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 licensee to travel in all IFTA member jurisdictions.

As of January 1, 1997, the IFTA member jurisdictions will include all states and Canadian provinces except Alaska, District of Columbia, Hawaii, Northwest Territories and the Yukon Territory. Maryland carriers traveling in the two non-IFTA Canadian jurisdictions must continue to follow the procedures and file the reports required by the statutes and regulations of those non-IFTA Canadian jurisdictions. Carriers from the non-IFTA Canadian jurisdictions must likewise comply with Maryland statutes and regulations. Under federal law, U.S. non-IFTA jurisdictions may not impose any road use tax or registration requirements on Maryland carriers.

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

- have one or more qualified motor vehicles based in Maryland for vehicle registration purposes (registered with the Maryland Motor Vehicle Administration);
- have an established place of business in Maryland from which motor carrier operations are conducted;
- maintain operational control and operational records for qualified motor vehicles in Maryland or can make records available in Maryland;
- have one or more qualified motor vehicles which actually travel on Maryland highways; *and*
- operate in at least one other IFTA jurisdiction.

With approval from the International Fuel Tax Association, Inc. (IFTA, Inc.), the comptroller will *not* require Maryland-based applicants to have at least one qualified motor vehicle tagged in Maryland or to have qualified motor vehicles which actually travel on Maryland highways.

Accordingly, applicants who have an established place of business and operational control in Maryland will qualify for an IFTA license and decals without meeting these requirements. All other requirements must still be met.

The IFTA license offers several benefits to the interstate/interjurisdictional motor carrier. These benefits include one license, one set of decals, one quarterly 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.

Special note to carriers based in D.C.

Carriers based in the District of Columbia may apply to Virginia, Maryland or another IFTA jurisdiction for an IFTA license and decals. However, approval is at the option of the IFTA jurisdiction to which they apply.

D.C. based carriers that do not have a Maryland business location or one or more vehicles registered with the Maryland Motor Vehicle Administration will be required to submit their application by mail only and may be required to post a surety bond as collateral for payment of taxes. Decals will not be issued to D.C. based carriers from any of our field offices. In addition, D.C. carriers with one or more delinquent reports, penalty assessments, dishonored checks, audit assessments, or revocation of account in Maryland for any tax type during the last year will be required to file a minimum $1,000 surety bond with their IFTA license application.

Chapter 2

Definitions

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

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

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

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

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

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

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

Comptroller means the Maryland Comptroller of the Treasury.

In-jurisdictional distance means the total number of miles or kilometers operated by a registrant's/licensee's qualified motor vehicles within a jurisdiction. In-jurisdictional miles or kilometers does not in-

clude those operated on fuel tax trip permits or those exempted from fuel taxation by a jurisdiction.

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

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

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

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

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

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

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

Qualified motor vehicle means a 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 and vehicles owned by the U. S. Government.

Recreational vehicles 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. A recreational vehicle rented out for personal pleasure is not deemed used in a business endeavor by either the renter or the rentee.

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

Revocation means removal of privileges granted to the licensee by the licensing jurisdiction.

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

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

Unit means the Motor Fuel Tax Unit.

Weight means 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 Maryland and operating one or more qualified motor vehicles in at least one other IFTA member jurisdiction must file an IFTA license application in Maryland.

If a Maryland-based carrier who qualifies for an IFTA license and decals has any qualifying motor vehicles which only travel intrastate, both the intrastate and the interstate qualifying motor vehicles will be issued IFTA decals. Accordingly, the operation of those intrastate qualifying motor vehicles will be included on the IFTA tax report.

This provision enables the carrier to convert an intrastate vehicle to interstate operations at any time without additional registration, and eliminates dual account registrations.

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 and the carrier's individual responsibility to contact every IFTA jurisdiction to comply with their trip permit requirements and restrictions mean this may not be a desirable option. You will also be required by Maryland to obtain IFTA decals and file quarterly IFTA reports for Maryland miles travelled and fuel purchased. You must also file the IFTA license application with Maryland. Under these circumstances, we recommend against trip permits, and suggest that you file all jurisdictional operations on your IFTA report.

A carrier can request an IFTA license application by contacting:

Comptroller of the Treasury
Motor Fuel Tax Unit
IFTA Program
P.O. Box 1751
Annapolis, MD 21404-1751
Telephone (410) 974-2215

or any of the comptroller's 20 taxpayer service offices located in Maryland. The IFTA license application requests basic information about the carrier and/or operations.

After completing the license application, a carrier must submit the application and the appropriate fee to the comptroller. If information is omitted from the license application, the carrier will be contacted by the comptroller, thus delaying the application and licensing process. Once the application is processed, the comptroller 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 comptroller will not issue a license if the license application submitted contains misrepresentations or misstatements or omits required information.

