INTERNATIONAL FUEL TAX AGREEMENT (IFTA)
LICENSEE MANUAL

IOWA DEPARTMENT OF TRANSPORTATION

MOTOR CARRIER SERVICES

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WHAT IS INTERNATIONAL FUEL TAX AGREEMENT (IFTA)?

IFTA is a base state agreement among all states, (except Alaska and Hawaii, and the District of Columbia) and Canadian provinces (except Northwestern Territories, Nunavut and Yukon) to simplify the reporting of fuel used by motor carriers operating in more than one jurisdiction.

Do I need IFTA?

If you are based in an IFTA jurisdiction and operate a qualified vehicle in two or more IFTA jurisdictions, you must comply with IFTA laws. Motor carriers from any IFTA jurisdiction operating in another IFTA jurisdiction must obtain an IFTA license from their base state or purchase a temporary fuel permit for the jurisdiction in which they are operating.

A qualified motor vehicle means a motor vehicle used, designed, or maintained for transportation of persons or property and:

1. having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,7191 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 vehicle or registered gross vehicle weight. Qualified motor vehicle does not include recreational vehicles.

Note: Recreational vehicles, such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure and not used in connection with any business endeavor, do not require IFTA to travel in or outside of Iowa.

NEW IFTA LICENSEE

Before a motor carrier can register through Iowa IFTA, they must be based in Iowa. To obtain an IFTA license the applicant will need to fill out and send in the following documents along with $10.00 license fee, and $1.00 per each set of two IFTA decals needed. ***All documents and payment must be received in our office prior to processing.***

- IFTA Application: Form 441041
    - If the applicant needs a 30-day temporary, fill out that portion on the application with the unit number and VIN.
- 3 Proofs of Residency (see below for list).
- Signed Record Retention Statement.
- Power of Attorney and Processing Agent Application, if applicable.
- Acceptable payment options on a new application are: check, money order, cashier check, credit card, wire transfer, ePay.

Proof of Address Verification

Requirements for an IRP/IFTA Established Place of Business in Iowa. Virtual or shared office spaces do not qualify. Documents cannot be more than 12 months old. Provide at least 3 of the following:

- Real estate or personal property tax statements paid to Iowa by the registrant at this address.
- Rental/Lease agreement for the physical location. It must be 12 months minimum.
- List of employees conducting trucking business at the physical location.
- Federal income tax return filed in the registrant's name at this address.

- Utility bills paid in registrant's name at this address (must be a physical utility – no cell phone or virtual services).
- Vehicle title in Iowa in the registrant's name at this address.

If you do not have an established place of business, you must be able to establish proof of residence in Iowa. You must provide 2 of the following AND an Iowa issued license or ID.

- Iowa driver's license, CDL, or state ID. If the applicant is a corporation, the principal owner must be a resident of Iowa.
- Federal income tax returned in the registrant's name at this address.
- Utility bills paid in registrant's name at this address (must be a physical utility – no cell phone or virtual services).
- Real estate or personal property tax statements paid to Iowa by the registrant at this address.
- Personal income tax returned in the registrant's name at this address.
- Vehicle titled or currently registered in Iowa in the registrant's name at this address.
- Copy of rental/lease agreement for residence.
- Iowa voter registration card in the registrant's name at this address.
- Other evidence that clearly shows legal residency in Iowa (subject to approval by Iowa DOT).

IFTA License & Decals

The IFTA license must be carried in the vehicle at all times. If there is more than one vehicle, copies of the IFTA license should be made and placed in each vehicle operating under the IFTA license. It is recommended the original IFTA license is kept with the applicant records.

IMPORTANT IFTA LICENSE INFORMATION

- An IFTA license shall be void if altered.
- Failure to produce an IFTA license and to display the decals may result in the vehicle operator being subject to a citation and being required to purchase a fuel-tax trip permit.
- The IFTA license is valid for the calendar year of Jan. 1 through Dec. 31.
- IFTA License Number – this is generated by our system and it consists of adding "IA" to the front of the licensee's Federal Employee Identification Number (FEIN), if available, or Social Security Number (SSN).
    - For security reasons, the Iowa DOT recommends using an FEIN from the Internal Revenue Service (IRS). To obtain an FEIN, go to https://www.irs.gov/businesses/small-businesses-self-employed/employer-id-numbers-eins
- Below is a copy of an IFTA License.

IOWA DOT
SMARTER | SIMPLER | CUSTOMER DRIVEN

Vehicle & Motor Carrier Services
P.O. Box 10382 | Des Moines, IA 50306-0382
Phone: 515-237-3268 | **Email:** omcs@iowadot.us
Website: www.iowadot.gov/iftairp

2018 International Fuel Tax Agreement License

Client ID Number	IFTA License Number	Effective Date	Expiration Date
00000	IA000000000	01-01-2018	12-31-2018
Licensee:	TEST TEST LLC		
Doing Business As:			
Street Address:	12345 TEST STREET		
City: ANYWHERE		**State** IA	**Zip code:** 55

This license is issued under the terms of the International Fuel T[illegible]greement and is [illegible] for vehicles operated by the licensee in:

All U.S. jurisdictions except Alaska, Hawaii, and Was[illegible]on, D[illegible]ND

All Canadian Provinces except Nunavut, Yukon, an[illegible]thwest [illegible]itories.

Please include your Client ID on a[illegible] for[illegible]arded to The Iowa Department of Transportation's (Iowa DOT) Offic[illegible]Vehicle & Mo[illegible]arrie[illegible]es. The Iowa IFTA license and decals serve as proof that you have registe[illegible] the IFTA p[illegible]ions w[illegible]n the State of Iowa. The IFTA license is valid for one calendar year an[illegible]pi[illegible]Dec 31, 2[illegible]

Pleas[illegible] keep the o[illegible]al i[illegible] your records and make legible copies of this license and place one [illegible]TA qualifi[illegible]e. Two decals have been issued for each IFTA qualified vehicle. One decal must [illegible]e placed on the dri[illegible]ide of the power unit, and the other must be placed on the passenger side.

You[illegible] be required t[illegible] an IFTA quarterly fuel tax return, and pay any taxes owed. The return will be made [illegible]ailable to yo[illegible]pro[illegible]imately 30 days before the due date of the return. A tax return must be filed even if you do not op[illegible]e during the reporting period. You are required to maintain fuel, distance and bulk storage reco[illegible]ds to s[illegible]rt the information reported.

You [illegible]retain these records and copies of the tax returns for a period of four years from the due date of the return or the date the return was filed, whichever is later.

You may cancel the IFTA account by marking the "cancel license" box on the quarterly fuel tax return or by submitting a written request for cancellation. The Iowa DOT will cancel the account provided no liabilities or delinquent reports are outstanding.

Should you have any questions regarding IFTA requirements or record keeping, please refer to the Office of Vehicle & Motor Carrier Services IFTA Manual at www.dot.state.ia.us/mvd/omcs/manuals.htm or call 515-237-3268.

SAMPLE

NONTRANSFERABLE

IMPORTANT IFTA DECAL INFORMATION

- IFTA decals must be displayed on each vehicle operating under IFTA on both exterior sides of the vehicle cab.
- IFTA decals are valid for the calendar year Jan. 1 through Dec. 31.
- Iowa IFTA decals are $1.00 per set.
- Once renewed, the new IFTA decals can be displayed effective **Nov. 1** and must be displayed on or before the last day of Feb. each year to avoid a citation beginning **Mar. 1**.
- Below is an example of a set of IFTA decals



Record-Keeping Requirements

All IFTA applicants are required to read, understand, sign & date a Record Retention Form and submit it to the Office of Vehicle & Motor Carrier Services, this form is included in the required documentation under New IFTA Licensee.

