

The International Fuel Tax Agreement (IFTA) is an agreement among states and Canadian provinces (except Alaska, Hawaii, Yukon, and Northwest Territories) that standardizes the reporting of fuel use taxes by motor carriers operating in more than 1 member state or province. Visit the [IFTA, Inc.](#), website for information about IFTA including the most up to date manuals, jurisdiction fuel use tax rates, off-road miles, and updated requirements.

In Washington, IFTA is administered by Prorate and Fuel Tax Services (PRFT) within the Department of Licensing Business and Professions division. In addition to IFTA, PRFT administers the International Registration Plan (IRP). These 2 agreements provide for one-stop vehicle licensing and fuel tax filing services for Washington based interstate motor carriers.

### Online system - TAP

PRFT has an online system, Taxpayer Access Point (TAP). [TAP](#) allows you to manage your accounts, file returns, file amended returns, make payments, and purchase decals. Visit our [TAP webpage](#) (<http://www.dol.wa.gov/vehicleregistration/tap.html>) to learn more about this system or to go into TAP and register your online account.

### Requirements for an IFTA license and membership

#### You must:

- Be based in Washington with a physical address located in Washington.
- Operate one of the following vehicles in two or more states or provinces:
  - ✓ commercial vehicles over 26,000 pounds gross vehicle weight (GVW); or
  - ✓ vehicles with three or more axles regardless of weight; or
  - ✓ combination vehicles over 26,000 pounds GVW (does not include recreational vehicles).
- Have an active UBI number registered with the Secretary of State's office unless you are a sole proprietor or otherwise exempted from registering.
- Register with the Department of Revenue for a UBI if you are a sole proprietor, Corporation, or LLC.
- Register for a United States Department of Transportation (USDOT) number with the [Federal Motor Carrier Services Administration \(FMCSA\)](#).
- Complete an IFTA application and Decal application available online, on our [website](#), or at one of our PRFT offices.

### Applying for an IFTA license

#### You must:

- Fill out an [IFTA Application](#) either online through TAP or by printing, mailing, providing payment and applicable forms to PRFT.
- We will review and process your application and provide an IFTA account number.

### Tax Returns

- You must complete and file an IFTA tax return **every calendar quarter**.
- You must file even when -
  - you *don't have* any mileage to report (mark "No operation" on the tax return),
  - you travel *only* in Washington,
  - there is no payment due.

We will mail you a printed tax return and current IFTA Tax Rate Schedule quarterly. Examples for filling out Tax Returns can be found on our [website](#).

## Filing quarters and due dates

Tax return quarter	Postmarked due dates for filing**
1st quarter: January, February, March	April 30
2nd quarter: April, May, June	July 31
3rd quarter: July, August, September	October 31
4th quarter: October, November, December	January 31
**Tax returns must be postmarked the next working day if any of the dates fall on a weekend or Washington State holiday.	

## Penalties and interest

Penalties are applied if a tax return is filed or postmarked 1 or more days past the due date. The penalty is determined by either a \$50 fee or 10% of the amount owed, whichever amount is greater. This penalty is due when filing your tax return.

## Interest charged on late returns

Interest is set annually by IFTA, Inc., at 2 percentage points above the underpayment rate established by the IRS. This rate accrues monthly at 1/12 the annual rate.

Washington charges 1% interest on the full amount owed as of the 1<sup>st</sup> of the following month if the balance due has not been paid. Washington interest is applied to the net balance due on the first of the month following the due date of the filed return.

- Off-road miles** You must report off-road miles on your IFTA tax return for vehicles operating with diesel fuel. Off-road mileage is typically operated on logging or farm roads that are closed to the public. Off-road miles are subject to Washington sales tax (WA ST). An IFTA account holder is not exempt from this tax. Column C of the tax return includes both on-road and off-road miles and Column D records only your highway miles. Before claiming off-road miles from other jurisdictions, visit the IFTA, Inc. website for more information on jurisdictions that allow the deduction. For current fuel rates (per gallon), visit the Department of Licensing website, [Fuel Refund](#) page.
- Oregon** You must report Oregon miles and fuel when filling out the IFTA tax return. No fuel tax is due for Oregon travel; however, Oregon requires a “weight distance tax” which is different from other jurisdictions. See <https://www.oregon.gov/odot/MCT/Pages/ReportYourTaxes.aspx> for more information.
- Surcharge in Jurisdictions** Three jurisdictions (Kentucky, Indiana, and Virginia) in IFTA require an additional line on the return to calculate their surcharge for some fuel types. If you have travelled in any of these states, add the state abbreviation to section 4 and report normally. Add a second line for the same jurisdiction showing your taxable gallons multiplied by the applicable surcharge rate on column H and continue filling out the tax return. The surcharge is always an amount due and the rate can be found on the IFTA Tax Rate Schedule.
- Toll charges** Some jurisdictions have roads that may be considered tax-paid. Please review IFTA, Inc. for information on exempt mileage. If you have traveled and paid a toll that qualifies for a tax credit, include these miles in your “Total miles each juris.” column C of the IFTA tax return and maintain copies of the toll receipts.

