

Contact Information
Wyoming Department of Transportation
Motor Vehicle Services Department

IFTA Section

Telephone: (307) 777-4827
Fax: (307) 777-4772

WYDOT

MVS – IFTA Section

5300 Bishop Blvd.

Cheyenne, WY 82009-3340

http://www.dot.state.wy.us/home/trucking_commercial_vehicles/ifta.html

IFTA, Inc.

www.iftach.org

**NOTE: Our office hours are 8:00 am to 4:30 pm, Monday – Friday.
Please arrive early to allow sufficient time to process your application.
New applications will not be processed after 3:00 pm.**

Holiday Schedule

New Year's Day	Independence Day	Thanksgiving Day
Martin Luther King Jr. Day	Cheyenne Day	Christmas Day
President's Day	Labor Day	
Memorial Day	Veteran's Day	

IRP Phone Numbers

Telephone: (307) 777-4829 WYDOT – MVS - IRP
(307) 777-4835 5300 Bishop Blvd.
Fax: (307) 777-4772 Cheyenne, WY 82009-3340

Wyoming Operating Authority Phone Numbers

Telephone: (307) 777-4850 WYDOT – MVS – Operating Authority
Fax: (307) 777-4772 5300 Bishop Blvd.
Cheyenne, WY 82009-3340

Port of Entry Phone Numbers (Trip Permits/Overweight/Oversize)

Alpine	307-654-7569	Gillette	307-682-4030
Casper	307-265-3532	Kemmerer	307-877-4229
Cheyenne (I-80)	307-777-4894	Laramie	307-745-2200
Cheyenne (I-25)	307-777-4896	Lusk	307-334-3814
Cheyenne (US-85)	307-777-4895	Sheridan	307-674-2350
Evanston	307-789-3538	Sundance	307-283-1616
Frannie	307-664-2389	Torrington	307-532-2519

Wyoming Department of Transportation Permit Clerks, Phone & Fax Numbers (Trip Permits/Overweight/Oversize)

Basin	307-568-3400	Fax 307-658-9318	Rawlins	307-328-4100	Fax 307-328-4130
Cody	307-587-2220	Fax 307-527-6028	Riverton	307-856-1341	Fax 307-856-1572
Douglas	307-358-5515	Fax 307-358-6715	Rock Springs	307-352-3049	Fax 307-352-3150
Jackson	307-733-3665	Fax 307-733-7105	Wheatland	307-322-6500	Fax 307-322-2566
Lander	307-332-4151	Fax 307-332-4151	Worland	307-347-2822	Fax 307-347-3684
Pinedale	307-367-4488	Fax 307-367-4488	Thermopolis	307-864-3200	Fax 307-864-4682

SuperLoad/Overweight Phone & Fax Numbers

307- 777-4376 307-777-4747 307-777-4920 Fax 307-777-4399

Highway Patrol Commercial Carrier Section Phone & Fax Numbers

307- 777-4872 Fax 307-777-4282

Introduction

The International Fuel Tax Agreement (IFTA) is an agreement among 48 U.S. states and 10 Canadian provinces (58 jurisdictions in all) to simplify the reporting of motor fuel taxes by interstate motor carriers. IFTA reporting significantly reduces the paperwork and standardizes motor fuel tax reporting.

The unique feature of IFTA is that even though the motor fuel taxes are due in each jurisdiction in which the qualified motor vehicles are operated, only one (1) fuel tax license is issued for the fleet when registered under IFTA and the fuel tax report is made only to the base jurisdiction.

This manual is intended to give you the necessary information to apply for IFTA and file the required quarterly tax returns; however any questions can best be resolved by contacting Motor Vehicle Services (MVS).

