

**Form IFTA-1A**State Form 54049
(R2 / 3-13)

Indiana Department of Revenue

International Fuel Tax Agreement Application**Application Fee \$25***Please print or type all information***Section A: Taxpayer Information**

Legal Entity Name		Indiana Taxpayer ID Number (TID)	
DBA Name (if applicable)		Federal Employer ID Number (FEIN)	
		Social Security Number (SSN)	

Address(es):

Indiana Physical Business Address	Tax Return and Correspondence Mailing Address (if different from Physical)	Credential/Decal Mailing Address (if different from Physical)
County		

Business Entity Information:☐ Sole Owner ☐ Partnership ☐ Corporation ☐ LLC ☐ Government ☐ Other _____**Please complete the following information if you selected a Business Entity type of Corporation or LLC:**

A. State of incorporation	
B. Date of incorporation	
C. State of commercial domicile	
D. If not incorporated in Indiana, enter the date authorized to do business in Indiana	
E. If this entity is registered as an LLC, is this a Single-Member LLC?	☐ Yes ☐ No

Owner, Partner, and Corporate Officer Information:

Last Name, First Name	Title (Owner, Partner, etc.)	Address	SSN (Social Security numbers are required in accordance with IC 4-1-8-1.)

Contact Person:Name: _____ Telephone Number: _____
Email Address: _____ Fax Number: _____☐ Please check this box if you elect to file online quarterly returns and renewals in the future.
(Requires a valid email account.)

Section B: Application for Your International Fuel Tax (IFTA) License

1. Number of qualified vehicles subject to the Indiana Motor Carrier Fuel Tax – IFTA

A qualified vehicle is one that travels in two or more jurisdictions for the transportation of persons or property having:

- two axles with a gross vehicle weight or registered weight in excess of 26,000 pounds;
- three axles or more, regardless of weight; or
- in combination (power unit and trailing unit) with a combined gross vehicle weight or combined registered weight in excess of 26,000 pounds.

One set of decals will be sent for each qualified vehicle.

Additional decals may be requested for qualified motor vehicles added during the calendar year.

2. Please indicate the type(s) of fuel consumed by your qualified motor vehicles

- | | | |
|--|--|--|
| ☐ Diesel (DI) | ☐ Gasoline (GA) | ☐ Bio-Diesel (BD) |
| ☐ Methanol (MH) | ☐ Gasohol (GH) | ☐ Liquid Natural Gas (LN) |
| ☐ Compressed Natural Gas (CN) | ☐ A-55 (A5) | ☐ Propane (LP) |
| ☐ M-85 (M8) | | |

3. Select the jurisdictions where operation of qualified motor vehicles may occur

☐ All U.S. Jurisdictions

- | | | | | |
|---|---|---|--|--|
| ☐ Alabama (AL) | ☐ Illinois (IL) | ☐ Minnesota (MN) | ☐ North Carolina (NC) | ☐ Texas (TX) |
| ☐ Arizona (AZ) | ☐ Indiana (IN) | ☐ Mississippi (MS) | ☐ North Dakota (ND) | ☐ Utah (UT) |
| ☐ Arkansas (AR) | ☐ Iowa (IA) | ☐ Missouri (MO) | ☐ Ohio (OH) | ☐ Vermont (VT) |
| ☐ California (CA) | ☐ Kansas (KS) | ☐ Montana (MT) | ☐ Oklahoma (OK) | ☐ Virgin Islands (VI) |
| ☐ Colorado (CO) | ☐ Kentucky (KY) | ☐ Nebraska (NE) | ☐ Oregon (OR) | ☐ Virginia (VA) |
| ☐ Connecticut (CT) | ☐ Louisiana (LA) | ☐ Nevada (NV) | ☐ Pennsylvania (PA) | ☐ Washington (WA) |
| ☐ Delaware (DE) | ☐ Maine (ME) | ☐ New Hampshire (NH) | ☐ Rhode Island (RI) | ☐ West Virginia (WV) |
| ☐ Florida (FL) | ☐ Maryland (MD) | ☐ New Jersey (NJ) | ☐ South Carolina (SC) | ☐ Wisconsin (WI) |
| ☐ Georgia (GA) | ☐ Massachusetts (MA) | ☐ New Mexico (NM) | ☐ South Dakota (SD) | ☐ Wyoming (WY) |
| ☐ Idaho (ID) | ☐ Michigan (MI) | ☐ New York (NY) | ☐ Tennessee (TN) | |

☐ All Canadian Jurisdictions

- | | |
|---|--|
| ☐ Alberta (AB) | ☐ NW Territory (NT) |
| ☐ British Columbia (BC) | ☐ Ontario (ON) |
| ☐ Manitoba (MB) | ☐ Prince Edward Island (PE) |
| ☐ New Brunswick (NB) | ☐ Quebec (QC) |
| ☐ Newfoundland & Labrador (NL) | ☐ Saskatchewan (SK) |
| ☐ Nova Scotia (NS) | ☐ Yukon Territories (YT) |

4. Previous IFTA licenses issued

Has this entity ever been issued an IFTA license before?

