

**STATE OF WEST VIRGINIA**  
**INTERNATIONAL FUEL TAX AGREEMENT**  
**INSTRUCTION MANUAL**

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## **I. INTRODUCTION**

The International Fuel Tax Agreement (IFTA) can significantly reduce your paperwork and compliance burdens for fuel tax reporting of gasoline, diesel, propane, blended fuel (gasohol, ethanol), and compressed natural gas. IFTA is a base state fuel tax agreement among jurisdictions to simplify the reporting of fuel taxes by interstate motor carriers. Upon application, the carrier's base jurisdiction will issue credentials which will allow the IFTA licensee to travel in all IFTA jurisdictions. Jurisdiction refers to a State of the United States, the District of Columbia or a Province or Territory of Canada.

The International Fuel Tax Agreement (IFTA) is administered by the International Fuel Tax Association, Inc. (IFTA, Inc.) and governed by the three (3) IFTA Manuals; the IFTA Articles of Agreement, the IFTA Procedures Manual; and the IFTA Audit Manual. The WV IFTA Information and Compliance Manual is used to summarize important rules, requirements, and policies detailed within the IFTA Articles of Agreement, the Procedures Manual, and the Audit Manual, but does not contain the entirety of the governing documents.

For more information on IFTA visit the IFTA, Inc. Web Site at <http://www.IFTACH.org>.

### **Advantages of IFTA include:**

- A single fuel tax license (and decal) that authorizes your vehicles to travel in all member jurisdictions.
- A single fuel tax report that details your operations in each of the member jurisdiction.
- Fewer audits, usually conducted by the auditors from your base jurisdiction.

### **License your vehicles through West Virginia IFTA if:**

- You are a West Virginia based interstate motor carrier (your qualified motor vehicles are registered in West Virginia) traveling in two (2) or more IFTA jurisdictions.
- You have qualified motor vehicles which actually travel on West Virginia highways

**and**

- You keep the operational control and records for your vehicles in West Virginia or can make your records available for audit in West Virginia.

Do NOT register your vehicles for IFTA if they do not leave the state.

## **DEFINITIONS**

**Audit** means a physical examination of the records and source documents supporting the licensee's quarterly tax reports.

**Base Jurisdiction** means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and:

- 1) operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and
- 2) where some travel is accrued by qualified motor vehicles within the fleet.

The Commissioners of two (2) or more affected jurisdictions may allow the consolidation of several fleets which would otherwise be based in two (2) or more jurisdictions.

**Carrier** means a person who operates or causes to be operated a qualified motor vehicle on any highway in West Virginia.

**Commissioner** means the official designated by the jurisdiction to be responsible for the administration of IFTA.

**Fleet** means one or more vehicles.

**In-Jurisdiction Miles** means the total number of miles or kilometers operated by a registrant's/licensees qualified motor vehicles within a jurisdiction. In-jurisdiction miles or kilometers do not include those operated on a fuel tax trip permit or those exempted from fuel taxation by a jurisdiction.

**Jurisdiction** means a state of the United States, the District of Columbia, or a Province or Territory of Canada.

**Licensee** means a person who holds an active IFTA license issued by the base jurisdiction.

**Member Jurisdiction** means a jurisdiction which is a member of the International Fuel Tax Agreement.

**Motor Fuels** means all fuels used for the generation of power for propulsion of qualified motor vehicles

**Qualified Motor Vehicle** means a motor vehicle used, designed or maintained for the transportation of persons or property and:

- 1) has two (2) axles and a gross vehicle weight or registered gross vehicle weight exceeding twenty-six thousand (26,000) pounds or eleven thousand, seven hundred ninety-seven (11,797) kilograms; or
- 2) has three (3) or more axles regardless of weight; or
- 3) is used in combination when the weight of such combination exceeds twenty-six thousand (26,000) pounds or eleven thousand, seven hundred ninety-seven (11,797) kilograms gross vehicle weight or registered gross vehicle weight.

Qualified motor vehicle does not include recreational vehicles.

**Recreational Vehicles** mean vehicles such as motor homes, pickup trucks with attached campers and buses, when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

**Reporting Period** means a period of time consistent with the calendar quarterly periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

**Revocation** means withdrawal of license and privileges by the licensing jurisdiction.

**Suspension** means temporary removal of privileges granted to the licensee by the licensing jurisdiction.

**Total Gallons Used** means all gallons of motor fuel placed in the supply tank of each qualified vehicle during the reporting period.

**Total Miles Traveled** means all miles or kilometers traveled during the reporting period by every qualified motor vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction.

**Weight** means the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

## QUALIFIED MOTOR VEHICLE

A qualified motor vehicle (QMV) is a motor vehicle or combination of vehicles used, designed or maintained for the transportation of persons or property having:

1. Two axles and a gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms;
2. Two axles and a registered weight exceeding 26,000 pounds or 11,797 kilograms or;
3. Three or more axles regardless of weight, or;
4. A combined weight or combined registered weight exceeding 26,000 pounds or 11,797 kilograms.

Information on vehicles that are exempt from IFTA fuel tax licensing is found in Section V (Tax Reporting/Refund & Credit). Refer to subsection E and F to see whether you are exempt from IFTA fuel tax licensing.

Qualified motor vehicles **MUST** have miles traveled in **TWO OR MORE** member jurisdictions. Vehicles that otherwise meet the definition of a "Qualified Motor Vehicle" but do not travel outside the State of West Virginia do not meet the qualifications of the International Fuel Tax Agreement. Vehicles that travel only within the State should purchase West Virginia Motor Carrier Road Tax (WV MCRT) decals and will be responsible for filing an annual MCRT return.

### Fleet Must Meet Basing Requirement

- A. Registrant maintains an Established Place of Business\* in West Virginia, operational records are maintained or readily available in West Virginia and mileage is accrued in West Virginia or
- B. The fleet is most frequently dispatched, garaged, serviced, or maintained, operated or otherwise controlled from or in West Virginia.

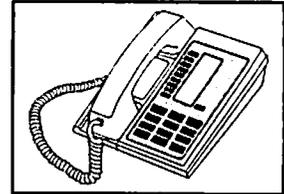
\*"Established Place of Business" means a physical structure within the base jurisdiction that is owned, leased or rented by the fleet registrant. The physical structure shall be designated by a street number or road location. The physical structure must be open during normal business hours and have located within it:

- a) A telephone publicly listed in the name of the fleet operation
- b) A person in the permanent employment of the registrant conducting the fleet registrant's trucking business
- c) The operation records of the fleet and the maintenance of such records.

NOTE: The truck-related business within the jurisdiction must constitute more than just credentialing, distance and fuel reporting, and or answering a telephone. A jurisdiction may require whatever information the jurisdiction deems pertinent to show that the registrant has an established place of business within the jurisdiction and that all proper fees and taxes are paid.

- C. The State of West Virginia will grant vehicles proportionally registered in this jurisdiction the privilege of interstate and intrastate operations.
- D. Any registrant operating vehicles solely **intrastate** (i.e. moving between points in the state of West Virginia) must be fully licensed in West Virginia and cannot be proportionally registered.
- E. Apportioned registration is not a substitute for other fees and requirements of other jurisdictions.

This manual explains your responsibilities as a participant of IFTA. If you have any questions about IFTA after reading this manual, please call the IFTA Unit at 1-304-558-1951 or 1-800-542-1902 or Taxpayer Service Division at (304) 558-3333 or toll free within West Virginia 1-800-982-8297. You may send written requests to: West Virginia State Tax Department, IFTA Unit, P.O. Box 1682, Charleston WV 25326. You can also contact the IFTA Unit at [www.taxwvifta@wv.gov](mailto:www.taxwvifta@wv.gov)



## **II. APPLICATION/LICENSING**

### **A. Original Application For License**

To receive your IFTA license and decals, complete an application form and send or deliver it to the Division of Motor Vehicles. The application requests general information about you and your interstate operation. When the department receives an IFTA license application, all entries are checked to see that they are complete. If more information is required, the applicant is contacted. If the application is correct and appropriate decal fees are paid, the fuel tax credentials are issued. Each license is renewable annually. There is no fee for application or license. All correspondence from our office will be mailed using your mailing address information provided on this form. Applications can be obtained from the Division of Motor Vehicles at P.O. Box 17900, Charleston, WV 25317 or by calling (304) 558-4448. If you cancel your account, and want to reactivate it later, you must file an original license application. For detailed information see Section IV (Reinstatement), subsection A.

### **B. Account Identification Number**

Your account number will be your federal employer identification number (FEIN). This is the number issued to your business by the Internal Revenue Service (IRS) and by which you are registered to do business with the State Tax Department.

If you are registered as a sole proprietor (not as a corporation or partnership) and have no FEIN, you may use your social security number to create your account number. When completing your IFTA fuel license application, include your FEIN or social security number where indicated. Your IFTA account number will be an eight (8) digit number created by the Tax Department specifically for your IFTA account.

If you have an **IRP account and an IFTA account**, make sure that the **FEIN** is the same on both accounts.

### **C. Cancellation Procedures**

You may cancel your IFTA account **when you are no longer operating qualified motor vehicles interstate** provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. To request the cancellation of your fuel license, complete the quarterly tax report for the last operational quarter. On the report mark your request for cancellation. **No phone calls please**, we must have a signed request before your account will be canceled.

If the licensee cancels or closes their IFTA account, the licensee **must return the IFTA license, remove the decals from the cab of the truck, and file any required fuel returns.** West Virginia's auditors have the discretion to conduct an exit audit of your records after your IFTA account is closed. After cancellation you must keep all records for 4 years. See Section VII.

If you sell your business, the IFTA Unit must be notified in writing immediately so the existing license can be cancelled and a proper license issued to the new owner. IFTA decals issued to you **MUST** be removed prior to the sale and returned with your final tax report. A new application form is needed to reactivate your canceled account.

### **D. IFTA License**

We will issue a single IFTA license for your fleet of vehicles. The license is valid from January 1 through December 31. Make photocopies of the original license and place in each of your qualified motor vehicles. Failure to be in possession of a copy of the fuel tax license may result either in the purchase of a trip permit, issuance of a citation or both. Keep the original license in a safe place. Use the original to make additional copies when adding a qualified motor vehicle to your fleet during the license year.

