

**Kentucky Transportation Cabinet  
Department of Vehicle Regulation  
Division of Motor Carriers**



**Information and Compliance Manual**

Revised 8/18

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Check website quarterly for updates: <http://www.iftach.org>

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## Chapter 1 INTRODUCTION

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The International Fuel Tax Agreement (IFTA) is an agreement among states and Canadian provinces to simplify the reporting of fuel used by interstate/interjurisdictional motor carriers. Upon application, the carrier's base jurisdiction will issue credentials, which will allow the IFTA license to travel in all IFTA member jurisdictions.

As of July 1, 1999, the IFTA member jurisdictions will include all states and Canadian provinces, except Alaska, Washington DC, Yukon Territory and North West Territory. Kentucky carriers traveling in non-IFTA jurisdictions must continue to follow the procedures and file the reports required by the statutes and regulations of those non-IFTA jurisdictions. Carriers from non-IFTA jurisdictions must likewise comply with Kentucky statutes and regulations.

Kentucky is your base jurisdiction for IFTA licensing and reporting if you:

- ✓ have an established place of business in Kentucky from which motor carriers operations are conducted;
- ✓ maintain operational control and operational records for qualified motor vehicles in Kentucky or can make records available to Kentucky;
- ✓ have one or more qualified motor vehicles that actually travel on Kentucky highways; and,
- ✓ operate in at least one other IFTA jurisdiction.

The IFTA license offers several benefits to the interstate/interjurisdictional motor carrier. These benefits include one license, one set of decals, one quarterly fuel tax report which reflects the net tax or refund due, and one audit in most circumstances. These advantages lead to cost and time savings for the carrier.

This manual will explain in further detail the application, licensing, reporting, record keeping requirements, and audit procedures for IFTA.

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## Chapter 2 DEFINITIONS

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**Applicant** – person in whose name the application for licensing is filed with a base jurisdiction for motor



fuel tax reporting under the provisions of IFTA.

**Audit** – a physical examination of records and source documents supporting the licensee's quarterly tax reports.

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

- 1) where operational control and 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 the consolidation of several fleets, which would otherwise be based in two or more jurisdictions.

**Cancellation** - the annulment of a license by either the licensing jurisdiction or the licensee.

**Carrier** – a person who operates or causes to be operated a qualified motor vehicle on any highway in Kentucky.

**Commissioner** – the official designated by the jurisdiction to be responsible for the administration of IFTA.

**Division** – the Division of Motor Carriers.

**Inter-Jurisdictional Distance** – total number of miles or kilometers operated by a registrant's/licensee's qualified motor vehicles within a jurisdiction. Inter-jurisdictional miles or kilometers do not include those operated on fuel tax trip permits or those exempted from fuel taxation by a jurisdiction.

**Jurisdiction** – a state of the United States, the District of Columbia, or a province or territory of Canada.

**Lessee** – party acquiring the use of equipment, with or without a driver, from another.

**Lessor** – party granting the use of equipment, with or without a driver, to another.

**Licensee** – person who holds an uncanceled IFTA license issued by the base jurisdiction.

**Member Jurisdiction** – a jurisdiction which is a member of the International Fuel Tax Agreement (IFTA).

**Motor Fuels** – all fuels used for the generation of power for propulsion of a qualified motor vehicle.

**Person** – an individual, trust, partnership, association, corporation, government or other entity.

**Qualified Motor Vehicle** – any motor vehicle used, designed, or maintained for the transportation of persons or property and:

- 1) has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- 2) has three or more axles regardless of weight; or
- 3) is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight, or registered gross vehicle weight.

Qualified motor vehicle does not include recreational vehicles. Please refer to Chapter 5, Section D for exempt vehicles.

**Recreational Vehicles** – vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. To qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

**Registration** – qualification of motor vehicles normally associated with prepayment of licensing fees for the privilege of using the highway and the issuance of a license plate and registration card or temporary registration containing owner and vehicle data.

**Reporting Period** – period consistent with the calendar quarterly periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

**Revocation** – removal of privileges granted to the licensee by the licensing jurisdiction.

**Suspension** – temporary removal of privileges granted to the licensee by the licensing jurisdiction.

**Total Distance** – all miles or kilometers traveled during the reporting period by every qualified motor vehicle in the licensee’s fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction.

**Weight** – the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

**jurisdiction** must file an IFTA license application in Kentucky.

Carriers that qualify as IFTA licensees but do not wish to participate in the IFTA program, must obtain trip permits to travel through member jurisdictions, according to the regulations and fees of each member jurisdiction.

Carriers who do not operate outside of Kentucky will be issued a Kentucky Intrastate Tax (KIT) license.

A carrier can obtain an IFTA license application, or an electronic version of our manual, on our web page at:

<http://drive.ky.gov/motor-carriers/Pages/IFTA.aspx>

Transportation Cabinet  
 Division of Motor Carriers  
 P.O. Box 2007  
 Frankfort, Kentucky 40602  
 Phone: 502-564-1257  
 Fax: 502-564-4138  
 E-mail: [qp.dmc@ky.gov](mailto:qp.dmc@ky.gov)  
<http://drive.ky.gov>

To apply for first time IFTA you must complete the Kentucky Trucking Application TC 95-1

Download the newest version of the Kentucky Trucking Application by visiting:

[https://transportation.ky.gov/Organizational-Resources/Pages/Forms-Library-\(TC-95\).aspx](https://transportation.ky.gov/Organizational-Resources/Pages/Forms-Library-(TC-95).aspx)

Once the application is processed, the Division will issue proper IFTA credentials. A carrier will not be issued IFTA credentials if the carrier was previously licensed in another IFTA member jurisdiction and the carrier’s license is under suspension or has been revoked by that member jurisdiction. The Division will not issue a license if the license application submitted contains misrepresentations or misstatements or omits required information.

**B. KYU**

In addition to your IFTA fuel tax license, if you travel in New York, New Mexico or Oregon, you will need to contact those states to obtain a mileage tax license. If any of your vehicles are licensed for 60,000 pounds or more you will need to obtain a KYU License from Kentucky by

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**Chapter 3**  
**IFTA CREDENTIALS**

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**A. IFTA License Application Procedures**

Any motor carrier based in Kentucky and operating one or more qualified motor vehicles in at least **one other IFTA member**



completing a Kentucky Trucking Application (TC 95-1) also available on our web page, under forms and applications at:

[https://transportation.ky.gov/Organizational-Resources/Pages/Forms-Library-\(TC-95\).aspx](https://transportation.ky.gov/Organizational-Resources/Pages/Forms-Library-(TC-95).aspx)

### **C. Annual License Fee**

Kentucky does NOT charge an annual renewal-processing fee for an IFTA license or decals. Refer to Chapter 4 for renewal options.

### **D. Account Identification**

IFTA account identification numbers are created by using the prefix designated for Kentucky (KY) followed by the licensee's nine digit Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service (IRS). If a FEIN is not available, a licensee will submit a Social Security Number (SSN) which will be used as the licensee's account number. When a licensee receives a FEIN, the licensee should notify the Division in writing. Individuals who do not have a FEIN, their SSN will be used as the account number.

### **E. Failure To File Fee**

The Division will require a failure to file/pay fee of \$500 prior to reinstatement when a licensee has failed to file timely reports, or when tax has not been remitted.

