MONTANA
IFTA
GUIDELINES

Rev. December 2012
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History of IFTA

The International Fuel Tax Agreement (IFTA) is a tax collection agreement by and among the 48 contiguous States and 10 Canadian Provinces which allows for the uniform administration of motor fuels use taxation laws with respect to qualified motor vehicles operated in more than one member jurisdiction.

IFTA’s three core principals include: 1) the base jurisdiction concept, 2) the retention of sovereign authority by each jurisdiction to determine tax rates, exemptions and other tax authority, and 3) a uniform definition of qualified motor vehicles.

A base jurisdiction is defined as: 1) where qualified motor vehicles are registered, 2) where operational control and operational records are maintained or can be made available, and 3) where some travel is accrued.

Each jurisdiction retains its right to determine their own motor fuel use taxes and exemptions on the consumption of motor fuel in qualified motor vehicles.

A qualified motor vehicle is a vehicle used, designed or maintained for the transportation of persons or property and have a gross vehicle or registered gross vehicle weight over 26,000 lbs. or vehicles having three-axles regardless of weight used in combination when the weight of the combination exceeds 26,000 lbs.

The benefits of belonging to IFTA as a licensee include:

1. Only one IFTA motor fuel license and one set of decals for each qualified motor vehicle is required to operate through all member jurisdictions,

2. Only one tax return is required to be filed each quarter with the base jurisdiction,

3. Only one tax payment or refund,

4. Only one audit by the base jurisdiction, and

5. Reduced administrative costs.

The benefits of IFTA to the Jurisdictions are:

1. Fewer taxpayers,

2. Lower administrative costs,

3. Increased audit coverage, and

4. Increased enforcement.
To Qualify for IFTA

- You may license your vehicles through Montana IFTA if you are a Montana based interstate motor carrier; and
- You keep the operational control and records for your vehicles in Montana or can make your records available; and
- Some travel is accrued by your qualified motor vehicles on Montana’s public roads and highways.

In place of licensing under IFTA, a carrier will need to operate on a fuel trip permit.

NOTE: FUEL TRIP PERMITTING THROUGH STATES IS THE ONLY ALTERNATIVE TO LICENSING UNDER IFTA AND CAN BE COSTLY.

Qualified Motor Vehicle

The vehicle described below needs to either be IFTA licensed or will have to buy fuel trip permits outside Montana.

A motor vehicle used, designed or maintained for the transportation of persons or property and:

1. Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Have three or more axles regardless of weight; or
3. 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.

For IFTA purposes, a qualified motor vehicle does not include recreational vehicles or special mobile equipment (SM plated vehicles/equipment).

This manual will further explain your responsibilities as a participant of IFTA. If you have any questions about IFTA after reading this manual, please call the Motor Carrier Services Division at (406) 444-2998 or you can go to IFTA's website at IFTACH.org.
Application for License

To apply for an IFTA license and decals (see sample on page 21), contact the MCS Division for an application or you may print the form from MDT’s website at http://www.mdt.mt.gov/publications/docs/forms/mcs/ifta_application.pdf.
Send completed application to:

Motor Carrier Services
P.O. Box 4639
Helena MT  59604-4639
Phone:  (406) 444-2998 Fax:  (406) 444-0800

The application asks general information about your company and your interstate operation. The application must include $2.00 for each set of decals. Extra decals cannot be issued so only request decals for the trucks you are licensing. Payment must be received before your application will be processed. A sample application has been included on page 22. A new IFTA license will not be issued if an applicant has been suspended by another jurisdiction.

Instructions for Completing IFTA Application

1. Registrant name: This is the legal name of the business entity that owns/controls the Motor Carrier operation. The name entered here should be the full legal business name (the name on the incorporation certificate, partnership agreement, tax records, etc.). For example, if the company is a: • Sole Proprietorship/Individual, enter the legal name, e.g., John A. Doe • Partnership, enter the legal names of all partners, e.g., John A. Doe and Jane B. Smith • Corporation, enter the name on the incorporation certificate (this name must include the type of corporation), e.g., John Doe INC, John Doe LLC. and/or Trade name: Enter the company’s trade name if it is different from the company’s official business name (the name entered in item 1). For example, if you entered “John A. Doe” in item 1 as the company’s official business name, but the trade name, or “Doing Business As” name, is “John’s Trucking Company,” you would enter “John’s Trucking Company” in this item.

2-4. Mailing Address: This must be your complete mailing address. All forms, licenses and correspondence will be sent to this address.

5-7. Location Address: Fill in this address only if your physical address is different than your mailing address.

8. Business Federal ID Number: Enter your federal identification number. If the business is a sole proprietorship with no employees and is not required to have a federal ID number, the owner’s Social Security Number must be entered.

NOTE: When changing FEIN numbers and ownership a new license is required. It is the carrier’s responsibility to notify the department.

9. US DOT number Enter your US DOT number. If you don’t have a US DOT number, please contact (202) 366-9805 or visit www.fmcsa.dot.gov/registration-licensing/online-registration/onlineregdescription.htm

10. Business Phone Number: Telephone number of the person that can be reached concerning information about your license and reports.
11. **“X” Type of Organization:** Indicate which type of ownership best describes your business.

12-13. **Identify Owner, Partners or Corporate Officers:** Identify owner if sole proprietor (individual ownership), partners if a partnership, or officers if a corporation. Include social security number, name, address, and telephone number of each person listed.

14. **Do You Maintain Bulk Storage in Montana:** Indicate whether or not you have tax-free bulk fuel storage available to you in Montana.

15. **Other States Where Bulk Fuel is Maintained:** List all states where you have tax-free bulk fuel storage.

16. **Have you ever been licensed in another jurisdiction? Has your IFTA license ever been revoked?** Indicate whether your IFTA license is or has ever been revoked in another jurisdiction.

17. **The Jurisdictions in Which You Operate:** Mark an “X” next to each jurisdiction in which you intend to operate your vehicle(s). Mark the ALL block if you will be operating in all the jurisdictions listed.

18. **Number of Vehicles Requiring IFTA Decals:** Indicate number of IFTA qualified vehicles requiring decals. You will be sent 2 decals per vehicle. Payment of $2.00 per set of decals must accompany your application.

19. **Select One of the Following That Best Reflects Your Principal Usage of Diesel Fuel in Montana:** Check the box that best describes your principal use of diesel fuel.

20. **List the Number of Each Type of Equipment in Which You Use Diesel Fuel in Montana:** Indicate the number of each type of diesel-powered vehicle that you have on the list.

**AUTHORIZED SIGNATURE AND DATE MUST BE COMPLETED IN ORDER TO PROCESS THE APPLICATION.**

**License Renewal**

An application for renewal will be mailed in the fall prior to the next license year. Carriers, who have not been revoked or canceled, have filed all tax returns, and paid all motor fuel use taxes, penalties, and interest due will receive a renewal application. Renewals must be postmarked by December 31.

Make any necessary corrections, sign and date the renewal application. Extra decals cannot be issued so only request decals for your licensed trucks. Return your renewal with your check or money order for the exact amount of purchase ($2.00 per set of decals) made payable to the State of Montana. Or send your VISA or MasterCard information for payment to:

**Motor Carrier Services**  
P.O. Box 4639  
Helena, MT 59604-4639
**Lessors/Lessees**

A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

**Short-Term Leases**

For motor vehicle leases of 29 days or less, the lessor is responsible for reporting fuel use/miles or kilometers. In the case of a carrier using independent contractors under long-term leases (30 days or more), the lessor and lessee will be given the option of designating which party will report and pay the fuel use tax. If the lessee (carrier) assumes responsibility for reporting and paying motor fuel taxes, the base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.

**IFTA License**

You will be issued a single IFTA license for your fleet of vehicles. The license is valid from January 1 through December 31. Make photocopies of the original license and place a copy in each of your vehicles. Keep the original license in a safe place. Use the original to make additional copies when adding a vehicle to your fleet during the licensing year. See the sample IFTA license on page 21.

**IFTA Identification Decal**

If you are registered under the IRP, Motor Carrier Services will only issue decals for the number of registered vehicles you have in your fleet. **You will not receive extra decals.** Each licensee is issued two decals for each qualified vehicle in the fleet. An identification decal must be placed on the lower rear exterior portion of the cab’s passenger side, or in the case of buses, it may be located in the same position on the driver’s side. The second decal must be placed on the opposite side of the vehicle in a similar position. Failure to place the identification decals in the required locations and carry a copy of the license may subject the vehicle operator to the purchase of a fuel trip permit and/or a citation.

**Temporary IFTA License**

A temporary license, in lieu of the decals only, can be issued while waiting for the decals provided you have an established account in good standing.

