

# International Fuel Tax Agreement (IFTA) Application

			For validation only	
For office use only - IFTA account number	Initials	Date		
Send this completed application, a				
check or money order payable to				
Prorate and Eucl Tax			108-030-248-0001	

#### Prorate and Fuel Tax Department of Licensing PO Box 9048 Olympia, WA 98507-9048

**Note:** The base jurisdiction may withhold any refunds if you are revoked or delinquent on payment of fuel taxes to any member jurisdiction. Failure to comply with IFTA provisions shall be grounds for revocation in all member states.

, ,			C C		
Application type					
Business type					
🗌 Individual 🗌 Par		Corporation 🗌 Ot	ner		
PRINT or TYPE Legal name			Trade name (DBA	N)	
E - de se l Europheren I de se tille e til		Lin for al Danain and Life at it			
Federal Employer Identification	on Number (FEIN)	Unified Business Identif	er (UBI) number	IFTA licensee USDOT number	
Contact name		I		(Area code) Phone number	
(Area code) Fax number		Email address			
Physical address, City, State,	ZIP code				
Mailing address, City, State, 2	ZIP code				
Address of location of records, City, State, ZIP code					
List names and titles of all co	rporate officers or pa	artners (attach separate s	neets if necessary)		
List names and titles of all corporate officers or partners (attach separate sheets if necessary) 1.					
2.					
Bank name and address					
List one jurisdiction, besides Washington State, you will be operating in					
Answer the following					
Answer the following 1. If vehicle is leased, provide: Company name					
1. If vehicle is leased, provide: Company name         USDOT number					
2. Have you previously held an IFTA license in Washington State?					
If yes, provide name and IFTA licensee account number:					
3. Do you have an active IFTA license in another state?					
If yes, list state:					
4. Do you maintain bulk storage? Yes No If yes, list the jurisdictions they are located in:					
If applicable, fill out the following International Registration Plan (IRP) information					
IRP account number	Total number of veh		uel used (check all		
	under IRP and oper			ine Gasohol Propane	
			ier:		

If you are a service bureau, include a notarized Power-of-Attorney.

I declare under penalty of perjury under the law of Washington that the foregoing is true and correct.

**PRINT or TYPE** Name and title

WASHINGTON STATE DEPARTMENT OF

# International Fuel Tax Agreement (IFTA) Application

## Instructions

International Fuel Tax Agreement (IFTA) section is to be filled out by the account holder or Service Bureau:

Application type:	check only one box
Business type:	check the box for the type of business for your IFTA account
Legal name:	enter your legal name
Trade name (DBA):	enter name you are doing business as
FEIN:	this will be your Federal Employee Identification Number or your Social Security number
UBI number:	A 9-digit tax ID number assigned to all Washington businesses from the Business License Services office. If you don't have a UBI visit http://business. wa.gov/BLS or call 1-800-451-7985.
USDOT number:	this number is provided to you by Department of Transportation (DOT). If you don't have a DOT number apply at DOT 360-753-9875 or visit their website at www.usdotnumberregistration.com
Contact name, telephone,	Ĵ
Fax, Email address:	these sections must be filled in
Physical address:	is the physical address where your business is located
Mailing address:	is your United States Postal Service (USPS) address
Location of records:	list the address of where you keep your records
Names and titles of	
corporate officers, partners:	print at least three corporate officers or partner names on the space provided and include any others on a separate sheet.
Bank name of business account:	print the name and address of the bank where your business account is held
Leased vehicle:	if vehicle is leased with another company, provide company name, company US DOT number and IFTA licensee number.

## International Registration Plan (IRP) information

If you have an IRP account in W	ashington complete this section:
IRP account number:	list your active IRP account
Total number of vehicles:	list the number of vehicles registered under IRP
Type of fuel used:	check accordingly
Jurisdictions:	list one jurisdiction, besides Washington, you will be operating in
Sign and date:	this section must be filled out so the application may be processed.
Total number of vehicles: Type of fuel used: Jurisdictions:	list the number of vehicles registered under IRP check accordingly list one jurisdiction, besides Washington, you will be operating in

## Definitions

Jurisdiction: state or Canadian Province who are a member of IFTAIntrastate:vehicles traveling in only one jurisdictionInterstate:vehicles traveling in more than one jurisdictionTax return:the form used by an IFTA licensee to report fuel taxes quarterly

## What is an IFTA license?

IFTA is an agreement among states and Canadian provinces that standardizes the reporting of fuel taxes by motor carriers operating in more than one state or province. An IFTA license allows you to file only one tax return to your base jurisdiction and report miles traveled and fuel purchased in all IFTA jurisdictions.

The plan requires licensees to report fuel taxes by filing quarterly tax returns. Types of fuel include gasoline, diesel, propane, natural gas, and gasohol. Within Prorate and Fuel Tax, the IFTA unit processes tax returns and reports information to IFTA, Inc. Your fuel taxes are collected and distributed to member jurisdictions.

To qualify for a Washington IFTA license, you must have:

- a commercial vehicle over 26,000 pounds gvw (gross vehicle weight) traveling in two or more states or provinces,
- · vehicles with three or more axles regardless of weight, and,
- a combination of vehicles that weigh more than a total of 26,000 pounds gvw or registered gvw but does not include recreational vehicles.

An IFTA license is valid for one calendar year and expires on December 31. Display the current year IFTA license and decals (see Decals below for placement) within 60 days of the first day of the calendar year. A copy of this license must be carried in each qualified vehicle. You can renew your license by:

- Submitting a completed decal application which we mail to you in October of the current year,
- Filing all returns up to the revocation, and,
- Paying any fuel taxes due.

## Decals

As an IFTA licensee, you purchase IFTA decals to display on the truck cab. They must be on both the driver's and passenger's side lower rear exterior of the cab. Decals are purchased annually at \$10 for a set.

## **Special fuel permits**

If you are not an IFTA licensee and need to travel in Washington, you may purchase a Special Fuel permit. These three-day permits may be purchased by contacting an authorized Vehicle Licensing agent or from DOT's permitting office.

#### **Cancellation and revocation**

- Current IFTA licensees may cancel their license at any time, by marking a current tax return in the "cancel license" section and adding the effective date or you may send us a letter.
- A revocation of an IFTA license will occur for failing to file a quarterly tax return or for not paying your fuel taxes. We will send you a "Notice of Intent to Revoke" letter and you will have 20 days to submit your tax return and payment. You cannot operate in any member jurisdiction if you have a revoked license. If you are licensed under the International Registration Plan (IRP) in Washington, this license will also be revoked.
- To reissue your revoked or cancelled license, you will need to complete the following:
  - complete a new IFTA License Application
  - submit all tax returns due
  - · pay any unpaid balances for each license
  - include \$100 reinstatement fee for each revoked license reissued.

#### Recordkeeping

You must keep your IFTA records for four years from the date the tax return was due or filed, whichever is later. The IFTA procedure manual requires you to keep the Driver's Daily Logs for four years if you use them as your only source documentation for operations.

## An audit of your business activities will include several major areas:

- 1. Fuel verification of proper amounts and classifications reported on the return.
- 2. Verification of deductions and exemptions of proper amounts documented.
- 3. Mileage verification of total and jurisdictional miles reported on your reports or applications.

#### **IFTA and IRP contact information**

Telephone number: (360) 664-1858

## Field office physical locations:

Prorate and Fuel TaxProrate and Fuel Tax405 Black Lake Blvd, Bldg 21301 NE 136th AveOlympia WA 98507Vancouver WA 98684