

**INTERNATIONAL FUEL TAX AGREEMENT
MANUAL
STATE OF DELAWARE**

This is your permanent set of Delaware base state registration and licensing instructions that have been prepared in loose-leaf form.

This manual has been prepared as a guide to securing registration in Delaware and should provide the basic information needed when preparing applications for annual registration. The contents will not cover every situation that may arise.

It is suggested this manual be retained for reference purposes.

**IN FUTURE YEARS, DELAWARE WILL ONLY ISSUE
SUPPLEMENTAL PAGES TO THIS MANUAL INSTEAD OF A
COMPLETE SET OF INSTRUCTIONS. IT IS, THEREFORE,
SUGGESTED THAT THIS MATERIAL BE PLACED IN A
THREE RING BINDER.**

MAILING ADDRESS:

Department of Transportation
Motor Fuel Tax Administration
Motor Carrier Services Section
PO Drawer E
Dover, DE 19903-1585

PHYSICAL ADDRESS:

Department of Public Safety Bldg.
Motor Carrier Services Section
Rt. 113 South, Room 112
Dover, DE 19901
Telephone: (302) 744-2702
Fax: (302) 739-6299

INTRODUCTION

Effective July 1, 1996, Delaware became a member of the International Fuel Tax Agreement (IFTA). The Delaware IFTA Program is administered by the Motor Fuel Tax Administration, Department of Transportation. The Intermodal Surface Transportation Efficiency Act (ISTEA) of 1991 mandated that all contiguous states and jurisdictions participate in the International Fuel Tax Agreement (IFTA) by September 30, 1996. IFTA is a base jurisdiction fuel tax agreement among jurisdictions to simplify the reporting of fuel taxes by interstate motor carriers. Upon application, the carrier's base jurisdiction will issue credentials that will allow the IFTA carrier to travel in all IFTA jurisdictions. Jurisdiction refers to a State of the United States, the District of Columbia or a Province or Territory of Canada.

IFTA

The International Fuel Tax Agreement (IFTA) is an agreement to promote and encourage the most efficient use of the highway system. This makes the administration of motor fuels taxation uniform concerning motor carriers operating in several member jurisdictions. Paperwork and compliance burdens for fuel tax reporting are reduced.

Advantages

Advantages of IFTA include:

- A single fuel tax license issued by the base jurisdiction authorizing travel in all IFTA jurisdictions.
- A quarterly tax report containing detailed operations in each of member jurisdictions will be submitted only to the base state.
- Fuel tax audits are generally performed only by the base state.

IFTA License

The IFTA license is valid for a calendar year from January 1 through December 31. Each year you will receive a notice to renew your license and order the necessary decals for the coming year.

IFTA (Cont.)

Quarterly Reports

Under the IFTA plan, carriers are required to file quarterly fuel tax reports with the base jurisdiction showing all miles traveled and all fuel consumed during the quarter by qualified vehicles, including the miles traveled and fuel consumed in each IFTA jurisdiction. The amounts listed for each jurisdiction on the report are used to calculate a net balance. Any additional tax due is remitted to the base jurisdiction, or a credit or refund is issued. It is the responsibility of the base jurisdiction to distribute the taxes to the appropriate member jurisdictions based on the information from the IFTA tax report.

Copies of the complete International Fuel Tax Agreement, Administrative Procedures, and Audit Guidelines will be provided to any interested persons upon request.

Base Jurisdiction

Delaware is your base jurisdiction for IFTA licensing and reporting if:

- your qualified motor vehicles are registered in Delaware
- you have an established place of business in Delaware from which motor carrier operations are performed;
- you maintain the operational control and operational records for qualified motor vehicles in Delaware or can make those records available in Delaware; and
- you have qualified motor vehicles that actually travel on Delaware highways.

Licensing & Bonding

Application for License

The Delaware License Application for International Fuel Tax Agreement (IFTA), can be obtained from the Delaware Motor Carrier Service Section / IFTA Unit. All applications are reviewed for completeness. Incomplete applications will either be returned or a follow-up call will be placed to obtain additional information. Verified applications will be processed and operating credentials issued. Each license is renewable annually.

