

DEPARTMENT OF REVENUE SERVICES

IFTA RETURNS PROCESSING SYSTEM QUICK REFERENCE USER GUIDE

OVERVIEW

Welcome to the Connecticut Department of Revenue Services IFTA Returns Processing System! This fully electronic platform enables authorized users to access their IFTA account online to renew their IFTA License, order additional decals, file tax returns, make payments, and communicate with DRS about their IFTA account. This state of the art intuitive system provides real time online access and support by using the latest safe and secured encrypted technologies. This system is part of a shared tax administration platform for processing IFTA taxes through the cooperative efforts of several IFTA member jurisdictions (Kentucky, California, Connecticut, Maryland, Michigan, and New Hampshire). The partnership of jurisdictions is known as the IFTA Processing Consortium or "IPC". The platform, its components, and services are provided through Explore Information Services, LLC.

BACKGROUND

The Department of Revenue Services is implementing this new IFTA returns processing system as part of its initiative to streamline the way we do business. Mandated electronic filing of IFTA returns, renewal requests, making payments, and other actions related to your IFTA account is part of this initiative. Paper tax returns and license renewal documents will no longer be mailed to you. All of your interaction with DRS as it relates to your IFTA account will take place within this electronic environment.

PURPOSE OF THIS USER GUIDE

The purpose of this Quick Reference User Guide is to provide an authorized user of the CT IPC IFTA System the necessary information to do the following:

- 1. Create an online User Account
- 2. Renew your IFTA License and receive decals
- 3. Order additional decals
- 4. File IFTA tax returns
- 5. Make payments
- 6. Add, change, or delete contacts
- 7. Review account status
- 8. Request cancellation of your IFTA License
- Communicate with DRS about your IFTA Account

Please be advised that this Guide is not a fully comprehensive reference text to all functions available within the IPC system. This Guide has been designed to provide you with a basic understanding of how to access the system, navigate through the system, and conduct transactions affecting your IFTA License. The information and screens provided in this guide are designed as examples only and may not reflect the final system view in the production environment. DRS will be providing more comprehensive guides, tutorials, and videos online on its website at www.ct.gov/drs. For more information, please visit the DRS website or contact us at (860) 541-3222.

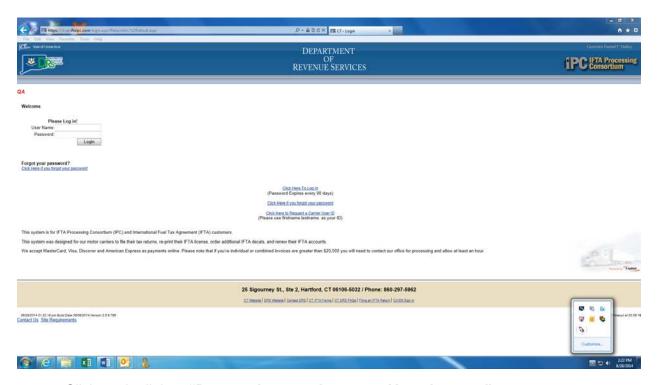
GETTING STARTED

Setting up a User Account is easy! You will need some basic information to access the system and create your own, secured online access. Here are the items you will need to get started:

- 1. A unique IFTA Account Number. This is a system generated number identifying your business as an IFTA Licensee registered with the Connecticut Department of Revenue Services. To get your account number, visit the DRS website at www.ct.gov/drs and access the IFTA page on or after December 8, 2014. Click on the icon "Click Here To Receive My IFTA Account Number". You will need your Connecticut IFTA ID Number (see #2 below) and your Connecticut Tax Registration Number. If you are a current CT IFTA Licensee, you received a notice from DRS which contained instructions for receiving your IFTA Account Number. This notice included your Connecticut IFTA ID and Connecticut Tax Registration Numbers. Entering these two numbers where prompted will authenticate your identification and your IFTA Account Number will be given to you.
- 2. Your Connecticut IFTA ID Number. This is the ID number containing the letters "CT" followed by (generally) your Federal Identification Number. HINT: This number appears on every IFTA return you have filed as an IFTA licensee in Connecticut.
- 3. Your **email address**. By entering your email address where prompted, DRS can provide you with additional assistance related to your IFTA account. System updates, return and renewal availability, answers to queries, and other communications can take place through email in a timely fashion.
- 4. A User Name. You can create your own User Name which will be used every time you access the system. Your User Name can consist of six (6) to fifteen (15) characters. HINT: Create a name that is easy to remember. When you enter a User Name, the system will check to see if it is unique. If it is not, you will be prompted to choose a different name.
- 5. A **Password**. You can create your own password with a length between eight (8) and fifteen (15) characters. Your password must contain *three* of the four following criteria:
 - a. At least one lower case letter. a-z
 - b. At least one upper case letter. A-Z
 - c. At least one number. 0-9
- 6. Access to the **Internet**. Any common web browser will enable you to get to the CT IFTA Returns Processing site. The website will be available on December 8th. This will take you to the front page of the system so you can create your account.

CREATING AN ONLINE ACCOUNT

Since this is the first time you are accessing this new system, there will be a one-time setup of your account. The first screen you will see will look similar to the screen shot below:



- 1. Click on the link to "Request Internet Access to Your Account".
- 2. This will take you to the **New Account Validation** page.
- 3. This next page is commonly called a "Captcha Page". Enter the letters or numbers you see in the image. Letters are case sensitive. If you cannot read the image, click on the button "**Get New Image**". Once you have entered the letters or numbers in the image, select the **Continue** button. This will take you to the **Eligibility Requirements** page.
- 4. Read the **Eligibility Requirements** and if you agree, select the **Continue** button. This will take you to the **User Account Information** page.
- The User Account Information page contains several fields that must be filled out. Among those fields are the IFTA Account Number, Connecticut IFTA ID Number, Email Address, User Name, and Password (see the previous page).
- 6. HINT: ANY FIELD PRECEDED BY AN ASTERISK (*) MUST BE FILLED IN.
- 7. When all required fields are filled in, select the **Create** button. If a required field is left blank or there are any errors, the system will re-display the page with **red x marks** next to the fields where the errors exist. This will permit you to make the necessary corrections. Once the corrections are made, select the **Create** button.
- 8. This will take you to the **User Account Request Acknowledgement** page. This page will inform you that your request has been accepted. An email will be sent to you acknowledging the receipt of your request.

