

# **SCDMV**

**SOUTH CAROLINA  
DEPARTMENT OF MOTOR VEHICLES  
MOTOR CARRIER SERVICES**



**International Fuel Tax Agreement  
Instruction Manual**

**SOUTH CAROLINA  
DEPARTMENT OF MOTOR VEHICLES  
INTERNATIONAL FUEL TAX AGREEMENT  
CARRIER MANUAL**

**TABLE OF CONTENTS**

	Page
Introduction.....	4
Definitions.....	4
Licensing Procedures .....	7
License Fees .....	8
Account Identification .....	8
Bonding.....	8
IFTA Credentials .....	8
Renewal Procedures.....	9
Quarterly Tax Returns.....	9
Return Due Dates .....	10
Penalty and Interest Provisions .....	10
Amended Returns.....	10
Tax Exemptions .....	11

Refunds .....	11
Assessments For Failure to File Returns .....	11
Lease Agreements .....	11
License Cancellation .....	12
License Suspension and Revocation .....	12
IFTA Audit.....	12
Acceptable Source Documents .....	13
Record Retention Period .....	14
Inadequate Records .....	14
On Board Recording Devices .....	14
Location of Records .....	15
Audit Results.....	15
Appeal Procedures .....	15
Trip Permitting Agencies .....	16
IFTA Member Jurisdictions .....	17

Blank forms are available in the back of this manual.  
Photocopies may be made as needed.

## INTRODUCTION

This manual is provided as a guide for obtaining a fuel tax license and decals in accordance with the International Fuel Tax Agreement (IFTA) and the filing of quarterly fuel tax reports.

The International Fuel Tax Agreement (IFTA) is a base state fuel tax agreement. Any person based in a member jurisdiction operating a qualified motor vehicle(s) in two or more member jurisdictions is required to license under this agreement or purchase fuel trip permits for travel in member jurisdictions.

Upon receipt of a completed application, the IFTA license and decals will be issued, which will allow the licensee to travel in all IFTA member jurisdictions.

South Carolina is your base jurisdiction for IFTA licensing and reporting if:

1. You have qualified motor vehicles based and registered in South Carolina; and
2. You maintain the operational control and records for qualified motor vehicles in South Carolina or can make those records available in South Carolina; and
3. You have qualified motor vehicles which actually travel on South Carolina highways; and
4. You operate in at least one other IFTA jurisdiction.

For further assistance, you may telephone the Motor Carrier Services Office, Monday through Friday, 8:30 a.m. - 5:00 p.m. at (803) 896-3870. Walk-in service is available Monday through Friday, 8:30 a.m. - 4:30 p.m.

Farm vehicles, special mobile equipment and buses are subject to IFTA Licensing requirements if they meet the gross vehicle weight or axle criteria and cross state lines.

## DEFINITIONS

**Applicant** - a person in whose name the uniform application for licensing is filed with a base jurisdiction for the purpose of motor fuel tax reporting under the provisions of the International Fuel Tax Agreement

**Audit** - a physical examination of the records and source documents supporting the licensee's quarterly tax returns

**Axle** - an assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway.

**Base Jurisdiction** - the member jurisdiction where:

1. qualified motor vehicles are based for vehicle registration purposes; and

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

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

**Cancellation** - the annulment of a license and its provisions by either the licensing jurisdiction or the licensee

**Carrier** - a person who operates or causes to be operated a qualified motor vehicle on any highway in South Carolina

**Commissioner** - The official designated by the jurisdiction to be responsible for the administration of IFTA

**Fleet** - one or more vehicles

**Gross Vehicle Weight** - the empty weight of a vehicle (tractor and trailer) plus the weight of any load

**In-Jurisdiction Distance** - the total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction, including miles/kilometers operated under an IFTA temporary permit. In-jurisdiction distance does not include miles/kilometers operated on fuel tax trip permits or miles/kilometers exempted from fuel taxation by a jurisdiction.

**Jurisdiction** - a state of the United States, the District of Columbia, or a province or territory of Canada

**Lessee** - 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

**Licensee** - a person who holds an uncanceled agreement license issued by the base jurisdiction

**Member Jurisdiction** - a jurisdiction which is a member of the International Fuel Tax Agreement

**Motor Fuels** - all fuels used for the generation of power for the propulsion of qualified motor vehicles

**Qualified Motor Vehicle** - a motor vehicle used, designed or maintained for the transportation of persons or property and:

1. having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. having three or more axles regardless of weight; or
3. 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 vehicles does not include recreational vehicles.

Farm vehicles, special mobile equipment and buses are subject to IFTA Licensing requirements if they meet the gross vehicle weight or axle criteria and cross state lines.

**Recreational Vehicle** - vehicles such as motor homes, pickup trucks with attached campers and buses when used exclusively for personal pleasure by an individual. A recreational vehicle must not be used in connection with any business endeavor to be considered a recreational vehicle.