Account Identification

An IFTA identification number will be issued consisting of the applicant's Federal Employer Identification Number. If the applicant does not have a Federal Employer Identification Number, the Social Security Number of an officer of the company may be used.

IFTA License

Each carrier is issued one IFTA license. We suggest that the original license be kept in the office. The carrier is required to make copies of the license so that one copy is carried in each qualified vehicle. Failure to display a copy of the license can subject the vehicle operator to the purchase of a trip permit and a citation. If the original copy of the IFTA license is lost or destroyed, a duplicate may be obtained by submitting a request to the Delaware Motor Carrier Service Section / IFTA Unit.

Fleet Consolidation

If you have more than one fleet of qualified motor vehicles and the fleets are based in more than one IFTA jurisdiction, you may request to consolidate those fleets in a single base jurisdiction. You will get a single IFTA license and the decals needed for all vehicles from that base jurisdiction. Each of the jurisdictions where the fleets are based must agree to the consolidation.

If you want to consolidate your fleets with Delaware as the base jurisdiction, a written request must be submitted to the Motor Carrier Services Section/IFTA Unit. The request must include a list of the jurisdictions where your fleets are located and the number of qualified motor vehicles in each fleet.

Licensing & Bonding (Cont.)

IFTA Identification Decals

Each carrier is issued a set of vehicle identification decals for each qualified vehicle in its fleet. The identification decals must be placed on the exterior portion of both sides of the cab. Decals are not vehicle specific. Failure to display the identification decal in the required locations or to carry a temporary permit may subject the vehicle operator to the purchase of a trip permit and a citation. The IFTA decal may be displayed one month prior to its effective date. Carriers from new member jurisdictions are allowed 60 days from the date of the new member's IFTA program implementation to display the IFTA License and decal. All IFTA carriers are allowed a two-month grace period to display the current year IFTA license and decal.

In the case of transporters, manufacturers, dealers, or drive-away operations, the IFTA decal need not be permanently affixed but may be temporarily displayed in a visible manner on both sides of the cab. In the case of buses, the decal may be located on the driver's side.

Decals are obtained annually at the time of renewal for all qualified motor vehicles based in Delaware. To obtain additional decals an application must be submitted to the Delaware Motor Carrier Service Section/IFTA Unit.

Temporary Permit (30 days)

Delaware may provide for the issuance of a 30-day IFTA temporary permit to a carrier in good standing in lieu of display of the annual decals. This permit may be obtained from the Delaware Motor Carrier Services Section/IFTA Unit.

In lieu of permanent decals, an IFTA temporary permit may be issued by the base jurisdiction valid for all member jurisdictions. The temporary permit must be vehicle specific and contain the expiration date. The temporary permit need not be displayed but shall be carried in the vehicle.

Failure to carry the temporary permit may subject the vehicle operator to the purchase of a trip permit and a citation.

Bonding

Bonds are not required of first-time applicants. A bond may be required when a carrier fails to file a timely report, when tax has not been remitted, or when an audit indicates severe problems. A carrier required to post a bond must provide a surety bond. Security required is a \$500.00 minimum or twice the amount of the liability, whichever is greater.

Licensing & Bonding (Cont.)

Leases Lessor, Lessee, Independent Contractors and Household Goods

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

For leases of thirty days or more, in the case of a carrier using independent contractors, the lessor and lessee are given the option of designating which one will report and pay fuel use tax.

For motor vehicle leases of less than thirty days, the IFTA permit-holder for the motor vehicle under lease is liable for fuel use tax.

In the case of a household goods carrier using independent contractors, agents or service representatives, the party liable for motor fuels tax shall be:

- The lessee (carrier) when the motor vehicle is operated under the lessee's jurisdictional operating authority. The base jurisdiction for purpose of this agreement shall be the base jurisdiction of the lessee (carrier) regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.
- The lessor (independent contractor, agent or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessor regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.

No member jurisdiction shall require the filing of such leases, but such leases shall be made available upon request of any member jurisdiction.