### **F. IFTA License**

The Division will issue an IFTA license card to the licensee. A photocopy of a license card must be maintained in the cab of each qualified motor vehicle. If a carrier is found operating a qualified motor vehicle without an IFTA license card, the licensee may be subject to citations and/or fines and the licensee may be required to purchase a trip permit. The IFTA license is valid for the calendar year January 1 through December 31.

### **G. IFTA Decals**

Two decals are be issued to each qualified motor vehicle operated by the IFTA licensee. The decals must be placed on the rear exterior portion of both sides of the power unit. Failure to display the IFTA decals properly may subject the licensee to citations and/or fines, and the licensee may be required to purchase a trip permit. Licensees may acquire additional decals throughout the license year from the Division.

### **H. Displaying Credentials (grace period)**

Every qualified motor vehicle must carry an active IFTA license and display two decals as described above. Such credentials may be displayed one month before their effective date (i.e., decals may be displayed effective December).

In subsequent years, carriers have been allowed a two-month grace period to display the issuing year's decals provided the immediate prior year's decals are displayed.

### **I. IRP**

The International Registration Plan, based on mileage, is an apportioned tax registration program for commercial motor vehicles operating in interstate commerce. The IRP is a program that prorates license plate registration and should not be confused with the IFTA program that deals with fuel taxes. For more information and an electronic version of the IRP manual view on our web page at: <http://drive.ky.gov/motor-carriers/Pages/International-Registration-Plan.aspx>

### **J. UCR**

Unified Carrier Registration - Any motor carrier with a USDOT number that operates in interstate or international commerce is subject to the UCRA (Unified Carrier Registration Agreement) fees. This includes: Motor Carriers, Motor Private Carriers, Leasing Companies, Brokers, and Freight Forwarders. You may register using the following website at <http://www.ucr.in.gov>.

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## **Chapter 4 ANNUAL RENEWAL PROCEDURES**

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Each year the Division will send IFTA license renewal notifications that will allow carriers to renew online by November 30 at: <https://ky.iftaipc.com/> or by mail. If unable to renew online, you may print and complete the renewal form by selecting "View Renewal Form" under your IFTA IPC account and mail to the Division of Motor Carriers. IFTA decals will be processed in the order received and will not be mailed out until after Thanksgiving. Decals may not be displayed until December 1 for the upcoming year. Renewals submitted after November 30 will take 10-14 business days to process.

Renewal of the IFTA license may be denied if the Division determines that the licensee has failed to file any report or has failed to remit any amounts due any member jurisdiction. Renewals will not be processed if the UCR or any other state or federal delinquency is identified.

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## Chapter 5 REPORTING REQUIREMENTS

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### A. Quarterly Returns (Forms 100-101)



All licensees must file an IFTA quarterly tax report (Form 100) and schedule(s) (Form 101) with the Division. The quarterly tax report indicates the tax or refund due for each member jurisdiction. Kentucky provides an IFTA Portal for electronic filing on our web page at: <https://ky.iftaipc.com/>

The due date for the quarterly tax report is the last day of the month immediately following the quarter for which the report is being filed as follows:

<u>Reporting Quarter</u>	<u>Due Date</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

If mailing your return, the quarterly tax report (both IFTA 100 and 101), must have a US Postal postmark on or before the due date. If the due date is Saturday, Sunday, or a legal holiday, the next business day is considered the filing date. The licensee will be subject to the IFTA penalty and interest provisions if the report is not filed/paid by the due date.

Information required compiling the IFTA quarterly tax report is as follows:

- 1) total miles (taxable and nontaxable) traveled by licensee's qualified motor vehicles in all jurisdictions (include IFTA and non-IFTA miles and trip permit miles);
- 2) total gallons of fuel used (placed into licensee's qualified motor vehicles) in all jurisdictions, IFTA and non-IFTA;
- 3) total miles and taxable miles traveled in each member jurisdiction;

- 4) taxable gallons consumed in each member jurisdiction (calculated on report);
- 5) tax-paid gallons purchased and placed into qualified motor vehicles in each member jurisdiction.

Excel versions of the IFTA quarterly tax reports and schedule(s) are available on our web page. Failure to receive the quarterly tax report does not relieve the licensee from reporting obligations. A quarterly tax report must be filed by every licensee even if the licensee does not operate in any IFTA member jurisdiction or use any taxable fuel in a particular quarter.

Tax rates provided with the IFTA quarterly tax report will be current for all member jurisdictions. As tax rates and procedures change, the base jurisdiction will update information accordingly.

### B. Penalty and Interest Provisions

When a licensee fails to file a tax report, files a late tax report, or fails to remit any tax due, the licensee is subject to penalty and interest. The penalty is \$50.00 or 10 percent, whichever is greater, of the net tax due to all member jurisdictions for each late occurrence. Interest accrues at the rate of one percent per month. Unlike penalty, interest is computed on the tax due each member jurisdiction. Penalty may be waived if the licensee can show reasonable cause for failure to comply. Interest must be paid to each member jurisdiction where tax was due and may not be waived for any other jurisdiction by Kentucky.

### C. Measurement Conversion Table

Kentucky IFTA licensees are required to report based upon United States measurements. Conversion rates are:

<i>1 gallon = 3.785 liters</i>
<i>1 liter = .2642 gallons</i>
<i>1 mile = 1.6093 kilometers</i>
<i>1 kilometer = .62137 miles</i>

Gallons and miles entered on each quarterly report must be rounded to the nearest whole gallon or mile.

### D. Tax Exempt Vehicles

IFTA recognizes that some jurisdictions have unique economic and geographic characteristics that have given rise to various definitions of tax exempt vehicles. If further questions arise, contact the individual member jurisdictions. All

jurisdictions require documentation to support a claim of tax exempt vehicles.

#### **EXEMPT VEHICLES IN KENTUCKY**

- Buses
- Farm Plated Vehicles
- Government or Official Plated Vehicles
- Non-Commercial Vehicles
- Vehicles not required by law to obtain a plate

**Note: Fuel and mileage records should be kept for all vehicles.**

Please see <http://www.iftach.org> for most current exemptions

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### **Chapter 6 REFUNDS-CREDITS**

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A refund may be claimed on the IFTA quarterly tax report for any overpayment of tax in a reporting quarter. A refund will be issued once the Division determines that all tax liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund may be denied if the licensee is delinquent in filing any quarterly tax report(s). A refund determined to be properly due will be paid within 90 days of receipt of the request for payment from the licensee. If a refund is not requested, the credit will be carried forward to the next quarter. *Unused credits will expire after eight quarters.* Credits may be used to offset tax, penalty or interest due.

**Refunds of tax exempt fuel use, such as reefer fuel, concrete mixers, etc., may NOT be claimed on the IFTA tax report.** Claims must be filed directly with each jurisdiction under the terms of their statutes. All fuel placed into the supply tank of the qualified motor vehicle must be reported as taxable on the IFTA report and included in the MPG calculation.

For information regarding refunds for power take off consumed in Kentucky contact:

Transportation Cabinet  
Office of Audits  
Division of Road Fund Audits  
200 Mero Street  
Frankfort, Kentucky 40622  
Phone: (502) 564-6760  
Fax: (502) 564-6766

<http://transportation.ky.gov/Audits/Pages/default.aspx>

Information regarding refunds for non-power take off (reefers, mixers, etc., using their own separate fuel tank) should be directed to:

Revenue Cabinet  
501 High Street  
Frankfort, Kentucky 40602  
(502) 564-3853

<http://revenue.ky.gov>

Kentucky law requires that any fuel not subject to fuel tax will have sales tax assessed prior to a refund.

