

CHAPTER 7

ASSESSMENTS FOR FAILURE TO FILE RETURNS

When the licensee fails, neglects or refuses to file an IFTA quarterly tax return or a corrected return when required, RAD must assess the licensee for the tax delinquency, including penalty and interest. This assessment is based on the best information available, including, but not limited to, the licensee's filing history. In the absence of adequate returns, a standard of four (4) miles per gallon may be used to determine fuel consumption and miles or kilometers traveled in each jurisdiction.

The burden of proof is on the licensee to show that the calculated assessment is incorrect.