B. Annual license fee

Maryland does not charge an annual renewal processing fee for an IFTA license.

C. Account identification

IFTA account identification numbers must be created by using the prefix designated for Maryland (MD) 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 unit in writing. For an individual who does not have a FEIN, the SSN will be used as the account number.

D. Bonding

The unit may require an IFTA licensee to post a bond, minimum $1,000, when a licensee has failed to file timely reports, when tax has not been remitted, upon any reinstatement of an IFTA license account or when an audit indicates problems severe enough that a bond is required to protect the interests of all member jurisdictions.

E. IFTA license

The comptroller will issue an IFTA license card to the licensee. A photocopy of this 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.

F. IFTA decals and fee

When the decal order information on the IFTA license application is completed, the comptroller will issue IFTA decals at a cost of $7.00 per vehicle. Two decals will be issued for each qualified motor vehicle operated by the IFTA licensee. The decals must be placed on the 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 purchase additional decals throughout the license year from the unit or any field office location by remitting the required fee of $7.00/vehicle.

G. Displaying IFTA credentials (grace periods)

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., 1997 decals may be displayed effective December 1, 1996).

IFTA carriers shall be allowed a two month grace period to display the ensuing year's IFTA credentials provided the immediate prior year's credentials are displayed.

Chapter 4
Annual renewal procedures

Each year the unit will issue pre-printed IFTA license renewal applications to all licensees. IFTA decals ($7.00/vehicle) 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 unit 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

All licensees must file an IFTA quarterly tax report and schedule(s) even if you did not travel or did not owe tax in the quarter. The quarterly tax report indicates the tax or refund due for each member jurisdiction. Only one check is written to the Comptroller of the Treasury 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 with schedule(s) must be postmarked or hand delivered to the comptroller by the due date. If the due date is a Saturday, Sunday, or 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. Penalty and interest will be assessed when an original return is timely filed/paid but additional tax is due for that quarter due to a licensee's calculation error or from an amended return. Licensees required to make a tax payment of $20,000 or more must use Electronic Funds Transfer (EFT). Pre-registration is required for EFT. Contact the Maryland EFT Program, P.O. Box 1509, Annapolis, Maryland 21404. Telephone (410) 974-2601.

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 as well as 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); and
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 the reporting requirement. Duplicate quarterly tax reports and schedules must be obtained by contacting the unit. A quarterly tax report must be filed by every licensee even if the licensee does not operate in any IFTA member jurisdiction, owe any tax or use any taxable fuel in a particular quarter.

Please note that tax reports should be filed with the IFTA Regional Processing Center whose address is indicated on the reverse of the IFTA-100 Tax Report. Do not mail the report to the Motor Fuel Tax Unit in Annapolis.

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. Annual reports

The annual report is not a consolidated report of the carrier's operations during the year. Due to the possibility of quarterly jurisdictional tax rate changes, the annual report requires reporting operations by four separate calendar quarters on one report filed once annually.

A new IFTA licensee will not be eligible to file an annual tax report. After filing four IFTA quarterly tax reports, a qualifying licensee may submit a written request to the unit for annual filing status. To qualify, a licensee's operations must equal less than 5,000 miles annually in all member jurisdictions except Maryland. All member jurisdictions must approve such requests before the base jurisdiction grants approval. If any member jurisdiction objects to the request, annual filing status will be denied.

C. 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 or fractional part thereof. 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 Maryland.

D. Measurement conversion table

Maryland 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.

E. Tax exempt miles

IFTA recognizes that some jurisdictions have unique economic and geographic characteristics which have given rise to various definitions of tax exempt miles. A brief summary is provided in Chapter 14B for reference. If further questions arise, contact the individual member jurisdictions. All jurisdictions require documentation to support a claim of tax exempt miles.

Maryland has no tax exempt miles.

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 unit 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 from 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, 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.

Chapter 7

Assessments for failure to file reports

When the licensee fails, neglects, or refuses to file an IFTA quarterly tax report, the unit must assess the licensee for the 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 IFTA licensee 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 name the IFTA credentials are in and on the vehicle is responsible for reporting and paying the 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 unit 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 of the lessee regardless of the 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:
   a. The lessee (the carrier to whom the vehicles are leased) when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee (carrier) regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.
   b. The lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessor regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.

   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 and reinstatement

A. License cancellation

An IFTA license may be canceled at the request of any licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied.

Check the cancellation box on the final IFTA quarterly tax report to indicate the end of operations under IFTA. The license may also be canceled 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;
3. pay and/or protest an audit assessment or other assessment within the established time period;
4. provide complete and accurate information required on an IFTA license renewal application;
5. resolve all issues with another IFTA jurisdiction resulting from a previous IFTA license; or
6. notify the unit within 30 days of a change in address.