### **E. IFTA Decals**

You will receive a set of two (2) fuel decals for each vehicle in your fleet at a cost of \$5.00 per set. You may purchase extra decals for any additional vehicles you add to your fleet anytime during the year. The identification decals **must be placed on the exterior portion of both sides of the cab.** Decals are not vehicle specific. Manufacturers, dealers or drive-away operations may be temporarily displayed in a visible manner on both sides of the cab. If your vehicle does not properly display the IFTA decals (in the

required locations) you may receive a citation and may be required to purchase a fuel trip permit.

You may **not** sell or transfer decals and you may **not** receive or purchase decals from anyone other than the Department of Motor Vehicles. Any person who does so is guilty of a felony.

**Decals shall be removed from the vehicle(s) and returned to the Tax Department prior to:** the vehicle being sold or traded; when requesting that the IFTA account be closed or cancelled; when the business ceases operation; when the IFTA account is revoked.

Additional decals may be purchased from the Department of Motor Vehicles at a cost of \$5.00 per set. **A copy of the IFTA license should be attached to each request for additional decals.**

#### **F. Lease and Rental Agreements**

Leases and rental agreements should detail which party, lesser or lessee, is responsible for fuel tax reporting. These agreements need to specifically define the period the agreement covers. If the lease does not clearly establish which party will report fuel tax use, the IFTA licensee may be held responsible. Keep a copy of the lease or rental agreement indicating the party responsible for paying and reporting fuel taxes.

#### **G. Bankruptcies**

If you file for bankruptcy, send a copy of your order (or notice) of bankruptcy to our office. Fuel tax licenses are revoked if you fail to file reports and/or fail to pay all fuel tax, interest and penalty due. To avoid revocation of your license contact our office for assistance.

### **III. LICENSE RENEWAL**

At least thirty days before your IFTA license expiration date, you will receive an IFTA Renewal application. Complete the form and make any changes to your name and address. Return your renewal and licensing fees to the Division of Motor Vehicles office before December 31st.

Your renewal license and decal(s) **will be issued after your account is screened** for compliance with all West Virginia IFTA requirements. We can't issue a renewal license and decal(s) if your account has been canceled, suspended or revoked. If your license (account) has been canceled, you must submit a new application. If your license (account) was suspended or revoked you must file all delinquent reports, along with past due taxes, penalties and interest. The reinstatement procedure is listed below.

## **IV. REINSTATEMENT**

### **A. Reinstatement of Fuel Tax License**

To reinstate your revoked fuel tax license you must satisfy the requirements which resulted in the revocation and make all required payments. This includes all taxes, penalties and interest paid in full, all reports filed, and receipt of all records requested by us. You will be required to complete a new application and pay any outstanding fees or liabilities to reactivate your account.

### **B. Revocation and Suspension**

If you do not file on time, pay your taxes in full, or follow our record keeping requirements we will revoke your fuel license. An account can be suspended for other outstanding DOT audit assessments, or for failure to comply with other DOT requirements. The notice of revocation or suspension will be mailed to the mailing address listed on your license application. If your license is revoked or suspended you must turn in your original license and all unused decals to us. You must also destroy all copies of your license and remove all decals from your vehicle(s). Notification will be given to all West Virginia law enforcement agencies and other IFTA jurisdictions of your revocation or suspension. **DO NOT OPERATE VEHICLES IN YOUR FUEL FLEET WHILE YOUR LICENSE IS REVOKED OR SUSPENDED.**

### **C. Bonds/Guarantees**

IFTA members are not normally required to post a bond with West Virginia. You may be required to post a bond if you do not file fuel reports, pay taxes, penalties and interest in the time allowed, or audit results determine that a guarantee is necessary to protect the interests of IFTA member jurisdictions. You may also be required to post a bond if your check(s) is returned by your banking institution.

## V. TAX REPORTING/REFUNDS & CREDITS

### A. Quarterly Reporting

You must complete fuel tax forms (with complete payments) four times each year. The reporting quarters and due dates are:

REPORTING QUARTER	DUE DATE
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

The IFTA quarterly tax report will be sent to all IFTA licensees at least thirty (30) days prior to the due date. **Failure to receive the quarterly tax report does not release the licensee from reporting obligations.** A quarterly tax report must be filed even if the licensee does not operate or purchase taxable fuel in any IFTA member jurisdiction in a particular quarter. Quarterly **returns must be signed and dated** or the return will be returned for a signature and date, which could result in the return being late and the \$50.00 penalty and interest will be assessed. Failure to receive a quarterly return does not relieve the licensee from the obligation of submitting a fuel tax return. Contact us at 1-800-542-1902 if you do not receive the report and we will mail one to you. IFTA tax returns may also be filed on-line by logging on to the State Tax Department website, [www.MyTaxes.WVtax.gov](http://www.MyTaxes.WVtax.gov).

Tax rates are available on the IFTA, Inc website, [www.iftach.org](http://www.iftach.org).

You must report to us each quarter. If you use only tax-paid fuel (column F, sample tax report) or do not operate your vehicles in IFTA jurisdictions (section II, sample tax report), tell us on your report. When you do not report, we must assume that you operated and are avoiding fuel tax payments. Failure to file a report with us may result in revocation of your fuel tax license (see section IV, Reinstatement, for more details). The quarterly report must be postmarked or hand delivered by the due date.

Mail your report and payment to the address shown on the report. To avoid penalty for late filing, the tax report must be postmarked no later than midnight on the last day of the month following the close of the reporting period. If the last day of the month falls on a Saturday, Sunday or legal holiday, the next business day shall be considered the final filing date. Reports shall be considered filed and received on the date shown by the U.S. Postal Service or the Canada Post or Delivery Service cancellation mark stamped on the envelope containing the report.

**NOTE: To ensure your IFTA report is postmarked on or before the due date, we would suggest that it be mailed at least three (3) days before the due date.**

### **B. Annual Reporting**

West Virginia does not currently support annual filing. You will be notified if the current policy for annual filing changes.

### **C. Late Reporting (Penalties and Interest)**

IFTA requires penalties for failure to file a report, filing a report after the due date, or under payment of taxes.

1. The minimum penalty is \$50.00, or 10% of your total tax liability, whichever is greater. The \$50.00 penalty will also be assessed on late returns that are filed with a credit balance.

2. Interest will be charged on all late taxes due EACH JURISDICTION (see the sample tax report, column J in the back of this manual). The interest rate at present is 12% annually or 1% per month. If the interest rate changes you will be informed of the change. IFTA charges a full month of interest for each month or part of a month when your report is late. For example, your first quarter report has a postmark of May 1st and/or you don't include the total payment. You would be charged one month interest on any tax due for any jurisdiction. Interest and tax due may **never be waived**.

Filing on time means:

- The report is postmarked by the due date,

**and**

- The complete payment is enclosed.

### **D. Measurements**

West Virginia filers must report fuel usage and mileage traveled in U.S. measurements. Convert fuel and mileage by using the following table. **Round your totals to the nearest whole gallon or mile.**

#### **Conversion Table:**

One Liter	to	.2642 Gallons
One Gallon	to	3.785 Liters
One Mile	to	1.6093 Kilometers
One Kilometer	to	.62137 Miles

## **E. Tax Exempt Miles**

West Virginia exempts fuel tax reporting when your vehicle(s):

- Operates under a temporary fuel trip permit

When audited you must provide proof of exempt mileage claimed on fuel tax reports. Exempt miles are included in your total miles for computing miles per gallon (MPG) and included in each jurisdiction's total miles (column C), but then are excluded from taxable miles (column D). If you have questions regarding exempt mileage contact our office at 1-800-542-1902. IFTA recognizes that some jurisdictions have unique economic and geographic characteristics which have given rise to various definitions of tax exempt miles. For further information, contact the appropriate jurisdiction. See IFTA Member listing in the back of this manual.

West Virginia Off-Highway miles are **NOT** exempt.

## **F. Tax Exempt Vehicles**

Recreational vehicles and vehicles owned and operated by the United States Government and subsidiaries are exempt from fuel tax licensing and reporting by West Virginia IFTA. These are the **ONLY** exempt vehicles.

## **G. Exempt Fuel Use**

1. Dyed Fuel
2. Some off-highway uses of fuel on which West Virginia tax has previously been paid are refundable but not exempt.
3. IFTA recognizes that some jurisdictions allow exemptions for fuel used for offloading purposes. **This exemption is not calculated on the IFTA return.** Exemptions must be obtained from the state in which the tax was paid. The licensee must maintain adequate records to support the exemption claimed. For further information, contact the appropriate jurisdiction.

## **H. Taxes Due, Refunds & Credits**

When completing your tax report, apply any overpayment in one jurisdiction to the taxes owed another jurisdiction. If your tax owed is more than your overpayment, send one check to us for the net tax owed. If your overpayment is more than your tax owed, send no money. We will credit the overpayment to your account for use in future quarters. If you prefer, we will refund your credit. To request a refund, mark the refund box on your tax report. All credit up to and including this report will be refunded. We will refund your credit within 90 days of your request.

You must request your refund within two years (8 quarters) of filing the report. Credits of less than \$20.00 will not be refunded. However, accumulated credits of \$20.00 or more will be refunded upon request. After a refund has been requested, the credit no longer exists and should not be reported as credit on later tax reports.

## **I. Completing A Fuel Tax Report**

All licensees must file an IFTA quarterly tax report. The quarterly tax report indicates the tax or refund due for each member jurisdiction. Only one (1) check is written to the State Tax Department for the net taxes due or one check is written to the licensee for the net refund due.

Tax returns that are filled out in **red ink** will not be accepted and will be sent back for corrections.

Tax rates provided with the IFTA quarterly tax report will be current for all member jurisdictions. As tax rates and procedures change, the base jurisdiction will inform licensees.

Included in the IFTA quarterly tax report is the following information:

1. Total miles, taxable and nontaxable, traveled by licensees qualified motor vehicles in all jurisdictions, IFTA and non-IFTA, including trip permit miles.
2. Total gallons of fuel consumed, taxable and nontaxable, by licensees qualified motor vehicles in all jurisdictions, IFTA and non-IFTA.
3. Total miles and taxable miles traveled in each member jurisdiction.
4. Taxable gallons consumed in each member jurisdiction.
5. Tax paid gallons placed in qualified vehicles in each member jurisdiction.

**NOTE: ALL NUMBERS MUST BE ROUNDED TO THE NEAREST WHOLE GALLON OR MILE, EXCEPT FOR THE MPG WHICH IS ROUNDED TO TWO PLACES AFTER THE DECIMAL.**

If a licensee reports "No Operations" on a continuous basis but requests decals, the State Tax Department must assume that the licensee is operating and avoiding fuel tax payments.

