



## Iowa Department of Transportation

Office of Motor Carrier Services  
P.O. Box 10382  
Des Moines, IA 50306-0382  
Phone: (515) 237-3224  
Fax: (515) 237-3354

### INSTRUCTIONS TO OBTAIN AN IFTA LICENSE AND DECALS

Attached is the application for the International Fuel Tax Agreement (IFTA) License and Decals. The fee for the license is \$10. One decal must be displayed on each side of the vehicle. Decals are not vehicle or carrier specific and are purchased as a set for 50 cents per set.

This license is valid for all "qualified motor vehicles" registered under the applicant's name. This one license allows travel in the Canadian Provinces of Alberta, British Columbia, Manitoba, New Brunswick, Newfoundland, Nova Scotia, Ontario, Prince Edward Island, Quebec, Saskatchewan and ALL U.S. jurisdictions except Alaska, Hawaii and Washington D.C.

A "qualified motor vehicle" is defined in the Agreement as 1) a vehicle having two axles and a gross vehicle weight or license weight exceeding 26,000 pounds, whichever is greater; 2) a vehicle having three or more axles, regardless of weight; or 3) a vehicle being used in combination and the weight of such combination exceeding 26,000 pounds gross vehicle weight. The definition of a "qualified motor vehicle" does not include recreational vehicles. Non-qualified vehicles based in a member jurisdiction shall have fuel tax reciprocity into any other member jurisdiction.

The current year's license or a photocopy must be carried in the cab of each vehicle and must be made available for all jurisdictions' enforcement personnel. Failure to produce a copy of the license and display the IFTA decals may result in the vehicle's operator being subject to a citation and the purchase of a fuel tax trip permit.

The licensee must file a calendar quarterly Fuel Tax return; the forms will be furnished by the Iowa Department of Transportation prior to the close of the quarter being reported. The return is due back in our office by the last day of the month following the close of the quarter. For example, the quarterly return for the first quarter, January, February and March, will be sent to you during the last two weeks of March. The due date is indicated on the return. Envelopes containing returns that are postmarked by the due date are considered timely filed. Only U.S. or Canadian Postal Service postmarks will be honored. If the final filing date falls on a Saturday, Sunday or legal holiday, the next secular or business day shall be the filing deadline.

Penalties for filing a return late, failure to file a return, or for underpayment of taxes due is \$50 or 10% of the delinquent taxes, whichever is greater. The current interest rate to be used will be printed on the tax return form.

**This return must be filed regardless of whether or not a taxable fuel was used or miles were travelled in an IFTA jurisdiction for the quarter. If the licensee does not receive a quarterly return, our office must be contacted for a duplicate before the due date to avoid penalties.**

The licensee must maintain records to substantiate information reported on the quarterly tax return. The receipt must show: a) the date of purchase; b) the name and address of the person from whom purchased or received; c) the number of gallons received; d) the vehicle into which the fuel was placed; e) fuel type; f) price per gallon or total amount of sale; and g) purchaser's name. The licensee must retain all fuel purchase invoices and receipts to substantiate the records and make them available upon request for audit purposes.

Licensees must retain fuel tax records for a period of four years from the date of filing the tax return based upon those records.

**RETAIN THIS INSTRUCTION SHEET FOR YOUR RECORDS AND FUTURE REFERENCE**



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FOR DOT USE ONLY

Check # \_\_\_\_\_  
Decal # \_\_\_\_\_  
Date Issued \_\_\_\_\_  
Client ID # \_\_\_\_\_

**APPLICATION FOR INTERNATIONAL  
FUEL TAX AGREEMENT (IFTA) LICENSE**

DO NOT WRITE IN THIS SPACE

Individual Owner's Name or Names of All Partners or Exact Name of Corporation	License Fee: \$ <u>10.00</u>
Trade Name or DBA	Number of Vehicles: _____ x .50 = \$ _____
	Total Enclosed: \$ _____

Taxpayer Identification Number (FEIN or Social Security Number)

Street Address ( <b>REQUIRED</b> )	City	State	Zip
Mailing Address	City	State	Zip
Location of Records	City	State	Zip

Have you previously held an IFTA license in another IFTA jurisdiction?  Yes  No  
What jurisdiction? \_\_\_\_\_

Is that license currently suspended or revoked?  Yes  No

Indicate the IFTA member states in which you maintain bulk fuel storage.	Type of Fuel Used <input type="checkbox"/> Diesel <input type="checkbox"/> Gasohol <input type="checkbox"/> Gasoline <input type="checkbox"/> LPG <input type="checkbox"/> LNG <input type="checkbox"/> CNG <input type="checkbox"/> Ethanol <input type="checkbox"/> Methanol <input type="checkbox"/> E-85 <input type="checkbox"/> M-85 <input type="checkbox"/> A55 <input type="checkbox"/> Biodiesel
Email Address:	
FAX Number:	
Phone Number:	

**The applicant agrees to comply with reporting payment record keeping and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that Iowa may withhold any refunds due if applicant is delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in all member jurisdictions.**

*I certify that to the best of my knowledge the above information is true, accurate and complete. I understand that any falsification subjects me to the offense of making a written false statement to a government official.*

Signature (owner, partner, or authorized representative)	Title	Date
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