MOTOR VEHICLE SERVICES – IFTA SECTION
5300 BISHOP BLVD.
CHEYENNE, WY 82009

Telephone Number: 1-307-777-4827
Fax Number: 1-307-777-4772

Website: www.dot.state.wy.us/home/trucking_commercial_vehicles/ifta.html

INTERNATIONAL FUEL TAX ASSOCIATION INC
Website: www.iftach.org

General Provisions

IFTA is an agreement among most U.S. states and Canadian provinces to simplify the reporting of fuel used by motor carriers operating in more than one jurisdiction. People who operate qualified motor vehicles are subject to IFTA licensing or, if they choose not to sign up for IFTA, they must purchase temporary fuel tax permits in each jurisdiction they travel through.

If you are based in Wyoming and operate a qualified motor vehicle in one or more IFTA jurisdictions, you must either 1) Obtain a Wyoming IFTA license or 2) Buy a temporary fuel tax permit from a Wyoming Port Of Entry or from a Wyoming Department of Transportation (WYDOT) Permit Clerk. (Phone numbers are listed on page 2.)

If you have an IFTA license from another jurisdiction, your IFTA license and decals will meet the Wyoming's fuel tax licensing requirements. If you are based outside of Wyoming and do not have an IFTA license, you must obtain a Wyoming fuel tax permit to travel in Wyoming through a Wyoming Port of Entry or from a WYDOT Permit Clerk. (Phone numbers are listed on page 2.)

Definitions

Application – The person, company, partnership, etc., in whose name the IFTA application for licensing is being filed.

Base Jurisdiction – 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 mileage 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 which would otherwise be based in two or more jurisdictions.

Established Place of Business – Established Place of Business means a physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and whose street address shall be specified by the Applicant or Registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the Applicant or Registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the Applicant's or Registrant's trucking-related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

Fleets – One (1) or more qualified vehicles constitute a fleet.

Gross Vehicle Weight – Means the total weight of the vehicle or vehicle combination including the un-laden weight of the vehicle or vehicle combination plus the maximum legal declared weight of the load to be carried in or on the vehicle or vehicle combination.

Highway – A roadway open for use by the public that is maintained by the State of Wyoming or its political subdivision (county, city, agency district), tribal governments, or the federal government.

IFTA –Qualified Vehicles – Vehicles included in an IFTA fleet that travel in more than one jurisdiction for IFTA motor fuel tax reporting, a qualified motor vehicle is used, designed or maintained to transport persons or property and:

- Having two axles and registered gross vehicle weight of more than 26,000 pounds, or
- Having three or more axles regardless of weight (power unit), or
- Is used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight or registered gross vehicle weight. Qualified motor vehicle does not include recreation vehicles.
- Qualified motor vehicles **must have miles** traveled in two or more member jurisdictions.

A vehicle that does not meet the definition of a qualified motor vehicle may not be included in an IFTA fleet, may not display an IFTA decal, and may not be included in the data on your IFTA fuel tax returns. A recreational vehicle, such as a motor home, pickup truck with attached camper, and a bus that is used exclusively for personal pleasure does not qualify for the IFTA program.

Individual Vehicle Mileage Report (IVMR) – a document used to capture information on the day-to-day operations of each truck in an IFTA fleet. This usually is a trip envelope filled out by the driver.

Mileage records must contain:

- Licensee’s name.
- Date of trip (starting and ending).
- Trip Origin and destination.
- Routes of travel and/or beginning and ending odometer readings.
- Vehicle ID number or unit number.
- Total distance (miles) traveled in all jurisdictions.
- Miles traveled by jurisdiction.

In-Jurisdiction Miles – The total number of miles operated by a licensee’s qualified motor vehicle within a jurisdiction. In-Jurisdiction miles do not include miles operated on fuel tax permits or miles exempted from fuel taxation by jurisdiction.

Licensee – The person, company, partnership etc., in whose name the IFTA license is being issued.

Miles Per Gallon (MPG) – Total gallons of fuel placed in the tank of an IFTA qualified vehicle(s) divided into total miles traveled by an IFTA qualified vehicle(s) for IFTA returns, this includes all fuel used by the IFTA fleet vehicles regardless of where or how it was obtained. Totals miles are the miles traveled everywhere, including off-highway miles and miles driven under a temporary fuel tax permit by an IFTA-qualified vehicle. Report all fuel placed in the fuel tank of an IFTA – qualified vehicle.

