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

Information about the International Fuel Tax Agreement

The International Fuel Tax Agreement (IFTA) is an agreement to promote and encourage the most efficient use of the highway system by making the administration of motor fuels taxation uniform concerning motor carriers operating in member jurisdictions. It enables participating jurisdictions to act cooperatively and provide mutual assistance in the administration and collection of motor fuel taxes.

The following jurisdictions are members of the IFTA:

Alabama	Minnesota	Tennessee
Arizona	Mississippi	Texas
Arkansas	Missouri	Utah
California	Montana	Vermont
Colorado	Nebraska	Virginia
Connecticut	Nevada	Washington
Delaware	New Hampshire	West Virginia
Florida	New Jersey	Wisconsin
Georgia	New Mexico	Wyoming
Idaho	New York	Alberta
Illinois	North Carolina	British Columbia
Indiana	North Dakota	Manitoba
Iowa	Ohio	New Brunswick
Kansas	Oklahoma	Newfoundland
Kentucky	Oregon	Nova Scotia
Louisiana	Pennsylvania	Ontario
Maine	Rhode Island	Prince Edward Isle
Maryland	South Carolina	Quebec
Massachusetts	South Dakota	Saskatchewan
Michigan		

ADVANTAGES

Advantages of IFTA include:

- A single fuel tax license issued by the base jurisdiction authorizing travel in all IFTA jurisdictions.
- A quarterly tax return containing detailed operations in each of the member jurisdictions will be submitted only to the base jurisdiction.
- Fuel tax audits are generally performed only by the base jurisdiction.
- Paperwork and compliance burdens for fuel tax reporting are reduced.

Who Needs to Obtain an IFTA License?

Any person based in a member jurisdiction operating a qualified motor vehicle(s) in two or more member jurisdictions is required to license under this Agreement and if the vehicle:

- Is a power vehicle having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- Is a power vehicle having 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.

Exempt Vehicles

Recreational vehicles - such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

APPLYING FOR IFTA LICENSE

APPLICATION FOR LICENSE: Complete this form when applying for a new IFTA license. The Missouri license application for International Fuel Tax Agreement (IFTA) can also be obtained from Motor Carrier Services or at www.carrier.state.mo.us.

Section 1.

Registration year - Enter all four digits of the registration year (e.g., 2005).

Federal Identification Number or Social Security Number - Enter the applicant's Federal Identification Number or Social Security Number. This number will be assigned as the account number.

IRP Apportioned Number - Enter the applicant's International Registration Plan account number assigned by Motor Carrier Services if applicable.

Name of Applicant/Business - Enter the name in which the IFTA license is to be issued. (If applicable, a copy of the Missouri Secretary of State papers must be submitted with the application.)

DBA - Enter the name in which the applicant does business. (If applicable, a copy of the Missouri Secretary of State papers must be submitted with the application).

Business Address (Street or Road Destination) - Enter the Missouri address where the applicant has an established place of business.

Mailing Address - Enter the address where the applicant desires his/her credentials/notifications mailed.

Person to Contact - Indicate the individual responsible for the completion of the form and who is familiar with the requirements of the IFTA.

Telephone Number - Enter the area code and phone number of the contact person.

Fax Number - Enter the area code and fax number.

Section 2.

Number of vehicles needing Decals - Enter the number of qualified vehicles needing decals. (The number of decals issued must reconcile with the number of trucks licensed and will be subject to audit).

Section 3.

Bulk Storage - Indicate if bulk storage is maintained and the location of the storage.

Section 4.

Type of Fuels - Indicate each type(s) of fuel being used in the qualified vehicle(s).

Section 5.

Type of Missouri License - Indicate the type of Missouri license plates that are displayed on the qualified vehicle(s).

Section 6.

Leased vehicles – Indicate if vehicles being licensed are leased by marking the appropriate box. If yes, indicate who is responsible for the fuel reporting. Indicate the name of the party the vehicle is leased to.

Section 7.

Applicant partners or officers - List the names and titles of the partners or officers associated with the applicant/business.

Section 8.

Previously held IFTA license - Indicate the jurisdiction in which the applicant/business has held a previous IFTA license and if it is revoked or currently suspended.

Section 9.

Petroleum products - Indicate if the applicant is hauling petroleum products.

Section 10.

Power of Attorney (Optional) - If a carrier service or any other person other than the applicant is responsible for the filing of your application or the quarterly returns, you must complete this section and have the application notarized. Your account information will only be discussed with the appointed person or the person signing the application for license.

Section 11, 12, and 13.

Signature of Applicant - The signature on the application shall be considered signature(s) to unsigned quarterly return(s) for the year and will become part of the quarterly return(s). Signing of the application also certifies that you understand the requirements of the International Fuel Tax Agreement and that all information supplied on the application and the quarterly return(s) will be true, correct, and completed to the best of the applicants knowledge.

When Motor Carrier Services receives an IFTA license application, all entries on the application are checked to see that they are complete. If more information is required, the applicant is contacted.



MISSOURI DEPARTMENT OF TRANSPORTATION
 MOTOR CARRIER SERVICES
 PO BOX 893, 1320 CREEK TRAIL DRIVE
 JEFFERSON CITY, MO 65102-0893
 PHONE: (573) 751-6433 FAX: (573) 751-0916
 WEB SITE ADDRESS: www.carrier.state.mo.us