9. DRS will examine your request and determine whether or not online access should be approved or denied. The review will consist of a verification of the data you presented to ensure the safety and confidentiality of your tax information. Upon approval, you will be sent an email from DRS informing you that you have online access to the Connecticut IPC IFTA System. In the unlikely event your request is denied, you will be sent an email with contact information for you to discuss the matter with DRS. Due to the unusually high volume of requests for first time users of this new system, we ask for your patience in receiving a reply to your request for online access. Accordingly, please do not remove current year credentials (license and decals) from your vehicles if you are a current Connecticut IFTA licensee. New licensees may contact DRS to secure temporary decal permits for their vehicles if needed. DRS will make every effort to reply to your request within five business days of its receipt.

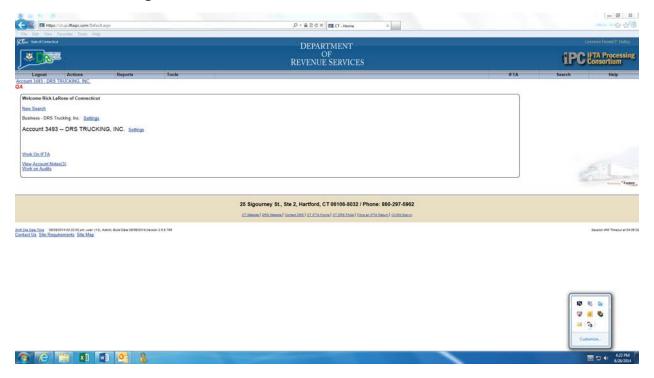
LOGGING IN

Once you have been approved as an online user, you may login to begin using the system. Simply access the website which will be available on December 8th, enter your **User Name** and **Password**. You will then be asked to review the **Terms and Conditions of Use**. After reviewing the text, select the **Accept Terms of Use button**. The **User Home Page** will be displayed.

It is important to understand that all licensees will have access to the same functions within the system provided your account is in good standing. An account in good standing is one where all returns have been filed and all taxes have been paid. Delinquent or deficient accounts may be "flagged"; this will prohibit you from renewing your license or ordering additional decals. Please be advised that failure to file returns, paying taxes when due, or both may be cause for either suspending your IFTA account or requiring you to appear for a hearing which may result in the revocation of your IFTA license. If your account is delinquent, deficient, or both there will be a red highlighted text on the **User Home Page** informing you that your account is flagged. Please see the section under Flagged Account for more information.

Licensees in good standing can begin to work on their accounts without assistance from DRS. From the **User Home Page** you can access several different types of actions affecting your IFTA account. In the chapters that follow, we will explore each of those options.

The **User Home Page** will look similar to the screen shot below:

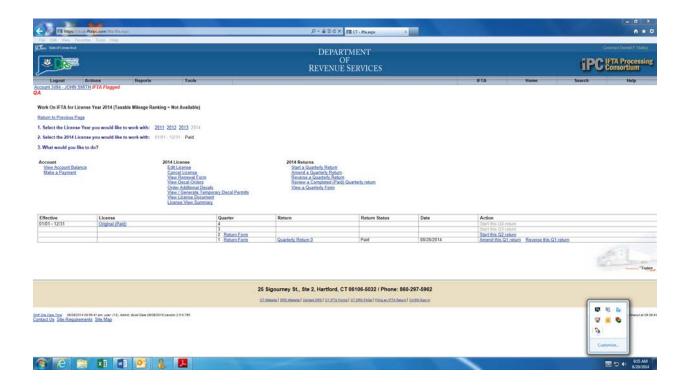


The **User Home Page** allows you to do the following:

- View and change the Business Settings. This would include various demographic information about your business (address, phone numbers, contact names for example).
- 2. View and change the **Account Settings**. This would include various demographic information about your account (location address, mailing address, phone numbers, contacts (add, change, delete), email addresses for example.
- 3. Work on IFTA. This is the menu choice which will enable you to renew your license, order additional decals, request temporary decal permits, file tax returns, make payments, request cancellation of your IFTA license, request refunds of credits accrued, and conduct other business related to your IFTA account. This menu item is where most of your interaction regarding your IFTA account will take place.

WORK ON IFTA

The Work On IFTA page will look similar to the screen shot below:



The **Work on IFTA** page will allow you to select the License Year you would like to work with and will give you a series of menu selections for actions you will be permitted to do. The page automatically defaults to the **current** license year. *Please be advised that accounts that are flagged for delinquent, unfiled, and/or unpaid tax returns will prohibit you from executing certain actions (ordering decals or renewing a license, for example). If your account is flagged, a red notice will be located next to your account name and number at the top left side of the screen. <i>Please contact DRS at (860) 541-3222 to discuss your account if it is flagged.*

Here is a list of the functions users will be able to access if your account is in good standing:

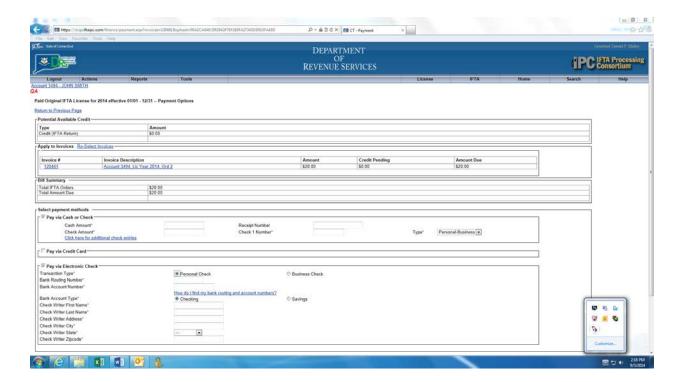
- View License/Decal Orders, Return Information and Return History for their account.
- Start, Edit, File, and Pay for IFTA Returns for their account.
- Start, Edit, File, and Pay for IFTA License Renewals for their account.
- Start, Edit, File, and Pay for IFTA Decal Orders for their account.
- View Payment History.
- Select invoices to pay.
- View Credit Balance.
- Request Refunds.
- Revoke access to a Licensing Agent assigned to their account.

