



IFTA QUALIFIED MOTOR VEHICLES

This publication provides general information regarding IFTA qualified motor vehicles. It is not a substitute for the tax law or regulations. For additional information, please see W. Va. Code §11-14B and the IFTA Articles of Agreement (<http://www.iftach.org>), or the West Virginia State Tax Department website, <https://www.tax.wv.gov>.

GENERAL INFORMATION

- The International Fuel Tax Agreement (IFTA) was implemented to significantly reduce paperwork and compliance burdens for fuel tax reporting of interstate travel. IFTA is a base-state fuel tax agreement among jurisdictions to simplify the mileage reporting and fuel taxes by interstate traveling motor carriers. You may not have IFTA with West Virginia and any other jurisdiction.
- Upon application and approval, the West Virginia Department of Motor Vehicles (WV DMV) will issue credentials, decals, and license, which will allow the IFTA licensee to travel in all IFTA jurisdictions. The application requests general information about the owner of the vehicles and interstate operations. If the application is correct, the account is in good standing, and appropriate decal fees are paid, the fuel tax credentials are issued and renewable annually. There is no fee for the application or the license.
- If the motor vehicle does not leave West Virginia, it is not eligible to register for IFTA. For vehicles that do not leave West Virginia, the motor carrier must contact the WV DMV to obtain WV Motor Carrier Road Tax decals.

IFTA

- The International Fuel Tax Agreement (IFTA) Articles of Agreement (R245) define a qualified motor vehicle as a motor vehicle used, designed, or maintained for transportation of persons or property and:
 - Having two axles and a gross weight or registered gross weight exceeding 26,000 pounds or 11,797 kilograms; or
 - Having three or more axles regardless of the weight; or
 - 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 vehicle does not include personal recreational vehicles which are not used in connection with any business endeavor.
- If the following criteria are met, the qualified motor vehicles must be registered with West Virginia IFTA:
 - A West Virginia based interstate motor carrier (the qualified motor vehicles are registered in West Virginia) traveling in West Virginia in addition to at least one other IFTA jurisdiction per year.
 - The qualified motor vehicles travel on West Virginia highways.
- Operational control is retained in an established place of business (including all applicable operational records for vehicles) in West Virginia.

REVOCAION

- Penalties and Interest
 - IFTA requires penalties for failure to file a report, filing a report after the due date, or underpayment of taxes.
 - The minimum penalty is \$50.00 per month, or 10% of the total tax liability, whichever is greater. The \$50.00 penalty will also be assessed on late returns that are filed with a credit balance.
 - Interest will be charged on all late taxes due EACH JURISDICTION. Annual IFTA interest rates can be located at www.iftach.org. IFTA charges a full month of interest for each month or part of a month when the report is late.
- Failure to File Fuel Tax Forms or Remit Tax Due
 - Failure to file required fuel tax form(s) will result in license revocation. All IFTA member jurisdictions and law enforcement agencies will be notified of this action which renders travel illegal for the motor carrier in all IFTA member jurisdictions.

- Any IFTA-related registration, certificate, license, or permit can be revoked or suspended. Anyone who fails or refuses to report or provide payment may be fined, imprisoned or both. Anyone who commits fraud on any application, report or claim for refund may be fined, imprisoned or both.
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IFTA QUARTERLY REPORTING

- West Virginia IFTA tax forms must be remitted, and complete payments received by the due date to avoid penalties and interest. 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 |

ASSISTANCE AND ADDITIONAL INFORMATION

- For assistance or additional information, you may call a Taxpayer Service Representative at:

**1-800-WVA-TAXS
(1-800-982-8297)**

Or visit our website at:

www.tax.wv.gov

File and pay taxes online at:

<https://mytaxes.wvtax.gov>

Email questions to:

taxhelp@wv.gov