

# International Fuel Tax Agreement Applicant Requirements For New Carriers

## IFTA ONLY

302.744.2702 dot.motorcarrier@state.de.us



### Proof of Residency \*Federal Requirement no allowances permitted

In order to open an account and register with IRP you must provide 3 proofs of mail from 3 different sources in the envelope and postmarked not more than 60 days. (postmark sample above) All mail must be in the same name as the first line of the SS-4 from the IRS. The physical address must be a physical location in Delaware that must be owned or leased to the business. You may use your residential address listed on your DE drivers license as your physical address of your business. No virtual offices be be accepted.

Acceptable documents are as follows: Utility bills, auto insurance, homeowners insurance, W-2, credit card statement, state income tax return (previous year), federal tax return (previous year), property tax bill (previous year) mortgage statement, bank statement, Federal DOT number notice or PIN letter, property rental agreement, mail from any state agency except DMV.

Solicitations/junk mail will not be accepted as proof of residency

Delaware Drivers License Number \_\_\_\_\_ (must be obtained within 60 days of residency)  
( Required for at least one: Sole Member, Sole Proprietor, President, Partner, Member)

Active Federal DOT number marked for **INTER**state (FMCSA.DOT.GOV)

SS-4 letter, CP575B, CP261 or LTR147C from the Internal Revenue Service to verify legal tax identification number and business name.

Even if you are using your personal name as your entity; you are required to obtain a tax identification number. FMCSA does not permit the use of social security numbers (WWW.IRS.GOV)

### Delaware corporation in **Good Standing**

Current Delaware Business License or Business License Filing Number \_\_\_\_\_

Temporary Business license is Only Valid for 60 days - Date on Temporary License \_\_\_\_\_

Put copy of Temp Bus Lic in file

\*Farms need business license if for hire wholesale/resale

Lease agreement indicating that the IFTA decals are the responsibility of the applicant and signed by all parties

Photo copy of cab card that matches lease agreement

Unified Carrier Registration paid for current year (WWW.UCR.GOV) You must use the latest version of Chrome, FireFox, Safari and or Edge

Completed IFTA application. Associates are not permitted to complete the application for you

Recordkeeping requirement

Motor carrier application

Motor carrier contact and officer application

Copy of Farm truck (FT) registration cards



# Delaware International Fuel Tax Agreement License Application

Registration Period 01/01/2022 through 12/31/2022

Circle type of application -      **New Account**    Supplemental

Legal Name

Motor Carrier Account Number

Tax Identification Number

US DOT Number

Leasing Company US DOT Number \_\_\_\_\_

If you do not have Delaware apportioned plates and you lease your vehicles; you are required to indicate your leasing company's Federal DOT number and submit a clear copy of your lease and a copy of your apportioned registration card with your new, renewal or supplemental application.

Type of Fuel Used (circle all that apply)

Diesel   Gasoline   Biodiesel   Liquid Propane (LPG)   Compressed Natural Gas(CNG)   Ethanol   Gasohol  
Liquid Natural Gas (LNG)   Methanol E-85(Ethanol 85)   M-85(Methanol 85)   A-55(Naptha/Crude/Water)

Have you been issued an IFTA license by another IFTA jurisdiction?  Yes    No

Has your IFTA license ever been suspended or revoked?  Yes    No

Do you maintain bulk fuel storage in any jurisdiction including Delaware?    Yes    No

If yes list jurisdictions & Tank Capacity \_\_\_\_\_

Are you consolidating fleets from other jurisdictions in this account?  Yes     No

Do you have bulk fuel tank(s) located in Delaware? Please report location, fuel type and gallons of each tank

Location	Fuel Type	Gallon Capacity

### Decal Order

Two IFTA Decals (1 set) are needed for each vehicle

Number of Decal Sets Ordered \_\_\_\_\_

Number of decal sets @ \$5.00 per set.....

