

JURISDICTION:

DATE:

A. IFTA LICENSE APPLICATION CONTENTS

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CITE

_____ The jurisdiction's IFTA license application form contains the following information:	R315
_____ Federal Employer Identification number (or in the case of a sole proprietorship, the Social Security number) for US- based applicant. The unique identifier required to create an account number for a Canadian-based applicant	P105, P200 P210, P220 P230, P240
_____ Owner's, partner's or corporate name	P110
_____ Legal business name	P115
_____ Physical location of the business	P120
_____ Mailing address of the business	P125
_____ Signature or electronic submission compliant with R940.400 and P160 and date <i>(Electronic submission language Effective December 31, 2005)</i>	P130
_____ Number of IFTA decals required by licensee	P135
_____ Application fee (if applicable)	R355, P140
_____ Decal fee (if applicable)	R355, P145 P320.300
_____ Statement of existence of bulk storage in all member jurisdictions	P155
_____ Statement that applicant agrees to comply with reporting, payment, recordkeeping, and license display requirements as specified in the International Fuel Tax Agreement.	P160
_____ Statement that applicant agrees that base jurisdiction may withhold any refunds due if the applicant is delinquent on payment of fuel taxes due any member jurisdiction.	R1130 P160
_____ Statement that applicant certifies with his or her signature that, to the best of his or her knowledge, the information is true, accurate, and complete and any falsification subjects him or her to appropriate civil and/or criminal sanction of the base jurisdiction (e.g. perjury)	P160

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B. IFTA LICENSE CONTENT AND DESIGN

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CITE

_____ License is approximately 3-1/2 x 8-1/2 inches (9 x 21.5 centimeters)	P310
_____ License contains base jurisdiction identification	P310.100
_____ License contains licensee's name and address and DBA, if different from owner, partner or corporate name	P310.200 R320
_____ License contains licensee's account identification number	P310.300
_____ License contains expiration date (month, day and year)	P310.400
_____ Licenses are valid for a calendar year	R610

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C. DECAL CONTENT AND DESIGN

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CITE

_____	The jurisdiction's IFTA decals meet the following requirements:	
_____	Approximately 3 inches high and 3 inches wide (7.5 centimeters high and 7.5 centimeters wide)	P320.100
_____	White letters	P320.100
_____	Letters "IFTA" a minimum of 3/4-inch (1.88 centimeters)	P320.100
_____	Letter I in the upper left-hand corner	P320.100
_____	Letter A in the lower right-hand corner	P320.100
_____	Letters F and T constitute a diagonal design on the decal	P320.100
_____	Two-letter jurisdiction designation in the lower left-hand corner	P320.100
_____	Last two numbers of the appropriate year in upper right-hand corner <i>(Four numbers are allowed.)</i>	P320.100
_____	Decals are serialized <i>(Serialization Required Effective January 1, 2007 for 2008 Decals)</i>	P320.100
_____	Does not contain vehicle specific data	R615
_____	Jurisdiction utilized IFTA, Inc. standards when ordering decals <i>(Decal Specifications)</i>	P320.200
_____	Background color as specified for the current year	P320.200
_____	Color: _____	

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D. LICENSE APPLICATION AND CREDENTIAL PROCESSING

	CITE
√ _____ Jurisdiction reviews each license application	R330
_____ Jurisdiction determines whether a prospective licensee has been previously licensed under the IFTA	R335
_____ Jurisdiction determines whether a previously license is still under revocation by any member jurisdiction	R335
_____ Jurisdiction determines whether the application contains any misrepresentation, misstatement, or omission of information required in the application	R335
_____ Jurisdiction promptly requests any additional information it requires to process application (should)	R330
_____ Upon being satisfied that the application is correct, the jurisdiction issues the fuel tax credentials for the fleet	R330
_____ Jurisdiction issues one license to each licensee	R605, R620
_____ Jurisdiction issues two decals for each qualified motor vehicle operated by each licensee	R605, R625
_____ Jurisdiction renews IFTA licenses each year	R345.100
_____ In lieu of renewal application, jurisdiction notifies of automatic renewal (may)	R345.200
_____ Jurisdiction requires that license is active, all returns have been filed and all taxes, penalties and interest have been paid prior to renewing a license	R345.100
_____ Jurisdiction accepts as licensees applicants from non-member jurisdictions. Jurisdiction requires such applicants to agree to make operational records available for audit in the jurisdiction or pay reasonable per diem expenses (may)	R325
_____ Jurisdiction receives and maintains proper approval for consolidation of fleets (should)	R212