Tax Reporting

Tax Reports

Every quarter, all licensees must submit the International Fuel Tax Agreement Tax Report. A report must be submitted even if there were no operations. Tax reports will be furnished each quarter 30 days prior to the due date of the report, along with a current tax rate chart for each member jurisdiction.

Failure to receive the tax report does not relieve the carrier from the obligation of filing in a timely manner or submitting the tax report.

Due Dates

All tax reports will be filed on a quarterly basis. The reporting quarters and due dates are:

Reporting Quarter	Due Date
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

Net Payment

When filing a tax report, the carrier will apply an overpayment generated in one jurisdiction to the taxes owed to another jurisdiction and remit the net tax owed to Delaware on the tax report.

Tax Reporting (Cont.)

Penalty Assessment

A penalty of \$50.00 or 10% percent of the net tax liability, whichever is greater, will be assessed on late-filed reports or for underpayment of tax due. If the tax liability is zero or a credit, the late filing penalty is \$50.00.

To avoid penalty for late filing, the tax reports must be postmarked no later than midnight on the date indicated. If the last day of the month falls on a Saturday, Sunday, or legal holiday, the next business day is considered the final filing date. Tax reports are considered filed and received on the date shown by the U. S. Postal Service or Delivery Service cancellation mark stamped on the envelope containing the report. If a report is hand delivered, it will be considered filed and received on the date it was delivered to the Delaware Motor Carrier Service Section / IFTA Unit.

Interest Assessment

Interest is assessed on all delinquent taxes due each jurisdiction. The interest rate is one percent per month. Interest will be calculated from the date the tax was due for each month or portion thereof until paid.

Measurements

Carriers are required to report fuel and distance traveled in the U.S. measurements. Tax rates will be converted using the following factors and will be computed to the nearest one-tenth of a cent:

One liter	=	.2642 Gallons
One Gallon	=	3.785 Liters
One Mile	=	1.6093 Kilometers
One Kilometer	=	.62137 Miles

For reporting fuels that cannot be measured in liters or gallons (EXAMPLE: compressed natural gas) the licensee shall report the fuel at the conversion factor use by the jurisdiction in which the fuel was consumed.

Tax Reporting (Cont.)

Tax-Exempt Miles

IFTA recognizes that some jurisdictions have unique economic and geographic characteristics that have given rise to various definitions of tax exempt miles. . All jurisdictions require documentation to support a claim of tax exempt miles. Please contact the individual member jurisdiction for additional information. (See Appendix B)

Trip Permits

When computing the average miles per gallon (MPG) all miles traveled and all fuels purchased while operating under a trip permit should be included in total miles traveled in all jurisdictions and total gallons used in all jurisdictions, respectively.

The miles operated under a trip permit should also be included in total miles traveled in that particular jurisdiction. The miles operated under a trip permit should be deducted from the total miles in determining the total taxable miles reported. The fuel purchased while operating under a trip permit should be included as part of the tax-paid gallons.

Temporary Permits

The miles operated under a temporary permit must be included in total miles traveled in that particular jurisdiction. Tax-paid fuel purchased while operating under a temporary permit must be included as part of the tax-paid gallons.

Failure to File/License Revocations/Reinstatement

Best Information Available

In the event that any licensee fails, neglects, or refuses to file a tax report when due, Motor Carrier Services Section will, on the basis of the best information available, determine the tax liability of the licensee for each jurisdiction including the appropriate penalties and interest. An assessment based on this procedure is considered to be correct. In any case where the validity of the assessment is in question, the carrier must prove that the assessment is erroneous or excessive.

Revocation

If a tax delinquency has not been satisfied or the licensee has not filed a written appeal within a 30-day period from the notification of delinquency, a notice of revocation will be sent by certified mail to the carrier advising them of the immediate revocation of the fuel tax license. Noncompliance with the record-keeping requirements outlined in the license record requirement section of this manual may also be cause for revocation of the license.

Reinstatement

The Motor Carrier Services Section may reinstate an IFTA license once the carrier files all required reports and remits all outstanding liabilities due all member jurisdictions. The Motor Carrier Services Section may also require the carrier to post a surety bond in an amount sufficient to satisfy any potential liabilities of all member jurisdictions.