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### **Chapter 7 ASSESSMENTS FOR FAILURE TO FILE**

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When the licensee fails, neglects, or refuses to file an IFTA quarterly tax report, the Division may assess the licensee for tax delinquency, including penalty and interest. This assessment is based on the best information available; including the licensee's filing history. In the absence of adequate records, a standard of four miles per gallon may be used to determine fuel consumption and miles or kilometers traveled in each jurisdiction. The burden of proof is on the licensee to show that the calculated assessment is incorrect.

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### **Chapter 8 LEASE AGREEMENTS**

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#### **General Lease Provisions**

##### **A. Leases of Less than 30 Days**

For motor vehicle leases of less than 30 days, the lessor will be deemed to be the responsible party for IFTA tax reporting. This does not apply

if the qualified motor vehicle is leased to the same person under two or more consecutive leases. If both the lessor and the lessee are IFTA licensees, the party whose IFTA credentials are in and on the vehicle is responsible for reporting and paying this tax.

#### **B. Leases of 30 Days or More**

For motor vehicle leases of 30 days or more, the lessor and lessee will be given the option of designating which party is to obtain the IFTA license. Therefore, if an agreement is executed, the Division will require the party named in the agreement to report and pay the tax. No member jurisdiction shall require the filing of such leases, but such leases shall be made available upon request to any member jurisdiction.

#### **Specific Lease Provisions:**

Every qualified motor vehicle leased to a carrier is subject to IFTA requirements to the same extent and in the same manner, as a qualified motor vehicle owned by that carrier.

In the case of lessors, lessees, independent contractors, and household goods agents the following will apply:

- 1) A lessor who regularly leases or rents motor vehicles without drivers to licensees or other lessees may be deemed to be the licensee. Such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.
- 2) In the case of a carrier using independent contractors under long-term leases (30 days or more), the lessor and lessee may designate which party will report and pay fuel use tax. If the lessee (the carrier to whom the vehicle is leased) assumes responsibility for reporting and paying motor fuel taxes, the base jurisdiction for purposes of this agreement shall be the base jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.
- 3) In the case of a short-term motor vehicle rental by a lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation for 29 days or less, the lessor will report and pay the fuel use tax unless the following two conditions are met:
  - a. The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
  - b. The lessor has a copy of the lessee's IFTA fuel tax license, which is valid for the term of the rental.

- 4) In the case of a household goods carrier using independent contractors, agents, or service representatives under intermittent leases, the party liable for motor fuel tax shall be the party under whose operating authority the vehicle is being moved.
- 5) In the case of a carrier using independent contractors under short-term/trip leases of 29 days or less, the trip lessor will report and pay all fuel taxes.

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### **Chapter 9**

## **LICENSE CANCELLATION, SUSPENSION, REVOCATION & REINSTATEMENT**

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#### **A. License Cancellation**

An IFTA license may be cancelled at the request of any licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. Check the "cancel license" box and the final IFTA quarterly tax report to indicate the end of operations under IFTA. Upon cancellation, the licensee must destroy the original IFTA license and return all unused IFTA decals. A final audit may be conducted by any IFTA member jurisdiction upon cancellation. Records must be retained for four years from the due date of the final quarterly tax report.

#### **B. License Suspension and Revocation**

An IFTA license may be suspended and/or revoked for failure to:

1. File an IFTA quarterly tax report;
2. Remit all taxes due; and
3. Pay and/or protest an audit assessment or other assessment within the established time period.
4. Non renewal of license.

When the license is revoked or suspended, the

Division of Motor Carriers will notify Commercial Vehicle Enforcement, a Division of Kentucky State Police. All member jurisdictions will also be notified when a suspension or revocation has occurred or has been released.



***DO NOT OPERATE VEHICLES  
WHEN A LICENSE HAS BEEN  
REVOKED OR SUSPENDED.***

### C. License Reinstatement

The Division may reinstate an IFTA license if the licensee files all required reports and remits all outstanding liabilities due all member jurisdictions. The Division will require a failure to file/pay fee of \$500 prior to reinstatement

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## Chapter 10 RECORD KEEPING REQUIREMENTS

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In addition to the normal records that an operating entity is required to maintain, a Kentucky IFTA Licensee is required to maintain the following records.

### A. Fuel Records

#### 1. Over The Road Purchases

The licensee must maintain complete records of all fuel purchased, received, or used in the conduct of its business. Separate totals must be compiled for each fuel type (Diesel/kerosene, Gasoline, Gasohol, liquefied petroleum gas (LPG), Propane, and compressed natural gas (CNG/LNG); and reported separately on your quarterly return. The fuel records must contain:

- ◆ date of purchase;
- ◆ name and address of seller;
- ◆ number of gallons purchased;
- ◆ type of fuel purchased;
- ◆ price per gallon or liter, or total amount of sale;
- ◆ unit number of the vehicle or equipment into which the fuel was placed; and
- ◆ purchaser's name (in the case of a lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to the reporting party).

Acceptable fuel receipts include an invoice, a credit card receipt, automated vendor generated invoice or transaction listing, or verifiable microfilm/microfiche. Receipts that contain alterations or erasures will not be accepted.



### 2. Bulk Fuel Purchases / Withdrawals

A licensee who maintains a bulk motor fuel storage facility may obtain credit for tax paid on fuel withdrawn from that storage facility if the following records are maintained:

- ◆ date of withdrawal;
- ◆ number of gallons or liters withdrawn;
- ◆ fuel type;
- ◆ vehicle unit number of the vehicle into which the fuel was placed;
- ◆ purchase and inventory records to substantiate that tax was paid on all taxable fuel disbursements.

**Note: Records must be maintained to distinguish fuel placed in qualified vehicles from other uses. It is the licensee's responsibility to reconcile fuel purchases with the licensee's general ledger.**

### B. Mileage Records

It is the Kentucky IFTA Licensee's responsibility to maintain detailed distance records of **ALL** inter-jurisdictional and intrastate operations of qualified motor vehicles. These detailed distance records must show operations on an individual-vehicle basis. The licensee's records must support the information reported on the quarterly tax report. Mileage must be kept by fuel type. An acceptable source document is a trip report, which must include:



- ◆ date of trip (starting and ending);
- ◆ vehicle unit number;
- ◆ vehicle fleet number;
- ◆ trip origin and destination (including city & state);
- ◆ routes of travel;
- ◆ trip beginning and ending odometer readings;
- ◆ total trip miles or kilometers; and
- ◆ mileage by jurisdiction for each qualified motor vehicle;
- ◆ licensee's name

**NOTE: If driver's logs are the primary / source document for mileage records, they should be retained for the required 4 year period.**

### C. Record Retention Period

Adequate record keeping is vital for documenting your compliance and your claim for a refund or credit for tax-paid fuel. Every licensee must maintain records to substantiate information reported on the quarterly tax report. These records must be maintained for a period of 4 years from the due date of the report or the date that the report was filed, whichever is later. Records must be made available upon request by any member jurisdiction. Failure to provide records demanded for the purpose of audit extends the statute of limitations until the records are provided.

### D. Penalty for Failure to Maintain Records

Licensee shall retain the previously described records for a period of 4 years from the date of filing the quarterly tax return. Non-compliance with any record keeping requirement may be cause for revoking the license, and the Division of Road Fund Audits may construct a fuel tax liability based on the best available information.

**Note: All decals must be accounted for by the Licensee. Additional mileage may be added during an audit for unaccounted decals.**

### E. Location of Records

Licensee records should be maintained at a location in Kentucky. If these records are not maintained in Kentucky or are not made available in Kentucky, the auditor's travel expenses will be billed to the licensee.