MISSOURI IFTA APPLICATION

REGISTRATION DATE	EXAMINED
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1	REGISTRATION YEAR	FEDERAL IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER			IRP APPORTIONED ACCOUNT NUMBER (IF APPLICABLE)		
	NAME OF APPLICANT/BUSINESS						
	DBA NAME						
	BUSINESS ADDRESS (STREET OR ROAD DESIGNATION)			CITY	STATE	ZIP CODE	COUNTY
	MAILING ADDRESS (STREET OR BOX NUMBER)			CITY	STATE	ZIP CODE	
	PERSON TO CONTACT			TELEPHONE NUMBER () ()		FAX NUMBER () ()	
2	Number of vehicles needing DECALS: _____ ***THERE IS NO CHARGE FOR DECALS*** The number of decals issued must reconcile with the number of trucks licensed, and will be subject to audit.						
3	Do you maintain bulk storage? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, where:						
4	Please indicate the type of fuel(s) used: <input type="checkbox"/> GAS <input type="checkbox"/> DIESEL <input type="checkbox"/> PROPANE <input type="checkbox"/> GASOHL <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						
5	Type of Missouri License: <input type="checkbox"/> APPORTIONED <input type="checkbox"/> BEYOND LOCAL <input type="checkbox"/> FARM <input type="checkbox"/> LOCAL <input type="checkbox"/> DEALER						
6	Are your vehicles involved in a lease agreement? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, who is responsible for the fuel tax reporting? <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee Indicate name and address of Lessee: _____						
7	List name and title of applicant partners or officers: _____ _____						
8	Have you previously held an IFTA License in another jurisdiction? <input type="checkbox"/> YES <input type="checkbox"/> NO Is that license currently suspended or revoked? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, in what jurisdiction?						
9	Do you haul petroleum products? <input type="checkbox"/> YES <input type="checkbox"/> NO						
10	POWER OF ATTORNEY (OPTIONAL) I hereby appoint _____ as my Attorney in Fact for all matters related to fuel taxes including, but not limited to, filing and discussing all required documents with any employee of the State of Missouri.						
11	The applicant agrees, by signing below, to comply with quarterly reporting, payment, recordkeeping supported by four years of records, and license display requirements as specified in the INTERNATIONAL FUEL TAX AGREEMENT. The applicant authorizes the state of Missouri to withhold any refund of over-payment, if delinquent amounts are due any IFTA member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of the IFTA License in all member jurisdictions. Applicant agrees that the information given on this application is, to the best of his/her knowledge, true, accurate, and complete.						
12	I certify, under penalty of the laws of the state of Missouri in regard to making a false declaration to a public official, that my future quarterly return(s), for the above referenced year, will be true, correct and complete to the best of my knowledge. My signature below shall be considered a signature to unsigned return(s) for the above referenced year and becomes part of my IFTA Quarterly Return.						
13	SIGNATURE OF APPLICANT						
	TITLE				DATE		

NOTARY PUBLIC (ONLY IF USING A POWER OF ATTORNEY)					
NOTARY PUBLIC EMBOSSER SEAL OR BLACK INK RUBBER STAMP	STATE OF		COUNTY (OR CITY OF ST. LOUIS)		
	SUBSCRIBED AND SWORN BEFORE ME, THIS		USE RUBBER STAMP IN CLEAR AREA BELOW.		
	DAY OF	YEAR			
	NOTARY PUBLIC SIGNATURE		MY COMMISSION EXPIRES		
NOTARY PUBLIC NAME (TYPED OR PRINTED)					

ISSUANCE OF LICENSE AND DECALS

Upon receipt and complete processing of the IFTA application, each licensee is issued an IFTA license and the number of decals requested on the application.

The licensee is required to make copies of the license and place one copy in each qualified vehicle. If the original license is lost or destroyed, a duplicate may be obtained by submitting a request to Motor Carrier Services.

Each licensee is issued a set of IFTA decals for each qualified vehicle in its fleet. One decal must be placed on the exterior portion of the cabs passenger side. The second decal must be placed in the same position of the driver's side. Decals are not vehicle specific.

In the case of transporters, manufacturers, dealers or drive-away operations, the IFTA decals need not be permanently affixed but may be temporarily displayed in a visible manner on the cabs passenger side. 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 vehicles based in Missouri. Additional decals may be obtained by contacting Motor Carrier Services. There is no charge for the decals, but your account is subject to audit on the number of decals requested compared to the number of trucks operated.

The IFTA license and decals are valid for a calendar year from January 1 through December 31. In mid-August of each year, you will receive a notice to renew your license and order the necessary decals for the coming year. The new year IFTA decal may be displayed one month prior to its effective date with the current and new year IFTA license. All IFTA carriers are allowed a two-month grace period to display the current year IFTA license and decals.

New member jurisdictions carriers are allowed 60 days from the date of the new member's IFTA program implementation to display the IFTA license and decals.

ENFORCEMENT

Failure to display a copy of the license and or decals can subject the vehicle operator to the purchase of a fuel trip permit and enforcement action.

QUARTERLY REPORTING

QUARTERLY RETURNS

Under the IFTA plan, the licensee is required to file quarterly fuel tax returns with the base jurisdiction showing all miles traveled and all fuel purchased and consumed in each IFTA jurisdiction operated during the quarter by the qualified vehicles. A return must be submitted even if no operations were conducted and no taxable fuel was used during the reporting period. The amounts listed for each jurisdiction on the return 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 return.

Tax returns and a current tax rate chart (including all member jurisdictions) will be furnished each quarter, thirty days prior to the due date of the return. **Failure to receive the tax return does not relieve the licensee from the obligation of filing in a timely manner or submitting the return.**

TEMPORARY REGISTRATION PERMIT MILES

The miles operated under a temporary registration permit must be included in total miles traveled in that particular jurisdiction. Tax-paid fuel purchased while operating under a temporary registration permit must be included as part of the tax-paid gallons. This permit is issued in lieu of a permanent plate but does not exempt the carrier from IFTA requirements.

FUEL TRIP PERMITS

When computing the average miles per gallons (MPG), all miles traveled and all fuels purchased while operating under a fuel 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 fuel trip permit should also be included in total miles traveled in that particular jurisdiction. The miles operated under a fuel trip permit should be deducted from the total miles in determining the total taxable miles reported. The fuel purchased while operating under a fuel trip permit should be included as part of the tax paid gallons.

TAX-EXEMPT MILES

For reporting tax-exempt miles, the licensee is required to obtain the definition of miles that qualify for tax exemption status from each member jurisdiction. Missouri exempts fuel trip permit miles and off road miles from IFTA.

