

- .250** The total taxable miles or kilometers reported for each licensee for that jurisdiction;
- .300** The reported fleet fuel consumption factor for each licensee;
- .350** The reported taxable gallons or liters for each licensee for that jurisdiction;
- .400** The reported tax paid gallons or liters for each licensee for that jurisdiction;
- .450** The net taxable gallons or liters for each licensee for that jurisdiction;
- .500** The tax due for each licensee for that jurisdiction;
- .550** The interest due for each licensee for that jurisdiction;
- .600** The total due for each licensee for that jurisdiction;
- .650** The amount deficient from partial payment for each licensee for that jurisdiction;
and
- .700** The summary totals of items listed in IFTA Procedures Manual Sections P1040.200, P1040.250, and P1040.350 through P1040.650.

***P1050 NUMBERING OF MONTHLY TRANSMITTALS**

The base jurisdiction is responsible for consecutively numbering each set of transmittals to each jurisdiction for each calendar year. At the end of each calendar year, each read only Clearinghouse member jurisdiction shall notify other jurisdictions of the number of transmittals that have been sent that calendar year.

***P1060 ALLOCATION OF TAX**

Should a licensee file a tax return showing taxes due and fail to remit payment in full with the tax return, the base jurisdiction may choose one of two options in remitting the appropriate tax to other member jurisdictions:

.100 Option 1

The base jurisdiction may allocate the actual tax payment to the other members based on the following formula:

$$\text{Allocation to Members} = \frac{\text{Net Tax Due Each Member}}{\text{Net Tax Due All Members}} \times \text{Money Available To Allocate}$$

Commentary to P1000 Continued

P1040 IFTA Ballot 8-1996 amended IFTA Procedures Manual Section P1040 to provide that funds transmittals and remittance listings must be forwarded to each jurisdiction each month but may be sent separately and was effective July 1, 1998.

P1040.200 See commentary at IFTA Procedures Manual Section P130 regarding amendments to
P1040.250 accommodate jurisdictions outside of the United States.
P1040.300
P1040.350
P1040.400
P1040.450

P1040.650 In July 1995, the membership unanimously ratified inclusion of Consensus Board Interpretation 45-95
P1040.700 as narrative to IFTA Procedures Manual P1040.650 and P1040.700.

ISSUE: Does a jurisdiction utilizing the "Option 2" method need to include the information required in Section P1040.650 and the summary total of amount deficient required in Section P1040.700 on their transmittal form?

BOARD INTERPRETATION:

A jurisdiction utilizing the "Option 2" method does not have an "amount deficient from partial payment" from a licensee to report on a transmittal report because the full amount due from the licensee is transmitted to the member jurisdictions. Therefore, a space for this information is not required on the transmittal report form.

P1040 Ballot 1-2008 amended the IFTA Procedures Manual Section P1040 to make the changes necessary to facilitate the electronic exchange of data and funds among Clearinghouse participants and allow additional time for all member jurisdictions to make payments and was effective January 1, 2010.

P1050 Ballot 6-1993 amended IFTA Procedures Manual Section P1050 to require jurisdictions to consecutively number their transmittals. Annually, jurisdictions must notify other jurisdictions of the number of transmittals sent during the calendar year. The numbers were intended to simplify the tracking of transmittals. The ballot was effective July 1, 1995, however, it was the opinion of the IFTA, Inc. Board of Trustees that a January 1, 1996 implementation would be acceptable.

P1050 Ballot 2-2008 amended the IFTA Procedures Manual Section P1050 and eliminated the requirement for all IFTA Clearinghouse member Jurisdictions to send year end notification to other IFTA Clearinghouse member jurisdictions of how many transmittals were sent for the calendar year. For Clearinghouse participant jurisdictions, this information is readily available on the Clearinghouse. Additionally there was grammatical error and an "of" was added to the last sentence of P1050.

P1050 Ballot 1-2015 amended the IFTA Procedures Manual Section P1050 to remove the requirement for Clearinghouse members to notify all "read only" Clearinghouse members of the number of transmittals that have been sent that calendar year and was effective March 25, 2016.

P1060 IFTA Ballot 16-2004 amended the IFTA Procedures Manual to provide greater clarity and make the language more consistent with all of the IFTA Governing Documents and was effective January 1, 2006.

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