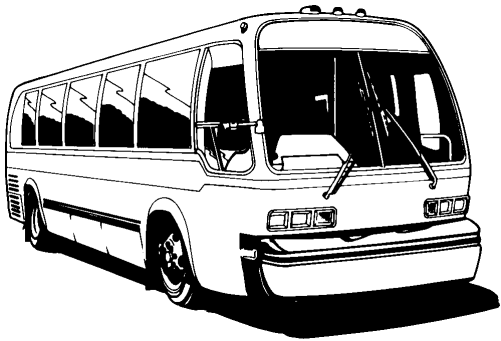


State of Maryland

Compliance Manual

International Fuel Tax Agreement (IFTA)



COMPTROLLER OF MARYLAND ♦ MATT REGULATORY DIVISION

Peter Franchot • Comptroller of Maryland

Rev. 7/08

Table of Contents

<u>Chapter</u>	<u>Page</u>
1. Introduction	1
2. Definitions	1
3. IFTA credentials	2
A. IFTA License Application Procedures	2
B. Annual License Fee	3
C. Account Identification	3
D. Bonding	3
E. IFTA License	3
F. IFTA Decals.....	3
G. Displaying IFTA Credentials (grace periods).....	3
4. Annual Renewal Procedures	4
5. Reporting Requirements	4
A. Quarterly Tax Returns	4
B. IFTA E-File Process.....	4
C. Revocation, Penalty, and Interest Provisions.....	5
D. All Intrastate Maryland Miles or NO Carrier Miles.....	5
E. Measurement Conversion Table	5
F. Tax Exempt Miles	5
G. Signature.....	5
6. Refunds – Credits	5
7. Assessments for Failure to File Returns	5
8. Lease Agreements	6
A. Lease Term of Less than 30 Days	6
B. Lease Term of more than 30 Days.....	6
C. Intermittent Leases.....	6
9. License Cancellation, Revocation, and Reinstatement	6
A. License Cancellation.....	6
B. License and Revocation	6
C. License Reinstatement	7
10. Record Keeping Requirements	7
A. Mileage Records.....	7
B. Fuel Receipts	7
C. Bulk Fuel Storage	8
D. Record Retention Period.....	8
E. Penalty for Failure to Maintain Records	8
F. Location of Records	8
11. Audits	8
A. Audit Selection	8
B. Notification of Audit Date	8
C. Audit Conferences	8
D. Audit Results	8

12. Tax Assessment Appeal Procedures	9
A. Tax Assessment.....	9
B. Application for Revision or Refund.....	9
C. Correction of Erroneous Assessment.....	9
D. Appeal to Maryland Tax Court.....	9
13. International Registration Plan (IRP)	9
14. US Department of Transportation Number (USDOT)	9
15. Member Jurisdiction Information	9
A. 1. Comptroller’s Web Site/Internet Access.....	9
2. Inquiries, Applications, and Decals	10
3. Comptroller of Maryland Taxpayer Service Offices	10
4. IFTA Field Audit Office	10
5. IFTA Tax Assessments	10
6. Notes	11
B. Member Jurisdiction Information Chart	12 - 26
16. Sample Forms	27 - 42

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/inter-jurisdictional motor carriers. Properly displayed, valid credentials issued by any jurisdiction will allow an IFTA licensee to travel in all IFTA jurisdictions.

IFTA member jurisdictions include all contiguous states (except Alaska and the District of Columbia) and Canadian provinces (except Northwest Territories, Nunavut, and the Yukon Territory). Maryland based carriers with valid IFTA credentials who travel in non-IFTA jurisdictions must continue to follow the procedures and file the reports required by the statutes and regulations of the individual non-IFTA jurisdiction.

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

- have one (1) or more qualified motor vehicles based in Maryland and tagged with the Maryland Motor Vehicle Administration;
- have an established place of business in Maryland from which motor carrier operations are actually conducted;
- maintain operational control and operational records for qualified motor vehicles in Maryland or can make records available in Maryland;
- have one (1) or more qualified motor vehicles which actually travel on Maryland highways; *and*
- operate in at least one other jurisdiction.

Any applicant who does not meet these requirements and still desires an IFTA license and credential from Maryland may complete an application and submit it to the Motor-Fuel, Alcohol and Tobacco Tax ("M.A.T.T.") Regulatory Division in Annapolis for consideration.

RULES FOR D.C. MOTOR CARRIERS

Carriers based in the District of Columbia may apply to any IFTA jurisdiction for a license and decals. Approval is at the option of the jurisdiction to which they apply.

Carriers based in the District of Columbia who wish to obtain a Maryland IFTA license and credentials may submit their application to the M.A.T.T Regulatory Division in Annapolis for consideration, and they may be required to post a surety bond as collateral for payment of taxes and filing of reports. D.C. carriers who have been granted Maryland IFTA licensing and credentials will be required to post a minimum \$1,000 surety bond if any of the following occur: one or more delinquent reports,

penalty assessments, dishonored checks, audit assessments, or revocation of any account in Maryland for any tax type. D.C. carriers with a Maryland IFTA license are required to file quarterly reports, pay taxes, and comply with all laws and regulations governing Maryland IFTA licensees.

Until such time as the District of Columbia is accepted as a member of IFTA, Maryland based IFTA licensee requesting a refund for fuel used in a non-IFTA jurisdiction, will not automatically be issued the refund. These licensees may be required to submit copies of all mileage and fueling records to support the claim prior to payment.

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.

Authorized Representative means a person, other than an officer, who legally binds the IFTA motor carrier business or corporation. An authorized representative for all intents and purposes has the same legal status as an agent under a power of attorney in Maryland when signing reports, documents, or other papers on behalf of the IFTA business or corporation.

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

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

Cancellation means the termination of a license by either the licensing jurisdiction or at the request of 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 Comptroller of Maryland

In-jurisdictional distance means the total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction. In-jurisdictional

miles or kilometers do not include 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, or a state of the United Mexican States.

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.

M.A.T.T. means Motor-Fuel, Alcohol, and Tobacco Tax.

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

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

Officer means a person authorized to act on behalf of a corporation in a legally binding capacity, and who exercises direct control over its fiscal management.

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

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

- has two (2) axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- has three (3) or more axles regardless of weight; or
- is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight, or registered gross vehicle weight. Qualified motor vehicle does not include recreational vehicles and vehicles owned and operated by the U.S. Government.

Recreational vehicles mean 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 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.

Tax-paid gallons means the number of gallons placed into any propulsion tank of qualified motor vehicles, and upon which tax has been paid to the jurisdiction where the fuel was purchased.

Taxable gallons mean the number of gallons used in each jurisdiction during the quarter. This is calculated based on the Taxable Miles and the Average Fleet MPG.

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 non-taxable by a jurisdiction.

Total gallons means the number of gallons placed into any propulsion tank of qualified motor vehicles in all jurisdictions.

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 (1) other 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, the carrier may elect to have both the intrastate and the interstate qualifying motor vehicles issued IFTA decals. In such case, 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 IFTA registration.

However, the carrier may elect not to obtain any decals for the intrastate vehicles that are tagged by the Maryland Motor Vehicle Administration since intrastate-only vehicles do not require any decals unless they begin interstate travel.

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 including Maryland on any return trip.

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 means this may not be a desirable option.

An IFTA license application must be signed by an owner, partner, corporate officer listed on the application, or by an authorized agent.

A carrier can request an IFTA license application by contacting the main office listed below, or any of the Comptroller's 11 taxpayer service offices located in Maryland. The IFTA license application can also be downloaded from our website at the following address:

<https://interactive.marylandtaxes.com/extranet/red/mftb/iftareg/IFTAInformation.asp>

Comptroller of Maryland
M.A.T.T. Regulatory Division
IFTA Program
P.O. Box 1751
Annapolis, MD 21404-1751
Telephone 410-260-7215
Toll free 1-888-784-0142
Email: MFT@comp.state.md.us

Completed license applications must be submitted to the Comptroller. Incomplete applications will delay the licensing process. Once the application is processed, the Comptroller will issue 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.

The applicant's nine (9) digit Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service (IRS) will be used as the Maryland IFTA account number. **If the FEIN is not available, the applicant's Social Security Number (SSN) will be used until the FEIN has been received and provided to M.A.T.T. Regulatory Division in writing, but not to exceed a 30-day period.**

D. Bonding.

The Comptroller may require an IFTA licensee to post a minimum \$1,000 bond 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. This license card or a photocopy of this license card must be maintained in the cab of each qualified motor vehicle. Carriers found operating a qualified motor vehicle without an IFTA license card (or photocopy), will 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.

When the decal request information on the IFTA license application is completed and submitted, the Comptroller may issue decals. Decals are only issued to accounts in good standing (no outstanding delinquencies, taxes due, or unpaid penalties or interest due ANY state agency).

A two-decal set is issued for each qualified motor vehicle operated by the licensee and remains the property of the Comptroller. The decals must be permanently affixed to the exterior portion of the power unit, one on each side of the unit. In the case of transporters, manufacturers, dealers, or driveaway operations, the decals may be temporarily displayed in a visible manner on both sides of the cab. Failure to display the IFTA decals properly shall subject the licensee to citations and/or fines, and the licensee may be required to purchase a trip permit for each jurisdiction to be traveled.

