Kentucky

Transportation Cabinet
Department of Vehicle Regulation
Division of Motor Carriers

Information and Compliance Manual

Revised 9/04

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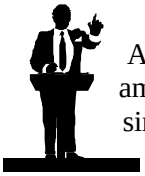
Chapter 1
INTRODUCTION



The International Fuel Tax Agreement (IFTA) is an agreement among states and Canadian provinces to simplify the reporting of fuel used by interstate/interjurisdictional motor carriers. Upon application, the carrier's base jurisdiction will issue credentials, which will allow the IFTA license to travel in all IFTA member jurisdictions.

As of July 1, 1999, the IFTA member jurisdictions will include all states and Canadian provinces, except Alaska, Washington DC, Yukon Territory and North West Territory. Kentucky carriers traveling in non-IFTA jurisdictions must continue to follow the procedures and file the reports required by the statutes and regulations of those non-IFTA jurisdictions. Carriers from non-IFTA jurisdictions must likewise comply with Kentucky statutes and regulations.

Kentucky is your base jurisdiction for IFTA licensing and reporting if you:

- ✓ have an established place of business in Kentucky from which motor carriers operations are conducted;
- ✓ maintain operational control and operational records for qualified motor vehicles in Kentucky or can make records available to Kentucky;
- ✓ have one or more qualified motor vehicles that actually travel on Kentucky highways; and,
- ✓ operate in at least one other IFTA jurisdiction.

The IFTA license offers several benefits to the interstate/interjurisdictional motor carrier. These benefits include one license, one set of decals, one quarterly fuel tax report which reflects the net tax or refund due, and one audit in most circumstances. These advantages lead to cost and time savings for the carrier.

This manual will explain in further detail the application, licensing, reporting, record keeping requirements, and audit procedures for IFTA.

Chapter 2
DEFINITIONS

Applicant – person in whose name the application for licensing is filed with a base jurisdiction for motor fuel tax reporting under the provisions of IFTA.

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

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

1) where operational control and 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 or more affected jurisdictions may allow the consolidation of several fleets, which would otherwise be based in two or more jurisdictions.

Cancellation - the annulment of a license by either the licensing jurisdiction or the licensee.

Carrier – a person who operates or causes to be operated a qualified motor vehicle on any highway in Kentucky.

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

Division – the Division of Motor Carriers.

Inter-Jurisdictional Distance – total number of miles or kilometers operated by a registrant's/licensee's qualified motor vehicles within a jurisdiction. Inter-jurisdictional miles or kilometers do not include those operated on fuel tax trip permits or those exempted from fuel taxation by a jurisdiction.

Jurisdiction – a state of the United States, the District of Columbia, or a province or territory of Canada.

Lessee – party acquiring the use of equipment, with or without a driver, from another.

Lessor – party granting the use of equipment, with or without a driver, to another.

Licensee – person who holds an uncancelled IFTA license issued by the base jurisdiction.

Member Jurisdiction – a jurisdiction which is a member of the International Fuel Tax Agreement (IFTA).

Motor Fuels – all fuels used for the generation of power for propulsion of a qualified motor vehicle.

Person – an individual, trust, partnership, association, corporation, government or other entity.

Qualified Motor Vehicle – any motor vehicle used, designed, or maintained for the transportation of persons or property and:

1) has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2) has 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 weight, or registered gross vehicle weight.

Qualified motor vehicle does not include recreational vehicles. Please refer to Chapter 5, Section D for exempt vehicles.

Recreational Vehicles – 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.

Registration – qualification of motor vehicles normally associated with prepayment of licensing fees for the privilege of using the highway and the issuance of a license plate and registration card or temporary registration containing owner and vehicle data.

Reporting Period – period 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 – removal of privileges granted to the licensee by the licensing jurisdiction.

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

Total Distance – 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 – the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

Chapter 3
IFTA CREDENTIALS

A. IFTA License Application Procedures

Any motor carrier based in Kentucky and operating one or more qualified motor vehicles in at least **one other IFTA member jurisdiction** must file an IFTA license application in Kentucky.

Carriers that qualify as IFTA licensees but do not wish to participate in the IFTA program, must obtain trip permits to travel through member jurisdictions, according to the regulations and fees of each member jurisdiction. However, the potential cost of trip permits could make this an undesirable option. You are also required to obtain KIT License and decal and file quarterly returns.

Carriers who are issued an IFTA license but do not operate outside of Kentucky will be issued a Kentucky Intrastate Tax (KIT) license and will have their IFTA license cancelled.

A carrier can request an IFTA license application by contacting:

Transportation Cabinet
Division of Motor Carriers
P.O. Box 2007
Frankfort, Kentucky 40602
Phone: 502-564-4127
Fax: 502-564-4138
E-mail: qp.dmc@ky.gov
http://dot.ky.gov/dmc

The IFTA license application requests basic information about the carrier and/or operations.

After completing the license application, a carrier must submit the application to the *Division of Motor Carriers*. Once the application is processed, the Division will issue proper IFTA credentials. A carrier will not be issued IFTA credentials if the carrier was previously licensed in another IFTA member jurisdiction and the carrier's license is under suspension or has been revoked by that member jurisdiction. The Division will not issue a license if the license application submitted contains misrepresentations or misstatements or omits required information.

B. KYU

In addition to your IFTA fuel tax license, if you travel in New York, New Mexico, Idaho or Oregon, you will need to contact those states to obtain a mileage tax license. If any of your vehicles are licensed for 60,000 pounds or more

you will need to obtain a KYU License from Kentucky by calling (502) 564-4127.

C. Annual License Fee

Kentucky does NOT charge an annual renewal-processing fee for an IFTA license or decals.

D. Account Identification

IFTA account identification numbers are created by using the prefix designated for Kentucky (KY) followed by the licensee's nine digit Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service (IRS). If a FEIN is not available, a licensee will submit a Social Security Number (SSN) which will be used as the licensee's account number. When a licensee receives a FEIN, the licensee should notify the Division in writing. Individuals who do not have a FEIN, their SSN will be used as the account number.

E. Bonding

The Division shall require an IFTA licensee to post a bond when a licensee has failed to file timely reports, when tax has not been remitted, or when an audit indicates problems severe enough that a bond is required to protect the interests of all member jurisdictions. In lieu of posting a bond, licensee may choose to file on-line electronically.

F. IFTA License

The Division will issue an IFTA license card to the licensee. A photocopy of a license card must be maintained in the cab of each qualified motor vehicle. If a carrier is found operating a qualified motor vehicle without an IFTA license card, the licensee may be subject to citations and/or fines and the licensee may be required to purchase a trip permit. The IFTA license is valid for the calendar year January 1 through December 31.

G. IFTA Decals

When the decal order information on the IFTA license application is completed, the Division will issue IFTA decals. Two decals will be issued to each qualified motor vehicle operated by the IFTA licensee. The decals must be placed on the rear exterior portion of both sides of the power unit. Failure to display the IFTA decals properly may subject the licensee to citations and/or fines, and the licensee may be required to purchase a trip permit. Licensees may acquire additional decals throughout the license year from the Division.

H. Displaying Credentials (grace period)

Every qualified motor vehicle must carry an IFTA license and display two decals as described above. Such credentials may be displayed one month before their effective date (i.e., 2005 decals may be displayed effective December 1, 2004).

In subsequent years, carriers shall be allowed a two-month grace period to display the ensuing year's decals provided the immediate prior year's decals are displayed.

I. IRP

The International Registration Plan, based on mileage, is an apportioned tax registration program for commercial motor vehicles operating in interstate commerce. The IRP is a program that prorates license plate registration and should not be confused with the IFTA program that deals with fuel taxes. For more information please call 502-564-4120.

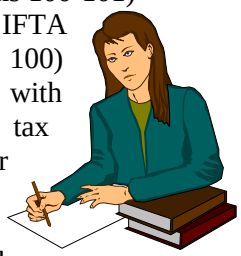
Chapter 4
ANNUAL RENEWAL PROCEDURES

Each year the Division will issue preprinted IFTA license renewal applications to all licensees. IFTA decals are issued after the decal order information on the renewal application is completed and processed.

Renewal of the IFTA license may be denied if the Division determines that the licensee has failed to file any report or has failed to remit any amounts due any member jurisdiction.

Chapter 5
REPORTING REQUIREMENTS

A. Quarterly Reports (Forms 100-101)



All licensees must file an IFTA quarterly tax report (Form 100) and schedule(s) (Form 101) with the Division. The quarterly tax report indicates the tax or refund due for each member jurisdiction. Only one check is written to the Kentucky State Treasurer for the net tax due all member jurisdictions, or the licensee will receive one refund check for the net refund. The due date for the quarterly tax report is the last day of the month immediately following the quarter for which the report is being filed as follows:

Reporting Quarter	Due Date
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

The quarterly tax report (both IFTA 100 and 101), must have a US Postal postmark on or before the due date. If the due date is Saturday, Sunday, or a legal holiday, the next business day is considered the filing date. The licensee will be subject to the IFTA penalty and interest provisions if the report is not filed/paid by the due date.

