

International Fuel Tax Agreement Instruction Manual 2020



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Prepared by

NORTH DAKOTA DEPARTMENT OF TRANSPORTATION
Bismarck, North Dakota
dot.nd.gov

MOTOR VEHICLE DIVISION

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Registration Manual Disclosure

This manual provides information on the International Fuel Tax Association (IFTA) agreement. For information on the International Registration Plan (IRP) including recordkeeping requirements, which are different from the IFTA recordkeeping requirements, please refer to the most current NDDOT IRP Manual. Additional IRP information may be found at www.irponline.org.

This manual is designed to guide and assist individuals in the application, licensing, and recordkeeping and reporting requirements for vehicles licensed in the IFTA program. When appropriate or necessary there may be deviations from these procedures due to changes in policies, interpretation, or law. Applicants are encouraged to read and follow the instructions provided precisely to speed up the registration process. Applications are processed on a first-in first-out basis. Same day service is not always available. This manual may be changed at any time.

Current International Fuel Tax Association (IFTA) details including the complete Agreement, recordkeeping requirements, and audit details can be found at <https://www.iftach.org/>.

Section 57-43.1-44 of the North Dakota Century Code grants the Department authority to participate in the International Fuel Tax Association (IFTA).

Anyone requiring more information should contact:

Motor Carrier Section
North Dakota Department of Transportation
608 E. Boulevard Ave, Suite 103
Bismarck, ND 58505-0791

Website: <https://www.dot.nd.gov/>

Email: MotorCarrier@nd.gov

Telephone: (701) 328-1287

Fax: (701) 328-3500

It is the NDDOT's policy that all employees have the right to work in an environment free of harassment. An employee may discontinue service to a customer if the customer subjects the employee to conduct, communication, or sexually explicit paraphernalia which may interfere with the employee's work performance or create a hostile, intimidating, or offensive work environment.

Under Title VI of the Civil Rights Act of 1964, and its related statutes and regulations, no person or groups of persons shall, on the grounds of race, color, national origin, sex, age, disability, or income status, be excluded from participation in, be denied the benefits of, or be otherwise subject to discrimination under any and all programs, services, or activities administered by the North Dakota Department of Transportation.

Electronic Logging Devices (ELDs)

The Electronic Logging Device (ELD) Rule applies to most motor carriers and drivers who are required to keep records of duty status (RODS). As part of the MAP-21 Act, Congress required adoption of the ELD rule.

ELD's are NOT a substitute for the recordkeeping requirements for IFTA or IRP. ELDs are required to record hours of service, not miles and fuel. The data provided by most ELDs does not meet the requirements for IFTA or IRP. In addition, most ELD providers do not retain your records for longer than one year; IFTA requires records be retained for 4 years or longer if you are notified your records are being audited.

Questions on ELDs can be answered by FMCSA at (701) 250-4346.

IFTA Online Registration

North Dakota Department of Transportation's International Fuel Tax Administration (IFTA) program gives you the option to renew, file your quarterly reports, and purchase additional decals online. You can access the program through the following Web site: www.dot.nd.gov; scroll to the Business Section and select **Motor Carrier Services**. Then select **IRP, IFTA (Online Motor Carrier Services)** to access the North Dakota login screen.

- Click on **Register Now**
- Complete Login Details
- You will receive an email notification asking you to confirm your email address with an access code.
- Enter the access code from your email and click continue.
- Return to login screen and enter your login ID and password
- Enter your IFTA account number **only**, and click next

Please enter one of the three payment method options

- Credit card
- ACH funds transfer from a checking or savings account. Allow ten (10) business days for the bank authorization to process to be completed.
- Check or money order

When finished click submit, and you are done setting up your online IFTA account. Once completed an authorization code will be mailed out of our office **the following business day**.

Note you will need the authorization code **only the first time** logging into the online system to do your IFTA quarterly tax return.

Please keep a record of your Login ID and password. If you have any questions or problems, please call the Motor Carrier office at 701-328-1287.

Registration Offices

LOCATION	HOURS	SERVICES
Bismarck - Motor Carrier Section ND Department of Transportation 608 E. Boulevard Ave, Suite 103 Bismarck, ND 58505-0791 motorcarrier@nd.gov (701) 328-1287	8:00am – 4:30pm	All Motor Carrier services available. ** All new accounts, renewals, and tax returns must be processed through the Bismarck office.
Dickinson - T-Rex Plaza 1173 3rd Ave W, Suite 37 Dickinson, ND 58601 (701) 227-6540	8:30am – 12:00pm MST 1:00pm – 4:30pm MST	Additional decals only. Additional branch fees may apply.
Fargo - Westfield Business Park 855 45th St S Fargo, ND 58103 (701) 282-5070	8:00am – 4:00pm	Additional decals only. Additional branch fees may apply.
Grand Forks - Grand Cities Mall 1726 S Washington St, Suite 55 Grand Forks, ND 58201 (701) 772-1390	8:30am – 4:15pm	Additional decals only. Additional branch fees may apply.
Minot - Arrowhead Shopping Center 1600 2nd Ave SW, Suite 5 Minot, ND 58701 (701) 857-8221	8:30am - 5:00pm M,T,W,F 8:30am - 5:30pm Thurs	Additional decals only. Additional branch fees may apply.

Additional contacts you might need:

Business	Phone Number
Federal Motor Carrier Safety Administration (FMCSA)	701-250-4346
North Dakota Motor Carriers Association	701-223-2700
ND Highway Patrol Motor Carrier	701-328-5128
ND Highway Patrol Permit Office	701-328-2621
IRS Appointment Line Toll Free	1-844-545-5640
IRS Bismarck – 4503 Coleman St Ste 101	1-844-545-5640
IRS Fargo - 657 Second Ave N	1-844-545-5640
IRS Grand Forks - 102 N 4th St	1-844-545-5640
IRS Minot - 305 17th Ave SW	1-844-545-5640
IRS Toll Free Number	1-800-829-1040
North Dakota Secretary of State	701-328-2900

What is IFTA?