Bankruptcies

In the event of a bankruptcy, notice must be sent to the Motor Carrier Services Section. Fuel tax licenses are revoked for fail to file reports and/or fail to pay all fuel tax, penalty and interest due. To avoid license revocation, contact our office for assistance.

License Record Requirements

Distance Records

A carrier shall maintain detailed distance records that show operations on an Individual Vehicle Mileage Record (IVMR). The operational records shall contain, but not be limited to:

- Taxable and non-taxable usage of fuel;
- Distance traveled for taxable and non-taxable use and;
- Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.

An acceptable distance accounting system is necessary to substantiate the information reported on the tax report filed quarterly. A carrier's system, at a minimum, must include distance data on each individual vehicle for each trip and be summarized in monthly fleet summaries. Supporting information should include:

- Registrant's name
- Vehicle fleet number;
- Unit number or tag number;
- Date of trip (starting and ending);
- Trip origin and destination;
- Beginning and ending odometer or hubodometer reading of the trip
- Route of travel;
- Miles by jurisdiction; the state miles traveled must be based upon mileage generation system, maps, odometer/hubodometer readings at state lines, or on-board recording devices.
Jurisdiction mileage cannot be estimated
- Total trip miles and;
- Toll receipts and any other evidence to document the movement of the vehicle.

License Record Requirements (Cont.)

Fuel Records

The carrier must maintain complete records, of all fuel purchased, received, and used in the conduct of its business.

Fuel purchases are purchases of gasoline, diesel, gasohol, liquid petroleum gas, and compressed natural gas. Separate totals must be compiled for each fuel type.

Retail fuel purchases and bulk fuel purchases are to be accounted for separately.

The fuel records shall contain, but not be limited to:

- Date of fuel purchase;
- Seller's name and address, machine printed or credit card imprinted. Address shown must be the state in which sale is made;
- Number of gallons purchased;
- Type of fuel; and
- Unit number or tag number.

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. Microfilmed records are acceptable for audit purposes providing the original records are maintained for four years and are available for reference, if needed; and also provided that a microfilm viewer is made available by the carrier. Please refer to the definition of an acceptable receipt or invoice as stated below.

Receipts for retail fuel purchases must identify the vehicle by the unit number or tag number, as distance traveled and fuel consumption is reported only for vehicles identified as part of the carrier'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, must be machine printed or credit card imprinted;
- Number of gallons purchased;
- Type of fuel;
- Price per gallon or total amount of sale;
- Unit number or tag number; and
- Purchase's name.

License Record Requirements (Cont.)

Tax Paid Bulk Fuel Purchases

Bulk fuel is normally delivered tax paid into storage facilities maintained by the carrier, and fuel tax may not be paid at the time of delivery. The carrier must retain copies of all delivery tickets and/or receipts.

Bulk fuel distribution records from bulk storage facilities must be maintained distinguishing fuel placed in qualified vehicles from other uses. In addition, evidence of inventory reconciliation must be maintained to verify the completeness of the 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 and inventory records to substantiate that tax was paid on all bulk purchases.

Upon application by the carrier, the base jurisdiction may waive the requirement of unit numbers for fuel placed into qualified motor vehicles provided that only IFTA vehicles are fueled from the storage facility. The carrier must show that adequate records are maintained to distinguish fuel placed in qualified vs. non-qualified vehicles for all member jurisdictions.

On-Board Recording Devices

At the option of the carrier, on-board recording devices, satellite tracking systems or other electronic recording systems may be used in lieu of or in addition to handwritten trip reports for record-keeping purposes. Please contact the Motor Fuel Tax Administration for additional record requirements.

Record Retention

Every carrier must maintain records to support information reported on the quarterly tax return for a period of 4 years from the due date of the report or the date filed, whichever is later.

Cancellation Procedures

Should you desire to cancel your account, your IFTA license must be returned to this office. If the IFTA license has been lost or destroyed the owner or officer of the company should send a written statement to that effect. You may also request cancellation of your account by marking the cancellation box on your tax report.