**Registration** - 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 or temporary registration card containing owner and vehicle information

**Registered Gross Vehicle Weight** - the weight at which a qualified motor vehicle is registered (plated) with the South Carolina Department of Motor Vehicles or a state other than South Carolina

**Reporting Period** - a period of time consistent with the calendar periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31

**Revocation** - withdrawal of license and privileges by the licensing jurisdiction

**Suspension** - temporary removal of privileges granted to the licensee by the licensing jurisdiction

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

## LICENSING PROCEDURES

Any motor carrier whose base jurisdiction is South Carolina and operates one or more qualified motor vehicles in at least one other IFTA member jurisdiction must apply for South Carolina IFTA credentials or fuel trip permits must be obtained to travel through member jurisdictions according to the regulations of each member jurisdiction.

A copy of the IFTA application is included in this manual or you may request an IFTA application by calling the Motor Carrier Services Section at (803) 896-3870. The IFTA application requests basic information relative to the licensee and the type of operation. The application does not require vehicle descriptions. However, the Department of Motor Vehicles reserves the right to request, if needed, the description of the vehicles before any application is processed. The descriptions of the vehicles must be kept on file at the licensee's place of business.

Completed applications must be submitted to the Motor Carrier Services Section or the following Division of Motor Vehicle Offices:

Charleston DMV; 3890 Leeds Avenue; Charleston, South Carolina 29415-0117

Chester DMV; 508 Belt Rd., Chester South Carolina 29706

Dillon DMV; 1705 Hwy. 301 South, Dillon, South Carolina 29536-5087

Florence DMV; 3102 East Palmetto Street; Florence, South Carolina 29506

Greenville DMV; 15 Saluda Dam Road; Greenville, South Carolina 29611

Irmo-Ballentine DMV; 1016 Broadstone Rd, Irmo, South Carolina 29063

Kingstree DMV; 785 Eastland Ave., Kingstree, South Carolina 29556

North Augusta DMV; 1913 Ascaugua Rd.; North Augusta, South Carolina 29841

Spartanburg DMV; 8794 Fairforest Road; Spartanburg, South Carolina 29305

Incomplete applications will cause delay in receiving your IFTA license and decals.

Once a completed application is received and processed, the IFTA license and decals will be issued to the licensee.

Applicants who were previously licensed in another IFTA member jurisdiction and whose license is in a revoked or suspended status, will not be issued a South Carolina IFTA license until the matter has been cleared with the previous base state.

The Department of Motor Vehicles will not knowingly issue a license if the application contains misrepresentations, misstatements or omissions of required information.

Carriers who are in a bankruptcy status must notify the Motor Carrier Services Section to see if bankruptcy laws protect their license.

## **LICENSE FEE**

There is no fee for the South Carolina IFTA license and decals. However, penalty and interest will be applied to all delinquent returns.

## **ACCOUNT IDENTIFICATION**

The IFTA account identification number for companies and corporations is determined by using the prefix for South Carolina (SC) followed by the licensee's Federal Employer Identification Number and a two digit suffix of "01" to identify the fleet. Companies using the same FEIN for more than one fleet will increase the suffix one number for each fleet.

If you are licensing as a sole proprietor and have no Federal Employer Identification Number, you will use your Social Security Number.

## **BONDING**

The Department of Motor Vehicles may require an IFTA licensee to post a bond when a licensee has failed to file timely reports, when tax has not been remitted or when an audit indicates problems severe enough that, in the Department's discretion, a bond is required to protect the interest of all member jurisdictions.

## **IFTA CREDENTIALS**

An IFTA license will be issued to each IFTA licensee. A photocopy of the license must be maintained in the cab of each qualified motor vehicle. The original license should be kept in a safe place. The IFTA license is valid for the calendar year January 1 through December 31. If a carrier is found operating a qualified motor vehicle without an IFTA license and decals, the vehicle operator will be subject to the purchase of a trip permit and/or a citation.

Two matching decals will be issued for each qualified motor vehicle operated by the IFTA licensee. One decal must be placed on the exterior portion of the driver's side of the power unit and the second decal must be placed on the exterior portion of the passenger's side of the power unit.

A licensee may request extra decals for fleet additions. When ordering additional decals throughout the license year, the licensee must complete an IFTA-1 Form (Application for IFTA Credentials) and submit same to the Motor Carrier Services Section or one of the Division of Motor Vehicle Offices listed on page 4 of this manual.

Decals that are assigned to owner-operators under long-term lease must be recalled by the licensee once the lease is terminated.

In order to avoid a citation, all operators of qualified motor vehicles must have proper credentials



or a fuel trip permit, unless otherwise exempt. Refer to page 14 for a list of authorized trip permitting agencies.

If you are licensed as a dealer, manufacturer, drive-away or transporter, you should temporarily display the IFTA decals in a visible manner on both sides of the cab and a copy of your IFTA license must be in the vehicle while being operated in this or any other IFTA member jurisdiction.