☐ No

☐ Yes List each jurisdiction that has previously issued an IFTA license to this entity:

Has an IFTA license issued to this entity ever been suspended or revoked?

☐ No

☐ Yes List each jurisdiction in which your IFTA license was suspended or revoked:

Section B: Application for Your International Fuel Tax (IFTA) License (Continued)

5. Bulk fuel storage

Does this entity maintain bulk fuel storage tanks?

☐ No

☐ Yes List each jurisdiction in which you maintain bulk fuel storage tanks:

6. International Registration Plan (IRP) information regarding your qualified vehicles

Indiana IRP Account Number Assigned to this Entity _____

If no Indiana IRP account is assigned to this entity, please check the box that best describes the registration status of your qualified vehicles.

☐ Applied for ☐ Forms included with this application

☐ All qualified vehicles are leased on to a carrier that provides IRP plates - *Please provide their IRP state and account number _____ (a copy of this lease agreement may be requested for verification purposes).*

☐ All qualified vehicles have specialized Indiana base plates

☐ Farm ☐ Transporter ☐ Municipal ☐ Dealer

Please attach copies of Indiana registration for each subject vehicle.

☐ All qualified vehicles are operated under an owner/operator agreement - *Please attach a sample of standard owner/operator lease issued to independent contractors for this entity with an estimate of the number of leases to be issued in this credential year.*

7. DOT authority information regarding your qualified vehicles

U.S. DOT number assigned to this entity _____

Please check the box that best describes the DOT authority status of your qualified vehicles

☐ Applied for ☐ Forms included with this application

☐ This entity has been granted Interstate Authority. *Please provide MC/FHWA number _____*

☐ This entity is registered as a private carrier and/or exempt commodity for-hire carrier, which is exempt from Interstate authority requirements.

☐ This entity is a registrant. *Please attach a copy of the DOT authority lease under which this entity is operating.*

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

Applicant agrees, under penalty of perjury, that the information given on this IFTA application is, to the best of their knowledge, true, accurate, and complete.

NOTE: This form must be signed by an owner, a partner, or a corporate officer listed on the front of this application or by an authorized agent. If signed by an authorized agent, a properly completed power of attorney must be enclosed with this application.

Date:	Signature:	Printed Name:
	Title:	Telephone Number:

Make your check for **\$25** payable to the Indiana Department of Revenue and mail, along with this application, to:

**Indiana Department of Revenue
Motor Carrier Services Division
7811 Milhouse Road, Suite M
Indianapolis, IN 46241-9612
(317) 615-7345**

IFTA License Application Instructions for Form IFTA-1A

What Is IFTA?

The International Fuel Tax Agreement (IFTA) is an agreement between member jurisdictions to simplify the reporting of motor fuel taxes. Under this agreement one tax return is filed with the base jurisdiction for the fuel consumed in any member jurisdictions. The member jurisdictions include all of the United States and Canadian provinces, except: Alaska; Hawaii; Washington, D.C.; the Northwest Territory; and the Yukon Territory.

Any motor carrier based in Indiana and operating one or more qualified motor vehicles in at least one other IFTA member jurisdiction may apply for an IFTA license in Indiana.

Who Must File?

Individuals and companies based in Indiana who have qualified vehicles that travel across state lines.

Are Your Vehicles Qualified Vehicles?

Your vehicle(s) is a qualified vehicle requiring IFTA licensing and reporting interstate motor carrier activity if:

- It has three or more axles; or
- It has a gross vehicle weight rating or license plate weight greater than 26,000 lbs. by itself; or
- When towing a trailing unit such as a trailer, its weight, when added together with the power unit, has a combined gross vehicle weight rating or license plate weight greater than 26,000 lbs.



If you do not travel across state lines but operate a qualified vehicle listed above, you will need to complete Form MCFT-1A for Intrastate Fuel Tax registration and reporting.

Is Indiana Your Base Jurisdiction?

Indiana is your base jurisdiction for IFTA licensing and reporting of interstate motor carrier activity if:

- (1) You have qualified motor vehicles registered in Indiana; and
- (2) You have an established place of business in Indiana from which motor carrier operations are performed; and
- (3) You maintain the operational control and operational records for qualified motor vehicles in Indiana or can make those records available in Indiana.

