



Nebraska IFTA Procedures Manual

2011/2012

Nebraska Motor Carrier Services



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IFTA

The International Fuel Tax Agreement (IFTA) is an agreement to promote and encourage the most efficient use of the highway system by making the administration of motor fuels taxation uniform concerning motor carriers operating in several member jurisdictions, thereby reducing paperwork and compliance burdens for fuel tax reporting. **Note: Carriers who travel only in Nebraska may not be licensed for IFTA.**

This manual has been prepared as a guide with basic information regarding the IFTA program. It does not contain every rule and the contents do not cover every unique situation that may arise. If you have questions regarding information not covered in this publication or with the IFTA program, please contact our office.

Copies of the complete International Fuel Tax Agreement, Administrative Procedures and Audit Guidelines can be found on the IFTA home page at www.iftach.org.

IFTA Qualified Motor Vehicle

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

- *Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms;*
- *Having three or more axles regardless of weight; or*
- *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.

IFTA License

The IFTA license is valid for a calendar year from January 1 through December 31. Each year you will receive a notice to renew your license and order the necessary decals for the coming year.

Quarterly Tax Returns

Under the IFTA, you are required to file quarterly fuel tax returns with your base jurisdiction. On the return, you will report all miles traveled and all fuel consumed during the quarter by qualified vehicles, including the miles traveled and fuel consumed in each jurisdiction. The tax computation listed for each jurisdiction on the report are used to calculate a net tax balance. Any additional tax due is remitted to the base jurisdiction, or a credit or refund is issued. It is the responsibility of the base jurisdiction to distribute the taxes to the appropriate member jurisdictions based on the information from your IFTA tax return.

Prior to the end of each calendar quarter, Motor Carrier Services Division will mail to you an IFTA tax return. Tax returns may be sent/delivered to the DMV or qualified carriers may file the return on-line.

To file the quarterly return online, access the website at clickdmv.ne.gov, and click IFTA Services. The site will drive you through two security screens asking for the Nebraska Carrier Number, the Federal Taxpayer Identification number and "Nebraska" diesel miles filed on the last return. Once the detail has been entered correctly, the system will navigate you through the entry screens. Upon completion, print a copy of the return for your records.

Carriers filing on-line will receive an e-mail reminder at the end of the quarter that it is time to file. Future enhancements will include the elimination of sending the hard copy return for those carriers utilizing the on-line IFTA filing option.

On-line Payment

You can pay on-line by either e-check (withdrawal from your bank account) or by credit card using Visa, MasterCard or Discover. If you filed your IFTA return on-line and owe a balance, the system will navigate you through the on-line payment screens. If you filed the return on paper and owe a balance, access our system at clickdmv.ne.gov, click IFTA Services. Once you are through the security questions, you will find the On-line Payment Option.

If you prefer to mail your payment, print a copy of the payment voucher which is displayed when you filed the return on-line and mail it with your payment.

There are a small percentage of users that have been unable to print the return or payment voucher. Generally this is related to the user having an old version of Adobe Acrobat Reader installed on their computer. If your version is 4.0, you will need to upgrade to 6.0 or higher. There is a link to Adobe Acrobat Reader on our "How to Get Started" menu at the Motor Carrier Online Services main page. By clicking on the link, you will be driven through the process of upgrading.

You may also experience problems if you have a "dial up" connection. Give your computer time to pull up the copy of the return and/or voucher. We have found this can be as long as three minutes.

Open City, Reciprocal Agreement with the State of Iowa

Most Nebraska carriers, operating qualified vehicles into Iowa will need to be in the IFTA program or purchase temporary fuel permits. However, Nebraska and Iowa have entered into a reciprocity agreement that covers certain specific border cities. Nebraska carriers who operate into the following Iowa cities may qualify for reciprocity and may not need to register under the IFTA program.

Nebraska Carriers

Qualified motor vehicles owned or leased and operated by a resident of Nebraska that operate within the corporate limits of the cities listed below, are not required to be in IFTA:

Council Bluffs, Carter Lake, Port Neal, Hamburg and Sioux City

Iowa Carriers

Qualified motor vehicles owned or leased and operated by a resident of Iowa that operate within the corporate limits of the cities in Nebraska listed below, are not required to be in IFTA:

Omaha, Bellevue, Dakota City, Nebraska City and South Sioux City

Federal Commercial Zone

In addition to the reciprocity offered above, if the vehicles operate within the Federal Commercial Zone of the cities of Omaha or Council Bluffs, the vehicles are not required to be in IFTA.

Federal Commercial Zone—The Federal Commercial Zone is based on the population of the city. The commercial zone for Council Bluffs, based on the population from the 2010 census, is a 6 mile radius around the city limits. The commercial zone for Omaha is a 10 mile radius around the city limits. The complete definition for the Federal Commercial Zone can be found on the federal website at www.fmcsa.dot.gov. (Commercial Zones – Sec. 372.241)

If you travel to any other cities other than those listed above, you will be required to obtain an IFTA license.

