



Form IFTA-1A
State Form 54049
(R7 / 1-24)

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)	

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: _____

In accordance with IC 6-6-4.1, renewals and quarterly returns must be filed electronically. Please visit motorcarrier.dor.in.gov/mcsd/mcsdHome for more information.

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 Indiana and one other jurisdiction 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 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.

- | | | |
|--|--|--|
| <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) | | |

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

- All U.S. Jurisdictions**
- | | | | | |
|---|---|---|--|--|
| <input type="checkbox"/> Alabama (AL) | <input type="checkbox"/> Illinois (IL) | <input type="checkbox"/> Minnesota (MN) | <input type="checkbox"/> North Carolina (NC) | <input type="checkbox"/> Texas (TX) |
| <input type="checkbox"/> Arizona (AZ) | <input type="checkbox"/> Indiana (IN) | <input type="checkbox"/> Mississippi (MS) | <input type="checkbox"/> North Dakota (ND) | <input type="checkbox"/> Utah (UT) |
| <input type="checkbox"/> Arkansas (AR) | <input type="checkbox"/> Iowa (IA) | <input type="checkbox"/> Missouri (MO) | <input type="checkbox"/> Ohio (OH) | <input type="checkbox"/> Vermont (VT) |
| <input type="checkbox"/> California (CA) | <input type="checkbox"/> Kansas (KS) | <input type="checkbox"/> Montana (MT) | <input type="checkbox"/> Oklahoma (OK) | <input type="checkbox"/> Virgin Islands (VI) |
| <input type="checkbox"/> Colorado (CO) | <input type="checkbox"/> Kentucky (KY) | <input type="checkbox"/> Nebraska (NE) | <input type="checkbox"/> Oregon (OR) | <input type="checkbox"/> Virginia (VA) |
| <input type="checkbox"/> Connecticut (CT) | <input type="checkbox"/> Louisiana (LA) | <input type="checkbox"/> Nevada (NV) | <input type="checkbox"/> Pennsylvania (PA) | <input type="checkbox"/> Washington (WA) |
| <input type="checkbox"/> Delaware (DE) | <input type="checkbox"/> Maine (ME) | <input type="checkbox"/> New Hampshire (NH) | <input type="checkbox"/> Rhode Island (RI) | <input type="checkbox"/> West Virginia (WV) |
| <input type="checkbox"/> Florida (FL) | <input type="checkbox"/> Maryland (MD) | <input type="checkbox"/> New Jersey (NJ) | <input type="checkbox"/> South Carolina (SC) | <input type="checkbox"/> Wisconsin (WI) |
| <input type="checkbox"/> Georgia (GA) | <input type="checkbox"/> Massachusetts (MA) | <input type="checkbox"/> New Mexico (NM) | <input type="checkbox"/> South Dakota (SD) | <input type="checkbox"/> Wyoming (WY) |
| <input type="checkbox"/> Idaho (ID) | <input type="checkbox"/> Michigan (MI) | <input type="checkbox"/> New York (NY) | <input type="checkbox"/> Tennessee (TN) | |
- All Canadian Jurisdictions**
- | | |
|---|--|
| <input type="checkbox"/> Alberta (AB) | <input type="checkbox"/> NW Territory (NT) |
| <input type="checkbox"/> British Columbia (BC) | <input type="checkbox"/> Ontario (ON) |
| <input type="checkbox"/> Manitoba (MB) | <input type="checkbox"/> Prince Edward Island (PE) |
| <input type="checkbox"/> New Brunswick (NB) | <input type="checkbox"/> Quebec (QC) |
| <input type="checkbox"/> Newfoundland & Labrador (NL) | <input type="checkbox"/> Saskatchewan (SK) |
| <input type="checkbox"/> Nova Scotia (NS) | <input type="checkbox"/> Yukon Territories (YT) |

4. Previous IFTA licenses issued

Has this entity ever been issued an IFTA license?

- 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. Plate information regarding your qualified vehicles

Indiana IRP Account Number Assigned to this Entity: _____

Select one that applies and include documents 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 is required 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

USDOT number assigned to this entity: _____

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

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 Indiana Department of Revenue power of attorney form (POA-1) must be enclosed with this application.

Signature: _____ Date: _____

Title: _____ Telephone Number: _____

Electronic Submission	Mail-In
Scan/Fax signed, dated, and completed application along with credit card authorization form to email FTSNewAccount@dor.in.gov 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 Millhouse Road, Suite M Indianapolis, IN 46241-9612

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.

Important: *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 in a timely manner may result in penalties, interest, IFTA license revocation, and/or assessments.

You will need to submit a Renewal Application for the next calendar-year compliance decals and IFTA license cab card on an annual basis. Failure to renew in a timely manner 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.gov/dor/mcs.htm. If you need further assistance, you can email us at Indianamotorfuel@dor.in.gov, or call us at 317-615-7200 from 8 a.m. to 4:30 p.m. Monday through Friday.

Getting Started

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

1. Your federal employer identification number (FEIN)
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 USDOT 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.

Important: If the contact is an authorized agent, a properly completed Form POA-1, Power of Attorney, must be enclosed with the 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 previously been assigned an IFTA license, 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. Plate information regarding your qualified vehicles** – List IRP number associated with entity. **(Please attach documents as necessary.)** If you have questions regarding IRP, please call 317-615-7200.
- 7. DOT authority information regarding your qualified vehicles** – List DOT number associated with entity. **Please attach documents as necessary.** You may view the status of your DOT number at safer.fmcsa.dot.gov, for further assistance with the status of your DOT number, please call 317-615-7200.

Submit your application and payment.

Electronic Submission	Mail-In
Scan/Fax signed, dated, and completed application along with credit card authorization form to email FTSNewAccount@dor.in.gov 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. 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.