When the license is revoked, the unit will notify the Maryland Motor Vehicle Administration (for IRP and regular tag revocation) and the Maryland 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 following a suspension or revocation

The unit may reinstate an IFTA license once the licensee files all required reports and remits all outstanding liabilities due all member jurisdictions. The licensee must demonstrate just cause at an administrative hearing to reinstate operating authority in Maryland and all other IFTA jurisdictions. The unit may require the licensee to post a bond, minimum $1,000, or in an amount sufficient to satisfy any potential liabilities of all member jurisdictions.

Chapter 10

Record keeping requirements

A. Mileage records

It is the licensee's responsibility to maintain records of *ALL* interjurisdictional and intrastate operations of qualified motor vehicles. The licensee's records must support the information reported on the quarterly tax report. The Individual Vehicle Mileage Report (IVMR), as required for the International Registration Plan (IRP), is an acceptable source document for recording vehicle distance information. Mileage must be kept by fuel type. Another acceptable source document is a trip report which must include:

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

B. Fuel receipts

The licensee must maintain complete records of all fuel purchases. Separate totals must be compiled for each fuel type and reported separately on your quarterly tax report. Fuel types include diesel/kero, gasoline, gasohol, liquefied petroleum gas (LPG) and compressed natural gas (CNG/LNG). The fuel records must contain:

- ☐ the date of purchase;
- ☐ the name and address of the seller;
- ☐ the number of gallons purchased;
- ☐ the type of fuel purchased;
- ☐ the price per gallon or liter, or total amount of sale;
- ☐ the unit number of the vehicle into which the fuel was placed; and
- ☐ the 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 which contain alterations or erasures will not be accepted.

C. Bulk fuel storage

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;
- ☐ unit number of the vehicle into which the fuel was placed; and
- ☐ purchase and inventory records to substantiate that tax was paid on all taxable fuel disbursements.

D. 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 four 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.

E. Penalty for failure to maintain records

Licensees shall retain the previously described records for a period of four years from the date of filing the quarterly tax report. Non-compliance with any record keeping requirement may be cause for revoking the license and the comptroller may impose a penalty of 100 percent of the amount of tax due based on an assessment calculated on the best information available to the comptroller.

F. Location of records

A licensee's records should be maintained at a location in Maryland. If these records are not maintained in Maryland or are not made available in Maryland, the auditor's travel expenses will be billed to the licensee when the audit is completed.

Chapter 11
Audits

An IFTA audit verifies fuel and mileage data reported on the IFTA quarterly tax reports. The comptroller will audit IFTA licensees on behalf of all member jurisdictions.

A. Audit selection

The comptroller will audit at least 15 percent of its IFTA licensees at least once every five years. Any Maryland IFTA licensee may be selected for audit. Automated audit selection ensures random selection of audit candidates but at least 15 percent of each jurisdiction's audit requirement must be low mileage accounts and at least 25 percent must be high mileage accounts.

B. Notification of audit date

Before conducting an IFTA audit, an auditor will contact the licensee by telephone and/or letter to arrange a date. The auditor will state the time period to be audited and the records to be reviewed. The auditor will send a letter confirming the audit date, time periods to be audited and record requirements. When operational records are not located or are not made available in Maryland, the auditor's travel expenses will be billed to the licensee when the audit is completed.

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. A final conference will be held with the licensee to explain audit findings and future reporting practices.

D. Audit results

The licensee will receive a written audit schedule of differences with recommendations and instructions from the auditor when the audit is complete. An audit assessment notice will be sent to the licensee after the written copy of the audit is processed. The licensee has 30 days from receipt of the assessment to remit payment or file an appeal. A refund will be issued after any outstanding tax liabilities have been satisfied. The comptroller will submit audit reports to all member jurisdictions. The licensee may be subject to a re-examination of the audit findings by any member jurisdiction. A member jurisdiction may re-audit a licensee, at its own expense, after notifying the base jurisdiction and the licensee of reasonable cause for the re-audit.

Chapter 12
Assessment appeal procedures

A. Thirty-day appeal period

A licensee may appeal any assessment within 30 days from receipt of the assessment. Also, a licensee may appeal an audit finding issued by any member jurisdiction by submitting a petition (written appeal) for a hearing within 30 days of receipt of the original audit assessment.

B. Hearing procedures

The comptroller will send written notice of the date, time and place of the hearing at least 20 days before the hearing. The hearing shall be held in a timely manner but may be rescheduled for reasonable cause shown by either party. The comptroller will participate in the appeal process on behalf of all member jurisdictions. The licensee may appear in person and/or be represented at the hearing. A person may not represent the licensee unless the licensee is present at all times or the person representing the licensee has a properly executed power of attorney to represent the licensee.

