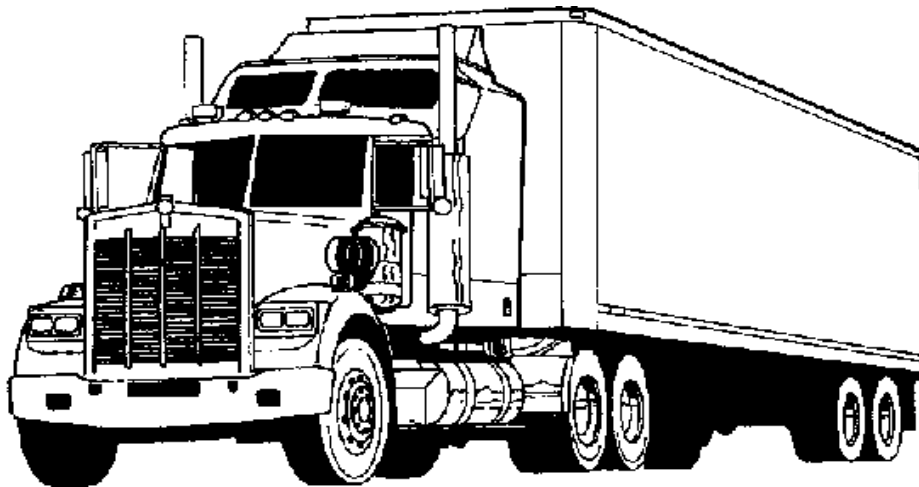


# **INTERNATIONAL FUEL TAX AGREEMENT**

## ***Trucking Manual***



### **OUR MISSION**

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

### **OUR VISION**

*A SAFER FLORIDA!*

# INTERNATIONAL FUEL TAX AGREEMENT TRUCKING MANUAL

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# **INTRODUCTION TO FLORIDA'S IFTA**

The purpose of this manual is to outline the steps involved in registration under the International Fuel Tax Agreement (IFTA). This Agreement among the states and the Canadian provinces simplifies the reporting of fuel taxes for interstate motor carriers. Upon application, the carrier's base jurisdiction will issue credentials (license and decals) which will allow the IFTA licensee to travel in all jurisdictions. Technical assistance and additional information pertaining to the International Fuel Tax Agreement can be obtained by contacting the Bureau of Commercial Vehicle and Driver Services at:

Florida Department of Highway Safety and Motor Vehicles  
*Division of Motorist Services - Bureau of Commercial Vehicle and Driver Services*  
2900 Apalachee Parkway, B-112, MS-62  
Tallahassee, Florida 32399-6552  
Telephone (850) 617-3711

## **WALK-IN SERVICE CENTER**

Neil Kirkman Building  
2900 Apalachee Parkway, Room B-138  
Tallahassee, Florida 32399

The bureau's Walk-in Service Center is open from 8:00 a.m. to 5:00 p.m., Monday through Friday. **All applications must be submitted by 3:30 pm.** Even though we make every attempt to process walk-in applicants on the same day they request service, in some cases this may not be possible due to the number of walk-in applicants requesting service or due to the time of day or day of month. **The Bureau of Commercial Vehicle and Driver Services is closed on Saturdays, Sundays, and all official state holidays.**

## **E-COMMERCE**

The Division of Motorist Services, Bureau of Commercial Vehicle and Driver Services provide the ability to e-file your International Fuel Tax Agreement (IFTA) tax return, renew your IFTA and International Registration Plan (IRP) licenses, and process some IRP supplements online. To e-file, you must first obtain a web login identification (ID) and a personal identification number (PIN #).

If you are not already registered for e-filing with us, you may obtain the application online at [http://www.flhsmv.gov/html/forms-NUMBER\\_DMV.html](http://www.flhsmv.gov/html/forms-NUMBER_DMV.html). Complete the form and send it to the mailing address on the form or email it to [MCSServicecompanying@flhsmv.gov](mailto:MCSServicecompanying@flhsmv.gov) for processing. Once this process has been completed, your web login ID and PIN will be mailed to you in separate mailings.