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E. TEMPORARY IFTA DECAL PERMITS

		CITE
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_____	Jurisdiction has elected to issue IFTA temporary permits (may)	R650
_____	Temporary decal permit issued by jurisdiction is vehicle specific	R650
_____	IFTA temporary permit issued by jurisdiction contains expiration date	R650
_____	IFTA temporary permit issued by jurisdiction expires in 30 days	R650
_____	Jurisdiction charges a fee to cover cost of Issuance (may)	R650

JURISDICTION:	DATE:
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F. INFORMATION PROVIDED TO LICENSEES

	CITE
√ _____ Details on the explanation of base jurisdiction determination	R360.500
_____ Licensing requirements	R360.200
_____ Tax reporting requirements	R360.300
_____ Record requirements	R360.300
_____ License cancellation provisions	R360.200
_____ Audit information	R360.400
_____ Instructions for display of tax license and identification decals	R360.100
_____ Jurisdiction updates information provided to licensees as Agreement or Procedures are modified	R360

NOTE: The information provided to licensees may, according to the Articles of Agreement, be more inclusive. The above is the required information.

List below any additional information provided by the jurisdiction to an IFTA licensee:

- *
- *
- *
- *
- *
- *
- *

JURISDICTION:

DATE:

G. BONDING PROCEDURES

CITE

√ _____	Jurisdiction does issue IFTA fuel tax bonds (may)	R340
	Jurisdiction requires posting of bonds for the following causes:	
_____	A licensee has failed to file timely returns	R340
_____	A licensee has not remitted tax	R340
_____	An audit indicates problems severe enough that in the commissioner's discretion, a bond is required to protect the interests of the member jurisdictions	R340
_____	License reinstatement following revocation	R430.100
_____	Jurisdiction requires bonds in the equivalent of at least twice the estimated average tax liability for the reporting period for which the licensee will be required to file a tax return	P410
	Jurisdiction allows the following types of securities to be filed by a licensee:	
_____	Surety bond	P420
_____	Bonds or other obligations of the United States or Canada, bonds or other obligations of the base jurisdiction, or any county, or city and county of the base jurisdiction, having a market value not less than the amount of the bond required and made payable to the base jurisdiction.	P430.100
_____	Automatically renewable time certificates of deposit not exceeding the insured amount, issued by a bank doing business in the base jurisdiction and insured by the Federal Deposit Insurance Corporation or the Canadian Deposit Insurance Corporation, made in the name of the depositor, payable to the base jurisdiction, and containing the provision that interest earned shall be payable to the depositor and can only be canceled by written authorization from the base jurisdiction.	P430.200
_____	Investment certificates or share accounts not exceeding the federally insured amount, issued by a savings and loan association doing business in the base jurisdiction, and insured by the Federal Savings and Loan Insurance Corporation. Evidence of the insured account, either certificate or passbook, must be delivered to the base jurisdiction, along with a properly executed assignment form whereby the funds on deposit are assigned and made payable to the base jurisdiction.	P430.300

_____	Lawful money of the United States or Canada. Cash bonds must be submitted in the form of a cashier's check, money order, or other certified funds which are payable to the base jurisdiction.	P430.400
_____	Any other secure obligations deemed appropriate by the base jurisdiction to cover the projected liabilities for all member jurisdictions.	P430.500