C. Notification of hearing results

The comptroller will notify the licensee in writing of the findings and rulings on the appeal. Licensees who object to the comptroller's findings may request a supplemental audit from any member jurisdiction. The requested member jurisdiction may accept or deny the request.

D. Tax court procedures

If all administrative remedies have been exhausted and the licensee is not satisfied with the comptroller's final determination from the hearing, an appeal may be filed with the Maryland Tax Court within 30 days of the determination. The Maryland Tax Court will hear the case to review the action taken by the comptroller. If the Maryland Tax Court upholds the determination of the comptroller, you have the right to appeal to the appropriate circuit court.

Chapter 13

International Registration Plan (IRP)

The International Registration Plan, based on mileage, is an apportioned tag registration program for commercial motor vehicles operating in interstate commerce. The IRP should not be confused with the IFTA program. The IRP in Maryland is administered by the Motor Vehicle Administration.

IRP enables member states to share vehicle registration fees based on the percentage carriers operate in each state.

Chapter 14

Member jurisdiction information

A. Maryland IFTA taxpayer assistance locations

1. **Inquiries, applications and decals**

   Comptroller of the Treasury
   Motor Fuel Tax Unit
   Taxpayer Services Section
   Louis L. Goldstein Treasury Building
   80 Calvert Street
   Room 317
   Annapolis, MD 21404-1751
   (410) 974-2215

IFTA reporting, amended returns and error corrections

Comptroller of the Treasury
Motor Fuel Tax Unit
Internal Audit Section
Louis L. Goldstein Treasury Building
80 Calvert Street
Room 317
Annapolis, MD 21404-1751
(410) 974-3138

2. **Comptroller of the Treasury taxpayer service offices -** Decal issuance, applications and inquiries

Baltimore

State Office Building
301 W. Preston Street, Room 206
Baltimore, MD 21201
(410) 225-1995

Bel Air

State Multiservice Center
2 S. Bond Street, 4th Floor
Bel Air, MD 21014
(410) 836-4890

Centreville

State Multiservice Center
120 Broadway, Rm. 205
Centreville, MD 21617
(410) 758-5050

Cumberland

112 Baltimore St., 2nd Floor
Cumberland, MD 21502
(301) 777-2165
Garrett Co. Residents:
(301) 334-8880

Denton

State Multiservice Center
207 S. 3rd St., Rm. 68
Denton, MD 21629
(410) 479-5720

Elkton

State Multiservice Center
170 E. Main Street
Elkton, MD 21921
(410) 996-0580

Ellicott City

State Multiservice Center
3451 Court House Drive
Ellicott City, MD 21043
(410) 461-0170

Frederick

Courthouse/Multiservice Center
100 W. Patrick St., Rm. 2110
Frederick, MD 21701
(301) 694-1982

Hagerstown

Professional Arts Building
5 Public Square, Rm. 308
Hagerstown, MD 21740
(301) 791-4776

Jessup

7275B Waterloo Road
Jessup, MD 20794
(410) 799-4009

Leonardtown

Carter Building, Room 1012
180 Washington Street
Leonardtown, MD 20650
(301) 475-4850
Calvert Co. & Charles Co. residents
1-800-628-5488

New Carrollton/Landover

8181 Professional Place, Suite 101
Treetops Building
Landover, MD 20785
(301) 459-9195

Prince Frederick

District Court/Multiservice Center
200 Duke St., Room 2101
Prince Frederick, MD 20678
(410) 535-8830
1-800-242-2875

Salisbury

State Multiservice Center
201 E. Baptist St., Suite 2248
Salisbury, MD 21801
(410) 543-6800

Towson

Hampton Plaza
300 E. Joppa Rd., Suite PL-1A
Towson, MD 21286
(410) 321-2306
1-800-634-4359

Upper Marlboro

Prince George's County Courthouse
14735 Main St., Room 083B
Upper Marlboro, MD 20772
(301) 952-2810
1-800-753-3486

Waldorf

183 Smallwood Village Center
Waldorf, MD 20602
(301) 645-2226
(301) 843-0977
1-800-753-3486

Westminster

12 Westminster Shopping Center
Route 140 at Englar Road
Westminster, MD 21157
(410) 848-4699
1-800-372-9200

Wheaton

Wheaton Plaza North Office Bldg.
2730 University Blvd. West,
Suite LL6
Wheaton, MD 20902
(301) 949-6030

3. IFTA Field Audit Section

State Office Building
301 W. Preston Street
Room 308
Baltimore, MD 21201-2383
(410) 767-1504

4. IFTA Tax Assessment Hearings & Appeals

State Office Building
301 W. Preston Street
Room 315
Baltimore, MD 21201-2382
(410) 767-4635