**Display of Renewal Credentials**

Carriers renewing credentials may operate with the new IFTA decals and license starting on or after December 1. The carrier must carry a copy of the prior year’s license in the vehicle until December 31.
Grace Period

All IFTA carriers will be allowed a grace period to the last day of February to display the current year license and decals. The previous year’s valid credentials must be displayed and the Motor Carriers Service’s office must receive the renewal form by December 31.

Requesting Additional Decals

Requests for additional decals must be in writing, payment must be received before MCS will process your application. The way to request additional decals is to submit Additional IFTA Decal Order Form on page 30 or download the form on-line at http://www.mdt.mt.gov/publications/docs/forms/mcs/ifta_decals.pdf. Send the form with your payment of $2.00 per set of decals.

Tax Reporting/Refunds & Credits

Quarterly Reporting

The report forms and tax rate bulletins will be mailed to each licensee during the last week of the current quarter (for example, during the last week of March the forms will be mailed for the first quarter. The completed return must be postmarked no later than the last day of the month following the quarter end). All tax rates shown on the bulletin will be the current jurisdiction tax rates. Pay all taxes due to all member jurisdictions with one check, made payable to the State of Montana, and include the check with the quarterly return. The reporting quarters are: First Quarter - January, February, March; Second Quarter - April, May, June; Third Quarter - July, August, September; and, Fourth Quarter - October, November, December.

Tax Return

Returns must be postmarked by the last day of the month immediately following the close of the quarter for which the return is due. Every licensee must submit a tax return, even if no operations occurred for the quarter. Failure to receive the authorized reporting forms does not relieve the licensee from the obligation of submitting a return. The forms are available on the internet at http://www.mdt.mt.gov/other/fueltax/external/fueltax_forms/pdf/mf92_ifta_return.pdf. (A sample of the tax return can be found on page 25.)
General Instructions for Tax Return

File the Return and Tax payment in U.S. Funds.

Each IFTA licensee shall file an IFTA motor fuel tax return (form MF92, see page 25) with MDT Fiscal Operations Bureau on or before the last day of April, July, October and January following the calendar quarters ending March, June, September and December. The United States Postal Service postmark on the mailing envelope will be accepted as the day of filing.

Lines 1, 2 and 3: These three lines are for different fuel types. Enter fuel type data on the appropriate line: Line 1 Diesel; Line 2 Propane, Ethanol blended gasoline and Natural Gas; Line 3 Gasoline. Complete Lines 2 and 3 only if you had operations using these fuels in another IFTA state which taxes that type of fuel. This information is indicated on the tax rate table that is enclosed with the quarterly report forms.

Column I: Enter the total miles traveled by fuel type for all vehicles that are over 26,000 pounds gross vehicle weight and are licensed under IFTA.

Column II: Enter total gallons of fuel placed in IFTA vehicles.

Column III: Divide column I by Column II to figure the mpg (round to 2 decimal places 0.00) and enter the answer.

Line 4: Important -- If you did not travel during this quarter, write None in column d.

Line 5: Fuel Tax Computation. Use a separate line for each fuel type for each IFTA member jurisdiction. Important: Use the correct tax rate and average miles per gallon for the fuel type being reported. Surcharges are to be computed on the taxable gallons (column f). Use the line directly under the tax computation to calculate the surcharge for jurisdictions which have one.

Column a: Enter jurisdiction abbreviation. MT is entered on the first line. See tax rate table for other jurisdiction abbreviations.

Column b: Enter type of fuel (D = Diesel, G = Gasoline, P = Propane, GH = Ethanol blended gasoline, and NG = Natural Gas).

Column c: Enter the tax rate for the fuel type.

Column d: Enter the total miles traveled in the jurisdiction. Round to nearest whole number.
Column e: Enter the taxable miles traveled in the jurisdiction Round to nearest whole number.

**NOTE:** This entry will be the same as column d unless there is off highway mileage (private or Forest Service development roads) or fuel tax trip permits were purchased in the jurisdiction. If fuel tax trip permits were purchased, mileage during the valid period of the permit can be deducted from the mileage for this column. **A copy of the permit must accompany the tax return.**

Column f: Divide column e by the average miles per gallon from column III, line 1, 2 or 3 of the return for the specific type of fuel. Round to nearest whole number.

Column g: Enter gallons purchased during this reporting period on which fuel taxes have been paid. This total includes all bulk disbursements and at the pump purchases placed into your IFTA vehicles. **Exclude** gallons purchased while operating under fuel tax trip permits. Invoices from the vendor must support purchases. Retain these for your records. **A copy of the permit(s) must be sent in with the tax return.** Round to nearest whole number.

Column h: Subtract column g from column f and enter taxable gallons. If column g is larger than f, enter **figure in brackets**, e.g. (2,180). Round to nearest whole number.

Column i: Multiply column h by the fuel tax rate in column c. If the amount is for credit due, enter **figure in brackets**, e.g. (56.80).

Column j: If column i is greater than zero and the return is being filed late, enter the interest due by multiplying column i by 1% per month or fraction thereof.

Column k: Add column i to column j.

**Line 6**  
If a return is late, enter ten percent (10%) of the total of column i or $50.00, whichever is greater. Penalty is due for all late returns, even if the return shows a credit or no miles traveled.

**Line 7:** Enter account balance from previous reporting period. If your previous return has a credit balance and you requested a refund, do not list this amount on line 7.

**Line 8:** Add 6 and 7 to the total line in Column k.

**Credit or Refund.** Before a refund or credit can be allowed a listing of all states tax paid fuel purchases must be submitted on the Fuel Purchase Summary Form or in a spreadsheet format separated by jurisdiction along with a written request. The box on the tax return for refunds can be checked for your written request. Refunds must be more than $5.00.

**Cancel IFTA License Box.** Place an 'X' in this box to request cancellation of your IFTA License. Enter date for cancellation. Attach your license to the return with a written statement giving last date of operations and attesting that all Montana IFTA decals were removed from power units.
Sign and Date the Report. Returns with original signatures will be considered properly filed. Submit original return and keep a copy for your records. Reports can be faxed to (406) 444-5411. Each return or a copy of a return must have an original signature.

For Assistance: Contact (406) 444-7664 or email mdtiftatax@mt.gov.

Records. Licensee shall maintain records to substantiate information reported on the quarterly tax return for a period of four years from the date of filing.

No Operations

Tax returns are required even if no operations were conducted or no taxable fuel was used during the reporting period. Failure to file will result in a penalty.

Amended and Late Filed Returns (Penalties and Interest)

The amendment of a tax return, reporting no miles traveled, to a return reporting miles traveled are considered an incorrectly filed return. The penalty for amending a return that originally reported no miles traveled is:

A minimum penalty of $50.00 or 10% of the total amended tax liability, whichever is greater.

Interest will be assessed on all taxes due each jurisdiction. The interest rate is 1% per month, a full month of interest is charged for each month or part of a month your report is late.

The Department will waive a penalty once every three years.

This penalty does not apply to original returns that report miles and are subsequently amended. Interest will be assessed on all taxes due each jurisdiction.

Filing on time means your correctly addressed report is postmarked prior to or on the last day of the month immediately following the close of the quarter for which the report is due. If a report is hand delivered, it must be received by the due date. If the due date is a Saturday, Sunday or a legal holiday, the next business day is the timely filing date.

Filing Extensions

For good cause, the Department may grant a taxpayer, once every three years, a reasonable extension of time for filing, but not to exceed 30 days.
Electronic Payments through ACH Credit

Montana Department of Transportation
Electronic Payments through ACH Credit

International Fuel Tax Agreement (IFTA) tax payments can be made to the Montana Department of Transportation (MDT) by a taxpayer initiating an ACH credit through their bank. The credit transaction needs to include the following information:

- **Receiving Depository Financial Institution (RDFI):**
  - Depository:
  - Routing Number:
  - Account Number:
  - Description: MDT IFTA Tax Payment

**Addenda Information:**

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Contact Fiscal Operations Bureau: (406) 444-7274 or by email at mdtiftatax@mt.gov.
**Bond Requirement**

International Fuel Tax Agreement (IFTA) licensees, or others as determined by the Department, will be required to post a bond in the amount of $500, in the event of non-compliance with the filing of a fuel tax return(s) and payment of fuel tax liability. The bond can be a surety, a certificate of deposit or cash.

Non-compliance that triggers the requirement for a licensee to post a bond is as follows:

(a) three late quarterly filings in a three-year period;
(b) non-payment of the tax liability of an IFTA quarterly tax return two or more times in a four-quarter period;
(d) non-payment of an IFTA audit tax liability; or
(c) the license was previously revoked, but has been reinstated.

The dollar amount of the bond will be increased by $500 for each additional non-compliance infraction.

The requirement for a bond will be removed and the bond released if quarterly filings have been timely and all tax liabilities paid with returns for three years.

There are three types of bond options:

Surety Bond – a form is mailed to you by the MDT for a surety bond. This form needs to be filled out by the insurance company of your choice.