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**H. LICENSE SUSPENSION, REVOCATION, CANCELLATION
AND REINSTATEMENT PROCEDURES**

		CITE
√		
_____	Jurisdictional laws provide for license cancellation	R410.200
_____	Jurisdictional laws provide for license suspension and/or revocation	R420.200
_____	Jurisdiction has a reinstatement procedure in place <i>(may)</i>	R430.100
_____	Upon failure to pay or appeal an assessment, the jurisdiction will issue a notice of immediate revocation in accordance with the base jurisdiction's statutes for such notices to an IFTA licensee <i>(certified mail)</i> <i>(Effective January 1, 2007)</i>	R1270

JURISDICTION:

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I. TAX RETURN FORM CONTENT AND PROCESSING

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CITE

_____ Jurisdiction requires all IFTA licensees to file a quarterly tax return even if no operations were conducted during the reporting period	R930.100
_____ Jurisdiction furnishes, at no charge to the licensees, the appropriate tax return forms at least 30 days prior to the due date of the returns	R940.100
_____ Jurisdiction tax returns contain the correct fuel tax rates for all member jurisdictions for all quarters in the review period	R940.100 P730
_____ Jurisdiction appropriately determines timeliness of tax return and remittance filed by postmark date <i>(Effective January 1, 2005)</i>	R960.100
_____ The jurisdiction uses a standard tax return that contains at least, the following elements	R950 P720
_____ Name and mailing address of the jurisdiction issuing the return	P720.050
_____ A space for the IFTA license number of the licensee	P720.100
_____ A space for the name and address of the licensee	P720.150
_____ A space for the reporting quarter of the return	P720.200
_____ A space for the total distance traveled in all jurisdictions during the reporting period, including operations with trip permit	P720.250
_____ A space for total fuel consumed in all jurisdictions during the reporting period	P720.300
_____ A space for the average fuel consumption factor (to two decimal places) for the reporting period]	P720.350
_____ A space for the fuel type being reported for the reporting period	P720.400
_____ Columns for the jurisdictions in the Agreement	P720.450

_____	Columns for reporting for each jurisdiction in order with rounding provided to the nearest whole unit:	P720.500
_____	Tax rate	P720.500.010
_____	Total miles or kilometers	P720.500.015
_____	Total taxable miles or kilometers	P720.500.020
_____	Taxable gallons or liters	P720.500.025
_____	Tax paid gallons or liters	P720.500.030
_____	Net taxable gallons or liters	P720.500.035
_____	Tax due	P720.500.040
_____	Interest due	P720.500.045
_____	Total due	P720.500.050
_____	Totals for the columns that are listed above	P720.550
_____	A space for penalty or late filings fees (\$50.00 or 10 percent of the tax, whichever is greater)	P720.600
_____	A space for the total remittance of the return	P720.650
_____	A space for the date of the submitted return	P720.700
_____	A space for a signature of the person filing the licensee's return	P720.750
_____	A space for the title of the person filing the licensee's return	P720.800
_____	A space for the telephone number of the person filing the licensee's return	P720.850
_____	A space for previous balances (may)	P720
_____	The jurisdiction has elected to authorize licensees to submit a computer-generated tax return in lieu of the standard tax return. Such returns include all required information and are in a form, which can be processed by the jurisdiction. (may)	R940.300

_____	The jurisdiction allows a licensee to submit a written return setting forth all information required which will be accepted in lieu of a return on the tax return form	R940.200
_____	The jurisdiction requires licensees to report all fuel placed in the fuel supply tank of a qualified motor vehicle as taxable on the IFTA tax return	R820
_____	The jurisdiction correctly applies tax-paid gallons for each member jurisdiction	R1120.200 P1070
_____	Jurisdiction calculates interest on tax due for each jurisdiction when a tax return is not filed in a timely manner	R1230
_____	Jurisdiction correctly calculates penalty on tax due at 10% or \$50 whichever is greater <i>(may)</i>	R1220
_____	Jurisdiction allows the filing of annual returns if licensees meet the requirements of the agreement and request such filing <i>(may)</i>	R930.200
_____	Jurisdiction requires IFTA licensees to maintain supporting records for prescribed retention period.	P510.100
_____	Tax return or tax return instructions contain the US/CND conversion rates	P730

