booklet. Changes of address must be required by the registrant only and not on its behalf by a Carrier Service Provider.

LICENSE CANCELLATION

An IFTA license may be cancelled at the request of any licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied and the licensee account is not currently under audit. The area in the upper right-hand corner of the tax return has a box that can be checked to indicate that the tax return is "final". If the tax return is "final", include the date "operations ceased" on the next line down under the "final" check box. The license may also be cancelled by submitting a written request for cancellation. **Upon cancellation**, the licensee must return the original IFTA license and all IFTA decals (remove all decals from vehicles and return along with any unused decals). If the license and decals have been destroyed, a notarized letter stating this fact must be submitted before the account can be closed.

LICENSE SUSPENSION AND REVOCATION

An IFTA license may be suspended and/or revoked for any of the following reasons:

- Failure to file an IFTA quarterly tax return.
- Failure to remit all taxes due all member jurisdictions.
- Failure to pay or protest an audit assessment within the established time; or
- Failure to maintain adequate records or make records available when requested.

BCVDS will notify all jurisdictions when a suspension or revocation has occurred or has been released. **DO NOT OPERATE** vehicles when a license has been revoked or suspended.

LICENSE REINSTATEMENT

BCVDS may reinstate an IFTA license once the licensee files all required tax returns and satisfies all outstanding liabilities due to all jurisdictions.

ACCOUNT LOCK

An IFTA account may be locked for failure to respond to a request for records once notified that the licensee's account has been selected for audit. Licensees' request for additional decals, renewal of credentials, or account closure will not be honored until the licensee complies with the request for records and cooperates with the audit.

IFTA RECORD KEEPING REQUIREMENTS

It is the licensee's responsibility to maintain records documenting all movement of IFTA qualified vehicles, both intrastate and interstate, regardless as to whether the IFTA qualified vehicles are loaded or unloaded. The licensee's records must support the information reported on the quarterly tax return. Please note: Deadhead distances, as well as distance for personal use, must be recorded on the trip records.

These records must be maintained for a period of four (4) years from the due date of the tax return or the date that the tax return was filed, whichever is later. Records MUST be made available upon request by any member jurisdiction.

In cases where there are no records, inadequate records, improperly maintained records or incomplete records, an estimate will be made of taxes that may be owed to each jurisdiction in accordance with the IFTA Agreement and Procedures Manual.

IMPORTANT

As provided in Section 207.012, Florida Statutes, and the IFTA Agreement, a taxpayer who neglects or refuses to make and file any report for any reporting period is subject to fees and penalties.

Manually Documented Distance Records: The Individual Vehicle Distance Record (IVDR), sometimes referred to as a trip report or a trip sheet, that documents the information below, is an acceptable source document for recording vehicle distance information. The IVDR must be summarized monthly. A sample form can be obtained on the DHSMV website at <https://www.flhsmv.gov/pdf/forms/85201.pdf>

IVDR must include all of the following information:

- Date of Trip (beginning and ending)
- Trip Origin and Destination (including city, state, and if possible, zip code)
- Route of Travel
- Beginning and Ending Odometer, Hubometer, or Engine Control Module (ECM) Readings
- Total Trip Distance (Miles)
- Distance (Mileage) Traveled in Each Jurisdiction During the Trip
- Vehicle Unit Number
- Licensee's Name
- Registrant's Name

Electronically Documented Distance Records: Distance records produced wholly or partly by a vehicle-tracking system, i.e. ELD or GPS that documents the information below is an acceptable source document for recording vehicle distance information.

- Trip Origin Location Data documenting where and when the trip began
- Date, time and location of the unit documented at most every 15 minutes
- Beginning and Ending odometer, Hubometer, or Engine Control Module (ECM) Readings
- Calculated distance between each location reading
- Route of the vehicle's travel
- Distance traveled in each Jurisdiction during the trip
- Vehicle Unit Number

Fuel Records: The licensee must maintain complete records of all fuel purchased and pumped into an IFTA Qualified Unit. Separate totals must be compiled for each fuel type.

Fuel Types: Report the applicable fuel used, for example:

- Diesel
- Gasoline
- Gasohol
- Propane
- LNG

- CNG
- Ethanol
- Methanol
- E-85
- M-85
- A-55

(Fuel information must be summarized monthly.)