## **RENEWAL PROCEDURES**

IFTA licenses must be renewed annually for the new license year. Each year around October 15th, the Motor Carrier Services Section will mail renewal applications to all licensees whose accounts are in good standing. The renewal application must be completed, signed and returned to Motor Carrier Services for the new license to be issued.

Requests for renewal will be denied if the licensee has failed to file a report or has delinquent tax liabilities.

## **QUARTERLY TAX RETURNS**

All licensees must file an IFTA quarterly tax return with the Motor Carrier Services Section, reporting their travel and fuel purchases for the quarter. This return must include the total miles traveled and the total gallons of fuel purchased during the reporting period.

A return must be filed even if the licensee does not operate or purchase any fuel during the quarter. These are called "no operations" returns.

The quarterly tax return indicates the tax or refund due for each member jurisdiction. Only one check is written for the net tax due or if a refund exists, the Department will send a refund check to the licensee for amounts greater than \$5.00.

A tax return and tax rate table will be mailed to the licensee each quarter. Some jurisdictions have a surcharge in addition to the fuel tax; the surcharge for these states will be included on the tax rate table.

A quarterly return and instructions are included in the back of this manual. Copies may be made as needed.

All IFTA tax returns are to be reported in United States measurements. If you have Canadian travel and fuel purchases, the conversion rates are:

1 Liter	=	.2642 gallons
1 Kilometer	=	.62137 miles

**ALL NUMBERS MUST BE ROUNDED TO THE NEAREST WHOLE GALLON OR MILE.**

The due date for the tax return is the last day of the month immediately following the close of

the quarter for which the return is being filed.

## **RETURN DUE DATES**

<u>REPORTING QUARTER</u>	<u>DUE DATE</u>
January 1 - March 31	April 30
April 1 - June 30	July 31
July 1 - September 30	October 31
October 1 - December 31	January 31

To be timely filed the return must be postmarked by the U. S. Postal Service or hand delivered to the Motor Carrier Services Section by the due date, along with any taxes that may be due. If the due date is Saturday, Sunday or a legal holiday, the next business day is considered the final filing date.

Returns must be mailed to: South Carolina Department of Motor Vehicles  
Motor Carrier Services Section  
Post Office Box 1498  
Blythewood, South Carolina 29016-0027

or delivered to: South Carolina Department of Motor Vehicles  
Motor Carrier Services  
10311 Wilson Blvd.  
Blythewood, South Carolina 29016

## **PENALTY AND INTEREST PROVISIONS**

When a licensee fails to file a return, files a late return, files an amended return or fails to remit the total tax due, the licensee is subject to penalty and interest. The penalty will be \$50.00 or 10% of the net tax due, whichever is greater. Interest is computed at the rate of 1% per month or fraction of a month for any unpaid tax starting the month after the due date.

## **AMENDED RETURNS**

An amended return should be filed whenever the licensee determines that an error was made on the original return. The Department may also request amended returns on an as needed basis. Penalty and interest will be applied to amended returns in the same manner as delinquent returns.

## **TAX EXEMPTIONS**

IFTA recognizes that some jurisdictions allow for tax-exempt fuel and tax-exempt miles.

Refunds for tax-exempt fuel must be obtained from the state in which the tax was paid. An address list is provided in the back of this manual. It is the licensee's responsibility to maintain adequate records to support the exemption that has been claimed.

Tax-exempt miles must be included on your tax return (Part 1) in the total miles operated during the quarter. They are deducted from the total miles for each jurisdiction (Column B) and the difference is reported as taxable miles (Column C). If you deduct tax-exempt miles on your quarterly tax return, it is your responsibility to maintain proper documentation for those exemptions.

Miles operated under a fuel trip permit are not taxable, but must be included in the total miles for the quarter and in the total miles for the jurisdiction in which they were traveled.

## **REFUNDS**

A refund may be claimed on the IFTA tax return for any overpayment of tax in a reporting period. A refund will be issued for amounts greater than \$5.00 once the Motor Carrier Services Section determines that all liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund may be denied if there are any outstanding debts owed to the Department.

## **ASSESSMENTS FOR FAILURE TO FILE RETURNS**

Whenever the licensee fails, neglects or refuses to file an IFTA tax return, the Department may assess the licensee based on the best information available, including the licensee's filing history. The licensee will be subject to estimated tax, penalty and interest.

The burden of proof remains with the licensee to show that the assessment is incorrect.

Also, failure to file quarterly tax returns will result in the suspension or revocation of your IFTA license and decals.

## **LEASE AGREEMENTS**

**Short-Term Leases:** In the case of a short-term motor vehicle rental, by a lessor regularly engaged in the business of leasing or renting motor vehicles without drivers, for compensation to licensees or other lessees of 29 days or less, the lessor will report and pay the fuel use tax unless the following two conditions are met:

1. The lessor has a written rental contract which designates the lessee as the party

- responsible for reporting and paying the fuel use tax; and
2. The lessor has a copy of the lessee's IFTA Fuel Tax License which is valid for the term of the rental.