### **Cancellation, revocation, and reinstatement**

**Cancellation** - Current IFTA licensees may cancel their license at any time. You can do this online with your TAP account, submitting a final tax return and marking “cancel license”, and include the effective date, or submit a cancellation letter. Your account must be paid in full and the final tax return accepted before your license is cancelled.

**Revocation** - Your IFTA license will be revoked for:

- failing to file a quarterly tax return;
- not paying your fuel taxes; or
- if you have an IRP account that is placed “out of service” by the Federal Department of Transportation.

If a revocation occurs:

- You will receive a “Notice of Intent to Revoke” letter explaining the reasons and actions required.
- If your IFTA account is revoked, your IRP account will automatically be revoked.
- You *cannot* operate in any jurisdiction with a revoked license.

**Reinstatement** - you must:

- file a new IFTA License Application (on your TAP account, use the “reinstatement” link);
- submit all tax returns due;
- pay any outstanding amounts due for your IFTA or IRP accounts;
- include \$100 reinstatement fee; and,
- have current decals for the license year.

Reinstatements are not immediately restored. This is true whether you are completing your reinstatement via TAP or at one of our counters.

### **IFTA Service Bureau information**

A service bureau is a third party vendor that has an agreement to report the necessary information on behalf of the IFTA member. The IFTA unit will need a notarized copy of the Power of Attorney document signed by the member. A form is available on our website.

### **IFTA decals**

Decals are valid from January 1 to December 31 per year. You must file an IFTA Decal Application annually to order a set of 2 decals per vehicle (\$10 a set). Each vehicle is required to post one IFTA decal on each side of the vehicle. Review requirements and restrictions on the IFTA, Inc. website. Existing customers will be mailed an IFTA license renewal and decal application during the 4th quarter of the year. Submit the form with payment to receive the next year’s decals, or request decals through TAP. You may display next year’s decals beginning on November 1 of the current year.

For replacement or additional decals: Submit an IFTA Decal Application along with payment through TAP or mail. You may also visit a field office to submit the application and payment, but same-day service is not guaranteed. See “Contact Information” for office locations.

### **Payment information**

If submitting payment by mail, use the address below. Payments are in United States funds only (check, money order, or cashier’s check). If paying at a field office, you may also pay by cash, credit or debit card. Credit and Debit cards are charged a transaction fee per transaction. You may also make and manage electronic funds transfer (EFT) payments with your TAP account for transactions completed online or to pay any outstanding balances owed.

**Mailing address *with* payment:**

Department of Licensing  
Prorate and Fuel Tax Services  
PO Box 9048, Seattle WA 98507-9048

**Changing your business entity**

When changing your business entity (sole proprietor, LLC, Corporation, etc.), a new IFTA account will need to be created. You must:

1. get a new Federal Employer Identifier Number (FEIN) from the IRS,
2. contact both the Secretary of State's office and the Department of Revenue to get a new UBI number,
3. update your USDOT with FMCSA,
4. complete a new IFTA application and get current IFTA decals – your existing IFTA decals and license will no longer remain active.

**How to change your address**

To update your IFTA account or service bureau address, access your TAP account or mail a completed [IFTA Change of Address \(found on our website\)](#) with required attachments.

**Records**

Motor carriers must maintain detailed mileage distance and records for each individual vehicle. These records must substantiate the information filed with us. All IFTA accounts are subject to audit. Records must be maintained for a period of **4 years** following the date the IFTA tax return was due or filed, whichever is later.

**Additional forms**

The following forms are available on the DOL website: IFTA Application, IFTA Change of Address, IFTA & IRP Record Keeping Requirements, IFTA & IRP Individual Trip Permit, IFTA Decal Application, IFTA Tax Return Information and Instructions, Washington State IFTA Information Release Request.

**Contact information**

The Motor Carrier Services Unit is available to assist you by phone, email, and in person.

Hours: 8:00-5:00 M-F

Phone: 360-664-1858

Fax: 360-570-7829

Email: [MotorCarrierServices@dol.wa.gov](mailto:MotorCarrierServices@dol.wa.gov)

Prorate and Fuel Tax Services has two field offices to assist you with IFTA and IRP:

**Physical Address:****Olympia Headquarters**

405 Black Lake Blvd SW

Olympia WA 98502

Counter Hours: 8:30-4:30 M-F

**Vancouver Field Office**

1301 NE 136 Avenue

Vancouver WA 98684

Counter Hours: 8:30-4:30 M-F

**Mailing address *with* payment:**

Department of Licensing  
Prorate and Fuel Tax Services  
PO Box 9048, Seattle WA 98507-9048

**Mailing address *without* payment:**

Department of Licensing  
Prorate and Fuel Tax Services  
PO Box 9228, Olympia WA 98507-9228