



# International Fuel Tax Agreement (IFTA) Application

For validation only

For office use only - IFTA account number	Initials	Date
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Send this completed application, any supporting documents, and a check or money order payable to the Department of Licensing to:

**Prorate and Fuel Tax  
Department of Licensing  
PO Box 9048  
Olympia, WA 98507-9048**

108-030-248-0001

**Note:** The base jurisdiction may withhold any refunds if you are revoked or delinquent on payment of fuel taxes to any member jurisdiction. Failure to comply with IFTA provisions shall be grounds for revocation in all member states.

### Application type

Original - No Fee

- Attach the [Washington International Fuel Tax Agreement IFTA Decal Application](#) (form 441-248) with payment.

Re-open - No fee

- If you don't have decals for the current year, attach [Washington International Fuel Tax Agreement IFTA Decal Application](#) (form 441-248) with payment.

Reinstatement - \$100 fee

Name change - No fee

Ownership or Corporation change - No fee

### Business information

Business type			
Individual	Partnership	Corporation	Other _____
PRINT or TYPE Legal name		Trade name (DBA)	
Federal Employer Identification Number (FEIN)		Unified Business Identifier (UBI) number	
Contact name			10-digit phone number
10-digit fax number	Email address		
Physical address, City, State, ZIP code			
Mailing address, City, State, ZIP code			
Address of location of records, City, State, ZIP code			
List names and titles of all corporate officers or partners (attach separate sheets if necessary)			
1. _____			
2. _____			
List one jurisdiction, besides Washington State, you will be operating in			

**Business information** *(continued)*

Answer the following

1. If vehicle is leased, provide: Company name \_\_\_\_\_  
IFTA licensee number \_\_\_\_\_
2. Have you previously held an IFTA license in Washington State? . . . . . Yes No  
If yes, provide name and IFTA licensee account number: \_\_\_\_\_  
\_\_\_\_\_
3. Do you have an active IFTA license in another state? . . . . . Yes No  
If yes, list state: \_\_\_\_\_
4. Do you maintain bulk storage? . . . . . Yes No  
If yes, list the jurisdictions they are located in: \_\_\_\_\_

**If applicable, fill out the following International Registration Plan (IRP) information**

IRP account number \_\_\_\_\_

Total number of vehicles registered under IRP and operate interstate \_\_\_\_\_

Type of fuel used *(check all that apply)*

Diesel      Gasoline      Gasohol      Propane

Other: \_\_\_\_\_

**If you are a service bureau**, include a notarized Power-of-Attorney.

**Certification**

*I declare under penalty of perjury under the law of Washington that the foregoing is true and correct.*

\_\_\_\_\_  
**PRINT or TYPE** Name and title

**X**  
\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date and place (city or county) signed

## International Fuel Tax Agreement Application Instructions

### Instructions

International Fuel Tax Agreement (IFTA) section is to be filled out by the account holder or Service Bureau:

Application type:	check only one box
Business type:	check the box for the type of business for your IFTA account
Legal name:	enter your legal name
Trade name (DBA):	enter name you are doing business as
FEIN:	this will be your Federal Employee Identification Number or your Social Security number
UBI number:	A 9-digit tax ID number assigned to all Washington businesses from the Business License Services office. If you don't have a UBI visit <a href="http://business.wa.gov/BLS">http://business.wa.gov/BLS</a> or call 1-800-451-7985.
Contact name, telephone, Fax, Email address:	these sections must be filled in
Physical address:	is the physical address where your business is located
Mailing address:	is your United States Postal Service (USPS) address
Location of records:	list the address of where you keep your records
Names and titles of corporate officers, partners:	print at least three corporate officers or partner names on the space provided and include any others on a separate sheet.
Leased vehicle:	if vehicle is leased with another company, provide company name, company US DOT number and IFTA licensee number.

### International Registration Plan (IRP) information

If you have an IRP account in Washington complete this section:

IRP account number:	list your active IRP account
Total number of vehicles:	list the number of vehicles registered under IRP
Type of fuel used:	check accordingly
Jurisdictions:	list one jurisdiction, besides Washington, you will be operating in
Sign and date:	this section must be filled out so the application may be processed.