**Long-Term Leases:** A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

## **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. The cancellation box on the final IFTA quarterly tax return may be checked to indicate the end of operations under IFTA or the licensee may submit a letter requesting cancellation of their IFTA license.

Upon cancellation, the licensee must destroy the original IFTA license and all used IFTA decals. Any unused IFTA decals must be returned to the Motor Carrier Services Section. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license. Records must be maintained for a period of four years from the due date of the final quarterly tax report or the date the return was filed, whichever is later.

## **LICENSE SUSPENSION AND REVOCATION**

An IFTA license may be suspended or revoked for any of the following reasons:

1. Failure to file an IFTA quarterly tax return.
2. Failure to remit all taxes due.
3. Failure to pay or protest an audit assessment within the established time period.

The Department will notify all member jurisdictions when a suspension or revocation has occurred. It is illegal to operate a vehicle with a suspended or revoked license.

To reinstate a suspended or revoked license, the licensee must file all delinquent tax returns and remit all delinquent taxes.

## **IFTA AUDIT**

The purpose of an IFTA audit is the verification of fuel and mileage data reported on the IFTA quarterly returns. The Department of Motor Vehicles will audit South Carolina IFTA licensees on behalf of all member jurisdictions. Audits will be performed during normal business hours and to the extent possible, notification will be given in advance.

## **ACCEPTABLE SOURCE DOCUMENTS**

## **Individual Vehicle Distance Record**

Licensees are responsible for maintaining records of all operations of qualified motor vehicles. The licensee's records must support the information reported on the quarterly tax return. An acceptable accounting system is an essential ingredient in compiling the data necessary to complete an Individual Vehicle Distance Record (IVDR). A licensee's system, at a minimum, must include mileage data on each individual vehicle for each trip and be recapitulated in monthly fleet summaries. Supporting information should include the following documentation:

1. Date of trip (starting and ending);
2. Trip origin and destination (including city and state);
3. Routes of travel;
4. Beginning and ending odometer readings;
5. Total trip miles;
6. Mileage by jurisdiction;
7. Vehicle unit number;
8. Driver's name.

## **Fuel Receipts**

The licensee must maintain complete records of all fuel purchases. Separate totals must be compiled for each fuel type. Fuel types include diesel, gasoline, gasohol, propane and natural gas. Fuel purchased as storage fuel or over the road (O.T.R.) purchases are to be accounted for separately. The fuel records must contain:

1. Date of purchase;
  2. Name and address of the seller;
  3. Number of gallons purchased;
  4. Type of fuel purchased;
  5. Price per gallon;
  6. Unit number of the vehicle into which the fuel was placed or license plate number;
- and
7. Purchaser's signature.

Acceptable fuel receipts include an invoice, a credit card receipt or verifiable microfilm/microfiche of same. The Department of Motor Vehicles will not accept receipts that contain alterations or erasures.

## **Bulk Fuel Storage**

A licensee who maintains a bulk fuel storage facility may obtain credit for tax previously paid on fuel withdrawn from that facility if the following records are maintained:

1. Date of withdrawal;
2. Number of gallons withdrawn;
3. Fuel type;

4. Unit number of the vehicle into which the fuel was placed; and
5. Purchase and inventory records to substantiate that taxes were paid on all bulk fuel purchases.

A licensee who maintains a bulk fuel storage facility must maintain bulk fuel storage reconciliation records. The licensee must show that adequate records are maintained to distinguish fuel placed into qualified versus non-qualified vehicles. Records should be kept separate for retail purchases and bulk storage withdrawals.

## **Computer Summaries**

Many carriers are now utilizing computers to maintain their operational records. While computer printouts are a good reference in conducting audits, computer printouts are not acceptable as the only source document in establishing a carrier's true liability. The source documents used to generate the computer printouts must be made available for review to substantiate the data shown on the computer reports.

## **RECORD RETENTION PERIOD**

Adequate records keeping is important to the carrier when seeking a refund or credit for tax-paid fuel, and is equally important to the Department of Motor Vehicles to ensure compliance with the reporting and payment of all tax liabilities. Every licensee must maintain records to substantiate information reported on the quarterly tax return. These records must be maintained for a period of four years from the 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.

## **INADEQUATE RECORDS**

If any licensee fails to make records available upon proper request or if any licensee fails to maintain records from which the licensee's true liability may be determined, South Carolina may, 30 days after requesting in writing that the records be made available or receiving notification of insufficient records, determine a tax finding for each jurisdiction based upon the commissioner's determination of the tax liability of such licensee or may be assessed a standard four (4) miles per gallon.

## **ON-BOARD RECORDING DEVICES**

On board recording devices may (at the option of the carrier) be used in lieu of or in addition to handwritten trip reports for fuel tax reporting. If the carrier exercises this option, it is the carrier's responsibility to assure the entire recordkeeping system meets the requirements of IFTA. It is suggested that the carrier contact the IFTA Audit Section for verification of audit compliance prior to implementation.