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Alabama Department of Revenue Natural Resources & License Tax Division P.O. Box 327570 Montgomery, AL 36132-7570 (205) 343-9606	None except fuel trip permit miles.	None.	IFTA 30-day temporary permit.	Alabama Department of Revenue. (334) 242-9606.
Alberta, Canada Alberta Treasury Tax and Revenue Administration Tax Information Services 9811-109 Street Edmonton, Alberta, Canada T5K 2L5 (403) 427-5722	Off-highway miles. Fuel trip permit miles.	None.	Included in registration fees.	Any port of entry. Permit services call (403) 342-7138.
Arizona Department of Transportation 1801 W. Jefferson St. Drop 520M Phoenix, AZ 85001 (602) 255-6775	No off-highway miles (Private road/land). Fuel trip permit miles.	Off-loading exemption only if supported by on-board computer.	$1.00 Base cost. $30.00 for <30 days. $3.75 One trip <50 miles. $15.00 One trip >50 miles.	Any port of entry.
Arkansas Motor Fuel Tax P.O. Box 1752 Little Rock, AR 72203 (501) 682-4800	None.	None.	Tax due on miles driven in state based on 5 mpg unless proof of fuel purchased in state is provided.	Any port of entry.

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
British Columbia, Canada Fuel and Tobacco Tax Section Consumer Taxation Branch Ministry of Finance & Corporate Relations Parliament Buildings Victoria, BC V8V 2L9 (604) 387-0635	None except fuel trip permit miles.	Dyed fuel at a reduced tax rate for registered farm vehicles.	Temporary IFTA operating permit, contact (604) 387-0635.	Ministry of Finance (604) 387-0635.
California California State Board of Equalization 450 N. Street MIC 33 P.O. Box 942879 Sacramento, CA 95814-0033 (916) 327-6666	Exempt Use Fuel Claim required for off-highway miles. Fuel trip permit miles.	Exempt Use Fuel Claim required for refrigeration unit.	$30.00 for 4 days.	California Dept. of Motor Vehicles. Permit/Wire Services including Transcom and TIE Financial.
Colorado Department of Revenue Motor Carrier Services Division 1375 Sherman Street, Rm 242 Denver, CO 80261-0016 (303) 205-5653	Off-highway miles. Fuel trip permit miles.	Off-loading exemption only if supported by on-board computer.	$1.00 base cost plus fuel tax on mileage accrued under permit.	Any port of entry.
Connecticut Department of Revenue Motor Carrier Section 25 Sigourney St. Hartford, CT 06106 (860) 541-3208	None except fuel trip permit miles.	None.	Contact Department of Revenue (203) 566-5646.	Contact Department of Revenue (203) 566-5646.

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Delaware Motor Fuel Tax Administration Department of Transportation PO Drawer E Dover, DE 19903-1565 (302) 739-4538	None except fuel trip permit miles.	Contact the Delaware Motor Fuel Tax Administration for additional information.	$11.00 for 20 days.	Delaware Motor Fuel Tax Administration (in person or by mail). Authorized wire services.
Florida Department of Highway Safety and Motor Vehicles Bureau of Motor Vehicles Neil Kirkman Bldg., Rm A110 2900 Apalachee Parkway Tallahassee, FL 32399 (904) 488-6921	None except fuel trip permit miles.	None.	$45.00 for 10 days.	Permit wire service.
Georgia Fuel Tax Decal and License Registration Unit Department of Revenue P.O. Box 740001 Atlanta, GA 30374 (404) 657-1590	None except fuel trip permit miles.	None.	Contact Department of Revenue (404) 651-8651.	Permit services.
Idaho Idaho State Tax Commission P.O. Box 36 Boise, ID 83722 (208) 334-7706	Off-highway miles (Private logging road and farm miles on private property must be documented). Fuel trip permit miles.	Off-loading exemption Contact Idaho for exemption rates.	$12.00 base cost plus cost of fuel tax and registration fees.	Call state DOT for 96-hour permit (208) 334-8688. Any port of entry, larger truck stops.