IFTA Tax Returns for the New Licensee

If an applicant applies for an IFTA account in the middle of a quarter, the applicant must file an IFTA Tax Return for that quarter, even if no miles have been driven during that reporting period, in which you would file a zero report. (Example: An Applicant applies for IFTA May 15, 2024, once the application is processed the licensee must file a 2nd quarter IFTA tax return on or before July 31, 2024, because they started their IFTA account in the middle of the 2nd quarter).

IFTA Tax Return Reporting Quarters

Reporting Quarter	Due Date	Reporting Quarter	Due Date
1st – Jan. – Mar.	April 30	3rd – July – Sept.	Oct. 31
2nd – April – June	July 31	4th – Oct. – Dec.	Jan. 31

Note: 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.

ALL IFTA LICENSEE'S RESPONSIBILITIES & INFORMATION

IFTA Renewals

All IFTA licenses must be renewed each year, and the renewal form will be sent out to all **active** IFTA licensee's each year. **IFTA renewals must be received or postmarked on or before Dec. 31 of each year to be considered renewed on time.**

The IFTA license is valid for the calendar year of Jan. 1 through Dec. 31, and the decals must be displayed on or before the last day of Feb. each year to avoid a citation beginning Mar. 1, however, **decals cannot be displayed until Nov. 1 of each year.**

If the new decals and license are received any time prior to Jan. 1, the current year decals may be displayed on the vehicle beginning Nov. 1 and both years licenses carried in the vehicle.

Temporary permits are not issued on IFTA renewals.

IFTA Tax Returns

All IFTA licensees must file a quarterly tax return. Reminder post cards will be sent to all active IFTA licensees each quarter with deadline information for that quarter. To see a chart for quarterly filing deadlines, see IFTA Tax Return Reporting Quarters.

IFTA quarterly tax returns are required to be filed on time even if no operations were conducted during the reporting period as a zero report. Actual Iowa miles and fuel purchases must be reported, even if there is no out-of-state activity.

In order for an IFTA quarterly tax return to be considered timely, it must be filed **and** paid on or before the due date for the quarter being reported.

MEASUREMENT CONVERSIONS

All IFTA licensees are required to report based on the United States measurements.

Conversion rates are:

1 liter = 0.264172 gallons 1 kilometer = 0.621371 miles

Tax rates, exemptions, and metric conversion tables can be found at www.iftach.org.

BLENDED FUEL/BIODIESEL ON IFTA TAX RETURNS

As of July 1, 2015 a fuel distribution percentage formula was established for diesel fuel and biodiesel blended fuel classified as B11 or higher.

Biodiesel blended fuel classified as B10 and lower will be reported and taxed as diesel.

Biodiesel blended fuel classified as B11 or higher will be reported and taxed as biodiesel.

BULK FUEL ON IFTA TAX RETURNS

Separate totals must also be maintained for fuel received at bulk storage sites in addition to over-the-road (OTR) purchases.

A licensee who maintains a bulk fuel storage facility may obtain credit for tax paid on fuel withdrawn from that storage facility if the following records are maintained:

- Date of withdrawal,
- Number of gallons withdrawn
- Fuel type
- Unit number of vehicle receiving fuel, and
- Purchase and inventory records to substantiate that tax was paid on bulk fuel purchases.

The licensee must show adequate records are maintained to distinguish fuel placed in qualified and non-qualified motor vehicles for all member jurisdictions.

Getting Started and Filing an IFTA Tax Return Online

It is recommended all IFTA licensees file their quarterly IFTA tax returns online.

For detailed instructions on getting started and filing an IFTA tax return online please go to: https://iowadot.gov/mvd/motorcarriers/manuals and select the “IFTA quarterly reports filing through the Web quick reference guide for online transactions” manual.

Additional Decals and 30-Day Temporary Permits

If a licensee adds a vehicle to their fleet and needs an additional set of decals, this can be done on line by submitting an Add Decals Supplement, a 30-Day temporary permit may be requested within this supplement. ***Temporaries are not issued on IFTA renewals.***

For detailed instructions of submitting an online Add Decals Supplement and requesting a 30-Day temporary permit please go to: https://iowadot.gov/mvd/motorcarriers/manuals and select the Add Decals Supplement through the Web quick reference guide for online transactions manual.

An IFTA application requesting the additional decals can be filled out and submitted to the Office of Vehicle & Motor Carrier Services with payment. A 30-day temporary permit may be requested at this time by filling out the temporary permit portion on the IFTA application by including the unit number and VIN.

Closing an IFTA account

If a licensee would like to close their IFTA account, and the account is in good standing, the current quarter must be filed and if applicable paid timely, (if there are no miles driven, a zero report must be filed), an IFTA application will need to be filled out, signed and submitted to the Office of Vehicle & Motor Carrier services.

If a licensee is in suspended status, they will be required to file and pay the quarter in which they went suspended, including penalty & interest due, plus fill out the IFTA application along with payment of $10.00 to reinstate to close. If the licensee is suspended with bond due and chooses

not to submit bond, the bond will stand and if the licensee decides to reinstate their IFTA account at a later date, a bond will be required to be posted.

Refunds

Refunds shall be computed separately for each fuel type.

Penalties and interest

Returns and payments are due on the last day of the month immediately following the close of the quarter for which the return is due. Returns and/or payments postmarked by the due date shall be considered timely filed. Returns and/or payments may be hand delivered to the Office of Vehicle & Motor Carrier Services.

Returns and/or payments not filed by the due date are considered late and any taxes due are delinquent. A penalty of $50.00 or 10% of the total tax liability, whichever is greater, will be assessed even if no taxes are due.

In addition to the above penalty, interest is assessed monthly on tax due. Returns filed 90-days after the end of the quarter will not receive Iowa credit. See IFTA Tax Return Reporting Quarters for deadline dates.

Bond Requirements

Bonds shall be required in the following situations:

- When a previous fuel licensee is reapplying for a permanent fuel license and has two or more outstanding billings due for periods within the three years previous to the date of application for a new permanent license.
- When a previous fuel licensee is reapplying for a new permanent fuel license and has failed to file two or more reports for a calendar year within the three years previous to the date of application for new permanent license.
- When a previous permanent fuel licensee is reapplying for a new permanent license and has filed reports late for two or more reporting periods for a calendar year within the three years previous to date of application for a new permanent fuel license.
- When an audit indicates problems severe enough that a bond is required to protect the interests of member jurisdictions.

Bonds required shall be in guaranteed funds, payable to the State of Iowa, in the minimum amount of $500, or the equivalent to at least twice the estimated average tax liability for the reporting period in which the licensee will be required to file a tax return, whichever is greater.

A copy of such bond shall be filed with the Office of Vehicle & Motor Carrier Services before a new license shall be issued. This office shall be notified of bond cancellation 30-days before the cancellation is effective.

Record Keeping Requirements

The records required to be kept shall be preserved for a period of four years after a return is filed, unless otherwise stated and shall be open for examination by the Department during this period. A licensee shall retain invoices or other proofs of purchase. The fact that the tax has been paid shall appear on the proof of purchase.

Every person required to file a quarterly report shall keep and preserve the following records.