Licensees in good standing may obtain additional decals throughout the license year from M.A.T.T. Regulatory Division, any of the Comptroller's field office locations or by request over the internet at the following address:

https://interactive.marylandtaxes.com/extranet/red/mftb/iftareg/user/imu_MFTD_DecalLogin_f.asp

G. Displaying IFTA Credentials (grace periods).

Every qualified motor vehicle must carry an IFTA license and display two (2) decals as described above. Such credentials may be displayed one (1) month before their effective date (i.e., 2009 decals may be displayed effective December 1, 2008).

Carriers with a valid IFTA license, and who have submitted an acceptable renewal for the current IFTA renewal period, (PRIOR TO DECEMBER 30th) shall be allowed a two (2) month grace period to display the new IFTA year credentials, providing the prior year credentials are displayed and have not been cancelled or revoked.

There is no grace period for a carrier who, when required, fails to submit a timely renewal request and

resolves any outstanding IFTA-related or other monetary or reporting issues.

CHAPTER 4

ANNUAL RENEWAL PROCEDURES

Each year, MATT will send a renewal notice along with a warning of non-renewal to all licensees whose account is not in good standing. To be in good standing, the licensee must have no delinquent returns, outstanding assessments, nor information missing from the licensees master registration.

All other active IFTA licensees will automatically be renewed and will receive a new IFTA license for the ensuing calendar year along with the same number of active decal sets assigned on the date the automatic renewal is processed.

CHAPTER 5

REPORTING REQUIREMENTS

A. Quarterly Tax Returns.

You must file an IFTA quarterly tax return and schedule(s) even if you did not travel or did not owe tax in the quarter. The quarterly tax return indicates the tax due or credit for each member jurisdiction. Only one check is written to the Comptroller of Maryland for the net tax due all member jurisdictions, or the licensee may request one refund check for the net refund. The due date for the quarterly tax return is the last day of the month immediately following the quarter being reported as follows:

<u>Reporting Quarter</u>	<u>Due Date</u>
January - March	April 30
April – June	July 31
July – September	October 31
October – December	January 31

The quarterly tax return with schedule(s) must be postmarked or delivered to the Regional Processing Center by the filing due date. If the due date is a Saturday, Sunday or legal holiday, the next business day is considered the filing due date. The licensee will be subject to the IFTA penalty and interest provisions if the return 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 owed for that quarter due to a licensee's calculation error or from an amended return.

Information required to compile the IFTA quarterly tax return 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 return); and
- 5) Tax-paid gallons purchased and placed into qualified motor vehicles in each member jurisdiction.

The IFTA quarterly tax return and schedule(s) will be sent to all IFTA licensees at least thirty (30) days before the due date. Failure to receive the quarterly tax return *does not* relieve the licensee from the reporting requirement.

Duplicate quarterly tax returns and schedules can be obtained by contacting M.A.T.T. Regulatory Division. Every licensee must file a quarterly tax return 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 returns should be sent to:

**Comptroller of Maryland
P.O. Box 22100
Albany, NY 12201-2100**

This address is pre-printed on the reverse of the tax return to enable using the return envelope provided.

Tax rates provided with the IFTA quarterly tax return will be current for all member jurisdictions. As tax rates and procedures change, the base jurisdiction will inform all licensees.

B. IFTA E-File Process.

The Comptroller of Maryland now offers the convenience and accuracy of internet-based filing of IFTA returns. This can be done at no cost to you and is available through most internet connections. You will first register with the Comptroller to file the IFTA returns by using your MD IFTA account number, and a password of your choice. Once that is done, you will use your account number and password each quarter you choose to file electronically. With the application being internet-based, your return will be checked for errors (such as rounding or addition) before you file thus preventing the need for many amended returns or exchange of information with M.A.T.T. Regulatory Division.

Presently you will be restricted to filing the current quarter's return, but future enhancements will allow you to file and access returns from the current or any past reporting period, and will even allow you to make payments using an automatic banking process. For more

information, including answers to frequently asked questions, go to:

https://interactive.marylandtaxes.com/Extranet/MFTD/IFTA_NY/

C. Revocation, Penalty, and Interest Provisions.

- 1) **Revocation.** When a licensee fails to file a return, files a late return, or fails to remit any tax due, the licensee will be sent a Notice and Demand letter requesting full compliance within thirty (30) days from the date of the letter. If a licensee does not respond within thirty (30) days, a hearing will be scheduled for the licensee to show cause why the IFTA license should not be revoked.
- 2) **Penalties.** Penalty for failure to file a return and pay a tax when due is the greater of 10% of the unpaid tax due or \$50.00. Penalty for failure to file a return when due is \$50.00. Penalty for failure to file a return and pay the tax due after a Notice and Demand letter has been sent is an additional 25% of the unpaid tax. A penalty will also be assessed on timely filed returns where a calculation error results in additional tax being owed to another jurisdiction. Penalties may be waived if the licensee can show reasonable cause for failure to comply.
- 3) **Interest.** Interest accrues at the rate of 1% per month or fraction of a month after the due date. Unlike a penalty, interest is computed on the tax due each member jurisdiction. Interest must be paid on tax due to each member jurisdiction and may not be waived by Maryland.

D. All Intrastate Maryland Miles or NO Carrier Miles.

Licensees who do not travel outside of Maryland or do not have any travel miles for three (3) or more consecutive quarters may be subject to cancellation. In addition, if records are inadequate, an assessment of motor carrier tax can be made for each vehicle based on the amount of tax calculated for forty (40) gallons of fuel use per day.

E. 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.

F. 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 15B 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.

G. Signature.

IFTA returns must be signed by an officer or authorized representative of the licensee carrier.

CHAPTER 6

REFUNDS – CREDITS

You may claim a refund on the IFTA quarterly tax return for any overpayment of tax in a reporting quarter. A refund will be issued after M.A.T.T. Regulatory 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 return(s). A refund determined to be properly due will be paid within ninety (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 (8) quarters. You will lose such credits if you do not either use them or request a refund within eight (8) quarters of when the credit was earned. Credits may be used to offset tax, penalty, or interest due.

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

Please refer to Chapter 10 for additional information on fuel receipts.

CHAPTER 7

ASSESSMENTS FOR FAILURE TO FILE RETURNS

When the licensee fails, neglects or refuses to file an IFTA quarterly tax return or a corrected return when required, M.A.T.T. Regulatory Division must assess the licensee for the tax delinquency, including penalty and interest. This assessment is based on the best information available, including, but not limited to, the licensee's filing history. In the absence of adequate returns, a standard of four (4) 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

Each applicant may be requested to submit a copy of a lease for review to ensure legal sufficiency. It is the responsibility of the applicant to have an adequate lease containing the particular provisions as required. Every lease executed pursuant to a Maryland IFTA license shall be subject to Maryland law.

A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or to other lessees may be deemed to be the licensee, and upon meeting the proper requirements may be issued a license by the base jurisdiction.

A. Lease Term of Less than 30 days (short-term lease). For short-term lease contracts, the following shall apply:

- 1) Motor vehicle rental. In the case of a short-term motor vehicle rental, the lessor shall report and pay the motor fuel tax unless the lessor has a written rental contract designating the lessee as responsible, and the lessor has a copy of the lessee's IFTA fuel tax license which is valid for the term of the rental.
- 2) Independent Contractor. In the case of a motor carrier using independent contractors under a short-term trip lease, the trip lessor shall report and pay the motor fuel tax.

B. Lease Term of More than 30 days (long-term lease). For long-term lease contracts, the following shall apply:

- 1) The lessor and lessee have the option of designating the party responsible to report and pay the motor fuel tax. If the lessee-carrier is the designated party to report and pay the motor fuel tax pursuant to a written lease contract, the base jurisdiction for IFTA purposes is the base jurisdiction of the lessee.
- 2) If there is no written lease contract, or if such lease does not designate the responsible party to report and pay motor fuel taxes, the lessee shall be responsible for reporting and paying the motor fuel tax.

C. Intermittent Leases.

For intermittent or variable lease contracts, in the case of a household goods lessee-carrier using independent contractors, agents, or service representatives as lessors, when the qualified motor is being operated under the lessee's base jurisdiction, the lessee-carrier shall be responsible for reporting and paying motor fuel tax, and when the qualified motor is being operated under the lessor's base jurisdiction, the lessor shall be responsible for reporting and paying motor fuel tax.

CHAPTER 9

LICENSE CANCELLATION, 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, and **all assigned decals and the original license are returned to M.A.T.T. Regulatory Division.** You may check the cancellation box on the final IFTA quarterly tax return to indicate the end of operations under IFTA.

A final audit may be conducted by any IFTA member jurisdiction upon cancellation of a Maryland IFTA license. For this reason, you must retain your records for a period of four (4) years from the due date of the final quarterly return.