Information required to compile the IFTA quarterly tax report is as follows:

1) total miles (taxable and nontaxable) traveled by licensee's qualified motor vehicles in all jurisdictions (include IFTA and non-IFTA miles and trip permit miles);
2) total gallons of fuel used (placed into licensee's 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 (calculated on report);
5) tax-paid gallons purchased and placed into qualified motor vehicles in each member jurisdiction.

The IFTA quarterly tax report and schedule(s) will be sent to all IFTA licensees at least 30 days before the due date. Failure to receive the quarterly tax report does not relieve the licensee from reporting obligations. Quarterly tax reports and schedules may be obtained by calling the Division at (502) 564-4150. A quarterly tax report must be filed by every licensee even if the licensee does not operate in any IFTA member jurisdiction or use any taxable fuel in a particular quarter.

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 all licensees.

B. Penalty and Interest Provisions

When a licensee fails to file a tax report, files a late tax report, or fails to remit any tax due, the licensee is subject to penalty and interest. The penalty is $50.00 or 10 percent, whichever is greater, of the net tax due to all member jurisdictions for each late occurrence. Interest accrues at the rate of one percent per month. Unlike penalty, interest is computed on the tax due each member jurisdiction. Penalty may be waived if the licensee can show reasonable cause for failure to comply. Interest must be paid to each member jurisdiction where tax was due and may not be waived for any other jurisdiction by Kentucky.

C. Measurement Conversion Table

Kentucky IFTA licensees are required to report based upon United States measurements. Conversion rates are:

1 gallon = 3.785 liters
1 liter = .2642 gallons
1 mile =1.6093 kilometers
1 kilometer = .62137 miles

Gallons and miles entered on each quarterly report must be rounded to the nearest whole gallon or mile.

D. Tax Exempt Vehicles

IFTA recognizes that some jurisdictions have unique economic and geographic characteristics that have given rise to various definitions of tax exempt vehicles. If further questions arise, contact the individual member jurisdictions. All jurisdictions require documentation to support a claim of tax exempt vehicles.

EXEMPT VEHICLES IN KENTUCKY
Farm Plated Vehicles
Government or Official Plated Vehicles
Non-Commercial Vehicles
Vehicles not required by law to obtain a plate
Buses
Note: Fuel and mileage records should be kept for all vehicles.
Please see http://iftach.org

Chapter 6
REFUNDS-CREDITS

A refund may be claimed on the IFTA quarterly tax report for any overpayment of tax in a reporting quarter. A refund will be issued once the Division determines that all tax liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A

refund may be denied if the licensee is delinquent in filing any quarterly tax report(s). A refund determined to be properly due will be paid within 90 days for receipt of the request for payment from the licensee. If a refund is not requested, the credit will be carried forward to the next quarter. ***Unused credits will expire after eight quarters.*** Credits may be used to offset tax, penalty or interest due.

Refunds of tax exempt fuel use, such as reefer fuel, concrete mixers, etc., may NOT be claimed on the IFTA tax report. Claims must be filed directly with each jurisdiction under the terms of their statutes. All fuel placed into the supply tank of the qualified motor vehicle must be reported as taxable on the IFTA report and included in the MPG calculation.

For information regarding refunds for power take off consumed in Kentucky contact:

Transportation Cabinet
Division of Road Fund Audits
200 Mero Street
Frankfort, Kentucky 40622
(502) 564-6760

Information regarding refunds for non-power take off (reefers, mixers, etc., using their own separate fuel tank) should be directed to:

Revenue Cabinet
200 Fair Oaks
Frankfort, Kentucky 40602
(502) 564-3853

Kentucky law requires that any fuel not subject to fuel tax will have sales tax assessed prior to a refund.

Chapter 7
ASSESSMENTS FOR FAILURE TO FILE

When the licensee fails, neglects, or refuses to file an IFTA quarterly tax report, the Division may assess the licensee for tax delinquency, including penalty and interest. This assessment is based on the best information available, including the licensee's filing history. In the absence of adequate records, a standard of four miles per gallon may be used to determine fuel consumption and miles or kilometers traveled in each jurisdiction. The burden of proof is on the licensee to show that the calculated assessment is incorrect.

Chapter 8
LEASE AGREEMENTS

General Lease Provisions

A. Leases of Less than 30 Days

For motor vehicle leases of less than 30 days, the lessor will be deemed to be the responsible party for IFTA tax reporting. This does not apply if the qualified motor vehicle is leased to the same person under two or more consecutive leases. If both the lessor and the lessee are IFTA licensees, the party whose IFTA credentials are in and on the vehicle is responsible for reporting and paying this tax.

B. Leases of 30 Days or More

For motor vehicle leases of 30 days or more, the lessor and lessee will be given the option of designating which party is to obtain the IFTA license. Therefore, if an agreement is executed, the Division will require the party named in the agreement to report and pay the tax. No member jurisdiction shall require the filing of such leases, but such leases shall be made available upon request to any member jurisdiction.

Specific Lease Provisions:

Every qualified motor vehicle leased to a carrier is subject to IFTA requirements to the same extent and in the same manner, as a qualified motor vehicle owned by that carrier.

In the case of lessors, lessees, independent contractors, and household goods agents the following will apply:

1) A lessor who regularly leases or rents motor vehicles without drivers to licensees or other lessees may be deemed to be the licensee. Such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.
2) In the case of a carrier using independent contractors under long-term leases (30 days or more), the lessor and lessee may designate which party will report and pay fuel use tax.

If the lessee (the carrier to whom the vehicle is leased) assumes responsibility for reporting and paying motor fuel taxes, the base jurisdiction for purposes of this agreement shall be the base jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.

3) In the case of a short-term motor vehicle rental by a lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation for 29 days or less, the lessor will report and pay the fuel use tax unless the following two conditions are met:
   a. The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
   b. The lessor has a copy of the lessee's IFTA fuel tax license, which is valid for the term of the rental.
4) In the case of a household goods carrier using independent contractors, agents, or service representatives under intermittent leases, the party liable for motor fuel tax shall be the party under whose operating authority the vehicle is being moved.
5) In the case of a carrier using independent contractors under short-term/trip leases of 29 days or less, the trip lessor will report and pay all fuel taxes.

Chapter 9
LICENSE CANCELLATION, SUSPENSION, REVOCATION & REINSTATEMENT

A. License Cancellation

An IFTA license may be cancelled at the request of any licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. Check the cancellation box and the final IFTA quarterly tax report to indicate the end of operations under IFTA. The license may also be cancelled by submitting a written request. Upon cancellation, the licensee must destroy the original IFTA license and all unused IFTA decals. A final audit may be conducted by any IFTA member jurisdiction upon cancellation. Records must be retained for four years from the due date of the final quarterly tax report.

B. License Suspension and Revocation

An IFTA license may be suspended and/or revoked for failure to:

1. File an IFTA quarterly tax report;
2. Remit all taxes due; and
3. Pay and/or protest an audit assessment or other assessment within the established time period.
4. Maintain a bond if the base jurisdiction has required a bond be posted.

When the license is revoked or suspended, the Division of Motor Carriers will notify the Division of Vehicle Enforcement and the Kentucky State Police. All member jurisdictions will also be notified when a suspension or revocation has occurred or has been released.

DO NOT OPERATE VEHICLES WHEN A LICENSE HAS BEEN REVOKED OR SUSPENDED.

C. License Reinstatement

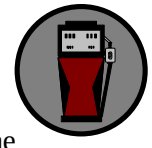
The Division may reinstate an IFTA license if the licensee files all required reports and remits all outstanding liabilities due all member jurisdictions. The Division may require the licensee to post a bond in an amount sufficient to satisfy any potential liabilities of all member jurisdictions.

Chapter 10
RECORD KEEPING REQUIREMENTS

In addition to the normal records that an operating entity is required to maintain, a Kentucky IFTA Licensee is required to maintain the following records.

A. Fuel Records

1. Over The Road Purchases



The licensee must maintain complete records of all fuel purchased, received, or used in the conduct of its business. Separate totals must be compiled for each fuel type (Diesel/kerosene, Gasoline, Gasohol, liquefied petroleum gas (LPG), Propane, and compressed natural gas (CNG/LNG); and reported separately on your quarterly return. The fuel records must contain:

- date of purchase;
- name and address of seller;

- number of gallons purchased;
- type of fuel purchased;
- price per gallon or liter, or total amount of sale;
- unit number of the vehicle or equipment into which the fuel was placed; and
- purchaser's name (in the case of a lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to the reporting party).

Acceptable fuel receipts include an invoice, a credit card receipt, automated vendor generated invoice or transaction listing, or verifiable microfilm/microfiche. Receipts that contain alterations or erasures will not be accepted.

