

**ARKANSAS STATE HIGHWAY AND TRANSPORTATION DEPARTMENT
INTERNATIONAL FUEL TAX AGREEMENT (IFTA)
PRE-AUDIT QUESTIONNAIRE**

Company Name:

Address:

Phone:

IFTA Account#:

GENERAL INFORMATION

This questionnaire is designed to assist in determining the internal controls that are in place, and the timing and extent of the audit field work. If you have any questions concerning this questionnaire please call one of the IFTA auditors at (501) 569-2237.

Please give a brief description of your business operations: _____

Has your operations or reporting system changed within the last three years? ____ Yes ____ No

If Yes, please explain the changes. _____

Briefly describe the type(s) of commodities (cargo) transported: _____

Type of operation: Sole Proprietor _____ Partnership _____ Corporation _____

Private (haul own product only) _____ Common Carrier (haul for all companies) _____

Contract Carrier (haul for specific company) _____ Please list name and address: _____

Rental/Leasing _____

Are you a Parent or Subsidiary of any other entity? _____ Yes _____ No

If yes, please list name and address:

Do you have a motor fuel or special motor fuel tax account or another IFTA account?

_____ Yes _____ No

If yes, please list type and account number(s): _____

During the audit period, did the company have IRP Fleets registered in other jurisdictions:

_____ Yes _____ No

If yes, please list vehicle(s) and jurisdiction(s) registered:

Are specific drivers assigned to the IFTA qualified unit(s)? _____ Yes _____ No

Are any of your owner-operators responsible for securing their own license plate(s)?

_____ Yes _____ No

Do you have a Natural Resource Tag _____, Farm Tag _____, or IRP Plate _____?

Other _____, please explain: _____

ADDITIONAL QUESTIONS:

1. Who completes the IFTA Returns? _____

2. Who signs the IFTA Returns? _____

3. Do you use a reporting service? _____ Yes _____ No

If yes, please list name, address, and phone number:

4. Do you have an Arkansas Procedures Manual? _____ Yes _____ No

5. What is the total number of IFTA qualified vehicles currently operated? _____

A. 0 - 26,000 lbs - _____ diesel _____ gasoline.

Over 26,000 lbs - _____ diesel _____ gasoline.

Leased vehicles - _____ diesel _____ gasoline.

B. With IFTA decals affixed _____ diesel _____ gasoline.

6. Do you operate propane or natural gas vehicles? _____ Yes _____ No

7. Do you have other vehicles and equipment? _____ Yes _____ No

If yes, please list:

8. Do any IFTA decal vehicles travel exclusively in AR? _____ Yes _____ No

9. How is fuel purchased?

Tax paid:

_____ At the pump

_____ In bulk

_____ Both

Non Tax Paid:

_____ At the pump

_____ In bulk

_____ Both

10. During the audit period, did you have bulk fuel storage? _____ Yes _____ No
 Have you utilized bio-diesel? _____ Yes _____ No
 Who is your bulk fuel supplier? _____

The equipment/vehicles fueled from the storage include:

- _____ Non-road registered equipment.
- _____ Company vehicles.
- _____ Short term lessor's vehicles.
- _____ "Sister"/related company vehicles.
- _____ Vehicles belonging to third parties.
- _____ Service vehicles.

A. The frequency of inventory readings and meter readings is (use codes shown below):

Inventory readings	Meter readings
_____ Taken	_____ Taken
_____ Recorded	_____ Recorded

D -- Daily W -- Weekly
 M -- Monthly Q -- Quarterly
 U -- Upon delivery of fuel
 * -- Other (please describe) _____

B. Our Arkansas fuel storage consists of _____ tanks with the following capacities (if more than 3, please attach an additional list):

Tank #1 _____ gallons located at _____
 Tank #2 _____ gallons located at _____
 Tank #3 _____ gallons located at _____

C. If fuel is stored in bulk in any other jurisdiction, please list jurisdiction and total capacity.

Jurisdiction	Capacity
_____	_____
_____	_____
_____	_____

11. 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) _____

12. Fuel purchase invoices are:

- _____ Filed with individual trip envelopes/sheets.
- _____ Segregated by state.
- _____ Unsorted with all other invoices.
- _____ Filed by vendor.
- _____ From a Cardlock or keylock system.
- _____ Other (describe) _____

13. Total and jurisdictional miles reported are based on:

Odometer or hubmeter readings.

