

# Arkansas State Highway and Transportation Department International Fuel Tax Agreement (IFTA) Pre-Audit Questionnaire

Company Name: \_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
City, State & Zip: \_\_\_\_\_  
Phone #: \_\_\_\_\_  
IFTA Client ID: \_\_\_\_\_

This questionnaire is designed to assist in determining the businesses' internal controls, and the timing and extent of the audit field work. If you have any questions concerning this questionnaire, please call an IFTA Auditor at 501/569-2237.

## **GENERAL BUSINESS INFORMATION**

1. Briefly describe your business operations.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. Briefly describe the type(s) of commodities (cargo) transported.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Indicate ownership type:       Sole Proprietor                       Partnership  
 Limited Partnership               Corporation                       Limited Liability Company

4. Is this a parent company or a subsidiary to another company?

Parent                                       Subsidiary

If Subsidiary, provide the following information:

Parent Company name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

5. Indicate classification type:

Private (haul own product only)

Common Carrier (haul for all companies)

Contract Carrier (haul for a specific company)

If Contract Carrier, provide the following information:

Company name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

6. Do you use other common carriers?       Yes                       No

7. Do you have a motor fuel account, a special motor fuel account, or another IFTA account?  Yes  No  
If yes, provide account type and number: \_\_\_\_\_
8. Are you registered with the Federal Motor Carrier Safety Administration?  
 Yes  No  
If yes, provide USDOT number: \_\_\_\_\_
9. Do you have an IFTA Compliance Manual for Arkansas Based Carriers?  
 Yes  No
10. Do you have seasonal operations?  Yes  No

**REPORTING PROCEDURES**

1. Who performs IFTA related activities? \_\_\_\_\_
- A. If reporting agency performs IFTA related activities, provide the following information:  
Reporting Agency: \_\_\_\_\_  
Reporting Agent: \_\_\_\_\_  
Phone Number: \_\_\_\_\_
- B. If company representative performs IFTA related activities, summarize the procedures for preparing/completing the IFTA returns.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
2. Have your procedures for reporting or your reporting system changed during the 12 most recent quarters?  Yes  No  
If yes, describe changes: \_\_\_\_\_

**VEHICLES CURRENTLY OPERATED**

1. Provide total number of IFTA qualified vehicles currently operated? \_\_\_\_\_  
Breakdown total number accordingly:
- |                       |       |        |       |          |
|-----------------------|-------|--------|-------|----------|
| 0 - 26,000 lbs -      | _____ | Diesel | _____ | Gasoline |
| Over 26,000 lbs -     | _____ | Diesel | _____ | Gasoline |
| Leased vehicles -     | _____ | Diesel | _____ | Gasoline |
| IFTA decals affixed - | _____ | Diesel | _____ | Gasoline |
2. Does any IFTA decal unit(s) travel exclusively in Arkansas?  
 Yes  No

3. Are IFTA qualified unit(s) apportioned at International Registration Plan (IRP)?  
 Yes       No
4. Do you rent or lease vehicles?       Yes       No  
 If yes, who is responsible for IFTA reporting and IRP registration of these units?  
 \_\_\_\_\_
5. During the 12 most recent quarters, did you have IRP fleets registered in other jurisdictions?       Yes       No  
 If yes, please list vehicle(s) and jurisdiction(s) registered: \_\_\_\_\_
6. Do you operate propane or natural gas vehicles?  
 Yes       No
7. How are your IFTA qualified unit(s) licensed?  
 Natural Resources Tag       Farm Tag       IRP Plate  
 Other. Describe: \_\_\_\_\_
8. Are drivers assigned to specific IFTA qualified unit(s)?  
 Yes       No
9. Do you have other vehicles and/or equipment?  
 Yes       No

### **MILEAGE RECORDS**

1. When are miles recorded? \_\_\_\_\_
2. All trips are listed individually on a:  
 Trip record       Manual or spreadsheet summary  
 Computer printout       Trips are not listed individually  
 Other. Describe: \_\_\_\_\_
3. Trip records will include the following: (Check all that apply)  
 Date of Trip (Starting and Ending)       Trip Number  
 Trip's Origin and Destination       Routes of Travel  
 Total Trip Miles       Miles by Jurisdiction  
 Registrant's (Owner) Name       Driver's name  
 Unit Number or Vehicle Identification Number  
 Fuel purchased and/or withdrawn from bulk storage  
 Beginning and Ending Odometer or Hubometer Readings
4. Are odometer readings recorded when crossing jurisdictional lines?       Yes       No  
 If no, describe how jurisdictional miles are calculated: \_\_\_\_\_
5. Do you have a trip numbering system?       Yes       No

If yes, describe how trip numbers are assigned:

Trip numbers are:  Continuous  Non-continuous

6. Trip numbers are unique for each:

Month  Quarter  Year  Unit  They are forever unique  
 Other. Describe: \_\_\_\_\_

7. Total and jurisdictional miles reported are based on:

Odometer or hubmeter readings  
 Map/route. Distances are taken from \_\_\_\_\_  
 Standard route. Distances are taken from \_\_\_\_\_  
 GPS satellite  
 Computer software. If commercial software, indicate name: \_\_\_\_\_  
 Combination of any of the above. Describe: \_\_\_\_\_  
 Other. Describe: \_\_\_\_\_

8. The reporting system for miles traveled and gallons purchased is:

Miles Traveled:	Gallons Purchased:
<input type="checkbox"/> Manual System	<input type="checkbox"/> Manual System
<input type="checkbox"/> Automated System	<input type="checkbox"/> Automated System
<input type="checkbox"/> Combination of Manual & Automated	<input type="checkbox"/> Combination of Manual & Automated

