Required Filing Documentation

Audit Readiness · https://atsfleetmanagement.com/docs/required-filing-documentation/

Description

Required Filing Documentation consists of all records, reports, calculations, and supporting documents used to prepare and submit IFTA returns. These records provide the audit trail necessary to support tax calculations, mileage allocations, fuel tax credits, amendments, and filing history. Proper filing documentation is critical during an audit because auditors frequently begin their review with the actual returns that were submitted.

Why Filing Documentation Is Important

- Supports quarterly IFTA returns
- Verifies tax calculations
- Documents fuel tax credits
- Supports amended returns
- Reduces audit risk
- Improves compliance readiness

Required Filing Records

✔ Quarterly IFTA Returns

✔ Amended Returns

✔ Filing Confirmations

✔ Tax Calculation Worksheets

✔ Credit Carryover Documentation

✔ State Mileage Reports

✔ Fuel Summary Reports

✔ Exception Reports

Quarterly Filing Documentation

Maintain copies of every quarterly filing including all supporting reports used to generate the return. Filings should reconcile directly to reported mileage and fuel totals.

Tax Calculation Documentation

Maintain all calculation worksheets used to determine:

- Tax Due
- Tax Credits
- Jurisdiction Allocations
- Fuel Tax Liabilities

Amended Return Documentation

Every amendment should include:

- Reason for Amendment
- Supporting Documentation
- Adjustment Records
- Revised Calculations

Common Filing Documentation Problems

- Missing filing confirmations
- Unsupported amendments
- Missing calculation worksheets
- Inconsistent tax totals
- Incomplete supporting records

Best Practices

- Retain copies of all returns
- Maintain calculation worksheets
- Document amendments thoroughly
- Reconcile reports before filing
- Store all records electronically

Warning Signs

Repeated amendments

Missing filing confirmations

Unsupported credits

Unexplained tax changes

Unresolved exceptions

Missing supporting reports

Filing Documentation Audit Checklist

✔ All quarterly returns retained

✔ Filing confirmations available

✔ Calculations documented

✔ Credits supported

✔ Amendments documented

✔ Reports reconciled

✔ Exception Reports reviewed

How Advanced IFTA Helps

Advanced IFTA maintains:

✔ Filing History

✔ Tax Calculations

✔ Exception Reporting

✔ Adjustment Tracking

✔ Audit Documentation

✔ State Mileage Summaries

✔ Fuel Reporting

Recommended Actions

1. Retain every quarterly filing.
2. Maintain filing confirmations.
3. Document all amendments.
4. Reconcile reports before filing.
5. Review Exception Reports quarterly.
6. Retain records for at least four years.

Related Articles

- Understanding IFTA Audits
- What Auditors Look For
- Audit Readiness Checklist
- Required Mileage Documentation
- Required Fuel Documentation

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