2. Bulk Fuel Purchases / Withdrawals

A licensee who maintains a bulk motor 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 or liters withdrawn;
- fuel type;
- vehicle unit number of the vehicle into which the fuel was placed;
- purchase and inventory records to substantiate that tax was paid on all taxable fuel disbursements.

Note: Records must be maintained to distinguish fuel placed in qualified vehicles from other uses. It is the licensee's responsibility to reconcile fuel purchases with the licensee's general ledger.

B. Mileage Records

It is the Kentucky IFTA Licensee's responsibility to maintain detailed distance records of **ALL** inter-jurisdictional and intrastate operations of qualified motor vehicles. These detailed distance records must show operations on an individual-vehicle basis. The licensee's records must support the information reported on the quarterly tax report. Mileage must be kept by fuel type. An acceptable source document is a trip report, which must include:

- date of trip (starting and ending);
- vehicle unit number;
- vehicle fleet number;
- trip origin and destination (including city & state);
- routes of travel;
- trip beginning and ending odometer readings;
- total trip miles or kilometers; and
- mileage by jurisdiction for each qualified motor vehicle;
- licensee's name

NOTE: If driver's logs are the primary / source document for mileage records, they should be retained for the required 4 year period.

C. Record Retention Period

Adequate record keeping is vital for documenting your compliance and your claim for a refund or credit for tax-paid fuel. Every licensee must maintain records to substantiate information reported on the quarterly tax report. These records must be maintained for a period of 4 years from the due date of the report or the date that the report was filed, whichever is later. Records must be made available upon request by any member jurisdiction. Failure to provide records demanded for the purpose of audit extends the statute of limitations until the records are provided.

D. Penalty for Failure to Maintain Records

Licensee shall retain the previously described records for a period of 4 years from the date of filing the quarterly tax return. Non-compliance with any record keeping requirement may be cause for revoking the license, and the Division of Road Fund Audits may construct a fuel tax liability based on the best available information.

Note: All decals must be accounted for by the Licensee. Additional mileage may be added during an audit for unaccounted decals.

E. Location of Records

Licensee records should be maintained at a location in Kentucky. If these records are not maintained in Kentucky or are not made available in Kentucky, the auditor's travel expenses will be billed to the licensee.

Chapter 11
AUDITS

An IFTA audit verifies fuel and mileage data reported on the IFTA quarterly tax returns. The Division of Road Fund Audits will audit Kentucky IFTA licensees on behalf of all member jurisdictions.

A. Notification of Audit Date

At least 30 days prior to conducting a routine audit, the Division of Road Fund Audits shall contact the licensee in writing advising of the approximate date that the audit is to be conducted and the time period the audit will cover.

B. Records Required for Audit

In addition to the records required for fuel and mileage records in Chapter 10, the licensee shall have available the IFTA returns, the Kentucky income tax returns, the general ledger and the related journals and supporting documentation to support the fuel purchases.

C. Audit Conferences

At the beginning of the audit, the auditor will confer with the licensee to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor and the licensee will discuss the sample periods, sampling techniques, and any problem areas. An exit conference will be held with the licensee to explain audit findings and future reporting recommendations.

D. Audit Results

The licensee and each affected IFTA jurisdiction will receive a written notification of the audit results. These results will contain a schedule of the differences by jurisdiction, a summary of the audit and recommendations, and the procedures for appeal. If the audit is not protested, payment, including interest from the original due date must be made within 45 days from the date of the notice of tax due. If additional tax is due, penalties will be assessed based upon the percentage of underpayment.

Transportation Cabinet
Division of Road Fund Audits
200 Mero Street
Frankfort, Kentucky 40622
(502) 564-6760

Chapter 12
APPEAL PROCEDURES

A. 45 Day Appeal Period

A protest of an IFTA audit assessment must be submitted in writing to the Division of Road Fund Audits within 45 days from the date of notice of assessment.

The licensee should be aware that an affected jurisdiction also has the right to request to re-audit the licensee's operations for the same audit period. This protest must be submitted in writing to the Division of Road Fund Audits within 45 days from the date of notice of assessment.

B. Hearing Procedures

The Division of Road Fund Audits will conduct a review of the audit assessment. If supporting statements and documentation are not sufficient to change the assessment results, an information gathering or protest conference will be scheduled. At the conference, the licensee may appear in person and/or be represented by an attorney or an individual with a properly executed power of attorney.

C. Notification of Protest Results

The Division of Road Fund Audits will issue a Final Ruling of the protest, and will notify the licensee of their rights for further appeal. At any time during the protest, the licensee has the right to request a Final Ruling to be issued so that an appeal may be addressed to a Kentucky Board of Tax Appeals.

D. Tax Court Procedures

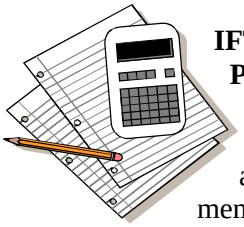
The Kentucky IFTA Licensee is notified of all right of appeals procedures with the results of the audit. If the licensee does not agree with the Final Ruling, they have the right to file a written appeal with the Kentucky Board of Tax Appeals within 30 days from the date of the ruling.

Kentucky Board of Tax Appeals
128 Brighton Park Boulevard
Frankfort, Kentucky 40601
Phone: (502) 573-4316
Fax: (502) 573-7502
http://ppr.ky.gov/kbta

Chapter 13
TAX FILING INFORMATION

A. Kentucky IFTA Taxpayer Assistance Location

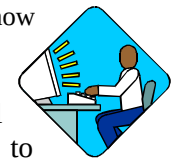
Transportation Cabinet
Division of Motor Carriers
P.O. Box 2007
Frankfort, Kentucky 40602-2007
(Applications, Decals)
Phone: 502-564-4127
Fax: 502-564-4138
E-mail: qp.dmc@ky.gov
(Inquiries, Error Corrections, Amended Returns)
Phone: 502-564-4150 Fax: 502-564-2132
E-mail: ifta.dmc@ky.gov
http://dot.ky.gov/dmc



IFTA Tax Reports & Return Processing

Kentucky has joined with a number of other states as a member of the Regional Processing Center (RPC) to handle IFTA tax reports and return processing. IFTA licensees will have their reports mailed from and returned to the RPC, based in Albany, NY. Any billings due to errors or audits will be generated from Kentucky and ***ALL*** *checks, including those remitted with the tax report to the RPC, will be made payable to* ***KENTUCKY STATE TREASURER.***

The mailing from the RPC will contain the quarterly IFTA tax report, general reporting instructions, tax rates for participating jurisdictions, help desk and return mailing instructions. A copy of the report is included in Chapter 15.



ELECTRONIC TAX FILING is now available from our web site.
Kentucky administers three types of web filings that handle all mathematic calculations for the user to insure error free IFTA tax filings. These internet filings prevent the mistakes that cause overpayments and costly additional billings.

The first is a completely paperless internet filing which allows you to file the IFTA quarterly return electronically and have the payment made through an *ACH Debit* draft after the due date. **dot.ky.gov/dmc/aaf_IFTA.htm**
This type of filing requires an application to be completed to establish your secured password and financial information.

The second is identical to the first, but allows you to mail in your payment with a *voucher* that prints out after the return is filed through the web. **dot.ky.gov/dmc/aaf_IFTA_V.htm** It is also password secured but requires the manual step of having the payment postmarked by the return due date, instead of the electronic payment. The third type is a web based IFTA return which is completed on the web, but is then printed out and mailed in with the payment. While everything must be physically mailed in by the due date, the same edits are built into the web to insure the return is error free.
dot.ky.gov/dmc/tax.htm

More information on electronic tax filing is available at:
dot.ky.gov/dmc/etfinfo.htm

Chapter 14
MEMBER JURISDICTION INFORMATION

IFTA Inc is a corporation that was formed to administer the business affairs of IFTA. While most of their duties surround interaction between jurisdictions, IFTA Inc administers a web site that provides valuable information for you as a motor carrier. These include tax rates, news within IFTA, ballot proposals to change the agreement, phone numbers for contacts within each jurisdiction, up to date versions of the manuals that govern the agreement, and most importantly the exemptions that each jurisdiction have that affect completion of the quarterly tax return.

The following pages have the contacts and exemptions currently in effect, but the IFTA Inc web site should provide the most up to date information in these areas. Please contact the specific jurisdiction if you have any questions pertaining to their exemptions.

Please visit IFTA Inc. at: **http://iftach.org**.