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Illinois Illinois Dept. of Revenue Motor Fuel Tax Division 101 W. Jefferson St. 3-265 P.O. Box 19477 Springfield, IL 62794-9477 (217) 785-1397	No non-taxable miles, separate refund claims must be submitted in IL for non-highway miles. Fuel trip permit miles.	No exempt fuel.	$20.00.	Permit services.
Indiana Department of Revenue Special Tax Division 204 State Office Building P.O. Box 6175 Indianapolis, IN 46206-6175 (317) 486-5104	No off highway miles. Fuel trip permit miles only.	Proportional use exemption-contact Indiana for current allowable exemption rates and forms.	$50.00 for 5 days limit of four per calendar year.	Call the Indiana Department of Revenue at (800) 635-7496 for permit service information.
Iowa Department of Transportation Motor Carrier Services Park Fair Mall 100 Euclid Avenue Des Moines, IA 50306-0382 (515) 237-3224	No off-highway miles. Fuel trip permit miles only.	Off-loading exemption contact Iowa for exemption rates.	$12.00 for 3 days no limit.	Permit services. Truck stops. Call (515) 237-3224.
Kansas Department of Revenue Division of Taxation Docking State Office Bldg. 915 S.W. Harrison Street Topeka, KS 66625-0001 (913) 291-3898	Off-highway miles. Fuel trip permit miles.	None.	$10.00 one trip.	Any port of entry. Central permit office. Call (913) 266-2040.

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Kentucky Transportation Cabinet P. O. Box 2007 Frankfort, KY 40602 (502) 564-6115	Miles on private property not open to public. Fuel trip permit miles.	Power take off. Separate refund claim required.	Contact Motor Fuel Tax Section (502) 564-2968.	Contact Motor Fuel Tax Section (502) 564-2968.
Louisiana Department of Revenue & Taxation Excise Taxes Division 330 North Ardenwood P.O. Box 201 Baton Rouge, LA 70806 (504) 925-7656	None.	None.	Must purchase enough fuel to cover miles traveled in the state. Based on 5 mpg.	Proof of fuel purchased upon leaving the state.
Maine Secretary of State Bureau of Motor Vehicles Fuel Section, Sta. 29 State Office Building Augusta, ME 04333-0029 (207) 287-8618	To become an IFTA member on 1/1/97.			
Manitoba, Canada Manitoba Finance-Taxation Division 101-401 York Ave. Winnepeg, Manitoba Canada R3C OP8 (204) 945-0738	None except fuel trip permit miles.	Proportional use exemption.	$18.00 or 6¢ per kilometer whichever is greater.	Port of entry.

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Maryland Maryland Comptroller of the Treasury Motor Fuel Tax Unit IFTA Program P.O. Box 1751 Annapolis, MD 21404-1751 (410) 974-2215	None except fuel trip permit miles.	None.	$42.00 for 15 days.	Authorized permit/wire services. MFTU (In person or by mail).
Massachusetts Department of Revenue 100 Cambridge St. Rm 605 P.O. Box 7012 Boston, MA 02204 (617) 887-5047	None except fuel trip permit miles.	Off road equipment but separate refund application must be filed.	72-hour permit. Cost $20.	Permit services.
Michigan Motor Fuel Tax Division Department of Treasury Treasury Building 425 W. Allegan Lansing, MI 48922 (517) 373-3180	Non-highway mileage if properly documented. Fuel trip permit miles.	Off highway, home heating, export use other than motor fuel. Use in trains. Refund claim required.	30-day IFTA temporary permit.	Carrier self-issued (form C-3878).
Minnesota Dept. of Public Safety 162 Transportation Building 395 John Ireland Blvd. St. Paul, MN 55155 (612) 296-2138	No off-highway miles. Fuel trip permit miles.	None.	$25.00 for 5 days.	Permit services call (612) 266-2040.

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Mississippi State Tax Commission Petroleum Tax Division P.O. Box 1033 Jackson, MS 39215 (601) 359-1261 FAX (601) 359-1255	None.	None.	There is not a fuel trip permit, however, an unlicensed motor carrier when leaving the state is required to stop at an inspection station and either show proof of purchasing fuel in the state or pay fuel taxes based upon the number of miles traveled.	None.
Missouri Highway Reciprocity Comm. P.O. Box 893 1014 Madison St. Jefferson City, MO 65105-0893 (573) 751-4152	Off-highway miles with documentation. Fuel trip permit miles.	Off-loading exemption. Contact Missouri for exemption rates by refund claim only.	$10.00 for 72 hours.	Highway Reciprocity Comm. Weigh Stations. Permit services (Prior to entry).
Montana Dept. of Transportation Administration Division 2701 Prospect Helena, MT 59620 (406) 444-0806	Fuel trip permit miles. Privately maintained roads. U.S. Forest Service roads.	Contact Montana for refund claim information and qualifications.	$30.00 for 72 hours.	Dept. of Transportation. Weigh stations. Montana Highway Patrol. Authorized trip permit agent.
Nebraska Department of Motor Vehicles Motor Carrier Services Division P.O. Box 98935 Lincoln, NE 68509-8935 (402) 471-7771	None except fuel trip permit miles.	None.	$20.00 for 72 hours.	Permit services.