RENEWING YOUR IFTA LICENSE

On or about **November 1** of each year (the exception being 2014) an additional function will be visible for selection on the **current** license year screen. A menu item will be shown for the upcoming new year renewal. For example, on or about November 1, 2015, the 2016 renewal option will become available to all users. The selection will say **Renew License**. By selecting this option, you will be taken to the page where you will be able to enter information to renew your license and order the next year's decals. Certain information about your account will already be filled in for you based on information you provided in the previous license year. For example, if you operated your vehicles using diesel fuel and reported diesel fuel use in the previous year, diesel fuel will be selected. *You may select additional or different fuel types if applicable*. You must enter the **number of vehicles** needing decals and also enter whether or not you have **bulk storage of fuel**. Once you have entered that information, select the **Save and Calculate Fees** button.

After selecting Save and Calculate Fees you will be taken to the In Progress Renewal IFTA License...Confirm Order Submission page. As with original licenses, a decal order is automatically generated. Click the File button to file the renewal. This will take you to the Filed, Not Paid Renewal IFTA License page. Select the invoice you wish to pay (Renewals will be labeled with the License Year and an Order Number of "0"). For example, the invoice for a 2015 IFTA Renewal will say the following "Account (Your Account Number), Lic Year 2015, Ord 0". Click on either "Pay" or Pay Selected Invoices (if you clicked the checkbox next to the renewal invoice).

The screen shot below illustrates what the payments page will look like when you are redirected to pay for your renewal. Since we are accepting the payment by electronic means, the sample page below shows what the fields will look like to enable you to pay using an electronic check.



Once you have entered the payment information, please click on the button "Process Payment". Once the payment has been accepted and processed you will be redirected to a page where you may print a receipt for your payment. DRS will receive correspondence through an overnight transaction which will assign the specific decal set(s) to you. Your decals and license will then be mailed to you by DRS. Please be advised that for your safety and confidentiality your bank routing and bank account numbers must be entered every time you are making a payment. DRS does not store this information.

2015 IFTA RENEWALS

On or after **December 8, 2014**, you will be able to access this system to renew your IFTA license for 2015. Accounts in good standing (no delinquent returns or taxes owed) with authorized access to this system (see Getting Started and Creating an Online Account) will be able to renew their license and order their 2015 decals. *Important: Do not remove your 2014 decals or the 2014 license from your qualified motor vehicles until you receive your 2015 license and decals.* Once your online account has been established, renewing every year will be done through this service.

NEW IFTA LICENSEES

If you are registering for the first time as an IFTA licensee in Connecticut, you must first register with DRS as a Connecticut taxpayer. Please visit the DRS website at www.ct.gov/drs and click on the "How Do I?" icon on the banner at the top of the page. Select the menu item "Register a Business" for information about the taxes you may need to be registered for and how to do so. As a first time Connecticut IFTA Licensee, you will need to file form CT-IFTA-2. This form is accessible on the DRS website. A link to the CT IFTA Home Page is provided for you on the "Register a Business" page; click on the link to view the IFTA application. The form may be downloaded for your use. Fill out the form and mail it to the address provided with the amount due for the decals you are ordering. DRS will process your application, mail your license and decals to you, and provide you with the unique IFTA Account Number. Once you receive your license, decals, and unique IFTA Account Number you may apply for online access to your account per the instructions in this guide.

ORDERING ADDITIONAL DECALS

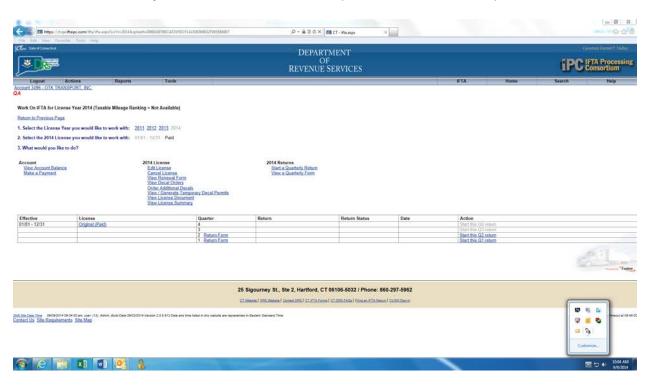
If you are an existing IFTA Licensee in good standing, have online access to the CT IPC IFTA System, and need additional decals for your fleet, you may order the decals through the online system. Use the **Work on IFTA** page and select the menu item **Order Additional Decals**.

FILING AN IFTA RETURN

Filing your return online is easy! This chapter will walk you through the process and will provide you with some handy tips for successfully filing your return. Once your online access is established, you can file original returns on or before the due date, amend returns that have been filed, file returns that have been delinquent, make payments on any IFTA taxes that are due, and request a refund of accumulated IFTA tax credits.