B. License Revocation.

- 1) The registration and IFTA license of any motor carrier currently delinquent for one (1) or more quarterly returns or tax filing periods or with an unpaid tax liability can be revoked.
 - a. When a report is delinquent or tax is due, a Notice and Demand letter will be sent requesting full compliance within thirty (30) days from the date of the letter. If a licensee does not respond within thirty (30) days, a hearing will be scheduled for the licensee to show cause why the IFTA license should not be revoked. If a licensee fails to attend a scheduled hearing, the proposed revocation becomes effective as of the date of the scheduled hearing.
 - b. If an IFTA license is revoked after a hearing, the licensee shall have thirty

(30) days to file a petition for judicial review with the circuit court for the county where the licensee resides or has a principal place of business. The filing of the petition does not stay the revocation. Upon motion and after hearing, the court may grant a stay of the revocation during the appeal process.

- 2) Failure to comply with all applicable provisions of the IFTA Agreement shall be grounds for suspension or revocation of a license. Before a license is suspended or revoked, a hearing shall be scheduled for purposes of taking testimony and evidence, and then a final determination shall be made by the Comptroller, subject to judicial review.
- 3) When an IFTA license is revoked, M.A.T.T. Regulatory Division will notify the Maryland Motor Vehicle Administration for IRP and apportioned tag revocation, and the Field Enforcement Division of the Comptroller, whose authorized employees are sworn police officers. All member jurisdictions will be notified when revocation has occurred.
- 4) When notified of a license revocation, a licensee must immediately return the original license issued for the year and all decals, and all operation of vehicles on Maryland highways must cease. Temporary trip permits cannot be issued to a revoked licensee by any jurisdiction.

C. License Reinstatement.

After revocation, cancellation, or suspension, a license may be reinstated by M.A.T.T. Regulatory Division, if all required reports, tax, and other liabilities have been satisfied. A new license application must be filed to be reinstated, and if approved, new decals for all vehicles will be issued. Also, a surety bond may be required in the amount of at least \$1,000 to protect the interest of Maryland and other IFTA jurisdictions for potential tax and other liabilities.

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

return. 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 division 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 return. Fuel types include diesel, gasoline, gasohol, liquefied petroleum gas (LPG), compressed natural gas (CNG/LNG), and others including some combinations of the various types. The fuel record 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 that contain alterations or erasures will not be accepted.

Prepaid receipts of any type will not be recognized for any fuel purchase for vehicle use or refund requests.

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 return. **These records must be maintained for a period of four (4) years from the due date of the return or the date that the return 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 (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 Comptroller may impose a penalty of 100% 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.

be low mileage accounts and at least 25% 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 thirty (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 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% of its IFTA licensees at least once every five (5) years. Any Maryland IFTA licensee may be selected for audit. Automated audit selection ensures random selection of audit candidates but at least 15% of each jurisdiction’s audit requirement must

CHAPTER 12

TAX ASSESSMENT APPEAL PROCEDURES

A. Tax Assessment.

If a Notice and Demand letter is sent requesting that an IFTA Tax Return be filed and tax paid, and the licensee does not respond within thirty (30) days, a motor carrier tax will be assessed based on the best information available to the Comptroller, and a Notice of Assessment of the tax due, including interest and penalties, will be sent to the licensee.

B. Application for Revision or Refund.

- 1) The licensee has thirty (30) days from the date of the Notice of Assessment to submit an application for revision of the assessment to Hearing and Appeals, Compliance Division, 301 W. Preston Street, Room 315, Baltimore, Maryland 21201; or, if the assessment is paid, submit a claim for refund. If the licensee fails to submit an application for revision or claim for refund within thirty (30) days, the tax assessment becomes final and not subject to appeal.
- 2) If a licensee submits an application for revision or claim for refund within thirty (30) days, the Hearing and Appeals Office of the Comptroller shall schedule a hearing. If a licensee fails to attend a scheduled hearing, the assessment or denial of the application for refund is final and nonappealable. Interest and penalties may be waived for reasonable cause.

C. Correction of Erroneous Assessment.

A licensee who fails to file a timely application for revision or refund, may request a correction of an erroneous assessment. Written documentation must be submitted to the hearing officer who will determine whether or not an order correcting an assessment is necessary. The Comptroller's decision whether or not to issue an order is final and not subject to appeal.

D. Appeal to Maryland Tax Court.

Within thirty (30) days from the date of the notice of final determination, a licensee may appeal to the Maryland Tax Court for a de novo review of the Comptroller's final assessment of tax, interest, or penalty.

CHAPTER 13

INTERNATIONAL REGISTRATION PLAN (IRP)

The International Registration Plan, based on mileage, is an apportioned tag registration program for commercial motor vehicles operated 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 Phone # 410-787-2971 or MD toll-free 1-800-248-4160)

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

CHAPTER 14

UNITED STATES DEPARTMENT OF TRANSPORTATION NUMBER (USDOT)

Effective July 1, 2000, the Federal Department of Transportation through the Federal Motor Carrier Safety Administration (FMCSA) issued new rules governing marking of commercial motor vehicles.

As of July 1, 2002, all carriers required to display a USDOT number must display that number on each vehicle, prior to the vehicle being placed into service. The former "ICC MC" number is no longer required to be displayed as a vehicle identifier and may be removed at the carriers discretion.

As of July 1, 2005, all carriers must also display the legal name of the carrier on each vehicle in the same manner as the USDOT number. The legal name should be the same with ALL registrations involving the vehicle. (Internal Revenue Service, U S Dept of Transportation, IFTA and IRP)

CHAPTER 15

MEMBER JURISDICTION INFORMATION

Maryland IFTA taxpayer assistance

1. Comptroller's Web Site/Internet Access

The Comptroller of Maryland supports a very extensive informative web site on the internet. All Maryland taxpayers having internet access should make use of the resources (publications and forms) that are available to them either by fax or via internet downloads.

The Comptroller's Office Web site includes a copy of the most current IFTA Compliance Manual; Application for IFTA Registration, plus links to other motor carrier sites (IFTA Inc., MVA, etc.). In the future, many more services will be available to you such as electronic credentialing, additional forms, and much more. Visit this valuable Web site addressed below and clicking on the MATT Regulatory Division:

<http://compnet.comp.state.md.us>

In addition, if you wish to communicate with the M.A.T.T. Regulatory Division via e-mail about a motor fuel tax problem or question, you may do so at:

MFT@comp.state.md.us

2. Inquiries, Application & Decal

Comptroller of Maryland M.A.T.T. Regulatory Division Licensing and Registration

Goldstein Treasury Building
80 Calvert Street, Room 317
Annapolis, MD 21404-1751
410-260-7215
1-888-784-0142

IFTA Reporting, Amended Returns, Error Corrections, and Billings

Comptroller of Maryland M.A.T.T. Regulatory Division Internal Audit

Goldstein Treasury Building
80 Calvert Street, Room 317
Annapolis, MD 21404-1751
410-260-7138
1-888-784-0141

3. Comptroller of Maryland Taxpayer Service Office- Decal Issuance, Applications, & Inquiries.

Baltimore

State Office Building
301 W Preston Street, Room 206
Baltimore, MD 21201-2384
410-767-1995

Cumberland

112 Baltimore Street, 2nd Floor
Cumberland, MD 21502-2301
301-777-2165
Garrett Co Residents:
301-334-8880

Elkton

Upr Chesapeake Corp Ctr
103 Chesapeake Blvd Ste D
Elkton, MD 21921-6313
410-996-0580

Frederick

Courthouse Multiservice Center
100 W Patrick Street, Room 2110
Frederick, MD 21701-5646
301-600-1982

Hagerstown

Professional Arts Building
1 South Potomac Street
Hagerstown, MD 21740-5512
301-791-4776

New Carrollton

Treetops Building
8181 Professional Place, Suite 101
Landover, MD 20785-2226
301-459-9195

Salisbury

State Multiservice Center
201 Baptist Street, Suite 2248
Salisbury, MD 21801-4961
410-543-6800

Towson

Hampton Plaza
300 E. Joppa Road, Suite PL-1A
Towson, MD 21286-3020
410-321-2306

Upper Marlboro

Pr George's County Courthouse
14735 Main Street, Room 083B
Upper Marlboro, MD 20772-9978
301-952-2810

Waldorf

183 Smallwood Village Center
Waldorf, MD 20602-1851
301-645-2226
301-843-0977

Wheaton

Wheaton Park Office Complex
11510 Georgia Avenue, Suite 190
Wheaton, MD 20902-1958
301-949-6030

4. IFTA Field Audit Office.

Field Audit Section

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

5. IFTA Tax Assessments.

Hearings and Appeals

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

NOTES

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Alabama Department of Revenue Motor Vehicle Division P.O. Box 327640 Montgomery, AL 36132-7640 (334) 242-9078	None except fuel trip permit miles	None	IFTA 30-day temporary permit, \$ 20.00	Alabama Department of Revenue (334) 242-2999
Alberta, Canada Alberta Revenue Tax Information Services 9811-109 Street Edmonton, Alberta, Canada T5K 2L5 (780) 427-5722	Off-highway miles Fuel trip permit miles	None	Included in registration fees	Any port of entry Permit services call (780) 342-7138
Arizona Department of Transportation 1801 W Jefferson St. MD 521 M Phoenix, AZ 85007-3204 (602) 712-8896 (602) 712-8924	No off-highway miles (Private road/land) Fuel trip permit miles	Off-loading exemption only if supported by on-board computer Any fuel consumed to operate exempt distance	Fee varies for 96 hours	Any port of entry Call (602) 255-7346
Arkansas Motor Fuel Tax P.O. Box 1752 Little Rock, AR 72203 (501) 682-4814	None.	None	\$33.00 for 72 hours	Any port of entry (501) 682-4653

