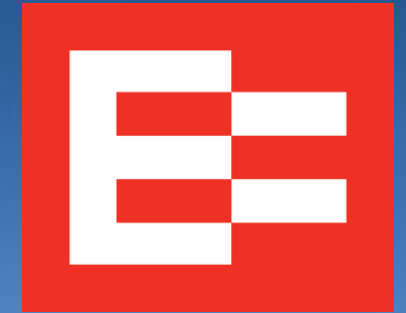


EROAD

Off Highway Fuel Usage Reporting: A Closer Look

September 7, 2016 v1-0

eroad.com



Going Electronic with EROAD



- EROAD is your **complete technology partner** that offers a fully integrated technology, tax, and services solution that is highly accurate and intuitive.
- We're here to **help you modernize your business** and take advantage of technology that can help deliver demonstrable administrative savings by making the transition to telematics.
- EROAD's integrated solution delivers improved tax, ELD compliance and commercial outcomes can, and should, provide a **high return on your investment**.
- Industry-leading 99.98% service uptime.
- Over 200 EROADers work globally; our North American HQ based in Tualatin, OR.
- EROAD's team are **experts** in their field, highly qualified, and very experienced in technology and security, SaaS infrastructure, the transport industry, and the public sector.
- EROAD has built its solution platform from the ground up to meet the highest performance, security and financial standards required to support and help you achieve compliance regulations with a **high degree of confidence**.

"Our goal is to offer flexible and powerful solutions based on our innovative technology to assist in the creation of a transport sector that is responsive to the evolving needs of business, government and the wider community"

Compliance Regulations: Tax



- EROAD was the first company to develop a government-approved electronic tax record keeping and management solution in North America.
 - EROAD uses mileage records generated by our patented technology, validated and approved by the Oregon Secretary of State Audit Office.

We found that the EROAD system accurately and reliably captures and calculates Oregon weight-mile tax information from commercial motor carriers. We also found the company provides a secure and stable environment for transmitting, processing, and storing motor carrier weight-mile tax information. One other component, an ODOT interface to automatically receive weight-mile tax reports and electronic payments, is still under development by ODOT.

Secretary of State Audit Report

Kate Brown, Secretary of State
Gary Blackmer, Director, Audits Division



ODOT: Automating Weight-Mile Tax Collections Can Benefit the State and Commercial Motor Carriers

Summary

The Motor Carrier Transportation Division (division) of the Oregon Department of Transportation (ODOT) is responsible for registering commercial vehicles weighing more than 26,000 pounds, and administering Oregon's weight-mile tax for these vehicles. Recently, the division has focused significant effort on identifying automated systems to help motor carriers prepare and report weight-mile tax returns.

In 2012, a New Zealand company called EROAD, Inc. (EROAD) approached ODOT and Oregon motor carriers with its product. EROAD's system uses a global positioning device and cellular technology to capture and transmit operating data from trucks to a web-based computer application. This application generates weight-mile tax records, calculates taxes owed, and could eventually allow online payments by the trucking firms. ODOT management requested that the Audits Division conduct an objective review of a pilot test of the EROAD system that involved 30 trucks driven about 300,000 miles during two months.

We found that the EROAD system accurately and reliably captures and calculates Oregon weight-mile tax information from commercial motor carriers. We also found the company provides a secure and stable environment for transmitting, processing, and storing motor carrier weight-mile tax information. One other component, an ODOT interface to automatically receive weight-mile tax reports and electronic payments, is still under development by ODOT.

How it Works...



- Our in-vehicle hardware, the Ehubo, measures distance traveled with a high degree of accuracy, and captures location, route, and operational data.
- The Ehubo records, stores and continuously transmits encrypted data to the web-based application called Depot, where users access information and services online.
- EROAD's rapid ping rate, a powerful mapping engine, and a sophisticated geofence tool supports accurate, reliable, and auditable distance record keeping for tax purposes.
- Using the information above, our tax solution displays and reports distance and location traveled by vehicles, calculates taxes owed, and generates supporting records.
- As part of the tax solution, we currently provide customers with the ability to easily manage their IFTA, IRP, and Oregon WMT/RUAF needs and meet the record keeping requirements for electronic systems.

EROAD Tax Advantages



- By leveraging the technology in place, EROAD has been able to provide customers with additional tax benefits and savings with the following features incorporated into our tax solution:
 - Automatic Exempt Mile calculations for IFTA and OR WMT/RUAF
 - Easily change weight/axle combinations for OR WMT/RUAF
 - Save on administration time for completing and filing tax returns
 - Electronic filing options for monthly OR WMT and OR RUAF returns
 - Gain confidence in your filed tax returns
- In addition to supporting highly accurate IFTA, IRP, and OR WMT/RUAF reporting and the advantages described above, we also now provide the Off Highway Fuel Usage Report as an out of the box feature that is very generic and can be used for many purposes, such as filing an off highway fuel usage refund claim.