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Newfoundland Tax Administration Branch Department of Finance P.O. Box 8720 St. John's, NF, AIW IE2 (709) 729-6297	None-except fuel trip permit miles.	None.	Single trip permit ($150). 30-day IFTA temporary permit.	Department of Finance (709) 729-6287.
Nevada Department of Motor Vehicles and Public Safety Motor Carrier Bureau 555 Wright Way Carson City, NV 89711-0625 (702) 687-5340	Off-highway miles. Fuel trip permit miles.	Off-loading exemptions. Contact Nevada for current allowable rates.	$5.00 plus 15¢ per mile for 24 hours.	Permit services or call Department of Motor Vehicles and Public Safety.
New Brunswick, Canada Department of Finance P.O. Box 3000 Fredericton, New Brunswick Canada, E3B 5G5 (506) 453-2255	None-except fuel trip permit miles.	None.	8¢ per kilometer (gas). 9¢ per kilometer (diesel). $10.00 minimum.	Authorized permit/wire services. N.A. Revenue Division (506) 453-3835.
New Hampshire Department of Safety Road Toll Bureau 10 Hazen Drive Concord, NH 03305 (603) 271-1029	To become IFTA member on 1/1/97.			

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
New Jersey Motor Carriers Unit Division of Motor Vehicles 225 East State St. CN113 Trenton, NJ 08666-0013 (609) 633-9408	None except fuel trip permit miles.	None.	Not yet determined.	Authorized permit/wire services. Motor Carriers Unit (In person or by mail).
New Mexico Taxation and Revenue Department P.O. Box 25123 Sante Fe, NM 87504-5123 (505) 827-0760	None except fuel trip permit miles.	None.	$5.00 for 48 hours.	Port of entry.
New York Department of Taxation and Finance WA Harriman Campus-855 Albany, NY 12227 (518) 457-3643	Off-highway miles and fuel trip permit miles.	Farm vehicles, vehicles transporting household goods, certain road construction vehicles, etc. Contact N.Y. for details.	$25.00 for 72 hours.	NYS Dept. of Taxation and Finance or authorized permit/ wire service.
Northwest Territories	Not a member of IFTA.			

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
North Carolina Department of Revenue Motor Fuels Tax Division P.O. Box 25000 Raleigh, NC 27640 (919) 733-8382	None except fuel trip permit miles.		$50.00 per vehicle for 20 days.	Motor Fuels Tax Division (In person or by mail). North Carolina Weigh Stations. (Prior arrangements required before entering state). Authorized permit services.
North Dakota Department of Transportation Motor Vehicle Services Division/Motor Carrier Services 608 East Boulevard Ave. Bismarck, ND 58505-0780 (701) 328-2725	No off-highway miles. Fuel trip permit miles.	Off-loading exemptions only if supported by on-board computer.	$15.00 one trip into ND no limit.	Any port of entry.
Nova Scotia, Canada Fuel & Tobacco Tax Division Department of Finance 1723 Hollis Street P.O. Box 755 Halifax, Nova Scotia Canada, B3J 2V4 (902) 424-6710	None except fuel trip permit miles.	None.	Contact Department of Finance (902) 424-6714.	Contact Department of Finance (902) 424-6714.
Ohio Ohio Department of Taxation Excise and Motor Fuel Tax Division P.O. Box 530 Columbus, OH 43266-0030 (614) 466-3744	None except fuel trip permit miles.	None.	$13.00 for 24 hours.	Permit wire services.

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Oklahoma Oklahoma Tax Commission Motor Vehicle Division 2501 Lincoln Boulevard Oklahoma City, OK 73194-0013 (405) 521-3246	None except fuel trip permit miles.	None.	$25.00 for 120 hours (5 days).	Oklahoma Tax Commission. CC15 Jameson Permit Service. Permits, Inc. Transceiver. Transcom. TIC. Permicon.
Ontario Management Board of Cabinet 12th Floor Ferguson Block Queen's Park Toronto, Ontario Canada, M7A-IN3 (416) 327-2333	To become a member of IFTA 1/1/97.			
Oregon Public Utility Commission 550 Capitol St. NE Salem, OR 97310-1380 (503) 376-2385	Oregon uses weight-mile permits, does not have fuel tax.			
Pennsylvania Department of Revenue Bureau of Motor Fuel Taxes Dept. 280646 Harrisburg, PA 17128-0646 (717) 787-5355	Off-highway miles. Fuel trip permit miles.	None.	$50.00 for 5 days.	Purchase outlet.