Acceptable fuel receipts, invoices, or fuel card statements: Any receipt, invoice, or fuel card statement which is illegible or contains alterations or erasures will NOT be accepted. Items that must appear on the receipt/invoice/statement include, but are not limited to:

- Date of Fuel Purchase
- Seller's Name and Address
- Number of Gallons Purchased
- Type of Fuel Purchased
- Price Per Gallon
- Unit Number of the Vehicle in which Fuel was Placed
- Purchaser's Name

Acceptable bulk fuel records: To obtain credit for withdrawals from licensee-owned, tax paid bulk storage, the following records must be maintained:

- Receipts for all deliveries of bulk fuel evidencing that the licensee has paid fuel tax to the member jurisdiction where the bulk storage is located, including:
 - Date of Purchase
 - Name and Address of the Seller delivering the fuel
 - Location/identification of the bulk fuel tank where fuel is delivered
 - Purchase price of the fuel delivered
 - Taxes paid on the fuel delivered
- Quarterly inventory reconciliations for each bulk tank
- the Capacity of each bulk tank
- Bulk withdrawal records for every bulk tank at each location including:
 - Location of the bulk storage from which the withdrawal was made
 - Date of Withdrawal.
 - Number of Gallons withdrawn
 - Type of Fuel Withdrawn
- Unit Number of the vehicle in which fuel was placed, regardless of whether or not the unit is an IFTA Qualified Unit.

PROPER FORMS FOR MAINTAINING ADEQUATE RECORDS

Examples of record keeping forms that may be used in maintaining proper records for reporting fuel purchases and miles driven are available on our website at:

<https://www.flhsmv.gov/driver-licenses-id-cards/commercial-motor-vehicle-drivers/irp-ifta-audit-services/forms-and-templates/> It is not required to use the exact forms shown on our website, but that the information requested on these examples be compiled and summarized in a format which can be tied back to all the supporting documents.

- Using similar forms as part of a record keeping system will not only keep records organized for reporting IFTA tax returns but will help reduce the errors in filing the tax returns.
- In addition to helping keep proper IFTA records, maintaining such forms will assist in correctly completing the International Registration Plan (IRP) renewal application.

For suggestions on setting up a record keeping system, contact the BCVDS Audit Section, at (850) 617-2910.

BEING SELECTED FOR AN AUDIT

In accordance with IFTA provisions, BCVDS is authorized to audit the books and records of every motor carrier.

Notice of audit: The BCVDS Audit Section will formally contact the licensee to determine when and where an audit will take place. During the audit, the auditor will review the records in accordance with IFTA requirements to determine if all jurisdictions have received their proper amount of taxes due.

Verification that an IFTA licensee has properly filed IFTA tax returns cannot be made without the maintenance of required records as outlined in this manual.

ADDRESSES AND TELEPHONE NUMBERS FOR BCVDS AUDIT FIELD OFFICES

9550 Regency Square Blvd, Suite 202
Jacksonville, FL 32225
Telephone (904) 365-2700

4101 Clarona-Ocoee Road, Suite 160
Orlando, Florida 32810
Telephone (407) 515-8050

1135 Banks Road, Suite B
Margate, Florida 33063
Telephone (954) 969-4233

5701 East Hillsborough Avenue, Suite 2228
Tampa, Florida 33610
Telephone (813) 612-7121

Note: You cannot obtain IFTA decals from audit locations; ONLY audit information.

OTHER USEFUL INFORMATION RESOURCES

www.iftach.org

Visit the IFTA, Inc. website to obtain useful IFTA-related information. Also, for tax reporting purposes, this is the official site where information on the current fuel tax rates in each IFTA member jurisdiction can be obtained.

<http://www.flhsmv.gov/florida-highway-patrol/about/manuals-and-forms/commercial-vehicle-enforcement/>

Download the Florida Highway Patrol Commercial Motor Vehicle Manual (Trucking Manual) from this site.

511 FLORIDA TRAFFIC AND TRAVEL INFORMATION

FDOT offers a free statewide traffic and travel information service. If you're in Florida simply call 511 or visit www.FL511.com for easy and direct access to real-time information on road construction, traffic incidents, hurricane evacuations and weather conditions. Florida 511 is available 24 hours a day, 7 days a week. Visit/Access Florida 511 to get real-time traffic information toll free from anywhere in the U.S. by calling (866) 511-3352.