COMPUTER GENERATED QUARTERLY RETURNS

The base jurisdiction may authorize a licensee to submit a computer generated tax return in lieu of the standard tax return, if the return includes all required information and is in a form that can be processed by the base jurisdiction. **Motor Carrier Services must pre-approve the computer-generated tax return before submitting.**

ANNUAL FILING OF QUARTERLY RETURNS

Licensees whose operations total less than 5,000 miles or 8,000 kilometers in all member jurisdictions other than the base jurisdiction may request to report on an annual basis. This will be based upon filing history. The licensee must petition the base jurisdiction to report annually. If the base jurisdiction approves the request, it will notify the other member jurisdictions in which the licensee operated during the twelve consecutive months preceding the annual reporting period. If any member jurisdiction objects to the annual reporting, the licensee's request shall be denied. **Missouri does not accept annual filing of quarterly returns.**

COMPLETING THE QUARTERLY RETURN

Page 1.

Name and Address Section

License Number (Federal Identification Number or Social Security Number) - Enter the number shown on the IFTA license.

License Name - Enter the name as it appears on the IFTA license.

DBA Name - Enter the name in which the Licensee does business.

Mailing Address - Enter the licensee mailing address, city, state, and zip code.

Late Return – Indicate if filing a late return.

Number of Months Delinquent – Enter the number of months late if filing a late return. (Calculate months from the first day following the due date of the return.)

No Operation - If filing a zero (0) return, place a check mark in this box.

Address Change - If indicating a new address on the return, place a check mark in this box. Motor Carrier Services will update their system for future returns.

Amended - If amending a previous filed return, place a check mark in this box.

Cancel - Place a check mark in this box if canceling the IFTA license. The original license and any unused decals must be returned to Motor Carrier Services.

License Information Section

Lease Information - If you are an owner operator with a Missouri IFTA license and leased to a carrier that reports the fuel taxes, you are still liable for filing an IFTA quarterly return. Indicate the name and address of the Lessee reporting the tax.

Fuel Type - Indicate the type of fuel being reported. **A separate return for each fuel type must be submitted for each fuel type.**

Reporting Period - Indicate the quarter and year being filed. All returns will be filed on a quarterly basis. The reporting quarters and due dates are:

<u>REPORTING PERIOD</u>	<u>DUE DATE</u>
January – March	April 30
April – June	July 31
July - September	October 31
October – December	January 31

Miles per Gallon during This Quarter

Line A - Total Miles Traveled In All Jurisdictions - Report the total miles traveled in all jurisdictions (IFTA and Non-IFTA). Round to the nearest whole mile.

Line B - Total Fuel Consumed In All Jurisdictions - Enter the total fuel consumed in all jurisdictions (IFTA and Non-IFTA). Round to the nearest whole gallon. The licensee must report all fuel placed in the supply tank of a qualified motor vehicle which includes: tax paid purchases, withdrawal from bulk, and purchases made from Indian Reservations.

Line C - Average Miles Per Gallon - To arrive at the MPG, divide the total miles by the total gallons placed into the qualified motor vehicles. (Line A divided by Line B). Round to two decimal places.

Complete Pages 2 and 3 before finishing Page 1.

Column 2 - Total Miles - Enter the total miles traveled in each jurisdiction for this fuel type.

Column 3 - Total Taxable Miles - Enter the total taxable miles in each jurisdiction minus fuel trip permit miles. Fuel trip permit miles are not considered taxable miles in any jurisdiction. Toll miles and off-highway miles are not taxable miles in some jurisdictions. Contact each jurisdiction for information on these exceptions. If you do not complete Column 3, total miles shown in Column 2 will be used as taxable miles. NOTE: Mileage reported in Column 3 cannot be greater than the mileage reported in Column 2.

Column 4 - Taxable Gallons Consumed - Divide Column 3 (Total Taxable Miles) by the MPG factor (Line C) on page 1. Round to the nearest whole gallon.

Column 5 - Tax Paid Gallon Purchases - Enter gallons purchased from fuel receipts for all qualified motor vehicles. Example: Total all fuel receipts from Missouri. If receipts total 1,000 gallons then Column 5 for Missouri will be 1,000. Total all receipts for Illinois. If receipts total 50 gallons, then Column 5 for Illinois will be 50.

When using **Bulk Storage**, report only tax paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used.

Surcharges are to be calculated separate from the fuel tax. The following is an example for correct calculation for a surcharge using a MPG of 5.0:

Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
Total Miles	Total Taxable Miles	Taxable Gallons Consumed	Tax Paid Gallon Purchases	Net Taxable Gallons	Tax Rate and Surcharge	Tax Due/Credit Earned
1250	1250	250	400	(-150 difference in Col. 4 & 5)	x .10	(-\$15.00)
			Surcharge	250 same as Column 4	x .05	\$12.50

Column 6 - Net Taxable Gallons - The difference between Columns 4 and 5.

If Column 4 is greater than Column 5, subtract Column 5 from Column 4 and enter the taxable gallons in Column 6. This is a tax due.

If Column 5 is greater than Column 4, subtract Column 4 from Column 5 and enter the taxable gallons in Column 6 with brackets (). This is a credit earned.

For jurisdictions charging a surcharge, the surcharge line will be the same as Column 4. No credits for fuel purchases are given when computing surcharges.

Column 7 - Tax Rate - Enter the tax rate for each jurisdiction for the fuel type reported on the return. The tax rate for each jurisdictions fuel types are subject to change each quarter. The tax rate is included with the quarterly tax return booklet and can be viewed at www.carrier.state.mo.us.

Column 8 - Tax Due/Credit Earned - Calculate the tax due or credit earned for each jurisdiction by multiplying Column 6 by Column 7. This will be the tax due or credit earned for each jurisdiction. Indicate the credits earned in brackets ().

Column 9 - Interest Due - For late or amended returns, interest is computed on the tax due from the due date of the return until payment is received. Interest is computed at one percent (1%) per month.

Column 10 - Total - Add amounts from Column 8 and Column 9. This will be the tax due or credit earned for each jurisdiction. Indicate the credits earned in brackets ().

Box 11 - This is the net result. Compute by adding positive numbers in Column 10 (tax due) and subtracting negative numbers in Column 10 (credit earned). The net result will be either positive (tax due) or negative (credit earned). Enter this amount in Box 11 (bottom of Column 10, page 3).

Return to Page 1.

Line 12 - Total from Box 11 - Enter the net results, of tax due or credit earned, from bottom of Column 10, page 3. Show credits earned in brackets ().