Audits

Audit Procedures

Every IFTA carrier is subject to audit. The IFTA Agreement requires that at least 15% of the carriers based in the jurisdiction be audited at least once every five years. The purpose of an IFTA fuel tax audit is to verify the fuel and mileage data reported on your IFTA tax return. If you are a Delaware-based IFTA carrier, Delaware will audit your return on behalf of all member jurisdictions.

If you are selected for an audit, the Motor Fuel Tax Administration Audit Section will contact you in advance to make arrangements concerning the place, date and time of the audit. They will advise you of the audit period and the records needed. A written confirmation will also be made. If your records are not maintained in Delaware, you must make them available in Delaware or you may be required to pay necessary expenses for travel, lodging and meals associated with the performance of the audit.

If a carrier does not provide adequate records which are acceptable for audit purposes:

- Company operations may be estimated based on prior experience of the carrier or by comparison to similar operations;
- A standard of 4.0 miles per gallon will be used;
- All claims for tax-paid fuel without supporting documentation will be disallowed;
- The burden of proof lies with the licensee.

Upon completion of the audit, the findings are reported in writing to the carrier and all other jurisdictions in which operations are conducted. Delaware will collect any tax, penalty, and interest owed to all member jurisdictions.

Appeal Procedures

A carrier or applicant may appeal an action or audit findings issued by the commissioner of any member jurisdiction by making a written request for a hearing within 30 days after the service of the notice of the original action or finding. If the hearing is not requested within 30 days in writing, the original finding or action is final.

The base jurisdiction shall give at least 20 days' written notice of the time and place of the hearing.

The base jurisdiction will notify the appellant of the findings of fact and ruling on the appeal. In the case of an audit, if the carrier is still in disagreement with the original finding, the carrier may request any or every jurisdiction to audit the carrier's records. Each jurisdiction to which a request is made may elect to accept or deny the request. Each jurisdiction electing to audit the carrier's records will audit only for its own portion of the carrier's operations. The carrier shall make records available at the office of the jurisdiction or at a place designated by the jurisdiction or pay reasonable per diem and travel expenses associated with conducting an audit at the carrier's place of business.

The appellant may appear in person and/or be represented by counsel at the hearing and entitled to produce witnesses, document, or other pertinent material to substantiate the appeal.

Further appeal of any jurisdiction's finding will proceed in accordance with that jurisdiction's laws.

Refunds and Credits

A carrier shall receive full credit or refund for tax-paid fuel used outside the jurisdiction where the fuel was purchased. Such a credit, when not refunded, shall be carried over to offset liabilities of the carrier in future reporting periods until the credit is fully offset or until eight calendar quarters shall have passed since the end of the calendar quarter in which the credit accrued, whichever occurs sooner. The carrier shall receive on request a cash refund of any accumulated credits. The base jurisdiction shall allow credits and issue refunds for all of its carriers on behalf of all member jurisdictions.

Refunds to a carrier will be made only when all tax liabilities, including audit assessments, have been satisfied to all member jurisdictions. Refunds will be withheld if the carrier is delinquent for any reporting period.

Refunds determined to be properly due shall be paid within 90-days after receipt of a request for payment from a carrier. If the refund is not paid within the specified time, interest will accrue. Interest will be calculated at 1% per month from the time the refund was due for each month or fraction of a month until paid.

Refunds of tax paid on fuel consumed for exempt purposes must be filed with the jurisdiction in which the fuel was consumed.

APPENDIX A

DEFINITIONS

Definitions

Applicant	a person in whose name the application for licensing is filed with a base jurisdiction for motor fuel tax reporting under the provisions of IFTA.
Audit	a physical examination of the records and source documents supporting the licensee's quarterly tax reports.
Base jurisdiction	<p>the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and:</p> <ul style="list-style-type: none">• where operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and• where some travel is accrued by qualified motor vehicles within the fleet. <p>The commissioners of two or more affected jurisdictions may allow the consolidation of several fleets which would otherwise be based in two or more jurisdictions.</p>
Cancellation	the annulment of a license by either the licensing jurisdiction or the licensee.
Carrier	a person who operates or causes to be operated a qualified motor vehicle on any highway in Delaware.
Commissioner	the official designated by the jurisdiction to be responsible for the administration of IFTA.
Fleet	one or more vehicles.
In-jurisdictional miles	the total number of miles or kilometers operated by a registrant's/licensee's qualified motor vehicles within a jurisdiction. In-jurisdictional miles or kilometers do not include those operated on fuel tax trip permits or those exempted from fuel taxation by a jurisdiction.
Jurisdiction	a state of the United States, the District of Columbia, or a providence or territory of Canada.
Lessee	the party acquiring the use of equipment, with or without a driver, from another.

