



# **INTERNATIONAL FUEL TAX AGREEMENT (IFTA) CARRIER MANUAL**

**IOWA DEPARTMENT OF TRANSPORTATION  
OFFICE OF VEHICLE & MOTOR CARRIER SERVICES**

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## WHAT IS INTERNATIONAL FUEL TAX AGREEMENT (IFTA)?

IFTA is a base state agreement among all states, (except Alaska and Hawaii) and Canadian provinces (except Northwestern Territories, Nunavut and Yukon) to simplify the reporting of fuel used by motor carriers operating in more than one jurisdiction.

### Do I need IFTA?

If you are based in an IFTA jurisdiction and operate a qualified vehicle in two or more IFTA jurisdictions, you must comply with IFTA laws. Carriers from any IFTA jurisdiction operating in another IFTA jurisdiction must obtain an IFTA license from their base state or purchase a temporary fuel permit for the jurisdiction in which they are operating.

A vehicle is qualified for IFTA if one of the following applies.

1. The vehicle or combination weighs more than 26,000 pounds.
2. The vehicle or combination is registered for more than 26,000 pounds.
3. The power unit has three or more axles.

Vehicles from IFTA jurisdictions that do not meet any of the three criteria are granted full reciprocity when traveling through another IFTA jurisdiction.

**Note:** Recreational vehicles, such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure and not used in connection with any business endeavor, do not require IFTA to travel in or outside of Iowa.

### NEW IFTA LICENSEE

Before a carrier can register through Iowa IFTA, It must be based in Iowa. To obtain an IFTA license the carrier will need to fill out and send in the following documents along with \$10.00 license fee, and 50 cents per each set of two IFTA decals needed. ***All documents and payment must be received in our office prior to processing.***

- IFTA Application - <https://forms.iowadot.gov/FormsMgt/External/441041.pdf>
  - If the applicant needs a 30-day temporary, fill out that portion on the application with the unit number and VIN.
- Signed Record Retention Statement - <https://forms.iowadot.gov/FormsMgt/External/442069.pdf>
- Power of Attorney and Processing Agent Application, if applicable.
  - The Processing Agent Application can be found at: <https://forms.iowadot.gov/FormsMgt/External/442061.pdf>
- Acceptable payment options on a new application are: check, money order, cashier check, credit card, e-check, wire transfer, T-check, EFS, or ComCheck.

The IFTA license must be carried in the vehicle at all times. If there is more than one vehicle, copies of the IFTA license should be made and placed in each vehicle operating under the IFTA license. It is recommended the original IFTA license is kept with the applicants records.

- An IFTA license shall be void if altered.
- Failure to produce an IFTA license and to display the decals may result in the vehicle operator being subject to a citation and being required to purchase a fuel-tax trip permit.
- The IFTA license is valid for the calendar year of Jan. 1 through Dec. 31.
- The new IFTA license must be in the vehicle no later than March 1 of each year.
- IFTA License Number – this is generated by our system and it consists of adding “IA” to the front of the licensee’s Federal Employee Identification Number (FEIN), if available, or Social Security Number (SSN).
  - For security reasons, the Iowa DOT recommends using an FEIN from the Internal Revenue Service (IRS). To obtain an FEIN, go to <https://www.irs.gov/businesses/small-businesses-self-employed/employer-id-numbers-eins>
- Below is a copy of an IFTA License.

IFTA Carrier Manual

### **IMPORTANT IFTA DECAL INFORMATION**

- IFTA decals must be displayed on each vehicle operating under IFTA on both exterior sides of the vehicle cab.
- IFTA decals are valid for the calendar year Jan. 1 through Dec. 31.
- Iowa IFTA decals are 50 cents per set.
- Once renewed, the new IFTA decals must be displayed **no later than March 1** of each year.
- Below is an example of a set of IFTA decals



### **Record-Keeping Requirements**

All IFTA licensees are required to read, understand, sign & date a Record Retention Form and submit it to the Office of Vehicle & Motor Carrier Services, this form is included in the required documentation under [New IFTA Licensee](#).

### **IFTA Tax Returns for the New Licensee**

If an applicant applies for an IFTA account in the middle of a quarter, the applicant must file an IFTA Tax Return for that quarter, even if no miles have been driven during that reporting period, in which you would file a zero report. (Example: An Applicant applies for IFTA May 15, 2016, once the application is processed the licensee must file a 2<sup>nd</sup> quarter IFTA tax return on or before July 31, 2016, because they started their IFTA account in the middle of the 2<sup>nd</sup> quarter).

### **IFTA Tax Return Reporting Quarters**

Reporting Quarter	Due Date	Reporting Quarter	Due Date
1 <sup>st</sup> – Jan. – Mar.	April 30	3 <sup>rd</sup> – July – Sept.	Oct. 31
2 <sup>nd</sup> – April – June	July 31	4 <sup>th</sup> – Oct. – Dec.	Jan. 31

**Note:** If the last day of the month falls on a Saturday, Sunday or legal holiday, the next business day shall be considered the final filing date.

