

# PREAUDIT QUESTIONNAIRE

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

LICENSEE NAME: \_\_\_\_\_

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

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

## GENERAL INFORMATION

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

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

ENTITY TYPE :     \_\_\_ Sole Proprietorship  
                  \_\_\_ Corporation  
                  \_\_\_ Partnership  
                  \_\_\_ LLC  
                  \_\_\_ Other (please specify) \_\_\_\_\_

AUDIT 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,  
PLEASE STATE RELATIONSHIP:**

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**SIGN & DATE BELOW AUTHORIZING MDT TO CONTACT THIS PERSON ON YOUR  
BEHALF:**

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

# IFTA AUDIT QUESTIONNAIRE

«Licensee»

License #    «IFTA\_License»

## ADMINISTRATIVE:

1a. Have you read the <i>MT Guidelines IFTA Instructions Manual</i> ? b. Do you understand IFTA record-keeping requirements?	___ Yes    ___ No ___ Yes    ___ No
2. Has your company previously been audited by any jurisdiction?  If yes, please list jurisdiction(s), type of audit(s), and audit period(s):	___ Yes    ___ No

## TYPE OF OPERATION:

3.a. Type of Operation:          b. Commodity Class:          c. Briefly describe your business operation:          d. Briefly describe the type(s) of commodities (cargo) transported:	a.    ___ Common Carrier ___ Contract Carrier ___ For Hire Exempt ___ For Hire Rental ___ For Hire ___ Private  b.    ___ All ___ Exempt ___ Household Goods ___ Logs ___ Passengers  c.          d.
4. Are there any seasonal/peak hauling periods?  If so, please state when.	___ Yes    ___ No

## VEHICLES OPERATED:

<p>5. How many vehicles are you reporting on IFTA tax returns?</p>	
<p>6. Has this number varied during the audit period – «IFTA_Audit_Period»? (note specifics opposite)</p> <p>Are all the units diesel vehicles, or are there some gasoline and/or propane units?</p>	<p>___ Yes ___ No</p> <p>___ All diesel ___ Some gasoline/propane (list below)</p>
<p>7. Do all vehicles reported on IFTA tax return meet one of the following qualifications?</p> <p>a. A gross weight exceeding 26,000 pounds; b. Three or more axles; or c. Used in combination when the weight of such combination exceeds 26,000 pounds.</p>	<p>___ Yes ___ No</p> <p>If no, what unit numbers do not?</p>
<p>8. Do you have a listing of the vehicles and numbers in use during the audit period and when they were placed into and removed from use during that time? (please complete enclosed form)</p>	<p>___ Yes ___ No</p>
<p>9. Are there any vehicles that are not included in the interstate reports?</p> <p>In which states do these vehicles operate?</p>	<p>___ Yes ___ No</p>
<p>10. Do your vehicles haul products to a destination and return empty or are they loaded for most of the round trip?</p>	<p>___ Return empty ___ Return loaded</p>
<p>11. Are there consistent repeated trips or a varied traffic pattern?</p>	<p>___ Repeat trips ___ Varied patterns</p>
<p>12. Do you lease any vehicles from owner-operators?</p> <p>If so, who is responsible for reporting these vehicles? (Please send a listing of these owner-operators with this questionnaire)</p>	<p>___ Yes ___ No</p> <p>___ You ___ Lessor</p>

**VEHICLES OPERATED continued:**

**Leased Vehicles**

<p>13. If you answered Yes to the previous question, how many vehicles are leased for less than thirty days?</p> <p>Do you maintain the distance and fuel records for your owner-operators?</p> <p>Are any of your owner-operators responsible for securing their own license plates?</p>	<p>___ Yes ___ No</p> <p>___ Yes ___ No</p>
<p>14. Were any of your vehicles leased to another carrier during the audit period? If yes, number of units leased:</p> <p>Name and address of carriers leased to:</p>	<p>___ Yes ___ No</p> <p>_____</p>
<p>15. How do you account for decals once a unit has left the fleet?</p>	

**INTERNAL CONTROLS:**

<p>16. Please list the personnel responsible for the following functions:</p> <p>a. Preparing the IFTA tax returns:</p> <p>b. Documenting/recording individual trip distance and fuel records:</p> <p>c. Verifying the recorded distance and fuel data:</p> <p>d. Compiling distance and fuel summaries from recorded data:</p> <p>e. Reporting distance and fuel data (IFTA tax returns):</p>	<p>a. _____</p> <p>b. _____</p> <p>c. _____</p> <p>d. _____</p> <p>e. _____</p>
<p>17. Have you changed any of your accounting procedures or operations, including personnel, during the last audit period?</p> <p>If yes, changes in:</p>	<p>___ Yes ___ No</p> <p>___ Personnel ___ Operations ___ Procedures</p>
<p>18. a. Is distance reconciled with other sources (i.e. odometer readings)?</p> <p>b. Is reported distance and fuel data compiled from reconciled summaries?</p>	<p>a. ___ Yes ___ No ___ N/A</p> <p>List sources:</p> <p>b. ___ Yes ___ No ___ N/A</p>
<p>19. Are month end cut-off procedures being consistently applied?</p>	<p>___ Yes ___ No</p>

