

State of Maryland
Comptroller of Maryland
Revenue Administration Division-Motor Fuel Tax

Maryland

License Application for the International Fuel Tax Agreement (IFTA)

IFTA license application instructions:

Your IFTA account number with the Revenue Administration Division will be your Federal Identification Number.

Credentials are required for all "Qualified Motor Vehicles." A "Qualified Motor Vehicle" means a motor vehicle used, designed, or maintained for the transportation of persons or property and:

- 1) having 2 axles and a gross vehicle weight or a registered gross vehicle weight exceeding 26,000 pounds;
- 2) having 3 or more axles regardless of weight;
or
- 3) used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight or registered gross vehicle weight.

Exempt vehicles include recreational vehicles not used in any business endeavor and vehicles owned by the United States government.

Maryland has adopted the International Fuel Tax Agreement (IFTA). This is a base-state fuel tax agreement that requires motor carriers based in Maryland and operating in at least one other IFTA member jurisdiction to obtain a Maryland IFTA license and decals, which will be honored in all IFTA jurisdictions. The motor carrier files one fuel tax report with Maryland on which operations in all IFTA jurisdictions are reported. All contiguous United States and Canadian provinces are members of IFTA.

Exceptions are: Alaska; District of Columbia; and the Northwest, Nunavut and Yukon Territories of Canada. If you plan to operate in any of these jurisdictions, you must contact them individually for instructions.

Maryland is your base jurisdiction for IFTA licensing and reporting if:

- You have an established place of business in Maryland from which motor carrier operations are performed;
- You maintain the operational control and operational records for qualified motor vehicles in Maryland or can make these records available in Maryland;
- You have one or more qualified motor vehicles based in Maryland for vehicle registration purposes (registered with the Maryland Motor Vehicle Administration);
- You have one or more qualified motor vehicles which actually travel on Maryland highways; *and*
- You operate in at least one other IFTA jurisdiction.

The IFTA license offers several benefits to the interstate/interjurisdictional motor carrier. These benefits include one set of credentials, one quarterly tax report, which reflects the net tax or refund due, and one audit in most circumstances. These advantages all lead to cost and time savings for the carrier. For operations in non-IFTA jurisdictions, IFTA carriers must continue to follow the current procedures and file the reports required by the statutes and regulations of each non-IFTA jurisdiction.

You must register as an IFTA carrier if you qualify. If you operate 100% of your miles in Maryland, you do not need to register as a Maryland intrastate carrier provided those intrastate vehicles are tagged by the Maryland Motor Vehicle Administration.

Complete the attached application to apply for your IFTA license and decals.

<p>1. Is the qualified vehicle tagged in Maryland? <input type="checkbox"/> Yes <input type="checkbox"/> No—tagged in _____</p> <p>Do the Maryland tagged qualified vehicles travel 100% of their miles in Maryland? <input type="checkbox"/> No—Complete entire application <input type="checkbox"/> Yes—You do not qualify for an IFTA License</p>	<p>6. Contact person who will complete your IFTA quarterly reports. Name: _____ Telephone number: (_____) _____ Fax number: (_____) _____ E-mail address: _____</p>
<p>2. Applicant's name and location address: Applicant's full legal name: _____</p> <p>Trade name (if different from legal name): _____</p> <p>Street Address: _____</p> <p>City: _____ State: _____ Zip: _____ <small>(9-digit Zip)</small></p>	<p>7. Type of ownership: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Government (state or local) <input type="checkbox"/> Other (please identify) _____</p>
<p>3. Applicant's Federal Employer's Identification (EIN): ____ - ____ - _____</p> <p style="text-align: center;">AND</p> <p>Applicant's Social Security Number (SSN): ____ - ____ - _____</p>	<p>8. Complete for partners, corporation officers or members:</p> <p>Name/Title: _____ Social Security Number: _____ Telephone Number: (_____) _____</p> <hr style="border-top: 1px dashed black;"/> <p>Name/Title: _____ Social Security Number: _____ Telephone Number: (_____) _____</p> <hr style="border-top: 1px dashed black;"/> <p>Name/Title: _____ Social Security Number: _____ Telephone Number: (_____) _____</p>
<p>4. Mailing address (if different from your location address). All tax reports, decals and correspondence will be sent to this address if you provide one.</p> <p>Street: _____ City: _____ State _____ Zip _____ <small>(9-digit Zip)</small></p>	<p>Name/Title: _____ Social Security Number: _____ Telephone Number: (_____) _____</p> <hr style="border-top: 1px dashed black;"/> <p>Name/Title: _____ Social Security Number: _____ Telephone Number: (_____) _____</p>
<p>5. US DOT # _____</p> <p>International Registration Plan (IRP) Account #: _____</p> <p>Check here only if you have non-apportioned tags: _____</p>	<p>Name/Title: _____ Social Security Number: _____ Telephone Number: (_____) _____</p>

9. Location of records for audit purposes:

- Same as location address
- Same as mailing address
- Other—show name and address with 9-digit zip code

10. Is the qualified vehicle(s) tagged in the exact legal name as it appears in response to question #2 of this application?

Yes No --tagged in the name of:

A copy of your lease agreement may be requested before your application can be approved.

My lease is with:

Name _____

Address _____

City _____ State _____ Zip _____

Telephone (_____) _____

Fax (_____) _____

Applicant agrees to provide the Comptroller of Maryland a copy of the lease agreement upon request.

11. A set of decals will be issued for each qualified motor vehicle and one license will be issued per licensee. A photocopy of this license must be carried in each vehicle displaying decals.

How many of your vehicles need decals? _____

12. Type(s) of fuel consumed by qualified motor vehicle(s)

- Diesel/kero Gasohol Gasoline
- Natural Gas (CNG or LNG) Propane (LPG)

13. Do you store fuel in any IFTA jurisdiction?

No Yes—Identify the state/province where you store fuel

Fuel _____ Where _____

Fuel _____ Where _____

Fuel _____ Where _____

Fuel _____ Where _____

14. Have you had an IFTA License that was suspended or revoked in any state/province?

No Yes—identify the jurisdiction(s):

15. Certification by all applicants

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

The IFTA applicant further, specifically:

- Acknowledges that the RAD provides an electronic copy of the IFTA Compliance Manual on the Comptroller of Maryland's website, and if the applicant has no access to that source, that on request, the RAD will provide a printed copy.
- Agrees to maintain a record of fuel purchased and miles traveled within each jurisdiction, by each vehicle.
- Until such time as the District of Columbia is accepted as a member of IFTA, Maryland based IFTA licensees requesting a refund for fuel used in a non-IFTA jurisdiction, will not automatically be issued the refund. These licensees may be required to submit copies of all mileage and fueling records to support the claim prior to payment.

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

This form must be signed by an owner, partner, member or corporate officer listed on this application, or by an authorized agent.

Printed name _____

Signature _____

Title _____

Date _____

**Mail application to:
Comptroller of Maryland
Revenue Administration Division
IFTA Program
PO Box 2999
Annapolis, MD 21404-2999**