## **ADVANTAGES OF IFTA REGISTRATION**

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

- One Application,
- One Set of Credentials (IFTA license and decals),
- One Quarterly Tax Return (reflects net tax and refund due),
- One Audit (conducted by the base jurisdiction)

## **BASE STATE REQUIREMENTS**

Florida is your base jurisdiction for IFTA licensing and reporting if you meet all of the following criteria:

- You have an established place of business in Florida from which motor carrier operations are performed;
- You maintain the operational control and the records for qualified motor vehicles in Florida or can make those records available in Florida;
- You have qualified motor vehicles which actually travel on Florida highways and are based in Florida; and
- You operate in at least one other IFTA jurisdiction.

## **IFTA VEHICLE QUALIFICATIONS**

All qualified motor vehicles that are licensed 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:

- 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 registration under the International Fuel Tax Agreement:

- Recreational Vehicles Not Used in Connection with Any Business Endeavor
- Government-Owned Vehicles

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

## **IFTA MEMBER JURISDICTIONS**

All states in the contiguous United States and most of the Canadian provinces are members of the International Fuel Tax Agreement. Alaska, the District of Columbia, and the Yukon and Northwest Territories of Canada are the only remaining non-member jurisdictions.

## **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 must file an Application for International Fuel Tax Agreement (IFTA) Credentials (HSMV 85008).

**HELPFUL INFORMATION** - If you plan to open both an IFTA and IRP account, 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 it should match the name and FEIN used on your Internal Revenue Service Form 2290.

For your convenience, the IFTA Application is available on the Department's Website at:

[www.flhsmv.gov/html/forms.html](http://www.flhsmv.gov/html/forms.html)

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, B-112, MS62  
Tallahassee, Florida 32399-6552

## **QUALIFIED IFTA LICENSEE**

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 according to the regulations of each member jurisdiction.

## **FOR YOUR INFORMATION**

- A carrier WILL NOT be issued IFTA credentials if their account is 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.
- The bureau WILL NOT issue a license, if the license application submitted contains misrepresentations, misstatements, or omissions of required information.

## **IFTA ACCOUNT NUMBER**

Your Federal Employer Identification Number (FEIN) will be used as your IFTA account number. **ALWAYS** include your IFTA account number (FEIN) on all checks, applications and/or documents filed with the bureau so that the correct account will be updated.

## **IFTA FEES AND CREDENTIALS**

IFTA decals are renewed annually and cost \$4.00 per pair. One IFTA license will be assigned to each IFTA licensee. A photocopy of the license must be maintained in the cab of each motor vehicle. The original license issued by the bureau should be retained at your business address. The IFTA license is valid for the calendar year January 1 through December 31.

**WARNING:** If a carrier is found operating a qualified motor vehicle in Florida without an IFTA license and decals, the vehicle operator may be required to purchase a temporary fuel permit (\$45.00) and pay a fine.

### **IFTA DECALS**

Two decals will be issued for each qualified motor vehicle operated by the IFTA licensee. (See copy of IFTA Decal on this page.) 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 for fleet additions.

Decals that are assigned to new owner-operators under long-term lease must be recalled once the lease is terminated. Licensees may request additional decals throughout the license year by completing the Decal Order portion of Form, HSMV 85008. 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.

**WARNING:** Failure to display the IFTA decals properly may subject the vehicle operator to the purchase of a temporary fuel permit (\$45.00) and a \$50.00 fine.

### **LEASE AND RENTAL AGREEMENTS**

A lessor who is regularly engaged in the business of leasing or renting 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 days, the lessor will be liable for fuel use tax. For leases of thirty 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 fuel use tax.

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.

### **ENFORCEMENT REQUIREMENTS**

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

**WARNING:** Failure to display valid decals and a copy of the license, or a valid temporary fuel permit may subject the operator of the vehicle to the purchase of a temporary fuel permit (\$45.00) and a possible fine.

### **TAX REPORTING REQUIREMENTS**

All licensees must file an IFTA quarterly tax return with the bureau. Only one check should be written to the department for the net tax due. However, if you are making a tax payment and an audit payment, and you intend to write one check, please clearly indicate on the check the payment amounts for each. Or, in this case, separate checks will be accepted in order to insure proper credit to the appropriate account.