- Fuel purchase invoices or documentation of fuel withdrawn from bulk storage
- Trip sheets or other documentation of mileage activity.

Whenever an invoice is required to be kept, the following shall be the minimal requirements that must be complied with.

- It must include the seller's name and address.
- It must include the purchaser's name and address.
- It must contain a vehicle serial number, fleet number, or vehicle license number.
- It must include the calendar date of purchase.
- It must indicate the type of fuel purchased.
- It must indicate the quantity of fuel purchased.
- It must indicate the total purchase price.
- If the purchase is special fuel, the fact that the fuel tax is included in the purchase price must be indicated.

Whenever an invoice is required to be kept, the original or duplicate copy must be kept. If the original or duplicate copy is lost or destroyed, a copy certified by the seller as being a true copy of the original shall be acceptable.

A copy of any invoice, which is required to be kept by the purchaser, must be kept by the seller for the same period.

Credit card invoices are acceptable if they meet all the requirements listed above.

Separate totals must be maintained for the different fuel types that include:

Gasoline	Propane (LPG)	LNG
Gasohol	Compressed Natural Gas	M-85
Diesel	(CNG)	Methanol
Biodiesel (E11 or greater)	A-55	
Biodiesel (B10 or less)	Ethanol	

Distance and fuel accounting system

An Iowa-based motor carrier engaged in interstate operations is responsible for compliance with provisions of the International Fuel Tax Agreement (IFTA) and International Registration Plan (IRP). Rules of these organizations require each jurisdiction audit supporting records of IFTA licensees based in that jurisdiction. The Iowa DOT is responsible for conducting these audits for Iowa-based IFTA licensees.

The basic concept of both agreements is that carriers pay taxes and fees to the appropriate jurisdictions based on the amount of activity in those jurisdictions. Therefore, it is important each carrier develop and maintain accurate distance and fuel accounting systems.

At a minimum, an acceptable distance accounting system must include the following items.

- Individual vehicle mileage data for each trip.
- Monthly vehicle distance summaries.
- Monthly fleet distance summaries.

The most important document in the system is the distance record that identifies each trip. The document must contain space to record the following information.

- Origin (city and state).
- Destination (city and state).
- Routes of travel.
- Beginning/ending odometer readings.
- Total trip distance.
- Distance by jurisdiction for each trip.

Any of several methods may be used to determine the distance to be reported, including odometer readings, map distance or computer distance software. It is important to note that any distance determination must be made according to the actual route the vehicle traveled.

For records produced by a means other than a vehicle tracking system:

- The beginning and ending dates of the trip to which the records pertain.
- The origin and destination of the trip (city and state).
- The route of travel.
- The beginning and ending reading from the odometer, hub odometer, engine control module (ECM) or any similar device for the trip.
- The total distance of the trip.
- The distance traveled in each jurisdiction.
- The vehicle identification number (VIN) or vehicle unit number.

For records produced wholly or partly be a vehicle tracking system, including a system based on global positions system (GPS):

- The original GPS or other location data for the vehicle to which the records pertain.
- The date and time of each GPS or other system reading.
- The location of each GPS or other system reading.
- The beginning and ending reading from the odometer, hub odometer, ECM or any similar device for the period to which the records pertain.
- The calculated distance between each GPS or other system reading.
- The route of the vehicle's travel.
- The total distance traveled by the vehicle.
- The distance traveled in each jurisdiction.
- The VIN or the vehicle unit number.

Under Sample audit forms section there are several sample trip reports and summary sheets that might be used as the basis for a distance accounting system.

Trip report forms are used to record required daily trip information. These trip sheet totals could then be carried to a monthly individual vehicle distance record, totaled for the month and then posted to a monthly fleet summary.

An annual mileage summary completed for a fleet for the July through June reporting period can provide mileages to be used on the yearly prorate application.

Fuel and mileage documentation required to support quarterly IFTA filings must be retained for a period of four years, while mileage documentation supporting IRP applications must be retained for the current plus three previous license years. All supporting records are to be made available during normal business hours, and it will considerably reduce audit time if records are kept in an organized manner and easily retrievable. A new applicant will be required to sign an International Registration Plan/International Fuel Tax Agreement Record Retention Statement (Iowa DOT Form 442069) acknowledging that the applicant is aware of the requirements outlined on the form. A sample of the statement can also be found under the Sample Forms. The statement can be downloaded from the Iowa DOTs Office of Vehicle & Motor Carrier Services' website: https://iowadot.gov/mvd/motorcarriers.

Audits

Any IFTA licensee may be subject to an audit. Licensees selected for an audit will be contacted in writing 30-days before the audit date. The auditor(s) will notify the licensee of the period to be audited and the records to be reviewed.

After the auditor's review of the records, the licensee will be notified of the results of that audit. Such notification may include adjustments to fuel tax liabilities for any affected jurisdictions, suggestions for record keeping improvements, or a statement that record keeping complies with IFTA requirements. The licensee is also advised of appeal rights, if there is a disagreement with the audited results.

The other member jurisdictions will be notified of the results. Within 45-days, the licensee may be subject to additional review if any IFTA member jurisdiction disagrees with the original findings.

Records not maintained in base jurisdiction

If a licensee's operational records are not located in the base jurisdiction and it is necessary for the base jurisdiction to send auditors to where such records are normally kept, the base jurisdiction may require reimbursement by the licensee for per diem and travel expenses its auditors incurred in the performance of such audit.

Appeal

A licensee may appeal an audit finding issued, by submitting a written request for an informal phone hearing within 30-days after receipt of the original findings by submitting an appeal. This appeal must be in writing and clearly state the reason(s) for the requested informal hearing, and include his/her full name, address, and phone number. The appeal request must be submitted to the Office of Vehicle & Motor Carrier Services, PO Box 10382, Des Moines, IA 50306-0382.

The licensee will be given at least 20-days written notice of the time the informal phone hearing will take place. The hearing may be rescheduled if either party has a reasonable cause. The licensee may be represented by counsel at the phone hearing and is entitled to present witnesses, documents, or other pertinent material to substantiate the appeal.

The licensee will be notified of the findings of fact and the ruling of the appeal. If the licensee disagrees with the hearing results, the licensee has 20-days from the date of the decision to appeal this decision to the Department of Inspection and Appeals. The appeal must be in writing and clearly state the reason(s) for the requested formal hearing, and include his/her full name, address, and telephone number. The appeal request must be submitted to the Office of Vehicle & Motor Carrier Services, PO Box 10382, Des Moines, IA 50306-0382.

Cancelling an IFTA License

Iowa has the right to cancel or deny renewal of an IFTA license to a licensee that does not leave the state of Iowa and reports zero or Iowa distance only for three or more consecutive quarters. Iowa requires licensees to submit, in writing, a request to remain open with proof that they will be traveling outside of Iowa.

If a licensee with an active IFTA account is in good standing does not renew their IFTA account, the Office of Vehicle & Motor Carrier Services will automatically close the IFTA account.