## ALL IFTA LICENSEE'S RESPONSIBILITIES & INFORMATION

### IFTA Renewals

All IFTA licenses must be renewed each year, and the renewal form will be sent out to all **active** IFTA licensee's in Oct. of each year. IFTA renewals must be received or postmarked on or before Dec. 31 of each year to be considered renewed on time.

The IFTA license is valid for the calendar year of Jan. 1 through Dec. 31, and the decals must be displayed on or before the last day of Feb. each year to avoid a citation beginning Mar. 1, however, **decals cannot be displayed until Dec. 1 of each year.**

If the new decals are received any time prior to Jan. 1, the current years decals along with the new decals must be displayed on the vehicle and both years licenses carried in the vehicle.

Temporary permits are not issued on IFTA renewals.

### IFTA Tax Returns

All IFTA licensees must file a quarterly tax return. Reminder post cards will be sent to all active IFTA licensees each quarter with deadline information for that quarter. To see a chart for quarterly filing deadlines, see [IFTA Tax Return Reporting Quarters](#).

IFTA quarterly tax returns are required to be filed on time even if no operations were conducted during the reporting period as a zero report. Actual Iowa miles and fuel purchases must be reported, even if there is no out-of-state activity.

In order for an IFTA quarterly tax return to be considered timely, it must be filed **and** paid on or before the due date for the quarter being reported.

### MEASUREMENT CONVERSIONS

All IFTA licensees are required to report based on the United States measurements.

Conversion rates are:

1 liter = 2642 gallons                      1 kilometer = 62137 miles

Tax rates, exemptions, and metric conversion tables can be found at [www.iftach.org](http://www.iftach.org).

### BLENDED FUEL/BIODIESEL ON IFTA TAX RETURNS

As of July 1, 2015 a fuel distribution percentage formula was established for diesel fuel and biodiesel blended fuel classified as B11 or higher.

Biodiesel blended fuel classified as B10 and lower will be reported and taxed as diesel.

Biodiesel blended fuel classified as B11 or higher will be reported and taxed as biodiesel.

### BULK FUEL ON IFTA TAX RETURNS

Separate totals must also be maintained for fuel received at bulk storage sites in addition to over-the-road (OTR) purchases.

A licensee who maintains a bulk fuel storage facility may obtain credit for tax paid on fuel withdrawn from that storage facility if the following records are maintained:

- Date of withdrawal,
- Number of gallons withdrawn
- Fuel type
- Unit number of vehicle receiving fuel, and
- Purchase and inventory records to substantiate that tax was paid on bulk fuel purchases.



The licensee must show adequate records are maintained to distinguish fuel placed in qualified and non-qualified motor vehicles for all member jurisdictions.

## Getting Started and Filing an IFTA Tax Return Online

It is recommended all IFTA licensees file their quarterly IFTA tax returns online.

For detailed instructions on getting started and filing an IFTA tax return online please go to: <http://www.iowadot.gov/mvd/motorcarriers/manuals.htm> and select the “IFTA quarterly reports filing through the Web quick reference guide for online transactions” manual.

## Additional Decals and 30-Day Temporary Permits

If a licensee adds a vehicle to their fleet and needs an additional set of decals, an [IFTA application](#) requesting the additional decals can be filled out and submitted to the Office of Vehicle & Motor Carrier Services with payment.

A 30-day temporary permit may be requested at this time by filling out the temporary permit portion on the [IFTA application](#) by including the unit number and VIN. ***Temporaries are not issued on IFTA renewals.***

## Closing an IFTA account

If a licensee would like to close their IFTA account, and is in good standing, an IFTA application will need to be filled out, signed and submitted to the Office of Vehicle & Motor Carrier services. If the request is being made in the middle of a quarter, the licensee will need to file a tax return for that quarter to be closed. If there are no miles driven, a zero report must be filed.

If a licensee is in suspended status, they will be required to file and pay the quarter in which they went suspended, including penalty & interest due, plus fill out the [IFTA application](#) along with payment of \$10.00 to reinstate to close. If the licensee is suspended with bond due and chooses not to submit bond, the bond will stand and if the licensee decides to reinstate their IFTA account a bond will be required to be posted.

## Refunds

Refunds shall be computed separately for each fuel type. If a refund for a fuel type does not exceed \$10.00, it shall not be processed unless there is more than one type of fuel reported on one return and the combined refund for all fuel types exceeds \$10.00.

## Penalties and interest

Returns and payments are due on the last day of the month immediately following the close of the quarter for which the return is due. Returns and/or payments postmarked by the due date shall be considered timely filed. Returns and/or payments may be hand delivered to the Office of Vehicle & Motor Carrier Services.