Line 13 - Penalty - Returns not filed by the due date are considered late and any taxes due are delinquent. A penalty of fifty dollars (\$50.00) or ten percent (10%) of net tax liability, whichever is greater, will be assessed on late filed returns, failure to file, or for underpayment of tax due. If the net tax liability is zero or a credit, the late filing penalty is \$50.00.

Line 14 - Credit From Previous Quarter - If a credit from a previous quarter has been established, it may be applied to the current filing. Credit can only be used from the eight preceding quarters. (The licensee will receive notification of credit which may be signed to obtain a refund).

Line 15 - Total Remittance - This is the total of all taxes, interest (if applicable) and penalty (if applicable).

Line 16 - Total Refund - Mark "X" in this box if requesting a refund for overpayments. Net refunds under ten dollars (\$10.00) are carried forward as a credit. Overpayments will be processed as a credit if the refund box is not marked.

Mailing and Payments - Make checks, money orders or cashier's checks payable to the Department of Revenue. Write the account number on the check and staple it, as indicated, to the right-hand side of the return and mail to:

Missouri Department of Transportation
Motor Carrier Services
P. O. Box 893, 1321 Creek Trail Drive,
Jefferson City, MO 65102-0893



INTERNATIONAL FUEL TAX AGREEMENT QUARTERLY TAX RETURN – PAGE 1

NAME AND ADDRESS				
LICENSE NUMBER (FEDERAL ID NUMBER OR SOCIAL SECURITY NUMBER)			CHECK HERE IF YOU DID NOT OPERATE <input type="checkbox"/> NO OPERATION	CHECK HERE IF ADDRESS CHANGE <input type="checkbox"/> ADDRESS CHANGE
LICENSE NAME				
MAILING ADDRESS				
CITY	STATE	ZIP CODE	CHECK HERE IF THIS IS AN AMENDED RETURN <input type="checkbox"/> AMENDED	CHECK HERE TO CANCEL YOUR IFTA LICENSE <input type="checkbox"/> CANCEL

LICENSE INFORMATION		REPORTING PERIOD	
Are your vehicles involved in a lease agreement?	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> 1ST QUARTER (DUE APRIL 30) <input type="checkbox"/> 2ND QUARTER (DUE JULY 31) <input type="checkbox"/> 3RD QUARTER (DUE OCT 31) <input type="checkbox"/> 4TH QUARTER (DUE JAN 31)	YEAR _____ TAX RETURNS MUST BE POSTMARKED THE NEXT WORKING DAY IF ANY OF THE DUE DATES FALL ON A WEEKEND OR HOLIDAY.
If yes, who is responsible for the fuel tax reporting?	<input type="checkbox"/> Lessor <input type="checkbox"/> Lessee		
Indicate name and address of Lessee:			
FUEL TYPE (CHECK ONE ONLY)			
<input type="checkbox"/> DIESEL	<input type="checkbox"/> PROPANE	<input type="checkbox"/> ETHANOL	<input type="checkbox"/> LNG
<input type="checkbox"/> GASOLINE	<input type="checkbox"/> GASOHOL	<input type="checkbox"/> METHANOL	<input type="checkbox"/> CNG
		<input type="checkbox"/> E-85	<input type="checkbox"/> M-85
		<input type="checkbox"/> A55	

MILES PER GALLON DURING THIS QUARTER (REFER TO ATTACHED INSTRUCTIONS)	
A	TOTAL MILES TRAVELED IN ALL JURISDICTIONS (ROUND TO NEAREST WHOLE MILE) (Must equal total of Column 2 on page 3)
B	TOTAL FUEL CONSUMED IN ALL JURISDICTIONS (ROUND TO NEAREST WHOLE GALLON) (Must equal total of Column 5 on page 3)
C	AVERAGE MILES PER GALLON (ROUND TO TWO DECIMAL POINTS) (Line A divided by Line B)

COMPLETE PAGE 2 AND 3 BEFORE CONTINUING (REFER TO ATTACHED INSTRUCTIONS)	
12	TOTAL FROM BOX 11 ON PAGE 3
13	PENALTY IF APPLICABLE \$50.00 OR 10% OF THE TOTAL TAX DUE (WHICHEVER IS GREATER)
14	CREDIT FROM PREVIOUS QUARTER(S)
15	TOTAL REMITTANCE (MAKE CHECKS PAYABLE TO DEPARTMENT OF REVENUE)
16	OVERPAYMENT WILL BE PROCESSED AS A CREDIT IF REFUND BOX IS NOT MARKED (NET REFUNDS UNDER \$10.00 ARE CARRIED FORWARD AS A CREDIT) <input type="checkbox"/> REFUND

I CERTIFY, UNDER PENALTY OF PERJURY, THAT THIS RETURN IS TRUE, CORRECT AND COMPLETE TO THE BEST OF MY KNOWLEDGE. SIGNATURE
X

TELEPHONE NUMBER ()	DATE	TITLE OR LICENSE AGENT
-------------------------	------	------------------------

FOR DATE STAMP ONLY	FOR OFFICE USE ONLY
	DATE
	INITIALS
	<input type="checkbox"/> CASH: \$ <input type="checkbox"/> AMOUNT: \$ <input type="checkbox"/> CHECK NO. <input type="checkbox"/> TYPE:
	PAID BY: BANK: TOWN:
RECEIPT KEY	KEY DATE

STAPLE CHECK HERE ←



MISSOURI DEPARTMENT OF TRANSPORTATION
 MOTOR CARRIER SERVICES UNIT
 1617 SOUTHRIDGE DRIVE, P.O. BOX 893
 JEFFERSON CITY MO, 65105-0893 (573) 751-6433
IFTA QUARTERLY TAX RETURN – PAGE 2

LICENSEE NAME
IFTA LICENSE NUMBER

ROUND TO NEAREST WHOLE GALLON AND MILE IN COLUMNS 2 THROUGH 6 (REFER TO ATTACHED INSTRUCTIONS)