9. Mileage enters the reporting system as recorded by:

Drivers only  Drivers and reviewed by office personnel  Office personnel  
 Other. Describe: \_\_\_\_\_

10. Trip data is stored and accessed by:

Trip number  Trip date  Unit number  Driver  
 Other. Describe: \_\_\_\_\_

11. Three of our most commonly reported mileages and most frequently traveled routes are:  
(If more than three, please attach an additional list)

\_\_\_\_\_ Miles on route(s) \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ Miles on route(s) \_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_ Miles on route(s) \_\_\_\_\_  
\_\_\_\_\_

12. Are odometer reconciliations performed?

Yes  No

If yes, how often are reconciliations performed?  Weekly  Monthly  Quarterly

13. Are both laden and unladen miles reported?

Yes  No

14. Are monthly or quarterly summaries created?

Yes  No

15. Is there consistency on month-end cut off procedures relating to uncompleted trips or receipts of vendor fuel purchases invoices?  Yes  No
16. During the 12 most recent quarters, were adjustments made to Arkansas miles and/or gallons for Single Trip permits, Off-highway activity, Trip lease miles either as lessee or lessor, and Gas powered vehicles?  Yes  No

### FUEL RECORDS

1. How is fuel purchased?
- |   |   |
|---|---|
| <p>Tax Paid:</p> <p><input type="checkbox"/> At the Pump</p> <p><input type="checkbox"/> Bulk Fuel</p> <p><input type="checkbox"/> Combination of Pump &amp; Bulk</p> | <p>Non-Tax Paid:</p> <p><input type="checkbox"/> At the Pump</p> <p><input type="checkbox"/> Bulk Fuel</p> <p><input type="checkbox"/> Combination of Pump &amp; Bulk</p> |
|---|---|
2. Gallons purchased are based on:
- Original vendor invoices
- Any billings statements via card services such as credit card, card lock, or key lock
- Other. Describe: \_\_\_\_\_
3. Fuel purchase invoices are:
- |   |   |
|---|---|
| <p><input type="checkbox"/> Filed with individual trip envelopes/sheets</p> <p><input type="checkbox"/> Unsorted with all other invoices</p> <p><input type="checkbox"/> From a card lock or key lock system</p> <p><input type="checkbox"/> Other. Describe: _____</p> | <p><input type="checkbox"/> Segregated by state</p> <p><input type="checkbox"/> Filed by vendor</p> |
|---|---|
4. Did you have any fuel related trip permits during the 12 most recent quarters?  
 Yes  No
5. During the 12 most recent quarters, did you have bulk fuel storage?  Yes  No  
 If yes, who supplies your bulk fuel? \_\_\_\_\_
6. The equipment/vehicles fueled from bulk fuel storage include:
- |  |  |
|--|--|
| <p><input type="checkbox"/> Non-road registered equipment</p> <p><input type="checkbox"/> "Sister"/related company vehicles</p> <p><input type="checkbox"/> Service vehicles</p> | <p><input type="checkbox"/> Short term lessor's vehicles</p> <p><input type="checkbox"/> Vehicles belonging to third parties</p> |
|--|--|
7. Our Arkansas fuel storage consists of \_\_\_\_\_ tanks with the following capacities: (If more than three, please attach an additional list)
- Tank #1 Capacity: \_\_\_\_\_ gallons Location: \_\_\_\_\_
- Tank #2 Capacity: \_\_\_\_\_ gallons Location: \_\_\_\_\_
- Tank #3 Capacity: \_\_\_\_\_ gallons Location: \_\_\_\_\_
8. How often are bulk fuel storage inventory readings recorded? (Example: daily, weekly, monthly, quarterly, upon delivery of fuel, etc.) \_\_\_\_\_

9. Is bulk fuel stored in any other jurisdiction?  Yes  No  
If yes, provide tank capacity and jurisdiction(s): \_\_\_\_\_

### **AUDIT SPECIFIC INFORMATION**

1. Are the 12 most recent quarters of IFTA records available for audit?  Yes  No  
If no, provide explanation: \_\_\_\_\_
2. Are the IFTA records located at this address?  Yes  No
3. Trip records for the 12 most recent quarters are:  
On microfilm from \_\_\_\_\_ to \_\_\_\_\_  
On location from \_\_\_\_\_ to \_\_\_\_\_  
In storage from \_\_\_\_\_ to \_\_\_\_\_  
\_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_
4. Is this a business office or home office?  Business office  Home office
5. When will the audit be most convenient for your schedule? \_\_\_\_\_  
(Please feel free to contact an IFTA auditor to schedule an appointment)
6. Are there any times that you are not available for an audit?  Yes  No  
If yes, provide explanation: \_\_\_\_\_
7. Where can the audit be performed? \_\_\_\_\_
8. Are the records available to be transported to an offsite location? (Examples include AHTD Area Maintenance Headquarters, AHTD Central Offices, hotel/motel, etc.)  
If no, provide office hours: \_\_\_\_\_

### **SUPPORTING DOCUMENTATION REQUIRED**

Provide the following information with your completed questionnaire:

1. Completed copy of a driver trip record or trip sheet from one of the 12 most recent quarters.
2. Copy of an actual Over-the-Road fuel receipt.
3. Completed copy of a bulk fuel withdrawal log, if applicable.
4. Copy of monthly or quarterly summary, if applicable.
5. Detailed equipment list including the make, model, and gross weight for IFTA qualified units.