Motor Fuels – All fuels used for propulsion of an IFTA – qualified vehicle.

Non-taxable Mileage – Miles traveled not subject to the motor fuel taxes. Each jurisdiction has its own unique definition of non-taxable mileage.

Off-Highway – Includes any Wyoming miles not driven on a Wyoming highway or any road maintained by the city, county, state or federal government.

Power Take Off (PTO) Equipment – Vehicles - mounted equipment powered by the main engine that also propels a motor vehicle. Examples of PTO equipment are trash compactors, concrete mixers, sewage pumps, and conveyors or other loading/unloading devices on vehicles.

Residency - Selection of a Base Jurisdiction

- (a) An Applicant that does not have an Established Place of Business in any Jurisdiction may designate as Base Jurisdiction any Member Jurisdiction (i) where the Applicant can demonstrate Residence, (ii) where the Fleet the Applicant seeks to register under the Plan accrues distance, and (iii) where Operational Records of the Fleet are maintained or can be made available.
- (b) To establish Residence in a Member Jurisdiction, an Applicant must demonstrate to the satisfaction of the Member Jurisdiction at least three (3) of the following:
 - If the Applicant is an individual, the driver’s license must be issued by Wyoming.
 - If the Applicant is a corporation, proof of incorporation or registration to conduct business as a foreign corporation in that Jurisdiction must be submitted; and the principal owner is a resident of Wyoming
 - The Applicant’s federal income tax returns have been filed from an address in Wyoming.
 - The Applicant has paid real estate or personal property taxes to Wyoming.
 - The Applicant receives utility bills in Wyoming in the applicant’s name.
 - The Applicant has a vehicle titled in Wyoming in the applicant’s name.
 - Other factors clearly provide evidence that the Applicant’s legal Residence is in Wyoming.

Revocation – The withdrawal of the IFTA license and privileges by the licensing jurisdiction.

Statute of Limitations – The time limit during which either the licensee or the jurisdiction may change the information reported on an original quarterly return will be one year from the date of the original filing.

Tax Exempt Miles – Miles operated on United States Forest Service Development roads, and miles generated on roads that are not maintained with public funding.

Tax-Paid Gallons – Gallons of fuel that have a jurisdiction’s fuel tax included in the price at the time of purchase or delivery, including fuel bought at retail station and bulk fuel. The licensee, in order to show evidence that fuel tax was paid, must retain a receipt invoice, or credit card receipt for a period of four years plus the current. The tax-paid fuel purchase must include:

- Date of fuel purchase.
- Seller’s name and address.
- Number of gallons purchased.
- Fuel type purchased.
- Price per gallon.
- Unit number or plate number.
- Purchaser’s name.
- Meter reading off the bulk tank.
- Fuel purchases from a wholesaler/distributor must have the state tax broken out from the price per gallon. Fuel purchases from a retail/dealer location will include tax in the price per gallon and need not be broken out.

Tax-paid fuel purchased and placed into the fuel tank of an IFTA-qualified vehicle must be reported on the IFTA tax return as tax-paid gallons.

Temporary Fuel Permits – Wyoming temporary fuel permit that allows conditional travel in Wyoming. A fuel permit may be purchased at the Port of Entry when entering the state or from a WYDOT Permit Clerk. (Phone numbers are listed on page 2.)

The fuel permit is good for 96 hours.

Totals Miles – All miles traveled during the reporting period by every qualified motor vehicle in the licensee’s fleet, regardless of whether the miles are considered taxable or non-taxable by the jurisdiction.

Applying for a Wyoming IFTA License

IFTA forms are available at www.dot.state.wy.us/home/trucking_commercial_vehicles/ifta.html
If you do not have internet access, please call 307-777-4827 and we will mail you a new customer packet.

- ❖ **Before applying for a Wyoming IFTA License, you must verify that Wyoming is your Base Jurisdiction.**

Selection of a Base Jurisdiction

An Applicant may elect as its Base Jurisdiction any Member Jurisdiction (i) where the Applicant has an Established Place of Business, (ii) where the Fleet the Applicant seeks to register under the Plan accrues distance and (iii) where Operational Records of the Fleet are maintained or can be made available.