PAYMENT METHODS

Online Payments

If you are an existing customer and you filed online, you may pay online using either E-Pay or Escrow

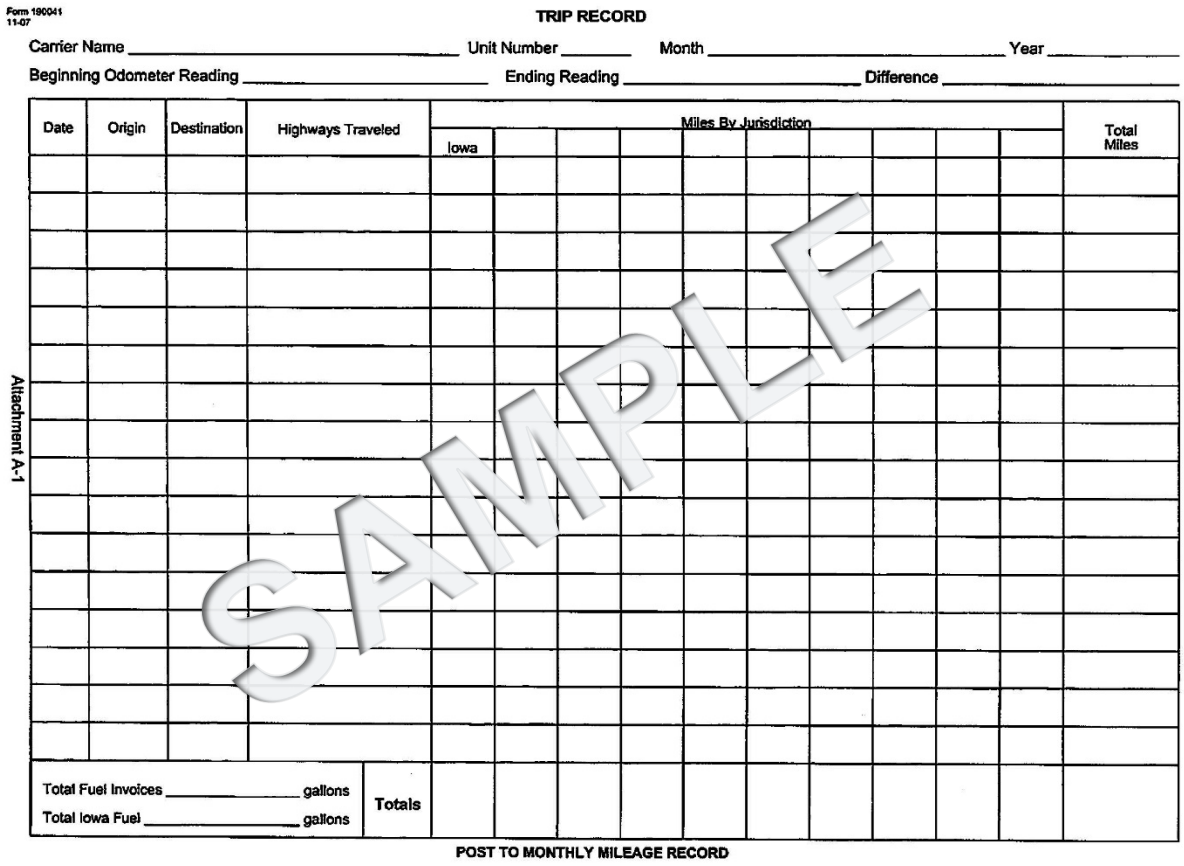
- E-Pay: if you submit your supplement or renewal online, you may also pay online using E-Pay. To learn more about E-Pay, go to https://iowadot.gov/mvd/motorcarriers.
- Escrow: Supplements can be paid online using your escrow account. To set up an escrow account, complete an IFTA/IRP Escrow Account Application and return it with payment (minimum of $50.00) to the Office of Vehicle & Motor Carrier Services, PO Box 10382, Des Moines, IA 50306-0382.

Other Payment Options

- Checks, money orders or cashier's check: Make payable to "Iowa Dept. of Transportation" and include your Client ID on your payment, then send to the Office of Vehicle & Motor Carrier Services, PO Box 10382, Des Moines, IA 50306-0382.
- Credit Card: the fees charged through VitalCheck, a third-party vendor processing our transactions are 3.75 percent with a $2.50 minimum. To pay using credit card you can call the Office of Vehicle & Motor Carrier Services, at 515-237-3268.
    - *The Iowa DOT discourages individuals from sending credit card information through the mail to avoid unauthorized use in case the mail is lost or open before reaching the Iowa DOT's office.*
- Bank-to-bank wire transfer: Payments may be made to the Office of Vehicle & Motor Carrier Services using bank-to-bank wire transfer. The bank will need the Iowa Department of Transportation's bank information to complete this process. Please call the Office of Vehicle & Motor Carrier Services at 515-237-3268 for this information. The bank may charge for this service.

SAMPLE AUDIT FORMS

Trip record – sample 1



Form 190041
11-07

TRIP RECORD

Carrier Name _____ Unit Number _____ Month _____ Year _____

Beginning Odometer Reading _____ Ending Reading _____ Difference _____

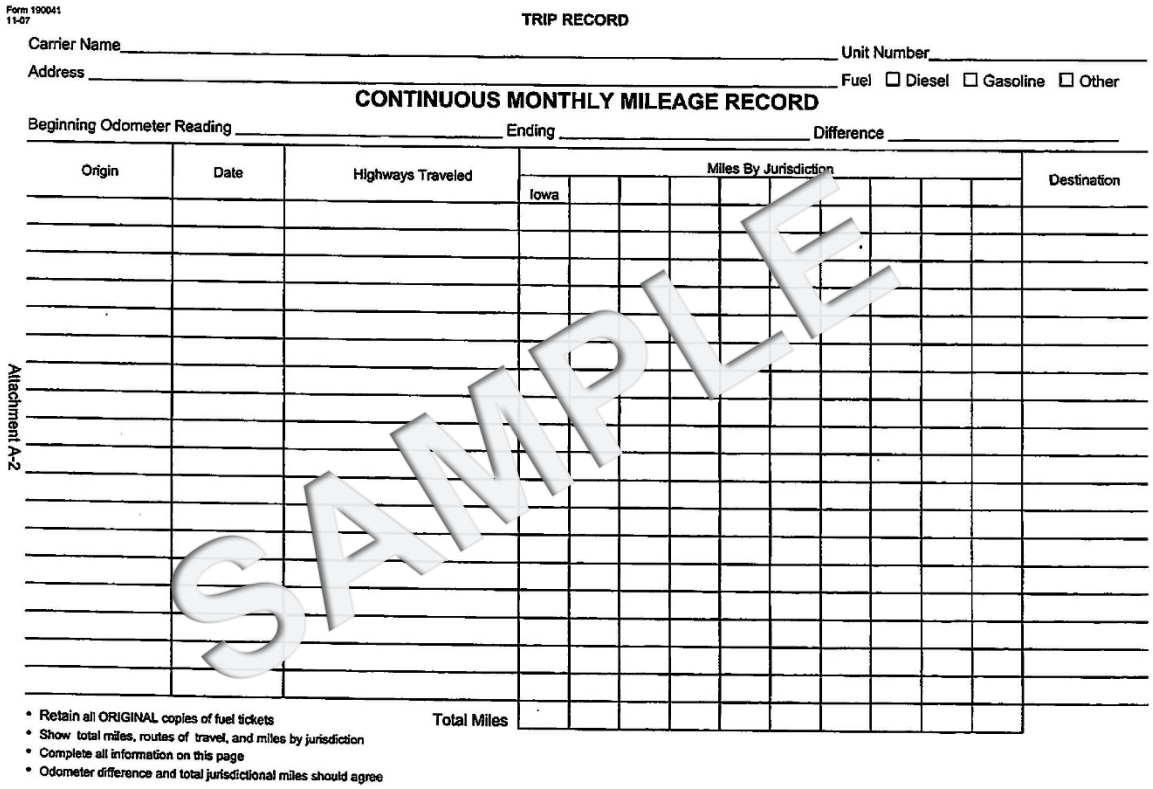
Date	Origin	Destination	Highways Traveled	Miles By Jurisdiction: Iowa										Total Miles
Total Fuel Invoices _____ gallons Total Iowa Fuel _____ gallons			Totals											