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Alabama			
Alabama Department of Revenue Motor Veh. Div. IFTA Section PO Box 327570 Montgomery, AL 36132-7570 (334) 353-7839	Government Vehicles School bus	None	None
Alberta			
Alberta Treasury Tax & Revenue Administration 9811-109 Street Sir Frederick W. Haultain Building Edmonton, Alberta CN T5K 2L5 (780) 427-3044	None	None	None
Arizona			
Licensing Services Manager Arizona Dept. of Transportation 1801 West Jefferson, M.D. 527M Phoenix, AZ 85007-3204 (602) 712-7272	None	Off Road	Contact jurisdiction for additional information
Arkansas			
Arkansas Motor Fuel Tax PO Box 1752 Little Rock, AR 72203 (501) 682-4806	None	None	None
British Columbia			
Consumer Taxation Branch PO Box 9442 STN Prov. Govt. Victoria, BC, CN V8W 9V4 (250) 387-0635	None	None	Contact jurisdiction for additional information
California			
California State Board of Equalization PO Box 942879 MIC: 65 Sacramento, CA 94279-0065 (916) 324-2163	Federal Government All other government vehicles	Trip Permit Off Highway Contact jurisdiction for additional information	PTO Units Reefer Fuel Exempt Use Fuel Claim Required
Colorado			
Colorado Dept. of Revenue Motor Carrier Service Division Services Section, Suite 114 Denver, CO 80261-0016 (303) 205-5654	Federal Government State Government Local Government SMM equipment Off road agriculture equipment Construction equipment	None	Dyed diesel used off road for agriculture and construction

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Connecticut Department of Revenue Services 25 Sigourney Street Hartford, CT 06106 (860) 541-3222 or (860) 541-3208	US Government State Government School Buses	Contact jurisdiction for additional information	None
Delaware Motor Fuel Tax Administration Motor Carrier Services Section PO Drawer E Dover, DE 19903-1565 (302) 739-4538	None	None	None
Florida Dept. of Highway Safety & Motor Vehicles 2900 Apalachee Parkway Room A-110 Tallahassee, FL 32399 (850) 487-0117	Community Transportation Contact jurisdiction for additional information	None	None
Georgia Georgia Department of Revenue Motor Fuel Tax Unit 421 Trinity – Washington Building Atlanta, GA 30334 (404) 656-4053	US Government Temporary permitted vehicles	None	None
Idaho Idaho Tax Commission 800 Park Blvd., Plaza IV PO Box 36 Boise, ID 83722-0036 (208) 334-7834	Federal Government State Government Local Government “Manure Spreader” Trucks	Contact jurisdiction for additional information	Contact Jurisdiction for Additional Information
Illinois Motor Fuel Use Tax Section Illinois Department of Revenue PO Box 19477, 2-265 Springfield, IL 62794-9477 (217) 524-3984	US Government State Government School Buses Recreational Vehicles	None	None
Indiana Special Tax Division Motor Carriers Services Section PO Box 6081 Indianapolis, IN 46206-6081 (317) 615-7274	Buses Farm Plated Government Vehicles Dealer Registration Plates	None	None

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Iowa			
Iowa Department of Transportation Office of Motor Carrier Services PO Box 10382 Des Moines, IA 50306-0382 (515) 237-3264	None	None	Contact jurisdiction for additional information
Kansas			
Kansas Department of Revenue Customer Relations – Motor Fuel 915 SW Harrison Street Topeka, KS 66625-8100 (913) 291-3898	Farm Tagged Vehicles Federal Government State Owned Non Hwy Vehicles School Buses	Off Road	Off Road
Kentucky			
Kentucky Division of Motor Carriers PO Box 2007 Frankfort, KY 40602 (502) 564-4390	Government Vehicles Farm Tagged Vehicles Buses	Privately Maintained Roads Not Open to the General Public	None
Louisiana			
Louisiana Dept. of Revenue & Taxation PO Box 3863 Baton Rouge, LA 70821 (225) 925-7656	None	None	Dyed diesel
Maine			
Commercial Vehicle Center Bureau of Motor Vehicles 29 State House Station Augusta, ME 04333-0029 (207) 624-9000 ext. 52136	Government Vehicles SME – Class B Dealer Plates Transit Plates	Off Road	Gasoline Gasohol
Manitoba			
Manitoba Finance – Taxation Division 101-401 York Avenue Winnipeg, MB CN R3C OP8 (204) 945-2913	None	None	None
Maryland			
Maryland Comptroller of the Treasury Motor Fuel Tax Unit IFTA Program PO Box 1751 Annapolis, MD 21404-1751 (410) 260-7138	US Government Contact jurisdiction for additional information	Trip Permit	None

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Massachusetts Department of Revenue PO Box 7027 Boston, MA 02204 (617) 887-5080	U.S. Govt. Vehicles	Massachusetts Turnpike	Off Road Equipment
Michigan Motor Fuel, Tobacco & Special Taxes Division Treasury Building, 425 W Allegan Lansing, MI 48922 (517) 373-3180	Federal Government	Buses	Contact jurisdiction for additional information
Minnesota Minnesota Department of Public Safety Driver & Vehicle Services Prorate and IFTA 1110 Center Point Curve Mendota Heights, MN 55120 (651) 405-6170	Government vehicles	None	None
Mississippi Mississippi State Tax Commission PO Box 1033 Jackson, MS 39215 (601) 923-7150 or 7152	U. S. Government vehicles Propane and Natural Gas powered vehicles with alternative fuel decal	None	None
Missouri Missouri Highway Reciprocity Commission PO Box 893 Jefferson City, MO 65105-0893 (573) 751-3671	U. S. Government vehicles	Contact jurisdiction for additional information	Dyed Diesel Propane with alternative fuel decal
Montana Motor Carrier Services Division Department of Transportation PO Box 4639 Helena, MT 59604-4639 (406) 444-7275	Public agencies U. S. Government vehicles Local Government vehicles Vehicles weighing less than 26,000 pounds	Off Highway	Contact jurisdiction for additional information
Nebraska Nebraska Department of Motor Vehicles Motor Carrier Services Division PO Box 98935 Lincoln, NE 68509-8935 (888) 622-1222 or (402) 471-4435	Contact jurisdiction for additional information	None	None

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Nevada DMV & PS Motor Carrier Bureau 555 Wright Way Carson City, NV 89711-0625 (702) 684-4711	None	Off Highway	Off Highway Government Vehicles Public Bus System
New Brunswick Department of Finance Revenue Division Accounting & Central Services Branch 670 King Street, PO Box 3000 Fredericton, NB CN E3B 5G5 (506) 453-8562	Federal Government Local Government Recreational vehicles	Trip Permit	Contact jurisdiction for additional information
New Hampshire Road Toll Bureau Department of Safety 10 Hazen Drive Concord, NH 03305 (603) 271-1029	None	Off Highway	None
New Jersey Division of Motor Vehicles 225 E. State Street, PO 133 Trenton, NJ 08666 (603) 271-2311	None	None	None
New Mexico New Mexico Taxation & Revenue Dept. 1100 South St. Francis Drive PO Box 1028 Santa Fe, NM 07504-1028 (505) 827-0700	None	Off Highway	None
New York New York State Tax Department Registration Section/Hwy Use Tax Unit WA Harriman Campus Albany, NY 12227 (800) 972-1233	Contact jurisdiction for additional information	Off Highway	None
Newfoundland Tax Administration Department of Finance Confederation Building Prince Philip Parkway PO Box 8720 St. John's, NF, CN A1B 4K1 (709) 729-6297	Government Vehicles	None	Dyed Diesel

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
North Carolina			
North Carolina Dept. of Revenue Motor Fuel Tax Division PO Box 25000 Raleigh, NC 27640 (919) 715-2607	Special Mobile Equipment of Public Utility Government vehicles Contact Jurisdiction for additional information	Permit	None
North Dakota			
Motor Carrier Services DOT Motor Vehicle Division 608 East Boulevard Avenue Bismarck, ND 58505-0780 (701) 328-2725	None	Trip Miles	None
Nova Scotia			
Dept. of Business & Consumer Svcs. Revenue, Compliance & Registry Svcs. PO Box 755 Halifax, NS CN B3J 2V4 (902) 424-6410	Recreational vehicles Government vehicles School buses Contact jurisdiction for additional information	None	None
Ohio			
Ohio Department of Taxation Excise and Motor Fuel Tax Division PO Box 530 Columbus, OH 43266-0030 (614) 466-3744	Buses Federal, Local and State Government vehicles Contact jurisdiction for additional information	Off Highway	CNG
Oklahoma			
Oklahoma Tax Commission Motor Vehicles Division/IFTA 2501 N Lincoln Boulevard Oklahoma City, OK 73194-0013 (405) 521-3246	Tour Buses	None	None
Ontario			
Motor Fuels & Tobacco Tax Branch Ministry of Finance 33 King Street West 3rd Floor Oshawa, Ontario CN L1H 8H9 (905) 433-6412	If no license required Contact jurisdiction for additional information	None	Contact jurisdiction for additional information
Oregon			
ODOT Motor Carrier Transportation Div. 550 Capitol Street, NE Salem, OR 97310-1380 (503) 373-1987	None	None	None

