



Alabama Department of Revenue Motor Vehicle Division IRP / IFTA Questionnaire

This questionnaire is designed to assist in evaluating your record keeping system. Please complete and return with the requested records to:

Jimmy Tompkins
Motor Vehicle Division - Audit Unit
874 Reservation Road
Muscle Shoals, AL 35661
(256) 383-4631 ext. 232
jimmy.tompkins@revenue.alabama.gov

Please review the following information and make corrections if necessary.

IRP Account No.: _____ IFTA Account No.: _____
 Company Name: _____
 Business Address: _____ City - State - Zip _____
 Mailing Address: _____ City - State - Zip _____

I. Type of Operation:

Type of Operation:	Commodity Class:
_____ Common Carrier	_____ All
_____ Contract Carrier	_____ Exempt
_____ For Hire Exempt	_____ Household Goods
_____ For Hire Rental	_____ Logs
_____ For Hire	_____ Passengers
_____ Private	

Briefly describe your business activity: _____

Briefly describe the type(s) of commodities (cargo) transported: _____

II. Vehicles Currently Operated:

	Diesel	Gas	Other
Total vehicles (power units) operated in excess of 26,000 lbs (GVW). (indicate the number of vehicles to include owned and leased vehicles).	_____	_____	_____
Number of vehicles with IFTA decals supplied by you?	_____	_____	_____
Number of vehicles with IRP tags supplied by you?	_____	_____	_____
Number of trailers owned/leased by you?	_____ Owned	_____ Leased	_____ Total.
Do any of these vehicles travel exclusively in Alabama?	_____ Yes	_____ No.	
Are any of these vehicles leased from owner/operators?	_____ Yes	_____ No.	If No, go to page 2, section III.
If you answered Yes to the above, how many vehicles are leased for less than thirty days? _____			Thirty days or longer? _____
Do you maintain the mileage and fuel records for your owner/operators?	_____ Yes	_____ No.	
Are any of your owner/operators responsible for securing their own license plates?	_____ Yes	_____ No.	
Are any of your IFTA vehicles exempt from IRP registration?	_____ Yes	_____ No.	

If yes, please explain: _____

III. Internal Control:

Have there been any changes in your accounting procedures or operations, including personnel, since your operations began?

Yes _____ No. _____ If Yes, changes in: _____ Personnel _____ Operations _____ Procedures _____

Please explain: _____

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Please list the personnel responsible for the following functions:

- 1.) Documenting/recording trip miles and fuel purchases: _____
- 2.) Verifying the recorded mileage and fuel data: _____
- 3.) Compiling mileage and fuel summaries from recorded data: _____
- 4.) Reporting mileage and fuel data (IFTA tax returns/IRP registrations): _____

Mileage Documentation:

- Is the documentation maintained by trip? _____ Yes _____ No _____ N/A
- Are records complete and easily attainable? _____ Yes _____ No _____ N/A
- Is any type of on-board computer used? _____ Yes _____ No _____ N/A
- Is mileage reconciled with other sources (i.e. odometer readings)? _____ Yes _____ No _____ N/A

Fuel Documentation:

- Is fuel received by the vehicle recorded on a trip report (IVMR)? _____ Yes _____ No _____ N/A
- Are tax-paid invoices maintained and filed consistently? _____ Yes _____ No _____ N/A
- Are bulk fuel inventory records maintained? _____ Yes _____ No _____ N/A
- Are bulk fuel purchases, withdrawals, and inventories reconciled each quarter? _____ Yes _____ No _____ N/A

Report Preparation:

- Is the reported mileage and fuel compiled from reconciled summaries? _____ Yes _____ No _____ N/A
- Are month-end cut-off procedures being consistently applied? _____ Yes _____ No _____ N/A

Please describe in detail, the flow of a mileage and fuel transaction through your record keeping system.

Please provide any additional information you feel is necessary regarding your operations or record keeping system.

IV. Records Maintained:

What type(s) of mileage and fuel records are maintained?