Certificate of Deposit (CD) – this type of bond is issued through your bank. The CD must be filled out with your “company name”, with the word “or” the “Montana Department of Transportation”. **Example:** John Doe or Montana Department of Transportation. The original is to be sent to the Department of Transportation. Interest is earned and belongs to the taxpayer.

Cash – this is the amount of the bond required by money order, cashier’s check, currency or credit card. Only MasterCard or Visa credit cards are accepted. This bond does not earn interest while with the Department.

**Measurements**

Montana filers **must** report fuel and mileage/kilometers traveled in U.S. measurements. Convert fuel and mileage by using the table below. Round your totals to the whole gallon or mile.

Convert:
- One liter to .2642 Gallons
- One Kilometer to .62137 Miles
Montana Tax Exempt Miles

Montana exempts fuel from use tax when your vehicle(s):
- Operate under a fuel trip permit;
- Operate on private property and/or Forest Service development roads.
- See mileage requirements on page 14.

Include fuel trip permit, private property miles and fuel when calculating your fleet average miles per gallon (MPG). Also include fuel trip permit and private property miles when reporting total miles for each IFTA Jurisdiction (tax return column d). Deduct exempt miles from the total miles for each jurisdiction to obtain your taxable miles (tax return column e). Taxable miles are miles used to calculate your taxable gallons.

PTO Fuel Usage

Montana allows refund of fuel taxes for PTO usage. Please contact The Montana Department of Transportation at (406) 444-7278, by email at mdtftatax@mt.gov or at our website at www.mdt.mt.gov/other/fueltax/external/fueltax_forms/pdf/pto_refund_form.pdf. Under Instructions for Refund choose PTO Form for correct forms to receive a refund.

Reefer Fuel Usage

Montana allows refund of fuel taxes for reefer usage. Please contact The Montana Department of Transportation at (406) 444-7664, by email at mdtreferrefunds@mt.gov or at our website at http://www.mdt.mt.gov/other/fueltax/external/fueltax_forms/pdf/mf93_reefer.pdf. See sample form on page 28.

Taxes Due/Refunds/Credits

When completing your tax return, taxes owed and overpayments will be netted. If your taxes owed are more than your credit for tax paid fuel, send one check for the net tax owed. If your credit for tax paid fuel is more than your taxes owed; send no money. To request a refund of your remaining credit balance (if more than $5.00), check the box at the bottom of the form and submit with a listing of the tax paid fuel purchases, which created the credit. You will be refunded within 90 days of a properly filed request. Send request by email to mdtftatax@mt.gov or by mail to:

Montana Department of Transportation
Fiscal Operations Bureau
P.O. Box 5895
Helena, MT 59604-5895

Credits are removed from accounts per 15-70-329, MCA if: 1) Active license – no request is made within 3 years; 2) Cancelled license – no request is made within 12 months.

Failure to File

If you do not file a tax return when due, your tax liability for each jurisdiction will be estimated. The assessment includes penalty and interest. It is your responsibility to prove the assessment is not correct.
**No Operations**

If a “No Operations” is filed and it is determined through late filings or an audit that taxes were owed, the licensee will be penalized and responsible for all unpaid taxes, interest on those taxes, and possible revocation of the licensee’s IFTA license.

**Revocation**

If a tax delinquency has not been satisfied or the licensee has not filed a written appeal within thirty days from the initial notification, the IFTA license will be revoked. Non-compliance with the record-keeping requirements outlined below may also be cause for revocation of the license. If revoked, see bonding requirements on page. 11.

**Reinstatement**

To reinstate your revoked fuel license you must satisfy the requirements leading to your revocation:
- All taxes paid-in-full;
- All reports filed;
- All records requested must be received;
- See Bond requirement (page. 11);
- and $100 reinstatement fee (below)

**Reinstatement Fee**

IFTA licensees will be required to pay a reinstatement fee of $100.00 to obtain a new license if the licensee had their license revoked by the Department.

**Cancellation**

You may cancel your IFTA account if you are no longer operating a qualified motor vehicle or travelling outside of Montana. The department may cancel your license for no activity or travel out of Montana for three (3) consecutive quarters. To request the cancellation of your IFTA license, place an "X" in the box on the lower left hand corner of your IFTA tax return and enter the cancellation date. Attach your license to the return with a written statement giving the last date of operations and attesting that all Montana IFTA decals were removed from the power units.
Record Keeping Requirements

Preservation of Records

The licensee is required to preserve the records upon which the quarterly tax return is based for four years from the return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments. Failure to provide records demanded for audit purposes extends the four years record retention requirement until the records are provided. Records may be kept on microfilm, microfiche, or other computerized or condensed record storage system acceptable to the base jurisdiction.

Availability of Records

Records shall be made available upon request by any member jurisdiction and shall be available for audit during normal business hours. If records to be audited are located outside of the base jurisdiction, and the base jurisdiction must send auditors to the place records are kept, the licensee may be required to reimburse the base jurisdiction for reasonable per diem and travel expenses of its auditors as authorized by law.

Non-Compliance

Failure to maintain records upon which the licensee’s true liability may be determined or to make records available upon proper request may result in an assessment as stated in IFTA Articles of Agreement Section R1200. Non-compliance with any record-keeping requirement may be cause for revocation of the license. The base jurisdiction may defer license revocation if the licensee shows evidence of compliance for future operations.

Mileage Records

An acceptable mileage accounting system is necessary to substantiate the information reported on the quarterly tax return. A licensee’s system, at a minimum, must include:

- Mileage data on each individual vehicle for each trip and be recapped in monthly fleet summaries;
- Recap miles traveled for each vehicle for each jurisdiction in which the vehicle operated;
- Document miles traveled for taxable and non-taxable use.

Vehicle mileage information is usually recorded on “TRIP REPORTS”. All trip reports should include:

- Licensee’s name;
- Vehicle fleet number;
- Vehicle identification number or unit number
- Date of trip (starting and ending);
- Trip origin and destination;
- Routes of travel;
- Beginning and ending odometer or hubodometer readings;
- Total trip miles/kilometers;
- Miles by jurisdiction; and
- Nontaxable trip miles.
**Fuel Records**

The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Separate totals must be compiled for each motor fuel type. Included fuel types are:

- Gasoline;
- Diesel;
- Ethanol blended gasoline;
- Propane;
- Compressed Natural Gas; and
- Blended Fuels.

Retail and bulk fuel purchases are to be accounted for separately. The fuel records shall contain, but not be limited to:

- Date of each receipt of fuel;
- Name and address of the seller where the fuel was purchased or received;
- Type of fuel, number of gallons/liters received;
- The vehicle or equipment into which the fuel was placed; and
- Price per gallons/liters, or total amount of sale

**Tax Paid Retail Purchases**

Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt or invoice. Receipts that have been altered or indicate erasures will not be accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

Receipts for retail fuel purchases must identify the vehicle by the plate or unit number or other licensee identifier, as miles traveled and fuel consumption may be reported only for vehicles identified as part of the licensee's operation.

An acceptable receipt or invoice must include, but shall not be limited to, the following:

- Date of purchase;
- Seller's name and address;
- Number of gallons or liters purchased;
- Fuel type;
- Vehicle identification;
- Price per gallon or liter or total amount of sale;
- Purchaser's name (in case of lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to the reporting party).
**Tax Paid Bulk Purchases**

Bulk storage fuel is normally delivered into storage facilities maintained by the licensee, and the fuel tax may or may not be paid at the time of delivery. Copies of all delivery tickets and/or receipts must be retained by the licensee. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

**Bulk fuel inventory reconciliation must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles (IFTA) from other uses.**

To obtain credit for withdrawals from licensee-owned, tax paid bulk storage, the following records must be maintained:

- Date of withdrawal;
- Number of gallons/liters;
- Fuel type;
- Unit number or equipment number; and
- Purchase and inventory records to substantiate taxes were paid on all bulk purchases.

Upon application by the licensee, the base jurisdiction may waive the requirement of unit numbers for fuel withdrawn from the licensee’s own bulk storage and placed in its qualified motor vehicles. The licensee must show that adequate records are maintained to distinguish fuel placed in qualified vs. non-qualified motor vehicles for all member jurisdictions.

**Electronic Data Recording Systems**

Contact your jurisdiction to confirm that the system you are considering meets the IFTA record keeping requirements.

**Acceptable Source Documents**

On-board recording devices, satellite tracking systems or other electronic data recording systems may be used (at the option of the carrier) in lieu of or in addition to handwritten trip reports for fuel tax reporting. Other equipment monitoring devices that transmit data or may be interrogated as to vehicle location or travel may be used to supplement or verify handwritten or electronically generated trip reports. If the printed trip reports will not be retained for audit, the system must have the capability of producing the reports upon request, which verify the Individual Vehicle Mileage Record. The system must be able to produce the following reports.