Current tax rates for all member jurisdictions are provided with the IFTA quarterly tax return. The tax rates are also available online at [www.IFTACH.org](http://www.IFTACH.org).

Included in the IFTA quarterly tax return is the following information:

- 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.

The IFTA quarterly tax return form will be sent to IFTA licensees at least thirty (30) days prior to the due date. Failure to receive the quarterly tax return form does not release the licensee from reporting obligations. Quarterly tax return forms may be obtained from the bureau by contacting the office indicated on the introduction page of this manual. **IMPORTANT...**A quarterly tax return must be filed even if the licensee does not operate or purchase taxable fuel in any IFTA member jurisdiction in a particular quarter.

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.

| <b>TAX RETURN REPORTING QUARTERS</b> | <b>DUE DATES</b> |
|--------------------------------------|------------------|
| January thru March                   | April 30         |
| April thru June                      | July 31          |
| July thru September                  | October 31       |
| October thru December                | January 31       |

The quarterly tax return must be postmarked or hand delivered by the reporting quarter's due date. If the due date is a Saturday, Sunday, or legal holiday, the next business day is considered the due date. The licensee will be subject to the IFTA penalty and interest provision if the return is not filed by the due date for the reporting quarter.

We encourage you to take advantage of the department's electronic filing system for commercial vehicles, which is available 24 hours a day, seven days a week. If you do not already have an E-file account with the department, you may obtain the application online at [http://www.flhsmv.gov/html/forms-NUMBER\\_DMV.html](http://www.flhsmv.gov/html/forms-NUMBER_DMV.html). Complete the form and send it to the mailing address on the form or email it to [MCSServicecompanying@flhsmv.gov](mailto:MCSServicecompanying@flhsmv.gov) for processing. Once this process has been completed, your web login ID and PIN will be mailed to you in separate mailings.

### **POSTMARK DATE**

The Bureau of Commercial Vehicle and Driver Services uses the postmark date stamped by the post office to determine timeliness of returns submitted through the mail. If you plan to mail your tax return near the due date, it is a good idea 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 remit all tax due, 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 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 your vehicle operates under a fuel trip permit.

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 you must provide proof of exempt mileage claimed on quarterly tax returns.

If you have further questions regarding tax exempt miles, please contact the individual jurisdiction(s) for clarification. You may view tax exemptions or obtain contact information for other jurisdictions online at [www.IFTACH.org](http://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 bureau 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 NOTE:** 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. **Credits not fully used within eight quarters of the credit being accrued will be forfeited.**



## **MOST COMMON ERRORS/PROBLEMS EXPERIENCED BY CARRIERS WHEN FILING IFTA 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.

In an effort to assist the carrier in completing an error-free IFTA tax return, we have listed on the following pages the most common errors experienced by carriers when completing IFTA tax returns.

### **ERROR #1**

#### **Calculating and Using Miles Per Gallon (MPG)**

- Simply stated, MPG is the quarterly sum of all miles traveled (both IFTA and non-IFTA) by all IFTA registered vehicles in your fleet and divided by the total gallons of fuel (both IFTA and non-IFTA) placed in the propulsion tanks of your vehicle(s). In most jurisdictions, all miles traveled are IFTA miles. Regardless, all miles must be reported for this calculation. Once fuel is placed in the vehicle's propulsion tank, it is considered part of the total gallons for that reporting quarter and should be reported on Line 2B. This is true, even if the vehicle is not moved after the fuel is placed in the tank, e.g., refueling from the bulk storage tank after returning from a trip. Fuel still in a bulk storage tank should not be reported. Bulk storage fuel is reported only after it is transferred to the qualified IFTA vehicle's propulsion tank.
- How to Round the MPG Figure – The MPG figure is always rounded to the nearest second decimal place, e.g., 4.564 = 4.56; 4.567 = 4.57. To accurately round a figure to 2 decimal places, you must carry the figure out 3 decimal places and round to the second decimal place accordingly. Place the MPG rounded to the second decimal place in Column J, e.g., write 4.56 instead of 5.
- One Final Point On Calculating MPG – Calculations must be shown on Line 2A and Line 2B. This is the data used to determine your MPG, and it must be shown.