IFTA is the International Fuel Tax Agreement. It is an agreement among member jurisdictions to act cooperatively to administer and collect motor fuel use taxes. The 48 contiguous states and 10 Canadian provinces participate. These jurisdictions participate to assist in the administration and collection of motor fuels use taxes. It is the purpose of the Agreement to promote and encourage the fullest and most efficient possible use of the highway system by making the administration of motor fuels use taxation laws uniform with respect to motor vehicles operated in multiple member jurisdictions.

Why do carriers participate?

Carriers participate to avoid purchasing fuel permits prior to each trip into another jurisdiction. Participating in IFTA authorizes the vehicle to travel in all member jurisdictions without additional fuel permits. Participating in IFTA allows carriers to file a single tax return that details their operations in the member jurisdictions rather than multiple returns for each jurisdiction.

Participant's Responsibilities

When you chose to participate in the IFTA program, there are a number of items you are assuming responsibility for. This includes, but is not limited to timely filing of quarterly tax returns and also keeping accurate records of activity as required in the IFTA Articles of Agreement Section R700, R900 and the IFTA Procedures Manual Section P500. These responsibilities are explained later in this manual.

File Quarterly Tax Returns

The licensee shall file a tax return for the tax reporting period with the base jurisdiction and shall pay all taxes due to the base jurisdiction **by** the due date.

Tax returns are required even if no operations were conducted or no taxable

fuel was purchased during the tax reporting period. All tax returns are filed online. We will mail or email a notice to you at least 30 days before each due date. If you don't receive the notice, it is still your responsibility to file on time. Contact us if you are unable to file online and we will mail a return to you. It is your responsibility to file by the due date regardless of how you file.

Reporting Quarters and Due Dates

You must complete a fuel tax return 4 times each year, even if you do not have any operations for a quarter.

Operations During	Report Due By or Before
January – March	April 30
April - June	July 31
July – September	October 31
October - December	January 31

If the due date is a Saturday, Sunday or state holiday, the next business day is the final filing due date.

Late Reporting – Penalties and Interest

Tax returns not filed or full payment of taxes not made by the due date shall be considered late and any taxes due considered delinquent.

The IFTA requires penalties and interest for failure to file a return, filing a return after the due date, or underpaying taxes. In addition, failure to comply with reporting requirements could result in the suspension or revocation of your IFTA credentials.

Penalties imposed are as follows:

1. A minimum of \$50 or 10% of your total tax liability, whichever is greater.
2. Interest on taxes due each jurisdiction. A full month's interest

shall accrue for any portion of a month on which tax owed remains unpaid.

Report Submission

The easiest way to insure you have your return filed in time is to use the NDDOT's online IFTA filing at <https://www.dot.nd.gov/> Please note, you must have online access prior to using this system. Please allow 5 business days to set up your online account.

If you chose to mail your return, tax returns shall be considered received on the date shown on the cancellation mark stamped by the USPS, so be sure to allow sufficient time to insure your mailed return will have the USPS cancellation stamp date on or before the tax return due date.

Measurements

When completing your tax return, all measurements are in US gallons or miles. Totals are rounded to the nearest whole gallon or mile (.4 and below round down, .5 and higher round up).

To convert kilometers to miles, multiply total kilometers by 0.62137 to get miles.

To convert liters to gallons, multiply total liters by 0.2642 to get gallons.

Tax Exemptions

North Dakota does not have any exemptions on fuel used in a qualified motor vehicle as defined in the IFTA Articles of Agreement.

Calculating Tax Due

Your amount of tax due will be determined by adding the amounts due to any jurisdictions and subtracting any overpayments made to any jurisdictions. If the difference shows a net balance due, submit one payment for the total net tax owed. If the difference shows a net overpayment, submit no payment. A refund will be issued to you if the amount is over \$50. Amounts under \$50 will remain on your account as a credit.

Amounts due of \$5 or less will be carried forward to the next quarter.

Maintaining Records

Every carrier who registers vehicles in IFTA **must maintain fuel records, distance records, and monthly operation summaries for each vehicle.**

You shall retain the records of your operations to which IFTA reporting requirements apply for a period of **four years** following the date the IFTA tax return for such operations was due or was filed, whichever is later, or in the event you are notified you have been selected for an audit you are required to retain all records under audit until such time as you are notified the audit has been completed, whichever is longer.

Recordkeeping Summary

Complete recordkeeping requirements can be found at <https://www.iftach.org> . A summary of distance, fuel, and monthly summary recordkeeping requirements is provided in [Appendix A](#) of this manual.

All licensees shall retain the records of its operations to which IFTA reporting requirements apply for a period of four years following the date the IFTA tax return for such operations was due or was filed, whichever is later. In the event you are notified you have been selected for an audit you are required to retain all records under audit until such time as you are notified the audit has been completed.

If the licensee's records are not maintained in the base jurisdiction and the base jurisdiction's auditor's travel to the location where records are maintained, the base jurisdiction may require the licensee to pay the base jurisdiction's reasonable per diem and travel expenses incurred by the auditor or auditors in performance of an audit.

Audit of Records

Every IFTA licensee is subject to an audit of their records. NDDOT must audit a minimum of 3% of North Dakota based

IFTA accounts per the IFTA Articles of Agreement. If your account is selected for an audit, NDDOT will contact you at least 30 days in advance. Once you are notified you have been selected for an audit you are required to retain all records under audit until such time as you are notified the audit has been completed.

In an IFTA audit, the burden of proof is on the licensee. The audit will be completed using the best information available to the base jurisdiction. The records maintained by a licensee must be adequate to enable the base jurisdiction to verify the distances traveled and fuel purchased by the licensee for the period under audit and to evaluate the accuracy of the licensee's distance and fuel accounting systems for its fleet.

If the records you provide do not meet the criterion for adequacy, NDDOT shall impose an additional assessment by either adjusting the reported fleet MPG to 4.00, reducing the reported MPG by 20% and/or disallowing claims for tax paid fuel.

At the conclusion of the audit, you will be provided with an audit report that includes a narrative and billing summary documenting the audit.

Appeal Procedures

A licensee or applicant may appeal an action or audit finding issued by the commissioner of any member base jurisdiction by making a written request for a hearing within 30 days after the service of notice of the original action or finding. If the hearing is not requested in writing within 30 days, the original finding or action is final.