**Trip Reports:** An individual vehicle mileage record report for each trip.

**Summary Reports For Individual Vehicles:** Monthly, quarterly, and annual summaries of vehicle trips by vehicle number, showing miles by jurisdiction.

**Summary Reports For Fleets:** Monthly, quarterly, and annual trip summaries by fleet showing the number of miles/kilometers by jurisdiction.

**Exception Reports:** Exceptions that identify all edited data, omissions of required data, system failures, noncontiguous life-to-date odometer readings, travel to noncontiguous jurisdictions, and trips where the location of the beginning trip is not the location of the previous trip.

**Calibration Reports:** Report(s) that indicate when the on-board recording device was last calibrated and the calibration method used.
Minimum Device Requirements

Certification of Testing: The carrier must obtain a certificate from the manufacturer certifying that the design of the on-board recording device has been sufficiently tested to meet the requirements of IFTA reporting.

Security: The on-board recording device and associated support systems must be tamperproof, and must not permit altering of the information collected. Editing the original information collected will be permitted. All editing must be identified, and both the edited and original data must be recorded and retained.

Function Warning: The on-board recording device shall warn the driver visually and/or audibly if the device has ceased to function.

Time and Date Stamping: The device must time and date stamp all data recorded.

Memory Full Warning: The device must not allow data to be overwritten before the data has been extracted. The device must warn the driver visually or audibly if the device’s memory is full and cannot record any data.

Odometer Update: The device must automatically update a life-to-date odometer when the vehicle is placed in motion, or the operator must enter the current vehicle odometer reading when the on-board recording device is connected to the vehicle.

Confirmation of Data Entered: The device must provide a method for the driver to confirm that the entered data is correct. Such as a visual display of the data entered.

Carrier Responsibilities

Recalibration: It is the carrier’s responsibility to recalibrate the on-board recording device when any modifications are made that will affect the accuracy of the on-board recording device. The recalibrations must be made in accordance with the manufacturer’s specifications. A record of recalibration must be retained for the audit retention period.

Data Backup: It is the carrier’s responsibility to maintain a second copy of the electronic files either electronically or on paper for the audit retention period.

Training of Drivers: It is the carrier’s responsibility to assure its drivers are trained in the use of the computer system.

Compliance: It is the carrier’s responsibility to assure the entire record keeping system meets the requirements of IFTA. The carrier should contact the IFTA audit section for verification of audit compliance prior to implementation.
**Over-The-Road (OTR) Purchase Receipts**

OTR purchases **must** be supported by a sales receipt or invoice, a credit card receipt, or a microfilm/microfiche copy of the receipt/invoice from the supplier. Such invoices or receipts **must identify the vehicle by unit, VIN or plate number.** The IFTA licensee reports only mileage and fuel consumption for qualified motor vehicles. Under no circumstances will altered receipts or those that disclose erasures be accepted for tax-paid credit. (Altered or erased receipts presented to support tax paid purchases will not be accepted.)

**Monthly Summaries**

Summarize your trip reports each month into a single fleet report. Summarize both fleet miles and fuel receipts for each jurisdiction. Receipts and invoices for each qualified motor vehicle **must** support your summary.

**Audits**

Every IFTA license holder is subject to audit. If your operation is chosen for an audit, you will be contacted in writing. Under normal circumstance you will receive at least 30 days notice. Every effort will be made to schedule the audit at a mutually convenient time. If your records are not in compliance with IFTA regulations one or more of the following actions may be taken:

1. Fuel consumption may be estimated on prior experience of the licensee or by comparing to similar operations;
2. A standard of 4.0 miles per gallon will be used. (See page 17 Carrier responsibilities.) All claims for tax paid fuel without supporting documentation will be disallowed (See page 15, fuel records). **The burden of proof lies on the licensee.**

Any questions pertaining to an audit should be directed to:

**The Internal Audit Unit**  
Montana Department of Transportation,  
P.O. Box 201001,  
Helena MT 59620-1001  
(406) 444-9207

Upon completion of the audit, the findings will be reported in writing to the licensee and any member jurisdiction in which miles were traveled. Montana will collect any tax, penalty and interest owed for all member jurisdictions. If it is determined that the licensee’s operational records are not located in Montana, and it becomes necessary for the Department's auditors to travel to where such records are maintained, the Department may require a licensee to pay reasonable per diem and travel expenses incurred by the auditor(s) in the performance of the audit.
**Appeals - Motor Fuel Dispute Resolution Process**

You may request an informal review by submitting the form found at [http://www.mdt.mt.gov/other/fueltax/external/fueltax_forms/pdf/informal_review_request.pdf](http://www.mdt.mt.gov/other/fueltax/external/fueltax_forms/pdf/informal_review_request.pdf) with your additional documentation or formal hearing in writing for any action or audit finding. Your request **must** be received within 30 days of the date on the assessment, original action or finding. If the request is not received within 30 days, the assessment, action or finding is final.

The Department will accept the request form for an informal review with the additional documentation or the written formal hearing request by letter, e-mail – (mdtappeal@mt.gov), or fax (406) 444-5411. Requests must be addressed to:

**Administrator**  
**Administration Division**  
**Montana Department of Transportation**  
P.O. Box 201001  
Helena, MT 59620-1001  
(406) 444-6027

If an informal review is chosen, a panel will review all records and additional information that is supplied and a decision will be issued within 30 calendar days of the request. If you disagree with the decision, a formal hearing may be requested within 30 days. If a formal hearing is requested, your information will be forwarded to a hearings officer for a decision. If the dispute involves an audit and you continue to disagree with the ruling you may request any or every jurisdiction to audit your records. Each jurisdiction may choose to accept or deny your request. Jurisdictions that agree to audit your records will audit only the information involving your operation with them. You will be responsible for any costs related to these audits.
Appendix

IFTA Forms

IFTA Application
Used to apply for a new IFTA license. See page 22 for example of form.

IFTA Fuel Purchase Summary
Used to list all fuel purchases to apply for a credit refund. See page 24 for example of form.

IFTA Tax Return
Used to report miles driven and fuel used to compute tax owed to each jurisdiction traveled in. See page 25 for example of form.

IFTA Refrigerator Fuel Refund
Used for Montana fuel purchases only to request a refund of taxes paid on fuel used in a reefer unit. See page 28 for example of form.

Forms are available at www.mdt.mt.gov/publications/forms.shtml#fuel or

Go to www.mdt.mt.gov
Choose Doing Business, then Fuel Taxes and then select Forms on the right side of the screen, or

Go to www.mdt.mt.gov
Choose Publications, then Forms and then select Fuel Taxes on the right side of the screen.
This is a sample of the Red 2009 decal and permit. The year showing on the permit and decals will reflect the current year. The color of decals will change each year:

- 2013 will be Blue
- 2014 will be Green
- 2015 will be Red
- 2016 will be Blue
- 2017 will be Green
- 2018 will be Red
- 2019 will be Blue
- 2020 will be Green
- 2021 will be Red
# New Carrier Application

**Montana Department of Transportation**  
**Motor Carrier Services Division**  
**PO Box 4639**  
**Helena MT 59604-4639**  
**(406) 444-2998**

**International Fuel Tax Agreement (IFTA)**  
**New Carrier Application**

<table>
<thead>
<tr>
<th>1. Legal Name:</th>
<th>Trade Name (DBA):</th>
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<tbody>
<tr>
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<table>
<thead>
<tr>
<th>2. Mailing Address - Line 1</th>
<th>5. Physical Address - Line 1 (If Different from Mailing Address)</th>
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</table>

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<thead>
<tr>
<th>8. Business Federal Employer ID #</th>
<th>9. USDOT # (Required)</th>
<th>10. Business Phone #</th>
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</thead>
<tbody>
<tr>
<td></td>
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</table>

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<thead>
<tr>
<th>11. 'X' Type of Organization</th>
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</thead>
<tbody>
<tr>
<td>Sole Proprietor</td>
</tr>
<tr>
<td>Partnership</td>
</tr>
<tr>
<td>Corporation</td>
</tr>
<tr>
<td>LLC</td>
</tr>
<tr>
<td>LLP</td>
</tr>
<tr>
<td>Other</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>12. Social Security #</th>
<th>13. Identify Owners, Partners, or Corporate Officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Security #</td>
<td>Name and Address</td>
</tr>
<tr>
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<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>14. Do you maintain bulk storage in Montana?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
<tr>
<td>No</td>
</tr>
</tbody>
</table>

15. List Other States Where Bulk Fuel is Maintained:

16a. Have you ever been licensed in another jurisdiction? Yes No  
16b. Has your IFTA license ever been revoked? Yes No