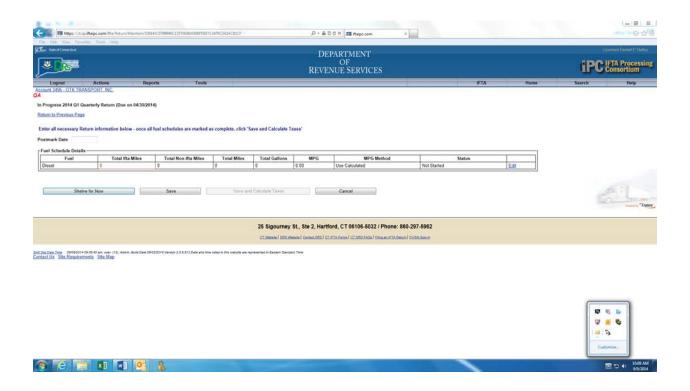
This state of the art system is intuitive and easy to use. The system even allows you to place your return on a "shelf" for completion at a later time. Remember, placing a return on a "shelf" does <u>not</u> mean that the return has been filed with DRS. Failure to complete a return and file it on or before the due date will result in late filing penalties and interest on either unpaid or delinquently paid tax.

To get started, please go to your **User Home Page** and click on **Work on IFTA**. The page will default to the current license year. Returns that are available to file will have a link enabled. The screen shot below shows what you will see in the 2014 year. Remember, returns that are not yet due cannot be viewed (the links are disabled).

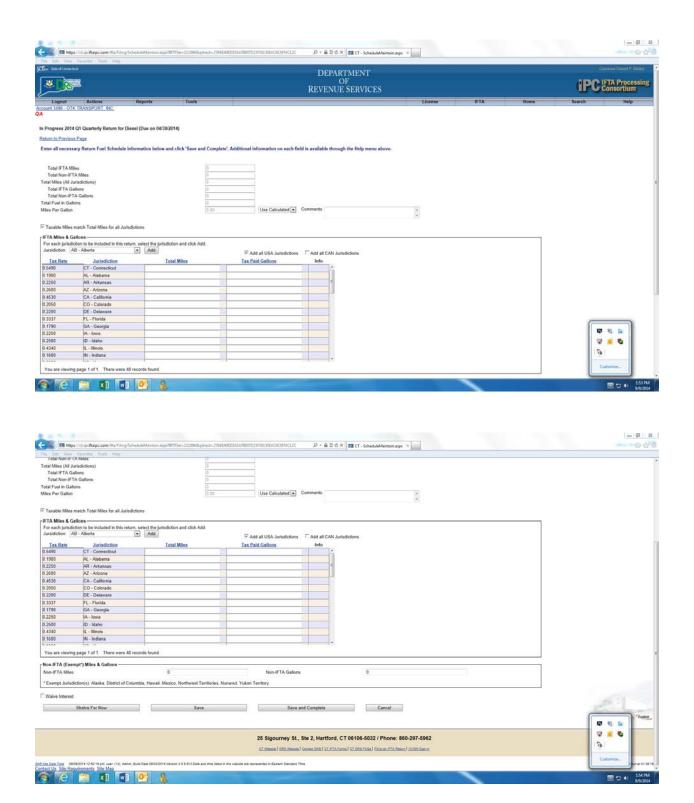


The screen above shows both the first and second quarter 2014 returns as due. There are two different links you can choose from. Either click on "Start a Quarterly Return" or click on the specific return you wish to file (for example, Start This Q1 Return).

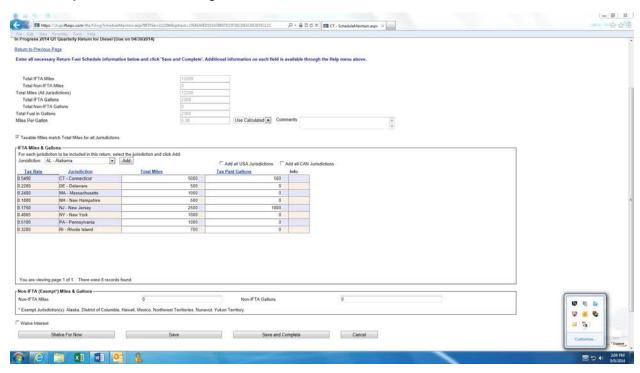
When you click on the link for (as an example) Start This Q1 Return, the following screen appears:



- 1. Click on the link "Edit".
- 2. This will take you to the data entry screen for the return. The data entry screen will look like the two screen shots on the next page.



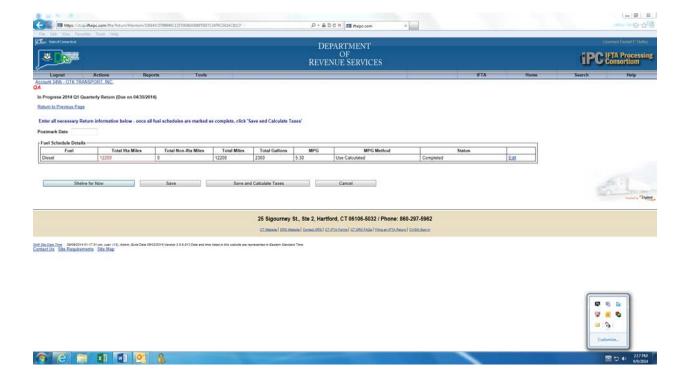
The data entry screen will allow you to enter distance (miles) and fuel information for the quarter you are filing. The top third of the screen is populated based on the information you enter on each jurisdiction line and/or for "Non-IFTA" activity. You can begin populating miles and fuel in the appropriate lines. Below is a screen shot of what the page will look like with data populated in certain jurisdictions, including Connecticut.