The licensee or applicant may appear in person and/or be represented by counsel at the hearing and is entitled to produce witnesses, documents, or other pertinent material to substantiate the appeal.

Reciprocity Agreements

North Dakota has entered into the agreements below with our bordering

states. These agreements could be rescinded by either party with 30 days notice.

Check with the jurisdiction you are travelling into to determine if any permits or other credentials are needed prior to entering the jurisdiction.

South Dakota

North Dakota vehicles may be exempt from the IRP requirements while travelling into South Dakota no further than north of US Highway 12 on the east side of the Missouri River and north of SD Highway 20 on the west side of the Missouri River.

The purpose of this reciprocity agreement is to promote the north-south movement of vehicles only. A vehicle shall enter either state and proceed from the point nearest the destination and return in a like manner. This agreement does not permit you to traverse the length of a state within the free zone.

This agreement does not exempt you from fuel permits or IFTA unless you are a farmer/rancher operating a farm vehicle hauling your own farm products, supplies, or equipment into the free zone.

Minnesota

North Dakota vehicles may be exempt from the IRP and IFTA requirements while travelling within 20 miles of the Minnesota – North Dakota boundary line.

North Dakota farm plated vehicles may be exempt when travelling into Minnesota west of a line drawn north to south from MN Highway 72 to US Highway 71 to Cass Lake, then south on MN Highway 371 to Little Falls, then south on US Highway 10 to St. Cloud, then south on MN Highway 15 to the Minnesota – Iowa border.

Montana

North Dakota farm vehicles are exempt from IRP requirements, but not from fuel permits or IFTA.

When to Apply for IFTA

Any person based in a member jurisdiction operating a qualified motor vehicle(s) in two or more member jurisdictions is required to license under this Agreement unless they chose to obtain fuel permits on a trip-by-trip basis for each jurisdiction they will travel in. Typically if you are required to license under IFTA, you must also participate in the International Registration Plan (IRP) and the Unified Carrier Registration (UCR). UCR is completed at www.ucr.in.gov.

Qualified Motor Vehicle

A qualified motor vehicle means a motor vehicle used, designed, or maintained for transportation of persons or property and:

1. having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds; or
2. having three or more axles regardless of weight; or
3. is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle or registered gross vehicle weight.

Qualified Motor Vehicle does not include recreational vehicles.

Base Jurisdiction

Base jurisdiction means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and:

1. where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and
2. where some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

Completion of Applications

The applicant is responsible for the completion of all forms or applications necessary. Incomplete, inaccurate, or illegible applications will be returned and will delay processing.

Data submitted on the applications is subject to review and verification. The base jurisdiction acts for all jurisdictions in the verification of information submitted. The applicant's signature attests to the accuracy of data contained on the application(s). Applications can be obtained in person or online at www.dot.nd.gov.

How to Apply

1. Complete and return [SFN 17105](#) – International Fuel Tax License Application and Reinstatement with the appropriate fees.

Your IFTA account number will be your federal employer identification number (FEIN) or if none, a random number assigned by our office. When completing your application, if you do not have an FEIN please list your social security number.

2. Complete and return [SFN 60450](#) - Agreement to Maintain Records for IRP and IFTA.

IFTA Credentials

Once all the requirements are met and payment is received, you will receive a temporary IFTA license to use immediately until your permanent credentials are mailed to you.

IFTA License (Cab Card)

We will issue a single IFTA license for your account regardless of the number of vehicles you have. Keep the original in a safe place and use it to make copies to keep in each of your IFTA qualified vehicles, including added vehicles throughout the year.

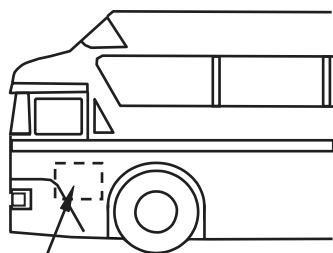
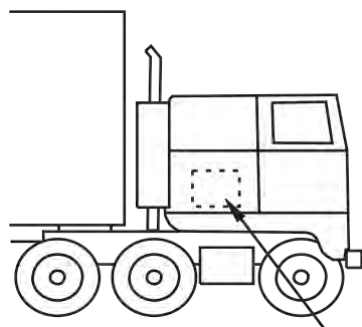
The IFTA license is valid from January 1 – December 31. Failure to possess a copy of the license may subject the vehicle operator to the purchase of a trip permit, a citation, or both. Improper use of the license may be cause for revocation of the IFTA license.

IFTA Decals

You will receive 2 fuel decals for each vehicle. You may only purchase decals for the number of vehicles in your fleet; you may not purchase extras. When you add a new vehicle, you may purchase decals for that vehicle at that time. The decals must be placed on the exterior portion of the cab on both sides.

IFTA decals are also valid from January 1 – December 31 of the year displayed on the decal. Renewal decals can be placed on the vehicle 2 months early as long as they are not covering up the current year decal. Failure to display current valid decals may subject the vehicle operator to the purchase of a trip permit, a citation, or both. Improper use of the decals may be cause for revocation of the IFTA license.

Suggested decal location – both sides:



Buses

Revocation and Reinstatement

1. Revocation – if you fail to file your quarterly tax return by the due date, fail to pay your taxes in full, or fail to comply with the recordkeeping requirements, NDDOT may revoke your IFTA license.
2. Reinstatement – to reinstate a revoked IFTA license you must satisfy all the requirements that caused the revocation, submit SFN 17105 and remit the \$20 reinstatement fee.

Cancellation

You may cancel your IFTA account if you are no longer operating qualified motor vehicles in two or more IFTA jurisdictions. To request the cancellation of your fuel license, complete the quarterly tax return for the last quarter you operated and check the Cancel Account link. Return your original IFTA fuel license along with any unused decals. Any decals that had been displayed on the trucks should be peeled off and destroyed. You cannot cancel IFTA without also closing the IRP account unless someone else is reporting your fuel taxes.