Contact this office to verify your eligibility to operate under the agreements.

Licensing and Bonding

Application for License

The Nebraska license application for the IFTA program can be obtained from the Motor Carrier Services Division or from the DMV website at www.dmv.ne.gov/forms. When the application is completed correctly and the appropriate license and decal fees are paid, the fuel tax credentials are issued. Each license is renewable annually.

Account Identification

An IFTA identification number will be issued consisting of NE, followed by your federal employer identification number. If your company does not have a federal identification number, obtain one by accessing the IRS website at www.irs.gov/. Select “Apply for an Employer Identification Number (EIN) Online”. The EIN will be issued immediately.

Nebraska will also issue an Account Identification Number. This is the same number you use for the International Registration Plan (IRP), *if applicable*.

IFTA License

Each licensee is issued one IFTA license. The licensee is required to make copies of the license so that one copy is carried in each qualified vehicle. Failure to display a copy of the license can subject the vehicle operator to the purchase of a trip permit and a citation. If the original copy of the IFTA license is lost or destroyed, a duplicate may be obtained by submitting a written request to the Motor Carrier Services Division.

IFTA Identification Decals

Each licensee is issued a set of vehicle identification decals for each qualified vehicle in its fleet. One decal must be placed on the exterior portion of the cab’s passenger side. The second decal must be placed in the same position on the driver’s side. Decals are not truck specific. The fee is \$10.00 for the first set of decals and \$1.00 for each additional set. Failure to display the identification decal in the required locations will subject the vehicle operator to the purchase of a fuel permit and a citation.

In the case of transporters, manufacturers, dealers or drive-away operations, the IFTA decal need not be permanently affixed but may be temporarily displayed in a visible manner on the cab’s passenger side. In the case of buses, the decal may be located on the driver’s side.

Decals are obtained annually at the time of renewal for all qualified motor vehicles based in Nebraska. When adding a vehicle during the year, you may obtain an additional decal by sending in a request along with the name of the carrier, carrier number, and signature of the requester along with \$1.00 per decal set (2 per set).

If additional sets are obtained but not placed on a vehicle, you must retain the unused decal(s) for audit purposes for a period of four (4) years. The department provides an IFTA decal inventory sheet to assist you in keeping track of your IFTA decals. You can find it on the DMV website under forms.

Temporary Decal Permit

To place a newly acquired vehicle into immediate service while awaiting the issuance of the IFTA identification decals, the carrier may apply for a temporary permit. The carrier must have renewed their IFTA account for the current year in order to qualify for temporary permits.

The temporary permit is valid for additions to the fleet and for a period of 30 days. The temporary permit must be carried in the cab at all times, along with a copy of the IFTA license. A temporary permit is in lieu of display of the permanent annual decals. The 30-day period gives the carrier adequate time to affix the annual permanent decals. Failure to carry the temporary permit may subject the vehicle operator to the purchase of a fuel permit and a citation.

Bonding

Bonds are not required of first-time applicants. A bond may be required when a licensee fails to file timely returns, when tax has not been remitted, or when an audit indicates severe problems. A licensee required to post a bond must provide a surety bond, bank certificates of deposit or any other obligation deemed appropriate by the State.

Security is required in an amount approximating two times the reporting period tax liability of the licensee rounded to the nearest multiple of \$1,000, but not less than \$1,000.

Leases

Lessor, Lessee, Independent Contractors and Household Goods

A lessor regularly engaged in the business of leasing or renting for compensation, motor vehicles without drivers to lessees may be deemed to be the licensee. If this is your situation, you may be issued an IFTA license if an application has been properly filed and approved by the base jurisdiction.

For leases of 30 days or more, in the case of a carrier using independent contractors, the lessor and lessee are given the option of designating which one will report and pay fuel use tax. In the absence of a written agreement or contract or if the document is silent regarding responsibility for reporting and paying fuel use tax, the lessee will be responsible for reporting and paying fuel use tax.

For leases of 29 days or less when the lessor is regularly engaged in the business of leasing or renting for compensation motor vehicles without drivers to licensee or lessees, the lessor will report and pay the fuel use tax unless the following two conditions are met:

- The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
- The lessor has a copy of the lessee's IFTA fuel tax license, which is valid for the term of the rental.

In the case of a carrier using independent contractors under short-term/trip leases of 29 days or less, the trip lessor will report and pay all fuel taxes.

In the case of a household goods carrier using independent contractors, agents or service representatives, the party liable for motor fuels tax shall be:

- *The lessee (carrier) when the motor vehicle is operated under the lessee's jurisdictional operating authority.*

The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee (carrier) regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.