17. The Jurisdictions in which you operate: ('X' all that apply)

- AB – Alberta
- AL – Alabama
- AZ – Arizona
- AR – Arkansas
- BC – British Columbia
- CA – California
- CO – Colorado
- CT – Connecticut
- DE – Delaware
- FL – Florida
- GA – Georgia
- ID – Idaho
- IL – Illinois
- IN – Indiana
- IA – Iowa
- KS – Kansas
- KY – Kentucky
- LA – Louisiana
- ME – Maine
- MB – Manitoba
- MA – Massachusetts
- MI – Michigan
- MN – Minnesota
- MS – Mississippi
- MO – Missouri
- MT – Montana
- NE – Nebraska
- NV – Nevada
- NY – New York
- ME – New Hampshire
- NJ – New Jersey
- NM – New Mexico
- NY – New York
- NC – North Carolina
- ND – North Dakota
- MA – Nova Scotia
- OH – Ohio
- OK – Oklahoma
- ON – Ontario
- OR – Oregon
- PA – Pennsylvania
- PE – Prince Edward Isl.
- QC – Quebec
- RI – Rhode Island
- SK – Saskatchewan
- SC – South Carolina
- SD – South Dakota
- TN – Tennessee
- TX – Texas
- UT – Utah
- VA – Virginia
- VT – Vermont
- WA – Washington
- WV – West Virginia
- WI – Wisconsin
- WY – Wyoming
- ALL – All Jurisdictions

18. Fuel Decals for IFTA Units – Decal Fees must be sent with this application.  
Number of vehicles requiring fuel decals × $2.00 =

Under penalties of perjury, I certify with my signature that to the best of my knowledge the information and statements on this application are true and correct and the number shown on this form is my correct taxpayer identification number. I agree to comply with reporting, payment, record keeping and license display requirements as specified in the International Fuel Tax agreement and Montana State Statutes. I further agree that Montana may withhold any refunds due me if I become delinquent in payment of fuel taxes, whether due Montana or any IFTA member state. I also understand that failure to comply with these provisions shall be grounds for revocation of my fuel tax license(s).

Authorized Signature

Date

Title

See Reverse for Instructions

Reverse Must be Completed

S:IFTA:MF91R Revised 08/11

Chapter 70, Title 15, MCA

- 22 -
19. Select one of the following that reflects your principal usage of motor fuel in Montana:

- Trucking
- Farming
- Logging
- Diving
- Mining
- Drilling
- Seismograph
- Construction – Public Road
- Construction – Other
- Other

20. List the number of each type of equipment in which you use motor fuel in Montana:

- Semi Tractors
- Trucks – 1 Ton or More
- Pickup Trucks, Cars
- Buses
- Cars
- Other:

**INSTRUCTIONS FOR COMPLETING IFTA APPLICATION**

1. **Legal name:** This is the legal name of the business entity that owns/controls the Motor Carrier operation. The name entered here should be the full legal business name (the name on the incorporation certificate, partnership agreement, tax records, etc.). For example, if the company is a: • Sole Proprietorship/Individual, enter the legal name, e.g., John A. Doe • Partnership, enter the legal names of all partners, e.g., John A. Doe and Jane B. Smith • Corporation, enter the name on the incorporation certificate (this name must include the type of corporation), e.g., John Doe INC, John Doe LLC. and/or **Trade name:** Enter the company’s trade name if it is different from the company’s official business name (the name entered in item 1). For example, if you entered “John A. Doe” in item 1 as the company’s official business name, but the trade name, or “Doing Business As” name, is “John’s Trucking Company,” you would enter “John’s Trucking Company” in this item.

2-4. **Mailing Address:** This must be your complete mailing address. All forms, licenses and correspondence will be sent to this address.

5-7. **Location Address:** Fill in this address only if your physical address is different than your mailing address.

8. **Business Federal ID Number:** Enter your federal identification number. If the business is a sole proprietorship with no employees and is not required to have a federal ID number, the owner’s Social Security Number must be entered. **NOTE:** When changing FEIN numbers and ownership a new license is required. This is the carrier’s responsibility to notify the department.

9. **US DOT Number:** Enter your US DOT number. If you don’t have a US DOT number please contact (202) 366-9805 or visit www.fmcsa.dot.gov/registration-licensing/online-registration/onlineregistration.htm.

10. **Business Phone Number:** Telephone number of the person that can be reached concerning information about your license and reports.

11. **“X” Type of Organization:** Indicate which type of ownership best describes your business.

12-13. **Identify Owner, Partners or Corporate Officers:** Identify owner if individual ownership, Partners if a partnership, or officers if a corporation. Include social security number(s), name, address, and telephone number of each person listed.

14. **Do You Maintain Bulk Storage in Montana:** Indicate whether or not you have tax-free bulk fuel storage available to you in Montana.

15. **Other States Where Bulk Fuel is Maintained:** List all states where you have tax-free bulk fuel storage.

16. **Have you ever been licensed in another jurisdiction? Has your IFTA license ever been revoked?** Indicate whether you have ever been licensed in another jurisdiction. Indicate whether your IFTA license is or has ever been revoked.

17. **The Jurisdictions in Which You Operate:** Mark an “X” next to each jurisdiction in which you intend to operate your vehicle(s). Mark the ALL block if you will be operating in all the jurisdictions listed.

18. **Number of Vehicles Requiring IFTA Decals:** Indicate number of IFTA qualified vehicles requiring decals. You will be sent 2 decals per vehicle. Payment of $2.00 per set of decals must accompany your application.

19. **Select One of the Following That Best Reflects Your Principal Usage of Diesel Fuel in Montana:** Check the box that best describes your principal use of diesel fuel.

20. **List the Number of Each Type of Equipment in Which You Use Diesel Fuel in Montana:** Indicate the number of each type of diesel-powered vehicle that you have on the list.

**AUTHORIZED SIGNATURE AND DATE MUST BE COMPLETED IN ORDER TO PROCESS THE APPLICATION.**

By cooperative agreement, the Montana Department of Transportation exchanges information with other tax collecting agencies. Alternative accessible formats of this document will be provided upon request.
Fuel Purchase Summary Sample

Trade Name (DBA) ___________________________ MT License #: ___________________________

All fuel purchases must be listed on MF-92CR if you are applying for a credit refund.

<table>
<thead>
<tr>
<th>Date of Purchase</th>
<th>Fuel Type D, GH, P, G, NG</th>
<th>Dealer Invoice Number</th>
<th>Name of dealer from whom purchase was made</th>
<th>Gallons Purchased</th>
<th>Montana Tax Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Name</td>
<td>No Montana Tax</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>City</td>
<td>Paid</td>
<td></td>
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<td></td>
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<td>State</td>
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</table>

Total
# Quarterly Tax Return Sample

**Montana Department of Transportation**  
International Fuel Tax Agreement (IFTA)

## Tax Return Period:  
Due Date:

<table>
<thead>
<tr>
<th>Trade Name (DBA)</th>
<th>MT License #:</th>
</tr>
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<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Address:</th>
<th>TIN:</th>
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</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip:</th>
<th>Phone #:</th>
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<tr>
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</tbody>
</table>

### Fuel Summary

<table>
<thead>
<tr>
<th>Total Miles Traveled</th>
<th>Total Gallons Used</th>
<th>Average Fleet MPG</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Jurisdictions</td>
<td>All Jurisdictions</td>
<td>(2 Decimal Places)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1. Diesel (D):</th>
<th>/</th>
<th>=</th>
<th>0</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Gasohol (GH):</td>
<td>/</td>
<td>=</td>
<td>0</td>
</tr>
<tr>
<td>Propane (P):</td>
<td>/</td>
<td>=</td>
<td>0</td>
</tr>
<tr>
<td>Natural Gas (NG):</td>
<td>/</td>
<td>=</td>
<td>0</td>
</tr>
<tr>
<td>3. Gasoline (G):</td>
<td>/</td>
<td>=</td>
<td>0</td>
</tr>
</tbody>
</table>

4. If you did not operate this quarter write “none” in column (d).

5. IFTA Jurisdictions fuel tax computation (IFTA Qualified Vehicles): *Round columns d through g to the nearest whole number.

### Sample Only

**Note:** This is a sample and should not be submitted as the final tax return.

---

I declare, under penalties of perjury, that this return (including schedules) has been examined by me and to the best of my knowledge and belief is true and complete. Report must be signed in original to be considered properly filed.

---

Signature  
Title  
Date
IF you have bulk storage, a separate summary must be filled out for each jurisdiction.