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
British Columbia, Canada Consumer Taxation Branch Min of Fin & Corp Relations P.O. Box 9442, STN Prov. Govt Victoria, BC Canada V8W 9V4 (250) 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 P.O. Box 942879, MIC: 33 Sacramento, CA 94279-0033 (916) 324-2663	None except fuel trip permit miles	Exempt Use Fuel Claim required for refrigeration unit, power take-off, and for off-highway miles	Fees: Power Unit \$ 45.00 5-day One-trip \$ 35.00 Use Fuel \$ 30.00 Trailer \$ 5.00 One-trip \$ 10.00	California Dept. of Motor Vehicles (916) 657-7971
Colorado Department of Revenue Services Section 1375 Sherman St., Rm. 200 Denver, CO 80261-0016 (303) 205-8205	Govt. vehicles	Off-loading exemption only if supported by on-board computer Dyed diesel	10,000 to 30,000 lbs. \$ 71.00 30,001 to 60,000 lbs \$ 82.00 Over 60,000 lbs. \$ 93.00	Any port of entry (800) 350-3765
Connecticut Dept of Revenue Services Motor Carrier Section 25 Sigourney St. Hartford, CT 06106 (860) 541-3222 (860) 541-3216	None	None	Fee \$ 23.00	Contact Department of Transportation (860) 594-2880

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Delaware Motor Fuel Tax Administration Motor Carrier Services Section P.O. Drawer E Dover, DE 19903-1565 (302) 744-2702	None except fuel trip permit miles	None	\$ 15.00 for 72 hours	Delaware Motor Fuel Tax Administration (in person or by mail) Authorized wire services (302) 744-2702
Florida Department of Highway Safety and Motor Vehicles 2900 Apalachee Parkway Rm. A110 Tallahassee, FL 32399 (850) 488-6921	None	Do not tax or refund fuel used in refrigeration units or off-road	\$ 45.00 for 10 days (plus wire service charges)	Permit wire service
Georgia Georgia Dept of Revenue Taxpayer Services Division 1800 Century Ctr. Blvd. NE Ste. 8223 Atlanta, GA 30345-3205 (404) 417-6768	Vehicles traveling on temporary permit	None	Fees: \$ 5.00 - \$ 20.00	Permit services (800) 570-5428
Idaho Idaho State Tax Commission P.O. Box 36 Boise, ID 83722-0036 (208) 334-8692	Off-highway miles Fuel Trip permit miles	Tax paid diesel may be eligible for refund if used to operate power take-off units, or to off-load products	\$ 25.00 per unit & an additional \$ 25.00 for fuel permit	Call state DOT for permit (208) 334-8688

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 MS: 2-265 P.O. Box 19477 Springfield, IL 62794-9477 (217) 785-1397	None	No exempt fuel	\$ 15.00 for 72 hours	Permit services (217) 785-1816
Indiana Department of Revenue Motor Carrier Services Div. 5252 Decatur Blvd. Suite R Indianapolis, IN 46241 (317) 615-7345	None	None	\$ 50.00 for 5 days	Call the Indiana Department of Revenue: (317) 232-5435
Iowa Department of Transportation Office of Motor Carrier Services P.O. Box 10382 Des Moines, IA 50306-0382 (515) 237-3224 (515) 237-3264	None	Off-loading exemption Contact Iowa for exemption rates.	\$ 10.00 for 72 hrs. Fuel: \$ 12.00 for 72 hrs. or 1 trip	Permit services Truck stops Call (515) 237-3264
Kansas Department of Revenue Customer Relations – Motor Fuel 915 SW Harrison Street Topeka, KS 66625-8100 (785) 296-5485	Off-highway miles Fuel Trip permit miles	None	\$ 10.00 one trip if not currently licensed for motor fuel \$ 26.00 trip registration \$ 5.00 oversized	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) 564-4540	Miles on private property not open to public Fuel trip permit miles	None	\$ 40.00 for 10 days	Contact Motor Fuel Tax Section (502) 564-4540
Louisiana Department of Revenue P.O. Box 66362 Baton Rouge, LA 70896 (225) 219-7656	None	None	\$ 5.00 plus transmission and truck stop fees	(504) 342-1422
Maine Secretary of State Bureau of Motor Vehicles 29 State House Station Augusta, ME 04333-0029 (207) 624-9000 ext. 52136	None	None	\$ 8.00 for 30 days if no bingo stamp on card Insurance required	Bureau of Motor Vehicles (207) 287-8633
Manitoba, Canada Manitoba Finance-Taxation Division 101-401 York Ave. Winnipeg, Manitoba, Canada R3C 0P8 (204) 945-3194	None	None	\$ 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 Comptroller of Maryland M.A.T.T. Regulatory Tax Division IFTA Program P.O. Box 1751 Annapolis, MD 21404-1751 (888) 784-0142	None except fuel trip permit miles	None	\$ 42.00 for 15 days	Permit services (800) 749-6058 (800) 937-6329 Others listed on website
Massachusetts Department of Revenue P.O. Box 7027 Boston, MA 02204 (617) 887-5080	Fuel trip permit miles Mass. Turnpike miles on IFTA report only (Fuel then becomes subject to MA 5% use tax on annual Use Tax Return ST-10)	Off-road equipment, but separate refund application must be filed	Fee: \$ 43.50	Permit services (508) 624-4377
Michigan Motor Dept. of Treasury Customer Contact Division Special Taxes 430 W Allegan Lansing, MI 48922 (517) 373-3180	None	None	\$ 20.00 for 72 hours	(517) 322-1097
Minnesota Dept. of Public Safety Driver & Vehicle Services Prorate & IFTA 1110 Ctre Pte. Curve Ste 425 Mendota Heights, MN 55120 (612) 405-6161	None	None	\$ 15.00 for 5 days	Permit services Call: (800) 657-3774

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Mississippi State Tax Commission P.O. Box 1033 Jackson, MS 39215 (601) 923-7152	None	None	Fee: \$ 25.00	(601) 359-1717
Missouri Department of Transportation Motor Carrier Services Unit P.O. Box 893 Jefferson City, MO 65105-0893 (573) 751-6433	None	None	Varies	Highway Reciprocity Comm. (800) 877-8499
Montana Dept of Transportation Administration Division P.O. Box 201001 Helena, MT 59620-1001 (406) 444-7275	None	None	Varies	Authorized trip permit agent (406) 444-6130
Nebraska Department of Motor Vehicles Motor Carrier Services Div. P.O. Box 98935 Lincoln, NE 68509-8935 (402) 471-4435	None	None	Check with jurisdiction	Permit services (402) 471-3101

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Nevada Dept. of Motor Vehicles Motor Carrier Division 555 Wright Way Carson City, NV 89711-0625 (775) 684-4711	None	None	\$5.00 plus 15¢ per mile for 24 hours	Permit services or call Department of Motor Vehicles and Public Safety (775) 687-5340
Newfoundland, Canada Taxation and Fiscal Policy Br. P.O. Box 8720 St. Johns, NF, Canada A1B 4K1 (709)729-2935	None	None	Single trip permit (\$150) 30-day IFTA temporary permit	Department of Finance (709) 729-2935
New Brunswick, Canada Department of Finance, Revenue and Taxation Div. P.O. Box 3000 670 King Street Fredericton, NB, Canada E3B 5G5 (506) 444-3029	None	None	8¢ per kilometer (gas) 9¢ per kilometer (diesel) \$ 10.00 minimum	Authorized permit/wire services N.A. Revenue Division (506) 444-5758
New Hampshire Department of Safety Road Toll Bureau 33 Hazen Drive Concord, NH 03305 (603) 271-2311	None	None	\$ 10.00 for 3 days	Road Toll Bureau (603) 271-2311

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
New Jersey Division of Motor Vehicles 225 East State St. P.O. 133 Trenton, NJ 08666 (609) 633-9408	None	None	Contact Jurisdiction	Authorized permit/wire services (609) 633-9400
New Mexico Taxation and Revenue Dept Commercial Vehicle Bureau P.O. Box 5188 Sante Fe, NM 87504-5188 (505) 827-1005	None	None	\$ 5.00 for 48 hours	Port of entry (505) 827-0321
New York Department of Tax and Fin. Registration Sec. – Highway Use Tax Unit WA Harriman Campus Albany, NY 12227 (800) 972-1233	None	None	\$ 15.00 plus mileage tax	NYS Dept. of Taxation and Finance or authorized permit/wire service (518) 457-3653
North Carolina Department of Revenue Motor Fuels Tax Division P.O. Box 25000 Raleigh, NC 27640 (919) 733-3409	None except fuel trip permit miles	None	\$ 15.00 for 10 days	Authorized permit services (919) 733-7458