- _____ Individual Trip Records (IVMRs) _____ Driver Payroll Records _____ Retail Fuel Receipts
- _____ Driver's Daily (DOT) Logs _____ Dispatch Reports _____ Trip/Fuel Permits
- _____ Maintenance Records _____ Bulk Fuel Records _____ Lease Agreements
- _____ Electronic (GPS) Trip Reports

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How are your mileage records maintained? Via a: _____ Manual System _____ Electronically (vehicle-tracking system - GPS)
Please complete the appropriate section - Manual or Electronic

If a MANUAL system, the records reflect:

_____ Beginning and ending dates of the trip _____ Total trip distance _____ Vehicle identifier
_____ Beginning and ending odometer readings _____ Trip origin and destination _____ Fuel purchases or withdrawals
_____ Route of travel _____ Distance per jurisdiction (state/province)

Other (please list): _____

If an ELECTRONIC system, the records reflect:

_____ Original GPS or other location data _____ Beginning & ending odometer _____ Total distance traveled
_____ Date & time of each GPS or other system reading _____ Calculated distance between each GPS or other system reading _____ Distance per jurisdiction (state/province)
_____ Location of each GPS or system reading _____ Route of the vehicle's travel _____ Vehicle identifier

Other (please list): _____

Trip data is filed by:

_____ Trip number. _____ Driver ID #. _____ Vehicle number. _____ Date trip started/ended.

_____ Other (please explain): _____

How is total jurisdictional distance determined?

_____ Odometer/hubodometer readings. _____ Map/route miles. _____ Computer software.
_____ Standard mileage guides _____ Other (please explain): _____

Are mileage and fuel summaries prepared BY VEHICLE? _____ Yes _____ No.

If yes, how often?

Mileage: _____ Monthly _____ Quarterly _____ Annually

Fuel: _____ Monthly _____ Quarterly _____ Annually

Are mileage and fuel summaries prepared BY FLEET? _____ Yes _____ No.

If yes, how often?

Mileage: _____ Monthly _____ Quarterly _____ Annually

Fuel: _____ Monthly _____ Quarterly _____ Annually

Are mileage and fuel records maintained at the same location? _____ Yes _____ No.

If No, please explain: _____

Has there been travel in any jurisdiction that is exempt from mileage reporting? _____ Yes _____ No.

If yes, in which jurisdictions and why exempt: _____

How is fuel purchased: _____ Tax paid at the pump. _____ Tax paid in bulk. _____ Tax unpaid in bulk.

Fuel purchase invoices/receipts/tickets are:

_____ Filed with the relative trip record _____ Segregated by jurisdiction _____ Segregated by vehicle
_____ Segregated by vendor _____ Maintained electronically _____ Other (please explain): _____

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Answer the following **ONLY** if bulk fuel storage is maintained. Otherwise, go to section V.

Tank capacity: #1 _____ **circle one** clear / dyed #2 _____ **circle one** clear / dyed #3 _____ **circle one** clear / dyed #4 _____ **circle one** clear / dyed

How often is the fuel inventory reconciled?

_____ Daily. _____ Weekly. _____ Monthly. _____ Quarterly. _____ Annually.

Are physical inventory readings taken? _____ Yes _____ No.

Are withdrawal records that include the required information (date, gallons & vehicle) maintained? _____ Yes _____ No.

If No, explain how fuel withdrawals are accounted for: _____

Are all storage facilities maintained in the base jurisdiction (Alabama)? _____ Yes _____ No. If No, provide the tank #

and location(s): _____

V. Administrative:

From what jurisdiction(s) have IRP (license plates/cab cards) and/or IFTA (license/decals) credentials been issued for your vehicles, including trailers (only indicate jurisdictions that actually issued the credentials, not the jurisdictions indicated on your cab card)? _____

Were any of your vehicles leased to another carrier during any portion of the audit period? _____ Yes _____ No.

If yes, list carrier's name/address and lease dates (copies of lease agreements should be provided with your records). _____

Number of vehicles leased? _____ Party responsible for reporting IRP operations: _____ You _____ Lessee

Party responsible for reporting IFTA operations: _____ You _____ Lessee

How are the drivers compensated? _____ By the mile _____ By the hour _____ Percentage of load _____ Other (please describe): _____

VI. Additional documentation to be submitted with this questionnaire:

- 1) A copy of the manual or electronic record used to document the distance and fuel.
- 2) A vehicle listing to include unit number, model year, make, type (truck or tractor), VIN, registered GVW, fuel time, dates of operation and indicate is leased.
- 3) Names/addresses of any owner/operators from which you lease a vehicle(s).

Name of person responding to questionnaire: _____

Title: _____ Telephone number: _____

Contact (if different): _____

Title: _____ Telephone number: _____