If you deduct tax exempt miles, it is your responsibility to provide evidence of the exemption upon request by the Tax Department or our auditors.

Instructions for completion of your report and tax return forms are available on the Tax Department website <http://www.wv.wva.state.wv.us/wvtax>. You may contact us Monday - Friday, 8:30 a.m. to 4:30 p.m. for assistance at 1-800-542-1902.

Each quarterly fuel tax report provides a section on the front of the form for fast completion. This section has areas for:

- x License Cancellation** - Mark an "X" if you no longer operate your QMV(s) in any of the IFTA jurisdictions. To request the cancellation of your IFTA license, complete the tax return for the last quarter and return your original IFTA fuel license and decals. We may schedule an exit audit of your canceled account.
- x No Operations** - Mark an "X" if you did not operate your QMV(s) in any IFTA jurisdiction for the reporting period;
- x Amended Report** - Mark an "X" and show all corrections. You cannot file amended reports if you are scheduled for a fuel tax audit.

#### **K. Payments**

All tax payments should be made payable to the West Virginia State Tax Department and credential fees should be made payable to the Division of Motor Vehicles. When checks are returned by any banking institution all licenses and vehicle registration will be suspended. We will hold any refund (fuel tax or audit) or use it to cover the returned check until full payment is received. If your authorized agent provides payments and issues a check that is returned, we will hold you (your account) responsible for complete payment. The State Tax Department charges a fee for each returned check. We have the option of requiring future payments by certified check.

#### **L. Bankruptcy and Reorganization of Licensee (Account)**

If your business reorganizes or files for bankruptcy contact our office for assistance. Your fuel tax license (account) is protected by bankruptcy law.

## **VI. FAILURE TO FILE OR PAY FUEL TAXES**

### **A. Failure to File Fuel Tax Forms**

If you fail to file your fuel tax form(s) your license will be revoked. All IFTA member jurisdictions and law enforcement agencies will be notified of this action. We may determine your tax liability for each member jurisdiction based upon the information available to us. Your past filing history, or the history of similar filers will be used for this tax assessment. Once we have compiled an accurate comparison of your fuel fleet, we will assess you the estimated tax liability, along with any penalty or interest. We may require the licensee to post a fuel tax bond that will be applied to future tax liability. **It is your responsibility to prove the assessment is not correct or appropriate.**

## **B. Failure to Pay Fuel Taxes**

Failure to pay the fuel tax due each jurisdiction according to the fuel tax report, will result in penalty and interest charges. You must clear the liability for each IFTA member jurisdiction, through our office, or your license will be revoked. If you do not agree with this assessment, you need to prove the assessment is not correct or appropriate. Tax credits pending on your account or credit from an audit will first be applied to tax due, penalty or interest on a quarterly fuel tax report. We may require the licensee to post a fuel tax bond that will be applied to future tax liability. **You are responsible to pay all charges billed to you by our office or your license will be revoked. All IFTA member jurisdictions, and law enforcement agencies will be notified of this action.**

## **C. Revocation/Suspension**

Your fuel tax license (account) will be revoked if you fail to file fuel tax reports, fail to pay all fees or do not follow our record keeping requirements. Do not operate vehicles in your fleet while your license is revoked. All IFTA member jurisdictions, and law enforcement agencies will be notified of this action. **Vehicles operating after revocation/suspension will be subject to a citation.** This action makes travel illegal for you in all IFTA member jurisdictions. If your license is revoked or suspended you must turn in your original license and all unused decals to us. You must also destroy all copies of your license and remove all decals from your vehicle(s). We may suspend or refuse any registration, certificate or permit issued by this department. Anyone who fails or refuses to report and/or provide payment may be fined, receive a jail sentence, or both. Anyone who commits fraud in any application, report, or claim for refund may be fined, imprisoned, or both.

## **D. Reinstatement of Fuel Tax License**

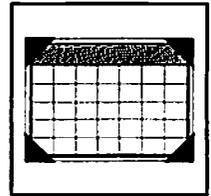
To reinstate your revoked fuel tax license you must satisfy the requirements which resulted in the revocation and make all required payments. This includes all taxes, penalties and interest paid in full, all reports filed, and receipt of all records requested by us. You will be required to complete a new application to reactivate your account.

## **E. CANCELLATION PROCEDURES**

If you decide to cancel or close your IFTA account, you **must** return the original IFTA license and any unused decals, remove the used decals from the vehicles and return them to the State Tax Department. You must also file any required tax returns. Until these conditions are met, the account will remain open and you could be required to file additional tax returns.

## VII. RECORDKEEPING REQUIREMENTS

### A. Record Retention



Adequate record keeping is important to the carrier when seeking a refund or credit for tax-paid fuel, and is equally important to the Department to ensure compliance with the reporting and payment of all tax liabilities. Every licensee shall maintain records to substantiate information reported on the quarterly tax report. These records must be maintained for a period of four (4) years from the due date of the return or the date that the return was filed, whichever is later. Records must be made available upon request by any member jurisdiction. A licensee's records should be maintained at a location in West Virginia. If these records are not maintained in West Virginia or are not made available in West Virginia, the auditor's travel expenses will be billed to the licensee upon completion of the audit.

It is your responsibility to maintain records of ALL interstate and intrastate operations by your qualified motor vehicles in your fuel fleet.

#### 1. The Fuel Trip Report / Individual Vehicle Mileage Record (IVMR)

Your records must support the information you provided on the fuel tax report. This includes proof of tax-paid fuel purchases, tax exempt mileage traveled (temporary fuel permit miles), taxable miles and taxable fuel. A sample IVMR and recaps are included in Section X.

On board recording devices, vehicle tracking systems, or other electronic data recording systems may be used in lieu of or in addition to handwritten trip reports for tax reporting. Any device or electronic system used in conjunction with a device shall meet the requirement stated in the IFTA Procedures Manual.

On-board recording tracking devices may be used in conjunction with manual systems or in conjunction with computer systems. The entire system must meet the requirements stated in IFTA Procedures Manual Sections P640, P650 and P660.

To obtain the information needed to verify fleet distance and to prepare the IVMR, the recording device and/or manual records must contain the following data for each trip:

#### Required Trip Data:

- Date of trip (starting and ending);
- Trip origin and destination (location code is acceptable);
- Route of travel or latitude/longitude positions used in lieu thereof (may be waived by base jurisdiction). If latitude/longitude positions are used, they must be accompanied by the name of the nearest town, intersection or crossing street. If latitude/longitude positions are used,

jurisdiction crossing points must be calculated or identified;

- Beginning and ending odometer or hubodometer reading of the trip;
- Total trip distance;
- Distance by jurisdiction;
- Power unit number or vehicle identification number;
- Vehicle fleet number, and;
- Registrant's name

#### Optional Trip Data

- Driver ID or name; and
- Intermediate trip stops.

Licensees shall maintain detailed distance records showing operations on an individual-vehicle basis. The operational records shall contain, but not be limited to:

- Taxable and non-taxable usage of fuel;
- Distance traveled for taxable and non-taxable use; and
- Distance recaps for each vehicle for each jurisdiction in which the vehicle traveled.

#### Required Fuel Data:

For purposes of fuel tax reporting, recording devices and manual records must contain the following:

- Date of purchase;
- Seller's name and address (vendor code acceptable);
- Number of gallons or liters purchased
- Fuel type (may be referenced from vehicle file);
- Price per gallon or liter or total amount of sale (required only for purchases from vendors);
- Unit numbers; and
- Purchasers name (in the case of lessee/lesser agreement, receipts will be accepted in either name, provided a legal connection can be made to reporting party)

**Keep a copy of the lease or rental agreement indicating the party responsible for paying fuel taxes.**

Fuel tax receipt documentation may include credit card receipt, or microfilm/microfiche of the original (unaltered) receipt or invoice or other computerized or condensed record storage system which meets the legal requirements of the base jurisdiction. These are valid for audit purposes.

## 2. Bulk Storage Fuel

Keep all delivery tickets and receipts for bulk fuel. Your records must distinguish between fuel placed in qualified motor vehicles, from non-qualified motor vehicles (such as cars, pick-up trucks, small trucks, and recreation vehicles). Records must show non-highway vehicles (such as construction equipment and farm vehicles) using the bulk fuel. The jurisdiction in which your bulk fuel tax was paid is the jurisdiction where you purchased the fuel. Your records must identify the number of gallons taken from bulk storage, and the unit number of the qualified motor vehicle in which it was placed.

**Only withdrawals** from bulk storage into IFTA vehicles may be shown as tax paid gallons. Your records, from recording devices and manual reports, must contain the following information:

1. Date of withdrawal
2. Number of gallons or liters
3. Fuel type
4. Unit number
5. Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

## 3. Over The Road (OTR) Purchases

Support your OTR purchases with original receipts or invoices, credit card receipts, microfilm, or microfiche images of receipts or automated vendor generated invoices or transaction listings, showing evidence of such purchases and taxes paid directly to the applicable jurisdiction or at the pump. **We will not accept altered photocopies or erased receipts** presented to support any claim of tax paid purchases. Fuel purchased on Indian Reservation lands may or may not include tax for that jurisdiction.

## 4. Documentation of All Exemptions Claimed

This may include temporary fuel trip permit. Keep a copy of each temporary fuel trip permit with your records.

## B. Monthly Summaries

The fleet summary will be easier to compile if you summarize each vehicle on a monthly basis. Summarize for each vehicle by month:

- Trip reports by jurisdiction
- Fuel receipts by jurisdiction

Compile the monthly vehicle summary into a single fleet report for each jurisdiction. Receipts, invoices, and IVMR's for each qualified motor vehicle must support your summary.

## VIII. AUDITS

**Every IFTA license holder will be audited.** The purpose of an IFTA audit is the verification of fuel and mileage data reported on the IFTA quarterly tax reports. When you are selected for an audit we will contact you in writing, at least 30 days in advance. We will make every effort to schedule the audit at a mutually convenient time.

When records are not acceptable to our auditors, they may take one or more of the following actions:

1. Estimate your miles traveled and fuel consumed based on your reporting history or the history of a similar operation.
2. Apply a standard average of 4.0 miles per gallon in calculating your tax liability.
3. Refuse your unsupported claims for exemptions and tax paid purchases.