1	2	3	4	5	6	7	8	9	10
JURIS-DICTION	TOTAL MILES	TOTAL TAXABLE MILES	TAXABLE GALLONS CONSUMED (COLUMN 3 ÷ MPG)	TAX PAID GALLON PURCHASES (FROM FUEL RECEIPTS)	NET TAXABLE GALLONS	TAX RATE (SEE TAX TABLE)	TAX DUE/CREDIT EARNED (COL. 6 X COL. 7)	INTEREST DUE (1% PER MONTH)	TOTAL (COLUMN 8 + 9)
AL									
AK									
AZ									
AR									
CA									
CO									
CT									
DE									
DC									
FL									
GA									
ID									
IL									
IN				SURCHARGE	SAME AS COLUMN 4				
IA									
KS									
KY				SURCHARGE	SAME AS COLUMN 4				
LA									
ME									
MD									
MA									
MI				SURCHARGE	SAME AS COLUMN 4				
MN									
MS									
MO						.17			
MT									
NE									
NV									
NH									
NJ									
NM									
NY									
NC									
ND									
TOTAL THIS PAGE									\$



LICENSEE NAME
IFTA LICENSE NUMBER

ROUND TO NEAREST WHOLE GALLON AND MILE IN COLUMNS 2 THROUGH 6

1	2	3	4	5	6	7	8	9	10
JURIS- DICTION	TOTAL MILES	TOTAL TAXABLE MILES	TAXABLE GALLONS CONSUMED (COLUMN 3 ÷ MPG)	TAX PAID GALLON PURCHASES (FROM FUEL RECEIPTS)	NET TAXABLE GALLONS	TAX RATE (SEE TAX TABLE)	TAX DUE/CREDIT EARNED (COL. 6 X COL. 7)	INTEREST DUE (1% PER MONTH)	TOTAL (COLUMN 8 + 9)
OH									
				SURCHARGE	SAME AS COLUMN 4				
OK									
OR									
PA									
RI									
SC									
SD									
TN									
TX									
UT									
VT									
VA									
				SURCHARGE	SAME AS COLUMN 4				
WA									
WV									
WI									
WY									

CANADIAN JURISDICTIONS

AB									
BC									
MB									
NB									
NF									
NS									
NT									
ON									
PE									
PQ									
SK									
YT									

TOTAL THIS PAGE									
TOTAL FROM FIRST PAGE									
TOTAL NON-IFTA MILES									
GRAND TOTAL	(MUST EQUAL LINE A)			CANNOT EXCEED LINE B					BOX 11 \$

QUARTERLY TAX RATES FOR
EACH JURISDICTION ARE
AVAILABLE BY CONTACTING THE
MOTOR CARRIER SERVICES
OFFICE AT 573-(751)-6433 OR
ON THE MOTOR CARRIER
SERVICES WEB SITE:
www.carrier.state.mo.us

PROCEDURES

As a member of the International Fuel Tax Agreement, Missouri has adopted the following procedures:

NET PAYMENT

When filing a tax return, a licensee will apply an overpayment generated in one jurisdiction to the taxes owed to another jurisdiction and remit the net tax owed to the base jurisdiction.

PENALTY ASSESSMENT

A penalty of fifty dollars (\$50.00) or ten percent (10%) of the net tax liability, whichever is greater, will be assessed on late-filed returns, failure to file, or for underpayment of tax due. If the tax liability is zero or results in a credit, the late filing penalty is fifty dollars (\$50.00).

To avoid penalty for late filing, the tax returns and remittance 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. Returns 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 return. If a return and remittance is hand delivered, it will be considered filed and received on the date it was delivered to an employee of the designated department of the base jurisdiction.

INTEREST ASSESSMENT

Interest is assessed on all delinquent taxes due each jurisdiction. The interest rate is one percent (1%) per month. Interest will be calculated from the date the tax was due for each month until paid.

BONDING

Bonds are not required of first time applicants. A bond may be required when a licensee fails to file a quarterly return, when tax has not been remitted, or when an audit indicates severe problems. A licensee required to post a bond must provide a cash bond deemed appropriate by the jurisdiction. Security is required in the amount twice the tax liability or a \$300.00 minimum. The Motor Carrier Services IFTA Cash Bond must be completed. **Surety Bonds are not accepted.**

TEMPORARY DECAL PERMITS

To place a vehicle into immediate service while awaiting the issuance of the IFTA decals, the applicant may apply for a temporary permit.

The temporary permit is vehicle specific and valid for a period of 30 days and must be carried in the cab at all times along with a copy of the IFTA license. A temporary permit is in lieu of displaying the permanent annual decals. The 30-day period gives the carrier adequate time to affix the annual permanent decals. Failure to carry the temporary permit

may subject the vehicle operator to the purchase of a fuel permit and a citation.

LEASES

Rental/ Leasing

In cases of a short term lease (29 days or less) the lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees will report and pay the fuel use tax unless the following two conditions are met:

- The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
- The lessor has a copy of the lessee's IFTA fuel tax license, which is valid for the term of the rental.

In cases of long term leases (30 days or more) the lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

Independent Contractors

Carriers using independent contractor under short term/trip leases of twenty-nine (29) days or less, the trip lessor will report and pay all fuel taxes.

In the case of a carrier using independent contractor under long term leases (30 days or more), the lessor and lessee are given the option of designating which party will report and pay the fuel tax.

Household Goods Carriers

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

- The lessee (carrier) when the motor vehicle is operated under the lessee's jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee (carrier) regardless of the jurisdiction in which the lessor or lessee registers the qualified motor vehicle for vehicle registration purposes.
- 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 member jurisdiction.

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

MEASUREMENTS

Licenses are required to report fuel and distance traveled in 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	=	.02642 Gallons
One Gallon	=	3.785 Liters
One Miles	=	1.6093 Kilometers
One Kilometer	=	.62137 Miles

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

FAILURE TO FILE/LICENSE REVOCATION

BEST INFORMATION AVAILABLE

In the event that any licensee fails, neglects, or refuses to file a tax return when due, Motor Carrier Services will, based on the best information available, determine the tax liability of the licensee for each jurisdiction including the appropriate penalties and interest. If an assessment is in question, the licensee 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 thirty-day (30) period from the notification of delinquency, a notice of revocation will be sent by certified mail to the licensee advising them of the immediate revocation of the fuel tax license. Revocation applies to all jurisdiction members of IFTA. Noncompliance with the record-keeping requirements, outlined in the next section, may also be cause for revocation of the license.