Returns and/or payments not filed by the due date are considered late and any taxes due are delinquent. A penalty of \$50.00 or 10% of the total tax liability, whichever is greater, will be assessed even if no taxes are due.

In addition to the above penalty, interest shall accrue monthly at 1/12 of the annual rate on tax due. Returns filed 90-days after the end of the quarter will not receive Iowa credit. See [IFTA Tax Return Reporting Quarters](#) for deadline dates.

## Bond Requirements

Bonds shall be required in the following situations:

- When a previous fuel licensee is reapplying for a permanent fuel license and has two or more outstanding billings due for periods within the three years previous to the date of application for a new permanent license.



- When a previous fuel licensee is reapplying for a new permanent fuel license and has failed to file two or more reports for a calendar year within the three years previous to the date of application for new permanent license.
- When a previous permanent fuel licensee is reapplying for a new permanent license and has filed reports late for two or more reporting periods for a calendar year within the three years previous to date of application for a new permanent fuel license.
- When an audit indicates problems severe enough that a bond is required to protect the interests of member jurisdictions.

Bonds required shall be in guaranteed funds, payable to the State of Iowa, in the minimum amount of \$500, or the equivalent to at least twice the estimated average tax liability for the reporting period in which the licensee will be required to file a tax return, whichever is greater.

A copy of such bond shall be filed with the Office of Vehicle & Motor Carrier Services before a new license shall be issued. This office shall be notified of bond cancellation 30-days before the cancellation is effective.

## **Record Keeping Requirements**

The records required to be kept shall be preserved for a period of four years after a return is filed, unless otherwise stated and shall be open for examination by the Department during this period. A licensee shall retain invoices or other proofs of purchase. The fact that the tax has been paid shall appear on the proof of purchase.

Every person required to file a quarterly report shall keep and preserve the following records.

- Fuel purchase invoices or documentation of fuel withdrawn from bulk storage
- Trip sheets or other documentation of mileage activity.

Whenever an invoice is required to be kept, the following shall be the minimal requirements that must be complied with.

- It must include the seller's name and address.
- It must include the purchaser's name and address.
- It must contain a vehicle serial number, fleet number, or vehicle license number.
- It must include the calendar date of purchase.
- It must indicate the type of fuel purchased.
- It must indicate the quantity of fuel purchased.
- It must indicate the total purchase price.
- If the purchase is special fuel, the fact that the fuel tax is included in the purchase price must be indicated.

Whenever an invoice is required to be kept, the original or duplicate copy must be kept. If the original or duplicate copy is lost or destroyed, a copy certified by the seller as being a true copy of the original shall be acceptable.

A copy of any invoice, which is required to be kept by the purchaser, must be kept by the seller for the same period of time.

Credit card invoices are acceptable if they meet all the requirements listed above.

Separate totals must be maintained for the different fuel types that include:

Gasoline	Gasohol	Diesel
Biodiesel (E11 or greater)	Biodiesel (B10 or less)	Propane (LPG)
Compressed Natural Gas (CNG)	A-55	Ethanol
LNG	M-85	Methanol

## **Distance and fuel accounting system**

An Iowa-based carrier engaged in interstate operations is responsible for compliance with provisions of the International Fuel Tax Agreement (IFTA) and International Registration Plan (IRP). Rules of these organizations require each jurisdiction audit supporting records of carriers based in that jurisdiction. The Iowa DOT is responsible for conducting these audits for Iowa-based carriers.

The basic concept of both agreements is that carriers pay taxes and fees to the appropriate jurisdictions based on the amount of activity in those jurisdictions. Therefore, it is important each carrier develop and maintain accurate distance and fuel accounting systems.

At a minimum, an acceptable distance accounting system must include the following items.

- Individual vehicle mileage data for each trip.
- Monthly vehicle distance summaries.
- Monthly fleet distance summaries.

The most important document in the system is the distance record that identifies each trip. The document must contain space to record the following information.

- Origin (city and state).
- Destination (city and state).
- Routes of travel.
- Beginning/ending odometer readings.
- Total trip distance.
- Distance by jurisdiction for each trip.

Any of several methods may be used to determine the distance to be reported, including odometer readings, map distance or computer distance software. It is important to note that any distance determination must be made according to the actual route the vehicle traveled.

### **For records produced by a means other than a vehicle tracking system:**

- The beginning and ending dates of the trip to which the records pertain.
- The origin and destination of the trip (city and state).
- The route of travel.
- The beginning and ending reading from the odometer, hub odometer, engine control module (ECM) or any similar device for the trip.
- The total distance of the trip.
- The distance traveled in each jurisdiction.
- The vehicle identification number (VIN) or vehicle unit number.

