

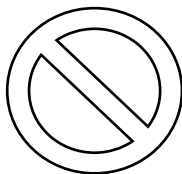
Taxpayer Access Point Step-By-Step Introduction

IFTA Accounts

What to Know Before You Begin:

TAP allows you access to your IFTA, SFU, and IRP registration accounts to file returns and submit payments. You must have finalized your initial registration with the Motor Carrier Division before access to your accounts through TAP may be granted. You will need the following information to set up access to an IFTA account in TAP:

- FEIN (Federal Employer Identification Number)
- IFTA account number (#####-###-IFT, provided by Motor Carrier Division)
- Zip Code associated with IFTA account
- Refund or Tax Due from most recent IFTA return (Box 7i)



*Do not use your browser's back or forward buttons while logged into TAP. Please use the links provided on each TAP screen to navigate.
Abuse of TAP privileges may result in the revocation of TAP access.*

Gaining Access to TAP:

Log on to <http://tap.tax.utah.gov> and click the "Log In" link. You will arrive at the main login page. Click on "Signup for Web Access" to arrive at the application screen. Fill in all necessary information to create your TAP logon. At the bottom of the screen, be sure to indicate that you wish to add access to an account at this time. You will now be required to enter the above-mentioned information as a security measure in order to gain access to your account.

After submitting your application for TAP access, you will receive an email with the authorization code you will need for your first time logging into TAP. Self-plating and Reporting Agent (3rd party) account access will require additional verification through the Motor Carrier Division.

My Summary:

From this screen, you can access each account you have set up for TAP access. You can also see the outstanding balance for each account. Through the "My Profile" link you may change your logon information, cancel your online access, and manage additional logons for other authorized users. The "View Mail" link allows you to view letters and invoices generated by the Utah State Tax Commission for any of the accounts you have access to. "Request" allows you to file certain requests, such as a penalty waiver, that may apply to your accounts. A "Pending Requests" link will show applications or payments that have been submitted but not yet processed by the USTC. IRP applications should be processed almost immediately, and all payments and IFTA/SFU applications should be processed overnight.

IFTA Account Summary:

After clicking the link to your IFTA account from the My Summary page, you arrive at the Account Summary. You will find here a list of all valid IFTA periods and filed returns, returns that require attention, as well as information about the tax, penalty, interest, and payments for these returns. You may request closure of the account, make a payment, file a return, or make another request from this screen. It is important to note that changes to the addresses on this page apply only to the IFTA account, and will not affect the addresses associated with the taxpayer or other accounts belonging to the taxpayer.

Submitting an IFTA Payment:

Due to the nature of the IFTA and IRP agreements, the only acceptable payment types are cash, check, or money order. For this reason, payments made through TAP must come from an active bank account. You will need to know your bank's nine-digit routing number as well as your bank account number.

IFTA payments may be made by either clicking the "Pay" link corresponding to a specific period, or by clicking the "Make a Payment" link, both found on the IFTA Account Summary page. Please note the difference in payment categories. Account payments will be applied to any debts on the account, starting with the oldest debt on the account. Period payments will apply to any debts within the selected period. Return payments will apply only to the selected quarterly return. Audit

payments will apply only to the selected period for an audit case. Decal payments will apply only to renewals and additional decal requests within the selected period.

While you may submit a return without immediately paying any tax due, the return payment is required by the due date. TAP payments will apply to any debt due on your account, whether the return was filed on TAP or on a paper copy submitted directly to the USTC. Tax due, penalty, and interest are included in debts that can be paid on TAP. Decal payments, including payments for renewals, are due at the time of the request.

After selecting the appropriate payment category and period, you will be required to enter the payment amount, the date you wish the payment to take effect, and your bank routing and account information. The Bank ACH Debit is the only acceptable payment type for IFTA and IRP payments on TAP. You may save this information if you wish to save time on future payments.

For security reasons, you will be required to enter your password before submitting any payments.

Filing a Quarterly IFTA Return:

From the IFTA Account Summary page, click on the "File a Return" link. You will be required to select the period for which you are filing. After selecting the period you will be shown a list of available returns to file: IFTA License/Renewal or IFT Return 1990+ (meaning returns from the year 1990 to present). If the return has been filed, a "View Return" link will show, allowing you to view the information reported on that return. If the return has not been filed, a "File Now" link will show next to its name. Clicking the "File Now" link will open the return and allow you to enter all the information you would have on your paper return. The numbered lines on the TAP return correspond directly to the numbered items on your paper return.

Begin by clicking the "4. Fuel Summary" link. You will be taken to another screen to enter the total miles and gallons in order to calculate the MPG (Miles per Gallon) that will be used for other calculations on the return. After entering these figures, click the "Return to Main Page" button. The MPG will calculate automatically, and you can view the MPG by clicking again on the Fuel Summary link.

Next, click the "5. IFTA and Utah Fuel Tax (Jurisdiction Detail)" link. Here, you will enter each jurisdiction's information as on the paper return. The only fields you need to supply information for after entering the jurisdiction abbreviation and fuel type are "Total Miles in Jurisdiction," "Taxable Miles in Jurisdiction," and "Fuel Tax-Paid Gallons." TAP will automatically calculate all other fields, including tax and interest, upon clicking the "Add" link in the last field for the jurisdiction. After entering all necessary details, click the "Return to Main Page" button.

You will now need to enter the Tax Due and Total Due before you can submit the return. The Schedules A and B may be accessed, if necessary, by clicking the corresponding "9. Utah Sales Tax Due" or "10. Exempt Fuel Credit" links. Zero returns may be filed by clicking the "No Operation This Period" checkbox. You may also cancel your IFTA license by clicking that checkbox.

After you click "Next," you will see a summary of your return. Please review it carefully before submitting, and when ready, click "Submit." For security reasons, you will be required to enter your password.

Filing an Annual IFTA Renewal:

When filing an annual renewal, you must submit the IFTA License/Renewal for the 31-Dec period of the year for which you are renewing. For example, if you are renewing for 2010, you would select the renewal for the 31-Dec-2010 period. You may have to create this period if it does not exist by typing the date in the search box.

After selecting the IFTA License/Renewal in the correct period, you are brought to the renewal screen. Here you may enter the number of decal sets needed. You may also cancel your IFTA license by checking the corresponding box and entering the date you ceased operations.

After you click "Next," you will see a summary of your renewal. Please review it carefully before submitting, and when ready, click "Submit." For security reasons, you will be required to enter your password.

Requesting Additional IFTA Decals:

When you request additional decals throughout the year, you are amending your last renewal. To do this, click on the "Return List" link next to the 31-Dec period of the current year. Select the "View Return" link next to the IFTA License/Renewal. A summary of your renewal is displayed, and an "Additional Decals" button appears. After clicking this button, you will simply be required to enter the number of additional decals needed and submit the request. For security reasons, you will be required to enter your password.