Definitions (Cont.)

Lessor	the party granting the use of equipment, with or without a driver, to another.
Licensee	a person who holds an uncanceled IFTA license issued by the base jurisdiction.
Member jurisdiction	a jurisdiction which is a member of the International Fuel Tax Agreement (IFTA)
Motor fuels	all fuels used for the generation of power for propulsion of qualified motor vehicles.
Person	an individual, corporation, partnership, association, trust, government or other entity.
Qualified motor vehicle	<p>a motor vehicle used, designed, or maintained for the transportation of persons or property and:</p> <ul style="list-style-type: none">• has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or• has three or more axles regardless of weight; or• is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight, or registered gross vehicle weight. <p>Qualified motor vehicle does not include recreational vehicles and vehicles owned by the U.S. Government.</p>
Recreational vehicles	vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. 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 prepayment of licensing fees for the privilege of using the highway and the issuance of a license plate and 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 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

Definitions (Cont.)

Revocation	removal of privileges granted to the licensee by the licensing jurisdiction.
Suspension	temporary removal of privileges granted to the licensee by the licensing jurisdiction.
Tax-Exempt miles	all miles traveled while operating under a trip permit.
Tax paid purchases	<p>a licensee may obtain credit for tax-paid purchases, if a receipt or invoice, or a credit card receipt is retained by the licensee showing evidence of such purchases and that the tax was paid. The receipt must include:</p> <ul style="list-style-type: none">• date of purchase;• seller's name and address;• number of gallons purchased;• fuel type;• price per gallon or total amount of sale;• unit numbers; and• purchaser's name.
Total distance	all miles or kilometers traveled during the reporting period by every qualified motor vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction.
Unit	the Motor Carrier Services Section/IFTA.
Weight	the maximum weight of the loaded vehicle or combination of vehicles during the registration period

APPENDIX B
JURISDICTION LISTING

Jurisdiction Listing

Alabama

Alabama Department of Revenue
Motor Vehicle Division
IFTA Section
P.O. Box 327570
Montgomery, AL 36132-7570
(334) 353-7839

Alberta, Canada

Alberta Treasury Tax & Revenue
Administration
Tax Information Services
9811-109 Street
Sir Frederick W. Haultain Building
Edmonton, Alberta, Canada, T5K 2L5
(780) 427-3044

Arizona

Arizona Department of Transportation
1801 West Jefferson, M.D. 521M
Phoenix, AZ 85007-3204
(602) 712-7272

Arkansas

Arkansas Motor Fuel Tax
P.O. Box 1752
Little Rock, AR 72203
(501) 682-4814

British Columbia, Canada

Consumer Taxation Branch
P.O. Box 9442 Stn Prov Govt
Victoria, BC, Canada, V8V 9V4
(250) 387-0635

California

California State Board of Equalization
450 N. Street MIC 31
P.O. Box 942879
Sacramento, CA 95814-0031
(916) 327-2264

Colorado

Colorado Department of Revenue
Services Section, Suite 114
Motor Carrier Services Division
Denver, CO 80261-0016
(303) 205-5602

Connecticut

Department of Revenue Services
25 Sigourney Street
Hartford, CT 06106
(860) 541-3222

Delaware

Department of Transportation
Motor Fuel Tax Administration
P.O. Drawer E
Dover, DE 19903-1565
(302) 744-2702

Illinois

Illinois Department of Revenue
Motor Fuel Use Tax Section, MS: 2-265
P.O. Box 19477
Springfield, IL 62794-9477
(217) 785-1397

Florida

Department of Highway Safety &
Motor Vehicles
2900 Apalachee Parkway
Room A-110
Tallahassee, FL 32399
(850) 488-6921