### Definitions

Jurisdiction:	state or Canadian Province who are a member of IFTA
Intrastate:	vehicle traveling in only one jurisdiction
Interstate:	vehicles traveling in more than one jurisdiction
Tax return:	the form used by an IFTA licensee to report fuel taxes quarterly

### What is an IFTA license?

IFTA is an agreement among states and Canadian provinces that standardizes the reporting of fuel taxes by motor carriers operating in more than one state or province. An IFTA license allows you to file only one tax return to your base jurisdiction and report miles traveled and fuel purchased in all IFTA jurisdictions.

The plan requires licensees to report fuel taxes by filing quarterly tax returns. Types of fuel include gasoline, diesel, propane, natural gas, and gasohol. Within Prorate and Fuel Tax, the IFTA unit processes tax returns and reports information to IFTA, Inc. Your fuel taxes are collected and distributed to member jurisdictions.

To qualify for a Washington IFTA license, you must have:

- a commercial vehicle over 26,000 pounds gvw (gross vehicle weight) traveling in two or more states or provinces,
- vehicles with three or more axles regardless of weight, and,
- a combination of vehicles that weigh more than a total of 26,000 pounds gvw or registered gvw but does not include recreational vehicles.

## **What is an IFTA license? (continued)**

An IFTA license is valid for one calendar year and expires on December 31. Display the current year IFTA license and decals (see Decals below for placement) within 60 days of the first day of the calendar year. A copy of this license must be carried in each qualified vehicle. You can renew your license by:

- Submitting a completed decal application which we mail to you in October of the current year,
- Filing all returns up to the revocation, and,
- Paying any fuel taxes due.

## **Decals**

As an IFTA licensee, you purchase IFTA decals to display on the truck cab. They must be on both the driver's and passenger's side lower rear exterior of the cab. Decals are purchased annually at \$10 for a set.

## **Special fuel permits**

If you are not an IFTA licensee and need to travel in Washington, you may purchase a Special Fuel permit. These three-day permits may be purchased by contacting an authorized Vehicle Licensing agent or from DOT's permitting office.

## **Cancellation and revocation**

- Current IFTA licensees may cancel their license at any time, by marking a current tax return in the "cancel license" section and adding the effective date or you may send us a letter.
- Your IFTA license will be revoked for the following reasons.
  1. Failing to file a quarterly report.
  2. Not paying your fuel taxes.
  3. When your IRP registration is placed "out of service" by Federal Department of Transportation.
  4. If your IRP or fuel tax account is revoked.
- You will receive a notice of 'Intent to Revoke'. You will have 30 days from the date of the 'Intent to Revoke' notice to resolve the issue to stop your IFTA account from being revoked. You cannot operate in any jurisdiction with a revoked license.
- To reissue your revoked or cancelled license, you will need to complete the following:
  - complete a new IFTA License Application
  - submit all tax returns due
  - pay any unpaid balances for each license
  - include \$100 reinstatement fee for each revoked license reissued.

## **Recordkeeping**

You must keep your IFTA records for four years from the date the tax return was due or filed, whichever is later. The IFTA procedure manual requires you to keep the Driver's Daily Logs for four years if you use them as your only source documentation for operations.

## **An audit of your business activities will include several major areas:**

1. Fuel verification of proper amounts and classifications reported on the return.
2. Verification of deductions and exemptions of proper amounts documented.
3. Mileage verification of total and jurisdictional miles reported on your reports or applications.

## **IFTA and IRP contact information**

Telephone number: 360-664-1858

## **Apply online**

You can apply online through License Express at: <https://secure.dol.wa.gov/home/>.

## **Field office physical locations:**

Prorate and Fuel Tax  
405 Black Lake Blvd, Bldg 2  
Olympia WA 98507

Prorate and Fuel Tax  
1301 NE 136th Ave  
Vancouver WA 98684