- *The lessor (independent contractor, agent or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority.*

The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessor regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.

No member jurisdiction shall require the filing of such leases, but such leases shall be made available upon request by any member jurisdiction.

Tax Reporting

Tax Returns

All licensees must submit the IFTA Tax Return every quarter. A return must be submitted each quarter even if:

- No taxable miles were traveled.
- All miles traveled were in Nebraska.

Returns will be furnished each quarter indicating the current tax rates for each member jurisdiction. Failure to receive the tax return does not relieve the licensee from the obligation of submitting the return in a timely manner.

Due Dates

All returns will be filed on a quarterly basis. The reporting quarters and due dates are:

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

Penalty Assessment

A penalty of \$50.00 or ten percent of the net tax liability, whichever is greater, will be assessed on late-filed returns, failure to file, or for underpayment of tax due. If the net tax liability is zero or a credit, the late filing penalty is \$50.00.

To avoid penalty for late filing, the tax returns must be postmarked or filed on-line no later than midnight on the date indicated above. If the last day of the month falls on a Saturday, Sunday, or legal holiday, the next business day is

considered the final filing date. Returns are considered filed and received on the date shown by the U.S. Postal Service or Delivery Service cancellation mark stamped on the envelope containing the return. If a return is hand delivered, it will be considered filed and received on the date it was delivered to an employee of the Motor Carrier Services Division.

Interest Assessment

Interest is assessed on all delinquent taxes due each jurisdiction. The interest rate is one percent per month. Interest will be calculated from the date the tax was due for each month or fraction of a month until paid.

Amended Returns

If you discover the miles and/or gallons reported on a previous return are wrong, you must submit an Amended IFTA Return to our office no later than three (3) years from the due date of the return. Complete the return with the correct detail, as it should have been filed originally. You will need to provide an explanation in the space provided on the first page of the return to document the reason for amending.

You cannot file an amended return online. Contact our office and the amended return will be mailed to you. You can also print an Amended return on-line at clickdmv.ne.gov. Click on "IFTA Services". Once you are through the security questions, you will find the option "Print Blank Return". An Amended return will print when the original return is already on file.

Measurements

Licensees are required to report fuel and distance traveled in U.S. measurements. Tax rates will be converted using the following factors and will be computed to the nearest one-tenth of a cent:

One Liter	=	.2642 Gallons
One Gallon	=	3.785 Liters
One Mile	=	1.6093 Kilometers
One Kilometer	=	.62137 Miles

For reporting fuels that cannot be measured in liters or gallons (EXAMPLE: compressed natural gas), the licensee shall report the fuel at the conversion factor used by the jurisdiction in which the fuel was consumed.

Tax-Exempt Miles

For reporting tax-exempt miles, the licensee is required to obtain the definition of miles that qualify for tax exemption status from the base jurisdictions of the agreement. **Nebraska does not allow any exempt miles, idle time or off road exemptions.**

Surcharge

Indiana, Kentucky and Virginia charge a fee (called a surcharge) in addition to the fuel use tax. These jurisdictions and respective surcharge rates are identified on the fuel tax rate chart on the back of the IFTA newsletter mailed each quarter.

To report the surcharge on the IFTA return, enter the number reported under the Taxable Gallons column (D) on the line directly below where the fuel use tax was reported. Since the surcharge is not included in the amount you paid for the fuel, no "surcharge" Tax Paid Gallons may be claimed. The number reported in column D is moved over to the Net Taxable Gallons column (F) and multiplied by the rate indicated under the Tax Rate column, (G). Enter the surcharge computed in the Tax Due/Credit column (H).

Net Payment

When filing a tax return, an overpayment generated in one jurisdiction will be applied to the taxes owed to another jurisdiction. Remit the total net tax owed on the return.

Fuel Permits

When computing the average miles per gallon (AMG), all miles traveled and all fuels purchased while operating under a fuel permit should be included in total miles traveled in all jurisdictions and total gallons used in all jurisdictions, respectively. If you purchase a fuel permit these must be maintained with your mileage records for four (4) years.

The miles operated under a fuel permit should also be included in total miles traveled in that particular jurisdiction, on Nebraska Schedule I, Column B, or Nebraska Schedule II (Diesel Only), Column B. The miles operated under a fuel permit should be deducted from the total miles in determining the total taxable miles reported on Nebraska Schedule I, Column C, or Nebraska Schedule II (Diesel Only), Column C. The fuel purchased while operating under a fuel permit should be included as part of the tax-paid gallons, Nebraska Schedule I, Column E, or Nebraska Schedule II (Diesel Only), Column E.