At the completion of the audit, the auditor will discuss preliminary findings with you. He or she will give you suggestions on how to improve or simplify your record keeping. We will send you our audit findings that approve your records or direct you to take corrective action. **If you do not keep your records in West Virginia and we must send our auditor to another jurisdiction, you (or your company) will pay all travel expenses connected with your audit.**

We will send the audit results to the IFTA jurisdictions in which your vehicles traveled. If our auditor finds that you owe taxes to any member jurisdiction(s), you will pay the tax, penalty and interest owed directly to us. We will distribute your payment to each member jurisdiction. If we find that an IFTA jurisdiction owes you money, we will credit your account for the other IFTA jurisdiction(s).

Audits are usually completed by West Virginia auditors, but IFTA member jurisdiction representatives may join the audit if they wish. A joint audit of International Registration Plan and your fuel tax account may be conducted. You will receive at least 30 days written notice of such an audit.

## **IX. APPEALS**

You may appeal any action or audit finding from any IFTA member jurisdiction, by sending us a petition for reassessment or a written request for a hearing. We must receive your request within the time prescribed by Chapter 11, Article 10 of the West Virginia Code.

We will send you a notice of the time and place of your hearing. We will reschedule the hearing for a good reason. You may appear in person or send an attorney to the hearing. You may bring witnesses, documents, or other material to support your appeal.

We will send you the findings and our ruling on your appeal. If the dispute involves an audit and you continue to disagree with the ruling, you may request any or every jurisdiction to audit your records. However, the jurisdiction may deny the request. Jurisdictions which agree to audit your records will audit only the information involving your operation with them. You will be responsible for all costs relating to these audits.

## X. EXHIBITS

### A. IFTA Member Jurisdictions as of January 1, 2001

#### UNITED STATES

<i>Alabama</i>	<i>Nebraska</i>
<i>Arizona</i>	<i>Nevada</i>
<i>Arkansas</i>	<i>New Hampshire</i>
<i>California</i>	<i>New Jersey</i>
<i>Colorado</i>	<i>New Mexico</i>
<i>Connecticut</i>	<i>New York</i>
<i>Delaware</i>	<i>North Carolina</i>
<i>Florida</i>	<i>North Dakota</i>
<i>Georgia</i>	<i>Ohio</i>
<i>Idaho</i>	<i>Oklahoma</i>
<i>Illinois</i>	<i>Oregon</i>
<i>Indiana</i>	<i>Pennsylvania</i>
<i>Iowa</i>	<i>Rhode Island</i>
<i>Kansas</i>	<i>South Carolina</i>
<i>Kentucky</i>	<i>South Dakota</i>
<i>Louisiana</i>	<i>Tennessee</i>
<i>Maine</i>	<i>Texas</i>
<i>Maryland</i>	<i>Utah</i>
<i>Massachusetts</i>	<i>Vermont</i>
<i>Michigan</i>	<i>Virginia</i>
<i>Minnesota</i>	<i>Washington</i>
<i>Mississippi</i>	<i>West Virginia</i>
<i>Missouri</i>	<i>Wisconsin</i>
<i>Montana</i>	<i>Wyoming</i>

#### CANADA

<i>Alberta</i>	<i>Nova Scotia</i>
<i>British Columbia</i>	<i>Ontario</i>
<i>Manitoba</i>	<i>Prince Edward Island</i>
<i>New Brunswick</i>	<i>Quebec</i>
<i>Newfoundland</i>	<i>Saskatchewan</i>



## Dyed Diesel Fuel And IFTA Status Of Mobile Equipment

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*Information contained herein is of a general nature and should be used only as a reference. It is not a substitute for tax laws and regulations.*

### IFTA

The International Fuel Tax Agreement (IFTA) Articles of Agreement (Section II K.) define a **Qualified Motor Vehicle** as "a motor vehicle used, designed, or maintained for transportation of persons or property and:

1. Having two axles and a gross weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Having three or more axles regardless of weight; or
3. Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross weight or registered gross vehicle weight. **Qualified Motor Vehicles** are to be registered as such for IFTA because they are used to transport property upon the highways of this State. In this instance, the property can be identified as cranes, drilling rigs, etc.

### Dyed Diesel

The West Virginia Motor Fuels Excise Tax Act (WV Code Section §11-14C-36) prohibits the use of dyed diesel fuel in any vehicle that is used on a public highway in West Virginia. State law allows the use of dyed diesel fuel on the highway when that use is allowed under the Internal Revenue Code and Regulations. Dyed diesel fuel is only lawful on West Virginia highways when used in school buses, government vehicles, intercity or local passenger buses, or farm-use vehicles that are exempt from registration.

Mobile equipment such as cranes, drill rigs, farm equipment and wood-sawing equipment, etc. which are registered with the West Virginia Department of Motor Vehicles as mobile equipment (Class "M" license) cannot have dyed diesel fuel in the supply tank of the vehicle. The only way mobile equipment could transport dyed diesel fuel would be in a separate tank used strictly to operate the crane, drill rig, farm equipment, wood-saw, etc. off the highway.

West Virginia State Tax Department Inspectors may stop, inspect, and issue citations to operators of motor vehicles for violations of the dyed diesel code. Any vehicle that is inspected and contains visible presence of dye is subject to a penalty of ten (\$10.00) dollars per gallon of fuel capacity of the fuel tank(s) or one thousand (\$1,000.00) dollars, whichever is greater.

Any operator of a motor vehicle who refuses to allow the inspector to check the fuel supply tank of the motor vehicle is subject to a civil penalty of five thousand (\$5,000.00) dollars in addition to any other penalty imposed by the code.

Fuel taxes are ultimately used for highway construction and maintenance. Anyone who purchases or sells motor fuel upon which the tax has not been paid is cheating the State highway fund, costing the State jobs, roads, matching federal funds and placing each business competitor at an economic disadvantage. Anyone having information concerning dyed diesel fuel use on the highway or other motor fuel tax evasion, is encouraged to call from West Virginia, Ohio, Pennsylvania, Maryland, Virginia or Kentucky:

1-800-4FUELS-1 (1-800-438-3571)

If you have questions concerning West Virginia State taxes, please contact the:

West Virginia State Tax Department

Taxpayer Services Division

P.O. Box 3784

Charleston, WV 25337-3784

Telephone: (304) 558-3333

1-800-WVA-TAXS (1-800-982-8297) our toll free number

TDD Service for the hearing impaired: 1-800-2TAXTDD (1-800-282-9833)

To order forms or publications call: (304) 344-2068 or Toll free: 1-800-422-2075

To order by mail please use the above address.

Internet Address: <http://www.state.wv.us/taxdiv>



# WEST VIRGINIA APPLICATION FOR INTERNATIONAL FUEL TAX AGREEMENT (IFTA) CREDENTIALS



REGISTRATION INFORMATION			
<b>BUSINESS LEGAL NAME</b>			
<b>TRADE/DBA NAME</b> <small>If different than Legal Name.</small>			
<b>BUSINESS PHYSICAL ADDRESS</b> <small>Cannot be P.O. Box Number.</small>			
<b>BUSINESS MAILING ADDRESS</b> <small>If different than physical address.</small>			
<b>CONTACT PERSON'S NAME</b>			
<b>FEIN OR SSN</b>			
<b>US DOT NUMBER</b>		<b>IRP NUMBER</b>	
<b>TYPE OF OWNERSHIP</b> <small>Please Check Box.</small>	<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Partnership
	<input type="checkbox"/> Government	<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Sole Proprietorship
<b>LIST NAMES AND ADDRESS FOR ALL PARTNERS OR PRINCIPAL OFFICERS</b> <small>Attach additional page if necessary.</small>			
<b>NAME / TITLE</b>	<b>SSN</b>	<b>ADDRESS</b>	<b>PHONE NUMBER</b>
<b>REQUEST FOR DECALS</b> <small>Two (2) identically numbered IFTA decals are required for each qualified motor vehicle operated.</small>			
<b>NUMBER OF QUALIFIED MOTOR VEHICLES REQUIRING DECAL</b> _____ <b>X \$5.00/SET =</b> _____ <b>.00</b>			
<b>DO YOU MAINTAIN BULK FUEL STORAGE?</b> <small>If yes, please list jurisdiction(s)</small>	<b>YES</b>	<b>NO</b>	
	_____	_____	
<b>HAVE YOU EVER BEEN ISSUED AN IFTA LICENSE BY ANOTHER IFTA JURISDICTION?</b> <small>If yes, please list jurisdiction(s)</small>	<b>YES</b>	<b>NO</b>	
	_____	_____	
<b>SIGN APPLICATION</b>			
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 West Virginia may withhold any refunds due if the applicant is delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of the license in all member states.			
Decals shall be removed from vehicles and returned when a carrier ceases business, requests cancellation, or when the decal has been revoked.			
UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS APPLICATION AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.			
<input type="checkbox"/> CHECKING THIS BOX INDICATES WAIVER OF MY/OUR RIGHTS OF CONFIDENTIALITY FOR THE PURPOSE OF CONTACTING THE PREPARER REGARDING THIS APPLICATION.			
<b>SIGNATURE OF APPLICANT</b>	<b>PRINTED NAME</b>	<b>TELEPHONE NUMBER</b>	<b>DATE</b>

MAKE CHECK PAYABLE AND MAIL TO: WV DIVISION OF MOTOR VEHICLES - MOTOR CARRIER SERVICES  
5707 MacCorkle Avenue SE - P.O. Box 17900  
Charleston, WV 25317

Telephone (304) 558-3629 FAX (304) 558-3735  
For more information visit our web site at: <http://www.wvdmv.gov>

rL275 v.1

STATE OF WEST VIRGINIA  
Division of Motor Vehicles, Motor Carrier Services  
5707 MacCorkle Avenue SE  
P.O. Box 17900  
Charleston, WV 25317



Letter ID:  
Issued: 06-08-2010  
Account #:

**IMPORTANT**

Attached is your IFTA license. You are required to make legible copies of the license so that one copy is carried in each vehicle.

The IFTA decal must be visible and placed on both sides of the exterior portion of the cab (buses may place the decal on the driver's side). Failure to display the decal in the required locations may subject the operation to the purchase of a trip permit.

If you have any questions, please call (304)558-3629.