## **LOCATION OF RECORDS**

A licensee's operational records should be made available for audit purposes at a location in South Carolina. In the event the records are not located in South Carolina and it becomes necessary for auditors to travel to the place where such records are normally kept, the licensee shall be responsible for all expenses incurred in the performance of the audit, including travel and per diem, and must promptly reimburse the Department for those expenses.

## **AUDIT RESULTS**

A report of audit findings will be provided to the licensee after the written copy of the audit is processed at Motor Carrier Services (MCS). The licensee has 30 days to remit a payment or file a protest on a proposed audit assessment. Any refund due will be issued after outstanding tax liabilities have been satisfied. MCS will prepare and submit reports to all affected member jurisdictions of the accuracy of the records of said licensee and any resulting adjustment of fuel taxes. The licensee may be subject to a supplemental audit if any member jurisdiction disagrees with the audit results.

## **APPEAL PROCEDURES**

A licensee may appeal any action or audit finding issued by any member jurisdiction by submitting a written request for an administrative hearing within 30 days of receipt of the original notice of tax due. If the hearing is not requested within 30 days, the action or audit finding is final.

If a hearing is held, the Department of Motor Vehicles will send written notice of the date, time and location of the hearing. The hearing may be conducted in accordance with the Administrative Procedures Act. The hearing may be rescheduled for reasonable cause shown by either party. The hearing could result in the suspension or revocation of licensee's ability to conduct business in the State of South Carolina. The Department will participate in the appeal process on behalf of all member jurisdictions. The licensee and/or his designated representative may appear at the hearing and produce witnesses and documents to substantiate the appeal.

The Department will notify the licensee in writing of the findings and rulings of the appeal.

## **TRIP PERMITTING AGENCIES**

The following companies have been approved to issue IFTA Fuel Trip Permits for the State of South Carolina:

Com-Data / Transceiver United 1-800-749-9143  
1421 Champion Drive, Suite 101  
Carrolton, Texas 75006

Xero-Fax, Inc. 1-800-937-6329  
Post Office Box 14897  
Greenville, South Carolina 29610

Jet Permits 1-800-788-0603  
5555 South 108<sup>th</sup> Street  
Hales Corners, Wisconsin 53130

Trans Mid-America 1-800-228-7577  
11570 W. Dodge Road  
Omaha, Nebraska 68154-2596

Trip Permits are also available from the Motor Carrier Services office, located at 10311 Wilson Blvd., Blythewood, South Carolina 29016.



## **FUEL TAX AGENCIES FOR IFTA MEMBER JURISDICTIONS**

Alabama Dept of Revenue (334) 353-7839  
Post Office Box 327640  
Montgomery, Alabama 36132-7640

Alberta Treasury (403) 427-5722  
9811 - 109 Street  
Sir Frederick W Haultain Building  
Edmonton, Alberta T5K2L5

Arizona Department of Transportation (602) 255-7272  
206 South 17th Avenue, MD 200B  
Phoenix, Arizona 85007-3213

Arkansas Motor Fuel Tax (501) 682-4806  
Post Office Box 8054  
Little Rock, Arkansas 72203

British Columbia Consumer Taxation (250) 387-0635  
Post Office Box 9442, Stn Prov Govt  
Victoria, British Columbia V8W9V4

California State Board of Equalization (916) 324-2163  
Post Office Box 942879 MIC:31  
Sacramento, California 94279-0031

Colorado Department of Revenue (303) 205-5654  
Services Section, Suite #114  
Motor Carrier Services Division  
Denver, Colorado 80261-0016

Connecticut Department of Revenue (860) 541-3222  
25 Sigourney Street  
Hartford, Connecticut 06106

Delaware Department of Transportation (302) 739-4538  
303 Transportation Circle, Public Safety Building  
Post Office Drawer E  
Dover, Delaware 19903

Florida Department of Highway Safety & Motor Vehicles (850) 921-0931

2900 Apalachee Parkway, Room B439  
Tallahassee, Florida 32399

Georgia Department of Revenue (404) 656-4053  
Sales & Use Tax Division  
310 Trinity - Washington Building  
Atlanta, Georgia 30334

Idaho State Tax Commission (208) 334-7834  
Post Office Box 36  
Boise, Idaho 83722-0260

Illinois Department of Revenue (217) 785-6493  
Motor Fuel Division  
101 West Jefferson Street, 2-263  
Springfield, Illinois 62794

Indiana Department of Revenue (317) 486-5104  
5700 West Raymond Street  
Indianapolis, Indiana 46241

Iowa Department of Transportation (515) 237-3270  
Office of Motor Carrier Services  
Post Office Box 10382  
Des Moines, Iowa 50306-0382