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## Chapter 11 AUDITS

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An IFTA audit verifies fuel and mileage data reported on the IFTA quarterly tax returns. The Division of Road Fund Audits will audit Kentucky IFTA licensees on behalf of all member jurisdictions.

#### A. Notification of Audit Date

At least 30 days prior to conducting a routine audit, the Division of Road Fund Audits shall contact the licensee in writing advising of the approximate date that the audit is to be conducted and the time period the audit will cover.

#### B. Records Required for Audit

In addition to the records required for fuel and mileage records in Chapter 10, the licensee shall have available the IFTA returns, the Kentucky

income tax returns, the general ledger and the related journals and supporting documentation to support the fuel purchases.

### C. Audit Conferences

At the beginning of the audit, the auditor will confer with the licensee to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor and the licensee will discuss the sample periods, sampling techniques, and any problem areas. An exit conference will be held with the licensee to explain audit findings and future reporting recommendations.

### D. Audit Results

The licensee and each affected IFTA jurisdiction will receive a written notification of the audit results. These results will contain a schedule of the differences by jurisdiction, a summary of the audit and recommendations, and the procedures for appeal. If the audit is not protested, payment, including interest from the original due date must be made within 45 days from the date of the notice of tax due. If additional tax is due, penalties will be assessed based upon the percentage of underpayment.

*Transportation Cabinet  
Office of Audits  
Division of Road Fund Audits  
200 Mero Street  
Frankfort, Kentucky 40622  
Phone: (502) 564-6760  
Fax: (502) 564-6766*

<http://transportation.ky.gov/Audits/Pages/default.aspx>

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## Chapter 12 APPEAL PROCEDURES

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#### A. 45 Day Appeal Period

A protest of an IFTA audit assessment must be submitted in writing to the Division of Road Fund Audits within 45 days from the date of notice of assessment.

The licensee should be aware that an affected jurisdiction also has the right to request to re-audit the licensee's operations for the same audit period. This protest must be submitted in writing to the Division of Road Fund Audits within 45 days from the date of notice of assessment.

## B. Hearing Procedures

The Division of Road Fund Audits will conduct a review of the audit assessment. If supporting statements and documentation are not sufficient to change the assessment results, an information gathering or protest conference will be scheduled. At the conference, the licensee may appear in person and/or be represented by an attorney or an individual with a properly executed power of attorney.

## C. Notification of Protest Results

The Division of Road Fund Audits will issue a Final Ruling of the protest, and will notify the licensee of their rights for further appeal. At any time during the protest, the licensee has the right to request a Final Ruling to be issued so that an appeal may be addressed to a Kentucky Board of Tax Appeals.

## D. Tax Court Procedures

The Kentucky IFTA Licensee is notified of all right of appeals procedures with the results of the audit. If the licensee does not agree with the Final Ruling, they have the right to file a written appeal with the Kentucky Board of Tax Appeals within 30 days from the date of the ruling.

State of Kentucky  
Public Protection Cabinet  
Kentucky Board of Tax Appeals  
128 Brighton Park Boulevard  
Frankfort, Kentucky 40601  
Phone: (502) 573-4316  
Fax: (502) 573-7502  
<http://kbta.ky.gov/>

## Chapter 13 TAX FILING INFORMATION

### A. Kentucky IFTA Taxpayer Assistance Location:

Kentucky Transportation Cabinet  
Division of Motor Carriers  
PO Box 2007  
Frankfort, KY 40602  
**Applications & Decals:** 502-564-1257 or  
**e-mail:** [qp.dmc@ky.gov](mailto:qp.dmc@ky.gov)  
**Inquires, Errors, or Correction:**  
502-564-1257 or e-mail: [ifta.dmc@ky.gov](mailto:ifta.dmc@ky.gov)

## IFTA Tax Reports & Return Processing



Kentucky has joined with a number of other states as a member of the IFTA Processing Consortium (IPC) to handle IFTA tax reports and return processing. IFTA licensees will have their reports

mailed from and returned to Kentucky. Any billings due to errors or audits will be generated from Kentucky and **ALL** checks, including those remitted with the tax report to Kentucky, should be made payable to **KENTUCKY STATE TREASURER.**

The mailing from the Kentucky Transportation Cabinet Division of Motor Carriers will contain the quarterly IFTA tax report, general reporting instructions, tax rates for participating jurisdictions, help desk and return mailing instructions. A copy of the report is included in Chapter 15.

## ELECTRONIC TAX FILING

Kentucky provides an electronic means to file through our Kentucky IFTA Portal on our web page at: <https://ky.iftaipc.com>

Electronic filing can prevent overpayments and costly mistakes. E-filing provides 3 options for payment, credit card, ACH (or e-check) and voucher. There is a 4% vendor fee for credit card transactions, a flat \$3.00 vendor fee for ACH (or e-check) and no fee for voucher. If using voucher, you are required to forward voucher and payment timely to ensure you encounter no additional penalties or fees. Submitting a return electronically does not disqualify you from cancellation or suspension, if payment is not provided in full or timely. **Utilization of independent software programs and/or forms generated by a means other than that provided by the Division of Motor Carriers is a violation of 601 KAR 1:200 7 (4) and subjects the returns to rejection.**

You can also download a paper version of the IFTA 100 and IFTA 101 from our Kentucky IFTA Portal or contact our office.

IFTA Inc is a corporation that was formed to administer the business affairs of IFTA. While most of their duties surround interaction between jurisdictions, IFTA Inc administers a web site that provides valuable information for you as a motor carrier. These include tax rates, news within IFTA, ballot proposals to change the agreement, phone numbers for contacts within each jurisdiction, up to date versions of the manuals that govern the agreement, and most importantly the exemptions that each jurisdiction have that affect completion of the quarterly tax return.

The following pages have the contacts and exemptions currently in effect, but the IFTA Inc web site should provide the most up to date information in these areas. Please contact the specific jurisdiction if you have any questions pertaining to their exemptions. Please visit IFTA, Inc. at: <http://www.iftach.org>

### **IMPORTANT NOTICE**

**To assure compliance, as information may vary from state to state, please contact all jurisdictions in which you will be traveling to obtain the most current information regarding exemptions on vehicles, miles and fuel.**

### **NOTES:**

<b>JURISDICTION</b>	<b>EXEMPT VEHICLES</b>	<b>DISTANCE EXEMPT</b>	<b>EXEMPT FUEL</b>
<b>Alabama</b> Alabama Department of Revenue Motor Veh. Div. IFTA Section PO Box 327570 Montgomery, AL 36132-7570 General Information: (334) 242-9078	Government Vehicles School bus Political Subdivisions	None	None
<b>Alberta</b> Alberta Treasury Tax & Revenue Administration 9811-109 Street Sir Frederick W. Haultain Building Edmonton, Alberta CN T5K 2L5 General Information: (780) 644-4119	None	None	None
<b>Arizona</b> Licensing Services Manager Arizona Dept. of Transportation 1801 West Jefferson, M.D. 527M Phoenix, AZ 85007-3204 General Information: (602) 712-7665	Government Vehicles School bus Buses Political Subdivisions Non Highway	None	Contact jurisdiction for additional information
<b>Arkansas</b> Arkansas Motor Fuel Tax PO Box 1752 Little Rock, AR 72203 General Information: (501) 682-4806	None	None	None
<b>British Columbia</b> Consumer Taxation Branch PO Box 9442 STN Prov. Govt. Victoria, BC, CN V8W 9V4 General Information: (250) 387-5882	School Bus Farm Plated Recreational Vehicles Non-Highway Vehicles Ambulance, Fire Trucks, Taxi and Police	None	Exempt Fuel Use Claim Required
<b>California</b> California State Board of Equalization PO Box 942879 MIC: 65 Sacramento, CA 94279-0065 General Information: (916) 373-3012	None	Trip Permit Forest, Ag, Private & Federal Highways	Off Road Diesel Temporary Permits Exempt Use Fuel Claim Required
<b>Colorado</b> Colorado Dept. of Revenue Motor Carrier Service Division Services Section, Suite 114 Denver, CO 80261-0016 General Information: (303) 205-8205	Government Vehicles Political Subdivisions	None	None