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Pennsylvania Pennsylvania Dept. of Revenue Bureau of Motor Fuel Taxes Department 280646 Harrisburg, PA 17128-0646 (800) 482-IFTA	Government Vehicles	None	Dyed Diesel Kerosene
Prince Edward Island Department of the Provincial Treasury Taxation and Property Records Div. PO Box 1330 Charlottetown, Prince Ed Island CN C1A 7N1 (902) 368-4171	None	Trip Permit	None
Quebec Service Cotisation – B (DGM) 3800, rue De Marly, Secteur 3-2-1 Sainte-Foy, Quebec CN G1X 4A5 (418) 652-4382	None	None	Natural Gas Propane
Rhode Island Department of Administration Division of Taxation – Excise Tax Section One Capitol Hill Providence, RI 02908 (401) 222-2950	None	None	Propane Ethanol Contact jurisdiction for additional information
Saskatchewan Saskatchewan Finance Revenue Division 2350 Albert Street Regina, SK CN S4P 4A6 (306) 787-6636	None	Single Trip Permit	CNG
South Carolina South Carolina Dept. of Public Safety Motor Carrier Services Section/IFTA PO Box 1498 Columbia, SC 29216-0027 (803) 896-2688	Contact jurisdiction for additional information	None	None
South Dakota South Dakota Dept. of Revenue Division of Motor Vehicles 445 E. Capital Avenue Pierre, SD 57501-3185 (605) 773-5335	None	None	None

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Tennessee			
Tennessee Dept. of Safety Commercial Vehicle Division 1150 Menzler Road Nashville, TN 37210 (615) 687-2298	Government vehicles Farm plated vehicles	None	None
Texas			
Comptroller of Public Accounts LBJ State Office Building 111 East 17th Street Account Maintenance Austin, TX 78711 (512) 463-3849	None	None	Contact jurisdiction for additional information
Utah			
Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134 (801) 297-7661	Federal and State Government vehicles Contact jurisdiction for additional information	Private or Non Public road funded miles	PTO Units Dyed Diesel Contact jurisdiction for additional information
Vermont			
Department of Taxes Pavilion Office Building 109 State Street Montpelier, VT 05603 (802) 828-2071	Contact jurisdiction for additional information	Contact jurisdiction for additional information	Contact jurisdiction for additional information
Virginia			
Department of Motor Vehicles Motor Carrier Services PO Box 27412 Richmond, VA 23269 (866) 878-2582	Government Vehicles Contact jurisdiction for additional information	None	None
Washington			
IFTA Unit Fuel Tax Services PO Box 9228 2424 Bristol Court, SW Olympia, WA 98507-9228 (360) 664-1875	None	None	None
West Virginia			
West Virginia Dept. of Motor Vehicles Commercial Vehicle Sec.-Fuel Tax Unit 1606 Washington Street, E Charleston, WV 25311 (304) 558-0676 or (304) 558-3629	Government Vehicles	Contact jurisdiction for additional information	Dyed Fuel

JURISDICTION	EXEMPT VEHICLES	EXEMPT MILES	EXEMPT FUEL
Wisconsin			
Wisconsin Dept. of Transportation 4802 Sheboygan Avenue, Room 151 PO Box 7979 Madison, WI 53707-7979 (608) 267-4382	US Government	None	Contact jurisdiction for additional information
Wyoming			
Motor Vehicle Services Fuel Tax Section PO Box 1708 Cheyenne, WY 82003 (307) 777-4842	None	None	Contact jurisdiction for additional information

NOTES

Office Use Only
Account codes:

31 For-Hire Authority: _____

33 $25.00 Filing fee: _____

19 SSRS (Other States:) _____

50 SSRS (KY Share:) _____

KENTUCKY TRANSPORTATION CABINET
Dept. of Vehicle Regulation/Division of Motor Carriers
P.O. Box 2007, Frankfort, KY 40602-2007
(502) 564-4127 (8:00 AM - 4:30 PM EST)
Walk-ins 8:00 AM – 4:00 PM
TRANSPORTATION.KY.GOV/DMC

TC 95-1
Rev. 8/04

Kentucky Trucking Application

(Kentucky Intrastate Carriers of Household Goods and Passengers may not utilize this form)

PLEASE TYPE OR PRINT LEGIBLY -- FAXED COPIES NOT ACCEPTED

READ ALL INFORMATION CAREFULLY -- WHEN COMPLETED PLEASE SIGN BACK PAGE

Section: 1 *Carrier Information*

On the lines below please list the legal name of your company and the trade name (DBA) as it is to appear on all authorizations, licenses, and identification numbers. ALL INSURANCE (Form E) FILINGS MUST READ EXACTLY AS IT APPEARS BELOW.

Legal Name: _____

DBA: _____
("Doing Business As") DBA name **must** read **exactly** as USDOT DBA name. If same as Legal Name leave blank.

Physical Address: _____
Include street names (Drive, Road, etc.) and/or apartment # -- NO PO BOXES.

City: _____ **State:** _____ **Zip Code:** _____

Mailing Address: _____
List address if different than above (include PO Box here).

City: _____ **State:** _____ **Zip Code:** _____

Phone: ( ) _____ - _____ **Fax:** ( ) _____ - _____
We must have a phone number where someone can be reached if we have questions

Contact Person: _____ **E-mail address:** _____

Business type: Individual ☐ Partnership ☐ Corporation ☐ ***Combined Licensed Weight:*** _____ lbs.

Section: 2 *Identification Numbers*

Please provide any of these numbers that you may have.
If you are applying for any of these numbers please write "applied for" in the blank.

Kentucky Highway Use (KYU) #: _____ ***(NO FEE)*** Any carrier that has a vehicle over 59,999 lbs. will need a KYU#.

USDOT #: _____ ***(Required--NO FEE)*** *Application will **not** be processed without an active USDOT#.*

Federal Employer I.D. #: _____ **OR** ***Social Security #:*** _____ ***(required)***

ICC-MC #: _____ (ICC-MC# required if For-Hire (Hauling goods that belong to someone else). To obtain call (502) 223-6779 in Kentucky – Outside Kentucky please call (202) 358-7000.)

Section: 3 *Taxes*

ALL CARRIERS: (If applicable.)

☐ ***Kentucky Highway Use Tax (KYU) License*** (All carriers operating in Kentucky with a declared gross weight over 59,999 pounds.) Must complete the list of taxable vehicles (Vehicle Additions or Deletions - Form TC 95-38 included).

KENTUCKY BASED CARRIERS ONLY: (Please check one only.)

☐ ***IFTA License*** (All carriers over 26,000 pounds and based in Kentucky but operating in other states.)
Please complete ***Section: 4*** to show jurisdictions of operation.
Number of decal sets requested (1 set per vehicle): _____ ***(No fee for decals)***
Type of fuel used in qualified vehicles: Diesel ☐ Gasoline ☐ Gasohol ☐ Natural Gas ☐ Liquid Propane ☐
Have you ever been licensed as an IFTA Carrier? No ☐ Yes ☐ If yes: Name of Jurisdiction: _____
Was the license revoked or cancelled? No ☐ Yes ☐ License #: _____

☐ ***IRP Base State:*** _____ ***Account #:*** _____

☐ ***Kentucky Intrastate Tax (KIT) License*** (All carriers over 26,000 lbs. based in Kentucky and never leaving Kentucky.)
Number of decal sets requested (1 set per vehicle): _____ ***(No fee for decals)***

SAMPLE

Section: 4 *– KENTUCKY BASED CARRIERS ONLY*

	IFTA		SSRS (Single State Registration System)			
Jurisdiction	**Operates**	**Bulk Storage**	**# of Vehicles**	**State Fee**	**Total State Fee**	**State**
			**States do not participate in SSRS. Please contact state.*			
Alabama	☐	☐		$ 6.00		AL
*Alaska	☐	☐				AK
*Arizona	☐	☐				AZ
Arkansas	☐	☐		$ 5.00		AR
California	☐	☐		$ 5.00		CA
Colorado	☐	☐		$ 5.00		CO
Connecticut	☐	☐		$10.00		CT
*Delaware	☐	☐				DE
*D.C.	☐	☐				DC
*Florida	☐	☐				FL
Georgia	☐	☐		$ 5.00		GA
Idaho	☐	☐		$ 2.00		ID
Illinois	☐	☐		$ 7.00		IL
Indiana	☐	☐		$10.00		IN
Iowa	☐	☐		$ 1.00		IA
Kansas	☐	☐		$10.00		KS
Kentucky	☐	☐		$10.00		KY
Louisiana	☐	☐		$10.00		LA
Maine	☐	☐		$ 8.00		ME
*Maryland	☐	☐				MD
Massachusetts	☐	☐		$10.00		MA
Michigan	☐	☐		$10.00		MI
Minnesota	☐	☐		$ 5.45		MN
Mississippi	☐	☐		$10.00		MS
Missouri	☐	☐		$10.00		MO
Montana	☐	☐		$ 5.00		MT
Nebraska	☐	☐		$ 3.50		NE
*Nevada	☐	☐				NV
New Hampshire	☐	☐		$10.00		NH
*New Jersey	☐	☐				NJ
New Mexico	☐	☐		$10.00		NM
New York	☐	☐		$10.00		NY
North Carolina	☐	☐		$ 1.00		NC
North Dakota	☐	☐		$10.00		ND
Ohio	☐	☐		$ 5.00		OH
Oklahoma	☐	☐		$ 7.00		OK
*Oregon	☐	☐				OR
*Pennsylvania	☐	☐				PA
Rhode Island	☐	☐		$ 8.00		RI
South Carolina	☐	☐		$ 5.00		SC
South Dakota	☐	☐		$ 5.00		SD
Tennessee	☐	☐		$ 8.00		TN
Texas	☐	☐		$ 2.00		TX
Utah	☐	☐		$ 6.00		UT
*Vermont	☐	☐				VT
Virginia	☐	☐		$10.00		VA
Washington	☐	☐		$10.00		WA
West Virginia	☐	☐		$ 3.00		WV
Wisconsin	☐	☐		$ 5.00		WI
*Wyoming	☐	☐				WY
*Alberta	☐	☐				AB
*Brit Columbia	☐	☐				BC
*Manitoba	☐	☐				MD
*New Brunswick	☐	☐				NB
*New Foundland	☐	☐				NF
*Nova Scotia	☐	☐				NS
*Ontario	☐	☐				ON
*Pr Edward Island	☐	☐				PE
*Quebec	☐	☐				PQ
*Saskatchewan	☐	☐				SK
*NW Territory	☐	☐				NT
*Yukon	☐	☐				YT
Total						