RECORD-KEEPING REQUIREMENTS

LENGTH OF RETENTION

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

MILEAGE RECORDS

Licenses shall maintain detailed mileage records which show operations on an individual-vehicle basis. 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 mileage accounting system is necessary to substantiate the information reported on the tax return. A licensee's records at a minimum must include mileage data for each trip on each individual vehicle, and be restated in monthly fleet summaries.

Supporting information must include the following:

- Dates of trip (starting and ending);
- Trip origin and destination;
- Total trip miles;
- Mileage by jurisdiction;
- Unit number or vehicle identification number;
- Vehicle fleet number;
- Registrant's name;
- Routes of travel; and
- Beginning and ending odometer or hubodometer reading of the trip.

FUEL RECORDS

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

- The date of each receipt of fuel;
- The name and address of the person from whom purchased or received;
- The number of gallons or liters received;
- The type of fuel; and
- The vehicle or equipment into which the fuel was placed.

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/microfiche of the receipt or invoice. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid. Receipts must identify the vehicle by the plate or unit number as distance traveled and fuel consumption may be reported only for vehicles identified as part of the licensee's operation. The receipt must include:

- Date of purchase;
- Seller's name and address;
- Number of gallons purchased;
- Fuel type;

- Price per gallon or liter or amount of sale;
- Unit numbers; and
- Purchaser's name.

TAX PAID BULK FUEL PURCHASES

Bulk fuel is normally delivered into storage facilities maintained by the licensee and fuel tax may or may not be paid at the time of delivery. Copies of all delivery tickets and/or receipts must be retained by the licensee. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles from other uses.

To obtain credit for withdrawals from licensee-owned, tax paid bulk storage, the following records must be maintained:

- Date of withdrawal;
- Number of gallons or liters;
- Fuel type;
- Unit number; and
- Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

Upon application by the licensee, the base jurisdiction may waive the requirement of unit numbers for fuel withdrawn from the licensee's own bulk storage and placed in its qualified motor vehicles. The licensee must show that adequate records are maintained to distinguish fuel placed in qualified versus non-qualified motor vehicles for all member jurisdictions.

ON-BOARD RECORDING DEVICES

At the option of the carrier, on-board recording devices, vehicle tracking devices, or other electronic data-recording systems may be used in lieu of or in addition to handwritten trip reports for record-keeping purposes. These devices may also be used in conjunction with manual systems or in conjunction with computer systems.

AUDITS

AUDIT PROCEDURES

Every IFTA license is subject to audit. The agreement requires that an average of three percent (3%) per year of the IFTA accounts reported by the jurisdiction on the annual report be audited for each year of the program compliance review. Such audits may cover the corresponding quarters of the three registration years with a minimum of one registration year. This does not preclude audits of individual licensees several times during the three-year period.

In the event you are chosen for an audit, you will be contacted by the Department of

Revenue, Division of Taxation, Audit Division prior to the commencement of an audit in order to make the required records available. Written confirmation will also be made.

If a licensee provides records which are unacceptable for audit purposes:

1. Gallonage may be estimated based on prior experience of the licensee or by comparison to similar operations;
2. A standard of 4.0 miles per gallon (MPG) will be used.
3. All claims for tax-paid fuel without supporting documentation will be disallowed; and
4. The burden of proof lies with the licensee.

Upon completion of the audit, the findings are reported in writing to the licensee and all other jurisdictions. Missouri will collect any tax, penalty, and interest owed to all member jurisdictions.

If it is determined that the licensee's operational records are not located in Missouri and it becomes necessary for the division's auditors to travel to where such records are maintained, the division will require the licensee to pay reasonable per diem and travel expenses incurred by the auditor(s) in the performance of such an audit.

APPEAL PROCEDURES

A licensee or applicant may appeal an action or audit finding issued by the commissioner of any member jurisdiction by making a written request for a hearing within thirty days (30) after the service of notice of the original action or finding. If the hearing is not requested within thirty days (30) in writing, the original finding or action is final. A licensee or applicant may request a hearing with the Administrative Hearing Commission, P.O. Box 1557, Jefferson City, MO 65102-1557.

REFUNDS AND CREDITS

A licensee 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 licensee in future reporting periods until the credit is fully offset or until eight calendar quarters shall have passed from the end of the calendar quarter in which the credit accrued, whichever occurs sooner. The licensee shall receive, on request, a cash refund of any accumulated credits. The base jurisdiction shall allow credits and issue refunds for all of its licensees on behalf of all member jurisdictions.

Refunds to a licensee will be made only when all tax liabilities, including audit assessments, have been satisfied to all member jurisdictions. Refunds may be withheld if

the licensee is delinquent on fuel use taxes due to any member jurisdiction.

Refunds determined to be properly due shall be paid within ninety days (90) after receipt of a request for payment from a licensee. If the refund is not paid within the specified time, interest will accrue. Interest will be calculated 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.

CANCELLATION PROCEDURES

If canceling an IFTA account, the licensee must:

- Return the IFTA license and any unused decals;
- File the quarterly tax return for the last quarter.

DEFINITIONS

APPLICANT - the person in whose name the uniform application for licensing is filed with the base jurisdiction for the purpose of motor fuel reporting.

AUDIT - the physical examination of the records and source documents supporting the licensee's returns.

BASE JURISDICTION - means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and

- Where the 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.

The commissioners of two or more affected member jurisdictions may allow a person to consolidate several fleets, which would otherwise be based in two or more member jurisdictions.

CANCELLATION - The annulment of a license and its provisions by either the licensing jurisdiction or the licensee.

FLEET - One or more vehicles.

IN-JURISDICTION MILES - The total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction including miles or kilometers operated under an IFTA temporary permit. In-jurisdiction miles does not include miles or kilometers exempted from fuel taxation by a member jurisdiction or operated under a fuel tax trip permit.

JURISDICTION - means a state of the United States of America, the District of Columbia, a province or territory of Canada, or a state of the United Mexican States.

LESSEE - means the party acquiring the use of equipment with or without driver from another.

LESSOR - means the party granting the use of equipment with or without driver to another.