**For records produced wholly or partly by a vehicle tracking system, including a system based on global positioning system (GPS):**

- The original GPS or other location data for the vehicle to which the records pertain.
- The date and time of each GPS or other system reading.
- The location of each GPS or other system reading.
- The beginning and ending reading from the odometer, hub odometer, ECM or any similar device for the period to which the records pertain.
- The calculated distance between each GPS or other system reading.
- The route of the vehicle's travel.
- The total distance traveled by the vehicle.
- The distance traveled in each jurisdiction.
- The VIN or the vehicle unit number.

Under [Sample audit forms](#) section there are several sample trip reports and summary sheets that might be used as the basis for a distance accounting system.

[Trip report forms](#) are used to record required daily trip information. These trip sheet totals could then be carried to a [monthly individual vehicle distance record](#), totaled for the month and then posted to a [monthly fleet summary](#).

An [annual mileage summary](#) completed for a fleet for the July through June reporting period can provide mileages to be used on the yearly prorated application.

Fuel and mileage documentation required to support quarterly IFTA filings must be retained for a period of four years, while mileage documentation supporting IRP applications must be retained for the current plus three previous license years. All supporting records are to be made available during normal business hours, and it will considerably reduce audit time if records are kept in an organized manner and easily retrievable. A new carrier will be required to sign and International Registration Plan/International Fuel Tax Agreement [Record Retention Statement](#) (Iowa DOT Form 442069) acknowledging that the registrant is aware of these requirements. A sample of the statement can also be found under the [Sample Forms](#). The statement can be downloaded from the Iowa DOT's Office of Vehicle & Motor Carrier Services' website: [www.iowadot.gov/iftairp](http://www.iowadot.gov/iftairp).

## **Audits**

Any IFTA licensee may be subject to an audit. Licensees selected for an audit will be contacted in writing 30-days before the audit date. The auditor(s) will notify the licensee of the period to be audited and the records to be reviewed.

After the auditor's review of the records, the licensee will be notified of the results of that audit. Such notification may include adjustments to fuel tax liabilities for any affected jurisdictions, suggestions for record keeping improvements, or a statement that record keeping complies with IFTA requirements. The licensee is also advised of appeal rights, if there is a disagreement with the audited results.

The other member jurisdictions will be notified of the results. Within 45-days, the licensee may be subject to additional review if any IFTA member jurisdiction disagrees with the original findings.

## **INADEQUATE RECORDS ASSESSMENT**

If the licensee fails or refuses to make records available for audit, or if the records made available are, as a whole, so inadequate that they cannot be audited, the licensee would be liable for all additional tax, interest, and penalties. A penalty of \$50.00 or 10% of the total tax liability, whichever is greater, will be assessed. In addition to the penalty, interest shall accrue monthly at 1/12 of the annual rate.

## **RECORDS NOT MAINTAINED IN BASE JURISDICTION**

If a licensee's operational records are not located in the base jurisdiction and it is necessary for the base jurisdiction to send auditors to where such records are normally kept, the base jurisdiction may require reimbursement by the licensee for per diem and travel expenses its auditors incurred in the performance of such audit.

## **APPEAL**

A licensee may appeal an audit finding issued by submitting a written request for an informal phone hearing within 30-days after receipt of the original findings by submitting an appeal. This appeal must be in writing and clearly state the reason(s) for the requested informal hearing, and include his/her full name, address, and phone number. The appeal request must be submitted to the Office of Vehicle & Motor Carrier Services, PO Box 10382, Des Moines, IA 50306-0382.

The licensee will be given at least 20-days written notice of the time the informal phone hearing will take place. The hearing may be rescheduled if either party has a reasonable cause. The licensee may be represented by counsel at the phone hearing and is entitled to present witnesses, documents, or other pertinent material to substantiate the appeal.

The licensee will be notified of the findings of fact and the ruling of the appeal. If the licensee disagrees with the hearing results, the licensee has 20-days from the date of the decision to appeal this decision to the Department of Inspection and Appeals. The appeal must be in writing and clearly state the reason(s) for the requested formal hearing, and include his/her full name, address, and telephone number. The appeal request must be submitted to the Office of Vehicle & Motor Carrier Services, PO Box 10382, Des Moines, IA 50306-0382.

## **CANCELLING AN IFTA LICENSE**

Iowa has the right to cancel or deny renewal of an IFTA license to a licensee that does not leave the state of Iowa, and reports zero or Iowa distance only for three or more consecutive quarters. Iowa requires licensees to submit, in writing, a request to remain open with proof that they will be traveling outside of Iowa.

If a licensee with an active IFTA account is in good standing does not renew their IFTA account, the Office of Vehicle & Motor Carrier Services will automatically close the account.