## INTERNAL CONTROLS continued:

<p>20.a. Please describe the flow of a distance and fuel transaction through your record keeping system.</p>          <p>b. Do you have controls in place to insure the accuracy of the information reported on your tax returns?</p> <p>If yes, please describe these controls.</p>	<p>a.</p>          <p>b. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
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## RECORDS MAINTAINED:

<p>21. What type(s) of distance and fuel records does your company utilize?</p>	<p><input type="checkbox"/> Individual Trip Records (IVDRs) <input type="checkbox"/> Driver Logs <input type="checkbox"/> Maintenance Records <input type="checkbox"/> Driver Payroll Records <input type="checkbox"/> Dispatch Records <input type="checkbox"/> Bulk Fuel Records <input type="checkbox"/> Retail Fuel Receipts <input type="checkbox"/> Trip/Fuel Permits <input type="checkbox"/> Lease Agreements</p>
<p>22a. Do you take odometer readings? b. If yes, how often? c. Where are they recorded? d. How many years are records kept?</p>	<p>a. <input type="checkbox"/> Yes <input type="checkbox"/> No b. _____ c. _____ d. <input type="checkbox"/> Years</p>
<p>23. How are total and jurisdictional (state) miles determined?</p>	<p><input type="checkbox"/> Odometer/Hubodometer readings <input type="checkbox"/> Standard distance guides <input type="checkbox"/> Map miles <input type="checkbox"/> Computer software <input type="checkbox"/> Other: _____</p>

## RECORDS MAINTAINED continued:

24. What time frame do you use for each reporting period?	<input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> None <input type="checkbox"/> Other: _____
25. Are distance and/or fuel summaries prepared? a. Distance  b. Fuel	a. <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually <input type="checkbox"/> Other: _____  b. <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually <input type="checkbox"/> Other: _____
26. If using odometers or hubodometers to calculate miles, were any of these broken during the audit period? If yes, provide a listing of the affected vehicles and the dates during which the odometers / hubodometers were not working properly?	<input type="checkbox"/> Yes <input type="checkbox"/> No
27. a. Do you claim any off-road miles?  b. How do you determine off-road miles reported?	<input type="checkbox"/> Yes <input type="checkbox"/> No
28.a. Where do you purchase your fuel?  b. Do you buy any out-of-state, tax-exempt fuel? If so, in what jurisdiction(s)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
29. Do your drivers have a cardtrol/keylock or credit card that they use regularly while over the road?	<input type="checkbox"/> Yes <input type="checkbox"/> No
30. a. How are the fuel receipts for fuel purchases (both over-the-road and fuel from bulk storage) maintained?  b. How do you recap your fuel purchases?  c. How long do you keep fuel purchase receipts?	   <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Other: _____
31. Are any of the vehicles operated under trip permits? If so, how are the mileage and fuel accounted for?	<input type="checkbox"/> Yes <input type="checkbox"/> No
32. Do you make any adjustments for "idle" time?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**RECORDS MAINTAINED continued: Bulk Fuel Storage**

33. Do you have any type of bulk storage (slip tanks, mobile bulk tanks, etc.)?	<input type="checkbox"/> Yes <input type="checkbox"/> No Where? _____ What type? _____
34. Do you keep bulk fuel dispersal records?	<input type="checkbox"/> Yes <input type="checkbox"/> No
35. How do you measure your disbursal?	<input type="checkbox"/> Pumps with meters <input type="checkbox"/> Flow meters <input type="checkbox"/> Other: _____
36. How often do you measure the fuel in the bulk tank?	
37. Are the physical measurements reconciled to the disbursal and purchasing records?  When? (Please explain)	<input type="checkbox"/> Yes <input type="checkbox"/> No
38. Do you make adjustments for shrinkage?	<input type="checkbox"/> Yes <input type="checkbox"/> No
39. Are your bulk storage tanks secure?	<input type="checkbox"/> Yes <input type="checkbox"/> No

\_\_\_\_\_  
**Signature of Company Representative**

\_\_\_\_\_  
**Date**