IFTA decal sample:



Appendix A – IFTA Recordkeeping Requirements from the IFTA Procedures Manual located at <https://www.iftach.org/manualnew.php>

***P510 RETENTION AND AVAILABILITY OF RECORDS**

A licensee shall retain the records of its operations to which IFTA reporting requirements apply for a period of four years following the date the IFTA tax return for such operations was due or was filed, whichever is later, plus any period covered by waivers or jeopardy assessments. In the event you are notified you have been selected for an audit you are required to retain all records under audit until such time as you are notified the audit has been completed, whichever is longer.

A licensee must preserve all fuel and distance records for the period covered by the quarterly tax returns for any periods under audit in accordance with the laws of the base jurisdiction. On request, the licensee shall make such records available for audit to any member jurisdiction. If the licensee's records are not maintained in the base jurisdiction and the base jurisdiction's auditors travel to the location where records are maintained, the base jurisdiction may require the licensee to pay the base jurisdiction's reasonable per diem and travel expenses incurred by the auditor or auditors in performance of an audit.

Following the expiration of the time within which an appeal or request for re-audit or reexamination may be filed under R1360 and R1390, and except in cases of fraud, the findings of an audit, re-audit, or reexamination shall be final as to all member jurisdictions and as to the licensee audited. Unless a waiver of the statute of limitations is granted by the licensee, no assessment for deficiency or any refund shall be made for any period for which the licensee is not required to retain records. A licensee's request for refund shall extend the period for which records pertaining to the refund must be retained until the request is granted or denied.

***P520 BURDEN OF PROOF**

In an IFTA audit, the burden of proof is on the licensee. The audit will be completed using the best information available to the base jurisdiction.

***P530 ADEQUACY OF RECORDS**

The records maintained by a licensee under this article shall be adequate to enable the base jurisdiction to verify the distances traveled and fuel purchased by the licensee for the period under audit and to evaluate the accuracy of the licensee's distance and fuel accounting systems for its fleet. The adequacy of a licensee's records is to be ascertained by the records' sufficiency and appropriateness. Sufficiency is a measure of the quantity of records produced; that is, whether there are enough records to substantially document the operations of the licensee's fleet. The appropriateness of the records is a measure of their quality; that is, whether the records contain the kind of information an auditor needs to audit the licensee for the purposes stated in the preceding paragraph. Records that are sufficient and appropriate are to be deemed adequate.

Provided a licensee's records are adequate under this definition, the records may be produced through any means, and retained in any format or medium available to the licensee and accessible by the base jurisdiction. If records are presented in a format or in a manner in which the base jurisdiction cannot audit them, they have not been made available as required. Licensee records which do not contain all of the elements set out in P540, P550 and P560 may still, depending on the sufficiency and appropriateness of the records and of the licensee's operations, be adequate for an audit.

***P540 DISTANCE RECORDS**

.100 Distance records produced by a means other than a vehicle-tracking system that substantially document the fleet's operations and contain the following elements shall be accepted by the base jurisdiction as adequate under this article:

.005 the beginning and ending dates of the trip to which the records pertain

.010 the origin and destination of the trip

.015 the route of travel

.020 the beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the trip

.025 the total distance of the trip

.030 the distance traveled in each jurisdiction during the trip

.035 the vehicle identification number or vehicle unit number

.200 Distance records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS):

.005 the original GPS or other location data for the vehicle to which the records pertain

.010 the date and time of each GPS or other system reading, at intervals sufficient to validate the total distance traveled in each jurisdiction

.015 the location of each GPS or other system reading

.020 the beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the period to which the records pertain

.025 the calculated distance between each GPS or other system reading

.030 the route of the vehicle's travel

.035 the total distance traveled by the vehicle

.040 the distance traveled in each jurisdiction

.045 the vehicle identification number or vehicle unit number

.300 A licensee's reporting of distance may deviate slightly from a calendar quarter basis provided that:

.005 the beginning and ending dates of the licensee's reported distance reflects a consistent cut-off procedure,

.010 the deviations do not materially affect the reporting of the licensee's operations,

.015 the deviations do not materially delay the payment of taxes due,

.020 the cut-off dates for both distance and fuel are the same, and

.025 the base jurisdiction can reconcile the reported distance for the period through audit.

***P550 FUEL RECORDS**

.100 The licensee shall maintain complete records of all motor fuel purchased, received, or used in the conduct of its business, and on request, produce these records for audit. The records shall be adequate for the auditor to verify the total amount of fuel placed into the licensee's qualified motor vehicles, by fuel type.

.110 Retail fuel purchases include all those purchases where a licensee buys fuel from a retail station or a bulk storage facility that the licensee does not own, lease, or control.

.200 The base jurisdiction shall not accept, for purposes of allowing tax-paid credit, any fuel record that has been altered, indicates erasures, or is illegible, unless the licensee can demonstrate that the record is valid.

.210 The base jurisdiction shall not allow tax-paid credit for any fuel placed into a vehicle other than a qualified motor vehicle.

.220 The base jurisdiction shall not allow a licensee credit for tax paid on a retail fuel purchase unless the licensee produces, with respect to the purchase:

- .005 a receipt, invoice, or transaction listing from the seller,
- .010 a credit-card receipt,
- .015 a transaction listing generated by a third party, or
- .020 an electronic or digital record of an original receipt or invoice.

.300 For tax-paid credit, a valid retail receipt, invoice, or transaction listing must contain:

- .005 the date of the fuel purchase
- .010 the name and address of the seller of the fuel (a vendor code, properly identified, is acceptable for this purpose)
- .015 the quantity of fuel purchased
- .020 the type of fuel purchased
- .025 the price of the fuel per gallon or per liter, or the total price of the fuel purchased
- .030 the identification of the qualified motor vehicle into which the fuel was placed
- .035 the name of the purchaser of the fuel (where the qualified motor vehicle being fueled is subject to a lease, the name of either the lessor or lessee is acceptable for this purpose, provided a legal connection can be made between the purchaser named and the licensee)

.400 The licensee shall retain the following records for its bulk storage facilities:

- .005 receipts for all deliveries
- .010 quarterly inventory reconciliations for each tank
- .015 the capacity of each tank
- .020 bulk withdrawal records for every bulk tank at each location

.500 The base jurisdiction shall not allow a licensee tax-paid credit for fuel withdrawn by the licensee from its bulk fuel storage facilities unless the licensee produces records that show:

- .005 the purchase price of the fuel delivered into the bulk storage includes tax paid to the member jurisdiction where the bulk storage is located, or
- .010 the licensee has paid fuel tax to the member jurisdiction where the bulk storage is located.