## **PAYMENT METHODS**

### **Online Payments**

If you are an existing customer and you filed online, you may pay online using either Dwolla or Escrow

- Dwolla: if you submit your supplement of renewal online, you may also pay online using Dwolla. To learn more about Dwolla and set up an account, go to [www.dwolla.com](http://www.dwolla.com).
- Escrow: Supplements can be paid online using your escrow account. To set up an escrow account, complete an IFTA/IRP Escrow Account Application and return it with payment (minimum of \$50.00) to the Office of Vehicle & Motor Carrier Services, PO Box 10382, Des Moines, IA 50306-0382.

## Other Payment Options

- Checks, money orders or cashier's check: Make payable to "Iowa Dept. of Transportation" and include your Client ID on your payment, then send to the Office of Vehicle & Motor Carrier Services, PO Box 10382, Des Moines, IA 50306-0382.
- Credit Card and Electronic Checks: the fees charged through VitalCheck, a third-party vendor processing our transactions are 3.75 percent with a \$2.50 minimum. To pay using credit card or electronic check you can call the Office of Vehicle & Motor Carrier Services, at 515-237-3268.
  - The Iowa DOT discourages individuals from sending credit card information through the mail to avoid unauthorized use in case the mail is lost or open before reaching the Iowa DOT's office.
- T-check, Comcheck, or Electronic Funds Source (EFS). To pay using one of these options you will need to call the Office of Vehicle & Motor Carriers Services at 515-237-3268 or email the information to [omcs@dot.iowa.gov](mailto:omcs@dot.iowa.gov), and include your client ID, supplement number and amount.
- Bank-to-bank wire transfer: Payments may be made to the Office of Vehicle & Motor Carrier Services using bank-to-bank wire transfer. The bank will need the following information to complete this process. The bank may charge for this service.

Name of Iowa DOT's bank:	Wells Fargo Bank Iowa, N.A.
American Bankers Association (ABA) Routing Number:	121000248
Account Name:	Treasurer, State of Iowa
Iowa DOT's account number:	0000400004
Account type:	Checking
Amount being transferred:	\$\$\$
Description of wire:	Motor Carrier Services

### Trip record – sample 1

[illegible]

### Trip record – sample 2

[illegible]



Form 190041  
11-07

Company Name \_\_\_\_\_

Fleet \_\_\_\_\_ Driver \_\_\_\_\_ Truck or Tractor Number \_\_\_\_\_ Trailer Number \_\_\_\_\_

Gas \_\_\_\_\_ Origin City and State \_\_\_\_\_ Odometer Reading \_\_\_\_\_

Diesel \_\_\_\_\_

Other \_\_\_\_\_ Destination City and State \_\_\_\_\_ Odometer Reading \_\_\_\_\_

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### Monthly individual unit summary – sample

Form 190041  
11-07

Month \_\_\_\_\_

Unit Number \_\_\_\_\_

### MONTHLY VEHICLE DISTANCE RECORD

[illegible]

**Note:** When showing mileage outside Iowa be sure to identify the jurisdiction, since mileage totals for each jurisdiction are required.

**Attachment B**

Form 180041  
11-07

## MONTHLY FLEET SUMMARY

[illegible]**Attachment C**

# Annual mileage summary – sample

Form 190041  
11-07

Prorate Year \_\_\_\_\_

## ANNUAL MILEAGE SUMMARY

Prorate Period: July \_\_\_\_\_ through June \_\_\_\_\_

Month	Iowa						
July							
August							
September							
October							
November							
December							
January							
February							
March							
April							
May							
June							
TOTALS							

**Note:** When showing mileage outside Iowa be sure to identify the jurisdiction, since mileage totals for each jurisdiction are required.

Attachment D

# Annual mileage summary – sample

4/2011

**DAILY VEHICLE MILEAGE AND FUEL REPORT**  
Iowa Department of Transportation  
(IRP & IFTA Vehicles Only)

**Instructions**

**Clear Form**

See instructions on reverse side

Record the Odometer Reading:  
1. At the beginning of each day or trip.  
2. When leaving each Jurisdiction.  
3. At the end of each day or trip.

Power Unit Vehicle Identification Number or Unit Number	Power Unit Fleet Number	Fuel Type	MILEAGE INFORMATION		FUEL INFORMATION		TRIP INFORMATION	
			HIGHWAYS USED	JURISDICTION NAME	ODOMETER READING BEGIN	JURISDICTION MILES	GALLONS RECEIVED	VENDOR NAME
AL								
AK								
AZ								
AR								
CA								
CO								
CT								
DE								
DC								
FL								
GA								
ID								
IL								
IN								
IA								
KS								
KY								
LA								
ME								
MD								
MA								
MN								
MS								
MO								
MT								
NE								
NV								
NH								
NJ								
NY								
NC								
ND								
OH								
OK								
OR								
PA								
RI								
SC								
SD								
TN								
TX								
UT								
VT								
VA								
WA								
WV								
WY								
MX								
AB								
BC								
NB								
NK								
NF								
NT								
NS								
ON								
PE								
PQ								
SK								
YT								

END   TOTAL TRIP MILES

## GENERAL INFORMATION

## INSTRUCTIONS

1. Vehicle Identification Number or Unit Number of power unit.
2. Fleet Number of power unit.
3. Fuel Type:  
(D) diesel, (G) gasoline, (P) propane, (GH) gasohol, (NG) Natural gas.
4. Name of the IRP registrant or fuel tax licensee.
5. Fuel Filer - complete if different than 4.
6. Driver(s) Name(s).

