

## Audit Notification

**DATE**  
**ADDRESS**

**IFTA License No.:**  
**IRP License No.:**  
**RE: Audit Notification**

Your motor fuels license has been randomly selected by the Internal Audit Unit for an audit. The auditor, who will be assigned to your file, will be contacting you in approximately 30 days to review the audit process and schedule the audit. We anticipate performing the audit work between 30 and 60 days of this notification. If you have a schedule conflict that would prevent the Internal Audit Unit from performing your audit in that timeframe, please contact Auditor Name at xxx-xxx-xxxx.

**Years(s) Licenses**

**TIMEFRAME IFTA**  
**TIMEFRAME IRP**

Your mileage and fuel records covering the above timeframe will be examined for compliance with International Fuel Tax Agreement (IFTA), International Registration Plan (IRP) record keeping requirements, and the accuracy of reporting on IFTA tax returns and the IRP licensing.

**Please fax an example of your records that should include the basic trip records you maintain. Please fill out the forms enclosed, and fax them within 14 days.**

Fax number: xxx-xxx-xxxx or email: [xxxxxxx](mailto:xxxxxxx)  
Address:

If you have any questions regarding this audit notification, please contact our office at (xxx) xxx-xxxx.

**Note: Any credit balance on the IFTA returns during the audit period is frozen and cannot be netted or refunded until after the audit is complete.**

Sincerely,

xxxxxxxxxxxxxxxx  
Signature/Title

Enclosed:    1.) Taxpayer Information  
              2.) Contact Authorization  
              3.) Vehicle Listing

**Contact Authorization Form**

If you have a prorated service or accounting firm representative you want to be our contact, we must have the attached Contact Authorization Form signed, dated and returned to our office, before our auditors may speak to them.

I, (name of principal, title, name of company, authorize (name of principal, title, name of company, to be the contact person for the (type of audit, period of audit.

/Signature/

Date

\_\_\_\_\_

\_\_\_\_\_

**VEHICLE LISTING**



**Taxpayer Information**

DATE: \_\_\_\_\_

LICENSEE/COMPANY NAME: \_\_\_\_\_

LOCATION ADDRESS: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

**GENERAL INFORMATION**

LICENSE NUMBER(S): \_\_\_\_\_

FEIN NUMBER: \_\_\_\_\_

ENTITY TYPE:  Sole Proprietorship

Corporation

Partnership

LLC

Other (please specify) \_\_\_\_\_

**COMPANY CONTACT PERSON(S):** \_\_\_\_\_

(NAME)

(TITLE)

**E-MAIL ADDRESS:** \_\_\_\_\_

**PERSON RESPONSIBLE FOR**

**AUDIT RESULTS:** \_\_\_\_\_

(NAME)

(TITLE)

**TELEPHONE NUMBER(S):** \_\_\_\_\_

**FAX NUMBER:** \_\_\_\_\_

**IF THE DESIGNATED CONTACT IS NOT EMPLOYED BY LICENSEE/COMPANY,  
PLEASE FILL OUT AND RETURN (OR FAX) THE ENCLOSED CONTACT AUTHORIZATION  
FORM.**

**COMPLETED BY:**

(Name)

**DATE:** \_\_\_\_\_

## Sample Audit Notification

Date

LICENSEE  
ADDRESS  
CITY, STATE ZIP

IFTA License No.:  
IRP License No.:

### RE: Sample Audit Notification

Your company has been previously notified by the Internal Audit Unit for an audit. The audit is scheduled for a desk audit. Please provide only the distance and fuel records for the sample selected on the attached sample agreement.

Audit Period	Years(s)	Items
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Audit Period IFTA		
Audit Period IRP		

Your mileage and fuel records covering the above time frame will be examined for compliance with International Fuel Tax Agreement (IFTA), International Registration Plan (IRP) record keeping requirements, and the accuracy of reporting on IFTA tax returns and the IRP licensing.

For the months listed on the sample agreement the following items will be reviewed: all daily trip records, trip envelopes, monthly odometer readings, original monthly fuel summary by unit, monthly distance summary by unit, quarterly unit fuel and distance summaries. **Please mail these records to the Internal Audit Unit, ADDRESS:**

If you have any questions regarding this audit notification, please contact our office at (xxx) xxx-xxxx

**Note: Any credit balance on the IFTA returns during the audit period is frozen and cannot be netted or refunded until after the audit is complete.**

Sincerely,  
xxxxxxxxxxx  
Manager, Internal Audit Unit

Enc.: 1.) Sample Agreement  
2.) Records Release

SAMPLE AGREEMENT

Click here to enter a date.

Name

Address.

City., State. Zip.

Subject: Motor Fuels Sampling Agreement –

IFTA License # Click here to enter License # IRP License # Click here to enter License #

PW # Click here to enter text. Refund Type Click here to enter text.

The office of Audit Services performs audits by selecting representative samples of the licensee distance and fuel information. If possible, the sample will reflect 100% of the jurisdictions reported.

- If a recurring error is detected during the sample, that error rate will be applied to all quarters in the audit period.
- Isolated errors will be adjusted, but not projected over the entire audit period.
- If the Auditor determines that the sample quarters selected are not sufficient to verify the information reported, additional quarters may be tested.

The IFTA audit period is Click here to enter text.:

Audit Services has selected the following quarters for audit:

- 1) Click here to enter text.
- 2) Click here to enter text.
- 3) Click here to enter text.

The IRP audit period will cover your registration years Click here to enter text., covering the period Click here to enter text..

Audit Services has selected the following quarters for audit:

- 1) Click here to enter text.
- 2) Click here to enter text.

It is agreed by the Licensee that the quarters selected are representative of licensees operation and the licensee does not have any legitimate reason to request a change in the sample selection.

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Signature of Company Representative

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Date

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Signature of Auditor

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Date

RECORDS RELEASE

Licensee: \_\_\_\_\_

FEIN Tax ID #: \_\_\_\_\_

Audit Periods: \_\_\_\_\_

TO WHOM IT MAY CONCERN:

I \_\_\_\_\_, representing "licensee", release the following records pertaining to the audit from the premises. These records are to be reviewed at the Helena MDT office.

Records Removed: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Comments: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Auditor

\_\_\_\_\_  
Signature of Representative

\_\_\_\_\_  
Date Records Released to Auditor

\_\_\_\_\_  
Company Name

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COMPLETED UPON RETURN OF RECORDS

The above listed records removed from the premises have now been returned in full and are in satisfactory order.

\_\_\_\_\_  
Signature of Auditor

\_\_\_\_\_  
Signature of Representative

\_\_\_\_\_  
Date Records Returned to Taxpayer

\_\_\_\_\_  
Company Name