Off Highway Fuel Usage Report



What is the Off Highway Fuel Usage Report?



- The Off Highway Fuel Usage Report uses a powerful, built-in mapping solution that automatically identifies off highway miles and categorizes them by road type: private, off road, toll road, construction site, and forestry roads.
- Using the vehicle's MPG, the report automatically calculates and displays the number of gallons consumed off highway on a per vehicle basis.

Jurisdiction	Vehicle	Fuel Type	Total Distance (mi)	Highway (mi)	Off Highway (mi)	Average Vehicle MPG	Off Highway Fuel Used (gal)
California (CA)			1,741	1,737	4		
Idaho (ID)			264	264	0		
Nevada (NV)			1,907	1,904	3		
Oregon (OR)			9,029	8,967	62		
	150	Diesel	2,038	2,031	7	10.10	1
	152	Diesel	1	0	1	0.00	0
Washington (WA)			2,062	2,050	12		

Why do I need it?



- Manually recording and reporting where fuel is used can be time consuming, cumbersome, and often inaccurate, which makes it a less than desirable option for you to claim refunds available in jurisdictions your fleet has travelled in during a specified time period, such as quarterly or annually.
- There are many types of jurisdictional refund processes available for fuel tax that a motor carrier can claim, such as for fuel consumed off highway.
- Each jurisdiction can offer its own fuel tax refunds and these vary based upon the type of fuel used, type of equipment used, and the type of road travelled on.
- EROAD has now automated this process to help you maximize the opportunity for the recovery of motor fuel tax by using our Off Highway Fuel Usage Report.
- The Off Highway Fuel Usage Report displays the total number of off highway miles per jurisdiction so that you can make better business decisions about which off highway refund claims to file.

Off Highway Fuel Usage Report Advantages



1. Simplifies and expedites the refund claim process by allowing you to view and extract off highway information with any filters applied
2. Automatically processes vehicle trip information to capture off highway miles and calculates the off highway fuel consumed by road type category using the information provided in EROAD's fuel transaction management feature
3. Quickly fill out and file multiple jurisdictional refund claim types with minimal, manual effort
4. Generate the individual off highway trip report needed for record keeping and audit purposes
5. Drill down to the individual trip details for a vehicle directly from the Off Highway Fuel Usage Report

What Does it Look Like?



- By default, when accessing the report, all off highway data is grouped by jurisdiction and is displayed per month for all vehicles and all off highway areas.
- This allows you to immediately see which jurisdictions have accumulated the most off highway travel to make better business decisions about which potential refund claims to file.

Off Highway Fuel Usage Report

Monthly
July 1-15, 2016

Vehicles: All Vehicles

Jurisdiction: All Jurisdictions

Off Highway Areas: All Off Highway Areas

Hide Details Show Details

Jurisdiction	Vehicle	Fuel Type	Total Distance (mi)	Highway (mi)	Off Highway (mi)	Average Vehicle MPG	Off Highway Fuel Used (gal)
Arizona (AZ)			8	8	0		
California (CA)			3,499	3,490	9		
Idaho (ID)			955	952	3		
Nevada (NV)			3,898	3,888	10		
Oregon (OR)			16,298	16,142	156		
Washington (WA)			5,897	5,852	45		

Useful Filters



- A wide range of filtering options are accessible to support record keeping requirements and to maximize any available refund claims across jurisdictions. Some of the filtering options include:
 - Choosing the date range – jurisdictions can offer off highway refunds once a certain dollar amount is reached, or based on the statute of limitations of the fuel purchase, or have specific reporting periods (e.g. monthly or quarterly).
 - Selecting a specific road type category – displays off highway data for only miles with a specific road type category, as some jurisdictions may allow a refund claim for all of the road type categories or for a sub-set of them.
 - Viewing specific types of vehicles – the type of vehicle that can qualify for off highway refunds varies across jurisdictions, so choosing which vehicles to include in the report allows customers to view data for only those types of vehicles that may be privy to the refund available (i.e. those jurisdictions with a separate IFTA exempt refund claim process).

Additional Detail



- With a simple click of a button, you can expand the Off Highway Fuel Usage Report to see specific off highway information for each vehicle that has accumulated off highway travel for a given jurisdiction, such as average vehicle MPG and the fuel consumed off highway.