Indiana

Indiana Department of Revenue
Motor Carrier Services Division
5252 Decatur Blvd., Suite R
Indianapolis, IN 46241
(317) 615-7345

Georgia

Georgia Department of Revenue
Motor Fuel Tax Unit
P.O. Box 38452
Atlanta, GA 30334
(404) 657-1592

Iowa

Iowa Department of Transportation
Office of Motor Carrier Services
P.O. Box 10382
Des Moines, IA 50306-0382
(515) 237-3224

Idaho

Idaho State Tax Commission
P.O. Box 36
Boise, ID 83722-0036
(208) 334-8692

Kansas

Kansas Department of Revenue
Motor Fuel Tax Section
P.O. Box 10382
Topeka, KS 66625-0001
(785) 291-3898

Kentucky

Kentucky Transportation Cabinet
P.O. Box 2007
Frankfort, KY 40602
(502) 564-4154

Maryland

Comptroller of Maryland
Motor Fuel Tax Division
P.O. Box 1751
Annapolis, MD 21404-1751
(410) 260-7138

Louisiana

Louisiana Department of Revenue
Excise Taxes Division
P.O. Box 3863
Baton Rouge, LA 70821
(225) 925-7652

Massachusetts

Commonwealth of Massachusetts
Department of Revenue
P.O. Box 7027
Boston, MA 02204
(617) 887-6774

Maine

Fuel Tax Licensing Unit
Maine Bureau of Motor Vehicles
29 State House Station
Augusta, ME 04333-0029
(207) 624-9000

Michigan

Michigan Department of Treasury
Motor Fuel, Tobacco & Special Taxes Division
Treasury Building
Lansing, MI 48922
(517) 373-3183

Manitoba, Canada

Manitoba Finance - Taxation Division
101-401 York Avenue
Winnipeg, Manitoba, Canada R3C 0P8
(204) 945-3194

Minnesota

Minnesota Department of Public Safety
Driver & Vehicle Services
Prorate and IFTA
110 Centre Pte Curve, Suite #425
Mendota Heights, MN 55120
(612) 405-6161

Mississippi

Mississippi State Tax Commission
P.O. Box 1033
Jackson, MS 39215
(601) 923-7152

Missouri

Missouri Highway Reciprocity Commission
P.O. Box 893
Jefferson City, MO 65105-0893
(573) 751-3671

Montana

Montana Department of Transportation
Motor Carrier Services Division
P.O. Box 4639
Helena, MT 59604-4639
(406) 444-6371

Nebraska

Nebraska Department of Motor Vehicles
Motor Carrier Services Division
P.O. Box 98935
Lincoln, NE 68509-8935
(888) 622-1222
(402) 471-4435

Nevada

Nevada Department of Motor Vehicles &
Public Safety
Motor Carrier Section
555 Wright Way
Carson City, NV 89711-0625
(775) 684-4711

New Brunswick, Canada

New Brunswick Department of Finance
Revenue Division
Tax Accounting, Records & Refunds
670 King Street
P.O. Box 3000
Fredericton, New Brunswick, Canada, E3B 5G5
(506) 444-5758

New Hampshire

Road Toll Bureau
Department of Safety
10 Hazen Drive
Concord, NH 03305
(603) 271-1029

New Jersey

Division of Motor Vehicles
225 East State Street P.O. 133
Trenton, NJ 08666
(609) 633-9408

New Mexico

New Mexico Taxation and Revenue Department
Commercial Vehicle Bureau
1100 So. St. Francis Drive, Room 2111
P.O. Box 5188
Santa Fe, NM 87504-5188
(505) 827-1005

North Dakota

North Dakota Department of Transportation
Motor Vehicle Division/Motor Carrier Services
608 East Boulevard Avenue
Bismarck, ND 58505-0780
(701) 328-2928

New York

New York State Department of Taxation and
Finance
Registration Section – Highway Use Tax Unit
W.A. Harriman Campus-
Albany, NY 12227
(800) 972-1233