<b>JURISDICTION</b>	<b>EXEMPT VEHICLES</b>	<b>DISTANCE EXEMPT</b>	<b>EXEMPT FUEL</b>
<b>Connecticut</b> Department of Revenue Services 25 Sigourney Street Hartford, CT 06106 General Information: (860) 541-3222 or (860) 541-3216	US Government State Government School Buses Farm Plated Recreational Non Highway	Contact jurisdiction for additional information	None
<b>Delaware</b> Motor Fuel Tax Administration Motor Carrier Services Section PO Drawer E Dover, DE 19903-1565 General Information: (302) 744-2702	None	None	None
<b>Florida</b> Dept. of Highway Safety & Motor Vehicles 2900 Apalachee Parkway Room A-110 Tallahassee, FL 32399 General Information: (850) 617-3002	Community Transportation Contact jurisdiction for additional information	None	None
<b>Georgia</b> Georgia Department of Revenue Motor Fuel Tax Unit 800 Century Center Blvd., NE – Suite 7100 Atlanta, GA 30334 General Information: (404) 417-6707	School Buses Buses Farm Plated Temp Permits Recreational Dealer Plates Non Highway	None	Vehicles traveling on a temporary permit
<b>Idaho</b> Idaho Tax Commission 800 Park Blvd., Plaza IV PO Box 36 Boise, ID 83722-0036 General Information: (208) 334-7830	Federal Government State Government Local Government “Manure Spreader” Trucks	Forest Service BLM, Forest Protections, Non-Public roads Contact jurisdiction for additional information	Contact Jurisdiction for Additional Information
<b>Illinois</b> Motor Fuel Use Tax Section Illinois Department of Revenue PO Box 19477, 2-265 Springfield, IL 62794-9477 General Information: (217) 785-2645	US Government State Government School Buses Buses Farm Plated Recreational Non Highway	None	None
<b>Indiana</b> Special Tax Division Motor Carriers Services Section PO Box 6081 Indianapolis, IN 46206-6081 General Information: (317) 615-7345	Buses Farm Plated Government Vehicles Recreational Dealer Registration Non Highway	None	None

<b>JURISDICTION</b>	<b>EXEMPT VEHICLES</b>	<b>DISTANCE EXEMPT</b>	<b>EXEMPT FUEL</b>
<b>Iowa</b> Iowa Department of Transportation Office of Motor Carrier Services PO Box 10382 Des Moines, IA 50306-0382 General Information: (515) 237-3239	None	None	Contact jurisdiction for additional information
<b>Kansas</b> Kansas Department of Revenue Customer Relations – Motor Fuel 915 SW Harrison Street Topeka, KS 66625-8100 General Information: (785) 296-4466 or 785-296-2412	Farm Tagged Vehicles Federal Government State Owned Non Hwy Vehicles (Oil well drilling rigs) School Buses Recreational	Off Road	Off Road Contact jurisdiction for additional information
<b>Kentucky</b> Kentucky Division of Motor Carriers PO Box 2004 Frankfort, KY 40602 General Information: (502) 564-1257	Government Vehicles Farm Tagged Vehicles Buses Recreational	Off road mileage Privately Maintained Roads Not Open to the General Public	None
<b>Louisiana</b> Louisiana Dept. of Revenue & Taxation PO Box 66258 Baton Rouge, LA 70896 General Information: (225) 219-7656	None	None	Dyed diesel
<b>Maine</b> Commercial Vehicle Center Bureau of Motor Vehicles 24 State House Station Augusta, ME 04333-0029 General Information: (207) 624-9000 ext. 52137	Government Vehicles SME – Class B Dealer Plates Transit Plates	Off Road	Gasoline Gasohol E-85, M-85 & A-55
<b>Manitoba</b> Manitoba Finance – Taxation Division 415-401 York Avenue Winnipeg, MB CN R3C OP8 General Information: (204) 945-3194	Farm Plated	None	None Contact jurisdiction for additional information
<b>Maryland</b> Maryland Comptroller of the Treasury Motor Fuel Tax Unit IFTA Program PO Box 1751 Annapolis, MD 21404-1751 General Information: (410) 260-7216	US Government Buses Farm Plated Temp Permits Recreational Non-Highway	Trip Permit	None

<b>JURISDICTION</b>	<b>EXEMPT VEHICLES</b>	<b>DISTANCE EXEMPT</b>	<b>EXEMPT FUEL</b>
<b>Massachusetts</b> Department of Revenue PO Box 7027 Boston, MA 02204 General Information: (617) 887-5080	U.S. Govt. Vehicles Recreational	Massachusetts Turnpike Contact jurisdiction for additional information	Off Road Equipment Contact jurisdiction for additional information
<b>Michigan</b> Motor Fuel, Tobacco & Special Taxes Division Treasury Building, 430 W Allegan Lansing, MI 48922 General Information: (517) 636-4104	Federal Government Political Subdivison Buses Farm Plated Non Highway	None	Contact jurisdiction for additional information
<b>Minnesota</b> Minnesota Department of Public Safety Driver & Vehicle Services Prorate and IFTA 445 Minnesota Street St. Paul, MN 55120 General Information: (651) 205-4141	Government vehicles Special Mobile Non-Highway	None	None Contact jurisdiction for additional information
<b>Mississippi</b> Mississippi State Tax Commission PO Box 22828 Jackson, MS 39215 General Information: (601) 923-7151	U. S. Government vehicles Propane and Natural Gas powered vehicles with alternative fuel decal	None	None
<b>Missouri</b> Missouri Highway Reciprocity Commission PO Box 893 Jefferson City, MO 65105-0893 General Information: (573) 522-5236	None	Documented non-public roadways Contact jurisdiction for additional information	Dyed Diesel Propane with alternative fuel decal
<b>Montana</b> Department of Transportation PO Box 201001 Helena, MT 59604-4639 General Information: (406) 444-7248	None	Off Highway	Contact jurisdiction for additional information
<b>Nebraska</b> Nebraska Department of Motor Vehicles Motor Carrier Services Division PO Box 94729 Lincoln, NE 68509-4729 General Information: (888) 622-1222 or (402) 471-4435	Recreational Non-Highway	None	None