With the information entered, you have four (4) choices:

- 1. **Shelve for Now.** This means you have populated the return but have not completed it, calculated taxes or credits due, filed the return, or paid for any taxes due. You may come back to the return at any time to complete it. *Note: This also means the return is not considered filed and received by DRS. If the return is completed after the due date, interest and penalties will apply.*
- 2. **Save.** This saves the data you have entered. The data entry screen remains; you may continue to data enter information. This does not complete or file your return.
- 3. Save and Complete. This is the first step toward completing and filing your return.
- 4. **Cancel.** This will save the data you have entered and returns you to the previous screen. This does not complete or file your return.

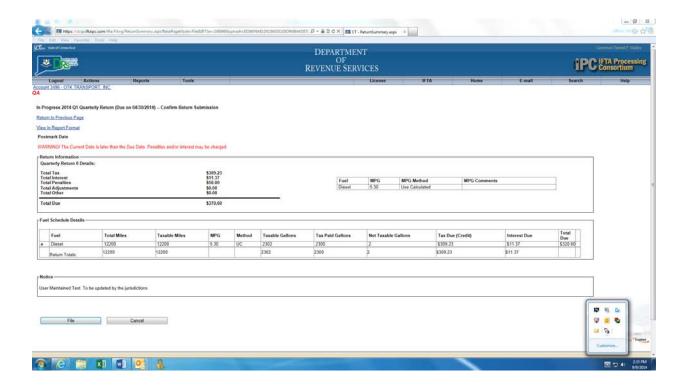
Once you have entered all of the information for your return, select **Save and Complete**. The next page shows the screen you will see when you select **Save and Complete**.



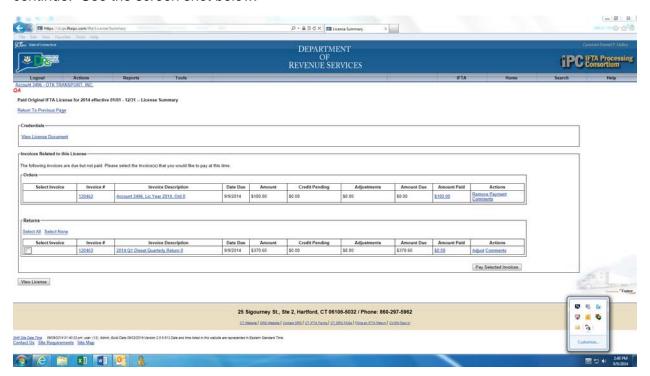
You now have four choices: Shelve for Now, Save, Save and Calculate Taxes, and Cancel.

- 1. **Shelve for Now.** This means you have populated the return but have not completed it, calculated taxes or credits due, filed the return, or paid for any taxes due. You may come back to the return at any time to complete it. *Note: This also means the return is not considered filed and received by DRS. If the return is completed after the due date, interest and penalties will apply.*
- 2. **Save.** This saves the data you have entered and shelves the return. This returns you to the previous page (Work on IFTA Page). This does not complete or file your return. You may go back to work on this return by selecting it as a shelved return.
- 3. **Save and Calculate Taxes.** This will save the data entered and calculate the taxes due each reported jurisdiction and determine a total due. *Note: If the return is being filed after the due date, interest and penalty will also be calculated for you.*
- 4. **Cancel.** This will save the data you have entered and returns you to a screen where you may re-select this return to resume entering information or to file the return. This does not complete or file your return.

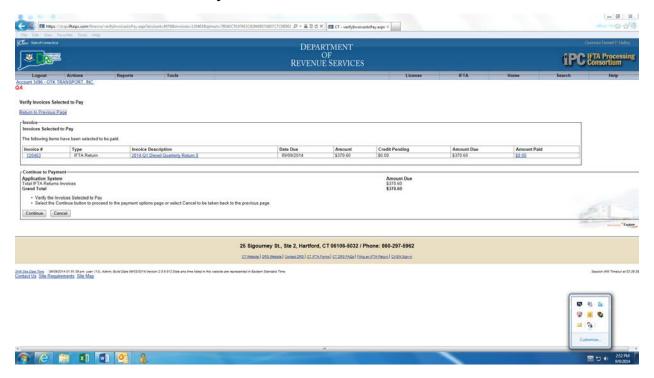
Once you have entered all data and you are ready to begin filing your return, select **Save and Calculate Taxes**. The next page shows the screen that will appear after you select **Save and Calculate Taxes**.



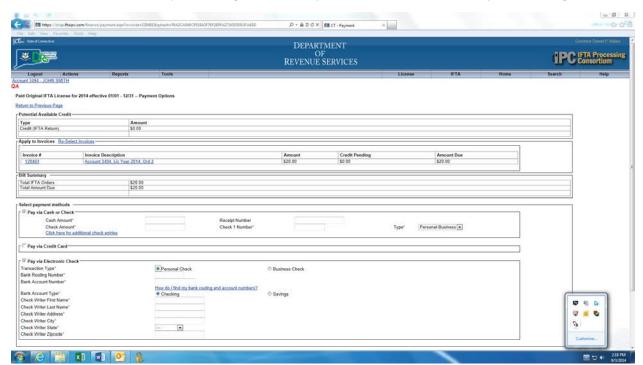
In the example above, a return for the First Quarter of 2014 was being filed. It was filed late; therefore interest and penalties were automatically calculated and added to the amount due. In red font there is a warning that says "Warning: The Current Date is later than the Due Date. Penalties and/or Interest may be charged." At this point the return is not filed. Select "File" to continue. See the screen shot below:



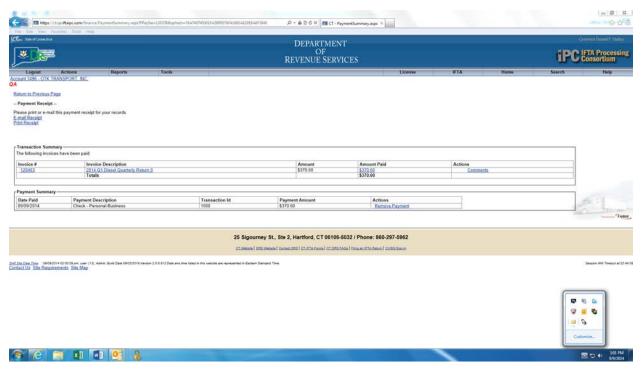
By selecting **File**, you are taken to the screen at the bottom of the previous page. This screen enables you to select the return for payment. At this point, the return has been filed and a filing date has been established. *Please be advised that taxes have not yet been paid.* Select this return and then click on **Pay Selected Invoices**. The screen will now look like this:



Read the instructions. By selecting **Continue**, you will be taken to the **Payments Page**.