Temporary Decal Permits

The miles operated under a temporary decal permit must be included in the total & taxable miles traveled in that particular jurisdiction, Nebraska Schedule I, Column B & C, or Nebraska Schedule II (Diesel Only), Column B & C. Tax-paid fuel purchased while operating under a temporary decal permit must be included as part of the tax-paid gallons, Nebraska Schedule I, Column E, or Nebraska Schedule II (Diesel Only), Column E.

Failure to File/License Revocations

Best Information Available Returns

In the event that any licensee fails, neglects or refuses to file a tax return when due, the division will, on the basis of best information available, determine the tax liability of the licensee for each jurisdiction including the appropriate penalties and interest. An assessment based on this procedure is considered to be correct. In any case where the validity of the assessment is in question, the licensee must prove that the assessment is erroneous or excessive.

Revocation

If a tax delinquency has not been satisfied or the licensee has not filed a written appeal within a 30-day period from the notification of delinquency, a notice of revocation will be sent by certified mail to the licensee advising them of the immediate revocation of the fuel tax license. Noncompliance with the record-keeping requirements outlined in the next section may also be cause for revocation of the license.

Insufficient Funds

If a carrier submits payment which ultimately results in insufficient funds, the carrier will be required to pay a \$30.00 “return check fee” as well as submit certified funds (i.e. money order, cashiers check, cash) for all future payments for all programs (IRP, UCR and IFTA).

Cancellation Procedures

If you cancel your IFTA account, you shall:

- *Return your IFTA permit;*
- *Remove the decals from the cab(s);*
- *File the IFTA return for your last quarter with proper remittance, if applicable; and*
- *Mark the box on the IFTA return where it states “Discontinued Operations in Nebraska*

Performance Registration Information Systems and Management (PRISM)

PRISM is a federal/state partnership to identify motor carriers with deficient safety records, by linking the carrier’s safety fitness to their ability to register trucks. The registration credentials will be revoked for a Nebraska-based carrier that FMCSA has placed out-of-service. This may include the retrieval of the credentials by law enforcement.

Record-Keeping Requirements

Length of Retention

Every licensee must maintain miles and fuel source documents and summaries to support information reported on the quarterly tax return. These records must be retained, for a period of four years from the due date of the return or the date filed, whichever is later.

Mileage Records

An acceptable mileage accounting system is important in compiling the data necessary to complete the IFTA Tax Return. Driver prepared mileage source documents **must** include mileage data for each trip on each individual vehicle and be restated in monthly and quarterly fleet summaries. ***Supporting information must include the following:***

1. *Date of trip (starting and ending);*
2. *Trip origin and destination;*
3. *Routes of travel (may be waived by this division);*
4. *Beginning and ending odometer readings of the trip (may be waived by prior WRITTEN NOTICE from this division);*
5. *Total trip miles;*
6. *Mileage by jurisdiction;*
7. *Unit number or vehicle identification number;*
8. *Vehicle fleet number; and*
9. *Registrant’s name.*

Fuel Records

The licensee **must** maintain complete fuel records, supported by O.T.R. (over the road) fuel receipts, bulk withdrawal logs, and bulk fuel receipts, for all tax-paid gallons as reported on the return. Fuel purchases will consist of diesel, gasoline, gasohol, propane or natural gas. Separate totals must be compiled for each fuel type and for each vehicle on monthly and quarterly fleet summaries. O.T.R. fuel purchases and bulk storage fuel purchases are to be accounted for separately.

Over-the-Road (O.T.R.) Fuel

Tax paid purchases must be supported by a receipt, invoice, credit card receipt or an automated vendor-generated invoice or transaction listing. These records may be kept on a computerized or condensed records storage system,

which meets the legal requirements of the base jurisdiction. Copies of receipts are acceptable as long as they are legible.

In order for a licensee to be allowed credit for O.T.R. purchases of fuel, the receipt must contain:

1. Date of purchase;
2. Name and address of seller;
3. Number of gallons purchased;
4. Type of fuel purchased;
5. Price per gallon or liter;
6. The unit or plate number into which the fuel was placed;
7. Licensee's name.

O.T.R. fuel receipts must identify the vehicle by the unit or plate number, since only the licensee's IFTA units may be reported on the IFTA returns.

Bulk Storage Fuel

Bulk storage fuel is normally delivered into fuel storage facilities maintained by the licensee. The licensee must retain copies of all delivery tickets and/or receipts.

With respect to withdrawals from bulk storage fuel, credit may be obtained if the following detailed records are maintained:

1. Date of withdrawal;
2. Number of gallons withdrawn;
3. Type of fuel;
4. The unit or plate number into which the fuel was placed;
5. Purchase and inventory records to substantiate that tax was paid on all bulk withdrawals;
6. Monthly/quarterly reconciliations.

Reconciliations include beginning inventory plus purchases, minus total withdrawals (total metered withdrawals) equal ending inventory. The ending inventory amount will become your next beginning inventory amount. We strongly suggest you physically inventory your bulk tank at least once per year.