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J.1. BASE JURISDICTION ACCOUNTING - GENERAL

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CITE

1. Records of Licensee Information

_____	Jurisdiction maintains a complete record of all fuel tax returns submitted by each of its licensees	P910
	The jurisdiction's licensee account records contains at least the following:	
_____	Fuel tax returns	P910.050
_____	Applications	P910.100
_____	Audit findings and work papers	P910.150
_____	Refund requests	P910.200
_____	Notifications issued for debit or credit balances by the base jurisdiction	P910.250
_____	Payments of taxes made to the base jurisdiction	P910.300
_____	Funds received from and transmitted to other jurisdictions. Such records shall identify licensees and remittances from each licensee	P910.350
_____	Cancellation of license requests	P910.400
_____	Requests for hearing to resolve assessments made by the base jurisdiction	P910.450
_____	Results of administrative hearing process	P910.500
_____	Jurisdiction's IFTA records storage system, which may be microfilm, microfiche, or other computerized or condensed record storage system, meets the legal requirements of the base jurisdiction	P920.100
_____	Jurisdiction maintains IFTA tax returns for a minimum of four years	P920.200

2. Licensee Account Identification

_____ The jurisdiction adopted a uniform account numbering system of eleven characters which contains as the first two characters the alphabetic designation of the base jurisdiction. For US jurisdictions, the subsequent nine characters will be the Federal Employer Identification number of the licensee issued by the Internal Revenue Service	P200, P210 P1010
_____ If the jurisdiction establishes fleet accounts, it identifies each account with a fleet identifier in addition to the carrier identification number	P210
_____ The Social Security number of an officer of the company is used if the company does not have a federal identification number (may)	P220
_____ If the jurisdiction is a Canadian jurisdiction, it has adopted a numbering system for the subsequent nine characters which will meet its needs	P230
_____ The jurisdiction assigns a number starting with "90" to a licensee who refuses to give identification number information or is erroneously issued an International Fuel Tax Agreement License without providing this information. This number becomes the licensee's identification number for transmittal purposes, until such time as the correct information is obtained. The same procedures apply if the licensee has applied for, but not yet received, his US federal identification number. For audit purposes, the identity of the base jurisdiction assigned number issued is maintained after the correct number is provided by the licensee (may)	P240
_____ Jurisdiction allows licensee's account number to remain unchanged from year to year	R610

3. Communications With Other Jurisdictions

_____ The jurisdiction sends to each member jurisdiction a listing of new applicants on a quarterly basis, identifying the license numbers assigned.	R350
_____ The jurisdiction notifies all member jurisdictions within 10 days of all revocations/suspensions or reinstatements	R420.300 R430.300
_____ The jurisdiction notifies all member jurisdictions of all cancellations quarterly	R410.300
_____ The jurisdiction notifies appropriate member jurisdictions of audit findings	A690.300
_____ The jurisdiction forwards to new member jurisdictions the required licensee listings	R1535.200

4. Communications With IFTA, Inc. Staff

_____	Jurisdictions notified the IFTA, Inc. staff at the earliest possible time of any change in their tax rate.	P1120.100
	Date of Tax Rate Change: _____	
	Date of Notification to IFTA, Inc. staff: _____	
_____	Jurisdiction submitted an annual report to the IFTA, Inc. staff for distribution to each member jurisdiction for each year of the review period	P1110.100
_____	Jurisdiction submitted the required annual reports for the preceding calendar year by March 1 for the preceding calendar year	P1110.100
	Jurisdiction's annual reports include:	
_____	Number of IFTA accounts	P1110.300.005
_____	Number of cancellations and suspensions and/or revocations	P1110.300.010
_____	Number of audits	P1110.300.015
_____	Number of audits with assessment	P1110.300.020
_____	Current tax rates	P1110.300.025
_____	Unusual activities within a member jurisdiction that could affect an audit	P1110.300.030
_____	Jurisdiction advised the IFTA, Inc. staff of all non-taxable miles or kilometers, non-taxable fuels, exempt vehicles, or other changes affecting the administration of the Agreement	P1130