Office Use Only:

**SAMPLE**

atL310 v.2

PLEASE COPY AND CARRY IN EACH VEHICLE

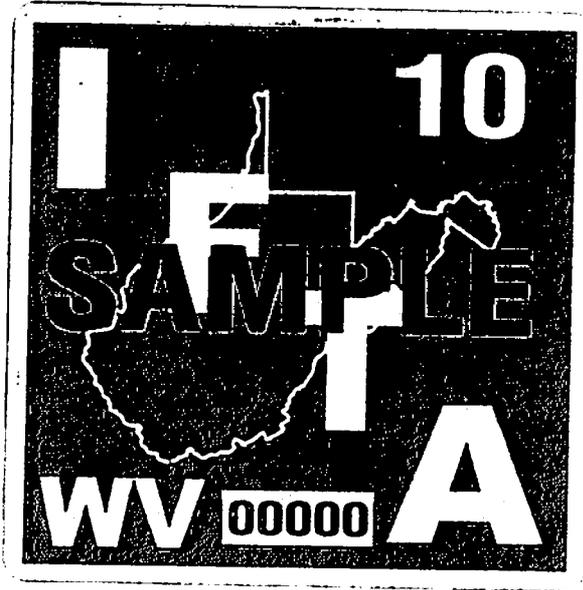
**INTERNATIONAL FUEL TAX AGREEMENT (IFTA) LICENSE**  
WEST VIRGINIA DIVISION OF MOTOR VEHICLES  
(304) 558-3629

IFTA NUMBER	EFFECTIVE DATE	EXPIRATION DATE	WV ACCOUNT #	LICENSE YEAR
	08-Jun-2010	31-Dec-2010		2010

This License is NOT Transferable  
License expires on date above unless canceled or revoked before that date.



THIS LICENSE IS ISSUED UNDER THE TERMS OF THE INTERNATIONAL FUEL TAX AGREEMENT AND IS VALID FOR VEHICLES OPERATED BY THE LICENSE IN ALL IFTA JURISDICTIONS.



STATE OF WEST VIRGINIA  
 Division of Motor Vehicles, Commercial Vehicle Section  
 5707 MacCorkle Avenue SE  
 P.O. Box 17900  
 Charleston, WV 25317



rtL272V.Web

## RENEWAL APPLICATION FOR INTERNATIONAL FUEL TAX AGREEMENT

PLEASE PRINT OR TYPE ALL INFORMATION, SEE BACK TO REQUEST A NAME OR ADDRESS CHANGE

Federal Employer ID or Social Security Number		Owner, Partner(s) or Corporate Name (Legal Name)	
What type of organization is this business? Please check the appropriate box:			
<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Partnership	
<input type="checkbox"/> Government	<input type="checkbox"/> Non-Profit	<input type="checkbox"/> Sole Proprietorship	
<b>Number of Decals:</b>		x \$5.00 per set	<b>Amount Due:</b> .00

### INFORMATION

Name under which business is conducted:		
Physical location (Must be a physical address)		
City & State	ZIP Code	County
Contact person:	Telephone number	Fax number
US DOT Number	IRP Account Number	
Mailing Address (If different from above):		
City & State	ZIP Code	County
Did you maintain bulk storage in West Virginia? (Circle one)	YES	NO

### Sign Application

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 West Virginia may withhold any refunds due if the applicant is delinquent on payment of fuel taxes due 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 THE IFTA APPLICATION IS, TO THE BEST OF THEIR KNOWLEDGE, TRUE, ACCURATE, AND COMPLETE

(Signature of Taxpayer) \_\_\_\_\_ (Name of Taxpayer - Type or Print) \_\_\_\_\_ (Date) \_\_\_\_\_ (Telephone Number) \_\_\_\_\_

MAKE CHECK PAYABLE AND MAIL TO: WV DIVISION OF MOTOR VEHICLES  
 MOTOR CARRIER SERVICES  
 5707 MacCorkle Avenue SE  
 P.O. Box 17900  
 Charleston, WV 25317

Telephone (304) 558-3629 FAX (304) 558-3735  
 For more information visit our web site at:  
<http://www.wvdmv.gov>

**State of West Virginia**  
**Division of Motor Vehicles**  
**RENEWAL APPLICATION FOR INTERNATIONAL FUEL TAX AGREEMENT**

Names of Business Owners, Partners, or Officers:			
Name / Title	SSN/FEIN	Home Address	Phone Number

Name or Address Change		
<b>Name:</b> _____		
<b>Address:</b> _____		
Physical location (Must be a physical address)		
_____		
Mailing Address (If different from above)		
_____		
City & State	ZIP Code	County
_____	_____	_____

**MAKE CHECK PAYABLE AND MAIL TO: WV DIVISION OF MOTOR VEHICLES**  
**MOTOR CARRIER SERVICES**  
5707 MacCorkle Avenue SE  
P.O. Box 17900  
Charleston, WV 25317  
Telephone (304) 558-3629 FAX (304) 558-3735  
For more information visit our web site at:  
<http://www.wvdmv.gov>

STATE OF WEST VIRGINIA  
 State Tax Department, Fuel Tax Administration Unit  
 PO Box 1682  
 Charleston, WV 25326-1682



Joe Manchin III, Governor

Christopher G. Morris, Tax Commissioner

Name \_\_\_\_\_

Account #: \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

WV/IFTA-13  
 rL271V.2 Web

**INTERNATIONAL FUEL TAX AGREEMENT (IFTA) QUARTERLY REPORT**

**This report must be filed even if no activity has occurred.**

Quarter Ending:	AMENDED <input type="checkbox"/>	CHECK BOX FOR ADDRESS CHANGE: <input type="checkbox"/>
Due Date:	NO OPERATIONS <input type="checkbox"/>	NEW ADDRESS, IF CHANGED:
Cancellation Date: M M - D D - Y Y Y Y	LICENSE CANCELLATION <input type="checkbox"/>	

**TAX CALCULATION**

1.	Tax Due or Credit (Total from Fuel Summary Report Section 2, I)	.
2.	Penalty (If late, 10% of tax due or \$50.00, whichever is greater)	.
3.	Interest (Total from Fuel Summary Report, Section 2, J)	.
4.	Total Tax Due or Credit, Penalty and Interest (Total of lines 1, 2 and 3)	.
5.	Previous Credit	.
6.	BALANCE DUE (Pay in full with return)	.
7.	CREDIT DUE	.
8.	REFUND REQUESTED (If not checked, any overpayment will be applied to next quarter) (Credit amounts totaling less than \$20.00 will not be refunded; Credit amount may only be carried for 8 quarters)	<input type="checkbox"/>

**Sign Your Return**

Under penalties of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true and complete.

(Signature of Taxpayer)	(Name of Taxpayer - Type or Print)	(Title)	(Date)
(Signature of preparer if other than taxpayer)	(Date)	(Telephone Number)	
(Person to Contact Concerning this Return)	(Address)	(E-mail Address)	

MAKE CHECK PAYABLE AND MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
 FUEL TAX ADMINISTRATION UNIT  
 PO BOX 1682, CHARLESTON, WV 25326-1682

For more information visit our web site at: [www.wvtax.gov](http://www.wvtax.gov)  
 File online at: <https://mytaxes.wvtax.gov>



0 6 0 0 9 0 9 0 1 W

## INTERNATIONAL FUEL TAX AGREEMENT (IFTA) QUARTERLY REPORT

Complete this section first.  
 ALL Miles and Gallons must be rounded to the nearest WHOLE number.  
 MPG must be rounded to TWO decimal places.

SECTION 1 - FUEL SUMMARY REPORT				
		(Column A)	(Column B)	(Column C)
Fuel Type		Total Miles Traveled	Total Gallons Used	Average Fleet MPG (0.00)
1	GA - Gasoline	. 00	. 00	.
2	DI - Diesel	. 00	. 00	.
3	GH - Gasohol	. 00	. 00	.
4	LP - Liquid Propane	. 00	. 00	.
5	NG - Liquid Natural Gas	. 00	. 00	.
6	CN - Compressed Natural Gas	. 00	. 00	.
7	ET - Ethanol	. 00	. 00	.
8	MT - Methanol	. 00	. 00	.
9	E8 - E-85	. 00	. 00	.
10	M8 - M-85	. 00	. 00	.
11	A5 - A55	. 00	. 00	.
12	BD - Biodiesel	. 00	. 00	.



Account #:

**INTERNATIONAL FUEL TAX AGREEMENT (IFTA) QUARTERLY REPORT**

**SECTION 2 - FUEL SUMMARY REPORT**

	1	2	3	4
(A) Jurisdiction * <i>(Check box for Surcharge)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(B) Fuel Type **				
(C) Total Miles in Jurisdiction	.00	.00	.00	.00
(D) Taxable Miles in Jurisdiction	.00	.00	.00	.00
(E) Taxable Gallons (D/MPG)	.00	.00	.00	.00
(F) Tax Paid Gallons in Jurisdiction	.00	.00	.00	.00
(G) Net Taxable Gallons (E-F)	.00	.00	.00	.00
(H) Tax Rate ***	0.	0.	0.	0.
(I) Tax / Credit Due (G x H)	.	.	.	.
(J) Interest Due (1% per month)	.	.	.	.
(K) Total Due I + J	.	.	.	.
	5	6	7	8
(A) Jurisdiction * <i>(Check box for Surcharge)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(B) Fuel Type **				
(C) Total Miles in Jurisdiction	.00	.00	.00	.00
(D) Taxable Miles in Jurisdiction	.00	.00	.00	.00
(E) Taxable Gallons (D/MPG)	.00	.00	.00	.00
(F) Tax Paid Gallons in Jurisdiction	.00	.00	.00	.00
(G) Net Taxable Gallons (E-F)	.00	.00	.00	.00
(H) Tax Rate ***	0.	0.	0.	0.
(I) Tax / Credit Due (G x H)	.	.	.	.
(J) Interest Due (1% per month)	.	.	.	.
(K) Total Due I + J	.	.	.	.
<b>Page Totals (I)</b>				.
<b>Page Totals (J)</b>				.

\* Enter two-character state code.  
Surcharge currently applicable to IN, KY, and VA only.

\*\* Enter two-character fuel code from Page 2.

\*\*\* Refer to [www.iftach.org](http://www.iftach.org) for current tax rates.