Kansas Department of Revenue (913) 291-3898  
915 SW Harrison Street  
Topeka, Kansas 66625

Kentucky Transportation Cabinet (502) 564-4540  
Department of Vehicle Regulation  
501 High Street  
Frankfort, Kentucky 40622

Louisiana Department of Revenue (504) 925-7656  
Post Office Box 3863  
Baton Rouge, Louisiana 70821

Maine State Tax Assessor (207) 287-8618  
#24 State House Station  
Augusta, Maine 04330

Manitoba Finance - Taxation Division (204) 945-0738  
415 - 401 York Avenue

Winnipeg, Manitoba R3C0P8

Maryland Comptroller of the Treasury (410) 974-3129  
Motor Fuel Tax Unit  
Post Office Box 1751  
Annapolis, Maryland 21404

Massachusetts Department of Revenue (617) 887-5080  
Post Office Box 7027  
Boston, Massachusetts 02204

Michigan Department of Treasury (517) 373-3180  
Motor Fuel, Tobacco & Special Taxes Division  
Treasury Building - 425 W. Allegan  
Lansing, Michigan 48922

Minnesota Department of Public Safety (612) 405-6170  
Prorate & IFTA  
1110 W. Highway 110, Suite #425  
Mendota Heights, Minnesota 55118

Mississippi State Tax Commission (601) 923-7150  
Post Office Box 22828  
Jackson, Mississippi 39225

Missouri Highway Reciprocity Commission (573) 751-3671  
Post Office Box 893  
Jefferson City, Missouri 65105-0893

Montana Department of Transportation (406) 444-7275  
Post Office Box 201001  
Helena, Montana 59620-1001

Nebraska Department of Motor Vehicles (888) 622-1222  
Motor Carrier Services Division  
Post Office Box 98935  
Lincoln, Nebraska 68509-8935

Nevada Department of Motor Vehicles (702) 687-5340  
Motor Carrier Bureau  
555 Wright Way  
Carson City, Nevada 89711-0625

Newfoundland Department of Finance (709) 729-6297  
Confederation Building  
Post Office Box 8720

St. John's, Newfoundland, Canada A1B4K1

New Brunswick Department of Finance (506) 453-8562  
Post Office Box 3000  
Fredericton, New Brunswick, Canada E3B5G5

New Hampshire Department of Safety (603) 271-1029  
Road Toll Bureau  
10 Hazen Drive  
Concord, New Hampshire 03305

New Jersey Division of Motor Vehicles (609) 633-9406  
225 East State Street, CN174  
Trenton, New Jersey 08666

New Mexico Taxation & Revenue Department (505) 827-0991  
Post Office Box 630  
Santa Fe, New Mexico 87504-0630

New York Department of Taxation & Finance (800) 972-1233  
W. A. Harriman Campus - 855  
Albany, New York 12227

North Carolina Department of Revenue (919) 733-3409  
Post Office Box 25000  
Raleigh, North Carolina 27640

North Dakota Department of Transportation (701) 328-2725  
Motor Carrier Services  
608 E. Boulevard Avenue  
Bismarck, North Dakota 58505-0780

Nova Scotia Department of Finance (902) 424-6410  
Post Office Box 755  
Halifax, Nova Scotia B3J2V5

Ohio Department of Taxation Excise & Motor Fuel Tax Division Post Office Box 530 Columbus, Ohio 43266-0030	(614) 466-3744
Oklahoma Tax Commission Motor Vehicle Division / IFTA 2501 No. Lincoln Boulevard Oklahoma City, Oklahoma 73194-0013	(405) 521-3246
Ontario Ministry of Finance Motor Fuels & Tobacco Tax Branch 33 King Street West, 3rd Floor Oshawa, Ontario L1H8H9	(905) 433-6412
Oregon Department of Transportation Motor Carrier Transportation Branch 550 Capitol Street, N.E. Salem, Oregon 97310-1380	(503) 378-2385
Pennsylvania Department of Revenue Bureau of Motor Fuel Taxes Department 280646 Harrisburg, Pennsylvania 17128-0646	(800) 482-IFTA
Prince Edward Island Provincial Treasury Taxation & Property Records Division Post Office Box 2000 Charlottetown, Prince Edward Island C1A7N8	(902) 368-5703
Quebec Ministry of Revenue 3800 Rue De Marly, Secteur 4-4-1 Sainte-Foy Quebec Canada G1X4A5	(418) 652-4382
Rhode Island Department of Administration Division of Taxation One Capitol Hill Providence, Rhode Island 02908	(401) 222-2950
Saskatchewan Finance Revenue Division Revenue Division 2350 Albert Street Regina, Saskatchewan S4P4A6	(306) 787-6636
South Dakota Department of Revenue	(605) 773-5335

Division of Motor Vehicles  
445 East Capitol Avenue  
Pierre, South Dakota 57501-3185

Tennessee Department of Revenue  
Andrew Jackson State Office Building  
500 Deaderick Street, Room 1200  
Nashville, Tennessee 37242