Section: 5 **Type of carrier** (Check only one type of carrier.)

☐ ***Private*** (Hauling goods that belong to yourself) or **If Private please skip to Section: 7.** (Section 6 not required.)

☐ ***For-Hire*** (Hauling goods that belong to someone else?) **If For-Hire please complete Section: 6.**

Section: 6 **Type of Application(s)** (Check 1 or 2 if applicable.)

☐ **(A)** ***Interstate (ICC) Exempt For-Hire*** (Carriers that are hired to haul commodities in and out of Kentucky.) This authority requires a $10.00 per vehicle fee and the filing of Form-E insurance from your insurance company.

Number of vehicle(s) to be operated under this authority: _____ x $10.00 = $ _____

(or)

☐ **(B)** ***Kentucky Intrastate For-Hire*** (Carriers that are hired to pick up and drop off commodities within Kentucky—carriers that do not haul their own commodities.) This authority will require a $25.00 filing fee, a $10.00 per vehicle fee, and the filing of Form-E insurance from your insurance company. If you already have SSRS, please include a copy of form RS3 in place of payment for vehicles. A $25.00 filing fee is still required.

Number of vehicle(s) to be operated under this authority: _____ x $10.00 = $ _____

(and/or) if applicable + $25.00 = $ _____ Total

☐ **(C)** ***ICC Authorized (Single State Registration System-SSRS)*** (Carriers that are hired to haul commodities in and out of Kentucky.) Please complete ***Section: 4***, remit the proper fees, include a copy of ICC Authority, and a process agent form (BOC-3). This authority requires that you have an ICC-MC Number.

All funds *must* be certified cashiers checks or money orders. Please make all certified cashiers checks and/or money orders made payable to Kentucky State Treasurer.

If you are a non-resident of Kentucky, please designate your Kentucky Process Agent's name and address:

_____

_____

Signed: _____ Title: _____ Date: _____

Section: 7 **CARGO CLASSIFICATIONS** (Please check All that apply)

☐ A. GENERAL FREIGHT
☐ B. HOUSEHOLD GOODS
☐ C. METAL; SHEETS, COILS, ROLLS
☐ D. MOTOR VEHICLES
☐ E. DRIVEAWAY/TOWAWAY
☐ F. LOGS, POLES, BEAMS, LUMBER
☐ G. BUILDING MATERIALS
☐ H. MOBILE HOMES
☐ I. MACHINERY, LARGE OBJECTS
☐ J. FRESH PRODUCE
☐ K. LIQUIDS/GASES
☐ L. INTERMODAL CONT.
☐ M. PASSENGERS
☐ N. OILFIELD EQUIPMENT
☐ O. LIVESTOCK
☐ P. GRAIN, FEED, HAY
☐ Q. COAL/COKE
☐ R. MEAT
☐ S. GARBAGE, REFUSE, TRASH
☐ T. U.S. MAIL
☐ U. CHEMICALS
☐ V. COMMODITIES DRY BULK
☐ W. REFRIGERATED FOOD
☐ X. BEVERAGES
☐ Y. PAPER PRODUCTS
☐ Z. OTHER (Specify) _____

Section: 8 **EQUIPMENT**	Straight Trucks	Truck Tractors	Trailers	HazMat Cargo Tank Trailers	HazMat Cargo Tank Trucks	PASSENGERS									
						Motor Coach	School Bus			Mini-bus	Van		Limousine		
							1-8	9-15	16+	16+	1-8	9-15	1-8	9-15	16+
OWNED															
TERM LEASED															
TRIP LEASED															

Section: 9 **DRIVERS SUBJECT TO FMCSA:**

INTERSTATE (Across Kentucky state lines)		INTRASTATE (In Kentucky only)			
100-Mile Radius	_____	100-Mile Radius	_____	Number of Drivers	_____
Beyond 100-Mile Radius	_____	Beyond 100-Mile Radius	_____	Number of CDL Drivers	_____

Section 10:

Under penalties of perjury, I certify that the information given is, to the best of my knowledge, true, accurate, and complete. In addition, I certify that I do not at present have any outstanding road tax obligations or suspensions. I agree to comply with reporting, payment, record keeping, and license display requirements as specified in the International Fuel Tax Agreement, and the rules/regulations of the Kentucky Department of Vehicle Regulation. I further agree that the Department of Vehicle Regulation may withhold any refunds due if I am delinquent on fuel taxes due to any member jurisdiction. I further certify that I am familiar with the Federal Motor Carrier Safety Regulations and/or the Federal Hazardous Materials Regulations. Failure to comply with these provisions shall be grounds for revocation of any license and/or authority in Kentucky or all member jurisdictions.

Signature of responsible party is required. Faxes not accepted. If a corporation, an officer must sign.

"If anyone, other than the individual for whom this application is for, is submitting and signing the application, they must provide a copy of the "Power of Attorney" stating they have authority to do so. There will be no exceptions and all applications not in compliance will be returned."

Signed: _____ Title: _____ Date: _____

For overnight delivery, please send to: Division of Motor Carriers, 200 Mero Street, Frankfort, KY 40622

Other Information:

Please make a copy of this page; other side contains required information/signature.

If you are hauling **Hazardous Materials**, please contact the Research & Special Program Administration at 800-467-4922.
If you are hauling **Alcoholic Beverages**, please contact the ABC Board at 502-564-4850.
For inquiries in regards to your **IRP**, **USDOT**, **SINGLE STATE REGISTRATION** (SSRS), contact your base state (the state you are licensed in).

Common mistakes filling out this form:

There is no fee for a KYU number.
ICC Authority carriers do not need ICC Exempt.
Be sure to include physical address, phone number and FED ID # or SS#.
USDOT number must be included.
DBA ("Doing Business As") Name **must** read **exactly** as USDOT DBA name.
Make sure application is signed and dated.
Make sure vehicle inventory (Form TC95-38) is included.

Helpful phone numbers:	
Motor Carriers	502-564-4540
IRP (Apportioned Registration)	502-564-4120
Overweight/Overdimensional	502-564-7150
Qualifications/Permits	502-564-4127
Tax and Finance Branch	502-564-4150
U-Drive-It	502-564-6401
CDL Requirements	502-564-6800 x5365
Coal Decals	502-564-4120
Driver License	502-564-6800
Federal Motor Carrier Safety Administration (FMCSA)	1-800-832-5660
KY Motor Transport Association (KMTA) Trade association for the trucking industry.	502-227-0848
Road Fund Audits	502-564-6760
US DOT - Kentucky Based	502-223-6779
US DOT - Outside Kentucky	202-358-7000
Vehicle Enforcement	800-928-2402

Useful websites:

American Association of Motor Vehicle Administrators (AAMVA)
http://aamva.net
Division of Driver Licensing
http://transportation.ky.gov/drlic
Division of Motor Carriers
http://transportation.ky.gov/dmc
Division of Road Fund Audits
http://transportation.ky.gov/audits
Federal Motor Carrier Safety Administration (FMCSA)
http://www.fmcsa.dot.gov
International Fuel Tax Association, Inc. (IFTA)
http://iftach.org
Kentucky Administrative Regulations
http://www.lrc.state.ky.us/kar/TITLE601.HTM
Kentucky Motor Transport Association (KMTA)
http://kmta.net
SAFER
http://safersys.org
United States Department of Transportation
http://www.dot.gov
USDOT Do It Yourself
http://diy.dot.gov

FREE Services available:

Applying for a KYU# on-line: (Permitting agencies and Service Providers only) Apply for a KYU# on-line instantly.
Call 502-564-4127 for more information.
Electronic Tax Filing: File your KIT, KYU (Weight Distance) and IFTA taxes on-line.
http://transportation.ky.gov/dmc/etfinfo.htm - Information
IRP Web Registration: (Must sign up for this service)
Call 502-564-4120 for more information.
Overweight/Overdimensional Permits on-line: Anyone may apply for Trip Permits on-line. Must sign up for this service.
http://transportation.ky.gov/dmc/owod.htm - Information
Vehicles subject to KYU tax - Add or Delete on-line: Add or delete your vehicles on-line. Password **not** required.
http://web.ky.gov/wdt
Vehicles subject to KYU tax- View your vehicle inventory on-line: This service is only available to those who sign up for Electronic Tax Filing. Password **is** required.
http://web.ky.gov/wdt/invlogin.asp

Terms and definitions:

Apportioned - Divide and distribute fees to member IRP jurisdictions according to mileage operated.
Amended Return – Refers to "corrected" tax returns. An original return has already been submitted. Complete the return as it should have been filed and submit the difference of the payment if greater.
Ceased Operations – Means that your are no longer in business.
For-Hire - Hauling goods that belong to someone else.
Private - Hauling goods that belong to yourself.