## MILEAGE INFORMATION

7. Trip Date
8. Highways used - e.g.; I80, US69, IA2
9. Jurisdiction Name - abbreviation of the jurisdiction in which your vehicle is traveling, e.g., IA for Iowa, etc.
10. Odometer Reading:
  - a. Record at the beginning of each day or trip.
  - b. When leaving each jurisdiction.
  - c. At the end of each day or trip.
11. Jurisdiction Miles - record the mileage traveled in each jurisdiction by trip date.
12. Total trip miles - Record total trip miles.

## FUEL INFORMATION

13. Gallons received.
14. Vendor name (name from whom you received fuel).

## TRIP INFORMATION

15. Origin - Where trip started.  
16. Destination - Where trip ended.

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## SAMPLE FORMS

### International Registration Plan/International Fuel Tax Agreement Record Retention Statement (Iowa DOT form 442069)

A printable form is available from the Iowa DOT's website at:

<https://forms.iowadot.gov/browseforms>.



Form 442069 (06-13)

#### Iowa International Registration Plan and/or International Fuel Tax Agreement Record Retention Statement (Effective 7/1/2013)

As a client under the International Registration Plan (IRP) and/or the International Fuel Tax Agreement (IFTA) through the base jurisdiction of Iowa, I understand that I am required to preserve my company's records, which are subject to audit. I understand these records must be maintained as follows:

- **IRP:** Distance documents must be kept for the distance-reporting period of July 1 through June 30 that corresponds to the current registration year, plus the three previous registration years.
- **IFTA:** Distance and fuel documents must be kept for four years from the tax return due date or filing date, whichever is later.

**Records containing the items listed below shall be acceptable.**

For records produced by a means other than a vehicle tracking system:

- the beginning and ending dates of the trip to which the records pertain
- the origin and destination of the trip (city & state)
- the route of travel
- the beginning and ending reading from the odometer, hub odometer, engine control module (ECM), or any similar device for the trip
- the total distance of the trip
- the distance traveled in each jurisdiction
- the Vehicle Identification Number or vehicle unit number

For records produced wholly or partly by a vehicle tracking system, including a system based on global positions system (GPS):

- the original GPS or other location data for the vehicle to which the records pertain
- the date and time of each GPS or other system reading





# Iowa Department of Transportation

Office of Vehicle and Motor Carrier Services  
P.O. Box 10382, Des Moines, IA 50306-0382

Ph: 515-237-3268

Fx: 515-237-3225

E-mail: [omcs@dot.iowa.gov](mailto:omcs@dot.iowa.gov)

Website: [iowadot.gov/mvd/omcs](http://iowadot.gov/mvd/omcs)

## 2016 IFTA License Renewal and Decal Application

Doing business as:

Physical address:

Tax identification number (TIN):

Email address:

Client number:

Telephone number:

Fax number:

The International Fuel Tax Agreement (IFTA) requires each qualified motor vehicle to have a copy of a valid IFTA license in the cab and display a set of IFTA decals, one on each side of the exterior of the cab. The 2015 IFTA license and decals expire Dec. 31, 2015.

A copy of the 2016 license may be carried in the vehicle and the 2016 decals displayed on the vehicle as of Dec. 1, 2015. Motor carriers may also order a limited supply of decals to keep on hand for replacement vehicles; however, refunds will not be issued for over-purchases or lost orders.

1. Review information contained on this renewal application for accuracy. Indicate changes by crossing through incorrect information and writing the correct information. Both must be legible.
2. Sign and date application.
3. Return completed application and appropriate payment to Iowa Department of Transportation, Office of Vehicle and Motor Carrier Services, P.O. Box 10382, Des Moines, IA 50306-0382.

<input type="checkbox"/> Name change \$10.00	\$ _____
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## IFTA Application

A printable form (four pages) is available from the Iowa DOT's website at:  
<https://forms.iowadot.gov/browseforms>.



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### International Fuel Tax Agreement (IFTA) Application Instructions

If you are a resident of Iowa, or have a company established in Iowa, and operate a *qualified motor vehicle* in Iowa plus one other IFTA jurisdiction, you must comply with IFTA laws. IFTA is an agreement among all states (except Alaska and Hawaii) and Canadian provinces (except Northwestern Territories, Nunavut and Yukon) to simplify the reporting of fuel used by motor carriers operating in more than one jurisdiction.