An Applicant that does not have an Established Place of Business in any Jurisdiction may designate as Base Jurisdiction any Member Jurisdiction (i) where the Applicant can demonstrate Residence, (ii) where the Fleet the Applicant seeks to register under the Plan accrues distance, and (iii) where Operational Records of the Fleet are maintained or can be made available.

To establish Residence in a Member Jurisdiction, an Applicant must demonstrate to the satisfaction of the Member Jurisdiction at least three (3) of the following:

- If the Applicant is an individual, the driver’s license must be issued by Wyoming.
- If the Applicant is a corporation, proof of incorporation or registration to conduct business as a foreign corporation in Wyoming must be submitted; and the principal owner is a resident of Wyoming.
- The Applicant’s federal income tax returns have been filed from an address in Wyoming.
- The Applicant has paid real estate or personal property taxes to Wyoming.
- The Applicant receives utility bills in Wyoming in the applicant’s name.
- The Applicant has a vehicle titled in Wyoming in the applicant’s name.

- Other factors clearly provide evidence that the Applicant’s legal Residence is in Wyoming.

❖ **If you can select Wyoming as your Base Jurisdiction, you may apply for a Wyoming IFTA License.**

Complete the following forms using black or blue ink and mail them to WYDOT – IFTA, 5300 Bishop Blvd, Cheyenne, WY 82009. **(Faxed or e-mailed applications will not be accepted):**

- IFTA Application – Complete the entire form. Owners, Partners or Corporate Officer information must be completed. If the business is a corporation or LLC, we will check to see that the Wyoming Secretary of State information is up to date and in good standing. If you had an IFTA license in another Jurisdiction, we will check to see that you left that Jurisdiction in good standing. If more information is required, or the application is not complete, we will contact you. Please include the \$10.00 application fee and \$3.00 for each vehicle that requires a set of decals.
- Agreement to Prepare and Maintain Records – This form explains the record keeping requirements. Failure to maintain records may result in an assessment if you are audited.
- Certification of Established Business or Residency – Provide 3 proofs of Wyoming Residency.
- WYDOT Section 15 Safety Requirements – Signing this form indicates that you are aware of Wyoming laws and rules related to safety.

An IFTA License will be issued after the carrier’s information has been verified and the carrier is found to be in good standing.

Good Standing can mean any of the following:

- Wyoming Secretary of State is current
- Current IFTA tax filings
- No unpaid balances due Wyoming Motor Vehicle Services
- Current in any Jurisdiction where a previous IFTA license has been held.

AGENTS

If you authorize an agent to act on your behalf with a power of attorney (POA), Motor Vehicle Services will only contact the appointed agent regarding issues associated with your IFTA license and tax returns. If this POA is revoked, contact Motor Vehicle Services promptly in writing to remove the current agent from the account and designate a new authorized contact. If another agent is selected, a new POA is required.

Licensing and Decals

A new or renewal IFTA License is \$10.00. A set of decals is \$3.00.

Each applicant (or licensee) will be issued one IFTA license. Each qualified motor vehicle is required to carry a copy of the license in the vehicle. The licensee is required to make copies of the license for all vehicles covered by the IFTA Program. Failure to display a copy of the license will result in the issuance of a citation and/or be required to purchase a single trip permit.

A copy of the license is required in every qualified motor vehicle even when the decal is properly displayed.

If an original IFTA license is lost or destroyed, a duplicate may be obtained by completing an IFTA Update form with the \$10.00 license fee. The form is available at :

www.dot.state.wy.us/home/trucking-commercial-vehicles/ifta.html

Each licensee is issued one set of decals for each qualified motor vehicle. One decal must be placed on the lower rear exterior portion of the cab's passage side. The second decal should be placed in the same position on the driver's side. Failure to display an IFTA decal in the proper placement will result in the issuance of a citation and/or the customer may be required to purchase a single fuel permit.