### **ERROR #2**

#### **Difference Between Column B (Total Miles) and Column C (Taxable Miles)**

- In the majority of cases, Column B and Column C will be the same. There will be some cases where the carrier may have non-taxable miles, e.g., miles operated on trip permits. In these cases, it will speed processing, if you footnote the reason why certain miles were non-taxable.

### **ERROR #3**

#### **Column D (Taxable Gallons) Cannot Equal Column E (Tax Paid Gallons) for Each Jurisdiction**

- With the exception of carriers that did not travel out of the State of Florida during the tax quarter, it is virtually impossible to purchase the exact amount of fuel as expended in each jurisdiction on a multi-jurisdiction tax return. A tax return filed as such is an indication that the carrier may be guessing at their mileage and fuel purchases, and may result in an audit of the carrier's records.
- The International Fuel Tax Agreement requires that adequate business records be maintained for at least four years from the date of the tax return filing.

## **ERROR #4**

### **Column E (Tax Paid Gallons) Cannot Exceed Line 2B (Total Gallons)**

- Line 2B is the total number of gallons **placed** in the fuel propulsion tanks of qualified IFTA vehicles during the reporting tax quarter. Therefore, all tax paid gallons, Column E, must be included in the Line 2B figure. Unless tax free fuel purchases were made, Column E will equal Line 2B, but it can never exceed it.

Technical assistance and additional information pertaining to the completion of the IFTA tax return can be obtained by contacting the Bureau of Commercial Vehicle and Driver Services Help Line at telephone number (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 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 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.

*NO WORDING* in Section 207.019(3), Florida Statutes, releases the motor carrier that is transferring or closing their business from liability for any taxes or for any interest or penalty 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 10 days after the change becomes effective. Change of Address form, HSMV 85041, is available on our website at [http://www.flhsmv.gov/html/forms-NUMBER\\_DMV.html](http://www.flhsmv.gov/html/forms-NUMBER_DMV.html).

## **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. The area in the upper right hand corner of the tax return has a box that can be checked to indicate that the 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 cancelled.

## **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 period; or
- Failure to maintain adequate records or make records available when requested.

The bureau 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**

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

## **RECORD KEEPING REQUIREMENTS**

**MILEAGE RECORDS** – It is the licensee’s responsibility to maintain records of all intrastate and interstate operations of qualified motor vehicles. The licensee's records must support the information reported on the quarterly tax return.

The Individual Vehicle Mileage Record (IVMR), as required for the International Fuel Tax Agreement, is an acceptable source document for recording vehicle mileage information. The IVMR must be summarized on a monthly basis.

**TRIP REPORTS** - A “trip report” is another acceptable source document. However, a trip report must include all of the following information:

- Date of Trip (starting and ending)
- Trip Origin and Destination (including city and state)
- Routes of Travel
- Beginning and Ending Odometer Readings
- Total Trip Miles
- Mileage by Jurisdiction
- Vehicle Unit Number
- Licensee’s Name
- Registrant’s Name

**FUEL RECEIPTS** – The licensee must maintain complete records of all fuel purchases. Separate totals must be compiled for each fuel type.

**FUEL TYPES** are as follows:

- Diesel
- Gasoline
- Gasohol
- Propane
- LNG
- CNG
- Ethanol
- Methanol
- E-85
- M-85
- A-55

**(Fuel information must be summarized on a monthly basis.)**

**ACCEPTABLE FUEL RECEIPTS OR INVOICES**...must include, but are not limited to, the following:

- Date of Purchase
- Seller's Name and Address
- Number of Gallons Purchased
- Fuel Type
- Price Per Gallon
- Unit Number
- Purchaser's Name

**(Any receipt which contains alterations or erasures will not be accepted.)**

**FUEL RECORDS MUST CONTAIN:**

- Fuel Receipts or Invoices
- Date of Purchase
- Name and Address of Seller
- Number of Gallons Purchased
- Type of Fuel Purchased
- Unit # or License Plate # of the Vehicle in Which Fuel was Placed
- Bulk Fuel Reconciliation
- Withdrawal Tickets

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

- Date of Withdrawal;
- Number of Gallons or Liters;
- Fuel Type;
- Unit Number; and
- Purchase and inventory records to substantiate that tax was paid on all bulk processes.