LICENSEE - means a person who holds an uncanceled IFTA license issued by the base jurisdiction.

MOTOR FUELS - means all fuels placed in the supply tank of qualified motor vehicles.

PERSON - means an individual, corporation, partnership, association, trust or other entity.

REGISTRATION - The qualification of motor vehicles normally associated with a prepayment of licensing fees for the privilege of using the highway, and the issuance of a license plate and a registration cab card or temporary registration containing owner and vehicle data.

REPORTING PERIOD - means a period of time consistent with the calendar quarterly periods of January 1 - March 31, April 1 - June 30, July 1 - September 30, and October 1 - December 31.

REVOCATION - means the withdrawal of a license and privileges by the licensing jurisdiction.

SUSPENSION - The temporary removal of privileges granted to the licensee by the licensing jurisdiction

TAX-EXEMPT MILES - All miles traveled while operating under a fuel trip permit.

TOTAL DISTANCE -All miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by the jurisdiction.

WEIGHT - The maximum weight of the loaded vehicle or combination of vehicles during registration period.

**JURISDICTION
COMMUNICATION
LIST**

Alabama Dept. of Revenue
Motor Vehicle Division
50 No. Ripley St., Room 1216
P O Box 327570
Montgomery, AL 36132-7570
Telephone: (334) 353-7839
Fax: (334) 353-7825

Alberta Minister of Finance
9811-109 Street
Sir Frederick W. Haultain Bldg.
Edmonton, AB T5K2L5
Telephone: (780) 427-3044 ex.362
Fax: (780) 422-3770

Arizona Dept. of Transportation
1801 West Jefferson, M.D. 500M
Phoenix, AZ 85007-3204
Telephone: (602) 712-7272
Fax: (602) 712-3473

Arkansas Excise Tax Administration
P.O. Box 8054
Little Rock, AR 72203
Telephone: (501) 682-4806
Fax: (501) 682-5599

British Columbia Minister of Finance &
Corporate Relations
Consumer Taxation Branch
P.O. Box 9442 Stn Prov Govt
Victoria, BC V8W9V4
Telephone: (250) 387-0635
Fax: (250) 387-5882

California State Board of Equalization
P.O. Box 942879 MCI: 33
Sacramento, CA 94279-0065
Telephone: (916) 327-2264
Fax: (916) 323-4404

Colorado Dept. of Revenue
Motor Carrier Services Division
400 S. Colorado Blvd. Suite 114
Denver, CO 80261-0016
Telephone: (303) 205-5602
Fax: (303) 205-5981

Connecticut Dept. of Revenue Services
25 Sigourney ST
Hartford, CT 06106
Telephone: (860) 541-3222
Fax: (860) 541-7698

Delaware Motor Fuel Tax Admin.
Motor Carriers Services Section
P.O. Box E
Dover, DE 19903-1565
Telephone: (302) 744-2702
Fax: (302) 739-6299

Florida Dept. of Hwy Safety & Motor Vehicles
2900 Apalachee Parkway, Room B-439
Tallahassee, FL 32399
Telephone: (850) 921-0931
Fax: (850) 922-7148

Georgia Department of Revenue
1800 Century Center Blvd., NE
Suite 9227
Atlanta, GA 30345-3205
Telephone: (404) 417-6714
Fax: (404) 417-6717

Idaho Tax Commission
P. O. Box 36
Boise, IL 83722-0036
Telephone: (208) 334-7834
Fax: (208) 334-7650

Illinois Dept. of Revenue
Motor Fuel Use Tax Section, MS: 2-265
P. O. Box 19477
Springfield, IL 62794-9477
Telephone: (217) 785-6493
Fax: (217) 524-9211

Indiana Dept. of Revenue
Motor Carrier Services Division
5252 Decatur Blvd., Suite R
Indianapolis, IN 46241
Telephone: (317) 615-7274
Fax: (317) 821-2335

Iowa Dept. of Transportation
Office of Motor Carrier Services
P. O. Box 10382
Des Moines, IA 50306-0382
Telephone: (515) 237-3270
Fax: (515) 237-3354

Kansas Dept. of Transportation
Customer Relations – Motor Fuel
915 SW Harrison St.
Topeka, KS 66625-8100
Telephone: (785) 296-4466
Fax: (785) 296-4993

Kentucky Dept. of Vehicle Regulation
P. O. Box 2007
Frankfort, KY 40602
Telephone: (502) 564-4390
Fax: (502) 564-2132

Louisiana Dept. of Revenue
P. O. Box 3863
Baton Rouge, LA 70821
Telephone: (225) 219-7656
Fax: (225) 219-2227

Maine Bureau of Motor Vehicles
Fuel Tax Licensing Unit
29 State House Station
Augusta, ME 04333-0029
Telephone: (207) 264-9000
Fax: (207) 264-9086

Manitoba Finance – Taxation Division
101 – 401 York Avenue
Winnipeg, MB R3C 0P8
Telephone: (204) 945-3194
Fax: (204) 948-2087

Comptroller of Maryland
Motor Fuel Tax Division
P. O. Box 1751
Annapolis, MD 21404-1751
Telephone: (410) 260-7138
Fax: (410) 974-3129

Massachusetts Dept. of Revenue
P. O. Box 7027
Boston, MA 02204
Telephone: (617) 887-5080
Fax: (617) 887-5089

Michigan Dept. of Treasury
Customer Contact Div. – Special Taxes
430 W. Allegan
Lansing, MI 48922
Telephone: (517) 373-3180
Fax: (517) 241-0777

Minnesota Dept. of Public Safety
1110 Centre Pte Curve, Suite #425
Mendota Heights, MN 55120
Telephone: (651) 405-6170
Fax: (651) 405-6138

Mississippi State Tax Commission
P. O. Box 1033, 1577 Springridge Rd
Jackson, MS 39215
Telephone: (601) 923-7150
Fax: (601) 923-7165

Missouri Dept. of Transportation
Motor Carrier Services
P. O. Box 893
Jefferson City, MO 65102-0893
Telephone: (573) 751-6433
Fax: (573) 751-0916

Montana Dept. of Transportation
Motor Carrier Services Div.
P. O. Box 4639
Helena, MT 59604-4639
Telephone: (406) 444-7275
Fax: (406) 444-6032

