

Welcome International Fuel Tax Agreement (IFTA) member! IFTA is an agreement among states and Canadian provinces (except Alaska, Hawaii, Yukon, and Northwest Territories) that standardizes the reporting of fuel use taxes by motor carriers operating in more than one member state or province.

Requirements for an IFTA license, you must:

- Be based in Washington and
- Operate one of the following vehicles in two or more states or provinces:
 - ✓ commercial vehicles over 26,000 pounds gross vehicle weight (GVW); or
 - ✓ vehicles with three or more axles regardless of weight; or
 - ✓ combination vehicles over 26,000 pounds GVW (does not include recreational vehicles).

To become an IFTA member, you will need:

1. A physical address located in Washington.
2. To register for a UBI number with Secretary of State and Department of Revenue (DOR) if you are a Corporation, LLC, or sole proprietor.
3. To register for a Department of Transportation (DOT) number online at www.safer.fmcsa.dot.gov.
4. To complete the IFTA application.
5. To complete the IFTA Decal application and submit with payment.

New Taxpayer Access Point (TAP) online system

On October 5, 2015, the Department of Licensing, Prorate and Fuel Tax Services went live with their new online system. TAP allows customers to manage their accounts, file returns, make payments, purchase decals, and more. Visit our [website](#) to learn more about TAP or go into [TAP](#) and register your online account.

Tax Returns

You must complete and file an IFTA tax return every three months. You must file even if you do not have any mileage to report or if you travel only in Washington. If you haven't traveled during the three month filing quarter, mark "No operation" on the tax return.

We will mail you a printed tax return and IFTA Tax Rate Schedule quarterly. See a sample tax return on the last page.

Filing quarters and due date

Tax return quarter	Due dates for filing**
1st quarter: January, February, March	April 30
2nd quarter: April, May, June	July 31
3rd quarter: July, August, September	October 31
4th quarter: October, November, December	January 31
**Tax returns must be postmarked the next working day if any of the dates fall on a weekend or Washington State holiday.	

- **Off-road miles** You must report off-road miles on your IFTA tax return for vehicles operating with diesel fuel. Off-road mileage is typically operated on logging or farm roads that are closed to the public. Off-road miles are subject to Washington sales tax (WA ST). An IFTA account holder is not exempt from this tax. Column C of the tax return includes both on-road and off-road miles and Column D records only your highway miles. Before claiming off-road miles from other jurisdictions, visit the IFTA, Inc. website for more information.

- **Oregon** You must report Oregon miles and fuel when filling out the IFTA tax return. No fuel tax is due for Oregon travel. Oregon requires a “weight distance tax” which is different from other jurisdictions. See www.iftataxes.com/Features/OregonWeightDistance for more information.
- **Surcharge in Jurisdictions** Three jurisdictions (Indiana, Kentucky, and Virginia) in IFTA require an additional line on the return to calculate their surcharge. If you have travelled in one of these states, add the state abbreviation to section 4 and report normally. Add a second line for the same jurisdiction showing your taxable gallons multiplied by the applicable surcharge rate and include this figure in column K. The surcharge is always an amount due and the rate can be found on the IFTA Tax Rate Schedule.
- **Toll charges** Some jurisdictions have roads that may be considered tax-paid. Please review IFTA, Inc. for information on exempt mileage. If you have traveled and paid a toll that qualifies for a tax credit, include these miles in your “Total miles each juris.” column C of the IFTA tax return and provide copies of the toll receipts.

IFTA Inc. website

Visit the IFTA, Inc. website at www.iftach.org for information about IFTA, manuals, jurisdiction rates for each state and province, and more. We will mail the tax rate with your quarterly tax return.

Changing your business entity

When changing your business entity (sole proprietor, LLC, Incorporation, etc.), you must:

1. notify IFTA Unit immediately for a new account (your previous account and decals will be canceled),
2. get a new Federal Employers Identifier number (FEIN) from the IRS,
3. contact Department of Revenue to get a new UBI number,
4. update your business name with Department of Transportation (DOT) and you may get a new DOT number
5. fill out a new IFTA application, and
6. get new IFTA decals.

Dyed Diesel

Visit our website at www.dol.wa.gov/vehicleregistration/dyeddiesel.html for details and requirements related to dyed diesel fuel.

Cancellation and revocation

Current IFTA licensees may cancel their license at any time. You must file a final tax return, mark “cancel license” and include the effective date. You may send us a letter requesting cancellation. Your account must be paid in full before your license is canceled.

Your IFTA license will be revoked for: 1) failing to file a quarterly tax return; 2) not paying your fuel taxes; or 3) when your IRP Registration is placed “out of service” by the Federal Department of Transportation.

- You may receive a “Notice of Intent to Revoke” letter for the first two revocations listed above. You will have 20 days from the date of the letter to submit your tax return and payment.
- If you have an International Registration Plan (IRP) registration and it is placed “out of service”, your IFTA license will be revoked as well.
- You cannot operate in any jurisdiction with a revoked license.

To reissue a license for your revoked or canceled license, you must:

- complete a new IFTA License Application;
- submit all tax returns due;
- pay any amount due related to your IFTA or IRP accounts;
- include \$100 reinstatement fee for each revoked license reissued; and,
- have current decals for the license year.

Revocation reinstatements may take up to two weeks for processing.

IFTA decals

Decals are valid from January 1 to December 31 per year. You must file an IFTA Decal Application annually to order decals. Once you are an existing customer, we will mail you the application during the fourth quarter. Complete and submit the application with payment by December for next year's decals. You may display next year's decals on December 1 of the current year.