Attachment A-1

POST TO MONTHLY MILEAGE RECORD

SAMPLE

Trip record – sample 2



Form 190041
11-07

TRIP RECORD

Carrier Name _____ Unit Number _____

Address _____ Fuel ☐ Diesel ☐ Gasoline ☐ Other

CONTINUOUS MONTHLY MILEAGE RECORD

Beginning Odometer Reading _____ Ending _____ Difference _____

Origin	Date	Highways Traveled	Miles By Jurisdiction: Iowa										Destination

Trip record – sample 3

Form 190041
11-07

TRIP RECORD

Company Name _____

Fleet _____ Driver _____ Truck or Tractor Number _____ Trailer Number _____

Gas
Diesel
Other

Origin City and State _____ Odometer Reading _____

Destination City and State _____ Odometer Reading _____

Date	Jurisdiction	Highways Used	Mileage	Gallons	Fuel Purchases				
					Vendor	Gallons	Vendor	Gallons	Vendor

SAMPLE

Monthly individual unit summary – sample

Form 190041
11-07

Month _____ Unit Number_____

MONTHLY VEHICLE DISTANCE RECORD

Date	Iowa						

SAMPLE

Note: When showing mileage outside Iowa be sure to identify the jurisdiction, since mileage totals for each jurisdiction are required.

Attachment B

Monthly fleet summary – sample

Form 190041
11-07

Month and Year_____

MONTHLY FLEET SUMMARY

Unit Number	Iowa						

SAMPLE

Note: When showing mileage outside Iowa be sure to identify the jurisdiction, since mileage totals for each jurisdiction are required.

Attachment C

Annual mileage summary – sample

Form 190041
11-07

Prorate Year _____

ANNUAL MILEAGE SUMMARY

Prorate Period: July _____ through June _____

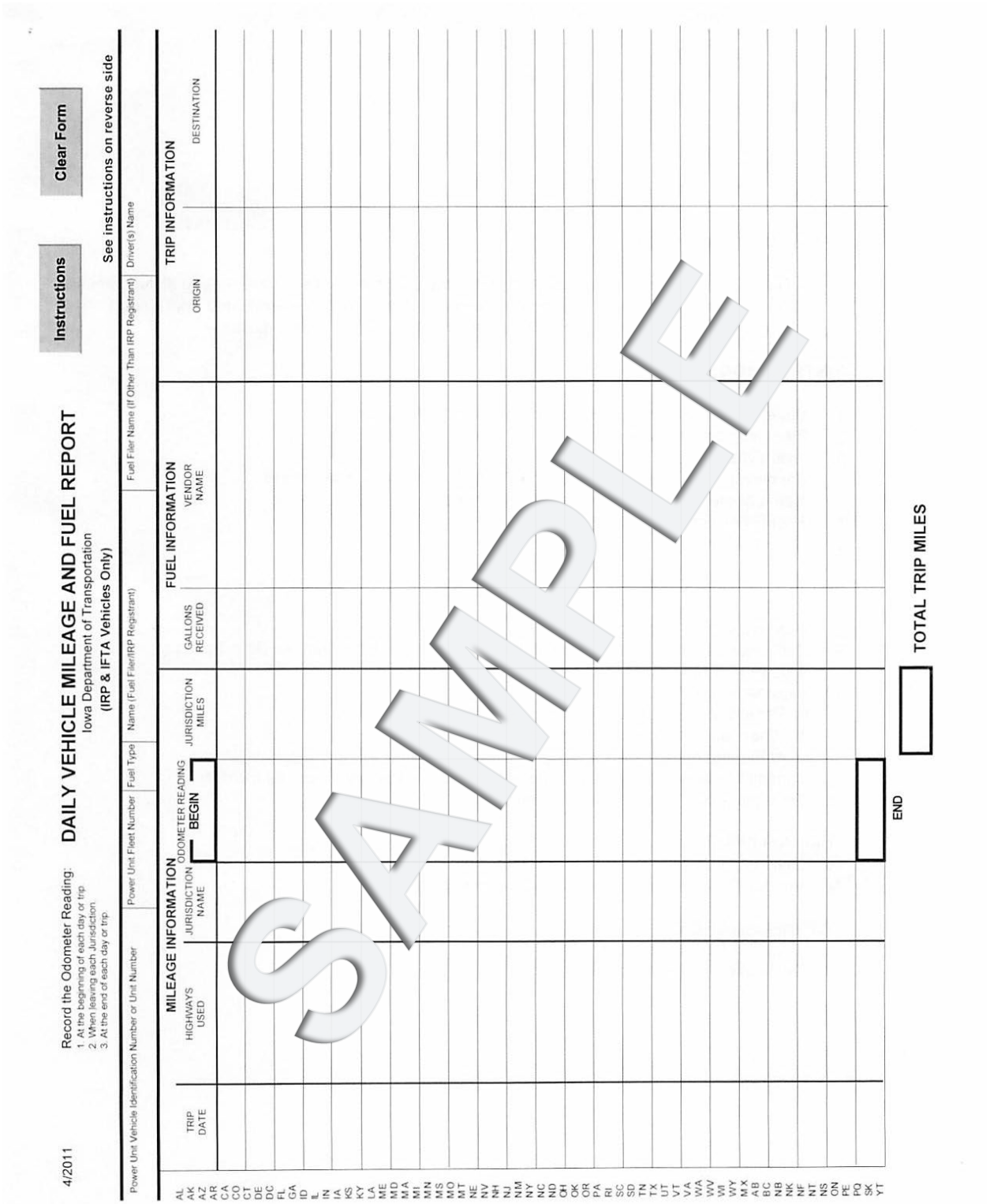
Month	Iowa						
July							
August							
September							
October							
November							
December							
January							
February							
March							
April							
May							
June							
TOTALS							

SAMPLE

Note: When showing mileage outside Iowa be sure to identify the jurisdiction, since mileage totals for each jurisdiction are required.

Attachment D

Annual mileage summary – sample



4/2011

Record the Odometer Reading:
1. At the beginning of each day or trip
2. When leaving each Jurisdiction
3. At the end of each day or trip

DAILY VEHICLE MILEAGE AND FUEL REPORT
Iowa Department of Transportation
(IRP & IFTA Vehicles Only)

Instructions | Clear Form

See instructions on reverse side

Power Unit Vehicle Identification Number or Unit Number | Power Unit Fleet Number | Fuel Type | Name (Fuel Filer/IRP Registrant) | Fuel Filer Name (If Other Than IRP Registrant) | Driver(s) Name

MILEAGE INFORMATION					FUEL INFORMATION		TRIP INFORMATION	
TRIP DATE	HIGHWAYS USED	JURISDICTION NAME	ODOMETER READING BEGIN	JURISDICTION MILES	GALLONS RECEIVED	VENDOR NAME	ORIGIN	DESTINATION

AL AK AZ AR CA CO CT DE DC FL GA ID IL IN IA KS KY LA ME MD MA MI MN MS MO MT NE NV NH NJ NM NY NC ND OH OK OR PA RI SC SD TN TX UT VT VA WA WV WI WY MX AB BC NB NK NF NT NS ON PE PQ SK YT

END ____ TOTAL TRIP MILES

SAMPLE

General information – sample

GENERAL INFORMATION

A Daily Vehicle Mileage and Fuel Report must account for all miles traveled and all fuel received. If you use a substitute vehicle, prepare a separate Daily Vehicle Mileage and Fuel Report to account for the miles traveled and fuel received by the substitute vehicle.