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Prince Edward Island, Canada Dept. of Provincial Treasury Taxation and Property Records Division P.O. Box 1330 Charlottetown, Pr. Ed. Island Canada, C1A 7N1 (902) 368-4171	None except fuel trip permit miles.	None.	Trip permit.	Contact Province of P.E.I. (902) 368-4070.
Quebec, Canada Ministry of Revenue Directuer des lois sur les taxes - DGL 3800, rue de Marly, Secteur 4-4-1 Sainte-Foy, Quebec Canada, GIX 4A5 (418) 652-6231	None except fuel trip permit miles.	Natural gas.	30-day IFTA temporary permit.	Contact Ministry of Revenue (418) 659-6231.
Rhode Island Excise Tax Section Division of Taxation One Capitol Hill Providence, RI 02908-5800 (401) 277-6317	None except fuel trip permit miles.	None.	$10.00 for 10 days.	Authorized permit service companies.
Saskatchewan, Canada Department of Finance Revenue Division 2350 Albert St. Regina, Saskatchewan Canada S4P 4A6 (306) 787-7749	None.	None except marked (dyed) diesel purchased by certain farmers.	Contact Department of Finance.	Contact Department of Finance.

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
South Carolina Department of Public Safety Motor Carrier Services Section P.O. Box 1498 Columbia, SC 29216-0027 (803) 737-6309	None except fuel trip permit miles.	None.	$150.00 for 10 days.	Authorized permit/wire services. IFTA Office starting 1/1/96.
South Dakota Department of Revenue Division of Motor Vehicles 118 West Capital Avenue Pierre, SD 57501-2080 (605) 773-5335	Off-highway miles. (Logging roads not maintained by forest service and privately maintained roads.) Fuel trip permit miles.	Off-loading exemption if proven through test or supported by on-board computer and authorized by the state.	$20.00 for 72 hours or leave jurisdiction.	Permit services. Any port of entry. (605) 698-3924.
Tennessee Dept. of Revenue Office Audit & Examination Div. Motor Carrier Section IFTA/Highway Fuel Tax Unit 500 Deaderick Andrew Jackson State Office Building, 5th floor Nashville, TN 37242-1099 (615) 741-3394	None except fuel trip permit miles.	None.	$30.00 for 7 days. Wire service fees not included.	Wire service (purchased prior to entry into state).
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B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Texas Office of the Comptroller of Public Accounts Capitol Station LBJ State Office Building 111 E. 17th Street Austin, TX 78774 (800) 475-1079	None-except fuel trip permit miles.	None.	$50 for 20 days.	Texas Comptroller's Office.
Utah State Tax Commission Motor Vehicle Division Prorate/Fuel Tax Section 210 North 1950 West Salt Lake City, UT 84134-8400 (801) 535-2660	Off-highway miles. (Private/public lands with controlled access.) Fuel trip permit miles.	Off-loading exemption. Contact Utah for current exemption rates.	$20.00 for 96 hours or leave jurisdiction.	Permit services. Any port of entry.
Vermont Department of Motor Vehicles 120 State Street Montpelier, VT 05603-0001 (802) 828-2071	To become IFTA member 1/1/97.			
Virginia Department of Motor Vehicles Motor Carrier Services Post Office Box 27412 Richmond, VA 23269 (804) 367-1070	None-except fuel trip permit miles.	None.	$20 for a ten-day trip permit.	Virginia DMV.

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Washington Department of Licensing Prorate & Fuel Tax Section P.O. Box 9036 Olympia, WA 98504-9036 (360) 586-6596	Miles on privately maintained roads (Must be documented). Fuel trip permit miles.	Off-loading exemption only if supported by on-board computer. Contact Washington for current exemption.	$20.00 for 3 days.	Permit services. State Patrol Offices. Any port of entry.
Washington, D.C. Department of Finance & Revenue 1 Judiciary Square 441 4th St., N.W. Washington, D.C. 20001 (202) 727-6566	Not a member of IFTA.			
West Virginia WV Department of Tax & Revenue 1001 Lee Street Charleston, WV 25301 (304) 558-0700	Off-highway miles. Fuel trip permit miles.	None-except dyed diesel.	Contact West Virginia Department of Tax and Revenue (304) 558-0700.	Contact West Virginia Department of Tax and Revenue (304) 558-0700.
Wisconsin Department of the Treasury Division of Motor Vehicles Motor Carrier Tax & Permits P.O. Box 7979 Madison, WI 53707-7979 (608) 267-IFTA	Non-highway miles. Fuel trip permit miles.	Off-loading (Power take-off).	$15.00 for 72 hours.	Permit services.

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Wyoming Department of Transportation Motor Vehicle Services Fuel Tax Section 122 West 25th Street P.O. Box 1708 Cheyenne, WY 82002-1708 (307) 777-4842	Off-highway miles (Forest service development roads and public roads maintained at private expense). Fuel trip permit miles.	Off-loading exemption if supported by on-board computer or calculation at 4 mpg average.	$7.50 for single vehicle. $15.00 for vehicle in combination.	Any port of entry. State Patrol Office.
Yukon Territory	Not a member of IFTA.			