COMPTROLLER of MARYLAND
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Maryland License Application for the International Fuel Tax Agreement (IFTA)

Field Enforcement Bureau - Licensing Unit

IFTA license application instructions:

You must register as an IFTA carrier if you have a "Qualified Motor Vehicle". If you operate 100% of your miles in Maryland, you do not qualify for IFTA.

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, quarterly tax reports, 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.

The IFTA Compliance Manual can be found online at:
https://www.marylandtaxes.gov/business/motor-fuel/tax-info.php.

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

New

Reinstatement

1. Is the qualified vehicle tagged in Maryland?

Yes No—tagged in _____

Do the Maryland tagged qualified vehicles travel 100% of their miles in Maryland?

No—Complete entire application Yes—You do not qualify for an IFTA License

2. Applicant's name and location address:

Business name: _____

Trade name (if different from business name): _____

Location Address: _____

City: _____ State: _____ Zip: _____ (9-digit Zip)

Mailing Address (if different from your location address).:

_____

City: _____ State: _____ Zip: _____ (9-digit Zip)

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

Yes No—tagged in the name of: _____

4. Applicant's Taxpayer ID:

__ __ - __ __ __ __ __ __ __ __ __

5. US DOT # _____

IRP Account Number: _____ IRP State: _____

Lease Agreement No Yes Name of Lessor: _____

6. Primary contact who will complete your IFTA quarterly reports.

Name: _____

Telephone number: _____ Fax number: _____

E-mail address: _____

Additional contacts may be added once your application is approved.

7. Business Type:

Individual Partnership Corporation Government (state or local) LLC

8. Complete for partners, corporate officers, members, or owner of the company:

Name/Title:	Social Security No.:	Telephone No.:	Email Address:

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 (Must be in Maryland)

_____

10. How many vehicles requiring decals? _____

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

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

12. 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 _____

13. Certification by all applicants

By accepting Maryland IFTA decals and license, you agree that you will submit complete and accurate quarterly reports on the operations of your vehicle(s). Failure to file and pay quarterly returns, or for providing estimated or inaccurate figures, can result in revocation of your license, an automatic $50 penalty assessment, and/or an assessment based on 40 gallons of fuel per vehicle per day.

The IFTA applicant further, specifically:

- Agrees that Maryland may withhold any refunds due if the applicant is delinquent on payment of fuel taxes due to any member jurisdiction.
- Acknowledges that an electronic copy of the IFTA Compliance Manual is available on the Comptroller of Maryland's website.
- Agrees to maintain a record of fuel purchased and miles traveled within each jurisdiction, by each vehicle.

By signing this IFTA application, under the penalty of perjury, you agree that the information you have provided is true, accurate and complete. You also agree to maintain and update this information as it changes.

This form must be signed by an owner, partner, member, or corporate officer listed on the application, or by a licensing agent registered with the Field Enforcement Bureau.

_____ _____

Printed name Title

_____ _____

Signature Date

Email application to: IFTALICENSING@marylandtaxes.gov. Once approved, you may access your IFTA account online by creating a user account at https://md.motorcarrierconnect.com.