INSTRUCTIONS

1. Vehicle Identification Number or Unit Number of power unit.
2. Fleet Number of power unit.
3. Fuel Type:
   (D) diesel, (G) gasoline, (P) propane, (GH) gasohol, (NG) Natural gas.
4. Name of the IRP registrant or fuel tax licensee.
5. Fuel Filer - complete if different than 4.
6. Driver(s) Name(s).

MILEAGE INFORMATION

7. Trip Date
8. Highways used - e.g.; I80, US69, IA2
9. Jurisdiction Name - abbreviation of the jurisdiction in which your vehicle is traveling, e.g., IA for Iowa, etc.
10. Odometer Reading:
    a. Record at the beginning of each day or trip.
    b. When leaving each jurisdiction.
    c. At the end of each day or trip.
11. Jurisdiction Miles - record the mileage traveled in each jurisdiction by trip date.
12. Total trip miles - Record total trip miles.

FUEL INFORMATION

13. Gallons received.
14. Vendor name (name from whom you received fuel).

TRIP INFORMATION

15. Origin - Where trip started.
16. Destination - Where trip ended.

Record the Odometer Reading:
1. At the beginning of each day or trip
2. When leaving each Jurisdiction
3. At the end of each day or trip

DAILY VEHICLE MILEAGE AND FUEL REPORT

Iowa Department of Transportation
(IRP & IFTA Vehicles Only)

Example

① Power Unit Vehicle Identification Number or Unit Number	② Power Unit Fleet Number	③ Fuel Type	④ Name (Fuel Filer/IRP Registrant)	⑤ Fuel Filer Name (If Other Than IRP Registrant)	⑥ Driver(s) Name

	MILEAGE INFORMATION					FUEL INFORMATION		TRIP INFORMATION	
	TRIP DATE	HIGHWAYS USED	JURISDICTION NAME	ODOMETER READING BEGIN	JURISDICTION MILES	GALLONS RECEIVED	VENDOR NAME	ORIGIN	DESTINATION
AL AK AZ AR CA CO CT DE DC FL GA ID IL IN IA KS KY LA ME MD MA MI MN MS MO MT NE NV NH NJ NM NY NC ND OH OK OR PA RI SC SD TN TX UT VT VA WA WV WI WY MX AB BC NB NX NF NT NS ON PE PQ SK YT	⑦	⑧	⑨	⑩	⑪	⑬	⑭	⑮	⑯

SAMPLE FORMS

International Registration Plan/International Fuel Tax Agreement Record Retention Statement (Iowa DOT form 442069)

A printable form is available from the Iowa DOT's website at: GovOS (seamlessdocs.com)

IOWA DOT

Form 442069 (06-13)

Iowa International Registration Plan and/or International Fuel Tax Agreement
Record Retention Statement
(Effective 7/1/2013)

As a client under the International Registration Plan (IRP) and/or the International Fuel Tax Agreement (IFTA) through the base jurisdiction of Iowa, I understand that I am required to preserve my company's records, which are subject to audit. I understand these records must be maintained as follows:

- **IRP**: Distance documents must be kept for the distance-reporting period of July 1 through June 30 that corresponds to the current registration year, plus the three previous registration years.
- **IFTA**: Distance and fuel documents must be kept for four years from the tax return due date or filing date, whichever is later.

Records containing the items listed below shall be acceptable.

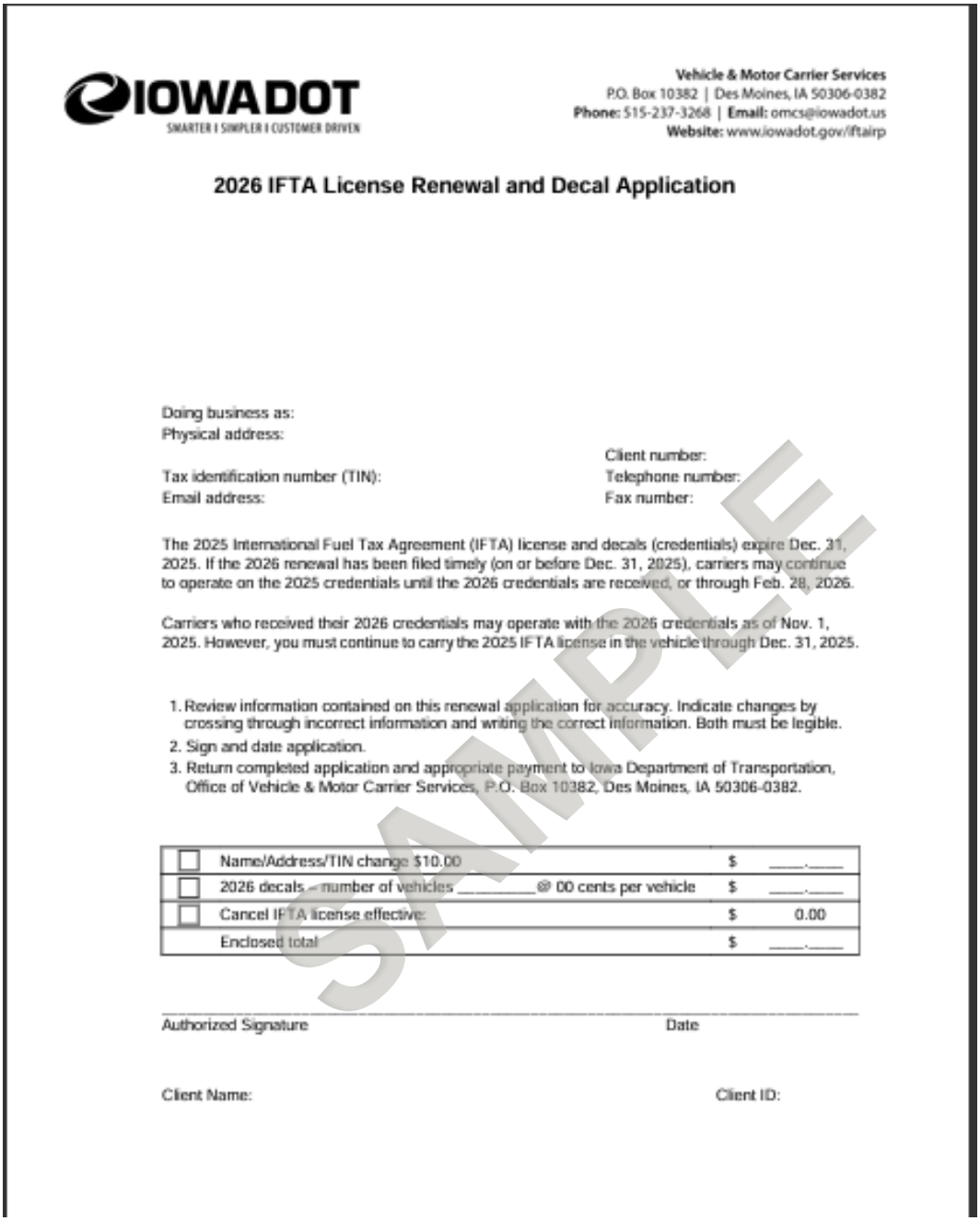
For records produced by a means other than a vehicle tracking system:

- the beginning and ending dates of the trip to which the records pertain
- the origin and destination of the trip (city & state)
- the route of travel
- the beginning and ending reading from the odometer, hub odometer, engine control module (ECM), or any similar device for the trip
- the total distance of the trip
- the distance traveled in each jurisdiction
- the Vehicle Identification Number or vehicle unit number

For records produced wholly or partly by a vehicle tracking system, including a system based on global positions system (GPS):

- the original GPS or other location data for the vehicle to which the records pertain
- the date and time of each GPS or other system reading

IFTA Renewal



IOWADOT
SMARTER | SIMPLER | CUSTOMER DRIVEN

Vehicle & Motor Carrier Services
P.O. Box 10382 | Des Moines, IA 50306-0382
Phone: 515-237-3268 | **Email:** omcs@iowadot.us
Website: www.iowadot.gov/iftairp

2026 IFTA License Renewal and Decal Application

Doing business as:
Physical address:

Client number:
Tax identification number (TIN): Telephone number:
Email address: Fax number:

The 2025 International Fuel Tax Agreement (IFTA) license and decals (credentials) expire Dec. 31, 2025. If the 2026 renewal has been filed timely (on or before Dec. 31, 2025), carriers may continue to operate on the 2025 credentials until the 2026 credentials are received, or through Feb. 28, 2026.

Carriers who received their 2026 credentials may operate with the 2026 credentials as of Nov. 1, 2025. However, you must continue to carry the 2025 IFTA license in the vehicle through Dec. 31, 2025.

1. Review information contained on this renewal application for accuracy. Indicate changes by crossing through incorrect information and writing the correct information. Both must be legible.
2. Sign and date application.
3. Return completed application and appropriate payment to Iowa Department of Transportation, Office of Vehicle & Motor Carrier Services, P.O. Box 10382, Des Moines, IA 50306-0382.

☐	Name/Address/TIN change $10.00	$	____.____
☐	2026 decals – number of vehicles _____ @ 00 cents per vehicle	$	____.____
☐	Cancel IFTA license effective:	$	0.00
	Enclosed total	$	____.____

Authorized Signature Date

Client Name: Client ID:

SAMPLE

IFTA Application

A printable form (four pages) is available from the Iowa DOT's website at: GovOS (seamlessdocs.com)

IOWA | DOT
Form 431541 (06-24)

Motor Carrier Services
P.O. Box 10382 | Des Moines, IA 50306-0382
Telephone: 515-237-3268
Email: omcs@iowadot.us | Web: https://iowadot.gov/iftairp

International Fuel Tax Agreement (IFTA) Application Instructions

If you are a resident of Iowa, or have a company established in Iowa, and operate a qualified motor vehicle in Iowa plus one other IFTA jurisdiction, you must comply with IFTA laws. IFTA is an agreement among all states (except Alaska and Hawaii) and Canadian provinces (except Northwest Territories, Nunavut, and Yukon) to simplify the reporting of fuel use by motor carriers operating in more than one jurisdiction.

Pg 1

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

- *having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or*
- *having three or more axles regardless of weight; or*
- *is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.* ***Qualified Motor Vehicle*** *does not include recreational vehicles.*
    - ***Recreational Vehicle*** *means vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. To qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.*

Vehicles from IFTA jurisdictions that do not meet any of the three criteria are granted fuel reciprocity when traveling through another IFTA jurisdiction.

The IFTA license costs $10. A copy of the current year's license must be carried in each vehicle and produced on request by any law enforcement officer. IFTA decals are required to be displayed on the exterior of the power unit, one on each side. IFTA decals are $1.00 for a set of two.

Required Documents

- IFTA Application
- Signed Record Retention Statement (this is needed prior to processing)
- Power Of Attorney (POA) if a process agent is listed
- Payment (check, money order, cashier check, credit card, , escrow)
- Three Proofs of Residency

IFTA Quarterly Tax Return Notifications

The Iowa Department of Transportation sends out a reminder to all active IFTA licensees. If you do not receive a notice, you may still file your quarterly return online. You should also check your address for accuracy.

E-filing

Before you begin, you will need to have opened your IFTA account by filing a paper application (attached). When the license is issued, a Client ID will be assigned. The Client ID is also referred to as the Account ID on the IFTA/IRP Online Application. The application and instructions on how to navigate the IFTA/IRP Online Application are available at http://www.iowadot.gov/mvd/omcs/ifta_irponline_apps.html.

Quarterly Tax Return Requirement
Applicants who hold a valid IFTA license must e-file a quarterly tax return and pay any tax due, or request a refund, no later than the dates shown below. The return must be e-filed regardless of whether taxable fuel was used or miles were traveled outside the state of Iowa during the quarter. If the filing deadline falls on a Saturday, Sunday or legal holiday, the next secular or business day shall be the filing deadline.

Quarter	Period	Due Date	IA Credit Deadline		Quarter	Period	Due Date	IA Credit Deadline
First	Jan. 1 - March 3	April 30	June 30		Third	July 1 - Sept. 30	Oct. 31	Dec. 31
Second	Apr. 1 - June 30	July 31	Sept. 30		Fourth	Oct. 1 - Dec. 31	Jan. 31	March 31

The tax return is considered timely filed if:

- the return is e-filed on or before midnight of the filing deadline, and
- payment is made electronically through the DOT's online payment system or by credit card on or before midnight of the filing deadline, or
- payment is postmarked by midnight of the filing deadline to Vehicle & Motor Carrier Services, P.O. Box 10382, Des Moines, IA 50306-0382.

A penalty of $50 or 10% of the total tax liability, whichever is greater, will be assessed to the taxpayer for filing a return late, failure to file a return, or for underpayment of taxes, even if no taxes are due. Interest also will be assessed each month the tax remains unpaid. If payment is made on or before the due date but is insufficient to discharge the tax liability, the entire payment shall be applied to the tax. Any penalty or interest subsequently assessed shall be based on the unpaid portion of the tax.

In addition to the penalties and interest assessed if the return is not filed by the due date, if the return is filed after the Iowa Credit Deadline, any Iowa credit shown on the tax return will be lost.

Record Keeping Requirements
Licensees who have acquired an IFTA license must maintain distance and fuel documents for four years from the tax return due date or filing date, whichever is later to substantiate information reported. These records are subject to audit and must be made available upon request of any member jurisdiction. See Iowa DOT Form 442069 (6-13) Record Retention Statement for required records.

Suspension and Reinstatement of License
Failure to file and pay quarterly tax returns timely will suspend your IFTA, and IRP if applicable, license(s). To reinstate your license(s) you will need to file and pay all outstanding tax returns and may need to post a cash bond.

A bond is required in the following circumstances:

1. You have had two or more outstanding fuel billings due for periods within the three years prior to date of application for a new license.
2. You have failed to file two or more returns for a calendar year within the three years prior to date of application for a new license.
3. You have filed returns late for two or more reporting periods for a calendar year within the three years prior to date of application for a new fuel license.
4. When an audit conducted of your operation indicates problems severe enough that a bond is required to protect the interests of member jurisdictions.

Bonds shall be payable to the state of Iowa, in the minimum amount of $500 or the equivalent to at least twice the estimated average tax liability for the reporting period in which you were required to file a tax return, whichever is greater.