Replacement or additional decals: Mail a new IFTA Decal Application along with the necessary funds or you can process this through your TAP account. If this is urgent, visit a field office to receive decals on the same day. See page 3 for locations.

Payment information

If submitting payment by mail, see the mailing instructions provided on our forms. You may only pay with United States funds (check, money order, or cashier's check). If you visit a field office, you may pay by credit or debit card. For credit cards there is a 3% transaction fee per \$5,000 transaction and if using debit there is a \$2 fee per transaction.

Additional forms

All forms are available on the DOL website at www.dol.wa.gov/forms/formsprft.html.

Contact information

Prorate and Fuel Tax Services has two field offices to assist you with IFTA and IRP. Contact information is listed below:

Address:

Prorate and Fuel Tax Services
2424 Bristol Ct SW
Olympia WA 98502
Hours: 8:30-4:30 M-F
Phone: 360-664-1858
IFTA Fax 360-570-7839

Prorate and Fuel Tax Services
1301 NE 136 Avenue
Vancouver WA 98684
Hours: 8:30-4:30 M-F
Phone: 360-260-6396
IRP Fax 360-570-7829

Mailing address *with* payment:

Department of Licensing
Motor Carrier Services IFTA
PO Box 3777
Seattle WA 98124

Mailing address *without* payment:

Department of Licensing
Motor Carrier Services IFTA
PO Box 9228
Olympia WA 98507-9228



International Fuel Tax Agreement Tax Return **IFT**

AMG = Average miles per gallon

Address (Address, City, State, ZIP code)

1 Account #: _____ Reporting period year: _____ Quarter (check appropriate box): 1 2 3 4

2 No operation: Amended return Cancel license – effective date: _____

3	To compute AMG: Divide total miles traveled by total gallons placed into IFT	Fuel Type	Total Miles	÷	Total gallons	=	AMG (2 decimal pts)

Comma automatically applies after entering

4	A	B	C	D	E	F	G	H	I	J	K
	Juris.	Fuel type	Total miles each juris.	Taxable miles each juris.	Taxable gallons (D ÷ AMG)	Tax paid gallons (whole numbers)	Net taxable gallons (E – F)	Tax rate	Tax due or (credit) (G x H)	Interest due	Total due (I + J)
	WA										

Washington sales tax (WA ST) due – see tax rate sched

Use the minus key first to enter a negative number

OR	DI										

5 Subtotals (from Page 2)

6 Total miles and fuel from non IFTA jurisdictions

7 Totals

Signature Required
 I certify under penalty of perjury that this return is true, correct and complete to the best of my knowledge.

Signature section must be filled out and signed when completed.

Signature _____ Date _____

Print name _____

Email address _____ (Area code) Telephone number _____

8 Penalty (see instructions)

9 Subtotal (Blocks 7K + 8)

10 Amount due

11 Refund amount

4 A	B	C	D	E	F	G	H	I	J	K
Juris.	Fuel type	Total miles each juris.	Taxable miles each juris.	Taxable gallons D ÷ AMG)	Tax paid gallons (whole numbers)	Net taxable gallons (E – F)	Tax rate	Tax due or (credit) (G x H)	Interest due	Total due (I + J)
Subtotals (To Page 1) Line 5										

<p>IMPORTANT – PLEASE READ Payments are mailed to a different address.</p>	<p>IF PAYMENT REQUIRED send with this form to: Prorate and Fuel Tax Department of Licensing PO Box 3777 Seattle, WA 98124-3777</p>	<p>IF PAYMENT NOT REQUIRED send this form to: Fuel Tax Section Department of Licensing PO Box 9228 Olympia, WA 98507-9228 FAX: (360) 570-7839 or (360) 586-9729</p>
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International Fuel Tax Agreement Tax Return **IFTA**

Name _____

Address (Address, City, State, ZIP code) _____

1 Account #: _____ Reporting period year: _____ Quarter (check appropriate box): 1 2 3 4

2 No operation: Amended return Cancel license – effective date: _____

3 To compute AMG: Divide total miles traveled by total gallons placed into IFTA vehicles.					Fuel Type	Total Miles	÷	Total gallons	=	AMG (2 decimal pts)

4 A	B	C	D	E	F	G	H	I	J	K
Juris.	Fuel type	Total miles each juris.	Taxable miles each juris.	Taxable gallons (D ÷ AMG)	Tax paid gallons (whole numbers)	Net taxable gallons (E – F)	Tax rate	Tax due or (credit) (G x H)	Interest due	Total due (I + J)
WA										
Washington sales tax (WA ST) due – see tax rate schedule										
OR	DI									

5 Subtotals (from Page 2)										
6 Total miles and fuel from non IFTA jurisdictions										
7 Totals										

Signature Required		8 Penalty (see instructions)
I certify under penalty of perjury and Washington that this return is true to the best of my knowledge.		9 Subtotal (Blocks 7K + 8)
Signature _____ Date _____		10 Amount due
Print name _____		11 Refund amount
Email address _____	(Area code) Telephone number _____	

Amount from page two.

Remember to include Washington total to the rest of the figures.

Positive amount is the total "due"

Negative number is the total "refunded"

4 A	B	C	D	E	F	G	H	I	J	K
Juris.	Fuel type	Total miles each juris.	Taxable miles each juris.	Taxable gallons D ÷ AMG)	Tax paid gallons (whole numbers)	Net taxable gallons (E - F)	Tax rate	Tax due or (credit) (G x H)	Interest due	Total due (I + J)
Subtotals (To Page 1) Line 5										

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