The IFTA license and decals are valid for the calendar year only and must be renewed annually (there is a grace period until the last day of February).

In case of transporters, manufacturers, or drive-away operation, the IFTA decals need not be permanently affixed, but may be temporarily displayed in a visible manner on the cab's passenger side. In the case of buses, the decal may be located on the driver's side.

Decals cannot be transferred between motor vehicles.

Decals are mailed out annually at the time of renewal along with a new IFTA license. During the year, you may obtain additional decals by completing an IFTA update form and providing payment of \$3.00 per set of decals. The form is available online at:

www.dot.state.wy.us/home/trucking-commercial-vehicles/ifta/html

Bonding

A Wyoming licensee is not required to post a bond to obtain the IFTA license.

Name Change or Entity Change

The following documents must be submitted to have the name or entity changed.

- If changing only the name on the account: Complete a new application reflecting the new name and submit along with the \$10.00 license fee.
- If any other changes are to be made (i.e FEIN number, DOT number, new owners): Licensee must apply as a new customer.

IFTA Quarterly Tax Return Filing

IFTA license agreement provisions require the licensee to file a quarterly motor fuel tax return with their base jurisdiction. MVS will mail the Quarterly Return on the last day of the quarter and the carrier will have thirty (30) days to complete the form and mail or walk it in to MVS.

A Wyoming based IFTA licensee must file an IFTA Quarterly Return with MVS. The quarterly filing is required even if the licensee had no miles traveled for the quarter. The report details jurisdictional miles traveled and motor fuel purchased in each jurisdiction for that quarter. The licensee will use this data to calculate whether additional taxes are owed or if a refund is due. Any additional tax owed by the licensee is remitted to MVS. MVS is responsible for the distribution of taxes to the appropriate member jurisdiction based on information received from the IFTA Quarterly Return.

Failure to receive the form does not relieve the licensee of the obligation to file the return and pay the net amount owed by the due date.

Only IFTA-qualified motor vehicles are reported on the IFTA quarterly return.

MVS will not accept an emailed or faxed quarterly return. The return must contain an original signature.

Each quarter is due as follows:

1 st Quarter	January through March	Due Date April 30 th
2 nd Quarter	April through June	Due Date July 31 st
3 rd Quarter	July through September	Due Date October 31 st

If the last day of the month falls on a Saturday, Sunday, or legal holiday, the next business day shall be considered the due date.

Returns shall be considered received:

- On the date shown by the US Postal Service or Delivery Service cancellation date stamped on the envelope containing the return, properly addressed to MVS.
- On the date it was mailed if satisfactory proof is presented to MVS.
- On the date that it was hand delivered to a designated employee of MVS.

To report off-highway miles (tax exempt miles), the licensee is required to obtain the definition of tax-exempt miles from the jurisdiction where operations occurred. Wyoming defines off-highway miles as any miles travel on a road that is not maintained by the City, County, State or Federal Government.

Wyoming tax exempt gallons (based on mpg) may be subject to a Wyoming Sales Tax by the Department of Revenue.

When filing a tax return, an overpayment generated in one jurisdiction is applied (netted) against the taxes owed to another jurisdiction. The net tax owed is remitted to MVS along with the IFTA quarterly return. MVS will issue a credit for any balance on the account that is over \$50.00.

Kentucky, New Mexico, and Oregon have a Highway Use Fee in addition to the fuel taxes. If you travel in one of these) jurisdictions, you must file the required report with the jurisdiction in addition to filing your Wyoming IFTA quarterly return. Some or all of your vehicles will be reported on both the IFTA return and that state's highway use fee report.

Units of Measurement

Units of measurement and currency, whether US or Canadian, shall be accepted in the measurement of currency authorized by the licensee's base jurisdiction.

Jurisdictions may require their licensee's to report in either metric or US measurement. Tax rates will be converted using the following factors and will be computed to the nearest one-tenth of a cent.

Licensees based in Wyoming are required to report in U.S. Measurements.