(615) 741-3394

Texas Comptroller of Public Accounts  
LBJ State Office Building  
111 East 17th Street  
Austin, Texas 78774

(512) 463-3849

Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, Utah 84134

(801) 297-7790

Vermont Department of Motor Vehicles  
120 State Street  
Montpelier, Vermont 05603

(802) 828-2071

Virginia Department of Motor Vehicles  
Motor Carrier Services  
Post Office Box 27412  
Richmond, Virginia 23269

(804) 367-1070

Washington State Department of Licensing  
Vehicle Services  
Post Office Box 9020  
Olympia, Washington 98507-9020

(360) 586-6596

West Virginia Department of Tax & Revenue  
Post Office Box 902  
Charleston, West Virginia 25323-0902

(304) 558-0678

Wisconsin Department of Transportation  
Post Office Box 7981  
Madison, Wisconsin 53707-7981

(608) 267-4382

Wyoming Department of Transportation  
Motor Vehicle Services / Fuel Tax Section

(307) 777-4842

Post Office Box 1708  
Cheyenne, Wyoming 82003



**SOUTH CAROLINA  
DEPARTMENT OF MOTOR VEHICLES  
APPLICATION FOR INTERNATIONAL FUEL TAX AGREEMENT  
(IFTA) CREDENTIALS**

<b>Federal Employer I.D. or Social Security Number</b>  <b>Owner, Partner(s) or Corporate Name (Legal Name)</b>	<b>Check One:</b> <input type="checkbox"/> <b>Original IFTA Application (First Time Applicant)</b> <input type="checkbox"/> <b>Renewal Application</b> <input type="checkbox"/> <b>Additional IFTA Decals-Number Requested</b> _____	<b>Name Change</b> <b>From:</b> _____ <b>To:</b> _____															
<b>Type of Ownership – Check One:</b> <input type="checkbox"/> <b>Sole Proprietor</b> <input type="checkbox"/> <b>Unincorporated Association (Enter Legal Name)</b> _____ <input type="checkbox"/> <b>Partnership</b> <input type="checkbox"/> <b>Corporation (Enter Charter Name)</b> _____ <input type="checkbox"/> <b>LLC/LLP</b> <input type="checkbox"/> <b>Other (Explain)</b> _____																	
<b>Trade Name (Name Under Which Business is Conducted)</b>																	
<b>Physical Location of Business (Must be S.C. Street Address)</b>																	
<b>City</b>	<b>State</b>	<b>Zip</b>	<b>County</b>														
<b>Contact Person</b>	<b>Phone Number</b>	<b>Fax Number</b>	<b>U.S.D.O.T. Number</b>														
<b>Mailing Address (If Different From Above)</b>																	
<b>Name</b>																	
<b>Street or P.O. Box</b>																	
<b>City</b>	<b>State</b>	<b>Zip</b>	<b>County</b>														
<b>Name(s) of Business Owner, Partner or Officer</b>																	
<b>Name/Title</b>	<b>Social Security Number</b>	<b>Home Address</b>	<b>Phone Number</b>														
<b>Do You Maintain Bulk Storage in South Carolina? Check One:    <input type="checkbox"/> Yes                      <input type="checkbox"/> No</b>																	
<b>List Other States Where Bulk Fuel is Maintained</b>																	



Complete the schedule below by placing an "X" next to the jurisdiction in which you plan to operate "Qualified Motor Vehicles"

ALL JURISDICTIONS	IN - INDIANA	NJ - NEW JERSEY	WA - WASHINGTON
AK - ALASKA	KS - KANSAS	NM - NEW MEXICO	WI - WISCONSIN
AL - ALABAMA	KY - KENTUCKY	NV - NEVADA	WV - WEST VIRGINIA
AR - ARKANSAS	LA - LOUISIANA	NY - NEW YORK	WY - WYOMING
AZ - ARIZONA	MA - MASSACHUSETTS	OH - OHIO	AB - ALBERTA
CA - CALIFORNIA	MD - MARYLAND	OK - OKLAHOMA	BC - BRITISH COLUMBIA
CO - COLORADO	ME - MAINE	OR - OREGON	MB - MANITOBA
CT - CONNECTICUT	MI - MICHIGAN	PA - PENNSYLVANIA	NB - NEW BRUNSWICK
DC - DISTRICT OF COLUMBIA	MN - MINNESOTA	RI - RHODE ISLAND	NF - NEW FOUNDLAND
DE - DELAWARE	MO - MISSOURI	SC - SOUTH CAROLINA	NS - NOVA SCOTIA
FL - FLORIDA	MS - MISSISSIPPI	SD - SOUTH DAKOTA	NT - N.W. TERRITORY
GA - GEORGIA	MT - MONTANA	TN - TENNESSEE	ON - ONTARIO
HI - HAWAII	NC - NORTH CAROLINA	TX - TEXAS	PE - PRINCE EDWARD
IA - IOWA	ND - NORTH DAKOTA	UT - UTAH	PQ - QUEBEC
ID - IDAHO	NE - NEBRASKA	VA - VIRGINIA	SK - SASKATCHEWAN
IL - ILLINOIS	NH - NEW HAMPSHIRE	VT - VERMONT	

Note: On this application, we did not require a make, model or serial number for your vehicles requiring decals. However, if this information is needed, the Department of Motor Vehicles reserves the right to request this information before an application is processed. You are required to maintain records of the vehicle descriptions for future review.