COMMONWEALTH OF KENTUCKY
Transportation Cabinet
Division of Motor Carriers
Frankfort, Kentucky 40622

2Q/04 **IFTA-100**

Use this form to report operations for the period **April 1, 2004 - June 30, 2004.**

This report must be filed by August 2, 2004.

MOTOR CARRIERS
P O BOX 2007
FRANKFORT KY 40602

Taxpayer ID: KY-9999999999901 2

☐ **No Operation in any jurisdiction**
☐ **Cancel license**
☐ **Amended report**

IFTA Quarterly Fuel Use Tax Report

File this report even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA). **Read the instructions on the back carefully. Make a copy of this report for your records.**

Attach check or money order payable to: **KENTUCKY STATE TREASURER.** See *Mailing Instructions* on the back of this form.	Enter the amount of your payment here $

Enter the *Total* from column Q of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule,* for fuel types listed in lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of IFTA-101-I. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel	1		
2 Motor fuel gasoline	2		
3 Ethanol	3		
4 Propane (LPG)	4		
5 All other fuel types not listed in lines 1 thru 4 *(from worksheet on back of IFTA-101-I)*	5		
6 Subtotal of amount due or (credit) *(add lines 1 through 5)*	6		
7 Penalty *(see instructions)*	7		
8 Total balance due or (credit) *(add lines 6 and 7)*	8		
9 Credits available as of	9		
10 Balance due/(credit) *(subtract line 9 from line 8)*	10		
11 Refund amount requested	11		

I certify that this business is duly licensed and that this report, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number ( )
Official title		Paid preparer's EIN
Paid preparer's name or firm (if other than taxpayer)		Paid preparer's phone number ( )
Paid preparer's address		
Paid preparer's signature	Date	

For Office Use Only
Sig ☐ Corr ☐ Name/ID ☐

KY

Date Received

Please make a copy of this report for your records.

IFTA-100 (6/00) **SMP0000169 2061215**

See *Mailing Instructions* on back.

SAMPLE

General Information

Who Must File - Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Report*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type.

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

Instructions

Please make any changes in your name or address on your report.

No Operation - Mark *X* in this box if you did not operate a qualified motor vechicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this report and mail to the address indicated on the report.

Cancel License - Mark *X* in this box if you are filing a final report and requesting your license be canceled. Complete this report for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy any used decals.

Amended Report - Mark *X* in this box if this report corrects a previous report. Indicate the quarter and year of the report you are correcting. The amended report should show the correct figures for that quarter - not the difference. An explanation of the changes must accompany the amended report.

Line Instructions

Enter any credit amounts in brackets.

Line 1 - Enter the total amount from column Q on the front of Form IFTA-101 for diesel fuel.

Line 2 - Enter the total amount from column Q on the front of Form IFTA-101 for motor fuel gasoline.

Line 3 - Enter the total amount from column Q on the front of Form IFTA-101 for ethanol.

Line 4 - Enter the total amount from column Q on the front of Form IFTA-101 for propane (LPG).

Line 5 - Enter the total amount from column S of the worksheet on the back of Form IFTA-101-I, for all other fuel types.

Line 6 - Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1-5. Enter a net credit amount in brackets.

Line 7 - Penalty - A penalty of $50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a report, for filing a late report, or for underpayment of taxes due.

Line 8 - Add lines 6 and 7. Enter a credit amount in brackets.

Line 9 - The preprinted credit shown on line 9 is the total of the credits available from previous quarters as of the date shown.

Line 10 - Subtract line 9 from line 8. Enter a credit amount in brackets. If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1.

fold here

Line 11 - Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly report. Caution: Credit balances can not be carried forward for more than eight quarters (two years) from the quarter earned.

Signature - The report must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the report he or she is required to sign and date the report and provide his or her EIN/social security number, mailing address and telephone number.

fold here

MAILING INSTRUCTIONS

1. Attach check or money order payable to **KENTUCKY STATE TREASURER.**
2. Include on your check or money order your identification number, **Form IFTA-100** and the period covered by this return.
3. Place this form (this side up) on top of the **IFTA-101** schedule(s) you are returning.
4. Fold on the lines indicated in the margin and **insert in the enclosed envelope,** DTF-999.9.
5. Make sure the address to the right shows through the envelope window.

For additional forms or information,
see the back of Form IFTA-101-I,
Instructions for completing Form IFTA-101.

Make sure this address
shows through envelope window.

KENTUCKY TRANSPORTATION CABINET
DIVISION OF MOTOR CARRIERS
PO BOX 22105
ALBANY NY 12201-2105

Kentucky Transportation Cabinet

IFTA Quarterly Fuel Use Tax Schedule

2Q/04 **IFTA-101**

Tax on Fuel Type: D (Diesel)

Attach this schedule to Form IFTA-100, *IFTA Quarterly Fuel Use Tax Report.*

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

Use this form to report operations for the period **April 1, 2004 - June 30, 2004.**

Licensee IFTA Identification number	Name
KY- 9999999999901	MOTOR CARRIERS

Enter credits in brackets ([ ]). Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

(A) Total IFTA Miles + (B) Total Non-IFTA Miles = (C) Total Miles ÷ (D) Total Gallons (all IFTA and Non-IFTA jurisdictions) **= (E) Average Fleet MPG** (2 decimal places)

(A) _____ + (B) _____ = (C) _____ ÷ (D) _____ = (E) ___ . ___

F Jurisdiction	G Rate Code	H Total Miles	I Taxable Miles	J MPG from E above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)
KENTUCKY - KY	063							.1200			
KENTUCKY - KY	064	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXX		XXXXXXXXXXX	XXXXXXXXXXXX	.0520			
Subtotals											
Subtotals from back											
Totals											

Important Note: When listing additional jurisdictions and more space is needed, use the back of this form.

For Diesel, Motor fuel gasoline, Ethanol and Propane reported, transfer the total amount of Column Q from each schedule to the corresponding line on Form IFTA-100, *IFTA Quarterly Fuel Use Tax Report*. For all other fuel types transfer the total amount of Column Q from each schedule to column S of the worksheet on the back of Form IFTA-101-I, *Instructions for Form IFTA-101.*

SMP0000170 2061215

SAMPLE

IFTA-101 (8/02) (back)

F Jurisdiction	G Rate Code	H Total Miles	I Taxable Miles	J MPG from E on front	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (Credit) Due (col. M x N (Tax)) (col. K x N (Surch))	P Interest Due	Q Total Due (col. O + P)

Instructions for Form IFTA-101

IFTA Quarterly Fuel use Tax Schedule

A separate Form IFTA-101 must be used for each fuel type. If you used other than the type(s) shown on the preprinted schedule(s), you must obtain a blank schedule by calling the appropriate number listed in **Need Help?** On the reverse side of these instructions. When completing the blank schedule refer to Form IFTA-105, *IFTA Final Fuel Use Tax Rate and Rate Code Table 1*, for Diesel, Motor Fuel Gasoline, Ethanol, Propane and CNG, for all other fuel types refer to Form IFTA-105.1, *IFTA Final Fuel Use Tax Rate and Rate Code Table 2.*

Jurisdictions that have a surcharge[1] are listed twice on Forms IFTA-101 (column F), IFTA-105 and IFTA 105.1. If you traveled in any jurisdiction(s) with a surcharge[1], be sure to complete both lines for that jurisdiction on Form IFTA-101. Do not enter amounts in columns that are x'd out. Make no entry on surcharge line for columns H, I, J, L and M.