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
North Dakota Dept of Transportation Motor Carrier Services Motor Vehicle Division 608 E Boulevard Ave Bismark, ND 58505-0780 (701) 328-2928	None	None	\$20.00 for 72 hours	(701) 328-2621
Nova Scotia, Canada Service N S & Municipal Rel Registry & Inform. Mgmt. Services Division P.O. Box 755 Halifax, Nova Scotia Canada, B3J 2V4 (902) 424-2850	None	None	Contact Department (902) 424-2850	Contact Department (902) 424-6410
Ohio Ohio Department of Taxation Excise & Motor Fuel Tax Div P.O. Box 530 Columbus, OH 43216-0530 (614) 466-3522	Miles traveled off public highway	None	\$10.00 plus applicable surcharge for 5 days	(614) 315-2300
Oklahoma Oklahoma Tax Commission Motor Vehicle Division IFTA 2501 N Lincoln Blvd Oklahoma City, OK 73194-0013 (405) 521-5681	None	None	\$20.00 for 72 hours	(405) 521-3036

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Ontario, Canada Mtr. Fuels & Tob Tax Branch Ministry of Finance Box 625-33 King St. W, 3 rd flr Oshawa, Ontario Canada, L1H 8H9 (905) 433-6412	None	Contact jurisdiction	\$15.00 - \$132.00	Contact Ministry of Finance, Motor Fuels Branch. (905) 433-6412
Oregon Oregon Dept of Trans Motor Carrier Trans Division 550 Capitol St. NE Salem, OR 97310-2530 (503) 373-1987	None	None	\$8.00 plus road use assessment fees for non-divisible loads over 98,000 lbs.	(503) 373-0000
Pennsylvania Dept of Revenue Bureau of Motor Fuel Taxes Dept. 280646 Harrisburg, PA 17128-0646 (800) 482-IFTA	None	Dyed Diesel & Dyed Kerosene	No Provision	(717) 783-1906
Prince Edward Island, Can Dept of Provincial Treasury Tax and Prop Records Div P.O. Box 1330 Charlottetown, PEI, Canada, C1A 7N1 (902) 368-4161	None except fuel trip permit miles	None	Trip permit	Contact Province of P.E.I. (902) 368-4070

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Quebec, Canada Revenue Quebec 3800, rue de Marly, Secteur 4-2-6 Sainte-Foy, Quebec Canada, G1X 4A5 (418) 652-4382	None	Natural Gas Power take-off	30-day IFTA temporary permit	Contact Ministry of Revenue (418) 652-4382
Rhode Island Dept. of Administration Excise Tax Section Division of Taxation One Capitol Hill Providence, RI 02908-5800 (401) 222-2950	None	Propane Gas, Ethanol, Gasohol used in a fleet	\$100.00 Blanket fee \$ 20.00 trip fee for 5 days	(401) 588-3011
Saskatchewan, Canada Finance Revenue Division 2350 Albert St Regina, Saskatchewan Canada S4P 4A6 (306) 787-6616	None	None	Contact Department of Finance	Contact Department of Finance
South Carolina Motor Carrier Services P.O. Box 1993 10311 Wilson Blvd. Columbia, SC 29016 (803) 737-6309	None	None	\$15.00 plus wiring fees	(800) 937-6329

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
South Dakota Dept. of Rev. & Regulation Division of Motor Vehicles 445 E Capital Avenue Pierre, SC 57501-3100 (605) 773-5335	None	None	Oversize \$20.00 Single trip Commercial License \$15.00	(605) 698-3925
Tennessee Tennessee Dept. of Safety Commercial Vehicle Div./ IFTA Unit 1148 Foster Ave-Cooper Hall Nashville, TN 37210 (615) 687-2261	None	None	No provision	(615) 741-3821
Texas Comptroller of Public Accounts LBJ State Office Bldg 111 E 17 th Street Austin, TX 78774 (512) 463-3849	None	None	\$25.00 Tractor \$25.00 Trailer	Texas Comptroller's Office (800) 299-1700
Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134 (801) 297-7661	None	None	\$20.00 for 96 hours per unit	Permit Services (801) 965-4508

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Vermont Dept of Motor Vehicles 120 State Street Montpelier, VT 05603-0001 (802) 828-2070	None	Diesel. VT registered Agricultural, VT school bus, Federal Govt., municipalities, and VT off-road use	Fee \$6.00	(802) 828-2070
Virginia Dept of Motor Vehicles Motor Carrier & Tax Serv. P.O. Box 27412 Richmond, VA 23269 (866) 878-2582	None	None	\$20.00 fuel \$15.00 trip Both for 10 days	(866) 878-2587
Washington Dept of Licensing Prorate & Fuel Tax Section P.O. Box 9228 Olympia, WA 98507-9228 (360) 664-1868	None	None	\$20.00 for 3 days	Permit services State Patrol Offices Port of entry
West Virginia WV Dept. of Mot. Vehicles Commercial Veh. Sec. Fuel Tax Unit 1606 Washington St. E Charleston, WV 25311 (304) 558-0700	Off-highway miles Fuel trip permit miles	Dyed Fuel	Contact WV Dept. of Tax & Revenue (304) 558-0700	Contact WV Dept. of Tax & Revenue (304) 558- 3629

B. Member Jurisdiction Information Chart

Jurisdiction	Non-taxable miles	Exempt fuel	Fuel trip permit cost	Purchase outlet for permit
Wisconsin Dept of Transportation Division of Motor Vehicles Motor Carrier Tax & Permits P.O. Box 7979 Madison, WI 53707-7979 (608) 267-4382	Non-highway miles Fuel trip permit miles	None	\$15.00	Cummings Cash (800) 223-5588 Transcom (800) 848-9100 Outside WI (800) 558-0603
Wyoming Dept of Transportation Motor Vehicle Services IFTA Fuel Tax Section 5300 Bishop Blvd Cheyenne, WY 82009-3340 (307) 777-4835	Off-highway miles (forest service development roads and public roads maintained at private expense)	None	Varies	Any port of entry State Patrol Office (307) 777-4376
District of Columbia Northwest Territories Nunavut Yukon Territories	Not members of IFTA at this time			

CHAPTER 16

SAMPLE FORMS

- A. IFTA License Application (Form COM/MFT-104)
- B. IFTA Quarterly Fuel Use Tax Return (Form IFTA-100)
- C. IFTA Quarterly Fuel Use Tax Schedule (Form IFTA-101)
- D. Instructions for Form IFTA-101 (Form IFTA-101-I)
- E. Payment Voucher and Instructions for IFTA Returns Filed Electronically (IFTA-100-V)
- F. Report Mailing Instructions
- G. IFTA Final Fuel Use Tax Rate and Rate Code Table 1 (Form IFTA-105)
- H. IFTA Tax Assessment Notice (Form COM/MFT-109)
- I. IFTA Tax Assessment -Statement of Account (COT-MFT-110)
- J. Individual Vehicle Mileage Report

(This page was left blank intentionally)

State of Maryland
Comptroller Maryland
MATT Regulatory Division-Motor Fuel Tax

Maryland

**License Application
for the
International Fuel Tax Agreement (IFTA)**

IFTA license application instructions:

Your IFTA account number with the MATT Regulatory Division will be your Federal Identification Number.

Credentials are required for all "Qualified Motor Vehicles." A "Qualified Motor Vehicle" means a motor vehicle used, designed, or maintained for the transportation of persons or property and:

- 1) having 2 axles and a gross vehicle weight or a registered gross vehicle weight exceeding 26,000 pounds;
- 2) having 3 or more axles regardless of weight;
or
- 3) used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight or registered gross vehicle weight.

Exempt vehicles include recreational vehicles not used in any business endeavor and vehicles owned by the United States government.

Maryland has adopted the International Fuel Tax Agreement (IFTA). This is a base-state fuel tax agreement that requires motor carriers based in Maryland and operating in at least one other IFTA member jurisdiction to obtain a Maryland IFTA license and decals, which will be honored in all IFTA jurisdictions. The motor carrier files one fuel tax report with Maryland on which operations in all IFTA jurisdictions are reported. All contiguous United States and Canadian provinces are members of IFTA.

Exceptions are: Alaska; District of Columbia; and the Northwest, Nunavut and Yukon Territories of Canada. If you plan to operate in any of these jurisdictions, you must contact them individually for instructions.

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

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

The IFTA license offers several benefits to the interstate/interjurisdictional motor carrier. These benefits include one set of credentials, one quarterly tax report, which reflects the net tax or refund due, and one audit in most circumstances. These advantages all lead to cost and time savings for the carrier. For operations in non-IFTA jurisdictions, IFTA carriers must continue to follow the current procedures and file the reports required by the statutes and regulations of each non-IFTA jurisdiction.

You must register as an IFTA carrier if you qualify. If you operate 100% of your miles in Maryland, you do not need to register as a Maryland intrastate carrier provided those intrastate vehicles are tagged by the Maryland Motor Vehicle Administration.

Complete the attached application to apply for your IFTA license and decals.