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J.2. BASE JURISDICTION ACCOUNTING - TRANSMITTALS

	CITE
√ _____ Jurisdiction forwards all funds received to the appropriate jurisdictions once each month	P1040
_____ All funds received by the last day of the month are forwarded by the last day of the following month.	P1040
_____ Payments of billing transmittals received from other jurisdictions are made by the last day of the month following the month in which the billing transmittal was received	P1040
_____ Reports of no activity are forwarded to member jurisdictions when no funds are collected	P1040
_____ Transmittals to other member jurisdictions are consecutively numbered	P1050
_____ Jurisdiction notifies other member jurisdictions at end of each calendar year of the number of transmittals sent to that other member jurisdiction during that calendar year.	P1050
The jurisdiction's transmittal contains at least the following information:	
_____ The base jurisdiction's name	P1040.050
_____ The reporting period of the transmittal	P1040.100
_____ The account number of each licensee being reported	P1040.150
_____ The total miles or kilometers reported for each licensee for that jurisdiction	P1040.200
_____ The total taxable miles or kilometers reported for each licensee for that jurisdiction	P1040.250
_____ The reported fleet fuel consumption factor for each licensee	P1040.300
_____ The reported taxable gallons or liters for each licensee for that jurisdiction	P1040.350
_____ The reported tax paid gallons or liters for each licensee for that jurisdiction	P1040.400
_____ The net taxable gallons or liters for each licensee for that jurisdiction	P1040.450
_____ The tax due for each licensee for that jurisdiction	P1040.500

_____	The interest due for each licensee for that jurisdiction	P1040.550
_____	The total due for each licensee for that jurisdiction	P1040.600
_____	The amount deficient from partial payment for each licensee for that jurisdiction (If Option 1 is utilized)	P1040.650
	The summary totals of:	
_____	Miles or kilometers	P1040.700
_____	Taxable miles or kilometers	P1040.700
_____	Taxable gallons or liters	P1040.700
_____	Tax-paid gallons or liters	P1040.700
_____	Tax Due	P1040.700
_____	Interest Due	P1040.700
_____	Total Due	P1040.700
_____	Amount Deficient (If Option 1 is utilized)	P1040.700
_____	Audit results are transmitted to member jurisdictions with monthly transmittals	A690.400
	Jurisdiction properly transmits funds to other member jurisdictions according to the payment option chosen:	P1060
_____	Option 1	P1060.100
_____	Option 2	P1060.200
	U.S. Jurisdictions:	
_____	Transmittal reports to a Canadian jurisdiction are in U.S. customary measures and U.S. dollars	P1030.100
_____	All funds transmitted are in U.S. dollars	P1030.100

Canadian Jurisdictions:

_____	Transmittal reports to a U.S. jurisdiction are either in U.S. customary measures and U.S. dollars or in International Customary measures and Canadian dollars.	P1030.200
_____	All funds transmitted to U.S. jurisdictions are in U.S. dollars	P1030.200
_____	Conversions from Canadian to U.S. dollars are done using the Bank of Canada noon day spot rate quoted at 12:00 p.m. Eastern time	P1030.200
_____	Fund conversions prior to 12:00 p.m. Eastern time are converted using the prior day spot rate	P1030.200
_____	The amount converted is net the cost of converting	P1030.200

All Jurisdictions:

Transmittal funds include:

_____	Indication of which transmittal report(s) the funds are for	P1030.300.005
_____	The gross amount being transmitted	P1030.300.010
_____	The currency of funds – U.S. or Canadian dollars	P1030.300.015
_____	The conversion rate and the date of the conversion rate (if applicable)	P1030.300.020
_____	The cost of conversion (if applicable)	P1030.300.025
_____	The net amount being transmitted (if applicable)	P1030.300.030

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J.3. BASE JURISDICTION ACCOUNTING - CREDITS AND REFUNDS

	CITE
√ _____ Licensees receive full credit or refund for tax-paid fuel used outside the jurisdiction where the fuel was purchased	R1100
_____ If a credit is not refunded, it is carried over to offset liabilities of the licensee in future reporting periods until the credit is fully offset or until eight calendar quarters shall have passed since the end of the calendar quarter in which the credit accrued, whichever occurs sooner	R1120.100
_____ The licensee receives, on request, a cash refund of any accumulated credits	R1100
_____ The jurisdiction allows credits and issues refunds for all of its licensees on behalf of all member jurisdictions	R1100
_____ Credits are refunded to the licensee only if all motor fuels taxes, penalty, and interest, including audit assessments, governed by IFTA due every other member jurisdiction have been paid, unless the unpaid amount is under proper appeal procedure	R1100 R1140.200
_____ Refunds determined to be properly due are paid within 90 days after receipt of a written request for payment from a licensee	R1150
_____ If refunds are not paid within the 90-day period, interest accrues at the rate specified in the Agreement	R1150
_____ Such interest is calculated from the date the refund was due for each month or fraction thereof until paid	R1150

JURISDICTION:

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K. AUDITORS

	CITE
√ _____ IFTA auditors have adequate technical training and proficiency	A210.100
_____ Jurisdiction auditors meet the qualifications of the jurisdiction's personnel guidelines	A410.100
_____ Jurisdiction's audit and audit support staffs are properly trained in audit planning and audit procedures	A410.200
_____ Supervisory follow-up and review of the auditor's procedures exists	A220.200
_____ In all matters relating to an audit assignment, an independence in mental attitude is maintained by the jurisdiction's auditors	A210.200
_____ The auditors are without bias with respect to a licensee under audit	A210.200
_____ Due professional care is exercised in performing an audit and in preparing an audit report	A210.300
_____ All licensees are given equal consideration; no preferential treatment is given	A420.100
_____ All licensees are audited under a uniform program unless special circumstances dictate otherwise <i>(should)</i>	A420.300
_____ Each member jurisdiction is given equal consideration in an audit	A420.200
_____ Auditors conduct themselves in a manner which promotes cooperation and good relations <i>(should)</i>	A420.400
_____ Auditors are allowed to discuss any discrepancies with a licensee <i>(should)</i>	A410.400
_____ Auditors are able to make preliminary recommendations to a licensee <i>(should)</i>	A410.500

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L. AUDIT ACCOUNTABILITY

CITE

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_____ Jurisdiction employs sufficient auditors to assure that at least 3% per year of the number of IFTA accounts reported on that jurisdictions annual report are being audited. **R1510.100**

Number of Auditors Employed: _____

_____ Jurisdiction has met the requirement to audit an average of 3% per year of the IFTA accounts reported on the annual report for each year of the program compliance review **A310**

Number of IFTA Licensees Each Year From Annual Reports:

Year: _____

Number of IFTA Licensees Audited Each Year:

Year: _____

Percentage of IFTA Licensees Audited Each Year:

Year: _____

_____ At least 15 percent of the jurisdiction's audit requirement involves low distance accounts. (Low distance accounts are considered to be 25 percent of the previous year's licensees who had the lowest number of miles/kilometers reported in all member jurisdictions) **A320.100**

_____ At least 25 percent of the jurisdiction's audit requirement involves high distance accounts. (High distance accounts are considered to be 25 percent of the previous year's licensees who had the highest number of miles/kilometers reported in all member jurisdictions) **A320.100**