(A) Total IFTA Miles – Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule (total from column H). Report all miles traveled whether the miles are taxable or nontaxable**. Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

(B) Total NON-IFTA Miles – Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. NON-IFTA Jurisdictions: Alaska - AK, Dist. of Columbia - DC, Mexico - MX, Yukon Territory - YT, and Northwest Territory - NW. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

(C) Total Miles – Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

(D) Total Gallons – Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all qualified motor vehicles in your fleet using the fuel type indicated. **Round gallons to the nearest whole gallon (e.g., 123.4 = 123).**

(E) Average Fleet MPG – Divide item (C) by item (D). **Round to 2 decimal places (e.g., 4.567 = 4.57).**

Column F – Preprinted are all IFTA jurisdictions you have indicated you operated in during the previous four quarters. If you did not operate in a jurisdiction listed, make no entries for that jurisdiction. If you operated in a jurisdiction other than those listed, enter the jurisdiction's name and the two-letter abbreviation from Form IFTA-105 or IFTA-105.1.

Column G –If the rate code is not preprinted, enter the rate code of the appropriate fuel type for each IFTA jurisdiction from Form IFTA-105 or IFTA-105.1.

Column H – Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Make no entry on surcharge line for this column. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

Column I – Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Make no entry on surcharge line for this column. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

[1]Jurisdictions with surcharge: Indiana, Kentucky, Ohio, and Virginia.

Column J – Enter your average fleet miles per gallon (mpg) from item (E) above. Make no entry on surcharge line for this column.

Column K – Divide the amount in column I by the amount in column J to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge[1] taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, column K. **Round gallons to the nearest whole gallon (e.g., 123.4 = 123).**

Column L – Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. Keep your records for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used. Make no entry on surcharge line. **Round gallons to the nearest whole gallon (e.g., 123.4 = 123).**

Column M – Subtract the amounts in column L from column K for each jurisdiction. Make no entry on surcharge line for this column.

- If column K is greater than column L, enter the taxable gallons.
- If column L is greater than column K, enter the credit gallons. Use brackets to indicate credit gallons.

Column N – If the tax rate is not preprinted, enter the rate for the appropriate fuel type from Form IFTA-105 or IFTA105.1. Where a surcharge[1] is applicable, enter the appropriate surcharge rate from Form IFTA-105 or IFTA-105.1.

Column O – Multiply the amount in column M by the tax rate for that jurisdiction in column N to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge[1] is applicable, multiply the gallons in column K by the surcharge tax rate in column N.

Column P – If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/schedule. Interest is computed on tax due from the due date of the report until the date payment is received. Interest is computed at 1% per month or part of a month, to a maximum of 12% per year. Reports must be postmarked no later than the last day of the month following the end of the quarter to be timely.

Column Q – For each jurisdiction add the amounts in column O and column P, and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

Subtotals – Add the amounts in columns H, O, P and Q on the front of the schedule and enter on the *Subtotal* line in the appropriate columns. Add the amounts in columns H, O, P and Q on the back of the schedule and enter in the applicable columns on the *Subtotal* line below. Enter these amounts in the applicable columns on the front of the schedule on the *Subtotal from back* line.

Total – Add the Subtotals and the Subtotals from the back to determine the Totals. The total in column Q is the difference of all credits and taxes due for all jurisdictions. Transfer the Total from column Q for Diesel, Motor fuel gasoline, Ethanol and Propane reported to the corresponding line on Form IFTA-100, IFTA Quarterly Fuel Use Tax Report. For all other fuel types, add the Subtotals and the Subtotals from the back, and transfer the total from column Q for each of these fuels to column S of the worksheet on the back of these instructions.

(All Other) Fuel Types Worksheet
Worksheet Instructions

For each fuel type listed below, enter the total for that fuel from column Q of Form IFTA-101 in column S. Add the totals in column S, and transfer the Total Amount to line 5 of Form IFTA-100.

(R) (Other) Fuel Type	**(S)** Total from Column **(Q)** of IFTA-101
CNG	
A-55 (Water Phased Hydrocarbon Fuel)	
E-85	
M-85	
Gasohol	
LNG	
Methanol	
TOTAL AMOUNT þ Transfer this amount to line 5 of Form IFTA-100	

Need Help?

For information or additional forms:

Division of Motor Carriers
P. O. Box 2007
Frankfort, Kentucky 40602-2007
Ph: (502) 564-4150
Fax: (502 564-2132
E-mail: ifta.dmc@ky.gov

One Stop shop is available: 8:00 a.m. to 4:00 p.m. Monday – Friday (E.S.T)
Telephone assistance is available: 8:00 a.m. to 4:30 p.m. Monday – Friday (E.S.T)

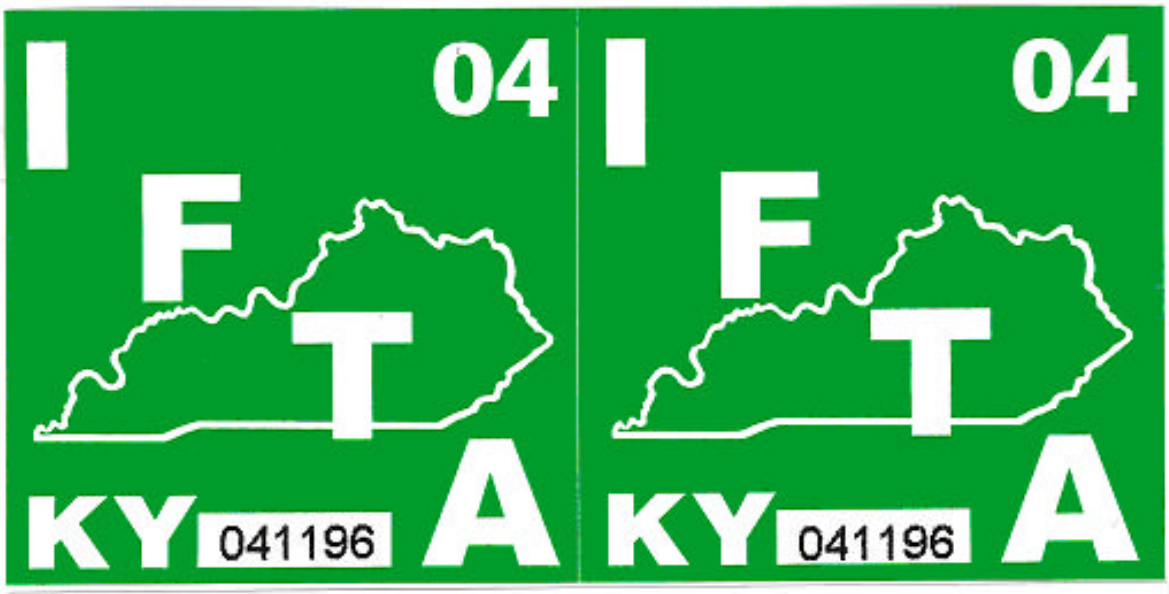
** IMPORTANT QUESTIONS TO ASK YOURSELF BEFORE YOU MAIL THE RETURN **

1. Did I fold my IFTA-100 so that the NEW YORK address on the back is showing through the envelope window?

2. Did I sign my IFTA-100, my check, and list a current phone number? Did I write my IFTA Taxpayer ID number on the bottom of my check in case they get separated? Am I sending an **ORIGINAL** return with **both** the ***IFTA-100 and IFTA-101?***

3. Did I fill out A through E on the IFTA-101?

4. Did I correctly fill out Column(L)? Did I give myself **CREDIT** for fuel purchase in **Column(L) Tax Paid Gallons** on the IFTA-101? *(For example, if you purchased all your fuel in Kentucky, put the total you listed on Line(D) in Column(L) on the Kentucky line.* **Column(L) is only for fuel purchased in that particular jurisdiction.**) The total of Column(L) **cannot** exceed Line(D) Total Gallons.



Do not apply IFTA Decals at temperatures below +40 degrees Fahrenheit. Clean and dry area thoroughly before applying each decal. **DO NOT APPLY OVER A PREVIOUS YEAR'S DECAL.** A Decal must be totally visible and its view cannot be obstructed by any part of the truck. A Decal applied in any other manner or location is an improper display of the IFTA registration.

Do not apply IFTA Decals at temperatures below +40 degrees Fahrenheit. Clean and dry area thoroughly before applying each decal. **DO NOT APPLY OVER A PREVIOUS YEAR'S DECAL.** A Decal must be totally visible and its view cannot be obstructed by any part of the truck. A Decal applied in any other manner or location is an improper display of the IFTA registration.

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) LICENSE

COMMONWEALTH OF KENTUCKY
TRANSPORTATION CABINET
Division of Motor Carriers
PO Box 2007
Frankfort, Kentucky 40602
(502) 564-4540

LICENSE NUMBER: KY9999999999901

MOTOR CARRIERS
MOTOR CARRIERS
P O BOX 2007
FRANKFORT KY 40602

This license is issued under the terms of the international Fuel Tax Agreement (IFTA) and is valid for vehicles operated by the licensee in all IFTA member jurisdictions.

EXPIRES: DECEMBER 31, 2004

A copy of this license must be carried in each qualified motor vehicle.