**Qualified Motor Vehicle** means a motor vehicle used, designed, or maintained for transportation of persons or property and:

- having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- having three or more axles, regardless of weight; or
- is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight. **Qualified Motor Vehicle** does not include recreational vehicle.

Q **Recreational Vehicle** means vehicle, such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

Vehicles from IFTA jurisdictions that do not meet any of the three criteria are granted fuel reciprocity when traveling through another IFTA jurisdiction.

The IFTA license costs \$10. A copy of the current year's license must be carried in each vehicle and produced on request by any law enforcement officer. IFTA decals are required to be displayed on the exterior of the power unit, one on each side. IFTA decals are 50 cents for a set of two.

#### Required Documents

##### Quarterly Tax Return Requirement

Applicants who hold a valid IFTA license must e-file a quarterly tax return and pay any tax due, or request a refund, no later than the dates shown below. The return must be e-filed regardless of whether taxable fuel was used or miles were traveled outside the state of Iowa during the quarter. If the filing deadline falls on a Saturday, Sunday or legal holiday, the next secular or business day shall be the filing deadline.

Quarter	Period	Due Date	IA Credit Deadline	Quarter	Period	Due Date	IA Credit Deadline
First	Jan. 1 - March 31	April 30	June 30	Third	July 1 - Sept. 30	Oct. 31	Dec. 31
Second	Apr. 1 - June 30	July 31	Sept. 30	Fourth	Oct. 1 - Dec. 31	Jan. 31	March 31

The tax return is considered timely filed if:

- the return is e-filed on or before midnight of the filing deadline; and
- payment is made electronically through the DOT's online payment system or by credit card on or before midnight of the filing deadline; or
- payment is postmarked by midnight of the filing deadline to Vehicle & Motor Carrier Services, P.O. Box 10382, Des Moines, IA 50306-0382.

A penalty of \$50 or 10% of the total tax liability, whichever is greater, will be assessed to the taxpayer for filing a return late, failure to file a return, or for underpayment of taxes, even if no taxes are due. Interest also will be assessed each month the tax remains unpaid. If payment is made on or before the due date but is insufficient to discharge the tax liability, the entire payment shall be applied to the tax. Any penalty or interest subsequently assessed shall be based on the unpaid portion of the tax.

In addition to the penalties and interest assessed if the return is not filed by the due date, if the return is filed after the Iowa Credit Deadline, any Iowa credit shown on the tax return will be lost.

##### Record Keeping Requirements

Licensees who have acquired an IFTA license must maintain distance and fuel documents for four years from the tax return due date or filing date, whichever is later to substantiate information reported. These records are subject to audit and must be made available upon request of any member jurisdiction. See Iowa DOT Form 442069 (6-13) Record Retention Statement for required records.

##### Suspension and Reinstatement of License

## International Fuel Tax Agreement (IFTA) Application

<b>Application Type</b>	<input type="checkbox"/> Open new IFTA account	Complete all sections of this form and attach all required documents (listed in the instructions). Sign the back of the form and return with fees to Vehicle & Motor Carrier Services.
	<input type="checkbox"/> Reinstate suspended account	
	<input type="checkbox"/> Change licensee name and/or address	Complete the IFTA client identification number (this number cannot change and is required). Provide the changed information in the Applicant and Account sections on this application. If the U.S. DOT number and Federal Tax Identification number are both changing, this will be considered a new license application.
	<input type="checkbox"/> Purchase additional or duplicate decals for license year	Complete the IFTA client identification number (required) and line 2 in the Fees section.
	<input type="checkbox"/> Voluntarily close account effective	Check this box and supply effective date. Complete Registration Information section (IFTA Client Identification number required), file the current IFTA tax return, enter, and sign the back of this form.

  

<b>Applicant Information</b>	If available, IFTA client ID number	Applicable, U.S. DOT number	Federal tax ID number
	Name of owner, partners or corporation		
	Name you are doing business as		
	Iowa street address, city, state and ZIP code (If opening a new IFTA account, the three proofs of Iowa residency must match exactly.)		