After filing and paying tax returns timely for four consecutive reporting periods, the amount of a posted bond may be refunded.

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IOWA | DOT

Motor Carrier Services
P.O. Box 10382 | Des Moines, IA 50306-0382
Telephone: 515-237-3265 | Fax: 515-237-3225
Email: omcs@iowadot.us | Web: www.iowadot.gov

International Fuel Tax Agreement (IFTA) Application

Application Type

- ☐ Open new IFTA account
- ☐ Reinstate account

Complete all sections of this form and attach all required documents (listed in the instructions). Sign the back of the form and return with fees to Vehicle & Motor Carrier Services.

- ☐ Change licensee name, U.S. DOT number, Federal Tax Identification Number, and/or address

Complete the IFTA client identification number (this number cannot address change and [illegible]. Provide the changed information in the Applicant and Account section on this application. If the U.S. DOT number and/or Federal Tax Identification number are changing, this will be considered a new license application.

- ☐ Purchase additional or duplicate decals for license year _____

Complete the IFTA client identification number (required) and line 2 in the Fees section.

- ☐ Voluntarily close account. Effective _____

Check this box and supply effective date. Complete Registration Information section (IFTA Client number required), file the current IFTA tax return quarter, and sign the back of this form. If the date is in the middle of a quarter, you must file the IFTA tax return for that quarter before the account can be closed.

Applicant Information

If available, IFTA client number	If applicable, U.S. DOT number	Federal tax ID number

Name of owner or corporation

Name you are doing business as

Iowa street address, city, and ZIP Code

Mailing Address, City, State ZIP Code

Account Information

Name of person responsible for this account (**NOT** the power of attorney)

Contact information for person listed above (**NOT** the power of attorney if there is one)

Telephone Number	FAX Number	E-mail Address

Mailing Address of where records are kept, City, and ZIP Code

If applying for a new license, have you previously had an IFTA license in another IFTA jurisdiction? ☐ No ☐ Yes

If yes, in what jurisdiction(s) did you have an IFTA license(s)?

If yes, are you currently suspended or revoked? ☐ No ☐ Yes

Operation Information

If obtaining a new license or reinstating a suspended license, indicate the IFTA member jurisdiction(s) in which you maintain bulk fuel storage.

Check the type(s) of fuel you use (check all that apply)

☐ Diesel	☐ Gasohol	☐ Gasoline	☐ LPG	☐ LNG	☐ CNG
☐ Ethanol	☐ Methanol	☐ E-85	☐ M-85	☐ A-55	☐ Biodiesel

Fees

1. Enter $10 on Line 1 if you are obtaining a new license or reinstating a suspended license.	1. $
2a. Decals are sold per set, one for each side of the vehicle. Enter the number of sets being requested on Line 2a	
2b. Multiply Line 2a by $1.00 and enter on Line 2b	2b. $
3. If you are reinstating a suspended license, a minimum cash bond may be required. Call (515) 237-3268 to determine the cash bond required and then enter that amount on Line 3.	3. $
4. Enter $10 on Line 4, if you are changing your address, name of your business, U.S. DOT number or FEIN.	4. $
5. Add Lines 1, 2b, 3, & 4 together and place the total on Line 5	5. $0.00

Temporary Permit

If you are applying for a new license, additional decals, or duplicate decals, you may request a temporary permit. The temporary permit is valid for a period of 30 days and will give you adequate time to receive and affix the annual permanent decal to your vehicle. Temporary permits cannot be issued if you are renewing your IFTA license.

Please complete the requested vehicle information below for each temporary permit needed. Attach a separate piece of paper with the same information if you need more than five temporary permits.

Unit Number	Vehicle Identification Number

Certification of Understanding

The applicant agrees to comply with reporting payment record keeping and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that Iowa may withhold any refunds due if applicant is delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation or suspension of license in all member jurisdictions.

If someone other than the applicant (if an individual) or a company employee has authorization to apply for licensing credentials and prepare and file quarterly tax returns on behalf of this applicant, a Processing Agent Application and a signed power of attorney needs to be included with this application.

The applicant certifies the information given in this application is, to the best of his/her knowledge, true, accurate, and complete. The applicant understands that any falsification subjects applicant to the offense of making a written false statement to a government official.

Applicant Signature	Title	Date

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OTHER LICENSING INFORMATION – WHAT ELSE DO I NEED TO KNOW?

What is the International Registration Plan (IRP)

The IRP is a registration reciprocity agreement among jurisdictions of the United States and Canada. The agreement provides for license fee payments on the basis of fleet distance operated in various jurisdictions. For more detailed information, go to https://iowadot.gov/mvd/motorcarriers.

Do I need IRP?

An apportionable vehicle (except as provided below) is any power unit used or intended for use in two or more member jurisdictions and used for the transportation of persons operated for-hire or designed, used or maintained primarily for transportation of property, have an established place of business in Iowa, the fleet must accumulate mileage in Iowa and one other state, and operational records for the vehicles must be kept or be made available in Iowa for audit and:

1. Has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms); or
2. Has three or more axles, regardless of weight; or
3. Is used in combination and the gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

Records not maintained in base jurisdiction In the event the registrant's operational records are not located in the base jurisdiction and it becomes necessary for the base jurisdiction to send auditors to the place where such records are normally kept, the base jurisdiction may require the registrant to reimburse the base jurisdiction for per diem and travel expenses of its auditors incurred in the performance of such audit.

> ***Note**: A complete copy of The International Registration Plan, The IRP Audit Manual, and The IRP Policy and Procedures may be viewed at IRP Inc.'s website http://www.irponline.org/ and then selecting "Publications," or by calling IRP Inc. at 703-522-1905.*

What is Unified Carrier Registration (UCR)?

The UCR requires all for-hire motor carriers transporting property or passengers and motor private carriers transporting property to register with the USDOT as well as brokers, freight forwarders, and leasing companies to pay UCR fees. For more information on UCR please visit www.ucr.gov.

Do I need to register for UCR?

A motor carrier must register with UCR if they operate a self-propelled or towed vehicle on the highways in commerce, if the vehicle meets one of the following conditions.

- Has a gross vehicle weight rating or gross vehicle weight of at least 10,001 pounds, whichever is greater.
- Is designed to transport more than 10 passengers, including the driver.
- Is transporting U.S. DOT regulated hazardous material in a quantity requiring placarding.

Other business entities also required to register with UCR are:

- A freight forwarder.
- A freight broker.
- A commercial vehicle leasing company.

Applicants must file online by visiting the national UCR registration website operated by the State of Indiana at: www.ucr.gov. There is an administrative fee charged for registration through this website, which can be paid by electronic check or debit card or credit card.

The UCR Mobile Version is now available! Motor carriers can register and pay for their UCR using their smartphone 24/7, 365 days a year. This mobile version also allows enforcement officers to verify the registration on the road anytime, anywhere.

What is Travel Authority and do I need it?

Interstate for-hire transportation is divided into two categories: interstate regulated and interstate exempt.

Interstate regulated: Authority to transport interstate regulated products for hire, such as manufactured and processed goods, is granted by the FMCSA. For more information, go to www.fmcsa.dot.gov.

Interstate Exempt: Motor carriers transporting nonregulated products for-hire, such as raw grain, hay, and livestock, is not required to obtain interstate travel authority from FMCSA. Other types of interstate exempt operations include certain terminal areas, emergency towing, and farm cooperative transportation.