## **RECORDS RETENTION**

Every licensee shall maintain records to substantiate information reported on the quarterly tax return. These records must be maintained for a period of four (4) years from the due date of the return or the date that the return was filed, whichever is later.

Records MUST be made available upon request by any member jurisdiction.

## **PROPER FORMS FOR MAINTAINING ADEQUATE RECORDS**

Examples of record keeping forms that may be used in maintaining proper records for reporting your fuel purchases and miles driven are available on our website at <http://www.flhsmv.gov/dmv/faqcarriers.html#19> . It is not required that you 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 your supporting documents.

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

**For suggestions on setting up your record keeping system**, you may contact the Bureau of Commercial Vehicle and Driver Services, Audit Section, at (850) 617-2910.

## **BEING SELECTED FOR AN AUDIT**

**NOTICE OF AUDIT** - In accordance with the provisions of the International Fuel Tax Agreement, the department is authorized to audit books and records of every motor carrier for the purpose of determining the correctness of any tax return filed. Once an account is selected for an audit, the registrant will be formally contacted to determine when and where this 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.

Without the maintenance of required records as outlined in this manual, verification that your IFTA tax returns have been filed properly cannot be made.

**NO RECORDS?** 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. Also, without proper records to support the filed tax returns, it may be necessary to make adjustments to certain line items as reported.

As described in Section 207.012, Florida Statutes, and IFTA, an estimate of the amount of taxes due and unpaid will be made and the taxpayer will be assessed accordingly:

- **FIRST...**The reported miles per gallon (mpg) may be lowered to four (4) mpg, if it was reported as a higher figure.
- **SECOND...**An estimate of miles driven will be made.
- **THIRD...**NO CREDIT for tax-paid gallons purchased in any state will be given without valid fuel receipts.
- **FOURTH...**Registration privileges under IFTA may be suspended or revoked for failure to maintain adequate records.

**Forms for your use** – The tax return form and the schedule form may be obtained on our website at: <http://flhsmv.gov/html/forms.html>. Example record keeping forms may be found on our website at <http://www.flhsmv.gov/dmv/faqcarriers.html>.

## **ADDRESSES AND TELEPHONE NUMBERS**

### **FLORIDA INTERNATIONAL FUEL TAX AGREEMENT**

Department of Highway Safety and Motor Vehicles  
Bureau of Commercial Vehicle and Driver Services

#### **BCVDS HEADQUARTERS**

Neil Kirkman Building  
2900 Apalachee Parkway – MS-62  
Tallahassee, Florida 32399-6552  
**Telephone (850) 617-3711**

#### **BCVDS WALK-IN FACILITY**

Neil Kirkman Building  
2900 Apalachee Parkway, Room B-138  
Tallahassee, Florida 32399-6552  
**Telephone (850) 617-3711**

#### **BCVDS AUDIT HEADQUARTERS**

Neil Kirkman Building  
2900 Apalachee Parkway – MS-58  
Tallahassee, Florida 32399-0626  
**Telephone (850) 617-2910**

#### **BCVDS AUDIT FIELD OFFICES**

3200 Armsdale Road, Suite 13  
Jacksonville, Florida 32218  
**Telephone (904) 924-1530**

4101 Clarona-Ocoee Road, Suite 160  
Orlando, Florida 32810  
**Telephone (407) 445-7400 Ext 5**  
Fax (407) 445-7411

318 Southeast 25<sup>th</sup> Avenue  
Ocala, Florida 34471  
**Telephone (352) 620-3991**  
Fax (352) 732-1459

5701 East Hillsborough Avenue, Suite 2228  
Tampa, Florida 33610  
**Telephone (813) 612-7120 Ext 1229**  
Fax (813) 612-7121

323 10<sup>th</sup> Avenue, West, Suite 200  
Palmetto, Florida 34221  
**Telephone (941) 723-4634**  
Fax (941) 723-4553

1135 Banks Road  
Margate, Florida 33063  
**Telephone (954) 969-4233**  
Fax (954) 969-4238

### **PLEASE NOTE**

*IFTA licenses or IRP registrations ARE NOT processed  
at the above six field office locations.*