  

<b>Account Information</b>	Mailing address, city, state and ZIP code
	Name of person responsible for this account (other than the power of attorney if there is one)

  

<b>Operation Information</b>	If obtaining a new license or reinstating a suspended license, indicate the IFTA member jurisdiction(s) in which you maintain bulk fuel storage.
	Check the type(s) of fuel you use (check all that apply)
	<input type="checkbox"/> Diesel <input type="checkbox"/> Gasohol <input type="checkbox"/> Gasoline <input type="checkbox"/> LPG <input type="checkbox"/> LNG <input type="checkbox"/> CNG <input type="checkbox"/> Ethanol <input type="checkbox"/> Methanol <input type="checkbox"/> E-85 <input type="checkbox"/> M-85 <input type="checkbox"/> A-55 <input type="checkbox"/> Biodiesel

  

<b>Fees</b>	1. Enter \$10 on Line 1 if you are obtaining a new license or reinstating a suspended license.	1. \$
	2a. Decals must be set, one for each side of the vehicle. Enter the number of sets being requested on Line 2a	2a.
	2b. Multiply Line 2a by 50 cents and enter it on Line 2b	2b. \$
	3. If you are reinstating a suspended license, a minimum cash bond may be required. Call (515) 237-3268 to determine the cash bond required and enter that amount on Line 3.	3. \$
	4. Enter \$10 on Line 4, if you are changing your address or the name of your business	4. \$
	5. Add Lines 1, 2b, 3, & 4 together and place the total on Line 5	5.

  

<b>Temporary Permit</b>	If you are applying for a new license, additional decals, or duplicate decals, you may request a temporary permit. The temporary permit is valid for a period of 30 days and will give you adequate time to receive and affix the annual permanent decal to your vehicle. Temporary permits cannot be issued if you are renewing your IFTA license.
	Please complete the requested vehicle information below for each temporary permit needed. Attach a separate piece of paper with the same information if you need more than five temporary permits.

  

Unit Number	Vehicle Identification Number

## OTHER LICENSING INFORMATION – WHAT ELSE DO I NEED TO KNOW?

### What is the International Registration Plan (IRP)

The Plan is a registration reciprocity agreement among jurisdictions of the United States and Canada. The agreement provides for license fee payments on the basis of fleet distance operated in various jurisdictions. For more detailed information, go to [www.iowadot.gov/iftairp](http://www.iowadot.gov/iftairp).

### Do I need IRP?

**An apportionable vehicle** (except as provided below) is any power unit used or intended for use in two or more member jurisdictions and used for the transportation of persons operated for-hire or designed, used or maintained primarily for transportation of property, have an established place of business in Iowa, the fleet must accumulate mileage in Iowa and one other state, and operational records for the vehicles must be kept or be made available in Iowa for audit and:

1. Has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms); or
2. Has three or more axles, regardless of weight; or
3. Is used in combination and the gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

**Records not maintained in base jurisdiction** In the event the registrant's operational records are not located in the base jurisdiction and it becomes necessary for the base jurisdiction to send auditors to the place where such records are normally kept, the base jurisdiction may require the registrant to reimburse the base jurisdiction for per diem and travel expenses of its auditors incurred in the performance of such audit.

**Note:** A complete copy of *The International Registration Plan, The IRP Audit Manual, and The IRP Policy and Procedures* may be viewed at IRP Inc.'s website <http://www.irponline.org/> and then selecting "Publications," or by calling IRP Inc. at 703-522-1905.

### What is Unified Carrier Registration (UCR)?

The UCR requires all for-hire motor carriers transporting property or passengers and motor private carriers transporting property to register with the USDOT as well as brokers, freight forwarders, and leasing companies to pay UCR fees. For more information UCR please visit [www.ucr.in.gov](http://www.ucr.in.gov).

### Do I need to register for UCR?

A motor carrier must register with UCR if they operate a self-propelled or towed vehicle on the highways in commerce, if the vehicle meets one of the following conditions.

- Has a gross vehicle weight rating or gross vehicle weight of at least 10,001 pounds, whichever is greater.
- Is designed to transport more than 10 passengers, including the driver.
- Is transporting U.S. DOT regulated hazardous material in a quantity requiring placarding.

Other business entities also required to register with UCR are:

- A freight forwarder.
- A freight broker.
- A commercial vehicle leasing company.

Applicants must file online by visiting the national UCR registration website operated by the State of Indiana at: [www.ucr.in.gov](http://www.ucr.in.gov). There is an administrative fee charged for registration through this website, which can be paid by electronic check or credit card.

The UCR Mobile Version is now available! Motor carriers can register and pay for their UCR using their smartphone 24/7, 365 days a year. This mobile version also allows enforcement officers to verify the registration on the road anytime, anywhere.

### **What is Travel Authority and do I need it?**

Interstate for-hire transportation is divided into two categories: interstate regulated and interstate exempt.

Interstate regulated: Authority to transport interstate regulated products for hire, such as manufactured and processed goods, is granted by the FMCSA. For more information, go to [www.fmcsa.dot.gov](http://www.fmcsa.dot.gov).

Interstate Exempt: Motor carriers transporting nonregulated products for-hire, such as raw grain, hay, and livestock, is not required to obtain interstate travel authority from FMCSA. Other types of interstate exempt operations include certain terminal areas, emergency towing, and farm cooperative transportation.