.600 The licensee shall produce for audit records that contain the following elements for each withdrawal from its bulk storage facilities:

- .005 the location of the bulk storage from which the withdrawal was made
- .010 the date of the withdrawal
- .015 the quantity of fuel withdrawn
- .020 the type of fuel withdrawn
- .025 the identification of the vehicle or equipment into which the fuel was placed

.700 When alternative fuels are purchased or stored in bulk, these same requirements shall apply, in so far as they are practicable. In instances where, with respect to an alternative fuel, a licensee cannot practicably comply with these requirements, the licensee must maintain records that fully document its purchase, storage, and use of that alternative fuel.

.800 A licensee's reporting of fuel may deviate slightly from a calendar quarterly basis provided that:

- .005 the beginning and ending dates of the licensee's reported fuel reflects a consistent cut-off procedure,
- .010 the deviations do not materially affect the reporting of the licensee's operations,
- .015 the deviations do not materially delay the payment of taxes due,
- .020 the cut-off dates are the same for distance and fuel, and

.025 the base jurisdiction can reconcile the fuel reported in the period through audit.

***P560 SUMMARIES**

A monthly summary of the fleet's operations reported on the corresponding quarterly tax return that includes the distance traveled by and the fuel placed into each vehicle in the fleet during the quarter, both in total and by jurisdiction, may be necessary for the efficient audit of the licensee's records. The licensee shall make such summaries available for audit upon due notice and demand by the base jurisdiction.

***P570 INADEQUATE RECORDS ASSESSMENT**

.100 If the base jurisdiction determines that the records produced by the licensee for audit do not, for the licensee's fleet as a whole, meet the criterion for the adequacy of records set out in P530, or after the issuance of a written demand for records by the base jurisdiction, the licensee produces no records, the base jurisdiction shall impose an additional assessment by either:

.005 adjusting the licensee's reported fleet MPG to 4.00 or 1.70 KPL; or

.010 reducing the licensee's reported MPG or KPL by twenty percent.

.200 This section does not affect the ability of a base jurisdiction to disallow tax-paid credit for fuel purchases which are inadequately documented, or, for cause, to conduct a best information available audit which may result in adjustments to either the audited or reported MPG or KPL, suspend, revoke, or cancel the license issued to a licensee.

IFTA Application [SFN 17105](#)

INTERNATIONAL FUEL TAX LICENSE APPLICATION AND REINSTATEMENT

North Dakota Department of Transportation, Motor Vehicle
SFN 17105 (2-2018)

MOTOR VEHICLE DIVISION
ND DEPT OF TRANSPORTATION
608 E BOULEVARD AVE SUITE 103
BISMARCK ND 58505-0791
Telephone (701) 328-1287
Fax (701) 328-3500
Website: <https://dot.nd.gov>

Please Print or Type. See Instructions on Reverse Side.

1. ND IFTA Account Number

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2. IRP Account Number

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3. US DOT Number

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Please Print or Type

4. Application Type (check one) <input type="checkbox"/> Original <input type="checkbox"/> Amendment <input type="checkbox"/> Reinstatement		5. Business Type (check one) <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation	
6. Applicant Name		7. Trade/DBA Name (if different than legal name)	
8. Business Address			
City		State	Zip Code
		Area Code - Telephone Number	
9. Applicant's Mailing Address		E-Mail Address	
City		State	Zip Code
		Area Code - Telephone Number	
10. Contact Person Name		Area Code - Telephone Number	
11. Federal Employer Identification Number (FEIN)		12. Social Security Number (Only if no FEIN)	
13. Previous IFTA License (Indicate jurisdictions in which you had a prior IFTA License)			
14. Bulk Storage (indicate jurisdictions in which you maintain bulk storage)		16. License Types <input type="checkbox"/> Commercial <input type="checkbox"/> Farm <input type="checkbox"/> Prorate	
15. Application Type (check one) <input type="checkbox"/> (D) Diesel <input type="checkbox"/> (G) Gasoline <input type="checkbox"/> (P) Propane <input type="checkbox"/> (G) Gasohol <input type="checkbox"/> (NG) Natural Gas <input type="checkbox"/> (BD) Biodiesel			
Fee Calculation, Fuel Decal Request:			
A. Number of vehicles requiring fuel decals:		X \$1.00 = (See Instruction A on Reverse Side) decals \$	
B. License Fee (original)		\$	5.00
C. Original Application or Reinstatement Fee		\$	20.00
D. TOTAL Enclosed		\$	

When ordering additional decals during the year, card fees are \$3.00.

CERTIFICATION: I certify to the best of my knowledge the information and statements on this application are true and correct. I agree to comply with reporting, payment, record keeping and display requirements as specified by the International Fuel Tax Agreement. I further agree that North Dakota may withhold any funds due me if I become delinquent in payment of fuel taxes, whether due North Dakota or any IFTA member jurisdiction. I also understand that failure to comply with these provisions shall be grounds for revocation of my fuel tax license in all member jurisdictions.

I certify with my signature that, to the best of knowledge, the information is true, accurate, and complete and any falsification subjects me to appropriate civil and/or criminal sanction of the base jurisdiction. (e.g., perjury).

Make check payable to: NDDOT.

Your fuel license decals will be sent to your business address.