<b>JURISDICTION</b>	<b>EXEMPT VEHICLES</b>	<b>DISTANCE EXEMPT</b>	<b>EXEMPT FUEL</b>
<b>Nevada</b> DMV & PS Motor Carrier Bureau 555 Wright Way Carson City, NV 89711-0625 General Information: (785) 684-4711	Government Temp Permits	Off Highway Contact jurisdiction for additional information	Off Highway Government Vehicles Public Bus System Special fuels Contact jurisdiction for additional information
<b>New Brunswick</b> Department of Finance Revenue Division Accounting & Central Services Branch 670 King Street, PO Box 3000 Fredericton, NB CN E3B 5G5 General Information: (506) 453-3029 or (506) 444-4619	Federal Government Local Government School Buses Recreational vehicles	Trip Permit	Contact jurisdiction for additional information
<b>New Hampshire</b> Road Toll Bureau Department of Safety 10 Hazen Drive Concord, NH 03305 General Information: (603) 223-8076	Government	Off Highway Needs to be documented by odometer readings.	None
<b>New Jersey</b> Division of Motor Vehicles 225 E. State Street, PO 133 Trenton, NJ 08666 General Information: (609) 633-9407	School Buses Buses Farm Plated	None	None
<b>New Mexico</b> New Mexico Taxation & Revenue Dept. 1100 South St. Francis Drive PO Box 1028 Santa Fe, NM 07504-1028 General Information: (505) 476-1511	None	None	None
<b>New York</b> New York State Tax Department Registration Section/Hwy Use Tax Unit WA Harriman Campus Albany, NY 12227 General Information: (518) 457-5735	Government School Buses Buses Farm Plated Temp Permits Recreational Dealer	Off Highway Contact jurisdiction for additional information	B-20 E-85 Contact jurisdiction for additional information
<b>Newfoundland</b> Tax Administration Department of Finance Confederation Building Prince Philip Parkway PO Box 8720 St. John's, NF, CN A1B 4K1 General Information: (709) 729-2935	None	None	Dyed Diesel

<b>JURISDICTION</b>	<b>EXEMPT VEHICLES</b>	<b>DISTANCE EXEMPT</b>	<b>EXEMPT FUEL</b>
<b>North Carolina</b> North Carolina Dept. of Revenue Motor Fuel Tax Division PO Box 25000 Raleigh, NC 27640 General Information: (919) 733-3409	Special Mobile Equipment of Public Utility Government vehicles School Buses Temp Permits Non-Highway Use	Permit	None
<b>North Dakota</b> Motor Carrier Services DOT Motor Vehicle Division 608 East Boulevard Avenue Bismarck, ND 58505-0780 General Information: (701) 328-2928	None	None	None
<b>Nova Scotia</b> Dept. of Business & Consumer Svcs. Revenue, Compliance & Registry Svcs. PO Box 755 Halifax, NS CN B3J 2V4 General Information: (902) 424-2850	Recreational vehicles Government vehicles Vehicles < 11797 Kgs and < 3 axels Farm Plated Non-Highway	None	Contact jurisdiction for additional information
<b>Ohio</b> Ohio Department of Taxation Excise and Motor Fuel Tax Division PO Box 530 Columbus, OH 43266-0030 General Information: (614) 644-5847	Federal, Local and State Government vehicles Government vehicles owned and operated by other jurisdictions Tow trucks (wreckers) Contact jurisdiction for additional information	Off Highway	CNG Contact jurisdiction for additional information
<b>Oklahoma</b> Oklahoma Tax Commission Motor Vehicles Division/IFTA 2501 N Lincoln Boulevard Oklahoma City, OK 73194-0013 General Information: (405) 522-4527	Government School Buses Farm Plated Temp Permits Non-Highway	None	Contact jurisdiction for additional information
<b>Ontario</b> Motor Fuels & Tobacco Tax Branch Ministry of Finance 33 King Street West 3 <sup>rd</sup> Floor Oshawa, Ontario CN L1H 8H9 General Information: (905) 440-4186	Non-Highway Use	None	Contact jurisdiction for additional information
<b>Oregon</b> ODOT Motor Carrier Transportation Div. 550 Capitol Street, NE Salem, OR 97310-1380 General Information: (503) 373-1987	None	None	None

<b>JURISDICTION</b>	<b>EXEMPT VEHICLES</b>	<b>DISTANCE EXEMPT</b>	<b>EXEMPT FUEL</b>
<p><b>Pennsylvania</b></p> <p>Pennsylvania Dept. of Revenue Bureau of Motor Fuel Taxes Department 280646 Harrisburg, PA 17128-0646 General Information: (717) 787-3644</p>	<p>Federal and State Government Vehicles Recreational</p>	<p>None</p>	<p>Dyed Diesel Dyed Kerosene Contact jurisdiction for additional information</p>
<p><b>Prince Edward Island</b></p> <p>Department of the Provincial Treasury Taxation and Property Records Div. PO Box 1330 Charlottetown, Prince Ed Island CN C1A 7N1 General Information: (902) 368-6577</p>	<p>None</p>	<p>Contact jurisdiction for additional information</p>	<p>None</p>
<p><b>Quebec</b></p> <p>Service Cotisation – B (DGM) 3800, rue De Marly, Secteur 3-2-1 Sainte-Foy, Quebec CN G1X 4A5 General Information: (418) 577-5299 or 1-866-686-7820</p>	<p>None</p>	<p>None</p>	<p>Natural Gas Propane Contact jurisdiction for additional information</p>
<p><b>Rhode Island</b></p> <p>Department of Administration Division of Taxation – Excise Tax Section One Capitol Hill Providence, RI 02908 General Information: (401) 574-8878</p>	<p>None</p>	<p>None</p>	<p>Contact jurisdiction for additional information</p>
<p><b>Saskatchewan</b></p> <p>Saskatchewan Finance Revenue Division 2350 Albert Street Regina, SK CN S4P 4A6 General Information: (306) 787-6632</p>	<p>Government agencies and their vehicles based in SK. Farm Plated Temp Permits</p>	<p>Single Trip Permit Contact jurisdiction for additional information</p>	<p>Dyed Diesel Contact jurisdiction for additional information</p>
<p><b>South Carolina</b></p> <p>South Carolina Dept. of Public Safety Motor Carrier Services Section/IFTA PO Box 1498 Columbia, SC 29216-0027 General Information: (803) 896-2694</p>	<p>Government School Buses</p>	<p>None</p>	<p>None</p>
<p><b>South Dakota</b></p> <p>South Dakota Dept. of Revenue Division of Motor Vehicles 445 E. Capital Avenue Pierre, SD 57501-3185 General Information: (605) 773-5408</p>	<p>None</p>	<p>None</p>	<p>None</p>

<b>JURISDICTION</b>	<b>EXEMPT VEHICLES</b>	<b>DISTANCE EXEMPT</b>	<b>EXEMPT FUEL</b>
<b>Tennessee</b> Tennessee Dept. of Safety Commercial Vehicle Division 1150 Menzler Road Nashville, TN 37210 General Information: (615) 399-4259	Government vehicles Freight motor vehicle transporting livestock for exhibition or breeding. Contact jurisdiction for additional information	None	None
<b>Texas</b> Comptroller of Public Accounts LBJ State Office Building 111 East 17 <sup>th</sup> Street Account Maintenance Austin, TX 78711 General Information: (512) 463-6056	None	None	Contact jurisdiction for additional information
<b>Utah</b> Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134 General Information: (801) 297-6887	Federal and State Government vehicles Contact jurisdiction for additional information	Private or Class "D" roads Roads not built or maintained by state or public funds	PTO Units Dyed Fuel Contact jurisdiction for additional information
<b>Vermont</b> Department of Taxes Pavilion Office Building 109 State Street Montpelier, VT 05603 General Information: (802) 828-2070	Municipal registrations School buses VT registered agricultural vehicles Recreational Non-Highway	Off Road Trip Permit	Contact jurisdiction for additional information
<b>Virginia</b> Department of Motor Vehicles Motor Carrier Services PO Box 27412 Richmond, VA 23269 General Information: (804) 249-5130	Federal, State and Local Government Vehicles Farm plated Recreational vehicles School Buses Temp Permits Non-Highway Use	None	None
<b>Washington</b> IFTA Unit Fuel Tax Services PO Box 9228 2424 Bristol Court, SW Olympia, WA 98507-9228 General Information: (360) 664-1868	Government School Buses	None	None
<b>West Virginia</b> West Virginia Dept. of Motor Vehicles Commercial Vehicle Sec.-Fuel Tax Unit 1606 Washington Street, E Charleston, WV 25311 General Information: (304) 558-0700 or (304) 926-0797	Federal and State Government Vehicles School buses Temp Permits Recreational Non-Highway	Contact jurisdiction for additional information	Dyed Fuel exempt from portion of WV fuel tax. Contact jurisdiction for additional information