One Liter	=	.02642 gallons
One Gallon	=	3.785 liters
One Mile	=	1.6093 kilometers
One Kilometer	=	0.62137 miles

Over The-Road Purchases (O.T.R.)

Fuel purchase must be supported by a receipt invoice, or credit card receipt, electronic copy of the receipt or invoice. Under no circumstances will receipts that have been altered or that indicate erasures be accepted for tax-paid credits. Bulk fuel purchased as storage fuel or over the road purchases are to be accounted for separately.

You must retain records to support the information reported on the IFTA quarterly return for 4 years from the due date of the return or the date filed, whichever is later.

Penalty/Interest Assessment

A penalty of \$50.00 or 10% of the quarter's net liability, whichever is greater, will be assessed on any tax return filed late. If the net tax liability is a zero or a credit, the late filing penalty will still be applied if the return is filed late.

Additionally interest will be assessed on all delinquent taxes due each jurisdiction.

The base jurisdiction, for itself and on behalf of the other jurisdictions, shall assess interest on all delinquent taxes due each jurisdiction except taxes collected directly by other jurisdictions in accordance with IFTA Procedures Manual Sections P1000 and P1120.300.

Jurisdiction Interest Rate

For a fleet based in a U.S. jurisdiction, interest shall be set at an annual rate of two (2) percentage points above the underpayment rate established under Section 6621(a) (2) of the Internal Revenue Code, adjusted on an annual basis. On January 1 of each year, interest shall accrue monthly at 1/12 this annual rate. The Repository shall notify Jurisdictions of the new rate by December 1.

Cancellation of License

The licensee must request cancellation of the Wyoming IFTA license if the motor carrier no longer meets the IFTA licensing requirements. To request cancellation of an IFTA license, complete the tax return for the last quarter of interstate activity. Check the closed box on the IFTA quarterly tax return and mail it to MVS.

In accordance with the IFTA licensing agreement, any licensee that notifies a base jurisdiction, but does not destroy its license and remove all decals, is subject to appropriate penalties imposed by that jurisdiction.

If you are leased onto another company or no longer traveling outside Wyoming you are still required to cancel your IFTA license.

Wyoming will cancel your IFTA license when you have filed all tax returns and, paid all taxes, penalties and interest due. Please note that upon cancellation, the licensee MUST DESTROY the original IFTA license, all license copies, and all decals as stated above.

Until the cancellation requirements are met, the account will be considered active and quarterly IFTA return filings will be expected. Request for cancellation will not be accepted over the phone.

If the IFTA license is canceled after a new quarter begins, an IFTA quarterly tax return is required for the end of the existing quarter.

Revocation of License

IFTA licenses may be revoked:

- If fuel tax are not remitted and/or are not paid in full or
- If an IFTA quarterly report is not filed or
- For noncompliance with IFTA record keeping requirements.

Notification of the intent to revoke your license will be made by MVS. Once revoked, operation of vehicles in the fleet will not be permitted outside of Wyoming. All IFTA jurisdictions will be notified of the license revocation. If the IFTA license is revoked for causes all causes of the revocation must be resolved prior to re-establishing an IFTA account.

Preservation of Records and Record Keeping

The licensee must maintain complete records, supported by receipt of all fuel purchases as reported on the Wyoming IFTA quarterly return. Separate totals must be compiled for each fuel type. Fuel purchased as bulk storage fuel and over-the-road (OTR) fuel purchases are to be accounted for separately.

Licensee records must detail bulk fuel purchase as to the vehicle the fuel was dispensed into. Bulk fuel that is dispensed into non-IFTA-qualified vehicles or is used for purposes other than operating a motor vehicle cannot be included on the quarterly IFTA return. Bulk fuel purchase invoices must show that the fuel taxes were paid in order to support the credit taken on the IFTA quarterly return for tax-paid gallons. For a complete list of fuels that may be reported on an IFTA return, visit the IFTA website at www.iftach.org under the definition of tax-paid gallons for the receipt requirements of the fuel purchased.

Bulk Fuel inventory reconciliations must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles. All fuel that is taken out of bulk storage must be metered.

