

## International Fuel Tax Agreement

### A. When do I need an International Fuel Tax license and decal?

You are required to have an IFTA license if you operate in two or more jurisdictions and the power unit:

- Has two axles and a gross vehicle weight or registered gross vehicle weight of 26,001 lbs. or higher;
- Has three or more axles regardless of weight; or
- Is used in combination and the said combination is 26,001 lbs or higher.

### B. What forms and supporting documents are required prior to applying for a Missouri IFTA license and decals?

You must have a Missouri-issued license plate and must complete the Missouri IFTA application.

If your company is incorporated and/or operates under a fictitious name, it must be properly registered with Missouri Secretary of State's Office ([www.sos.mo.gov](http://www.sos.mo.gov)) before you submit an IFTA application. Be certain that the name on the IFTA application matches the registered name exactly.

### C. Who is exempt from IFTA?

Recreational vehicles are exempt from IFTA requirements. In order to qualify as a recreational vehicle, a motor home, pickup truck with an attached camper, or a bus must be used only for personal pleasure by an individual and cannot be used in connection with any business endeavor.

### D. How can I apply for an IFTA license and decals?

Find the IFTA application and instructions at [www.modot.org/mcs/IFTA](http://www.modot.org/mcs/IFTA) or call MoDOT Motor Carrier Services at 1-866-831-6277 and select Option 2 to receive a copy by mail. Send the completed application by e-mail, mail or fax. Click the Contact Us button on the left side of this page for addresses and fax numbers.

### E. How long are an IFTA license and decals valid?

The IFTA license and decals are valid for a calendar year, January 1 to December 31.

### F. How much does an IFTA license and set of decals cost?

Missouri does not charge for an IFTA license or decals. However, it is important to request only as many decals as you will use. The number of decals issued must reconcile with the number of trucks licensed. IFTA license holders are subject to audit review.

### G. I've added to my fleet. How do I order additional IFTA decals?

Order more decals by using the MoDOT Carrier Express System ([www.modot.org/mce](http://www.modot.org/mce)). Select **IFTA Supplement**, then click on **Additional/Replacement Decals**.

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### H. How often must I file IFTA fuel tax returns?

You must file a return and pay applicable fuel taxes each calendar quarter:

**First quarter returns** (January, February and March) are due on or before **April 30**.

**Second quarter returns** (April, May and June) are due on or before **July 31**.

**Third quarter returns** (July, August and September) are due on or before **Oct. 31**.

**Fourth quarter returns** (October, November and December) are due on or before **January 31**.

### I. How and when do I receive quarterly fuel tax returns?

Postcards are mailed at the end of each quarter to remind carriers to go to MoDOT Carrier Express ([www.modot.org/mce](http://www.modot.org/mce)) to file online. Those who do not have a computer can request a paper tax return and the current tax rate chart by calling Motor Carrier Services at 1-866-831-6277; then select Option 2. Returns must be complete and applicable taxes paid by the due date to avoid interest and penalty charges.

**J. Must I file a quarterly fuel tax return if I didn't run during the quarter?**

Yes. If your truck(s) didn't run, you must file a **No Operation** return. Both the online and paper forms have a checkbox called "no operation". Check that box. Access the MoDOT Carrier Express at [www.modot.org/mce](http://www.modot.org/mce) to enter the report. Those without computers can call Motor Carrier Services at 1-866-831-6277; then select Option 2 to request the form. "No operation" forms must be completed and returned (in the case of paper forms) by the quarterly due date to avoid penalty charges.

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**K. Do I need to file a quarterly fuel tax return when I am leased and operating under the lessee's IFTA license?**

**Yes**, you must file a **"NO OPERATION"** return when you have a current IFTA license and decal issued in your name and you ran under a lessee's IFTA license whose return will include the miles you travelled and gallons of fuel that you purchased. If you continue to lease, you can send a letter to Motor Carrier Services requesting cancellation of your IFTA license.

**L. What is a tax paid gallon purchase?**

Any gallon of fuel purchased that had tax paid at the pump. The purchase must be supported by a detailed fuel receipt unless the fuel was removed from a metered bulk storage tank containing tax-paid fuel you used in your qualified motor vehicles for the particular quarter.

**M. What miles are non-taxable?**

Fuel trip permit miles are not taxable miles in any jurisdiction. Include fuel permit miles in the return's total miles section but do not include them in the taxable miles for the jurisdiction that issued the permit. **Toll miles are taxable miles**; toll fees are not fuel taxes. They are fees in exchange for the opportunity to use a toll road.

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**N. How long do I need to retain my IFTA records?**

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

**O. How can I have credits applied to my quarterly return tax invoices?**

Call MoDOT Motor Carrier Services at 1-866-831-6277; then select Option 4. Make the request for credit before you pay any portion of a quarterly tax invoice.

**P. How do I request refund of credits on my account?**

If you have \$10 or more in credits, submit a signed, written request or check the Refund box on the paper version of the quarterly return tax form. Refunds are made only after all tax liabilities, including audit assessments, have been satisfied with all IFTA member jurisdictions. Approved refunds are paid within 90 days after receipt of a request.

**Q. How long will credits remain on my account?**

Credits not used or requested to be refunded are void after eight calendar quarters.

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**R. How and when do I renew my IFTA license and decals?**

In November, MoDOT renews the IFTA licenses of all carriers whose accounts are in active status. You will receive an IFTA license, decals and a Fleet Information Sheet. Review the information sheet for accuracy. If corrections are needed, mail the sheet to MoDOT Motor Carrier Services. EXAMPLE: If

your business address changed, correct it on the sheet, return the sheet to MoDOT and you will receive a corrected IFTA license.

**S. What if I didn't want to renew my IFTA license but I received one for the new license year?**

Write CANCEL and a brief reason for the cancellation on the Fleet Informational Sheet and return it, the license and the decals to MoDOT Motor Carrier Services, PO Box 893, Jefferson City, Mo 65102.

**T. I have an IFTA license and both a diesel and gasoline unit. Do I have to file a tax return on both fuel types?**

Yes, you must file a separate return each calendar quarter for each fuel type indicated on your initial or renewal application even when no miles were accrued that quarter.

**U. I no longer travel out of Missouri and do not need an IFTA license. How do I close my account.**

You must file a final IFTA tax return for the quarter in which you ceased operating outside of the State of Missouri. You can file this return online, then send a letter requesting cancellation, or submit a paper tax return and check the box next to CANCEL Fleet. Your IFTA account will be closed when all taxes are paid in full.