0 6 0 0 9 0 9 0 3 A

Account #:

**INTERNATIONAL FUEL TAX AGREEMENT (IFTA) QUARTERLY REPORT**

**SECTION 2 - FUEL SUMMARY REPORT**

	1	2	3	4
(A) Jurisdiction * <i>(Check box for Surcharge)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(B) Fuel Type **				
(C) Total Miles in Jurisdiction	.00	.00	.00	.00
(D) Taxable Miles in Jurisdiction	.00	.00	.00	.00
(E) Taxable Gallons (D/MPG)	.00	.00	.00	.00
(F) Tax Paid Gallons in Jurisdiction	.00	.00	.00	.00
(G) Net Taxable Gallons (E-F)	.00	.00	.00	.00
(H) Tax Rate ***	0.	0.	0.	0.
(I) Tax / Credit Due (G x H)	.	.	.	.
(J) Interest Due (1% per month)	.	.	.	.
(K) Total Due I + J	.	.	.	.

	5	6	7	8
(A) Jurisdiction * <i>(Check box for Surcharge)</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(B) Fuel Type **				
(C) Total Miles in Jurisdiction	.00	.00	.00	.00
(D) Taxable Miles in Jurisdiction	.00	.00	.00	.00
(E) Taxable Gallons (D/MPG)	.00	.00	.00	.00
(F) Tax Paid Gallons in Jurisdiction	.00	.00	.00	.00
(G) Net Taxable Gallons (E-F)	.00	.00	.00	.00
(H) Tax Rate ***	0.	0.	0.	0.
(I) Tax / Credit Due (G x H)	.	.	.	.
(J) Interest Due (1% per month)	.	.	.	.
(K) Total Due I + J	.	.	.	.

Page Totals (I)	.
Page Totals (J)	.

\* Enter two-character state code.  
 Surcharge currently applicable to IN, KY, and VA only.

\*\* Enter two-character fuel code from Page 2.

\*\*\* Refer to [www.iftach.org](http://www.iftach.org) for current tax rates.



0 6 0 0 9 0 9 0 3 A

## **INSTRUCTIONS FOR COMPLETION OF THE INTERNATIONAL FUEL TAX AGREEMENT (IFTA) RETURN**

Include the account number, company name, street address, and city, state, zip code, and report period (quarter ending date) unless they are preprinted. Do not draw a line through your account number. Your account identification number will be the 8-digit number assigned when you applied for your West Virginia Business License. Additionally, you may use your Federal Employer Identification Number (FEIN) or Social Security Number (SSN). Please use the same identification number when referring to your account.

Items:

Place an X in the box if this is an amended return and indicate the period being amended.

Place an X in the box if you did not operate this period. **This return must be filed regardless of activity.**

Place an X in the box if you wish to cancel your license and provide the cancellation date. **Your IFTA license and decals must be returned before your account will be cancelled.**

Place an X in the box for changes in name or address and write legibly in the space provided for your new address.

\*Note: all Canadian liters must be converted to gallons. One liter equals .2642 gallons. All Canadian kilometers must be converted to miles. One kilometer equals 0.62137 miles.

You must complete the Fuel Summary Report, Section 1, before you can determine tax liability or credit.

### **SECTION 1 - FUEL SUMMARY REPORT**

In order to calculate taxable miles in individual jurisdictions, you must first compute your average fuel consumption factor, or miles per gallon (MPG), for travel in all jurisdictions during the tax period. Calculate the MPG for each fuel type used.

**Total Miles Traveled** – miles traveled must include every mile traveled by every IFTA qualified vehicle in your fleet, including off-highway miles, trip permit miles and non-revenue (deadhead, bobtail) miles.

**Total Gallons Used** – total gallons must include ALL fuel placed into the supply tank of an IFTA motor carrier – tax-paid and tax-not-paid, bulk and on the road purchase, or fuel placed in the supply tank to run auxiliary equipment; all fuel must be included in this calculation.

**Average Fleet MPG** - Total miles traveled are then divided by the total gallons of fuel put into the supply tanks during the period in order to calculate an Average Fleet MPG. Calculate the MPG factor for each fuel type used by your IFTA qualified vehicle(s).

\*\*Round MPG to the nearest two decimal places - .00 through .04 rounds down / .05 through .09 rounds up. Example: 5.765 rounds to 5.77 and 5.764 rounds to 5.76\*\*

### **SECTION 2 - FUEL SUMMARY REPORT**

**Line (A) IFTA Member Jurisdiction** – Using the 2-letter jurisdiction abbreviation, indicate the member jurisdictions in which you operated during the period, listing West Virginia first, the others in alphabetical order. Each jurisdiction should be listed once, except for those with **Surcharge** calculations, which are indicated by checking the box at the top of the column. Miles traveled in Non-IFTA jurisdictions should be totaled and reported last using the code OT, for Other. Do not leave any lines blank in columns with entries.

**Line (B) Fuel Types** - I.F.T.A. recognizes the following fuel types. Report each fuel type for each jurisdiction on a separate line, only one fuel type per line is allowed. Enter the fuel type by abbreviation:

DI - Diesel	LP - Liquid Propane	ET - Ethanol	E8 - E-85
GA - Gasoline	NG - Liquid Natural Gas	MT - Methanol	M8 - M-85
GH - Gasohol	CN - Compressed Natural Gas	A5 - A-55	BD - Biodiesel

**Line (C) Total Miles** - Enter the total miles traveled, by jurisdiction, for each fuel type including any exempt miles. Total miles should include taxable and non-taxable miles. The total for all entries on Line C should be the same as Total Miles Traveled in Section 1. **(Round miles to the nearest whole number.)**

**Line (D) Taxable Miles** - Enter the total taxable miles traveled for each fuel type. Note: This entry will be the same as Line C unless there are exempt miles. Each jurisdiction has its own unique definition of nontaxable miles. You must contact each jurisdiction in which you travel to get a definition of nontaxable miles.

If you deduct nontaxable miles it is your responsibility to provide evidence of proper exemption for future review. You must pay penalty and interest on improper exemptions. You are not required to include miles traveled while operating under a temporary fuel permit. **(Round miles to the nearest whole number)**

**Line (E) Taxable Gallons** - To determine total taxable gallons divide Taxable Miles on Line D by the average MPG for that fuel type (Section 1).

**NOTE:** Surcharge for the states of Indiana, Kentucky, and Virginia is computed in addition to the tax. Surcharge should be listed in a separate column. The surcharge is calculated on Taxable Gallons (Line E). **DO NOT DEDUCT TAX PAID GALLONS (Line F) WHEN CALCULATING SURCHARGE.** Multiply Line E by the surcharge rate to determine the surcharge due and put this amount on Line I. The surcharge is always a tax due amount, never a tax credit. (Round gallons to the nearest whole number)

**Line (F) Tax Paid Gallons Purchased** - Enter the tax paid gallons by fuel type for each jurisdiction. These are gallons of fuel placed into the supply tanks of your fleet vehicles that had the jurisdiction's fuel tax included in the price. This includes withdrawals from bulk storage if the fuel is tax paid, but does not include fuel purchased while operating under a temporary permit. Total tax paid gallons reported here cannot be greater than the Total Gallons Used, Section 1. **FUEL SHOULD BE SHOWN ONLY IN THE STATE IN WHICH IT WAS PURCHASED. IF NO FUEL WAS PURCHASED IN A STATE YOU TRAVELED, ENTER ZERO ON LINE F.**  
(Round gallons to the nearest whole number)

**Line (G) Net Taxable/Credit Gallons** - Subtract Line F from Line E. If Line E is greater than Line F, you will owe additional tax. If Line E is less than Line F, no additional tax is owed. Enter negative or credit figures in brackets. Example: (2,180).

**Line (H) Tax Rate** - Enter the tax rate by jurisdiction by fuel type. Always use the rate sheet for appropriate quarter. Some rates change every quarter. Tax rates may be obtained at the International Fuel Tax Agreement, Inc. website at [http://www.iftach.org/taxmatrix3/choose\\_tableq2.php](http://www.iftach.org/taxmatrix3/choose_tableq2.php) and selecting the proper quarter.

**Line (I) Tax or Credit Due** - Multiply Line G by Line H. Indicate negative or credit amounts with brackets. Example: (\$56.83).

**NOTE:** Surcharge for the states of Indiana, Kentucky, and Virginia is determined by multiplying Line E by Line H. The surcharge is always a tax due amount, never a tax credit. Surcharge should be listed in a separate column.

**Line (J) Interest** - If your return is late, you will pay interest to each jurisdiction where tax is due (Line I). To calculate the interest, multiply the Tax Due (Line I) by the interest rate by the number of months late. A partial month is considered a full month when determining the number of months late. The current interest rate is one percent (1%) per month or twelve percent (12%) per year. Do not calculate interest for credit.

**Line (K) Total Due** - Add Line I and Line J together for each jurisdiction listed.

**TAX CALCULATION SECTION – front page of return**

Line 1 - Tax Due or Credit - Total of Line I for each jurisdiction

Line 2 - Penalty - If filed late and/or paid late, enter penalty due, 10% of balance due or \$50.00, whichever is greater

Line 3 - Interest - If filed late and/or paid late, total of Line J for each jurisdiction

Line 4 - Total Tax Due or Credit - Total lines 1, 2 and 3

Line 5 - Previous Credit - Credit from prior IFTA returns, up to eight (8) quarters

*Calculate and report an amount on either Line 6 or Line 7, not both. Use one line for tax due, another for credit due.*

Line 6 - **Balance Due** - Line 4 minus previous credit (Line 5) if the result is **tax due**.

Line 7 - **Credit Due** - Line 4 plus previous credit (Line 5) if the result is **credit due**.

Line 8 - **Refund Requested** – Place an X in the box to request a refund of credit amounts over \$20.00

If Credit is due and you would prefer a refund, check the REFUND REQUESTED box. Once the refund is requested, your account will no longer show the credit and it should not be claimed on any future returns. Accumulated credits of \$20.00 or more will be refunded upon request. You must request your refund or use the credit within two years (8 quarters) of filing your report.

Sign the return in the appropriate space provided. Signature is required for return to be considered complete. An incomplete return may be subject to interest and penalty. Include title, telephone number and date. Contact information is also helpful. If your tax return has to be returned by us for any reason it may cause a late filing status and be subject to interest and penalty. Mail to the listed address or in the envelope provided. If you have any questions, call 1-800-542-1902.

