

Table of Contents FLEET TAX MANAGEMENT

U. S. FEDERAL TAXES

Heavy Vehicle Use Tax

Excise Tax

Fuel Tax Credits and Refunds

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

RECORDKEEPING/AUDIT REQUIREMENTS

STATE TAXES

MOTOR CARRIER TAXES

Corporation Taxes

Property/Ad Valorem Taxes

Sales & Use Taxes

Franchise/Gross Receipts Taxes

Alcoholic Beverage Taxes

Fuel Use Taxes

Local County/City Taxes

FUEL TAX REPORTING REQUIREMENTS

International Fuel Tax Agreement (IFTA)

Fuel Use Tax

FLEET TAX COMPLIANCE MANUAL

Mileage/Highway Use Taxes

Tax Refunds or Credits PTO/Reefer Fuel

BULK FUEL REQUIREMENTS

VEHICLE MARKING/IDENTIFICATION

STATE REGULATORY AGENCIES REFERENCE INFORMATION

REFERENCE CHARTS

Fuel Permit/Highway Use Tax Requirements

Jurisdiction Fuel Tax Rates

Vehicle Marking/Identification

IFTA Temporary Trip Permit Chart

RECORDKEEPING FORMS

Trip Reports — Individual Vehicle Mileage Record (IVMR) Vehicle Tax Reporting File Information State Tax Reporting File Information Fleet Mileage Recap Forms Vehicle Fuel & Mileage Spread Sheet State Fuel & Mileage Spread Sheet Bulk Fuel Report Information Form

FLEET TAX COMPLIANCE MANUAL

BASE STATE REGISTRATION PLANS

Background

International Registration Plan (IRP)

Canadian Single Application for Vehicle Registration (CAVR)