

STATE OF MAINE  
INFORMATION AND INSTRUCTIONS FOR COMPLETION OF THE  
INTERNATIONAL FUEL TAX AGREEMENT APPLICATION

MOTOR CARRIER SERVICES  
FUEL UNIT  
29 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0029  
Tel: (207) 624-9000 Ext. 52137 TTY Users call Maine relay 711

Effective January 1, 1997, the State of Maine became a participating member in the **International Fuel Tax Agreement (IFTA)**. This program enables you to use your base state to license for fuel tax reporting for all states and provinces. You will have one fuel tax license and registration. You also will file only one quarterly fuel tax report to the base state covering travel in all IFTA jurisdictions. The base state (Maine) will distribute both taxes and information to these jurisdictions on your behalf. If you are a Maine interstate carrier, Maine should be your base state.

After your application has been processed, you will receive a set of decals for each truck and **one IFTA license**. A photocopy of the license must be carried in the cab of each qualified vehicle in the fleet.

**All IFTA licensees are required to file fuel tax reports. *Filing is required even if no travel occurred during the reporting period!* Failure to receive the authorized report form does not relieve the licensee from the obligation of submitting a report.** Renewal of an IFTA license will be denied if the carrier has failed to file any quarterly report or is delinquent in any fuel tax payments.

**QUALIFIED VEHICLES**

The following qualified vehicles are required to display fuel decals and report fuel consumption. Trucks, buses, and Special Mobile Equipment operating in two or more IFTA jurisdictions and having:

- ◆ An actual gross vehicle weight (GVW) or registered gross vehicle weight exceeding 26,000 pounds, or;
- ◆ Three or more axles on the power unit-regardless of weight;
- ◆ A combined gross vehicle weight or combined registered gross vehicle weight exceeding 26,000 pounds, or;
- ◆ Buses designed to carry 20 or more passengers.

\*\* Recreational Vehicles are exempt from IFTA fuel tax reporting \*\*

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**IMPORTANT INFORMATION**

1. You must provide your Federal Employer Identification Number (FEIN) or Social Security Number (SSN). Also, if you have an IRP account number or MC number, you must provide this information. ***Your application will not be processed without this information.***
2. You must provide us with your DOT number. If you do not currently have one, you must fill out an MCS-150 application to apply for a DOT number and we will issue a number from this office. ***Your application will not be processed without this information.*** You may also apply for a US DOT number online at: <http://www.fmcsa.dot.gov>
3. Applications must be signed and dated by the owner, a partner, or a corporate officer listed on the form. If the application is signed by an authorized agent, a completed Power of Attorney must accompany the application.
4. The IFTA license or a photocopy **must** be carried in the vehicle at all times.
5. Each truck will be issued a set of decals. Decals are to be displayed on each side of the cab.
6. Checks should be made payable to: **Secretary of State**

**CANCELING YOUR IFTA ACCOUNT**

To cancel your IFTA account, the following materials must be returned to the Bureau of Motor Vehicles, Fuel Tax Unit:

1. All decals issued to you and the current fuel license;
2. All outstanding reports and/or delinquent tax payments. If your account is already suspended, the reinstatement fee will be required before your IFTA account can be cancelled.

Until the Fuel Tax Unit receives the decals, license and any outstanding returns and/or tax payments, you will need to continue to file quarterly tax returns. If circumstances do not allow you to return the decals and/or license to the Fuel Tax Unit, please provide a notarized statement explaining why you cannot return them with the effective date so we can update your account accurately.

If you have further questions regarding a cancellation, please call (207) 624-9000, Ext. 52136.

If you currently have "Maine Only" fuel decals on your vehicle(s), and are planning to operate out of the state with those vehicle(s), you **must** return the "Maine Only" decals to the Bureau of Motor Vehicles, Fuel Unit for cancellation. Vehicles that travel outside the state **cannot** have a "Maine Only" decal and an IFTA decal displayed simultaneously for the current tax year.