(REVISED 2/1/10)



**DRIVER INSTRUCTIONS FOR PROPER COMPLETION OF I.V.M.R.**

1. Write or type company name
2. Enter truck (equipment) number
3. Enter Fleet number
4. Record date trip begins
5. Record city and state where this trip begins
6. Record the odometer or hubometer reading before starting trip.
7. Give the state abbreviation that the trip begins in under the "state" column, also list the beginning odometer reading at the "in" line for this state.
8. List each major highway traveled in this state. The highway numbers are required in order for auditors to verify reported miles.
9. When registered vehicle (truck) crosses a state line, note this odometer reading in the same manner as start of trip. Note that this odometer reading will also be recorded as the "out" odometer reading for state just leaving.
10. Continue in this manner for each state traveled into until end of day or return to company location where truck is parked until beginning next trip.
11. Also, for any fuel that is purchased, the number of gallons purchased should be noted in the column for the state where it was purchased. You may attach the fuel purchase receipts to this report or keep them in an envelope or file folder separated by registered vehicle, by quarter.
12. At the end of each day record the ending odometer and the "out" odometer for the day or until next trip begins. NOTE: ending odometer at top of page will be the same as the "out" odometer reading of last state traveled for the day or end of shift. (If a trip lasts longer than 1 day.)
13. Subtract the top beginning odometer reading (#6) from the ending odometer reading (#12). This is the total miles traveled.
14. Subtract each states "in" and "out" odometer readings and total at bottom of page. NOTE: this should equal total miles in #13.
15. At bottom of page record total miles per state.
16. Driver signs
17. NOTE: Make sure that today's beginning odometer reading is equal to yesterdays ending odometer reading.





**QUARTERLY RECAP**

**FOR THE QUARTER** \_\_\_\_\_ **through** \_\_\_\_\_

**REGISTRANT'S NAME** \_\_\_\_\_ **FLEET NUMBER:** \_\_\_\_\_ **EQUIPMENT NUMBER:** \_\_\_\_\_

**TOTAL  
MILES**

**MILES PER JURISDICTION**

**MONTH**

JURISDICTION													
<b>COLUMN TOTAL</b>													

..... IF ADDITIONAL SPACE IS NEEDED, ATTACH ADDITIONAL SHEETS .....

ANNUAL RECAP

FOR THE YEAR OF: \_\_\_\_\_

REGISTRANT'S NAME \_\_\_\_\_ FLEET NUMBER: \_\_\_\_\_ EQUIPMENT NUMBER: \_\_\_\_\_

QUARTER	MILES PER JURISDICTION												TOTAL		
JURISDICTION															
FIRST JANUARY 1 to MARCH 31															
SECOND APRIL 1 to JUNE 30															
THIRD JULY 1 to SEPTEMBER 30															
FOURTH OCTOBER 1 to DECEMBER 31															
ANNUAL TOTAL															

TOTAL FOR PAGE \_\_\_\_\_

..... IF ADDITIONAL SPACE IS NEEDED, ATTACH ADDITIONAL SHEETS .....

## West Virginia State Tax Department

### Authorization of Power of Attorney

*(An authorization giving the person you name on this form specified powers to act for you in dealing with the West Virginia State Tax Department.)*

*Please type or print the information you provide on this form*

Your name (or name of business if applicable)	Your Social Security Number (or WV Tax ID Number)	Daytime Telephone	
Spouse's name (if applicable)	Spouse's Social Security Number (if applicable)	Daytime Telephone	
Street Address	City or Town	State	Zip Code
Name of person you are giving power of attorney	Social Security or WV Tax ID number	Daytime Telephone	
Street address	City or Town	State	Zip Code

*I limit the powers which I am authorizing on this form to the following types of tax returns for the following periods:*

Type of Tax (personal income, estate, etc.)	Tax Form Number (IT-140, EST-76, etc.)	Month, Quarter and/or Year of Return (date of death if estate tax)
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*I hereby give the person I have named above only the following powers to act for me in dealing with the West Virginia State Tax Department in connection with the tax returns I have listed above:*

**Check each applicable box**

**Your signature for each power you give**

- to receive (but not to endorse or cash) any checks issued by the West Virginia State Tax Department
- to receive confidential tax information concerning me
- to extend the period during which I am liable for assessment or payment of any state tax
- to sign tax returns and forms
- to make and sign agreements settling matters in dispute between the West Virginia State Tax Department
- to assign this power of attorney to another person approved by me in writing
- the following other power or powers (if none, state "none"):

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**This form is continued on the reverse side.**

*I understand that in authorizing this power of attorney I am also giving the person I have named above the power to receive private and nonpublic information concerning my State taxes from the West Virginia State Tax Department.*

*I certify that no other person holds these powers for me. I understand that I have the right to revoke these powers at any time by notifying in writing both the person named above and the West Virginia State Tax Department.*

*This power of attorney revokes any earlier Authorization of Power of Attorney for the same types of taxes and periods covered by this power of attorney, but only to that extent.*

Signature of or for taxpayer(s)

Your signature	Date	Daytime Telephone
Spouse's signature (if any returns listed above are joint returns)	Date	Daytime Telephone
Signature and title of corporate officer, partner or fiduciary authorized to execute this power of attorney on your behalf	Date	Daytime Telephone

If the power of attorney is granted to a person other than an attorney or certified public accountant, the taxpayer(s) signature must be witnessed or notarized below.

The person signing as or for the taxpayer(s): (Check and complete only one of the following sections.)

is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

_____	_____
(Signature of Witness)	(Date)
_____	_____
(Signature of Witness)	(Date)

appeared this day before a notary public and acknowledged this power of attorney as a voluntary act and deed.

Witness: \_\_\_\_\_  
(Signature of Notary)

NOTARIAL SEAL

\_\_\_\_\_  
(Date)

**Mail to: West Virginia State Tax Department  
Revenue Division  
Post Office Box 2389  
Charleston, West Virginia 25328-2389**

**ALABAMA**

Tyies Fleeting  
Alabama Revenue Department  
Motor Vehicle Division, IFTA Section  
P O Box 327620  
Montgomery, AL 36132-7620  
(334) 242-9621

**ALBERTA**

Kanwal Lali  
Alberta Finance, Tax & Revenue Administration  
9811 – 109 Street  
Sir Frederick W Haultain Building  
Edmonton, Alberta, Canada T5K 2L5  
(780) 644-4119

**ARIZONA**

Manuel Lagunas, Fuel Tax Manager  
Arizona Department of Transportation  
1801 West Jefferson, MD 521M  
Phoenix, AZ 85007-3204  
(602) 712-7626

**ARKANSAS**

Donnie Roberson  
Arkansas Motor Fuel Tax  
P O Box 1752  
Little Rock, AR 72203  
(501) 682-4806

**BRITISH COLUMBIA**

Dave Wirtanen  
Consumer Taxation Branch  
Province of British Columbia  
P O Box 9442, Stn Prov Govt  
Victoria, BC, Canada V8W 9V4  
(250) 387-0635

**CALIFORNIA**

Tim Ford  
California State Board of Equalization  
P O Box 942879, MIC: 65  
Sacramento, CA 94279-0065  
(916) 327-2264

**COLORADO**

Taxpayer Service Division  
Colorado Department of Revenue  
Taxpayer Service Division  
1375 Sherman Street  
Denver, CO 80261  
(303) 205-8215

**CONNECTICUT**

Richard LaRose  
Connecticut Department of Revenue Services  
25 Sigourney St.  
Hartford, CT 06106  
(860) 541-3216

**DELAWARE**

General IFTA Information  
Delaware Department of Transportation  
Motor Fuel Tax Administration  
P O Drawer E  
Dover, DE 19903  
(302) 744-2702

**FLORIDA**

Donna Thursby  
Dept. of Highway Safety & Motor Vehicles  
2900 Apalachee Parkway  
Room A-110  
Tallahassee, FL 32399  
(850) 617-3002

**GEORGIA**

Jeannie Hearn  
Georgia Department of Revenue  
Taxpayer Services Division  
1800 Century Center Blvd., NE, RM 8223  
Atlanta, GA 30345-3205  
(404) 417-6707

**IDAHO**

Debbie Amyx  
Idaho State Tax Commission  
P O Box 36  
Boise, ID 83722-0036  
(208) 334-7830

**ILLINOIS**

Sharilynn Stewart  
Illinois Department of Revenue  
Motor Fuel Use Tax Section, MS:2-265  
P O Box 19477  
Springfield, IL 62794-9477  
(217) 785-7025

**INDIANA**

General IFTA Information  
Indiana Department of Revenue  
Motor Carrier Services Division  
5252 Decatur Blvd., Suite R  
Indianapolis, IN 46241  
(317) 615-7274

**IOWA**

J. Bruce Schuck  
Iowa Department of Transportation  
Office of Motor Carrier Services  
P O Box 10382  
Des Moines, IA 50306-0382  
(515) 237-3254

**KANSAS**

Teri Agnew  
Kansas Department of Revenue  
Customer Relations– Motor Fuel  
915 SW Harrison St  
Topeka, KS 66625-8100  
(785) 296-4466 or (785) 296-2412

**KENTUCKY**

Pamela L. Marshall  
Kentucky Transportation Cabinet  
P O Box 2007  
Frankford, KY 40602  
(502) 564-4540

**LOUISIANA**

Carolyn Holcombe  
Louisiana Department of Revenue  
P O Box 4998  
Baton Rouge, LA 70821  
(225) 219-7656

**MAINE**

Gayle Pelletier  
Maine Bureau of Motor Vehicles  
Fuel Tax Licensing Unit  
#29 State House Station  
Augusta, ME 04333-0029  
(207) 264-9000 ext. 52137

**MANITOBA**

Belinda Wilgosh  
Manitoba Finance - Taxation Division  
101 - 401 York Avenue  
Winnipeg, MB, Canada R3C 0P8  
(204) 945-3194

**MARYLAND**

Natasha Jones-Watkins  
Comptroller of Maryland  
Motor Fuel Tax Bureau  
P O Box 1751  
Annapolis, MD 21404-1751  
(410) 260-7216

**MASSACHUSETTS**

IFTA Operations Unit  
Massachusetts Department of Revenue  
P O Box 7027  
Boston, MA 02204  
(617) 887-5080

**MICHIGAN**

Cheri Vaughn  
Michigan Department of Treasury  
Customer Contact Division– Special Taxes  
P O Box 30473  
Lansing, MI 48909-7974  
(517) 636-4618

**MINNESOTA**

General Information  
Minnesota Department of Public Safety  
Driver & Vehicle Services  
Prorate & IFTA  
445 Minnesota St., Suite 188  
St Paul, MN 55101-5188  
(651) 205-4141