Amount Due \_\_\_\_\_

### Make checks payable to: DMV

The applicant agrees to comply with tax reporting, payment, record keeping requirements, and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that the State of Delaware may withhold any refunds due if the IFTA applicant is delinquent on payment of fuel taxes due to any member IFTA jurisdiction. Failure to comply with these provisions shall be grounds for revocation of any IFTA license in all member jurisdictions. I hereby affirm that I am authorized to sign this application and that the information contained herein is true, accurate and complete to the best of my knowledge and belief.

Signature of authorized personnel \_\_\_\_\_ Date \_\_\_\_\_



## Carrier Responsibilities Regarding Recordkeeping Requirements

### Motor Carrier Account \_\_\_\_\_

Every carrier shall maintain and preserve detailed mileage and fuel records (by vehicle summarized monthly and/or quarterly) upon which the quarterly fuel tax reports are based. The carrier shall preserve such records for a period of four years from the due date of the report or the date filed, whichever is later. For example, the Second Quarter 1997 tax return is due July 31, 1997. If filed timely, records for this quarter must be preserved and maintained through July 31, 2001; if filed on October 15, 1997, the records must be preserved and maintained through October 15, 2001. Such records shall be made available upon request by any member jurisdiction. In the event the carrier fails to maintain and preserve such records, assessments and penalties shall be imposed. In addition, continued failure to comply will result in suspension or revocation of your operating credentials.

### Acceptable Source Documents

An acceptable (required) source document used to verify vehicle mileage and fuel is through the use of an "Individual Vehicle Mileage Record" (trip report). A standardized trip report is suggested and encouraged (a sample trip report can be provided upon request). A trip report must include the following minimum information:

1. Vehicle identification number
2. Driver name
3. Date of the trip
4. Trip origin and destination information
5. Trip beginning and ending odometer/hubometer readings
6. Routes of travel
7. Jurisdictional state miles & total trip miles traveled

In addition to maintaining trip reports, the carrier is required to:

- Maintain complete records of all fuel purchased, received, and used in the conduct of business. Separate totals must be compiled for each fuel type used. Fuel records shall contain, but not be limited to: Date of fuel purchase; seller's name and address (machine or credit card imprinted, and address must show state in which sale is made); number of gallons purchased; type of fuel; and unit number or tag number.
- Maintain retail purchase documentation (receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm). Acceptable documentation must include, but shall not be limited to, the following: Date of fuel purchase; seller's name and address (machine or credit card imprinted, and address must show state in which sale is made); purchaser's name; number of gallons purchased; type of fuel; and unit number or tag number.
- Maintain tax-paid bulk fuel documentation. Copies of all bulk delivery tickets and/or receipts must be retained. Distribution records from bulk storage facilities must be maintained distinguishing qualified vehicle fuelings from other uses. Evidence of inventory reconciliation must be maintained to verify completeness of receipt and distribution records. To obtain credit for withdrawals from carrier-owned, tax-paid bulk storage, the following minimum records must be maintained: Date of withdrawal; number of gallons; type of fuel; unit number or tag number; and purchase records to substantiate that tax was paid on all bulk purchases.
- Accumulate monthly and/or quarterly mileage and fuel summaries on a per vehicle basis with a breakdown of jurisdictional miles traveled, and a breakdown of vehicle fuelings.
- Maintain all mileage and fuel records and summary information on an IFTA fleet basis.
- Determine jurisdictional state miles through the use of odometer/hubometer readings at state lines, maps, mileage generation systems, or on board recording devices. State mileage cannot be estimated.
- Ensure that all mileage and fuel records are legible and complete so that the continuous movement and fuel consumption of each vehicle can be audited.
- Ensure that trip reports include all miles traveled by the vehicle including loaded, empty, deadhead, &/or bobtail miles.

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I have read and understand my responsibilities regarding record requirements in accordance with IFTA.

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IFTA Account Name

Date

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Print Name and Title of Authorized Account Representative

Signature