Additional information regarding record-keeping requirements and audit can be found on IFTA, Inc.'s website: www.iftach.org, click on *IFTA Manuals*.

IFTA Decals

Each licensee must be able to provide a complete inventory of all IFTA decals. If you purchase more decals than are used, these must be retained for audit purposes for a period of four years. The Department has developed an IFTA inventory sheet to assist carriers in keeping track of their decals. It can be found on the DMV website www.dmv.ne.gov/forms/.

G.P.S.

Satellite tracking systems (G.P.S.) may be used in lieu of or in addition to handwritten trip reports, as long as it contains all the supporting mileage information listed on page 13. Carriers utilizing a G.P.S. system should pay special attention to systems that record and reports ECM odometer readings. If you should have questions regarding the

application of G.P.S., please contact our audit section. Any carrier interested in using an electronic recording system should contact the division prior to its use.

Audits

Audit Procedures

Every IFTA licensee is subject to audit. In the event you are chosen for an audit, you will be contacted by the Motor Carrier Services Division staff prior to the beginning of an audit, in order to make the required records available. Written confirmation will also be made.

If a licensee provides source documents which are unacceptable for audit purposes:

- *Gallons purchased and consumed may be estimated based on prior experience of the licensee or by an established industry standard MPGs;*
- *A standard of 4.0 miles per gallon may be used;*
- *All claims for tax-paid fuel without supporting documentation will be disallowed; and*
- *The burden of proof lies with the licensee.*
- *Any mileage/fuel adjustments may result in additional tax and interest due.*

Upon completion of the audit, the findings are reported in writing to the licensee and affected jurisdictions. Nebraska will collect any tax, penalty and interest owed to all member jurisdictions.

If it is determined that the licensee's operational records are not located in Nebraska and it becomes necessary for the division's auditors to travel to where such records are maintained, the division will require a licensee to pay reasonable per diem and travel expenses incurred by the auditor(s) in the performance of such an audit.

Appeal Procedures

A licensee or applicant may appeal an action or audit finding issued by the commissioner of any member jurisdiction by making a written request for a hearing within 30 days after the service of notice of the original action or finding. ***If the hearing is not requested in writing within 30 days, the original finding or action is final.***

In the event a licensee appeals an assessment for one or more jurisdictions, the base jurisdiction will participate in the appeal process on behalf of the other jurisdictions.

Each hearing is held as soon as possible, but could be continued for reasonable cause being shown by either party. The division will give at least 20 days written notice of the time and place of such hearing.

The licensee (appellant) may appear in person and/or be represented by counsel at the hearing and is entitled to produce witnesses, documents or other pertinent material to support the appeal. The division will notify the applicant of the findings of fact and ruling on the appeal.

Further appeal of any jurisdiction's finding will proceed in accordance with that jurisdiction's law.

Refunds and Credits

Refunds to a licensee will be made only when all tax liabilities, including audit assessments, have been satisfied to all member jurisdictions. Refunds may be withheld if the licensee is delinquent on fuel use taxes due to any member jurisdictions. A licensee will receive credit for tax paid on fuel used outside the jurisdiction where the fuel was purchased.

Refunds determined to be properly due shall be paid within 90 days after receipt of a request for payment from a licensee. If the refund is not paid within the specified time, interest will accrue. Interest will be calculated from the time the refund was due for each month or fraction of a month until paid.

Refunds of tax paid on fuel consumed for exempt purposes must be filed with the jurisdiction in which the fuel was consumed.

Credit balances cannot be carried for more than eight (8) quarters (two years) from the date the credit was established. All credit balances over \$2.00 will be refunded at the end of the fourth quarter processing; however, you may request a refund each quarter as long as the credit is over \$2.00.

Definitions

Base Jurisdiction

The member jurisdiction where:

- *Qualified motor vehicles are based for vehicle registration purposes;*
- *The operations control and records of the licensee's qualified motor vehicles are maintained or can be made available; and*
- *Some mileage is accrued by qualified motor vehicles within the fleet.*

The Commissioners of two or more affected member jurisdictions may allow a person to consolidate several fleets, which would otherwise be based in two or more member jurisdictions.

Cancellation

The annulment of a license and its provisions by either the licensing jurisdiction or the licensee.

Fleet

One or more vehicles.

In-Jurisdiction Distance

The total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction including miles or kilometers operated under an IFTA temporary permit. In-jurisdiction miles do not include miles or kilometers exempted from fuel taxation by a member jurisdiction or operated under a temporary fuel tax trip permit.

Lessee

The party acquiring the use of equipment with or without a driver from another.

Lessor

The party granting the use of equipment with or without a driver to another.

