

## Other Agencies

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

**International Fuel Tax Association Inc.**  
[www.iftach.org](http://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](http://www.michigan.gov/MDOT)

Oversize/Overweight Vehicle Permits  
517-241-8999

**Federal Motor Carrier Safety Administration**  
[www.fmcsa.dot.gov](http://www.fmcsa.dot.gov)

USDOT Number  
800-832-5660

**Internal Revenue Service (IRS)**  
[www.irs.gov](http://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](http://www.truckingsafety.org)

Motor Carrier Resources  
800-682-4682

**Michigan Trucking Association**  
[www.mitrucking.org](http://www.mitrucking.org)

For general information about trucking.  
517-321-1951

## Other Agencies (continued)

**International Registration Plan (IRP)**  
[www.michigan.gov/sos](http://www.michigan.gov/sos)

Apportioned plates, license plates, cab cards

7064 Crouner Dr.  
Dimondale MI 48821  
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 Crouner 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.*

**The Regulatory and Credentialing Section  
of the Michigan State Police, Commercial  
Vehicle Enforcement Division (MSP/CVED)**  
[www.michigan.gov/msp](http://www.michigan.gov/msp)

Unified Carrier Registration Program (UCR)

7150 Harris Drive  
Dimondale, MI 48821  
517-284-3250

STATE OF MICHIGAN



## Department of Treasury



## International Fuel Tax Agreement

Special Taxes Division  
Michigan Department of Treasury  
PO Box 30474  
Lansing MI 48909-7974  
Phone: 517-636-4580  
Fax: 517-636-4593  
E-mail: [IFTA\\_Licensing@michigan.gov](mailto:IFTA_Licensing@michigan.gov)  
[www.michigan.gov/IFTA](http://www.michigan.gov/IFTA)

## 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/IFTA](http://www.michigan.gov/IFTA) for forms and additional IFTA tax filing information.

**Phone:** Call 517-636-4580 for general questions, application or return filing assistance. Representatives are available Monday through Friday, 8 a.m. to 4:30 p.m.

**Fax:** 24-hour fax available. Fax applications and returns to 517-636-4593.

## 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'm in a lease agreement, should I apply for an IFTA license?

Lease agreements can be complicated. Michigan statute holds the lessor and lessee both “jointly and severally liable” for the payment of fuel taxes while operating under a lease agreement.

Read your contract carefully before applying for an IFTA license to determine who is responsible for reporting the fuel tax to the State. In most cases, the owner of the IFTA decal on the vehicle is responsible for filing the tax. Your contract may vary. Call the IFTA unit at (517) 636-4580 for more assistance with this topic.

### How do I apply for an IFTA license or get additional decals?

- Visit [www.michigan.gov/IFTA](http://www.michigan.gov/IFTA); click on the IFTA decal.
- Select either “New IFTA Application,” “IFTA License Renewal” or “Request Additional Decals.”
- Complete the application, electronically sign and submit. You should receive a confirmation number and have an opportunity to print a copy of your application.

- Applications without errors will process within approximately 5 to 10 business days. Incomplete applications will cause significant delays. Delinquent returns will prevent your application from processing. Allow up to 30 days to process your application.

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

For assistance, call our office at 517-636-4580, Monday through Friday, 8 a.m. to 4:30 p.m. You may also send your correspondence to:

Special Taxes Division  
Michigan Department of Treasury  
PO 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.

## Most Commonly Used Forms

All forms listed below are available on Treasury's Web site at [www.michigan.gov/IFTA](http://www.michigan.gov/IFTA).

- 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 3014 must accompany Form 2873.
- 151 Authorized Representative Declaration (Power of Attorney)**
- 4460 IFTA Cancellation of Account —** To notify IFTA that a business is discontinued.
- 2838 IFTA Manual – Record Keeping and General Information on IFTA Rules**