The Payments Page will enable you to make your payment electronically. Once you have entered the payment information, please click on the button "Process Payment". Once the payment has been accepted and processed you will be redirected to a page where you may print a receipt for your payment and/or requets an email receipt. Please be advised that for your safety and confidentiality your bank routing and bank account numbers must be entered every time you are making a payment. DRS does not store this information. The screen will look like the following:

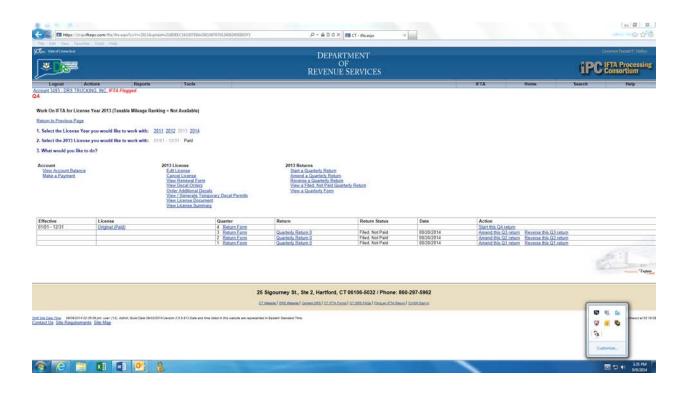


If you have paid the amount due in full and the return is correct, this completes the return filing process. If you did not make payment in full, you will be billed for the balance which may include additional interest and penalties. Please be advised that unpaid taxes may cause an account to become "flagged". A flagged status will prohibit you from ordering additional decals or renewing your license.

USEFUL INFORMATION

FLAGGED ACCOUNTS

As previously noted, an account may become "flagged" if returns have not been filed, taxes have not been paid, or both. Accounts that are flagged are prohibited from ordering additional decals and renewing the IFTA license. An account that is in a flagged status may also become subject to the suspension of the IFTA license which may lead to a revocation hearing. A flagged account receives numerous notifications through multiple media (notices, emails). A flagged account is also identified on each account page in the electronic system. A flagged status is identified by the bold red type next to the account number and name on each page. You can determine what is causing the flag by examining the **Work On IFTA** page. This page shows returns or payments that are still due.



The screen above shows returns for this account either unfiled (4Q2013) or unpaid (1Q, 2Q, and 3Q 2013). The flag will remain until all of these obligations are satisfied. Once all returns have been filed and all taxes, penalties, and interest have been paid, the flag will be removed automatically and the account will return to a status of good standing. If you believe your account has been flagged in error, please call DRS at (860) 541-3222 to discuss what, if anything, needs to be done to restore your account to good standing. If your account has been flagged in error, DRS can clear the flag(s) and restore the account to a status of good standing.

LICENSING AGENTS AND TAX PRACTITIONERS

The CT IPC IFTA System is designed to permit practitioners (with authorization from their clients) to establish an online account, file IFTA taxes, renew licenses, and order additional decals directly on behalf of their clients. The system is further enhanced in that a practitioner need not data enter each and every return separately. Through the use of encrypted technologies and the proper file formatting, a practitioner may upload a single file containing the return information for multiple clients. The system identifies each individual return based on the formatting protocol. An authorized practitioner may also use the system to pay IFTA taxes on behalf of clients, renew IFTA licenses, and order additional decals. The licensee is further protected with the authority to remove a practitioner's ability to "Work On IFTA" if the practitioner is no longer authorized to do so.

If you are an IFTA Licensee and wish to have your tax practitioner or licensing agent authorized to file returns in your behalf or wish to grant access to your IFTA account with DRS through this online environment, you must first submit *Form LGL-001* to DRS authorizing us discuss your account with your practitioner. The Power of Attorney Form (Form LGL-001) can be downloaded from the DRS website at www.ct.gov/drs. Click on the tab "Forms", then click on "Miscellaneous Forms", and then "Power of Attorney/Disclosure Forms".

If you are a tax practitioner or a licensing agent representing multiple clients, please have each client file *Form LGL-001* with DRS. Accounts already having an established online account in the CT IPC IFTA System can be modified to authorize a practitioner to access the account to file returns and perform other functions related to IFTA.

Please be advised that DRS must have the proper authorization (Form LGL-001) to grant permission for a practitioner to have access to a taxpayer's (IFTA licensee) account. For more information about setting up authority for a practitioner or licensing agent for your IFTA account or if you are a practitioner seeking authority to access the CT IPC IFTA System, please contact DRS at (860) 541-3222.

ADDING, CHANGING, DELETING CONTACTS

The CT IPC IFTA System permits authorized users to add contacts, change contacts or addresses (including email addresses), or delete contacts through the online program. On the **User Home Page**, you may access the settings for both your **Business** and your **Account**. If you need assistance or have questions, please contact DRS at (860) 541-3222.

CANCELLING A LICENSE

If you need to cancel your IFTA license, you may do so by requesting a cancellation through DRS. You must request the cancellation of your license by writing to DRS and returning the original license and all current year decals that were issued to you. In lieu of returning the license and decals, you may submit a notarized statement attesting to the destruction of the license and decals. Send the request along with the license and decals or notarized statement to: **Department of Revenue Services**, **25 Sigourney Street**, **Suite 2**, **Hartford**, **CT 06106**, **Attention: Walk-In Registration Unit**. Once the license and decals or notarized statement are received by DRS, we will examine your request. You will be liable for any IFTA tax returns and/or taxes that are due until you receive notice from DRS that your IFTA license has been cancelled.