<p>1. Is the qualified vehicle tagged in Maryland? <input type="checkbox"/> Yes <input type="checkbox"/> No—tagged in _____</p> <p>Do the Maryland tagged qualified vehicles travel 100% of their miles in Maryland? <input type="checkbox"/> No—Complete entire application <input type="checkbox"/> Yes—You do not qualify for an IFTA License</p>	<p>6. Contact person who will complete your IFTA quarterly reports. Name: _____ Telephone number: (____) _____ Fax number: (____) _____ E-mail address: _____</p>
<p>2. Applicant's name and location address: Applicant's full legal name: _____ Trade name (if different from legal name): _____ Street Address: _____ City: _____ State: _____ Zip: _____ <small>(9-digit Zip)</small></p>	<p>7. Type of ownership: <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Government <small>(state or local)</small> <input type="checkbox"/> Other (please identify) _____</p>
<p>3. Applicant's Federal Employer's Identification (EIN): ____ - ____ - _____ AND Applicant's Social Security Number (SSN): ____ - ____ - _____</p>	<p>8. Complete for partners, corporation officers or members: Name/Title: _____ Social Security Number: _____ Telephone Number: (____) _____</p> <hr style="border-top: 1px dashed black;"/> <p>Name/Title: _____ Social Security Number: _____ Telephone Number: (____) _____</p> <hr style="border-top: 1px dashed black;"/> <p>Name/Title: _____ Social Security Number: _____ Telephone Number: (____) _____</p>
<p>4. Mailing address (if different from your location address). All tax reports, decals and correspondence will be sent to this address if you provide one. Street: _____ City: _____ State _____ Zip _____ <small>(9-digit Zip)</small></p>	<p>Name/Title: _____ Social Security Number: _____ Telephone Number: (____) _____</p> <hr style="border-top: 1px dashed black;"/> <p>Name/Title: _____ Social Security Number: _____ Telephone Number: (____) _____</p>
<p>5. US DOT # _____ International Registration Plan (IRP) Account #: _____ Check here only if you have non-apportioned tags: _____</p>	<p>Name/Title: _____ Social Security Number: _____ Telephone Number: (____) _____</p>

9. Location of records for audit purposes:

- Same as location address
- Same as mailing address
- Other—show name and address with 9-digit zip code

10. Is the qualified vehicle(s) tagged in the exact legal name as it appears in response to question #2 of this application?

Yes No --tagged in the name of:

A copy of your lease agreement may be requested before your application can be approved.

My lease is with:

Name _____

Address _____

City _____ State _____ Zip _____

Telephone (_____) _____

Fax (_____) _____

Applicant agrees to provide the Comptroller of Maryland a copy of the lease agreement upon request.

11. A set of decals will be issued for each qualified motor vehicle and one license will be issued per licensee. A photocopy of this license must be carried in each vehicle displaying decals.

How many of your vehicles need decals? _____

12. Type(s) of fuel consumed by qualified motor vehicle(s)

- Diesel/kero Gasohol Gasoline
- Natural Gas (CNG or LNG) Propane (LPG)

13. Do you store fuel in any IFTA jurisdiction?

No Yes—Identify the state/province where you store fuel

Fuel _____ Where _____

Fuel _____ Where _____

Fuel _____ Where _____

Fuel _____ Where _____

14. Have you had an IFTA License that was suspended or revoked in any state/province?

No Yes—identify the jurisdiction(s):

15. Certification by all applicants

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

The IFTA applicant further, specifically:

- Acknowledges that the MATT Regulatory Division provides an electronic copy of the IFTA Compliance Manual on the Comptroller of Maryland’s website, and if the applicant has no access to that source, that on request, the MATT Regulatory Division will provide a printed copy.
- Agrees to maintain a record of fuel purchased and miles traveled within each jurisdiction, by each vehicle.
- Until such time as the District of Columbia is accepted as a member of IFTA, Maryland based IFTA licensees requesting a refund for fuel used in a non-IFTA jurisdiction, will not automatically be issued the refund. These licensees may be required to submit copies of all mileage and fueling records to support the claim prior to payment.

Applicant agrees, under penalty of perjury, that the information given on this application is, to the best of his/her knowledge, true, accurate and complete.

This form must be signed by an owner, partner, member, or corporate officer listed on this application, or by an authorized agent.

Printed name _____

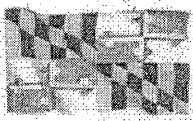
Signature _____

Title _____

Date _____

**Mail application to:
Comptroller of Maryland
MATT Regulatory Division
IFTA Program
PO Box 1751
Annapolis, MD 21404-1751**

(This page was left blank intentionally)



COMPTROLLER of MARYLAND

Motor Fuel Tax Division
Louis L. Goldstein Treasury Building
Annapolis, MD 21404-1751

1Q/08

IFTA -100

Use this form to report operations for the period **January 1, 2008 - March 31, 2008.**

This return must be filed by **April 30, 2008.**

Ronald Simmburger

222 Honey Street

Beartown, MD 24444

Taxpayer ID: **MD-123456789**

- No operation in any jurisdiction
- Cancel license
- Amended report

IFTA Quarterly Fuel Use Tax Return

File this return even if there is no tax due.

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

Attach check or money order payable to: COMPTROLLER OF MARYLAND. See <i>Mailing Instructions</i> on the back of this form.	Enter the amount of your payment here \$ 12.51
---	--

Enter the *Total Due* from column Q of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule*, for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel.....	1	12	51
2 Motor fuel gasoline.....	2		
3 Ethanol/gasohol.....	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	12	51
7 Penalty (see instructions).....	7		
8 TOTAL balance due or (credit) (add lines 6 and 7).....	8	12	51
9 Credits available as of 6/02/08.....	9	0	00
10 BALANCE DUE/(credit) (subtract line 9 from line 8).....	10	12	51
11 Refund amount requested.....	11		

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

Authorized signature <i>Ronald Simmburger</i>	Date <i>7/15/08</i>	Paid preparer's EIN
Official title <i>Owner</i>	Paid preparer's phone number <i>(410) 555-5555</i>	
Paid preparer's name or firm (if other than taxpayer)		
Paid preparer's address		Date
Paid preparer's signature		

For Office Use Only	
Sig <input type="checkbox"/>	Corr <input type="checkbox"/>
Name/ID/Address <input type="checkbox"/>	
MD	
Date Received	

Please make a copy of this return for your records.
IFTA-100 (8-08)

See *Mailing Instructions* on back.

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 Return*, 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.

U.S./METRIC CONVERSION FACTORS:

one liter = 0.2642 gallons one gallon = 3.785 liters
one mile = 1.6093 kilometers one kilometer = 0.62137 miles

Instructions

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

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

Cancel License - Mark *X* in this box if you are filing a final return and requesting your license be canceled. Complete this return 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 return - Mark *X* in this box if this return corrects a previous return. Indicate the quarter and year of the return you are correcting. The amended return should show the correct figures for that quarter - not the difference. An explanation of the changes must accompany the amended return.

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 return, for filing a late return, 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.

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 return. Caution: Credit balances can not be carried forward for more than eight quarters (two years) from the quarter earned.

Signature - The return 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 return 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 return he or she is required to sign and date the return and provide his or her EIN/social security number, mailing address and telephone number.

MAILING INSTRUCTIONS

1. Attach check or money order payable to **COMPTROLLER OF MARYLAND**.
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.

**COMPTROLLER OF MARYLAND
MOTOR FUEL TAX DIVISION
PO BOX 22100
ALBANY NY 12201-2100**

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, CNG, and Biodiesel 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 surcharge¹ 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. **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 the enclosed 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).**

¹Jurisdictions with surcharge: Indiana, Kentucky, and Virginia.

IFTA-101-I (8/08)

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 surcharge¹ 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 IFTA-105.1. Where a surcharge¹ is applicable, enter the appropriate surcharge rate from the enclosed 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 surcharge¹ 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 *Subtotals* 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 *Subtotals* line below. Enter these amounts in the applicable columns on the front of the schedule on the *Subtotals from back* line.

Total - Add the *Subtotals* and the *Subtotals from back* to determine the *Totals*. The total in column Q is the difference of all credits and taxes due for all jurisdictions. Transfer the *Totals* 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 Return*. For all other fuel types, add the *Subtotals* and the *Subtotals from 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.

Make a copy of this report for your records.

(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	
Biodiesel	
TOTAL AMOUNT Transfer this amount to line 5 of Form IFTA-100	

Need Help?

Telephone assistance:

You may call (410) 260-7138 or 1-888-784-0141 (toll free within Maryland) for telephone assistance Monday through Friday, 8:00 a.m. to 5:00 p.m. eastern time. We can provide information on IFTA reporting and adjustments.

Written assistance:

You may also write to us, addressing your letter to:

Comptroller of Maryland
Motor Fuel Tax Division
IFTA Program
P.O. Box 1751
Annapolis, MD 21404-1751

For the hearing impaired:

You may call using the Maryland Relay Service 1-800-735-2258. In the Central Maryland area TDD service is available by calling (410) 260-7157.

If you are planning to visit us and need reasonable accommodation for a disability, please call us in advance of your visit. If you need IFTA information in an alternate format, contact Public Affairs Office: (410) 260-7885 (voice) • (410) 260-7157 (TDD)

Include your IFTA license number on all correspondence



Comptroller of Maryland

Payment Voucher and Instructions for IFTA Returns Filed Electronically

IFTA-100-V

Who must use this form?