Nebraska Dept. of Motor Vehicles
Motor Carrier Services Div.
P. O. Box 98935
Lincoln, NE 68509-8935
Telephone: (888) 622-1222
Fax: (402) 471-4024

Nevada Dept. of Motor Vehicles & Public
Safety- Motor Carrier Section
555 Wright Way
Carson City, NV 89711-0625
Telephone: (775) 684-4711
Fax: (775) 684-4619

New Brunswick Dept. of Finance Revenue &
Taxation Div.
670 King Street
P. O. Box 3000
Fredericton, NB CND E3B5G5
Telephone: (506) 453-3029
Fax: (506) 444-5086

New Hampshire Dept. of Safety
10 Hazen Drive
Concord, NH 03305
Telephone: (603) 271-2386
Fax: (603) 271-6758

New Jersey Division of Motor Vehicles
225 E. State Street, P. O. Box 174
Trenton, NJ 08666
Telephone: (609) 633-9408
Fax: (609) 633-9393

New Mexico Taxation & Revenue Dept.
Commercial Vehicle Bureau
1100 So. St. Francis Drive, Room 2111
P. O. Box 5188
Santa Fe, NM 87504-5188
Telephone: (505) 827-0847
Fax: (505) 827-0135

New York Dept. of Taxation & Finance
Transaction and Transfer Tax Bureau
W. A. Harriman Campus - 855
Albany, NY 12227
Telephone: (800) 972-1233
Fax: (518) 485-6274

Newfoundland Taxation & Fiscal Policy Branch
P. O. Box 8720
St. John's, NL A1B 4K1
Telephone: (709) 729-2935
Fax: (709) 729-2856

North Carolina Dept. of Revenue
Motor Fuels Tax Division
P. O. Box 25000
Raleigh, NC 27640
Telephone: (919) 733-3409
Fax: (919) 733-8654

North Dakota Motor Vehicle Div.
Motor Carrier Services
608 E. Boulevard Avenue
Bismarck, ND 58505-0780
Telephone: (701) 328-2928
Fax: (701) 328-3500

Nova Scotia Program Management & Corporate
Services
P. O. Box 755
Halifax, NS B3J2V4
Telephone: (902) 424-2850
Fax: (902) 424-0660

Ohio Dept. of Taxation
Excise & Motor Fuel Tax Div.
P. O. Box 530
Columbus, OH 43216-0530
Telephone: (614) 466-3720
Fax: (614) 752-8644

Oklahoma Tax Commission
Motor Vehicle Division
2501 Lincoln Blvd.
Oklahoma City, OK 73194-0013
Telephone: (405) 521-3246
Fax: (405) 525-2906

Ontario Ministry of Finance
Box 625 – 33 King St. West, 3rd Fl.
Oshawa, ON L1H 8H9
Telephone: (905) 433-6412
Fax: (905) 436-4511

Oregon Dept. of Transportation
Motor Carrier Transportation Div.
550 Capitol St. NE
Salem, OR 97301-2530
Telephone: (503) 373-1987
Fax: (503) 378-8815

Pennsylvania Dept. of Revenue
Bureau of Motor Fuel Taxes
Dept. 280646
Harrisburg, PA 17128-0646
Telephone: (800) 482-4382
Fax: (717) 783-7144

Prince Edward Island Dept. of Provincial
Treasury
P. O. Box 2000
Charlottetown, Pr. Ed. Island C1A 7N8
Telephone: (902) 368-4171
Fax: (902) 368-6164

Quebec Service Cotisation – B (DGM)
3800, rue de Marly, secteur 3-2-1
Sainte-Foy, Quebec G1X 4A5
Telephone: (418) 652-4382
Fax: (418) 643-5158

Rhode Island Dept. of Administration
Division of Taxation – Excise Tax
One Capitol Hill
Providence, RI 02908
Telephone: (401) 222-2950
Fax: (401) 222-6314

Saskatchewan Finance
Revenue Division
2350 Albert St.
Regina, SK S4P 4A6
Telephone: (306) 787-6616
Fax: (306) 787-0241

South Carolina Dept. of Public Safety
Motor Carrier Services
P. O. Box 1498
Columbia, SC 29216-0027
Telephone: (803) 737-6309
Fax: (803) 737-6605

South Dakota Dept. of Revenue
Division of Motor Vehicles
445 E Capitol Avenue
Pierre, SD 57501-3100
Telephone: (605) 773-5335
Fax: (605) 773-4117

Tennessee Department of Safety
Commercial Vehicle Division
1150 Foster Avenue
Nashville, TN 37210
Telephone: (615) 653-2267
Fax: (615) 253-2287

Texas Comptroller of Public Accounts
LBJ State Office Building
111 East 17th Street
Austin, TX 78774
Telephone: (512) 463-3849
Fax: (512) 475-0900

Utah State Tax Commission
210 N 1950 W
Salt Lake City, UT 84134
Telephone: (801) 297-7661
Fax: (801) 297-7699

Vermont Dept. of Motor Vehicles
120 State St
Montpelier, VT 05603
Telephone: (802) 828-2070
Fax: (802) 828-3577

Virginia Dept. of Motor Vehicles
Motor Carrier Services
P O Box 27412
Richmond, VA 23269
Telephone: (866) 878-2582
Fax: (804) 367-0273

Washington State Dept. of Licensing
Prorate & Fuel Tax Services
P. O. Box 9036
Olympia, WA 98507-9036
Telephone: (360) 664-1868
Fax: (360) 586-5905

West Virginia Dept. of Tax & Revenue
Commercial Vehicle Section
1606 Washington Street, E
Charleston, WV 25311
Telephone: (304) 558-0700
Fax: (304) 558-1989

Wisconsin Dept. of Transportation
Motor Carrier Taxes & Permit
P. O. Box 7979
Madison, WI 53707-7981
Telephone: (608) 267-4382
Fax: (608) 267-0220

Wyoming Dept. of Transportation
IFTA Fuel Tax Section
5300 Bishop Blvd.
Cheyenne, WY 82009-3440
Telephone: (307) 777-4842
Fax: (307) 777-4772