JURISDICTION	EXEMPT VEHICLES	DISTANCE EXEMPT	EXEMPT FUEL
<p><b>Wisconsin</b></p> <p>Wisconsin Dept. of Transportation  4802 Sheboygan Avenue, Room 151  PO Box 7979  Madison, WI 53707-7979  General Information: (608) 267-4382</p>	<p>US Government  School Buses  Farm Plated  Recreational  Non Highway</p>	<p>None</p>	<p>Contact jurisdiction for additional information</p>
<p><b>Wyoming</b></p> <p>Motor Vehicle Services  Fuel Tax Section  PO Box 1708  Cheyenne, WY 82003  General Information: (307) 777-4827</p>	<p>None</p>	<p>Off-road miles on roads not maintained with public funds  Contact jurisdiction for additional information</p>	<p>Contact jurisdiction for additional information</p>

## NOTES

## **Chapter 15**

### **Appendix (Sample Forms)**



Use this form to report operations for the quarter ending    .  
 Month Day Year

This return must be filed by the last day of the month following the end of the quarter.

Licensee IFTA identification number <b>KY</b>		
Name		
Street address		
City	State	Zip Code

- Address change
- No operation in any jurisdiction
- Cancel license
- Amended return

**IFTA Quarterly Fuel Use Tax Return**

File this return even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Return as required under the International Fuel Tax Agreement (IFTA). **Read the instructions on the back carefully. Make a copy of this return for your records.**

Attach check or money order payable to: <b>KENTUCKY STATE TREASURER.</b>  See <i>Mailing Instructions</i> on the back of this form.	Enter the amount of your payment here \$
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Enter the Total from column Q of Form IFTA-101-MN, *IFTA Quarterly Fuel Use Tax Schedule*, for fuel types listed in lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of Form IFTA-101-I-MN. Enter any credit amounts in brackets. Attach a Form IFTA-101-MN for each fuel type reported below.

1 Diesel	1	
2 Motor fuel gasoline	2	
3 Ethanol	3	
4 Propane (LPG)	4	
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on back of IFTA-101-I-MN)	5	
<b>6 Subtotal of amount due or (credit) (add lines 1 through 5)</b>	<b>6</b>	
7 Penalty (see instructions)	7	
<b>8 Total balance due or (credit) (add lines 6 and 7)</b>	<b>8</b>	
9 Credits to be applied	9	
<b>10 Balance due/(credit) (subtract line 9 from line 8)</b>	<b>10</b>	
11 Refund amount requested	11	

I certify that this business is duly licensed and that this return, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number ( )
Official title	Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)	Paid preparer's phone number ( )	
Paid preparer's address		
Paid preparer's signature	Date	

<b>For Office Use Only</b>	
Sig <input type="checkbox"/>	Corr <input type="checkbox"/>
Name/ID/Address <input type="checkbox"/>	
<b>KY</b>	
Date Received	

**Please make a copy of this return for your records.**

## General Information

**Who Must File** - Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Return*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type. These forms are preprinted with your taxpayer identification number, name, address, fuel types and traveled jurisdictions and are mailed to you. (IFTA-100-MN, IFTA Quarterly Fuel Use Tax Return and IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule, are the manual versions of these forms that require you to enter all pertinent information and should only be used when the preprinted version is unattainable.)

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

### U.S./METRIC CONVERSION FACTORS:

one liter = 0.2642 gallons    one gallon = 3.785 liters  
one mile = 1.6093 kilometers    one kilometer = 0.62137 miles

## Instructions

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here

Enter the ending date of the quarter covered by this return.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA License.

Enter your legal name as it appears on your IFTA license and complete mailing address.

**Address Change** - Mark *X* in this box if this address is your new or corrected address.

**No Operation** - Mark *X* in this box if you did not operate a qualified motor vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this report and mail to the address indicated on the report.

**Cancel License** - Mark *X* in this box if you are filing a final return and requesting your license be canceled. Complete this return for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy any used decals.

**Amended Return** - Mark *X* in this box if this return corrects a previous return. Indicate the quarter and year of the return you are correcting. The amended return should show the correct figures for that quarter - not the difference. An explanation of the changes must accompany the amended return.

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here

### Line Instructions

Enter any credit amounts in brackets.

**Line 1** - Enter the total amount from column Q on the front of Form IFTA-101-MN for diesel fuel.

**Line 2** - Enter the total amount from column Q on the front of Form IFTA-101-MN for motor fuel gasoline.

**Line 3** - Enter the total amount from column Q on the front of Form IFTA-101-MN for ethanol.

**Line 4** - Enter the total amount from column Q on the front of Form IFTA-101-MN for propane (LPG).

**Line 5** - Enter the total amount from column S of the worksheet on the back of Form IFTA-101-I-MN for all other fuel types.

**Line 6** - Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1 - 5. Enter a net credit amount in brackets.

**Line 7** - Penalty - A penalty of \$50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a return, for filing a late return, or for underpayment of taxes due.

**Line 8** - Add lines 6 and 7. Enter a credit amount in brackets.

**Line 9** - Enter the amount of prior credit you are claiming. Any credit not claimed will be carried over to the next filing period.

**Line 10** - Subtract line 9 from line 8. Enter a credit amount in brackets. If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1.

**Line 11** - Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly report. Caution: Credit balances can not be carried forward for more than eight quarters (two years) from the quarter earned.

**Signature** - The return must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the return on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the report he or she is required to sign and date the return and provide his or her EIN/social security number, mailing address and telephone number.

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**For additional forms or information**, see the back of Form IFTA-101-I-MN, *Instructions for completing Form IFTA-101-MN*.

Mail your return to the  
**IFTA Processing Center at this address.**

**Kentucky Transportation Cabinet  
Division of Motor Carriers  
P.O. Box 2004  
Frankfort, KY 40601**

### MAILING INSTRUCTIONS

1. Attach check or money order payable to **KENTUCKY STATE TREASURER**.
2. Include on your check or money order your identification number, **Form IFTA-100-MN** and the period covered by this return.
3. Place this form (this side up) on top of the **IFTA-101-MN** schedule(s) you are returning.





A separate Form IFTA-101-MN must be used for each fuel type. Refer to Form IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 1*, when completing schedules for Diesel, Motor Fuel Gasoline, Ethanol, Propane and CNG. For all other fuel types refer to the IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 2*. Check the appropriate box for the fuel type you are reporting. When reporting a fuel other than those listed, check the box next to the blank line and enter in the Fuel Type Code and Fuel Type as shown on the back of these instructions.

Enter the quarter ending date of the period covered by this return.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA license.