Applicant Title

Signature of Applicant

Date

		/			/								
--	--	---	--	--	---	--	--	--	--	--	--	--	--

IFTA Application Instructions

SFN 17105 (2-2018)
Page 2 of 2

INSTRUCTIONS

1. **North Dakota Account Number:** Complete only if you are reinstating your account. List account number previously assigned.
2. **IRP Account Number:** List International Registration Plan account number issued by North Dakota.
3. **US DOT Number:** List number issued by the Federal Motor Carrier Safety Administration (FMCSA).
4. **Application Type:**
Original - provides us with general information about your business.
Amendment - permits you to update your name, address, telephone, order replacement license, or purchase additional decals.
Reinstatement - restores your account to good standing.
5. **Business Type:** Your business structure; (Sole Proprietor, Partnership, or Corporation).
6. **Applicant Legal Name:** The name used on Income Tax Returns and the name used when you applied for your Federal Employer Identification Number or your Social Security Number.
7. **Trade/Doing Business As (DBA):** The business name under which you operate. (Complete only if different than legal name).
8. **Business Address:** The physical address where operational control and records to be audited are kept for the licensee's vehicles.
9. **Mailing Address:** Complete only if different than business address. (All correspondence will be sent to this address.)
10. **Contact Person:** The name of the person who is filing your fuel tax return with us, or, the person we may contact for information about your returns. Please provide telephone number where they may be reached Monday-Friday, 7:45 a.m.-4:30 pm. (List the name of your permitting agent if applicable.)
11. **Federal Employer Identification Number (FEIN):** Also referred to as the taxpayer identification number and is issued by the IRS (Also, see Item 9).
12. **Social Security Number:** Complete only if you are a sole proprietor with no employees and you are not required by the IRS to hold a FEIN.
13. **Previous IFTA License:** Indicate jurisdictions in which you had a prior IFTA License.
14. **Bulk Storage:** Indicate ALL member states in which you maintain bulk storage facilities.
15. **Fuel Types:** Indicate which type(s) of fuel your vehicles use.
16. **License Type(s):** Commercial - North Dakota only
Farm - Farm use
Prorate - Interstate
Travel

Fuel Calculation (Fuel Decal Request)

Number of vehicles requiring fuel decals: Each "qualified motor vehicle" that is to be operated in North Dakota must display IFTA decals. A qualified motor vehicle is a motor vehicle used, designed, or maintained for transportation of persons or property and:

- 1) has two axles and a gross weight exceeding 26,000 pounds, or;
- 2) has two axles and a registered weight exceeding 26,000 pounds, or;
- 3) has three or more axles regardless of weight, or;
- 4) is used in combination and the gross weight of the combined vehicles exceeds 26,000 pounds. Qualified motor vehicle does not include recreational vehicles.

A. **Decal Fee:** A fee of \$1.00 per vehicle will be charged. If ordering additional decals during the year, add \$3.00 card fee.

B. **License Fee:** A \$5.00 license fee is charged on original and renewal applications.

C. **Application or Reinstatement Fee:** A \$20.00 handling fee is charged on original and reinstatement applications.

D. **Total Fee:** Add A, B, and C to arrive at a total fee.

Signature: This application must be signed and dated by an owner, partner, or authorized representative.

IFTA Quarterly Tax Return Online Filing:

1. Once you have been granted online access , you may log in with your Login and Password at <https://apps.nd.gov/dot/cvisn/login.htm>

Doing Business with NDDOT

Login

Login

You are entering [North Dakota Department of Transportation](#) Motor Carrier Online Services. These services allow for easy online acce

Note: Please DO NOT use your browser's back and forward options to navigate this application. Use the buttons pro

North Dakota
login

Already Registered - [Not sure?](#)

North Dakota
Login:

[Forgot Login](#)

Password:

[Forgot Password](#)

Login

[Update your account](#)

New to North Dakota Online Services?

Register Now!

Benefits of North Dakota Login

- One North Dakota Login and password to access multiple [ND Online Services](#)
- Register once for secure access to State services

Need help? Read through the [FAQ](#).

For assistance with this North Dakota Login, contact the [Service Desk](#).

2. Click on "Go to IFTA"

Doing Business with NDDOT

Welcome to Motor Carrier On-line Systems

These Motor Carrier on-line systems will:

- Calculate Fees
- Facilitate these types of payment:
 - Credit or Debit card
 - Electronic funds transfer
 - Check, money order, or multiple credit cards

Select System

IFTA - International Fuel Tax Agreement

Options:

- Renew, Modify or Cancel Account
- Quarterly Tax Return Filing
- Purchase Additional Decals
- Reprint Credentials

[Go to IFTA >](#)



IRP - International Registration Plan

Options:

- Add or Delete Vehicles
- Renew or Modify Account
- Increase Weight
- Request Duplicate Credentials
- Add Jurisdictions

The IRP system will allow the renewal process to be

3. Click on "File/Maintain" under Quarterly Tax Return.

Doing Business with NDDOT

IFTA

[Main Menu](#) | [Help](#)

[Select Account](#)

Quarterly Tax Return

[File/Maintain](#)

Renewal

[Annual Renewal](#)

[Reprint Application](#)

Miscellaneous Actions

[Reprint Credentials](#)

[Additional Decals](#)

[Reprint Billing Report](#)

[Mileage Inquiry](#)

[Remove Login-ID](#)

[IRP Main Menu](#)

Account Maintenance

[Carrier Details](#)

[Account Details](#)

Account Status

[Cancel Account](#)

4. If you had no operations for the entire quarter, check the box next to "No Operations." If you did have operations, click on "Add Jurisdictions/Fuel Types" then "Continue."

Doing Business with NDDOT

IFTA

[Main Menu](#) | [Document Images](#) | [Help](#)

File Quarterly Tax Return

USDOT: 2004514

Carrier Name: TESTING CVISN

Report Year-Quarter: 2018-1

Due Date: 04/30/2018

File Date:* (mm/dd/yyyy)

No Operations:

Miles and Gallons

Please enter miles and gallons with no commas and round to nearest whole number (1234567).

[Cancel](#) [Finish Later](#) [Add Non-IFTA Gallons](#) [Add Jurisdictions / Fuel Type\(s\)](#) [Continue](#)

* Required fields.

5. Check the box for each jurisdiction you had operations in. Be sure to check the correct column based on the fuel type.

IFTA

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Quarterly Tax Return

Jurisdiction	Diesel	Biodiesel	Gasoline	Gasohol	Natural Gas	Propane
	Select All	Select All	Select All	Select All	Select All	Select All
NORTH DAKOTA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ALASKA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ALABAMA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ARKANSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ARIZONA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CALIFORNIA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
COLORADO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
CONNECTICUT	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DISTRICT OF COLUMBIA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DELAWARE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
FLORIDA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
GEORGIA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IOWA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
IDAHO	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
ILLINOIS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
INDIANA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KANSAS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
KENTUCKY	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
LOUISIANA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MASSACHUSETTS	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MARYLAND	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MAINE	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MICHIGAN	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MINNESOTA	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- Enter the total miles travelled in each jurisdiction. If you purchased fuel in that jurisdiction, enter the total number of gallons purchased. Once all your miles and fuel is documented, click "Continue."