**MISSISSIPPI**

George L. Higdon  
Mississippi State Tax Commission  
P O Box 1033  
Jackson, MS 39215  
(601) 923-7150

**MISSOURI**

Kim Wekenborg  
Missouri Motor Carrier Services  
P O Box 893  
Jefferson City, MO 65105-0893  
(573) 751-7106

**MONTANA**

Kimberly Hamlin  
Montana Department of Transportation  
Motor Carrier Services Division  
P O Box 4639  
Helena, MT 59604-4639  
(406) 444-7248

**NEBRASKA**

Nebraska Department of Motor Vehicles  
Motor Carrier Services Division  
P O Box 94729  
Lincoln, NE 68509-4729  
(888) 622-1222 or (402) 471-4435

**NEVADA**

Fuel User Team  
Nevada Department of Motor Vehicles  
Motor Carrier Division  
555 Wright Way  
Carson City, NV 89711-0625  
(775) 684-4711

**NEW BRUNSWICK**

Janice Carr (English Inquiries)  
New Brunswick Department of Finance  
Revenue & Taxation Division  
P O Box 3000  
Fredericton, New Brunswick, Canada, E3B 5G5  
(506) 453-3029

**NEWFOUNDLAND**

Brenda Butler  
Newfoundland Department of Finance,  
Tax, and Policy Branch  
P O Box 8720  
St John's NL, Canada A1B 4K1  
(709) 729-2935

**NEW HAMPSHIRE**

Audrey Martel  
New Hampshire Department of Safety  
33 Hazen Drive  
Concord, NH 03305  
(603) 271-6183

**NEW JERSEY**

Dorothy Schwarzwald  
New Jersey Motor Vehicle Commission  
P O Box 133  
Trenton, NJ 08666  
(609) 633-9407

**NEW MEXICO**

Norman Purdy  
New Mexico Taxation & Revenue Department  
Commercial Vehicle Bureau  
P O Box 5188  
Santa Fe, NM 87502-5188  
(505) 476-1552

**NEW YORK**

General IFTA Information  
New York Department of Taxation & Finance  
W A Harriman Campus  
Building 8, Room 866  
Albany, NY 12227  
(800) 972-1233

**NORTH CAROLINA**

Motor Fuels Tax Division  
North Carolina Department of Revenue  
1429 Rock Quarry Rd., Suite 105  
Raleigh, NC 27610  
(919) 733-3409

**NORTH DAKOTA**

Mel Horner  
North Dakota Department of Transportation  
Motor Vehicle Division/Motor Carrier Services  
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(701) 328-2928

**NOVA SCOTIA**

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Program Management & Corporate Services  
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**OHIO**

Patricia A. Griffith  
Ohio Department of Taxation  
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Columbus, OH 43216-0530  
(614) 644-5847

**OKLAHOMA**

Richard Shepheard  
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**ONTARIO**

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Ontario Ministry of Revenue  
Client Accounts & Service Branch  
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**OREGON**

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**PENNSYLVANIA**

Carrie Ferree  
Pennsylvania Department of Revenue  
Bureau of Motor Fuel Taxes  
Department 280646  
Harrisburg, PA 17128-0646  
1-800-482-IFTA

**PRINCE EDWARD ISLAND**

Gail MacPhee  
Department of the Provincial Treasury  
Taxation & Property Records Division  
P O Box 1330  
Charlottetown, PEI, Canada C1A 7N1  
(902) 368-4161

**QUEBEC**

Tax Section – IFTA Center  
Ministere du Revenu du Quebec  
3800, rue de Marly  
Quebec, Canada G1X 4A5  
(418) 652-4382

**RHODE ISLAND**

General IFTA Information  
Rhode Island Department of Revenue  
Division of Taxation - Excise Tax Section  
One Capitol Hill  
Providence, RI 02908  
(401) 574-8878

**SASKATCHEWAN**

Sherry Nameth  
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**SOUTH CAROLINA**

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South Carolina Department of Motor Vehicles  
Motor Carrier Services Section  
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**SOUTH DAKOTA**

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South Dakota Department of Revenue  
Division of Motor Vehicles  
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**TENNESSEE**

Ginger Ricketts  
Tennessee Department of Revenue  
Motor Carrier Section— IFTA Unit  
301 Plus Park  
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**TEXAS**

Kirk Davenport  
Texas Comptroller of Public Accounts  
LBJ State Office Building  
111 East 17th Street  
Austin, TX 78774  
(512) 463-3849

**UTAH**

Mark Kaleta  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134  
(801) 297-6890

**VERMONT**

Kim Plante  
Vermont Department of Motor Vehicles  
120 State St.  
Montpelier, VT 05603  
(802) 828-2070

**VIRGINIA**

Motor Carrier Customer Service Representative  
Virginia Department of Motor Vehicles  
Motor Carrier Services  
P O Box 27412  
Richmond, VA 23269  
(866) 878-2582

**WASHINGTON**

IFTA Unit  
Washington State Department of Licensing  
Fuel Tax Services  
P O Box 9228  
Olympia, WA 98507-9228  
(360) 664-1868

**WEST VIRGINIA**

Vicki Kidd  
West Virginia State Tax Department  
IFTA Unit  
P O Box 1682  
Charleston WV 25326-1682  
(304) 558-0700 or 1-800-542-1902

**WISCONSIN**

Steve King  
Wisconsin Department of Transportation  
Fuel Tax Unit  
P O Box 7979  
Madison, WI 53707-7979  
(608)267-4382

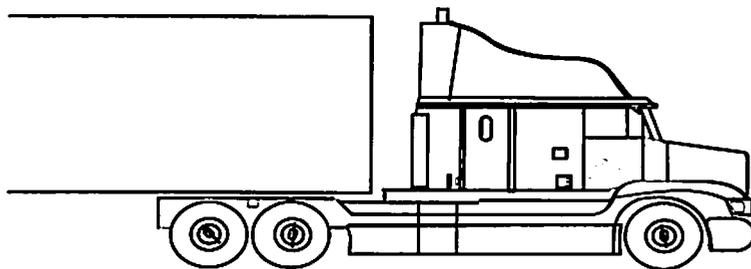
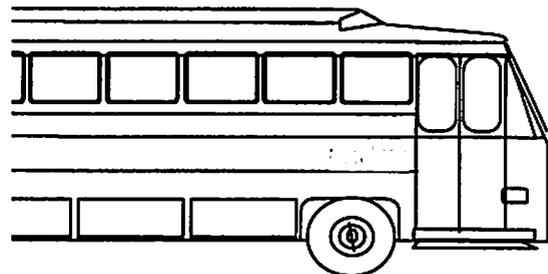
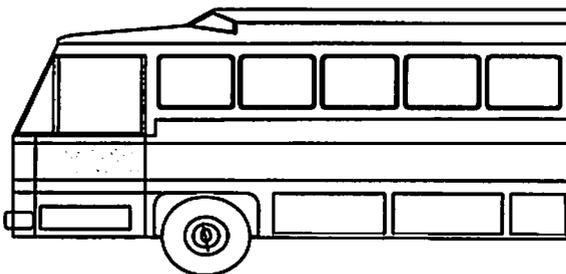
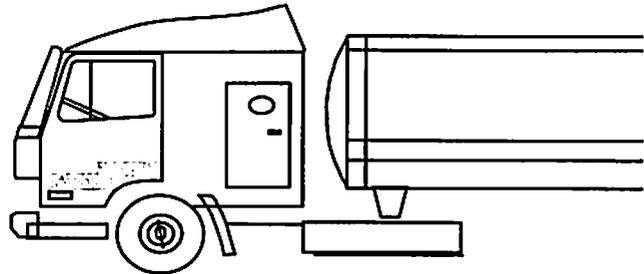
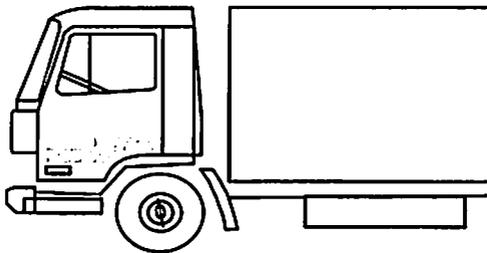
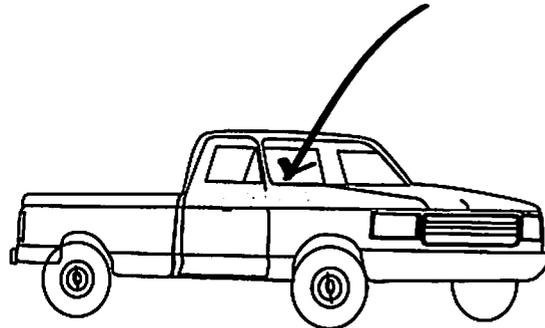
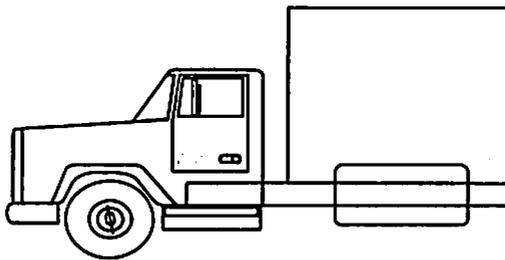
**WYOMING**

Julia Ray  
Wyoming Department of Transportation  
Motor Fuel Tax Section  
IFTA Fuel Tax Section  
5300 Bishop Blvd.  
Cheyenne, WY 82009-3340  
(307) 777-4827



# HELP US HELP YOU

Place your IFTA decals in the shaded areas



The State of West Virginia and the IFTA Law Enforcement Committee strongly urge you to affix your valid IFTA decals in the recommended shaded locations on both sides of the vehicle to avoid costly delays on the road. Do not place IFTA decals on windows, mirrors, tanks, or vents. Please remove all expired or non-valid decals.



WV STATE TAX DEPARTMENT  
AUDITING DIVISION, EXCISE UNIT  
1001 LEE STREET E  
CHARLESTON, WV 25301

## Notice

### WV Motor Fuel Enforcement Tip Line

1-800-4FUELS-1  
(1-800-438-3571)

The West Virginia Tax Department needs your help. Please report any motor fuel sales where WV motor fuel taxes have not been paid. Fuel taxes fund highway construction and maintenance in the State. Failure to pay WV motor fuel taxes causes the State to lose highway funding, jobs and roadway improvements. If you suspect a business or individual is not collecting or paying WV motor fuel taxes, call the WV Motor Fuel Enforcement Tip Line.