

# IFTA P560

## Summary Report

Purpose: Use **IFTA P560** to record the (monthly/quarterly) **unit** or **fleet** summary mileage and fuel information for trips completed during the month or quarter. Copy form as needed.

Name and Address Information												
Quarter	Year	Carrier name	Address			City	State	ZIP Code	Fuel Type: (Diesel, Gas, CNG, LPG)			
Monthly Mileage and Fuel												
Ending Odometer (month)*		Beginning Odometer (month)*		Total Miles		Total Fuel Purchases	MPG	Fleet No.	Unit No.			
Remarks:						To Calculate Miles per Gallon (MPG): Divide the Total Miles traveled by the Total Gallons.			Page 1			
		Month 1	Month 2	Month 3	Total	Exempt Miles			Month 1	Month 2	Month 3	Total
Jurisdiction		Miles					Fuel Purchases					
USA	AL						USA	AL				
	AZ							AZ				
	AR							AR				
	CA							CA				
	CO							CO				
	CT							CT				
	DE							DE				
	FL							FL				
	GA							GA				
	ID							ID				
	IL							IL				
	IN							IN				
	IA							IA				
	KS							KS				
	KY							KY				
	LA							LA				
	ME							ME				
MD						MD						
MA						MA						
MI						MI						
MN						MN						
Total							Total					

Remarks:

		Month 1	Month 2	Month 3	Total	Exempt Miles			Month 1	Month 2	Month 3	Total	
Prior page total							Prior page total						
Jurisdiction		Miles					Jurisdiction		Fuel Purchases				
USA	MS						USA	MS					
	MO							MO					
	MT							MT					
	NE							NE					
	NV							NV					
	NH							NH					
	NJ							NJ					
	NM							NM					
	NY							NY					
	NC							NC					
	ND							ND					
	OH							OH					
	OK							OK					
	OR							OR					
	PA							PA					
	RI							RI					
	SC							SC					
	SD							SD					
	TN							TN					
	TX							TX					
UT						UT							
VA						VA							
VT						VT							
WA						WA							
WV						WV							
WI						WI							
WY						WY							
Canada	AB						Canada	AB					
	BC							BC					
	MB							MB					
	NB							NB					
	NL							NL					
NS						NS							
Total							Total						

Remarks:											
	Month 1	Month 2	Month 3	Total	Exempt Miles		Month 1	Month 2	Month 3	Total	
Prior page total						Prior page total					
Jurisdiction	<b>Miles</b>					Jurisdiction	<b>Fuel Purchases</b>				
Canada	ON					Canada	ON				
	PE						PE				
	QC						QC				
	SK						SK				
Exempt	YU					Exempt	YU				
	NW						NW				
	AL						AL				
	DC						DC				
Total					Total						

## Instructions

### IFTA P560 SUMMARY REPORTS

A monthly summary of the fleet's operations reported on the corresponding quarterly tax return that includes the distance traveled by and the fuel placed into each vehicle in the fleet during the quarter, both in total and by jurisdiction, may be necessary for the efficient audit of the licensee's records. The licensee shall make such summaries available for audit upon due notice and demand by the base jurisdiction.

Prepare for each fuel type (Active, and inactive trucks with decals):

1. A monthly summary for each month of activity by unit number and calculate MPG, and
2. A quarterly summary (Calculate MPG).

**Carrier Information:** Enter the name, address, city, state, ZIP Code, unit no., fleet no., month, year, and remarks for the carrier.

**To calculate miles per gallon:** Divide the total miles traveled by the total gallons.

**Jurisdictions Information:** Enter the different jurisdictions traveled, date, mileage, and fuel purchased for each trip.

**Totals:** Enter the date, mileage, fuel purchases for each jurisdiction and total them down into the total line.

Maintain distance report(s) and fuel receipts for four years. IFTA 540.100 Individual Mileage Report(s), **\*R830 EXEMPT FUEL USE**

- P560.100 - A member jurisdiction may exempt from taxation any use of motor fuel within its jurisdiction.
- P560.200 - Fuel use defined as exempt by a particular jurisdiction must be reported under this Agreement.

For reporting tax-exempt miles or kilometers, the licensee is required to obtain the definition of operations that qualify for tax-exempt status from the jurisdictions of the Agreement.

- P560.300 - Licensees must submit claims for refund for tax paid on tax-exempt fuel directly to the respective jurisdiction. (See IFTA Articles of Agreement Sections R1000 and R1100.)

**\*R224 In-Jurisdiction Distance** means the total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction including miles/kilometers operated under an IFTA temporary permit. In-jurisdiction distance does not include miles/kilometers operated on fuel tax trip permit or exempted from fuel taxation by a jurisdiction.

**Board Interpretation:** Exempt miles or kilometers, if allowed by the law of the jurisdiction for which the exemption is claimed, may be deducted from that jurisdiction's total miles or kilometers to compute taxable miles or kilometers. <https://www.iftach.org>