

MoDOT Motor Carrier Services
International Fuel Tax Agreement

When do I need an International Fuel Tax license and decal?

You are required to have an IFTA license if you operate in two or more jurisdictions and the power unit:

- Has two axles and a gross vehicle weight or registered gross vehicle weight of 26,001 lbs. or higher;
- Has three or more axles regardless of weight; or
- Is used in combination and the said combination is 26,001 lbs. or heavier.

What forms and supporting documents are required prior to applying for a Missouri IFTA license and decals?

You must provide a completed customer information form, Missouri IFTA application and a Missouri license plate registration credential such as a Vehicle Registration Receipt or Missouri Cab Card.

Who is exempt from IFTA?

Recreational vehicles are exempt from IFTA requirements. To qualify as a recreational vehicle, a motor home, pickup truck with an attached camper, or a bus must be used only for personal enjoyment by an individual. It cannot be used in connection with any business endeavor.

How can I apply for an IFTA license and decals?

Complete the Motor Carrier Application located at www.modot.org/mcs or call MoDOT Motor Carrier Services at 1-866-831-6277 and select Option 2 to receive a copy by mail.

How long are an IFTA license and decals valid?

The IFTA license and decals are valid for a calendar year, January 1 to December 31.

How much does an IFTA license and set of decals cost?

Missouri does not charge for an IFTA license or decals. However, it is important to request only as many decals as you will use. The number of decals issued must reconcile with the number of trucks licensed.

IFTA license holders are subject to audit review.

I've added to my fleet. How do I order additional IFTA decals?

You can order more decals by through MoDOT Carrier Express at www.modot.org/mce. Select Credentialing – Services – IFTA – Other Supplements – Additional Decals.

How long must I retain my IFTA records?

You must maintain records to support the information reported on your IFTA tax returns for a period of four years from the due date of the return, or the date you filed the return, whichever is later.

Records includes mileage, fuel receipts, metered bulk storage disbursement and Ag exempt.

A recordkeeping booklet is available at www.modot.org/IFTA

How often must I file an IFTA fuel tax returns?

You must file a return and pay applicable fuel taxes for each calendar quarter. The tax return filing and payment of any applicable fuel taxes must be complete by the last day of the month that follows a calendar quarter. The due dates for each quarter follow:

First Quarter (January through March) returns and payments are due on or before **April 30**.

Second Quarter (April through June) returns and payments are due on or before **July 31**.

Third Quarter (July through September) returns and payments are due on or before **October 31**.

Fourth Quarter (October through December) returns and payments are due on or before **January 31**.

I am an annual filer; how do I file?

You will log into MoDOT Carrier Express at www.modot.org/mce. Select Credentialing – Services – IFTA – Tax Return – File/Amend. Be certain to check the box “Annual Filer” before selecting proceed. You will file each quarter separately within the return. Note the return quarter you are filing at the top right of the screen.

How and when do I receive quarterly fuel tax returns?

Postcards are mailed at the end of each quarter to remind carriers to go to MoDOT Carrier Express at www.modot.org/mce to file online.

Returns must be complete and applicable taxes paid by the due date to avoid interest and penalty charges.

Must I file a quarterly fuel tax return if I didn't run during the quarter?

Yes. If your truck(s) didn't run, you must file a No Operation return. You must access MoDOT Carrier Express at www.modot.org/mce to enter the return online. You will select the “No Operation” checkbox.

Do I need to file a quarterly fuel tax return when I am leased and operating under the lessee's IFTA license?

Yes, you must file a “NO OPERATION” return if you have a current IFTA license and decal issued in your name, and you ran under a lessee's IFTA license whose return will include the miles you travelled and gallons of fuel that you purchased.

If you continue to lease, you can request to cancel your IFTA license when filing a final return by selecting the “Cancel License” checkbox or you may send an email to ContactMCS@modot.mo.gov requesting cancellation of your IFTA license.

What is a tax-paid gallon purchase?

Any gallon of fuel purchased that had tax paid at the pump. The purchase must be supported by a detailed fuel receipt unless the fuel was removed from a metered bulk storage tank containing tax-paid fuel that you used in your qualified motor vehicles for the particular quarter.

What is bulk storage and how do I report it?

Bulk storage is fuel purchased in high volumes and stored in a metered tank at the carrier's location. You must report only the fuel placed and used in your qualified motor vehicle(s) for the quarter

What miles are non-taxable?

Fuel trip permit miles are not taxable. However, miles run on a fuel trip permit must be included in the filing for the quarter during which they were accrued. When filing a return in MoDOT Carrier Express, record trip permit miles in the box that requests total miles, but not the box that requests total taxable miles per jurisdiction. Visit www.iftach.org for a full listing of jurisdiction exemptions.

I have a fleet with multiple fuel types. Do I have to file a tax return on each fuel type?

Yes, you must file a separate return each quarter for each fuel type indicated on your initial or renewal application even when no miles were accrued that quarter

How can I have credits applied to my quarterly return tax invoices?

Credits not used or requested to be refunded expire after eight quarters. You must use the payment screen in MoDOT Carrier Express to have the credits automatically apply to the current tax balance due.

How do I request refund of credits on my account?

If you have a credit of \$10 or more on your return, log into MoDOT Carrier Express. Visit the payment screen where you can select an option to request a refund. Refunds are made only after all tax liabilities, including audit assessments, are satisfied with all IFTA member jurisdictions. Approved refunds are paid within 90 days after receipt of a request.

How and when do I renew my IFTA license and decals?

In November, MoDOT renews the IFTA licenses of all carriers whose accounts are in active status. You will receive an IFTA license, decals and a Fleet Information Sheet. Review the information sheet for accuracy. If corrections are needed, mail the sheet to MoDOT Motor Carrier Services.

- *EXAMPLE:* If your business address changed, correct it on the sheet, return the sheet to MoDOT and you will receive a corrected IFTA license.

What if I didn't want to renew my IFTA license but I received one for the new license year? Write "CANCEL," and a brief reason for the cancellation on the Fleet Information Sheet and return the form, license and decals to MoDOT Motor Carrier Services.

I have several IFTA fuel types and I only want to cancel one of them. How do I go about doing this?

If you wish to cancel IFTA for only one fuel type such as gasoline, but keep diesel, submit an updated IFTA Application and a note stating that you want to cancel one fuel type only. This action must be performed by MoDOT personnel only.

Do not attempt to cancel a fuel type by selecting "Cancel License" when filing a tax return online. Doing so will cancel your entire IFTA license.

I no longer travel out of Missouri and do not need an IFTA license. How do I close my account? You must file a final IFTA tax return – on time – for the quarter in which you ceased operating outside of the State of Missouri. You must file this return online and check the "Cancel License" box. Your IFTA account will be closed when all taxes are paid in full.

[Back up](#)