Electronic Data Recording Systems

Optional use for Fuel Tax Returns

- On-board recording devices, vehicle tracking systems, or other electronic data recording systems may be used (at the option of the carriers) in lieu of or in addition to handwritten trip reports for tax reporting. Other equipment monitoring devices that transmit data or may be interrogated as to vehicle location of travel may be used to supplement or verify handwritten or electronically-generated trip reports.
- Any device or electronic system used in conjunction with a device shall meet the requirements of this section.
- On-board recording or vehicle tracking devices may be used in conjunction with the manual systems or in conjunction with the computer systems.

Devices used with manual systems

- All recording devices must meet the requirements stated in the IFTA Procedures Manual, Section P640 and P660.
- When the device is to be used alone, printed reports must be produced which replace the handwritten trip reports. The printed trip reports shall be retained for audit. Vehicle and fleet summaries which show miles and kilometers by jurisdiction must then be prepared manually.

Devices with computer systems

- The entire system must meet the requirements in the IFTA Procedures Manual section P640, P650 and P660.
- If the printed trip reports will not be retained for audit, the system must have the capability of producing upon request, the reports indicated in the Procedures Manual section P640.
- When the computer system is designed to produce printed trip reports, vehicle and fleet summaries which show miles and kilometers by jurisdiction must also be prepared.

Audit Procedures

Every IFTA licensee is subject to audit. In the event that you are selected for an audit, you will be contacted by the Wyoming Department of Audit prior to commencement of the audit. Department staff will make arrangements to audit your records and will follow up with a written confirmation. Any questions pertaining to an IFTA audit should be directed to the auditor who sent you the notification letter.

If the licensee's operational records are not located in Wyoming and it becomes necessary for the department's auditor to travel to where the records are maintained, the department will require a licensee to pay in advance reasonable travel expenses.

The audit assessment statute of limitation of Wyoming based license is 3 years. The audit notification letter will indicate the time period to be audited. The department has 4 years to issue a notice of additional use of fuel tax assessment. If a licensee fails or refuses to provide records or access to records the time limited is tolled until the records demanded are provided. The statute of limitations may be extended by mutual consent.

If a licensee fails to provide records for an audit, that statute of limitation is extended until such records are provided. If a licensee provides records that are not acceptable for audit purposes, the department may elect to:

- Estimate miles per gallon based on prior experiences of the licensee or by the comparison to similar operations.
- Use standard 4.0 miles per gallon.
- Reject all claims for taxes paid without supporting documentation.
- Increase mileage by 25% for all jurisdictions.

After completion of the audit, an audit report will be sent to you by certified mail. A summary of the findings will also be sent to any member jurisdiction affected by the audit. Wyoming will collect and remit any fuel taxes, penalty, and interest owed to it and other member jurisdictions, and refund any overpayment owed to you from Wyoming and other member jurisdictions.

Appeal Audit Findings

Upon completion of the audit, the findings are reported in writing to the licensee and all other IFTA member jurisdictions. Wyoming will collect any taxes, penalties, and interest owed to all member jurisdictions.

A licensee or applicant may appeal an action or an audit finding by making a written request for a hearing by the final date of the audit. The licensee will receive written notice confirming the hearing date, time and location. For hearings involving a corporation that is a Wyoming IFTA licensee, the Department requires that a Wyoming attorney represent the corporation if the amount in question is greater than \$5,000. If a hearing is not requested in writing by the final date, the original action or audit will become final.

Refund and Credits

Each jurisdiction will allow a full credit for taxes paid purchases. The credit balance must be \$50.00 or more to be refunded in Wyoming. All credit balances will accumulate until they reach \$50.00.

Refunds will be made only when all tax liabilities, including audit assessments, have been satisfied to all member jurisdictions.

Refunds for Off-Highway equipment, Idle Time, Power Take Off, and Reefer Fuel must be requested on a designated refund form, which can be obtained through the WYDOT Fuel Tax Administration. For more information, please contact Fuel Tax at 307-777-4826.