IFTA

[Main Menu](#) | [Document Images](#) | [Help](#)

File Quarterly Tax Return

USDOT: 2004514
 Carrier Name: TESTING CVISN
 Report Year-Quarter: 2018-1
 Due Date: 04/30/2018

03/09/2018 (mm/dd/yyyy)

No. Operations

Miles and Gallons

Enter miles and gallons with no commas and round to the nearest whole number (1234567).

Jurisdiction	Fuel Type	Total Miles	Tax Paid Gallons	Tax Rate	Surcharge	Action
NORTH DAKOTA	Diesel	1244	260	0.23000		Remove
MINNESOTA	Diesel	2451	550	0.28500		Remove

[Finish Later](#) [Add Non-IFTA Gallons](#) [Add Jurisdictions / Fuel Type\(s\)](#) [Continue](#)

- The system completes all the calculations and determines amount due or credit. Check your entries for total miles and taxable gallons. If correct, click "Submit Quarterly."

IFTA

[Main Menu](#) | [Document Images](#) | [Help](#)

File Quarterly Tax Return Verification

USDOT: 2004514
 Carrier Name: TESTING CVISN
 Report Year-Quarter: 2018-1
 No Operation: No

Fuel Summary

Fuel Type	Total Miles	Total Gallons	Average Fleet MPG
Diesel	3695	810	4.56

Tax/Credit Due

Jurisdiction	Fuel Type	Total Miles	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons	Tax Rate	Surcharge	Tax/Credit Due	Interest Due	Total Tax/Credit
NORTH DAKOTA	Diesel	1244	273	260	13	0.23000		2.99		2.99
MINNESOTA	Diesel	2451	538	550	-12	0.28500		-3.42		-3.42
Total:								-0.43		-0.43
Penalty:										
Total Tax or Credit:										-0.43

Credit amount will be carried forward on account.

[Cancel](#) [Finish Later](#) [Previous](#) [Submit Quarterly](#)

IFTA Quarterly Tax Return SFN 17107 – Manual Version

NORTH DAKOTA IFTA QUARTERLY TAX RETURN
 North Dakota Department of Transportation, Motor Vehicle
 SFN 17107 (10-2016)



MOTOR VEHICLE DIVISION / IFTA
 ND DEPT OF TRANSPORTATION
 608 E BOULEVARD AVE SUITE 103
 BISMARCK ND 58505-0780
 Telephone (701) 328-2725

A. IRP Account Number 00000			IFTA Account Number ND-980665244				US DOT Number 02004514				
B. <input type="checkbox"/> No Operations <input type="checkbox"/> Cancel Fuel License <input type="checkbox"/> Amended						C. Fuel Summary			Report Quarter 1 2018		Date Due 04/30/2018
Name and Address TESTING CVISN 608 E BOULEVARD AVE BISMARCK ND 58505-0606						Fuel Type	Total Miles ALL Jurisdictions	Total Gallons purchased in ALL Jurisdictions	Average fleet MPG (2 decimal places)		
						B - Biodiesel	/	/	=		
						D - Diesel	/	/	=		
						G - Gasoline	/	/	=		
						P - Propane	/	/	=		
						GH - Gasohol	/	/	=		
NG - Natural Gas	/	/	=								
Mail remittance & Return to the above address. Make check payable to: North Dakota DOT											
1 Jurs	2 Fuel Type B, D, G, P, GH, NG	3 Total Miles	4 Taxable Miles	5 Taxable Gallons	6 Tax Paid Gallons	7 Net Taxable Gallons	8 Tax Rate	9 Tax Credit Due (7 X 8)	10 Interest Due	11 Total Tax Due (9 + 10)	
/		(Round to the nearest whole gallon or mile)									

CONTINUED ON OTHER SIDE

IFTA Tax Return Page 2

SFN 17107 (10-2016)
Page 2 of 2

Name and Address TESTING CVISN 608 E BOULEVARD AVE BISMARCK ND 58505-0606						IRP Account Number 00000		IFTA Account Number ND-980665244			US DOT Number 02004514						
1 Jurs	2 Fuel Type B, D, G, P, GH, NG	3 Total Miles	4 Taxable Miles	5 Taxable Gallons	6 Tax Paid Gallons	7 Net Taxable Gallons	8 Tax Rate	9 Tax Credit Due (7 X 8)	10 Interest Due	11 Total Tax Due (9 + 10)							
/		(Round to the nearest whole gallon or mile)															
Grand Totals																	
I Certify with my signature below that the information and statements on this return are true and correct to the best of my knowledge and I understand and will comply with the IFTA record keeping requirements.						13. Net Total of Column 11											
						D. Penalty (Later filers, see instructions)						\$0.00					
						E. Previous Credit						\$0.00					
						F. Previous Balance						\$0.00					
Signature/Title						G. Total Tax or Credit (U.S. Funds)											
Area Code - Telephone Number						Current Interest Rate 0.0042											
Date Signed						Per Month or Part Month											

Temporary IFTA License Sample:

				MOTOR VEHICLE DIVISION NORTH DAKOTA DEPARTMENT OF TRANSPORTATION 608 E BOULEVARD AVE BISMARCK, ND 58505-0780 TELEPHONE NUMBER: (701) 328-2725 FAX NUMBER: (701) 328-3500	
INTERNATIONAL FUEL TAX AGREEMENT LICENSE North Dakota Department of Transportation, Motor Vehicle Division *** Temporary ***					
IFTA ACCOUNT NUMBER ND-980005244	EFFECTIVE 03/08/2018	EXPIRES 05/07/2018	DECALS 1	This license is issued under the terms of the International Fuel Tax Agreement and is valid for vehicles operated in all IFTA jurisdictions.  Deputy Director for Driver and Vehicle Services	
USDOT 2004514					
TESTING CVISN 608 E BOULEVARD AVE BISMARCK ND 58505-0606				REGISTRANT/OPERATOR (LESSEE) TESTING CVISN 608 E BOULEVARD AVE BISMARCK ND 58505-0606	
NOTICE: THIS LICENSE IS NON-TRANSFERABLE. RETAIN THE ORIGINAL WITH YOUR RECORDS. PLACE A COPY IN EACH QUALIFIED MOTOR VEHICLE IN YOUR FLEET					