<table>
<thead>
<tr>
<th>Description</th>
<th>Tax Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>1) Beginning Inventory: (From last qtr)</td>
<td></td>
</tr>
<tr>
<td>2) Received into Storage: (Bulk gallons)</td>
<td></td>
</tr>
<tr>
<td>3) Ending inventory: (Lines 1+2- 4)</td>
<td></td>
</tr>
<tr>
<td>4) Total Fuel Dispersed (1 + 2 less 3): (Must equal the total of lines 5, 6 and 7)</td>
<td></td>
</tr>
<tr>
<td>5) Total fuel dispensed into Other Vehicles:</td>
<td></td>
</tr>
<tr>
<td>6) Total fuel dispensed into IFTA Vehicles: (Add to purchases at the pump for column g)</td>
<td></td>
</tr>
<tr>
<td>7) Total fuel dispensed into Equipment:</td>
<td></td>
</tr>
</tbody>
</table>

**General Instructions**

File the Return and Tax Payment in U.S. Funds

Each IFTA licensee shall file an IFTA tax return with this office on or before the last day of April, July, October and January following the calendar quarters ending March, June, September and December. The postal service postmark on the mailing envelope will be accepted as the day of filing or receipt of the tax return.

Each return or a copy of a return must have an original signature.

Line 1, 2 and 3: These three lines are for different fuel types. Enter fuel type data on the appropriate line: Line 1 Diesel; Line 2 Propane, Gasohol and Natural Gas; Line 3 Gasoline. Complete Lines 2 and 3 only if you had operation using these fuels in another IFTA state which taxes that type of fuel. This information is indicated on the enclosed tax rate chart.

Column I: Enter the total miles traveled by all vehicles which are over 26,000 lbs., gross vehicle weight and are licensed under IFTA.

Column II: Enter total gallons of fuel placed in IFTA vehicles.

Column III: Divide column I by column II (round to 2 decimal places 0.00).

Line 4: Important — If you did not travel during this quarter write None in column d.

Line 5: Fuel Tax Computation. Use a separate line for each fuel type for each IFTA member jurisdiction. Important: use the correct tax rate and average miles per gallon for the fuel type being reported. Surcharges are to be computed on the taxable gallons (column f). Use the line directly under the fuel tax computation for each jurisdiction to calculate a surcharge.

Column a: Enter jurisdiction abbreviation. MT is entered on the first line. See tax rate table for other jurisdiction abbreviations.

Column b: Enter type of fuel (D = Diesel, G = Gasoline, P = Propane, GH = Gasohol, and NG = Natural Gas).

Column c: Enter the tax rate for the fuel type. See enclosed tax rate table.

Column d: Enter the total miles traveled in the jurisdiction.

Column e: Enter the taxable miles traveled for each jurisdiction.

*NOTE: This entry will be the same as Column d unless there was off highway mileage (private or Forest Service Property) or fuel tax trip permits were purchased in the state. If fuel tax trip permits were purchased, mileage during the valid period of the permit can be deducted from the mileage for this column. See your manual for further information on off highway mileage.

Column f: Divide Column e by the average miles per gallon from Column III, line 1, 2 or 3 of the return.

Column g: Enter gallons purchased during this reporting period on which fuel taxes have been paid. This will be purchased at the pump and dispersals from your bulk into IFTA vehicles. Exclude gallons purchased while operating under fuel tax trip permits. Purchases must be supported by invoices from the vendor. Retain these for your records.

Column h: Subtract Column g from Column f and enter tax due. If Column g is larger than f, enter figure in brackets, e.g. (7,180).

Column i: Multiply Column h by the fuel tax rate in Column c. If amount is for credit due, enter figure in brackets, e.g. (56.80).

Column j: If column i is greater than zero and the return is being filed late, enter the interest due calculated by multiplying Column i by 1% per month or fraction thereof.

Column k: Add Column i to Column j.

Other Jurisdictions are Alaska, Mexico, Northwest Territories, Yukon Territories and Washington DC.

Line 6: If a return is late, enter ten percent (10%) of the total of Column i or $50.00, whichever is greater. Penalty is due for all late returns, even if the return shows a credit or no miles traveled.

Line 7: Enter account balance from previous reporting period. If your previous return has a credit balance and you requested a refund, do not claim it here.

Line 8: Add 6 and 7 to the total line in Column k.

Credit Refund - If you are requesting a refund, check the box on the front of this form and return it along with the Fuel Purchase Summary form.

Cancel IFTA License Box - Place an "X" in this box to request cancellation of your IFTA License. Attach your license to the return with written statement giving last date of operations and attesting that all Montana IFTA decals were removed from power units.

Sign and Date the Report - Return must be signed in original to be considered properly filed. Submit original return and make a copy for your records.

For Assistance - Contact 406-444-7664, TTY: 406-444-7696

Records - Licensee shall maintain records to substantiate information reported on the quarterly tax return for a period of four years from the date of filing.

IFTA Inc. Website - www.iftach.org
Montana Department of Transportation  
International Fuel Tax Agreement (IFTA)

Include the totals on this supplement on the TOTAL line of MF92

<table>
<thead>
<tr>
<th>a</th>
<th>b</th>
<th>c</th>
<th>d</th>
<th>e</th>
<th>f</th>
<th>g</th>
<th>h</th>
<th>i</th>
<th>j</th>
<th>k</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jurisdiction</td>
<td>Fuel Type D, GH, P, NG, G</td>
<td>Tax Rate</td>
<td>Total Miles in Jurisdiction</td>
<td>Taxable Miles in Jurisdiction</td>
<td>Taxable Gallons</td>
<td>Tax Paid Gallons</td>
<td>Net Taxable Gallons f - g</td>
<td>Tax Due h x c</td>
<td>Interest Due</td>
<td>Total Due i + j</td>
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</tbody>
</table>
Refrigerator Fuel Refund Sample

MONTANA DEPARTMENT OF TRANSPORTATION
Refrigerator Fuel Refund Application
Refund of Montana Diesel Tax
PO BOX 5895
HELENA MT 59604-5895
Phone: (406) 444-7664 Fax: (406) 444-5411 TTY: (406) 444-7696
www.mdt.mt.gov

This form may be filed electronically by e-mail to mdtreferrefunds@mt.gov

Please read Important Refund Information on Page 2.

<table>
<thead>
<tr>
<th>Time Period for Refund:</th>
<th>to</th>
</tr>
</thead>
<tbody>
<tr>
<td>Applicant’s Name (Last, First, MI) or Trade Name:</td>
<td></td>
</tr>
<tr>
<td>SSN or Tax ID #:</td>
<td>Occupation:</td>
</tr>
<tr>
<td>Mailing Address:</td>
<td>Phone #</td>
</tr>
<tr>
<td>City:</td>
<td>State:</td>
</tr>
</tbody>
</table>

Tax Rate: .2775

REQUESTED AMOUNTS

100% Diesel

Total Refund Request: $__

Original Signature required for processing application *

☐ If filing your application for refund electronically (via e-mail), please certify the following statement by checking this box.
I/we hereby declare and represent that the above and foregoing is a true and correct statement showing all Montana tax paid diesel purchased and entirely consumed in a refrigeration (reefer) unit by the applicant, that the invoices included are the original purchase invoices received at the time of purchase and delivery; that said claim against the State of Montana is just and wholly unpaid.

Paid Preparer’s Name: 
Address: 
Signature: 
Phone: 
Date: 

May the Department of Transportation discuss this return with the preparer above? ☐ Yes ☐ No

Applicant’s Signature: __________________________ Date: ______________

* A claim for a refund that is filed electronically does not require a signature or the original invoices.

FOR OFFICE USE ONLY

File Location: - - - - - - Entered: / / - 
Processed: / / - Pre-Approved: / / - 
Approved: / / - Postmark Date: / / - 

MF-93 Revised 1/2010
List only Montana TAX PAID “reefer” fuel purchases.

<table>
<thead>
<tr>
<th>Date of Purchase</th>
<th>Dealer Invoice or transaction #</th>
<th>Name of Montana Dealer from whom the purchase was made</th>
<th>Dealer Name</th>
<th>City</th>
<th>Gallons</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

**TOTAL GALLONS**

**TOTAL REFUND AMOUNT (Total gallons multiplied by tax rate of S.2775)**

**Important Refund Information**

1. Request is valid for “Montana” tax paid purchases for refrigeration (reefer) units only.
2. All invoices must be identified by dealer as “reefer fuel”.
3. **Original invoices must be submitted with this form** except for a claim for a refund filed electronically. If submitting a claim electronically, you may complete page 2 or include a listing of your reefer fuel purchases with the same information requested with your application. A claim for refund that is filed electronically does not relieve the taxpayer of maintaining records upon which the claim for a refund is based. In the event of a fuel tax audit, records to support this claim for refund of Montana fuel tax will be required.
4. Refund applications may be filed at any time during the year and as often as you like, provided the invoices are within thirty six (36) months of the date of purchase, based on the postmarked date the refund is submitted.
5. Any person who requests a refund or credit of motor fuel tax must have evidence that the Montana motor fuel tax was included in the total fuel price paid.

