

Other Agencies

The following agencies may be able to assist you with additional questions.

International Fuel Tax Association Inc. www.iftach.org

Carrier information for USA and Canada, including tax rates, exemptions, special filing instructions and jurisdiction specific notifications.

Michigan Department of Transportation www.michigan.gov/MDOT

Oversize/Overweight Vehicle Permits
(517) 373-2121

Federal Motor Carrier Safety Administration www.fmcsa.dot.gov

USDOT Number
(800) 832-5660

Internal Revenue Service (IRS) www.irs.gov

IRS - FEIN telephone number (800) 829-4933
Heavy Highway Vehicle Use (US 2290): (866) 699-4096

Michigan Center for Truck Safety www.truckingsafety.org

Motor Carrier Resources
(800) 682-4682

Michigan Trucking Association www.mitrucking.org

For general information about trucking.
(517) 321-1951

International Registration Plan (IRP) www.michigan.gov/sos

Apportioned plates, license plates, cab cards
(517) 322-1097
(517) 322-1058 (fax)

Driving Directions to IRP: From I-96, take Exit 98A to Lansing Road South. Travel south to the second traffic light and turn right on Crowner Drive. The Secretary of State building is on the right and the parking lot for large trucks is on the left. Enter the building through the main lobby. See the security personnel.

Michigan Public Service Commission (MPSC) www.michigan.gov/mpsc

Unified Carrier Registration Program (UCR)
6545 Mercantile Way, Suite 1
Lansing MI 48911
(517) 241-6030

Driving Directions to MPSC: Take I-96 to Exit 104, Cedar Street/Holt exit. As you exit, the MPSC offices will be visible on your left. At the first traffic light on the exit ramp, turn left (south) onto Pennsylvania Avenue. There will be two more traffic lights on Pennsylvania Avenue. At the second light, turn left (east) onto Pierpont Street (Days Inn will be on the right). Within one-half block, the street turns to the left onto Mercantile Way. The MPSC offices are located in the two story building on the right. Pierpont Street deadends into the parking lot by Suite #1. Enter the building at Suite #1 for Motor Carrier Operations.

STATE OF MICHIGAN



Department of Treasury



International Fuel Tax Agreement

Michigan Department of Treasury
Special Taxes Division
P.O. Box 30474
Lansing, MI 48909-7974
Phone: (517) 636-4580
Fax: (517) 636-4593
www.michigan.gov/taxes
(Click on the Fuel & Tobacco Link)

What is IFTA?

The International Fuel Tax Agreement (IFTA) is a multi-jurisdictional fuel use tax collection agreement.

The purpose of the Agreement is to promote and encourage the fullest and most efficient possible use of the highway system by making uniform administration of taxation laws with respect to qualified motor vehicles.

The IFTA governing documents include the IFTA Agreement, the IFTA Procedures Manual and the IFTA Audit Manual. The State of Michigan's IFTA Program works to assist Michigan-based carriers in understanding the IFTA statutes, filing requirements, and payment deadlines.

Michigan IFTA Assistance

The following resources are available to assist you:

Web: Visit www.michigan.gov/taxes (Click on the Fuel & Tobacco Link) for forms and additional IFTA tax information.

Phone: Call (517) 636-4580 for general questions on filing requirements. Representatives are available to assist you Monday-Friday, 8 a.m.-4:45 p.m.

Fax: Fax applications and returns to (517) 636-4593.

In Person: Customer Service Representatives are available to assist you Monday - Friday, 8:00 a.m. - 3:00 p.m. We are located at Michigan Department of Treasury, Operations Center, 7285 Parsons Drive, Dimondale, MI 48821. Licensing applications and IFTA returns can be dropped off in the lobby until 5 p.m., Monday-Friday.

Driving Directions to Operations Center: From I-96, take Exit 98A to Lansing Road South. Travel south to the second traffic light and turn right on Crouner Drive (Secretary of State building is on the right). Take the second left onto Parsons Drive. Enter the Operations Center building through the main lobby. Security personnel on duty will contact IFTA staff to assist you.

Frequently Asked Questions

What is a “qualified motor vehicle”?

IFTA defines a “qualified motor vehicle” as 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; or
- ◆ Having three or more axles regardless of weight;
- ◆ Or is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

“Qualified motor vehicle” does not include recreational vehicles. Farm plated vehicles and school buses, meeting the definition of “qualified motor vehicle,” must obtain an IFTA license and fuel decals if traveling in another jurisdiction that requires them.

Can I get an IFTA license even if I don't leave Michigan?

No. To qualify for an IFTA fuel tax license your “qualified motor vehicle” must be licensed under the provisions of the International Registration Plan (IRP) and travel within at least one other IFTA member jurisdiction.

I need help with my quarterly report. Who can I talk to?

For assistance, call our office at (517) 636-4580, Monday - Friday, 8 a.m.-4:45 p.m. You may also fax your request to (517) 636-4593 or send your correspondence to:

Michigan Department of Treasury
Special Taxes Division
P.O. Box 30474
Lansing, MI 48909-7974

Ensure that your returns are complete. Review and record all fuel and mileage information so we may provide you with prompt and efficient service.

What should I bring to get an IFTA license?

- ◆ Completed application (Form 2823 or 3014)
It is Treasury's policy to require corporate officer (responsible party) information on all new IFTA applications (Form 2823, line 22).
- ◆ Letter of authorization (if picking up decals for someone else) or Power of Attorney (Form 151) if representing the taxpayer.
- ◆ Any delinquent reports, lease agreements (if relevant), proof of FEIN (if changing ID#).

Most Commonly Used Forms

All forms listed below are available on Treasury's Web site at www.michigan.gov/taxes (Click on the Fuel & Tobacco Link).

2823 IFTA Fuel Tax License Application

For new IFTA licensees or to request additional decals.

2824 Application for Replacement Claiming Lost, Destroyed, Undelivered or Stolen State of Michigan IFTA Fuel Decal(s)

For lost, destroyed, undelivered or stolen decals or if vehicle was sold.

2873 Temporary IFTA Permit

You must already be licensed with IFTA; Form 2823 must accompany Form 2873.

151 Power of Attorney

163 Notice of Change or Discontinuance

To change a business name or address, or if a business is discontinued.

2838 IFTA Manual – Record Keeping and General Information on IFTA Rules

Other Required Forms:

100-MN IFTA Return

101-MN IFTA Schedule

105.0/105.1 Tax rates and rate codes

Tax rates and rate codes change quarterly. Use the correct chart for the return you are filing.