Qualified Motor Vehicle

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

- *Having two axles and a gross vehicle weight or registered gross vehicle weight **exceeding 26,000 pounds** or 11,797 kilograms;*
- *Having three or more axles regardless of weight; or*
- *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.*

A qualified motor vehicle does not include recreational vehicles.

Recreational Vehicles

Recreational vehicles are vehicles such as motor homes, pickup trucks with attached campers and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

Registration

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

Revocation

The withdrawal of a license and privileges by the licensing jurisdiction.

Suspension

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

Tax-Exempt Miles—Nebraska

Nebraska has no provisions for tax-exempt miles, idle time or off road mileage exceptions

Tax-Paid Purchases

A licensee may obtain credit for tax-paid purchases if the licensee, showing evidence of such purchases, retains a receipt, invoice, credit card receipt or automated vendor-generated invoice or transaction listing indicating tax was paid.

Total Distance

All miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by the jurisdiction.

Weight

Weight means the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

IFTA Membership List

Alabama Dept. of Revenue

Motor Vehicle Division IFTA Section
P O Box 327640
Montgomery, AL 36132-7640
(334) 242-2999
www.revenue.alabama.gov/

Alberta Treasury Tax & Revenue Administration

Sir Frederick W. Haultain Bldg
9811 109th St,
Edmonton, Alberta Canada T5K 2L5
(780) 427-3044
www.finance.gov.ab.ca/publications/tax_rebates/ifta/overview.html

Arizona Dept. of Transportation

Motor Carrier & Tax Services
1801 W. Jefferson St
Mail Drop 522M
Phoenix, AZ 85007-3204
(602) 712-6775 or 8473
www.azdot.gov/mvd/motorcarrier/fuelTaxInformation.asp

Arkansas Dept. of Revenue

Fuel Tax Section
P.O. Box 1752
Little Rock, AR 72203
(501) 682-4814
www.arkansas.gov/motorfuel

Province of British Columbia Consumer Taxation Branch

P.O. Box 9442
Stn Prov Govt
Victoria, BC V8W 9V4
(250) 387-0635
[www.sbr.gov.bc.ca/business/Consumer Taxes/Motor Fuel Tax/key_fuel_programs/ifta.htm](http://www.sbr.gov.bc.ca/business/Consumer_Taxes/Motor_Fuel_Tax/key_fuel_programs/ifta.htm)

California State Board of Equalization

P.O. Box 942879 MIC: 65
Sacramento, CA 94279-0065
(916) 373-3050
www.boe.ca.gov/sptaxprog/mciftamain.htm

Colorado Dept. of Revenue

Taxpayers Service Division
1375 Sherman St #200
Denver, CO 80261-
(303) 205-8205
www.colorado.gov/revenue/dmv

Connecticut Dept. of Revenue Services

25 Sigourney St
Hartford CT 06106
(860) 541-3216 or 3222
www.ct.gov/drs/site/default.asp

Delaware Dept. of Transportation

Motor Fuel Tax Administration
Motor Carrier Services Section
P.O. Drawer E
Dover, DE 19903-1565
(302) 744-2702
www.deldot.gov/mfta/ifta.shtml

Florida Dept. of Hwy Safety & Motor Vehicles

2900 Apalachee Pkwy Rm A-110
Tallahassee, FL 32399
(850) 617-3002
www.hsmv.state.fl.us/

Georgia Dept. of Revenue

Taxpayers Services Division
200 Tradeport Blvd Rm 1109
Atlanta, GA 30354
(404) 675-1839
www.etax.dor.ga.gov/BusTax_MotorFuel.aspx

Idaho State Tax Commission

P.O. Box 36
Boise, ID 83722-0036
(208) 334-7806
<http://tax.idaho.gov/i-1035.cfm>

Illinois Dept. of Revenue

Motor Fuel Use Tax Section MS: 2-265
P.O. Box 19477
Springfield, IL 62794-9477
(217) 785-1397
www.revenue.state.il.us/Motorfuel/index.html

Indiana Dept. of Revenue

Motor Carrier Services Division
5252 Decatur Blvd. Ste R
Indianapolis, IN 46241
(317) 615-7345
www.in.gov/dor

Iowa Dept. of Transportation

Office of Motor Carrier Services
P.O. Box 10382
Des Moines, IA 50306-0382
(515) 237-3224 or 3264
www.iowadot.gov/mvd/omcs

Kansas Dept of Revenue

Customer Relations-Motor Fuel
915 SW Harrison St
Topeka, KS 66625-8100
(785) 296-4466 & 2412
www.ksrevenue.org

Commonwealth of Kentucky

Division of Motor Carriers
P.O. Box 2007
Frankfort, KY 40602
(502) 564-4540
transportation.ky.gov/dmc