Have you had an IFTA license in another jurisdiction?  Yes or  No (check one) If yes, was that license ever revoked? \_\_\_\_\_ If yes, is the license still revoked? \_\_\_\_\_ List the license number that was revoked. \_\_\_\_\_

Number of vehicles that travel out of state and have registered gross vehicle weight of 26,001 pounds or greater or vehicles with 3 or more axles, regardless of gross <input type="text"/> vehicle weight  Number of IFTA decal sets requested (1 set required per vehicle) <input type="text"/>	FOR DEPARTMENT USE ONLY
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------

**RETURN APPLICATION TO:**

**S.C. DEPARTMENT OF MOTOR VEHICLES**  
**ATTN: MOTOR CARRIER SERVICES**  
**P.O. BOX 1498**  
**BLYTHEWOOD, SC 29016-0027**

**IF YOU HAVE ANY QUESTIONS, PLEASE CALL 803-896-3870**

Under penalties of perjury, the applicant certifies with his or her signature that, to the best of his or her knowledge, the information contained in this application is true, accurate and complete and any falsification subjects him or her to appropriate civil and/or criminal sanctions of the State of South Carolina. The applicant agrees to comply with reporting, payment, record keeping and license display requirements as specified in the International Fuel Tax Agreement and South Carolina general statutes. The applicant further agrees that the South Carolina Department of Motor Vehicles may withhold any refunds due if the applicant is delinquent on payment of other fees administered by the Department or delinquent on fuel taxes due to any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in South Carolina and all member jurisdictions.

Signature \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_ Telephone \_\_\_\_\_

**INDIVIDUAL VEHICLE DISTANCE AND FUEL REPORT  
(IRP AND IFTA VEHICLES ONLY)**

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

See Instructions on reverse side

Vehicle Identification Number of Unit Number		Power Unit Fleet Number	Fuel Type	Name (Fuel Filer/IRP Registrant)		Fuel Filer Name (if other than IRP Registrant)	Driver(s) Name	
Mileage Information					Fuel Information		Trip Information	
Trip Date	Highways Used	Odometer Reading			Gallons Received	Vendor Name	Origin	Destination
		Jurisdiction Name	Begin	Jurisdiction Miles				
			END					

**INSTRUCTIONS**

An Individual Vehicle Distance and Fuel Report must account for all miles traveled and all fuel received.

If you use a substitute vehicle, prepare a separate Individual Vehicle Distance and Fuel Report to account for the miles traveled and fuel received by the substitute vehicle.

**INSTRUCTIONS:**

1. Vehicle identification number of unit number of power unit.
2. Fleet number of power unit.
3. Fuel Type:
  - (D) diesel, (G) gasoline, (P) propane, (GH) gasohol, (NG) natural gas.
4. Legal name of the IRP registrant or fuel tax licenses.
5. Fuel Filer –complete if different than 4.
6. Driver(s) (names).

**INDIVIDUAL VEHICLE DISTANCE AND FUEL REPORT  
(IRP AND IFTA VEHICLES ONLY)**

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
- See Instructions on reverse side

**MILEAGE INFORMATION:**

7. Trip date.
8. Highways used – Routes of travel.
9. Jurisdiction name – abbreviation of the jurisdiction in which your vehicle is traveling.
10. Odometer Reading:
  - a. Record at the beginning of each day or trip.
  - b. When leaving each jurisdiction.
  - c. At the end of each day or trip.
11. Jurisdiction Miles – record the mileage traveled in each jurisdiction by trip date.
12. Total trip miles – Record total trip miles.

**FUEL INFORMATION**

13. Gallons received.
14. Vendor name (name from whom you received fuel)

**TRIP INFORMATION**

15. Origin – Where trip started
16. Destination – Where trip ended.

Vehicle Identification Number of Unit Number <b>1</b>	Power Unit Fleet Number <b>2</b>	Fuel Type <b>3</b>	Name (Fuel Registrant) <b>4</b>	Fuel Filer/IRP <b>4</b>	Fuel Filer Name (if other than IRP Registrant) <b>5</b>	Driver(s) Name <b>6</b>		
Mileage Information					Fuel Information		Trip Information	
Trip Date	Highways Used	Odometer Reading			Gallons Received	Vendor Name	Origin	Destination
		Jurisdiction Name	Begin	Jurisdiction Miles				
<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>
				END <b>12</b>				