**Enter your legal name as it appears on your IFTA License.**

**(A) Total IFTA Miles** - Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule (total from column H). Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole miles (e.g., 1234.5 = 1235).**

**(B) Total NON-IFTA Miles** - Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).

**(C) Total Miles** - Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

**(D) Total Gallons** - Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all qualified motor vehicles in your fleet using the fuel type indicated. **Round gallons to the nearest whole gallon (e.g., 123.4 = 123).**

**(E) Average Fleet MPG** - Divide item (C) by item (D). Round to 2 decimal places (e.g., 4.567 = 4.57).

**Column F** - Enter the name of each IFTA jurisdiction that you operated in during the period. Enter the jurisdiction's name on two(2) consecutive lines if the traveled jurisdiction administers a surcharge<sup>1</sup> in addition to their regular fuel tax. Enter the jurisdiction's two letter abbreviation from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

**Column G** - Enter the rate code of the appropriate fuel type for each IFTA jurisdiction from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

**Column H** - Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles (e.g., 1234.5 = 1235).**

**Column I** - Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles (e.g., 1234.5 = 1235).**

**Column J** - Enter your average fleet miles per gallon (mpg) from item (E) above. Enter '0' on a surcharge line.

**Column K** - Divide the amount in column I by the amount in

column J to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge<sup>1</sup> taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, Column K. **Round gallons to the nearest whole gallon (e.g., 123.4 = 123.).**

**Column L** - Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. (Enter "0" in column L if this line represents a surcharge, since a surcharge cannot be prepaid.) Keep your receipts for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used.

**Round gallons to the nearest whole gallon (e.g., 123.4 = 123).**

**Column M** - Subtract the amounts in column L from column K for each jurisdiction. Enter '0' on a surcharge line.

- If column K is greater than column L, enter the **taxable** gallons.
- If column L is greater than column K, enter the **credit** gallons. Use brackets to indicate credit gallons.

**Column N** - Enter the rate for the appropriate fuel type from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing. Where a surcharge<sup>1</sup> is applicable, enter the appropriate surcharge rate from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

**Column O** - Multiply the amount in column M by the tax rate for that jurisdiction in column N to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge<sup>1</sup> is applicable, multiply the amount in Column K by the surcharge rate for that jurisdiction in Column N.

**Column P** - Returns are due and must be postmarked no later than the last day of the month following the end of the quarter to be timely. If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/schedule. Interest is computed on tax due from the due date of the return until the date payment is received. For periods prior to July 1, 2013, interest is computed at 1% per month or part of a month, to a maximum of 12% per year. For periods on or after July 1, 2013, interest shall be set at an annual rate of 2% above the underpayment rate established under Section 6621(a)(2) of the Internal Revenue Code. (See *Need help?* for information on interest rates).

**Column Q** - For each jurisdiction add the amounts in column O and column P, and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

**Subtotals** - Add the amounts in columns H, O, P and Q on the front of the schedule and enter on the *Subtotals* line in the appropriate columns. Add the amounts in columns H, O, P and Q on the back of the schedule and enter in the applicable columns on the *Subtotals* line below. Enter these amounts in the applicable columns on the front of the schedule on the *Subtotals from back line*.

**Totals** - Add the *Subtotals* and the *Subtotals from back* to determine the *Totals*. The total in column Q is the difference of all credits and taxes due for all jurisdictions. Transfer the *Totals* from Column Q for each fuel type reported to the corresponding line of Form IFTA-100-MN. For all other fuel types, add the *Subtotals* and the *Subtotals from back*, and transfer the Total from column Q for each of these fuel types to the corresponding line in column S of the worksheet on the back of these instructions.

<sup>1</sup> Jurisdictions with surcharge: Indiana, Kentucky and Virginia.

**(All Other) Fuel Types Worksheet**  
**Worksheet Instructions**

For each fuel type listed below, enter the total for that fuel from column Q of Form IFTA-101-MN in column S. Add the totals in column S, and transfer the Total Amount to line 5 of Form IFTA-100-MN.

Fuel Type Code	(R) (Other) Fuel Type	(S) Total from Column (Q) of IFTA-101-MN
C	CNG	
A	A-55 (Water Phased Hydrocarbon Fuel)	
B	E-85	
F	M-85	
H	Gasohol	
L	LNG	
M	Methanol	
J	Biodiesel	
<b>TOTAL AMOUNT</b> → Transfer this amount to line 5 of Form IFTA-100-MN		

**Need Help?**

**For information or additional forms:**

Division of Motor Carriers  
P.O. Box 2004  
Frankfort, Kentucky 40602-2004  
Phone: (502) 564-1257  
Fax: (502) 564-2132  
E-mail: ifta.dmc@ky.gov  
Web address: drive.ky.gov

**One Stop Shop is available:**

8:00 am to 4:00 pm Monday – Friday (EST)

**Telephone assistance is available:**

8:00 am to 4:30 pm Monday – Friday (EST)

**\*\*IMPORTANT QUESTIONS TO ASK YOURSELF BEFORE YOU MAIL THE RETURN**

1. Did I fold my IFTA-100 so that the NEW YORK address on the back is showing through the envelope window?
2. Did I sign my IFTA-100, my check, and list a current phone number? Did I write my IFTA Taxpayer ID number on the bottom of my check in case they get separated? Am I sending an **ORIGINAL** return with both the IFTA-100 and IFTA 101?
3. Did I fill out A through E on the IFTA-101?
4. Did I correctly fill out Column (L)? Did I give myself **CREDIT** for fuel purchase in **Column (L) Tax Paid Gallons** on the IFTA-101? (For example, if you purchased all your fuel in Kentucky, put the total listed on Line (D) in Column (L) on the Kentucky line. **Column (L) is only for fuel purchased in that particular jurisdiction.**) The total of Column (L) **cannot** exceed Line (D) Total Gallons.

Instructions for calculating interest:

Interest – If Column O is greater than 0, then take \$ from column O and multiply by the interest rate. The figure computed from this is Per Annum (per year, 12 months). Then take that figure and divide by 12 (12 months in a year). Take that figure and multiply by the number of months the tax return is late, which will give you total interest owed. (Example: quarter end 7/31/13 is due 8/31/13, late filed date is 11/20/13, which would make the tax return 3 months late.)

Example: \$100.00 net tax due x 5% interest Per Annum (per year) = \$5.00

\$5.00 / 12 months in a year = \$.42

\$.42 x 3 months late = \$1.26 owed in interest



	<b>KENTUCKY</b> <b>INTERNATIONAL FUEL TAX AGREEMENT</b> Kentucky Transportation Cabinet Division of Motor Tax and Finance Branch P.O. BOX 2004 Frankfort, KY 40602-2004 <b>2018 IFTA LICENSE</b> <b>NOT TRANSFERABLE</b>	Effective Date xx/xx/xxxx
		Expiration Date 12/31/xxxx
IFTA License Number KYxxxxxxxxxx		Motor Carrier Account: xxxxxx Control Number: xxxxxxxx USDOT Number: xxxxxxxx
xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxxxxxxxx xxxxxxxxxxxx, xx xxxxxx		
<small>THIS LICENSE IS ISSUED UNDER THE TERMS OF THE INTERNATIONAL FUEL TAX AGREEMENT AND IS VALID FOR VEHICLES OPERATED BY THE LICENSEE IN ALL IFTA JURISDICTIONS</small>		
<b>A COPY OF THIS LICENSE MUST APPEAR IN EACH MOTOR VEHICLE</b>		
<small>CU 888</small>		<small>CU 888</small>