You **must** submit this voucher with your payment if you file a balance-due return, Form IFTA-100, using IFTA E-file.

Mailing Instructions

Attach check or money order payable to **COMPTROLLER OF MARYLAND**

Include on your check or money order your identification number, **Form IFTA-100-V**, and period covered by this payment.

Detach and mail your voucher along with your payment to this address:

**COMPTROLLER OF MARYLAND
MOTOR FUEL TAX BUREAU
PO BOX 22100
ALBANY, NY 12201-2100**

The Comptroller's Office will accept the Internal Revenue Service's position in Notice 97-26 relating to the "timely mailing as timely filing/paying" rule for the filing of returns and payment of income tax. This includes, in addition to the use of the U.S. Postal Service, the use of private delivery services (PDS) designated by the Secretary of the Treasury. The following is a list of designated vendors and types of services:

- Airborne Express (Airborne) Overnight Air Express Service, Next Afternoon Service and Second Day Service.
- DHL Worldwide Express (DHL) DHL "Same Day" Service and DHL USA Over night.
- Federal Express (FedEx) FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority and FedEx International First.
- United Parcel Service (UPS) UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS worldwide Express Plus and UPS Worldwide Express.

Need help?

Telephone assistance is available from 8 am to 5 pm (eastern time), Monday through Friday. IFTA Return Information 1-888-784-0142 (in MD) 410-260-7138

Hearing and speech impaired (telecommunications device for the deaf (TTY) callers only); 1-800-735-2258 from 8 am to 5 pm (eastern time), Monday through Friday.

Internet access: <http://compnet.comp.state.md.us/mftd/default.asp> (for forms, publications, information)

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 410-260-7131.

If you need to write, address your letter to: Comptroller of Maryland, P.O. Box 1751, Annapolis, MD 21404.

▼ Detach along the dotted line and submit bottom portion with payment ▼



Comptroller of Maryland

Payment Voucher for IFTA Returns Filed Electronically

IFTA-100-V

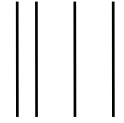
Licensee IFTA identification number	Period	Due Date
Taxpayer name		
Amount due	Remittance Amount \$	

Jurisdiction
Maryland

For office use only

REPORT MAILING INSTRUCTIONS

DTF-999.9 (7/91)

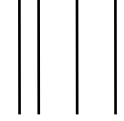


Place
stamp here.
The Post Office
will not deliver
without postage

This envelope is an example of how the envelope appears before the IFTA return is placed into it.

IMPORTANT
Address on Form Must
Show Through This Window

DTF-999.9 (7/91)



Place
stamp here.
The Post Office will
not deliver without
postage

This is an example of how the envelope should appear after the IFTA return has been properly folded and inserted. The address of the IFTA Regional Processing Center in New York must be clearly visible in the envelope.

**MARYLAND STATE COMPTROLLER'S OFFICE
MOTOR FUEL TAX DIVISION
PO BOX 22100
ALBANY NY 12201-2100**

Note: Only use this rate schedule for the period January 1 - March 31, 2008.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate 1.0072 - 0.9929

Jurisdiction	D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))				J (Biodiesel)			
	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter
Alabama	AL	049	.19	.0506		049	.16	.0426		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		007	N/A	N/A
Alberta	AB	051	.3383	.09		051	.3383	.09		051	.3383 ¹	.09 ¹		051	.2442	.065		050	N/A	N/A		007	.3383	.09
Arizona	AZ	060	.26 ¹	.0692 ¹		051	N/A	N/A		051	N/A	N/A		060	N/A	N/A		053	N/A	N/A		007	.26	.0692
Arkansas	AR	051	.225	.0598		051	.215	.0572		051	.215	.0572		051	.165	.0439		051	.05	.0133		007	.225	.0598
British Columbia	BC	050	.5637	.15		050	.5449	.145		048	N/A	N/A		050	.1015	.027		049	N/A	N/A		007	N/A ¹	N/A ¹
California	CA	049	.366	.0974		049	N/A	N/A		049	.09	.024		049	.06	.016		049	.07 ¹	.0186 ¹		007	N/A	N/A
Colorado	CO	051	.205	.0546		051	.22	.0585		050	.22	.0585		051	.205	.0546		051	.205	.0546		007	.205	.0546
Connecticut	CT	050	.37	.0985		049	.25	.0666		049	.25	.0666		049	N/A	N/A		049	N/A	N/A		007	.37	.0985
Delaware	DE	047	.22	.0585		047	.23	.0612		047	.23	.0612		047	.22	.0585		047	.22	.0585		007	.22	.0585
Florida	FL	051	.3107	.0827		051	.2067	.055		051	N/A	N/A		050	N/A	N/A		049	N/A	N/A		007	.3107	.0827
Georgia	GA	050	.167	.0444		052	.158	.042		052	.157	.0418		050	.131	.0348		052	.157	.0418		007	.167	.0444
Idaho	ID	051	.25 ¹	.0666 ¹		049	N/A	N/A		049	N/A	N/A		051	.181 ¹	.0481 ¹		051	.197 ¹	.0524 ¹		007	N/A	N/A
Illinois	IL	051	.375	.0998		051	.343	.0912		051	.343	.0912		051	.305	.0812		051	.305	.0812		007	.375	.0998
Indiana	IN	101	.16	.0426		101	.18	.0479		101	.16	.0426		101	.16	.0426		101	.16	.0426		008	.16	.0426
Indiana*	IN	102	.11	.0293		102	.11	.0293		102	.11	.0293		102	.11	.0293		102	.11	.0293		009	.11	.0293
Iowa	IA	051	.225	.0598		051	.207	.0551		051	.19	.0506		051	.20	.0532		050	.16	.0426		007	.225	.0598
Kansas	KS	051	.26	.0692		051	.24	.0639		051	.24	.0639		051	.23	.0612		051	.23	.0612		007	.26	.0692
Kentucky	KY	093	.166	.0442		093	.196	.0522		093	.196	.0522		093	.196	.0522		093	.166	.0442		007	N/A	N/A
Kentucky*	KY	094	.076	.0202		094	.033	.0088		094	.033	.0088		094	.033	.0088		094	.076	.0202		N/A	N/A	N/A
Louisiana	LA	051	.20	.0532		051	.20	.0532		051	.20	.0532		051	.16	.0426		051	.16	.0426		007	.20	.0532
Maine	ME	046	.288	.0766		045	N/A	N/A		046	.196	.0522		046	.201	.0535		046	.239 ¹	.0636 ¹		007	N/A	N/A
Manitoba	MB	052	.4322	.115		051	.4322	.115		051	.3383	.09		051	.1128	.03		049	N/A	N/A		007	N/A	N/A
Maryland	MD	049	.2425	.0646		049	.235	.0625		049	.235	.0625		049	.235	.0625		049	.235	.0625		007	.2425	.0646
Massachusetts	MA	049	.21	.0559		049	.21	.0559		049	.21	.0559		049	.25	.0666		049	.25	.0666		007	N/A	N/A
Michigan	MI	073	.328	.0873		050	N/A	N/A		050	N/A	N/A		050	N/A	N/A		050	N/A	N/A		007	.328	.0873
Minnesota	MN	051	.20	.0532		051	.20	.0532		051	.20	.0532		051	.15	.0399		051	.20	.0532		007	.20	.0532
Mississippi	MS	051	.18	.0479		051	.18	.0479		051	.18	.0479		051	.17	.0452		051	.18 ¹	.0479 ¹		007	.18	.0479
Missouri	MO	051	.17	.0452		050	.17	.0452		049	.17	.0452		051	.17 ¹	.0452 ¹		051	.17 ¹	.0452 ¹		007	N/A	N/A
Montana	MT	051	.2775	.0738		051	N/A ¹	N/A ¹		051	N/A ¹	N/A ¹		049	.0518	.0138		050	.07	.0186		007	N/A	N/A
Nebraska	NE	051	.23	.0612		051	.23	.0612		051	.23	.0612		051	.23	.0612		051	.23	.0612		007	.23	.0612
Nevada	NV	051	.27	.0718		049	.23	.0612		049	N/A	N/A		051	.22	.0585		051	.21	.0559		007	.27	.0718
New Brunswick	NB	049	.6351	.169		049	.4021	.107		049	.6351	.169		049	.2518	.067		049	.6351	.169		007	.6351	.169
Newfoundland	NL	049	.62	.165		049	.62	.165		049	N/A	N/A		049	.2631	.07		049	N/A	N/A		007	N/A	N/A

*Surcharge
 **Period rate change is effective

¹ FOR FOOTNOTES CONCERNING EACH OF THESE TAX RATES, GO TO WWW.IFTACH.ORG AND CLICK ON TAX RATES.

Use for 1st Quarter 2008 only.