HANDY ADDRESSES AND PHONE NUMBERS

CT IPC IFTA System Address: Web address will be available on December 8th

State of CT website: www.ct.gov

DRS website: www.ct.gov/drs

DRS Questions (email): drs@po.state.ct.us

DRS Excise Tax Unit (IFTA): (860) 541-3222

DRS Registration Unit: (860) 297-4870

DRS Information: (800) 382-9463 (Connecticut calls outside the Greater Hartford calling area)

DRS Information: (860) 297-5962 (from anywhere)

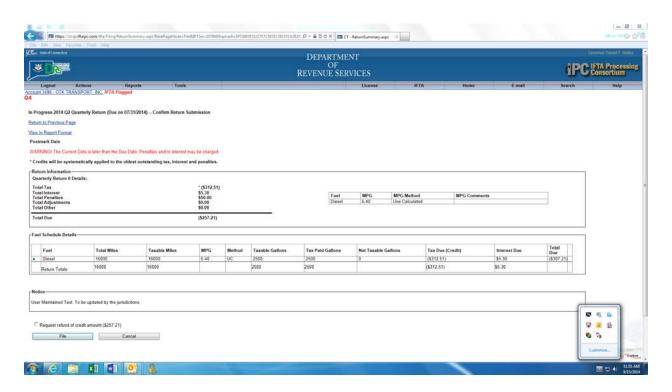
FREQUENTLY ASKED QUESTIONS

- 1. Why is DRS mandating electronic filing of IFTA returns? A: As part of its initiative to streamline the way we do business, DRS is mandating electronic filing. This initiative has already been implemented in other tax areas (sales tax, for example). This state of the art system enables you to file IFTA returns, make payments, renew your IFTA license and decals, order additional decals, and communicate with DRS in a safe, fully encrypted environment.
- 2. I don't own a computer. What should I do? A: There are several ways you can still file your IFTA tax return electronically. Public libraries with access to computers and the Internet can provide access for you to file provided you have a User Account authorizing you to access your IFTA account on the CT IFTA IPC System. You may also come in to a DRS office and our staff will gladly assist you in filing your return (you will need all of the information related to your mileage and fuel for the reporting period and your bank routing and bank account numbers to enable you to pay for any tax that is due).
- 3. Can I still receive and file a paper tax return? A: DRS will not be mailing IFTA tax returns to licensees. An IFTA licensee may request a waiver of the electronic filing and payment requirements for reasons of undue hardship. Please refer to Policy Statement PS 2011(3) Requests for Waiver of Electronic Filing and Electronic Payment Requirements and Form DRS-EWVR for more information. The Policy Statement and the Form may be accessed by visiting the DRS website at www.ct.gov/drs.
- 4. Will I still receive a renewal in the mail? A: DRS will not be mailing renewal applications to licensees. A licensee in good standing (no delinquent returns or taxes owed) may renew online through the CT IPC IFTA System website at https://ct.iftaipc.com. For 2014 only, this website will be available beginning on December 8, 2014. For all other years, the online renewal application will be available on or after November 1 of each year.
- 5. How long will it take for me to receive my license and decals? A: When you renew online, DRS will receive notification that you have applied for your renewal and have made full payment for the decals. DRS will then review your online renewal request; licensees in good standing can expect to receive their license and decals within one week to ten days after DRS receives notification of the renewal request.
- 6. I need additional decals. How do I request them? A: You may request additional decals through the CT IPC IFTA System website at https://ct.iftaipc.com. If you have an online account established, login and go to the Work on IFTA page. Select "Order Additional Decals" and follow the instructions.

- 7. I created an online account, accessed my account, and the page says my account is "IFTA Flagged". Why is my account flagged, and what must I do to be able to return to a status of "good standing"? A: IFTA accounts are flagged for various reasons. The most common reasons are due to unfiled tax returns, taxes owed, or both. DRS sends out notifications of delinquencies (unfiled tax returns) and billing notices for taxes due. You must satisfy those obligations before the "flag" is removed and your account is restored to a status of good standing. The CT IPC IFTA System is designed to be interactive; if you look at the Work on IFTA page and click on a specific license year (2014, for example), the bottom third of the page will show what returns have been filed, what returns are due, whether the return can be amended, and what the status of each return is. If you cannot determine what you need to do to return your account to a status of good standing, contact DRS at (860) 541-3222.
- 8. I no longer need an IFTA license. How do I cancel my account? A: You may cancel your IFTA account at any time. You must request the cancellation of your license by writing to DRS and returning the original license and all current year decals that were issued to you. In lieu of returning the license and decals, you may submit a notarized statement attesting to the destruction of the license and decals. Send the request along with the license and decals or notarized statement to: Department of Revenue Services, 25 Sigourney Street, Suite 2, Hartford, CT 06106, Attention: Walk-In Registration Unit. Once the license and decals or notarized statement are received by DRS, we will examine your request. You will be liable for any IFTA tax returns and/or taxes that are due until you receive notice from DRS that your IFTA license has been cancelled.
- 9. I just purchased a new truck that qualifies for IFTA and I need to begin using this truck right away. What should I do? A: You will need to order additional decals to permanently affix to your truck, however DRS can issue a licensee in good standing a Temporary Decal Permit which is good for thirty (30) days. This will enable you to use your truck immediately. Use the Work on IFTA page to request Temporary Decal Permits. If you need the permit immediately or need assistance, please call DRS at (860) 297-4870. You may also come in to the DRS office at 25 Sigourney Street in Hartford, Walk-In Registration Unit to get a Temporary Decal Permit.
- 10. I understand that DRS is requiring electronic return filing for IFTA. Can I mail DRS a check in payment of the taxes I owe? A: DRS is also requiring electronic payments for IFTA taxes owed. DRS does not store or retain banking information; you will be required to enter your banking information each time you make a payment through the CT IPC IFTA System. If you do send a check, DRS will take the bank routing number and account number and turn your check into an electronic payment. Please be advised that any check that is sent to DRS must be sent timely to avoid additional interest on the taxes that are due.