DECAL_BEGIN_NUMBER DECAL_END_NUMBER
 14382 14382

Permanent IFTA License Sample:

				MOTOR VEHICLE DIVISION NORTH DAKOTA DEPARTMENT OF TRANSPORTATION 608 E BOULEVARD AVE BISMARCK, ND 58505-0780 TELEPHONE NUMBER: (701) 328-2725 FAX NUMBER: (701) 328-3500	
INTERNATIONAL FUEL TAX AGREEMENT LICENSE North Dakota Department of Transportation, Motor Vehicle Division					
IFTA ACCOUNT NUMBER ND-980005244	EFFECTIVE 3/8/2018	EXPIRES 12/31/2018	DECALS 1	This license is issued under the terms of the International Fuel Tax Agreement and is valid for vehicles operated in all IFTA jurisdictions.  Deputy Director for Driver and Vehicle Services	
USDOT 2004514					
TESTING CVISN 608 E BOULEVARD AVE BISMARCK ND 58505-0606				REGISTRANT/OPERATOR (LESSEE) TESTING CVISN 608 E BOULEVARD AVE BISMARCK ND 58505-0606	
NOTICE: THIS LICENSE IS NON-TRANSFERABLE. RETAIN THE ORIGINAL WITH YOUR RECORDS. PLACE A COPY IN EACH QUALIFIED MOTOR VEHICLE IN YOUR FLEET					

DECAL_BEGIN_NUMBER DECAL_END_NUMBER
 14382 14382

Fuel and Mileage Log [SFN 16921](#) – Do NOT rely on your Electronic Logging Device

INDIVIDUAL VEHICLE MILEAGE AND FUEL REPORT

North Dakota Department of Transportation, Motor Vehicle
SFN 16921 (3-2018)

Records may need to be retained for up to 7 years to satisfy both IFTA and IRP record retention requirements.

Carrier Name		Unit Number		
Driver Name		Fuel Type		
IFTA Account Number		Fleet Number		
IRP Account Number		Trip Number		
Start Date	Beginning Odometer	Origin City	Origin State	End Date

1.	Stop - City, State or State Line		Odometer	Route	
	Fuel <input type="checkbox"/> Yes or <input type="checkbox"/> No	Date	Vendor	City	State
	Total Gallons		Total Dollar Amount		

2.	Stop - City, State or State Line		Odometer	Route	
	Fuel <input type="checkbox"/> Yes or <input type="checkbox"/> No	Date	Vendor	City	State
	Total Gallons		Total Dollar Amount		

3.	Stop - City, State or State Line		Odometer	Route	
	Fuel <input type="checkbox"/> Yes or <input type="checkbox"/> No	Date	Vendor	City	State
	Total Gallons		Total Dollar Amount		

4.	Stop - City, State or State Line		Odometer	Route	
	Fuel <input type="checkbox"/> Yes or <input type="checkbox"/> No	Date	Vendor	City	State
	Total Gallons		Total Dollar Amount		

ADD & STOP

Ending Odometer
Beginning Odometer
Total Miles

Total Distance by Jurisdiction	
Jurisdiction	Miles

Instruction Page Fuel and Mileage Log – SFN 16921

SFN 16921

Page 2 of 2

GENERAL INFORMATION

1. An Individual Vehicle Distance Record must account for **all miles traveled and all fuel received**
2. If you use a substitute vehicle, prepare a separate Individual Vehicle Distance Record to account for the miles traveled and fuel received by the substitute vehicle.
3. **Each stop or waypoint must be documented as a separate entry**. Required information includes: city and state, odometer reading, and route traveled.
4. **Each time a jurisdictional line is crossed a separate entry is required**. Required information includes: state line crossed, odometer reading, and route traveled.
5. **All fuel purchases for the unit listed must be recorded**. Required information includes: city and state, vendor, total gallons purchased, and total dollar amount purchased.
6. If additional space is needed total page and start a new sheet.

INSTRUCTIONS

- | | |
|---|--|
| 1. Legal name of the IRP registrant or IFTA licensee | 12. End date of trip (XX-XX-XXXX) |
| 2. Driver(s) name. | 13. Record stop city and state or record jurisdictional line crossed. |
| 3. IFTA account number (ND-XX-XXXXXXX). | 14. Odometer reading at stop or jurisdictional line crossed |
| 4. IRP account number (ND-XXXXX). | 15. Route traveled to stop or jurisdictional line. |
| 5. Vehicle identification number or unit number of power unit. | 16. Fuel purchased, indicate yes or no. |
| 6. Fuel type - diesel, gasoline, gasohol, propane, natural gas. | 17. If fuel purchased, date fuel was purchased on. |
| 7. Fleet number of power unit. | 18. If fuel purchased, vendor fuel was purchased from, include city and state. |
| 8. Trip number. | 19. If fuel purchased, document total gallons and total dollar amount purchased. |
| 9. Start date of trip (XX-XX-XXXX). | |
| 10. Beginning odometer reading on start date | |
| 11. Origin city and state (where trip started). | |

Carrier Name (1)	Unit Number (5)
Driver Name (2)	Fuel Type (6)
IFTA Account Number (3)	Fleet Number (7)
IRP Account Number (4)	Trip Number (8)

Start Date (9)	Beginning Odometer (10)	Origin City (11)	Origin State (11)	End Date (12)
----------------	-------------------------	------------------	-------------------	---------------

1. Stop - City, State or State Line (13)	Odometer (14)	Route (15)
--	---------------	------------

Fuel <input type="checkbox"/> Yes or <input type="checkbox"/> No (16)	Date (17)	Vendor (18)	City (18)	State (18)
---	-----------	-------------	-----------	------------

Total Gallons (19)	Total Dollar Amount (19)
--------------------	--------------------------

