



**MCFT-1A**  
State Form 53994  
(R7 / 1-24)

Indiana Department of Revenue  
**Intrastate Motor Carrier Fuel Tax**  
**Annual Permit Application**  
*Application Fee \$25*  
*Please print or type all information*

**Section A Taxpayer Information**

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

What quarter do you expect to start operations? \_\_\_\_\_

**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?	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Owner, Partner, and Corporate Officer Information:**

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

**Contact Person:**

Name: \_\_\_\_\_ Telephone Number: \_\_\_\_\_  
Email Address: \_\_\_\_\_ Fax Number: \_\_\_\_\_

**Section B: Application for Your Intrastate Annual Permit (MCFT) License**

**Number of Qualified Vehicles subject to the Motor Carrier Fuel Tax and Require Decals**

**A qualified vehicle is one that travels only in the State of Indiana for the transportation of persons or property having:**

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

**One decal will be sent for each qualified vehicle.**

**Decals will be required only for qualified vehicles using propane/butane, electricity, hydrogen, and hythane. Additional decals may be requested for qualified motor vehicles added during the calendar year.**

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

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Diesel (DI)                 | <input type="checkbox"/> Gasohol (GH)            | <input type="checkbox"/> Propane/Butane (LP) |
| <input type="checkbox"/> Methanol (MH)               | <input type="checkbox"/> A-55 (A5)               | <input type="checkbox"/> Electricity         |
| <input type="checkbox"/> Compressed Natural Gas (CN) | <input type="checkbox"/> Bio-Diesel (BD)         | <input type="checkbox"/> Hydrogen            |
| <input type="checkbox"/> M-85 (M8)                   | <input type="checkbox"/> Liquid Natural Gas (LN) | <input type="checkbox"/> Hythane             |
| <input type="checkbox"/> Gasoline (GA)               |  |  |

**Bulk fuel storage**

Does this entity maintain bulk fuel storage tanks in Indiana?

- No
- Yes

**DOT authority information regarding your qualified vehicles**

USDOT number assigned to this entity: \_\_\_\_\_

- Please check the box that best describes the DOT authority status of your qualified vehicles.
- This entity has been granted intrastate authority.
  - 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 Indiana Code 6-6-4.1 and Article 13 of the Indiana Administrative Code. 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 states.

**Applicant agrees, under penalty of perjury, that the information given on this MCFT 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.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Telephone Number: \_\_\_\_\_

Electronic Submission	Mail-In
Scan/Fax signed, dated, and completed application along with credit card authorization form to email <a href="mailto:FTSNewAccount@dor.in.gov">FTSNewAccount@dor.in.gov</a> or Fax 317-615-7333  For assistance, please call 317-615-7200.	Mail signed, dated, and completed application along with \$25 check made payable to Indiana Department of Revenue to:  Indiana Department of Revenue Motor Carrier Services IFTA / MCFT Section 7811 Milhouse Road, Suite M Indianapolis, IN 46241-9612

# Annual Permit Application Instructions for Form MCFT-1A

## What Is Motor Carrier Fuel Tax (MCFT)?

Motor Carrier Fuel Tax (MCFT) is a tax that is calculated on the fuel purchased and used in a qualified vehicle that travels only in Indiana.

## Who Must File?

Individuals and Companies based in Indiana who have qualified vehicles that travel only in Indiana and:

- Those Filing for Proportional Use Credit (PUC), or
- Those using the following alternate fuels:
  - Propane, Butane
  - Electricity, Hydrogen, and Hythane

## Are Your Vehicles Qualified Vehicles?

Your vehicle is a qualified vehicle requiring MCFT licensing and reporting intrastate 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.

**Important:** *If you travel across state lines and operate a qualified vehicle listed above, you will need to complete Form IFTA-1A for Interstate Fuel Tax Agreement (IFTA) License and reporting.*

## How to Register for Motor Carrier Fuel Tax

You must first complete the application form, MCFT-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) decal for each qualified vehicle and one (1) MCFT intrastate 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 MCFT-101) to calculate your fuel tax due if you are filing for proportional use credit (PUC) or are using propane/butane, electricity, hydrogen, or hythane. Failure to submit your return timely may result in penalties, interest, MCFT intrastate license revocation, and/or assessments.

Annually you will need to submit a Renewal Application for the next-calendar year compliance decals and MCFT intrastate license cab card if you are filing for proportional use credit (PUC) or are using propane/butane, electricity, hydrogen, or hythane. Failure to renew timely may result in penalties or revocation fees.

If you no longer have a business need for your MCFT intrastate license or if your operations have changed to include interstate travel, please contact our office for instructions on how to close or modify your account.

## Questions?

Visit our website at [www.in.gov/dor/mcs.htm](http://www.in.gov/dor/mcs.htm). If you need further assistance you can email us at [Indianamotorfuel@dor.in.gov](mailto:Indianamotorfuel@dor.in.gov), or call us at 317-615-7200 from 8 a.m. to 4:30 p.m. Monday through Friday.

## Specific Instructions

Following you will find specific instructions on how to complete the MCFT-1A, Intrastate Motor Carrier Fuel Tax Application.

## Getting Started

To complete Form MCFT-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 USDOT or INDOT 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 a 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.

**Important:** 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 Intrastate Annual Permit (MCFT) License

**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.

**Types of fuel consumed by your qualified motor vehicle** – Check the box for all fuel types used in your qualified vehicles.

**Bulk fuel storage** – If this entity maintains its own bulk fuel storage tanks, please provide the requested information.

**DOT authority information regarding your qualified vehicles** – Check the box that best describes the status of your Intrastate USDOT/Indiana ID number. **(Please attach documents as necessary.)** If you have questions regarding your Intrastate USDOT/Indiana ID number please contact 317-615-7200.

### Sign and date your application.

Electronic Submission	Mail-In
Scan/Fax signed, dated, and completed application along with credit card authorization form to email <a href="mailto:FTSNewAccount@dor.in.gov">FTSNewAccount@dor.in.gov</a> or Fax 317-615-7333	Mail signed, dated, and completed application along with \$25 check made payable to Indiana Department of Revenue to:
For assistance, please call 317-615-7200.	Indiana Department of Revenue Motor Carrier Services IFTA / MCFT 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.htm](http://www.in.gov/dor/mcs.htm). Please call us at 317-615-7200 if you have questions. We are available 8 a.m. to 4:30 p.m. EST, Monday through Friday or by email at [Indianamotorfuel@dor.in.gov](mailto:Indianamotorfuel@dor.in.gov).