_____ Low distance computations and high distance computations are determined by taking the sum of miles/kilometers reported in all member jurisdictions for the first three quarters of each calendar year **excluding new licensees** **A320.200**
(Effective January 1, 2007)

_____	Auditors, through inquiry and observation, determined the licensee's prescribed policies and procedures. (An auditor normally documents his understanding in his work papers by completing a questionnaire designed for this purpose, or by diagramming or describing the flow of transactions in flowchart or narrative form)	A640.100
_____	The auditors reviewed the licensee's accounting system	A640.100
_____	Auditors identified the records that the licensee keeps to support his returns	A640.100.015
_____	Auditors determined if there had been changes in the licensee's accounting procedures or operations during the audit period	A640.100.005
_____	Audit was conducted on behalf of all member jurisdictions	R1310
_____	Receipts for tax-paid purchases that have been altered or indicate erasures are not accepted without demonstration from the licensee that the receipt is valid.	P570.200
_____	If tax paid fuel documentation was unavailable, all claims for tax paid fuel were disallowed	A550.200
_____	The auditor made any reasonable attempt to verify distance	A540.300
_____	If the auditor was unable to determine any reasonable method to assign or allocate unreported miles/kilometers, unreported miles/kilometers were assigned to all jurisdictions on the basis of each jurisdiction's audited percentage of total miles/kilometers.	A520
_____	In the absence of adequate records, 4 m.p.g. was used unless substantial evidence exists to the contrary.	A550.100
	Audit documentation accomplishes the following:	A670
_____	Communicates the results of the audit, showing adjusted distance, fuel and monetary results	A670.100
_____	Documents and justifies procedures conducted by the auditor	A670.200
_____	Indicates source of audit results (for example, audited fuel determined from retail purchase receipts)	A670.300
_____	Communicates suggestions and recommendations made to the licensee	A670.400
_____	Clearly supports audit findings	A670.500

The audit file contains at least the following:

A680

Schedules:

A680.100
A680.100.005

_____ Summary schedules

Summary schedules shall include reported and audited fuel and distance for each affected jurisdiction. They shall also include the assessment or refund for the jurisdictions and the net total assessment or refund due for the audit, including all penalties and interest.

_____ Supplementary schedules

Supplementary schedules shall provide additional detail for results on the summary schedules. Supplementary schedules will contain, but not be limited to, schedules showing how audited fuel and distances were calculated and the computation of adjustment factors determined from a sample, if applicable.

A680.100.010

Support Documentation:

A680.200
A680.200.005

_____ Detail Information

Detail information is documentation of actual records reviewed which support the audit results. Detail information includes, but is not limited to, the following: detail of retail or bulk purchases, detail of bulk fuel withdrawals and analysis of trips audited, showing audited distance in total and per jurisdiction. This information may be maintained on a work paper or electronically on a database.

_____ Listing of Records Maintained

A listing of records maintained shall indicate what records are maintained and presented by the licensee and whether the records comply with the Agreement.

A680.200.010

_____ A synopsis of opening and closing conference notes with licensee indicating date, and persons attending

A680.200.015

Licensee Audit Report contains at least the following information:

_____ Name and address of licensee

A660.100.005

_____ Account number

A660.100.010

_____ Audit period

A660.100.015

_____ Types of records audited

A660.100.020

_____ Description of audit techniques employed

A660.100.025

_____	Net distance adjustment	A660.100.030
_____	Net tax paid fuel purchases adjustment	A660.100.035
_____	MPG/KPL as reported	A660.100.040
_____	MPG as result of audit	A660.100.045
_____	Net fuel tax adjustment per jurisdiction	A660.100.050
_____	Remarks and recommendations	A660.100.055
_____	Signature of auditor or reviewing jurisdictional official and date	A660.100.060
_____	In calculating audit interest, overpayments to any jurisdiction quarterly returns within the audit period were applied to any liability on subsequent quarterly returns on a jurisdictional basis within the audit period	R1230.300.010
_____	In calculating audit interest, interest accrued on the net amount of tax due each jurisdiction within the period of time audited	R1230.300.010
_____	Interest was calculated from the date the tax was due for each calendar month or fraction thereof. (A fraction of a month accrued a full month's interest.)	R1230.300.010
_____	The auditor used the best information available to the jurisdiction in conducting the audit	A540.200
_____	If a software distance program was used, it was used only as an audit tool	A540.400
_____	Following the close-out conference and any review period, the licensee was furnished with the Licensee Audit Report and a customary notice of assessment, billing or other notification which would signify the beginning of the licensee's appeal period	A690.100
_____	Within 45 days of the providing the licensee with the Licensee Audit Report and its customary notification of assessment or billing, the Interjurisdictional Audit Report was prepared and the jurisdiction notified the affected member jurisdictions of the audit findings	A690.200

_____	The jurisdiction utilized an Interjurisdictional Audit Report	A310
	The Interjurisdictional Audit Report contains at least the following information	A660.200
_____	Name of base jurisdiction	A660.200.005
_____	Name and address of licensee	A660.200.010
_____	FEIN or equivalent	A660.200.015
_____	Reported tax by jurisdiction	A660.200.020
_____	Audited tax by jurisdiction	A660.200.025
_____	Penalty	A660.200.030
_____	Interest by jurisdiction	A660.200.035
_____	Total by jurisdiction	A660.200.040

JURISDICTION:

DATE:

N. ASSESSMENT AND COLLECTION PROCEDURES

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CITE

_____ Jurisdiction methods of collection are governed by its laws and the administrative procedures established by the Agreement.

R1240.100

_____ In the event a licensee fails to file a tax return when due, fails to make records available upon written request, or fails to maintain records, the jurisdiction:

R1210.100

_____ Determines the tax liability of the licensee for each jurisdiction and/or

R1210.200.005

_____ Revokes or suspends the license if the licensee fails to file and tax return with full payment due

R1210.200.010

_____ The jurisdiction adds penalties and interest and serves any assessment in accordance with its laws

R1210.300

JURISDICTION:

DATE:

O. APPEALS PROCESS

√

CITE

_____ Jurisdiction conducts its appeal process in accordance with the procedures established by its own law and regulations on behalf of all member jurisdictions

**R1400
R1430.200**

_____ Jurisdiction holds hearings expeditiously and gives at least 20 days' written notice of the time and place of the hearing

R1420

_____ Jurisdiction notifies an appellant of the findings of fact and ruling on the appeal

R1440

_____ Jurisdiction allows an appellant to appear in person and/or be represented by counsel at the hearing and to produce witnesses, documents, or other pertinent material to substantiate the Appeal

R1430.100

_____ Further appeal of the jurisdiction's finding proceed in accordance with the jurisdiction's laws

R1450.100

JURISDICTION:

DATE:

P. RESPONSIBILITIES IN BANKRUPTCY PROCEEDINGS

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CITE

_____ In the event the jurisdiction receives official notice or otherwise obtains knowledge of the filing of a bankruptcy case or similar insolvency, liquidation or reorganization proceeding by or against a licensee, the base jurisdiction takes responsibility for determining and taking such action as it deems reasonable and necessary with respect to the need to:

R1250.100

_____ Prepare and file a proof of claim

R1250.100.005

_____ Prepare and file requests for payment of post-petition liabilities

R1250.100.010

_____ Prosecute and defend proofs and requests

R1250.100.015

_____ If the jurisdiction determines that it will not pursue the IFTA claim, the jurisdiction promptly notified any jurisdiction that had an interest in the proceeding so it could seek to intervene

R1250.200

_____ Upon request for a member jurisdiction, the jurisdiction promptly provided such information and documentation in its possession as was necessary for the other jurisdiction to defend any contested matters or adversary proceedings involving fuel use taxes administered under the IFTA

R1250.300