How to Register for IFTA

You must first complete the application form, IFTA-1A. Send the completed form, along with the application fee of \$25 to the Indiana Department of Revenue.

Once your application is processed, you will receive one (1) set of decals for each qualified vehicle and one (1) IFTA license cab card for your company.

You must then make a photocopy of the license cab card for each qualified vehicle and keep the original for your files. The license card copy must be kept in the cab of each vehicle at all times.

Each quarter you will be required to submit a Quarterly Fuel Tax return (Form IFTA-101) to calculate your fuel tax due. Failure to submit your return timely may result in penalties, interest, IFTA license revocation, and/or assessments.

Annually you will need to submit a Renewal Application for the next calendar-year compliance decals and IFTA license cab card. Failure to renew timely may result in penalties or revocation fees.

If you no longer have a business need for your IFTA license, please contact our office for instructions on how to close your account.

Questions?

Visit our website at www.in.dor.gov/mcs. If you need further assistance, you can email us at Indianamotorfuel@dor.in.gov, or call us at (317) 615-7345 from 8:15 a.m. to 4:30 p.m. Monday through Friday.

Specific Instructions

Following you will find specific instructions on how to complete the IFTA-1A, International Fuel Tax Agreement Application

Getting Started

To complete Form IFTA-1A, have the following information available:

1. Your federal employer identification number (EIN)
2. Owner, partner, or officer Social Security number(s) (SSN)
3. Your Indiana TID number if already established
4. Your IRP account number if already established
5. Your U.S. DOT number if already established

Section A: Taxpayer Information

Legal Entity Name – Name of the sole proprietor, partnership, corporation, or other legal entity.

DBA Name (if applicable) – Business trade name or assumed name.

Indiana Taxpayer ID Number (TID) – Ten-digit Indiana taxpayer identification number (TID). If you do not have an Indiana TID, leave the space blank and one will be assigned to you.

Federal Employer ID Number (FEIN) – Nine-digit federal employer identification number (FEIN).

Social Security Number (SSN) if applicable – This is necessary for sole proprietor applications if a FEIN is not assigned.

Address(es) – Physical address of the business where records are located, including county. Other addresses should be filled out as applicable if different from physical address.

Business Entity Information – Indicate the type of business by checking the appropriate box. If you are a corporation or LLC, complete lines A through E.

Owner, Partner, and Corporate Officer Information – List each owner, partner, or corporate officer along with their SSN. If more space is needed, attach additional sheets. (see IC 4-1-8.1 for additional information)

Contact Person – The contact person should be an owner, a partner, or a responsible officer whom the department may contact.



If the contact is an authorized agent, a properly completed Form POA-1, Power of Attorney, must be enclosed with the renewal application.

Section B: Application for Your International Fuel Tax (IFTA) License

- 1. Number of qualified vehicles subject to the Motor Carrier Fuel Tax** – Total number of decals needed. Requests for additional decals can be made in writing or via phone and may result in a review of your account.
- 2. Types of fuel consumed by your qualified motor vehicle** – Check the box for all fuel types used in your qualified vehicles.
- 3. Select the jurisdictions where operation of qualified motor vehicles may occur** – Check the box for each jurisdiction in which you will be traveling with your qualified vehicle(s).
- 4. Previous IFTA licenses issued** – If this entity has been assigned an IFTA license before, please provide the requested information.
- 5. Bulk fuel storage** – If this entity maintains its own bulk fuel storage tanks, please provide the requested information.
- 6. International Registration Plan (IRP) information regarding your qualified vehicles** – Check the box that best describes the status of your vehicle registration(s). **(Please attach documents as necessary.)** If you have questions regarding IRP, please call (317) 615-7340.
- 7. DOT authority information regarding your qualified vehicles** – Check the box that best describes the status of your DOT number. **(Please attach documents as necessary.)** You may view the status of your DOT number at www.safersys.org; for further assistance with the status of your DOT number, please call (317) 615-7350.

Sign and Date Your Application

Enclose your payment of \$25 made payable to the Indiana Department of Revenue, and mail to the following address:

Motor Carrier Services Division-IFTA Section
7811 Milhouse Road, Suite M
Indianapolis, IN 46241-9612

Need a Handbook or Information Regarding Recordkeeping Requirements?

Download a copy of the fuel tax handbook or forms at www.in.gov/dor/mcs. You can also get your questions answered via phone at (317) 615-7345 from 8:15 a.m. to 4:30 p.m. Monday through Friday or by email at Indianamotorfuel@dor.in.gov.