Louisiana Dept. of Revenue

P.O. Box 4998
Baton Rouge, LA 70821
(225) 219-7656
www.revenue.louisiana.gov/

Maine Bureau of Motor Vehicles

Motor Carrier Services
#29 State House Station
Augusta ME 04333-0029
(207) 624-9000 ext. 52137
www.state.me.us/sos/bmv/commercial

Manitoba Finance Taxation Division

101-401 York Ave
Winnipeg, MB R3C 0P8
(204) 945-3194
www.gov.mb.ca/finance/taxation

Maryland Comptroller

Motor Fuel Tax Division
P.O. Box 1751
Annapolis, MD 21404-1751
(410) 260-7595
compnet.comp.state.md.us/Motor_Fuel_Alcohol_and_Tobacco_Tax/Motor_Fuel_Tax/

Massachusetts Dept. of Revenue

P.O. Box 7027
Boston, MA 02204
(617) 887-5054 or 887-5057
www.mass.gov/dor

Michigan Dept. of Treasury

Customer Contact Division
Special Taxes
PO Box 30474
Lansing, MI 48922
(517) 636-4580
www.michigan.gov/treasury

Minnesota Dept. of Public Safety

Driver & Vehicle Services IRP/IFTA Office
445 Minnesota St #188
St Paul, MN 55101-5188
(651) 205-4141
www.dps.state.mn.us

Mississippi State Tax Commission

P.O. Box 1033
Jackson, MS 39215
(601) 923-7153
www.dor.ms.gov

Missouri Motor Carrier Services

P.O. Box 893
Jefferson City, MO 65102-0893
(573) 751-7106
www.modot.org/mcs/IFTA/

Montana Dept. of Transportation

Motor Carrier Services Division
P.O. Box 4639
Helena, MT 59604-4639
(406) 444-0816
www.mdt.mt.gov

Nebraska Dept of Motor Vehicles

Motor Carrier Services
P.O. Box 94729
Lincoln, NE 68509-4729
(402) 471-4435 or (888) 622-1222
www.dmv.ne.gov/

Nevada Dept. of Motor Vehicles

Motor Carrier Division
555 Wright Way
Carson City, NV 89711-0625
(775) 684-4711 ext. 2
www.dmvnv.com/index.htm

New Brunswick Dept of Finance Revenue & Taxation Division

Revenue Administration Branch
670 King St
P.O. Box 3000
Fredericton, NB E3B 5G5
(506) 453-3029
www.gnb.ca/0024/tax/index.asp

Newfoundland Taxation & Fiscal Policy Branch

Confederation Bldg
Prince Philip Pkwy
P.O. Box 8720
St. John's, NL A1B 4K1
(709) 729-1786
www.fin.gov.nl.ca/fin/

New Hampshire Road Toll Bureau

Dept. of Safety
38 Hazen Dr
Concord, NH 03305
(603) 271-2447
www.nh.gov/safety/administration/roadtoll/index.html

New Jersey Division of Motor Vehicles

225 E State St P.O. Box 133
Trenton, NJ 08666
(609) 633-9407
www.state.nj.us/mvc/Commercial/IFTA.htm

New Mexico Taxation & Revenue

Commercial Vehicle Bureau
P.O. Box 5188
Santa Fe, NM 87504-5188
(505) 476-1551
www.mvd.newmexico.gov/

New York Dept. of Taxation & Finance

Registration Section—Highway Use Tax Unit
W.A. Harriman Campus
Albany, NY 12227
(800) 972-1233
www.tax.ny.gov/

North Carolina Dept. of Revenue

Motor Fuels Tax Division
1429 Rocky Quarry Rd 'Ste 105
Raleigh NC 27640
(919) 733-3152
www.dornc.com

North Dakota DOT

Motor Carrier Services
608 E. Boulevard Ave
Bismarck, ND 58505-0780
(701) 328-2928
www.dot.nd.gov

Nova Scotia Service & Municipal Relations Program

Registry & Information Management Services Division
P.O. Box 755
Halifax, Nova Scotia B3J 2V4
(902) 424-2850
www.gov.ns.ca/

Ohio Dept. of Taxation

Excise & Motor Fuel Tax Division
P.O. Box 530
Columbus, OH 43216-0530
(614) 644-5847
tax.ohio.gov

Oklahoma Tax Commission

Motor Vehicle Division/IFTA
P O Box 52948
Oklahoma City, OK 73152-2948
(405) 522-8772
www.tax.ok.gov/

Ontario Motor Fuels & Tobacco Tax Branch

Ministry of Revenue
33 King St W, 3rd Flr
P.O. Box 625
Oshawa, ON L1H 8H9
(905) 440-4186
www.rev.gov.on.ca/english/taxes/ifta/