Jurisdiction	Vehicle	Fuel Type	Total Distance (mi)	Highway (mi)	Off Highway (mi)	Average Vehicle MPG	Off Highway Fuel Used (gal)
California (CA)			1,741	1,737	4		
Idaho (ID)			264	264	0		
Nevada (NV)			1,907	1,904	3		
Oregon (OR)			9,029	8,967	62		
	John	Diesel	2,038	2,031	7	10.10	1
	Wayne	Diesel	1	0	1	0.00	0
Washington (WA)			2,062	2,050	12		

Additional Detail



- Not only does this provide the information for each vehicle, but also gives you the ability to see the individual off highway trips by clicking on the [link](#), which provides a vehicle's individual trip details needed for record keeping and auditing purposes.

Off Highway Fuel Usage Report Tools ▾

Monthly Vehicles: All Vehicles Jurisdiction: All Jurisdictions Off Highway Areas: All Off Highway Areas Hide Details Show Details

July 1-15, 2016

Jurisdiction	Vehicle	Fuel Type	Total Distance (mi)	Highway (mi)	Off Highway (mi)	Average Vehicle MPG	Off Highway Fuel Used (gal)
Idaho (ID)			222	201	21		
	53	Diesel	55	50	5	0.08	63
	55	Diesel	65	58	7	0.10	70
	56	Diesel	18	16	2	0.04	50
	59	Diesel	9	8	1	0.03	33
	61	Diesel	11	11	0	0.01	0
	72	Diesel	64	58	6	0.09	67

Individual Trip Details



- Any filters applied on the report are automatically transferred downstream when navigating to the individual trip details, but you can also change the jurisdiction and off highway area type for the vehicle when on this page without having to go back to the report itself.
- Clicking on an individual trip displays the mapped off highway trip in the right hand panel.
- For each off highway trip, the following are displayed:
 - Trip Distance
 - Jurisdiction
 - Road Type Category
 - Exemption Type
 - Start distance reading, date, timestamp, and location
 - End distance reading, date, timestamp, and location

Individual Trip Details



Off Highway Trip Details

53
July 1, 2016 – July 15, 2016

Jurisdiction: Idaho

Off Highway Areas: All Off Highway Areas

Total Off Highway Miles: **5.23 mi**

Tools

Trip: 0.87 mi	State: Idaho
Road Type	Off Highway - Off Road
Exemption Type	Geofence
Start:	54,899.97 mi 07/01/2016 17:29 Clearwater - Lewiston
End:	54,900.84 mi 07/01/2016 18:13 Clearwater - Lewiston
Trip: 0.87 mi	State: Idaho
Road Type	Off Highway - Off Road
Exemption Type	Geofence
Start:	55,330.51 mi 07/05/2016 17:10 Clearwater - Lewiston
End:	55,331.38 mi 07/05/2016 17:48 Clearwater - Lewiston
Trip: 0.87 mi	State: Idaho
Road Type	Off Highway - Off Road
Exemption Type	Geofence
Start:	55,803.85 mi 07/07/2016 13:34 Clearwater - Lewiston
End:	55,804.72 mi 07/07/2016 14:25 Clearwater - Lewiston
Trip: 0.87 mi	State: Idaho
Road Type	Off Highway - Off Road
Exemption Type	Geofence
Start:	56,233.06 mi 07/08/2016 13:55 Clearwater - Lewiston
End:	56,233.94 mi 07/08/2016 14:41 Clearwater - Lewiston
Trip: 0.87 mi	State: Idaho
Road Type	Off Highway - Off Road
Exemption Type	Geofence
Start:	56,884.08 mi 07/11/2016 16:08 Clearwater - Lewiston
End:	56,884.94 mi 07/11/2016 16:47 Clearwater - Lewiston
Trip: 0.87 mi	State: Idaho
Road Type	Off Highway - Off Road

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Multiple CSV Exports Available to Fit Your Specific Needs



- Off Highway Fuel Usage Report
 - Summary Level Information (default view)

Off Highway Fuel Usage Report				Company:		EROAD
Period: July 1-15, 2016						
				All Jurisdictions		
Jurisdiction	Total Distance (mi)	Highway (mi)	Off Highway (mi)			
Idaho (ID)	222	201	21			
Oregon (OR)	51497	50767	730			
Washington (WA)	31391	30900	491			
Document generated: 07/15/2016 09:32						

- Fleet Detail Information (expanded view)

