

P1110 ANNUAL REPORTING*.100 Reporting Requirement**

All jurisdictions which are members under this Agreement shall submit an annual report by March 1 for the preceding calendar year to the repository for distribution to each member jurisdiction.

.200 Reporting Period

The report shall be for the period beginning with the date of membership through December 31 and for each calendar year thereafter.

.300 Required Information

Content of the annual report to member jurisdictions shall include:

- .005 Number of total IFTA accounts (this includes new accounts, active accounts and accounts that were suspended, revoked or canceled as of December 31st of each year), which shall consist of all licensees that are issued an IFTA license and decals for a licensing year excluding licensees who were issued credentials in error and returned those credentials to the base jurisdiction;
- .010 Number of accounts audited;
- .015 Number of accounts audited with assessment;
- .020 Number of new licensees which shall consist of all new accounts licensed, but does not include licensees renewed or reinstated, for the registration year being reported or previously registered in another member jurisdiction; and
- .025 Number of sets of decals issued;
- .030 Price per set of decals; and
- .035 Application fee amounts, including license fees, reinstatement fees, and other fees.
- .040 Name of the IFTA processing system (in-house or provider/vendor name) utilized by each jurisdiction.

Commentary to P1100

- P1110.300** IFTA Ballot 1-2010 amended the IFTA Procedures Manual, Section P1110.300. Deletions and additions were made to .005, .010, .015, .030, .035, and .040. The changes to the requirements are effective July 1 2011.
- P1110.300.005** IFTA Ballot 7-1996 amended IFTA Procedures Manual Section P1110.300.005 to clarify which licensees the jurisdictions must include in their annual reports for distribution to member jurisdictions and was effective July 1, 1998.
- P1110.300.025** Ballot 12-2005 amended IFTA Procedures Manual Section P1100.300.025 to delete the requirement that the current tax rate be provided and to add the requirement that the number of new licensees be included in the jurisdiction annual report and was effective January 1, 2007.
- P1110.300** Ballot 3-2015 amended the IFTA Procedures Manual Section P1110.300 to remove the confusing verbiage related to the reporting of the number of accounts cancelled, suspended or revoked so all jurisdictions are reporting the same data.
- P1110.400** IFTA Ballot 5-2012 amended the Procedures Manual to add the requirement for reporting Exemption data on an annual basis consistent with the Annual reporting requirements and was effective January 1, 2013.
- P1120** IFTA requires each member to notify all other members of a change in the tax rate. The scope of work contained in the repository contract requires the repository to also notify all members of changes in tax rates. Ballot 90-255-3, passed on October 15, 1991, amended IFTA Procedures Manual Section P1120, eliminating this redundancy.
- P1120** See commentary at IFTA Procedures Manual Sections P130 and P1020 regarding amendments to accommodate jurisdictions outside of the United States.
- P1130** See commentary at IFTA Procedures Manual Section P130 regarding amendments to accommodate jurisdictions outside of the United States.
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