Oregon DOT Motor Carrier Transportation Division

550 Capitol St NE
Salem, OR 97301-2530
(503) 373-1634
www.oregon.gov/ODT/MCT/

Pennsylvania Dept. of Revenue

Bureau of Motor Fuel Taxes
Dept 280646
Harrisburg, PA 17128-0646
(717) 705-5460
www.revenue.state.pa.us/portal/server.pt/community/revenue_home/10648

Prince Edward Island Dept of the Provincial Treasury

Taxation & Property Records Division
P.O. Box 1330
Charlottetown, PEI C1A 7N1
(902) 368-6577
www.taxandland.pe.ca

Québec Ministère du Revenu

Director de activités spécialisées
3800 rue de Marly Secteur 4-2-5
Québec City, Québec G1X 4A5
(418) 652-4382
www.revenuquebec.ca/en/entreprise/taxes/ifta/default.aspx

Rhode Island Dept. of Administration

Division of Taxation—Excise Tax
One Capitol Hill
Providence, RI 02908
(401) 574-8788
www.tax.state.ri.us

Saskatchewan Finance

Revenue Division
2350 Albert St
Regina, SK S4P 4A6
(306) 787-6632
www.finance.gov.sk.ca/programs-services/ifta/

South Carolina Dept. of Motor Vehicles

Motor Carrier Services Section
P.O. Box 1498
Blythewood, SC 29016
(803) 896-3870
www.scdmsonline.com/DMVNew/default.aspx?n=ifta

South Dakota Dept. of Revenue

Division of Motor Vehicles
445 E. Capitol Ave
Pierre, SD 57501-3100
(605) 773-5408
www.state.sd.us/drr

Tennessee Dept. of Safety

Motor Carrier Section-IFTA Unit
301 Plus Park
Nashville, TN 37217
(615) 399-4267
www.tn.gov

Texas Comptroller of Public Accounts

LBJ State Office Bldg
111 E 17th St
Austin, TX 78774
(512) 463-3849
window.state.tx.us/taxinfo/fuels/ifta.html

Utah State Tax Commission

210 N. 1950 W
Salt Lake City, UT 84134
(801) 297-6890
motorcarrier.utah.gov

Vermont Dept. of Motor Vehicles

120 State St
Montpelier, VT 05603
(802) 828-2070
dmv.vermont.gov

Virginia Dept. of Motor Vehicles

Motor Carrier Services
P.O. Box 27412
Richmond, VA 23269
(804)-249-5130
www.dmvnow.com

Washington Dept. of Licensing

Prorate & Fuel Tax Services
P.O. Box 9228
Olympia, WA 98507-9228
(360) 664-1868
www.dol.wa.gov/vehicleregistration/fueltax.html

West Virginia Dept. of Motor Vehicles

Commercial Vehicle Section—Fuel Tax Unit
P O Box 17900
Charleston, WV 25311
(304) 926-0799 or 558-0700
www.transportation.wv.gov/dmv/IRP-IFTA/Pages/IRPIFTA.aspx

Wisconsin Dept. of Transportation

4802 Sheboygan Ave, Rm 151

P.O. Box 7979

Madison, WI 53707-7979

(608) 267-4382

www.dot.wisconsin.gov/business/carriers/ifta.htm

Wyoming Dept. of Transportation

Motor Vehicle Services

IFTA Fuel Tax Section

5300 Bishop Blvd

Cheyenne, WY 82009-3340

(307) 777-4827

www.dot.state.wy.us

If you have any questions regarding the information in this manual, please contact:

***Nebraska Department of Motor Vehicles
Motor Carrier Services Division
301 Centennial Mall South
P.O. Box 94729
Lincoln, Nebraska 68509-4729
Call (402) 471-4435 or toll free 888-622-1222
www.dmv.ne.gov/***

The Motor Carrier Services Division also handles:

- *Licensing through the International Registration Plan (IRP)*
- *Unified Carrier Registration (UCR) program*

Other agencies you may need to contact are:

***Overdimensional and
Overweight Vehicles
Or Loads***

www.dor.state.ne.us/

Nebraska Dept. of Roads, Permit Office
1500 Nebraska Hwy 2 Rm 123A
P.O. Box 94759
Lincoln, NE 68509-4759
(402) 471-0034

Or District Offices located in:
Omaha, Norfolk, Grand Island,
Sidney, Bridgeport, North Platte,
McCook & Ainsworth

Enforcement

Nebraska State Patrol
Carrier Enforcement Division
3920 NW 39th St
Lincoln, NE 68524
(402) 471-0105, 0106, 0107

***DOT Number
Hazardous Material
& Safety Regulations***

FEDERAL AGENCY
U.S. Dept. of Transportation
Federal Motor Carrier Safety Administration (FMCSA)
Rm 220, Federal Bldg
100 Centennial Mall North
Lincoln, NE 68508-5986
(402) 437-5521
safer.fmcsa.dot.gov/