Off Highway Fuel Usage Report							Company:		EROAD
Period: July 1-15, 2016									
							All Jurisdictions		
Jurisdiction	Vehicle	Vehicle Plate Number	Fuel Type	Total Distance (mi)	Highway (mi)	Off Highway (mi)	Average Vehicle MPG	Off Highway Fuel Used (gal)	
Idaho (ID)				222	201	21			
	53		Diesel	55	50	5	0.08	63	
	55		Diesel	65	58	7	0.1	70	
	56		Diesel	18	16	2	0.04	50	
	59		Diesel	9	8	1	0.03	33	
	61		Diesel	11	11	0	0.01	0	
	72		Diesel	64	58	6	0.09	67	
Oregon (OR)				51497	50767	730			
	48		Diesel	0	0	0	0	0	
	49		Diesel	2287	2255	32	2.14	15	
	50		Diesel	2924	2879	45	3.92	11	
	51		Diesel	2522	2503	19	6.24	3	
	53		Diesel	1063	1044	19	1.5	13	
	54		Diesel	2634	2584	50	3.17	16	
	55		Diesel	1269	1248	21	1.99	11	

Multiple CSV Exports Available to Fit Your Specific Needs



- Individual Vehicle Trip Details (from the link)

Date Range:	July 1, 2016 - July 15, 2016													
Unit #:	53													
Plate:														
Time	Total Off Highway Miles: 5.23 mi													
Entry	Exit	Jurisdiction	Off Highway Area Type	Exemption Type	Off Highway Trip Entry Details				Off Highway Trip Exit Details				Distance	
					Ehubo	Lat	Long	Location	Ehubo	Lat	Long	Location	Fuel Type	mi
7/1/2016 17:29	7/1/2016 18:13	IDAHO	Off Road	Geofence	54899.97	-116.974	46.42321	Clearwater	54900.84	-116.974	46.42324	Clearwater - Lewiston	Diesel	0.87
7/5/2016 17:10	7/5/2016 17:48	IDAHO	Off Road	Geofence	55330.51	-116.974	46.42324	Clearwater	55331.38	-116.974	46.42325	Clearwater - Lewiston	Diesel	0.87
7/7/2016 13:34	7/7/2016 14:25	IDAHO	Off Road	Geofence	55803.85	-116.974	46.42329	Clearwater	55804.72	-116.974	46.42322	Clearwater - Lewiston	Diesel	0.87
7/8/2016 13:55	7/8/2016 14:41	IDAHO	Off Road	Geofence	56233.06	-116.974	46.42323	Clearwater	56233.94	-116.974	46.42324	Clearwater - Lewiston	Diesel	0.87
7/11/2016 16:08	7/11/2016 16:47	IDAHO	Off Road	Geofence	56884.08	-116.974	46.42328	Clearwater	56884.94	-116.974	46.42324	Clearwater - Lewiston	Diesel	0.87
7/12/2016 16:47	7/12/2016 17:20	IDAHO	Off Road	Geofence	57312.07	-116.974	46.42322	Clearwater	57312.95	-116.974	46.42321	Clearwater - Lewiston	Diesel	0.87
Document generated: 07/15/2016 09:29														

Putting it all together...



Example Scenario: California



- An IFTA motor carrier (irrespective of base jurisdiction) cannot claim CA off highway miles on their IFTA return, but are eligible for a refund when filing a separate return with California directly.
 - In this example, because California does not allow for IFTA exemptions, the All Vehicles or All IFTA Vehicles view could be appropriate.
- The Off Highway Fuel Usage Report allows carriers to easily select California from the Jurisdiction dropdown to see only the fuel used off highway within California.
- In California, gated properties, construction sites, forestry road, and off road are eligible to be included on the BOE-770-DU.
 - This means that the customer can select each of the road type categories available to them in the “Off Highway Areas” dropdown except toll road, and use this information to fill out a refund claim.
- The BOE-770-DU must be filed on or before the last day of the calendar month following the period for which the tax is due, so Monthly would be the best choice to view the California off highway data.
 - <https://www.boe.ca.gov/pdf/boe770du.pdf>
- The customer can then use the off highway data to fill out a BOE-770-DU and file a refund claim in California.
- Note: The same scenario can be applied to carries traveling through Nevada. Substitute “MC45” as the form type above when speaking of Nevada.

In Summary



- EROAD is your complete technology partner, our team of experts in their field are eager to help you modernize your business.
- We were the first company to develop a government-approved electronic tax record keeping and management solution in North America.
- We've developed a user friendly Off Highway Fuel Usage Report for our clients to quickly identify and accurately apply for and take advantage of fuel tax refunds.

Questions and Comments



THANK YOU

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