Map/route. Distances are taken from _____

Standard route. Distances are taken from _____

Computer software. If commercial software state name of software.

GPS satellite (Please name company: _____)

Combination of the above. Explain.

None of the above. Explain.

14. Are odometer reconciliations performed? No Yes

If yes, are they Weekly Monthly Quarterly

15. The reporting system for miles and gallons purchased is:

Miles: Manual Automated Combination

Gallons: Manual Automated Combination

16. Are both laden and unladen miles reported? Yes No

17. Mileage enters the reporting system as recorded by:

Drivers only. Drivers and reviewed by office staff.

Office personnel.

Other (describe) _____

18. Trip data is stored and accessed by:

Trip number. Vehicle number.

Driver ID. Month trip started.

Month trip ended.

Other (describe) _____

19. All trips are listed individually on a:

Trip record. Manual or spreadsheet summary.

Computer printout. Trips are not listed individually.

Other (describe) _____

20. Our trip records will include the following: (Check all that apply.)

Trip date _____ Start _____ End.

Trip origin and destination.

Routes traveled. Odometer or hubmeter readings.

Total miles. Miles by state.

Vehicle number. Trip number.

Trailer number. Driver's name.

Fuel Purchased and/or withdrawn from bulk storage.

21. Are odometer readings recorded when crossing jurisdictional lines? _____ Yes _____ No
If no, how are jurisdictional miles calculated:

22. Do you have a trip numbering system: _____ Yes _____ No
If yes, how are trip numbers assigned:

A. Trip numbers are:
_____ Continuous. _____ Non-continuous.

B. Trip numbers are unique for each:
_____ Month.
_____ Quarter.
_____ Year.
_____ Unit.
_____ They are unique forever.
_____ Other (describe) _____

23. Three of our most commonly reported mileages and most frequently traveled routes are
If more than 3, please attach an additional list

_____ Miles on route(s) _____

_____ Miles on route(s) _____

_____ Miles on route(s) _____

24. When are the miles recorded? _____

25. What is the reporting deadline or cut-off for data entry for the month or quarter? _____

26. During the audit period, did you make adjustments 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

27. Trip records for the prior three years are:
_____ On microfilm from _____ to _____ date.
_____ On location from _____ to _____ date.
_____ In storage from _____ to _____ date.
_____ Other (describe) _____

28. Are Monthly or Quarterly Summaries created? _____ Yes _____ No
(If yes, please send copy and/or example.)

29. Are you a common carrier? _____ Yes _____ No

30. Do you use other common carriers? _____ Yes _____ No
31. DOT number: _____.
32. Are the records located at the business address? _____ Yes _____ No
33. Where are you records located? _____ Home _____ Office
34. Where can the audit be performed? _____
35. Are the records available to be transported to an offsite location? _____ Yes _____ No
 (Example: Area Maintenance Headquarters, Hotel/Motel, or the AHTD Central Office)
 If no, when is your office open (days/hours):

36. Are any records unavailable for the audit period? _____ No _____ Yes
 If yes, explain. _____
37. Do you have seasonal operations? _____ No _____ Yes
38. When are you not available for an audit? _____
39. When will the audit be most convenient for your schedule? _____
 (Please feel free to contact our office to schedule an appointment)
40. Please summarize the procedures for preparing/completing the IFTA Return and any checks of the system.

41. **Please attach a sample of the source documents -- {for example, mileage sheets, trip sheets, over the road fuel statements, and/or bulk fuel withdrawal records}.**
42. **Please provide a listing of the vehicles and equipment.**

Name and title of person from whom information contained in this questionnaire was obtained:

 Signature Title Date