Note: Gallon - U.S. \$ per gallon (p/g); Liter - Canadian \$ per liter (p/l) U.S./Canada exchange rate - 1.0072 - 0.9929

Jurisdiction	D (Diesel)				G (Motor Fuel Gasoline)				E (Ethanol)				P (Propane (LPG))				C (CNG (Natural Gas))				J (Biodiesel)			
	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter
New Hampshire	NH	045	.18	.0479		045	N/A	N/A		045	N/A	N/A		045	N/A	N/A		045	N/A	N/A		007	.18	.0479
New Jersey	NJ	047	.175	.0465		047	.145	.0386		047	.145	.0386		047	.0925	.0246		047	.0925	.0246		007	N/A	N/A
New Mexico	NM	051	.21	.0559		049	N/A	N/A		049	N/A	N/A		051	N/A	N/A		050	N/A	N/A		007	N/A	N/A
New York	NY	049	.3665 ¹	.0975 ¹		049	.384	.1022		049	.384	.1022		049	.22	.0585		049	N/A	N/A		007	N/A	N/A
No. Carolina	NC	051	.299	.0796		051	.299	.0796		051	.299	.0796		051	.299	.0796		051	.299	.0796		007	.299	.0796
No. Dakota	ND	051	.23	.0612		051	.23	.0612		051	N/A	N/A		051	.23	.0612		051	.23	.0612		007	N/A	N/A
Nova Scotia	NS	049	.5787	.154		050	.5825	.155		049	N/A	N/A		049	.2631	.07		049	N/A	N/A		007	N/A	N/A
Ohio	OH	091	.28	.0745		091	.28	.0745		091	.28	.0745		091	.28	.0745		065	N/A	N/A		007	.28	.0745
Oklahoma	OK	051	.13	.0345		051	.16	.0426		051	N/A	N/A		051	.16	.0426		051	.16	.0426		007	N/A	N/A
Ontario	ON	045	.5374	.143		045	.5524	.147		045	.5524 ¹	.147 ¹		045	.1616	.043		045	N/A	N/A		007	N/A	N/A
Oregon	OR	049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		049	N/A	N/A		007	N/A	N/A
Pennsylvania	PA	056	.381 ¹	.1014 ¹		056	.312	.083		056	.208	.0554		056	.228	.0606		056	.079 ¹	.021 ¹		007	.381	.1014
Prince Edward Is	PE	050	.7591	.202		050	.5937	.158		049	N/A	N/A		050	.6389	.17		049	N/A	N/A		007	N/A	N/A
Quebec	QC	051	.6088	.162		049	.5712	.152		049	.6088	.162		049	N/A	N/A		049	N/A	N/A		007	.6088	.162
Rhode Island	RI	047	.30	.0799		047	.30	.0799		047	.30	.0799		047	.30	.0799		047	N/A	N/A		007	.30	.0799
Saskatchewan	SK	051	.5637	.15		051	.5637	.15		051	.5637	.15		051	.3383	.09		049	N/A	N/A		007	.5637	.15
So. Carolina	SC	049	.16	.0426		049	.16	.0426		049	.16	.0426		049	.16	.0426		049	.16	.0426		007	N/A	N/A
So. Dakota	SD	051	.22	.0585		049	N/A	N/A		049	N/A	N/A		051	.20	.0532		051	.10	.0266		007	.22	.0585
Tennessee	TN	051	.17	.0452		051	.20	.0532		049	N/A	N/A		051	.14	.0373		049	.13 ¹	.0345 ¹		007	N/A	N/A
Texas	TX	051	.20	.0532		051	.20	.0532		051	.20	.0532		051	.15	.0399		051	.15	.0399		007	.20 ¹	.0532
Utah	UT	051	.245	.0652		051	.245	.0652		051	.245	.0652		051	N/A ¹	N/A ¹		051	N/A ¹	N/A ¹		007	.245	.0652
Vermont	VT	059	.26	.0692		046	N/A	N/A		046	N/A	N/A		046	N/A	N/A		046	N/A	N/A		007	N/A	N/A
Virginia	VA	097	.175	.0465		097	.175	.0465		097	.175	.0465		097	.175	.0465		097	.175	.0465		012	.175	.0465
Virginia*	VA	098	.035	.0093		098	.035	.0093		098	.035	.0093		098	.035	.0093		098	.035	.0093		013	.035	.0093
Washington	WA	051	.36	.0958		051	.36 ¹	.0958 ¹		051	.36	.0958		049	N/A	N/A		049	N/A	N/A		007	N/A	N/A
West Virginia	WV	049	.322	.0857		049	.322	.0857		049	.322	.0857		049	.322	.0857		049	.322	.0857		007	.322	.0857
Wisconsin	WI	051	.329	.0875		051	.329	.0875		051	.329	.0875		051	.226	.0601		051	.247	.0658		007	N/A	N/A
Wyoming	WY	051	.14	.0373		051	.14	.0373		051	N/A	N/A		049	N/A	N/A		049	N/A	N/A		007	N/A	N/A

¹ FOR FOOTNOTES CONCERNING EACH OF THESE TAX RATES, GO TO WWW.IFTACH.ORG AND CLICK ON TAX RATES.

* Surcharge
 ** Period rate change is effective

**STATE OF MARYLAND
COMPTROLLER OF MARYLAND
Motor-fuel, Alcohol & Tobacco Tax Regulatory Division
IFTA TAX ASSESSMENT NOTICE**

TAXPAYER ID MD-

This bill is for underpayment of taxes on your IFTA return for the quarter(s) indicated. You have been assessed only for tax and interest we have paid to other IFTA jurisdictions on your behalf. A penalty of \$50.00 or 10% of the delinquent taxes, whichever is greater, has also been assessed. Payment must be made by the due date below to avoid possible additional interest and **license revocation**. If you have any questions concerning how the underpayment of tax was calculated, please call (410) 260-7138.

MO-DA-YR	TRANSACTION DESCRIPTION	TAX	INTEREST	PENALTY	BALANCE	CR
07/14/2008	1Q/2008 RETURN	2898	58	5000	7956	
07/14/2008	PAYMENTS/CREDITS	00	00	00	00	
07/14/2008	ASSESSMENT	2898	58	5000	7956	
TOTAL BALANCE DUE					79.56	

Tear off at perforations and return the lower portion of this statement with your remittance to insure proper crediting to your account.

MATT Regulatory Division

RETURN THIS FORM WITH REMITTANCE IN THE ENCLOSED ENVELOPE OR MAIL TO
**COMPTROLLER OF MARYLAND
 REMITTANCE PROCESSING CENTER
 110 CARROLL STREET
 ANNAPOLIS, MD. 21411-0001**

IFTA TAX PAYMENT

REMITTANCE ENCLOSED (ENTER AMOUNT)		
---------------------------------------	--	--

DOLLARS CENTS

TAXPAYER ID MD-

MAKE CHECK OR MONEY ORDER PAYABLE TO:
COMPTROLLER OF MARYLAND

**ADDITIONAL INTEREST WILL BE ASSESSED
 ON PAYMENTS NOT RECEIVED BY 08/29/2008**

STATE OF MARYLAND
 COMPTROLLER OF MARYLAND
 Motor-fuel, Alcohol & Tobacco Tax Regulatory Division

IFTA TAX ASSESSMENT – STATEMENT OF ACCOUNT
 STATEMENT AS OF: 7/31/2008

TAXPAYER ID MD-123456789

Ronald Simmburger

If you have any questions about this statement, please call (410) 260-7318.

MO.-DA.-YR.	TRANSACTION DESCRIPTION	TAX	INTEREST	PENALTY	BALANCE	CR
	PREVIOUS BALANCE	.00	.00	.00	.00	
07/14/2008	1Q/2008 ASSESSMENT	28.98	.58	50.00		
	NEW BALANCE	28.98	.58	50.00	79.56	

SAMPLE

Tear off at perforations and return the lower portion of this statement with your remittance to insure proper crediting to your account.

TOTAL BALANCE DUE	79.56
-------------------	-------

STATE OF MARYLAND – COMPTROLLER OF MARYLAND
 ANNAPOLIS, MARYLAND 21411-0001

RETURN THIS FORM WITH REMITTANCE IN THE ENCLOSED ENVELOPE
 OR MAIL TO:
 COMPTROLLER OF MARYLAND
 REMITTANCE PROCESSING CENTER
 110 CARROLL STREET
 ANNAPOLIS, MD. 21411-0001

IFTA TAX ASSESSMENT

REMITTANCE ENCLOSED (ENTER AMOUNT)		
---------------------------------------	--	--

DOLLARS CENTS

TAXPAYER ID MD-123456789

MAKE CHECK OR MONEY ORDER PAYABLE TO:
 COMPTROLLER OF MARYLAND

Ronald Simmburger
 222 Honey Street
 Beartown, MD 24444

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

INDIVIDUAL VEHICLE MILEAGE REPORT

IFTA VEHICLES ONLY

Company Information					Fleet Information			
Licensee Name:					Unit No.:		Driver:	
License No.:		Year:			Trip No.:		Fuel Type:	Total Fuel:
Mileage Information				Fuel Information		Trip Information		
Trip Date	Hwy. Used	Jurisdiction Name	Odometer Begin/End	Jurisdiction Miles	Gallons Rec'd.	Vendor Name	Trip Origin	Trip Destination
Total Trip Miles								

(This page was left blank intentionally)

Printed by the Comptroller of Maryland
Support Services Unit on Recycled Paper





PETER FRANCHOT
COMPTROLLER OF MARYLAND