- **11. Can I still file IFTA tax returns even though my IFTA account is flagged? A:** Yes. You may continue to file returns that are due and make payments on your IFTA account. When all returns have been filed and all taxes have been paid, the flag will be removed.
- 12. I have an IFTA account and I am on a payment plan with DRS for IFTA taxes due. Should my account be flagged? A: Accounts on a payment plan (provided the terms of that plan are being met) should not be flagged. Please call DRS at (860) 541-3222 to discuss your account status.
- 13. I am trying to file my IFTA return online. My miles per gallon factor is 15.00. The system will not validate or accept my return. I get an error message in red typeface. Why, and what should I do? A: The MPG you reported exceeds a maximum threshold for most commercial motor vehicles that are subject to IFTA. Please check the data you assembled to file your return to determine if you may have made an error. If you believe the MPG is correct, please call DRS at (860) 541-3222 to discuss this. If it is determined that your MPG is correct, DRS can override the threshold to accept the MPG you wish to report.
- 14. I am filing my IFTA return online and have reported my operations in Connecticut, New Jersey, Massachusetts, and Rhode Island. The system will not allow me to file the return; why? A: You may have noticed an error message in red typeface that says (for example) "Connecticut is not contiguous to New Jersey." The CT IPC IFTA System operates on smart technologies that include a geographic check to ensure that jurisdictions reported maintain geographic continuity. In the example given, the state of New York is missing. Once you make the correction, and all other fields are properly validated, the system will allow you to proceed with filing the return and making the proper payment.
- 15. I am filing my IFTA return online and need to stop entering data to attend to other business. Will I lose all of the information I entered to this point? A: No, not if you select the option "Shelve for Now". This selection will place your return into a pending status that can be completed at any time. Remember, a status of "shelved" does not mean the return has been filed; your return is still due on or before the due date.
- 16. I would like to have my accountant file my IFTA returns online for me. What should I do? A: Accountants and other tax practitioners may file returns and conduct other business related to IFTA accounts online with the proper authorization. As a Connecticut taxpayer your tax information is held confidential and DRS takes the responsibility to protect your information very seriously. In fact, it's the law! You may, however, authorize an accountant or other practitioner to file on your behalf. To do so, file Form LGL-001 (Power of Attorney) with DRS. DRS can then assist you and your practitioner in setting up the proper credentials to enable returns and other IFTA business to be transacted through your practitioner. For more information, call DRS at (860) 541-3222.

- 17. I set up my online IFTA account and included several key personnel in my business as contacts. One of these employees recently retired. I do not wish to allow this person access to my IFTA account. What should I do? A: The CT IPC IFTA System allows you to add, delete, or change information related to both your business and your account. By accessing either the Business Settings or Account Settings through the User Home Page you will be able to view this person as a contact and you will have the option to delete this person as a contact. By doing so, this person can no longer access your IFTA account. For more information or for assistance, please call DRS at (860) 541-3222.
- 18. I need to change my address. What do I do? A: You can change your address through the online system by accessing both the Business Settings and Account Settings pages through the User Home Page. You must have a physical address in Connecticut. This does not affect mailing addresses. If you no longer have a valid Connecticut physical address, you no longer qualify to have Connecticut as your IFTA base jurisdiction.
- 19. I have filed my return and the result is a credit. I would like to have the credit refunded to me. What do I have to do? A: The screen shot below shows an example of a credit return. Please note the option to request a refund of the credit amount. By selecting the checkbox, DRS will be notified that you have requested a refund. DRS will examine your request and any amount that is determined to be refundable will be sent to you. Please be advised that any taxes you owe DRS may be offset against your IFTA credit to reduce all or part of that credit.



- 20. My IFTA return results in a credit. Do I have to request a refund? A: No. Credits may be carried over for eight (8) consecutive quarters before they expire. Therefore, you may allow the credits to carry over to the next reporting period to be used against any net tax due you may owe in the future. Once again, credits expire after eight quarters have passed since the due date of the return in which the credit occurred. Questions related to credits and refunds should be directed to DRS at (860) 541-3222.
- 21. I am working on my IFTA account online. I see several asterisks (*) in red type. What do these mean? A: Items or fields accompanied with a red asterisk (*) must be filled in. Certain fields and information must be populated before the system will permit you to go further. This includes setting up an account, establishing contacts, ordering decals, renewing licenses, filing returns, and making payments.
- 22. I entered data in the required fields and a red "x" mark appears next to certain entries I made. What are these and what should I do? A: Required fields left blank or errors made in a field will result in a red "x" mark placed next to the blank field or error. Once a correct entry has been made the red "x" mark will disappear and you be allowed to continue. For example, if you fail to enter a valid Connecticut physical address, you will be advised that this is an error.
- 23. I am trying to file my IFTA return and have several questions. What should I do?
 A: The CT IPC IFTA System permits authorized licensees and DRS personnel to view and examine accounts, returns, payments, bills, and other business information related to an IFTA account in a real time, simultaneous fashion. While all actions (filing returns, making payments, changing account or business information, etc.) are subject to specific and detailed security requirements established by DRS, the basic viewing functions permit licensees and DRS to view the same screens at the same time. When you call DRS, our representative will be able to assist you and answer your questions more efficiently and thoroughly. For more information or for assistance, call DRS at (860) 541-3222.