Nova Scotia, Canada

Department of Business & Consumer Services
Revenue, Compliance & Registry Services
P.O. Box 755
Halifax, Nova Scotia, Canada, B3J 2V4
(902) 424-6410

Newfoundland, Canada

Taxation and Fiscal Policy Branch
Confederation Building
Prince Philip Parkway
P.O. Box 8720-
St. John's, NF, Canada A1B 4K1
(800) 972-1233

Ohio

Ohio Department of Taxation
Excise and Motor Fuel Tax Division
P.O. Box 530
Columbus, OH 43216-0530
(614) 466-3522

North Carolina

North Carolina Department of Revenue
Motor Fuels Tax Division
P.O. Box 25000
Raleigh, NC 27640
(919) 733-8179

Oklahoma

Oklahoma Tax Commission
Motor Vehicle Division/IFTA
2501 No. Lincoln Boulevard
Oklahoma City, OK 73194-0013
(405) 521-3246

Ontario, Canada

Motor Fuels & Tobacco Tax Branch
Ministry of Finance
33 King St. West, 3rd Floor
Sainte-Foy, Quebec
Oshawa, Ontario L1H 8H9
(905) 433-6412

Oregon

Oregon Dept. of Transportation
Motor Carrier Transportation Division
550 Capitol Street NE
Salem, OR 97310-2530
(503) 373-1634
(503) 378-6175
(503) 378-5948

Pennsylvania

Pennsylvania Department of Revenue
Bureau of Motor Fuel Taxes
Department 280646
Harrisburg, PA 17128-0646
(717) 705-5460

Prince Edward Island, Canada

Department of the Provincial Treasury
Taxation and Property Records Division
P.O. Box 1330
Charlottetown, Prince Edward Island,
Canada, C1A 7N1
(902) 368-5703

Quebec, Canada

Ministere du Revenu de Quebec
Service Cotisation – B (DGM)
3800, rue de Marly, secteur 3-2-1
Sainte-Foy, Quebec
Canada, G1X 4A5
(418) 652-4382

Rhode Island

Department of Administration
Division of Taxation – Excise Tax Section
One Capital Hill
Providence, RI 02908
(401) 222-6317

Saskatchewan, Canada

Saskatchewan Finance Revenue Division
2350 Albert Street
Regina, Saskatchewan, Canada, S4P 4A6
(306) 787-7749

South Carolina

South Carolina Department of Public Safety
Motor Carrier Services Section/IFTA
PO Box 1498
Columbia, SC 29216-0060
(803) 737-6620

South Dakota

South Dakota Department of Revenue
Division of Motor Vehicles
445 East Capitol Avenue
Pierre, SD 57501-3100
(605) 773-5335

Vermont

Department of Motor Vehicles
120 State Street
Montpelier, VT 05603
(802) 828-2070

Tennessee

Tennessee Department of Safety
Commercial Vehicle Division
1150 Menzler Road
Nashville, TN 37210
(615) 253-2335

Virginia

Virginia Department of Motor Vehicles
Motor Carrier Services
Post Office Box 27412
Richmond, VA 23269
(804) 367-0558

Texas

Comptroller of Public Accounts
LBJ State Office Building
111 East 17th Street
Austin, TX 78774
(512) 463-3849

Washington

Washington State Department of Licensing
IFTA Unit
Fuel Tax Services
P.O. Box 9228
2424 Bristol Court, SW
Olympia, WA 98507-9228
(360) 664-1868

Utah

Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134
(801) 297-7670

Washington, DC

Department of Finance & Revenue
Audit Division
Judiciary Square
441 4th Street, N.W.
Washington, D.C. 20001
(202) 727-6070

West Virginia

West Virginia Department of Motor Vehicles
Commercial Vehicle Section-Fuel Tax Unit
1606 Washington St., E.
Charleston, WV 25311
(304) 558-3629

Wyoming

Wyoming Department of Transportation
Motor Vehicle Services
Fuel Tax Section
5300 Bishop Blvd
Cheyenne, WY 82009-3340
(307) 777-4842

Wisconsin

Wisconsin Department of Transportation
4802 Sheboygan Avenue, Room 151
P.O. Box 7979
Madison, WI 53707-7979
(608)-264-7231