**Contact Information:**

(406) 444-7664 or e-mail mdtrefrerrefunds@mt.gov
Additional IFTA Decals – Order Form

USE THIS FORM ONLY TO ORDER ADDITIONAL DECALS AFTER DOING YOUR RENEWAL

ADDITIONAL IFTA DECALS – ORDER FORM FOR (___________) YEAR

Legal Name of Company: ________________________________________________
Trade Name: ___________________________________________________________
Address: ______________________________________________________________
City/State and Zip: _______________________________________________________
Phone Number: ______________________ Fax Number: _________________________
Federal ID #: __________________________________________________________
Montana Fuel (IFTA) License Number: ________________________-IF

Numbers of IFTA Qualified Vehicles ________ X $2.00 = $ ____________________

Please list information below for each vehicle requiring additional decals.

PLATE NUMBER (IF KNOWN)  TOTAL VIN #  YEAR  MAKE  UNIT #
_____________________________________________________________________
_____________________________________________________________________
_____________________________________________________________________
(Please copy this sheet for additional vehicles.)

ISSUE TEMPORARY TA: YES _________ NO __________

Please make remittance payable to the Montana Department of Transportation or you may use MasterCard or Visa.

DECALS MUST BE PAID FOR BEFORE THEY WILL BE SENT TO YOU.

_____________________________________________________________________
Authorized Signature ___________________________________________ Date __________________

Montana Department of Transportation
Motor Carrier Services Division
PO Box 4639
Helena MT  59604-4639
(406) 444-2998
# Renewal Application

**Montana Department of Transportation**  
International Fuel Tax Agreement (IFTA)  
2012 Renewal Application  

<table>
<thead>
<tr>
<th>IFTA License #:</th>
<th>Please correct or complete any incorrect or incomplete information below.</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>1. Legal Name:</td>
</tr>
<tr>
<td></td>
<td>2. Trade Name (DBA):</td>
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<td>3. Address Line 1:</td>
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<td>4. Address Line 2:</td>
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<td></td>
<td>5. City, State, ZIP:</td>
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<td></td>
<td>Physical Address (if different from mailing address)</td>
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<td></td>
<td>6. Address Line 1</td>
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<tr>
<td></td>
<td>7. Address Line 2</td>
</tr>
<tr>
<td></td>
<td>8. City, State, ZIP:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>USDOT# (Required)</th>
<th>Business Phone Number</th>
<th>Business Federal Employer ID No.</th>
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</table>

<table>
<thead>
<tr>
<th>'X' Type of Organization</th>
<th>Identify Owners, Partners, or Corporate Officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sole Proprietor</td>
<td>Social Security #</td>
</tr>
<tr>
<td>Partnership</td>
<td>Name and Address</td>
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<tr>
<td>Corporation</td>
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<td>LLC</td>
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<tr>
<td>LLP</td>
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<tr>
<td>Other</td>
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</tbody>
</table>

List Other States Where Bulk Fuel is Maintained:

- AB – Alberta  
- LA – Louisiana  
- AR – Arkansas  
- CA – California  
- CO – Colorado  
- CT – Connecticut  
- DE – Delaware  
- FL – Florida  
- GA – Georgia  
- HI – Hawaii  
- IA – Iowa  
- IN – Indiana  
- KS – Kansas  
- KY – Kentucky  
- LA – Louisiana  
- ME – Maine  
- MD – Maryland  
- MA – Massachusetts  
- MI – Michigan  
- MN – Minnesota  
- MS – Mississippi  
- MO – Missouri  
- MT – Montana  
- NE – Nebraska  
- NV – Nevada  
- NH – New Hampshire  
- NJ – New Jersey  
- NM – New Mexico  
- NY – New York  
- NC – North Carolina  
- ND – North Dakota  
- OH – Ohio  
- OK – Oklahoma  
- OR – Oregon  
- PA – Pennsylvania  
- RI – Rhode Island  
- SC – South Carolina  
- SD – South Dakota  
- TN – Tennessee  
- TX – Texas  
- UT – Utah  
- VT – Vermont  
- VA – Virginia  
- WA – Washington  
- WV – West Virginia  
- WI – Wisconsin  
- WY – Wyoming  

Fuel Decals for IFTA Units – Decal Fees must be sent with renewal for the exact amount of purchase. Only request decals for currently licensed IFTA vehicle(s). Extra decals will be sent. Exact number of vehicles requiring fuel decals \( \times \$2.00 = \$ \).  

Under penalties of perjury, I certify with my signature that to the best of my knowledge the information and statements on this application are true and correct and the number shown on this form is my correct taxpayer identification number. I agree to comply with reporting, payment, record keeping and license display requirements as specified in the International Fuel Tax Agreement and Montana State Statutes. I further agree that Montana may withhold any refunds due to me if I become delinquent in payment of fuel taxes, whether due Montana or any IFTA member state. I also understand that failure to comply with these provisions shall be grounds for revocation of my fuel tax license(s).  

**See Reverse for Instructions**  

Authorized Signature  

Date  

Title  

Chapter 70, Title 15, MCA
Select one of the following that reflects your principal usage of motor fuel in Montana:

☐ Trucking  ☐ Drilling
☐ Farming  ☐ Seismograph
☐ Logging  ☐ Construction – Public Road
☐ Busing  ☐ Construction – Other
☐ Mining  ☐ Other

List the number of each type of equipment in which you use motor fuel in Montana:

Semi Tractors
Trucks – 1 Ton or More
Pickup Trucks, Cars
Buses
Other:

Instructions

Return Date: As soon as possible. Please allow a minimum of 2 weeks for processing. Your license to operate will be cancelled if not renewed prior to January 1. This is the ONLY notice you will receive.

Following the December 31 deadline, all existing accounts that have not renewed will be cancelled. No renewal applications will be accepted after December 31.

If your account has been revoked, there is a $100.00 reinstatement fee and a bond requirement to obtain a new license. ARM 18.10.124 and ARM 18.10.125

Effective Date: Upon receipt, you will receive one license which must be photocopied by you and a copy placed into each of your vehicles by March 1.

Compliance: Applicant agrees to keep a complete record of all special fuel used and mileage information, as required by the Department of Transportation, and the records may be examined at any time during the business hours by a representative of the Department.

NOTES:

Request decals only for your currently licensed IFTA trucks. No extra decals will be issued. Also, make your check payable for the exact amount for decals ordered.

When changing FEIN's and ownership a new license is required. This is the carrier's responsibility to notify the Department.

By cooperative agreement, the Montana Department of Transportation exchanges information with other tax collecting agencies. Alternative accessible formats of this document will be provided upon request.
IFTA Definitions

**Applicant:**
A person in whose name the application for licensing is filed. The application is filed with a base jurisdiction for the purpose of motor fuel tax reporting under the provisions of the IFTA agreement.

**Audit:**
A physical examination of the records and source documents supporting the licensee's reports.

**Base Jurisdiction:**
The member jurisdiction where qualified motor vehicles are based for vehicle registration purposes, where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available, and where some mileage is accrued by qualified motor vehicles within the fleet.

The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

**Bulk Storage:**
A container or tank holding any fuels for storage, other than the supply tank of a motor vehicle or any internal combustible engine.

**Cancellation:**
The annulment of a license and its provisions by either the licensing jurisdiction or the licensee.

**Commissioner:**
The official designated by the jurisdiction to be responsible for the administration of this agreement.

**Dispersal Records:**
Detailed documentation showing how bulk fuel was used. This should include the number of gallons, the date dispensed from the bulk fuel tank into the supply tank of a vehicle and the vehicle unit number.

**Dispute Resolution:**
Is a conflict resolution process, which includes an informal review and formal hearings, which find solutions and resolve differences of fuel tax, penalty and assessments.

**Exempt Miles:**
Montana exempts fuel from tax when your vehicle(s):

1) Operate under a temporary fuel trip permit, or
2) Operate on private or forest service development roads.

**Fleet:**
One or more vehicles that are licensed under IFTA. Not including agricultural vehicles.

**Forest Service Development Roads:**
Roads used by Logging or Mining Contractors. It is built and maintained by the contractor. When the contractor is finished using the road, the road is destroyed.
**Gross Vehicle Weight:**
The maximum weight of the loaded vehicle or combination of vehicles during the registration period.

**In-Jurisdiction Mileage:**
The total number of miles/kilometers operated by a licensee's qualified motor vehicles within a jurisdiction. In-jurisdiction mileage does not include miles/kilometers operated on a fuel tax trip permit or miles exempted from fuel taxation by a jurisdiction.

**Interstate travel:**
Travel between states and any place outside of that state, including the District of Columbia.

**Intrastate travel:**
Travel within a state’s boundaries. Not traveling from one state to another state or jurisdiction.

**Jurisdiction:**
A State of the United States, the District of Columbia, or a Province or Territory of Canada.

**Licensee:**
A person who holds an un-cancelled IFTA license issued by the base jurisdiction.

**Motor Fuels:**
All fuels used for the generation of power for propulsion of qualified motor vehicles.

**Non-Taxable miles:**
Travel on private property and private Forest Service development roads.

**Operational control:**
The actual business is normally located and operated from the base state jurisdiction.

**Person:**
An individual, corporation, partnership, association, trust or other entity.

**Physical Address:**
Where the business office is located.

**Qualified IFTA Motor Vehicle:**
A motor vehicle used, designed or maintained for the transportation of persons or property and:

1. Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or

2. Having three or more axles regardless of weight; or

3. 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.

A qualified IFTA motor vehicle does not include recreational vehicles.
**Recreational Vehicle:**
Vehicles 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.

**Registration:**
The qualification of motor vehicles normally associated with a prepayment of licensing fees for the privilege of using the highway and the issuance of a license plate and a registration card or temporary registration containing owner and vehicle data.

**Reporting Period:**
A period of time consistent with the calendar quarterly periods of January 1 - March 31, April 1 - June 30, July 1 - September 30 and October 1 - December 31.

**Revocation:**
The withdrawal of license and privileges by the licensing jurisdiction.

**Suspension:**
The temporary removal of privileges granted to the licensee by the licensing jurisdiction.

**Taxable Miles:**
Travel on public roads and highways.

**Total Mileage:**
All miles/kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles/kilometers are considered taxable or nontaxable by a jurisdiction.
# IFTA Communication List

<table>
<thead>
<tr>
<th>State</th>
<th>Address</th>
<th>Telephone</th>
</tr>
</thead>
<tbody>
<tr>
<td>ALABAMA</td>
<td>Alabama Department of Revenue, Motor Vehicle Division IFTA Section</td>
<td>(334) 242-9078</td>
</tr>
<tr>
<td></td>
<td>P.O. Box 327620, Montgomery, AL 36132-7620</td>
<td></td>
</tr>
<tr>
<td>ALBERTA</td>
<td>Sir Frederick W. Haultain Building, 9811 – 109 Street, Edmonton, AB, Canada T5K 2L5</td>
<td>(780) 644-4119</td>
</tr>
<tr>
<td>ARIZONA</td>
<td>Department of Transportation, Motor Vehicle Division, Motor Carrier Services</td>
<td>(602) 712-7665</td>
</tr>
<tr>
<td></td>
<td>1801 W. Jefferson, Mail Drop 527M, Phoenix, AZ 85007</td>
<td></td>
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<tr>
<td>ARKANSAS</td>
<td>Office of Motor Vehicles, IFTA Section</td>
<td>(501) 682-4806</td>
</tr>
<tr>
<td></td>
<td>P.O. Box 1752, Little Rock, AR 72203-1752</td>
<td></td>
</tr>
<tr>
<td>BRITISH COLUMBIA</td>
<td>Consumer Taxation Branch, P.O. Box 9442 Stn. Prov. Govt. Victoria, BC, Canada V8W 9V4</td>
<td>(250) 387-0635</td>
</tr>
<tr>
<td>CALIFORNIA</td>
<td>California State Board of Equalization</td>
<td>(916) 327-2264</td>
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<td>P.O. Box 942879 MIC: 65, Sacramento, CA 94279-0065</td>
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<td>COLORADO</td>
<td>Colorado Department of Revenue, Taxpayer Services Division</td>
<td>(303) 205-8205</td>
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<td>1375 Sherman Street, Denver, CO 80261-0016</td>
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<td>CONNECTICUT</td>
<td>Connecticut Department of Revenue Services</td>
<td>(860) 541-3222</td>
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<td>25 Sigourney Street, Hartford, CT 06106</td>
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<td>DELAWARE</td>
<td>Motor Fuel Tax Administration, Motor Carrier Services Section</td>
<td>(302) 744-2702</td>
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<td>P.O. Drawer E, Dover, DE 19903</td>
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<td>FLORIDA</td>
<td>Department of Highway Safety &amp; Motor Vehicles</td>
<td>(850) 617-3002</td>
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<td></td>
<td>2900 Apalachee Parkway, Rm. A-110, Tallahassee, FL 32399</td>
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<td>GEORGIA</td>
<td>Georgia Department of Revenue, Taxpayer Services Division</td>
<td>(404) 417-6707</td>
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<td>1800 Century Center Blvd., NE Atlanta, GA 30345-3205</td>
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<tr>
<td>IDAHO</td>
<td>Idaho Tax Commission</td>
<td>(208) 334-7834</td>
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<td>P.O. Box 36, Boise, ID 83722-0036</td>
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I LLINOIS
Motor Fuel Use Tax Section
Illinois Department of Revenue
Motor Fuel Tax Division
P.O. Box 19477
Springfield, IL 62794-9477
Tel: (217) 785-7025

I NDIANA
Motor Carrier Services Division -IFTA Section
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Iowa Department of Transportation
Office of Motor Carrier Services
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Des Moines, IA 50306-0382
Tel: (515) 237-3270

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Kansas Department of Revenue
Customer Relations – Motor Fuel
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Topeka, KS 66625-8100
Tel: (785) 291-3658

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Department of Motor Vehicles
Motor Carrier Services
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Frankfort, KY 40602
Tel: (502) 564-4540

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Louisiana Department of Revenue
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Baton Rouge, LA 70896-6362
Tel: (225) 219-7656

M AINE
Commercial Vehicle Center
Bureau of Motor Vehicles
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Jefferson City, MO  65102-0893
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Helena, MT  59604-4639
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Motor Carrier Services Division
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Trenton, NJ  08666-0133
Tel:  (609) 633-9407

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Albany, NY  12227
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Motor Carrier Bureau
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Carson City, NV  89711-0625
(775) 684-4711 Ext. 2

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North Carolina Department of Revenue
Motor Fuels Tax Division
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Motor Vehicle Division – IFTA Section
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Bismarck, ND 58505-0780
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Service Nova Scotia & Municipal Relations
Registry & Information Management Services
Division
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Halifax, NS, Canada B3J 2V4
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Ohio Department of Taxation
Excise & Motor Fuel Tax Division
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Columbus, OH 43216-0530
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Oklahoma Corporation Commission
Transportation Division
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Oklahoma City, OK 73152-2948
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Fuel Tax Administration Group
Motor Fuels & Tobacco Tax Branch
Ministry of Finance
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Oregon Department of Transportation
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Saskatchewan Finance
Revenue Division
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SOUTH CAROLINA
South Carolina Department of Motor Vehicles
Motor Carrier Services
P.O. Box 1498
Blythewood, SC 29016-1498
Tel: (803) 896-2694
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<th>State</th>
<th>Entity</th>
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<tr>
<td>SOUTH DAKOTA</td>
<td>Department of Revenue &amp; Regulation</td>
<td>445 East Capital Avenue</td>
<td>(605) 773-5335</td>
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<td>Division of Motor Vehicles</td>
<td>Pierre, SD 57501-3100</td>
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<td>Tel: (605) 773-5335</td>
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<td>TENNESSEE</td>
<td>Tennessee Department of Revenue</td>
<td>301 Plus Park</td>
<td>(615) 687-2296</td>
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<td>Motor Carrier Section</td>
<td>Nashville, TN 37217</td>
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<td>Tel: (615) 687-2296</td>
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<tr>
<td>TEXAS</td>
<td>Comptroller of Public Accounts – IFTA</td>
<td>LBJ State Office Building</td>
<td>(512) 463-3849</td>
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<td>Austin, TX 78774</td>
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<td>Tel: (512) 463-3849</td>
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<td>UTAH</td>
<td>Utah State Tax Commission</td>
<td>210 North 1950 West</td>
<td>(801) 297-7661</td>
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<td>Salt Lake City, UT 84134</td>
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<td>Tel: (801) 297-7661</td>
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<td>VERMONT</td>
<td>Department of Motor Vehicles</td>
<td>120 State Street</td>
<td>(802) 828-2120</td>
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<td>Montpelier, VT 05603</td>
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<td>Tel: (802) 828-2120</td>
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<td>VIRGINIA</td>
<td>Department of Motor Vehicles</td>
<td>Motor Carrier Services</td>
<td>(866) 878-2582</td>
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<td>WASHINGTON</td>
<td>Fuel Tax Services</td>
<td>2424 Bristol Court SW</td>
<td>(360) 664-1868</td>
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<td>P.O. Box 9228</td>
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<td>WEST VIRGINIA</td>
<td>Department of Motor Vehicles</td>
<td>Commercial Vehicle Section -Fuel Tax Unit</td>
<td>(304) 558-0700</td>
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<td>WISCONSIN</td>
<td>Wisconsin Department of Transportation</td>
<td>P.O. Box 7979</td>
<td>(608) 267-4382</td>
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<td>Madison, WI 53707-7979</td>
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<td>WYOMING</td>
<td>Motor Vehicle Services</td>
<td>ATTN: IFTA Fuel Tax Section</td>
<td>(307) 777-4827</td>
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<td>5300 Bishop Blvd</td>
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