

NOTICE OF PROPOSED GUIDANCE DOCUMENT

International Fuel Tax Agreement General Info

Pursuant to Wis. Stat. s. 227.112, the Wisconsin Department of Transportation is hereby seeking comment International Fuel Tax Agreement General Info ch. 341, a proposed guidance document.

PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION

Comments may be submitted to the Wisconsin Department of Transportation for 21 days by:

1. Department's website: <https://wisconsin.gov/Pages/dmv/com-driv-vehs/mtr-car-trkr/ifta.aspx>

2. Mailing written comments to:
Division of Motor Vehicles
Wisconsin Department of Transportation
4822 Madison Yards Way
PO Box 7336
Madison, WI 53707-7336

WEBSITE LOCATION OF FINAL GUIDANCE DOCUMENT

The final version of this guidance document will be posted at wisconsin.gov to allow for ongoing comment.

AGENCY CONTACT

DOTDMVGuidanceDocs@DOT.WI.GOV



State of Wisconsin Department of Transportation

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International Fuel Tax Agreement (IFTA)

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[Interstate vehicle
credentials \(cross state
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[Freight movement \(road,
rail, water or sky\)](#)

Please note: If your carrier operations take you into Canada, please be aware that there is a new fuel charge impacting carriers operating in certain Canadian provinces. The Canadian government has introduced this fuel charge as part of their Greenhouse Gas Pollution Act which is administered by the Canada Revenue Agency (CRA). View this [informational handout](#) for more information and how to register. Failure to register could result in substantial penalties. Please also be aware that these new charges and filings are in addition to your Wisconsin IFTA quarterly filings and not payable through Wisconsin DMV. Wisconsin DMV has no authority over this fuel charge or its requirements for carrier registration.

Please note: Counter hours and procedures have changed for the Motor Carrier Registration Unit.
[Learn more about these changes.](#)

View IFTA how-to videos

- How to process your IFTA quarterly report online - [view the video](#) (5:06) 
- How to process your IFTA renewal online - [view the video](#) (2:25) 

General

IFTA is an agreement among all states (except Alaska and Hawaii) and Canadian provinces (except Northwestern Territories, Nunavut and Yukon) to simplify the reporting of fuel used by motor carriers operating in more than one jurisdiction.

The IFTA license offers several benefits to the interstate/inter-jurisdictional motor carrier. These benefits include one license, one set of decals per vehicle, and one quarterly fuel tax report per licensee that reflects the net tax or refund due. These advantages result in cost and time savings for the carrier and the member jurisdictions.



2019 IFTA sticker

Licensing

Persons who operate "qualified motor vehicles" are subject to IFTA licensing, reporting and record-keeping requirements unless the vehicle is exempt or a trip permit is obtained as described below.

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; 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.

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

Wisconsin-based. Upon application, the Division of Motor Vehicles will issue credentials that allow a Wisconsin-based IFTA licensee to travel in all IFTA member jurisdictions. Wisconsin is your base jurisdiction for IFTA licensing and reporting if you:

- Have qualified motor vehicles based in Wisconsin for vehicle registration purposes
- Maintain operational control and operational records for qualified motor vehicles in Wisconsin or can make records available to Wisconsin

- Have one or more qualified motor vehicles that actually travel on Wisconsin highways; and
- Operate in at least one other IFTA jurisdiction

Other license application information.

- **Corporation or LLC.** If you are a corporation or LLC, you must be on file with the Wisconsin Department of Financial Institutions and be registered in the EXACT name of the registrant. Contact the [Wisconsin Department of Financial Institutions online](#) or at (608) 261-9555. Status must be active and in good standing. Out of State Organizations Transacting Business in Wisconsin must be registered as a Foreign Corporation.
- **US DOT number.** You must have a currently updated US DOT number. Currently updated means it has been updated within 2 years of when the IRP will expire. The US DOT number must be issued in the complete and full legal name of the registrant. If a MC Authority is also obtained, the legal name must also be in the complete and full legal name and be ACTIVE. If you do not have a US DOT number, or would like to check the status of your US DOT number and/or MC, you can apply or [view online](#) -- phone number (800) 832-5660 or (608) 662-2010.
- **For-hire carrier.** If you are a for-hire carrier you must have valid Insurance and Authority on file before we will process your application.
- **FEIN.** The IRS-issued FEIN (Federal Employer Identification Number) number must be on file with the Federal Motor Carrier Administration and must be in the complete and full legal name before we will process your application.

The Wisconsin International Fuel Tax License Application form [MV2667](#) can be used by parties that have an established WI IFTA account to:

- Change your name or FEIN number
- Apply for additional decals
- Order a duplicate license
- Change your address
- Reinstate your license

Quarterly reporting. Every licensee is obligated to submit a return. Tax returns are required even if no operations were conducted or no taxable fuel was used during the reporting period. Returns that are not filed or not paid in full are considered late and will be assessed penalty and interest. When filing a tax return, a licensee may apply the fuel overpayment generated in one jurisdiction to the taxes owed for another jurisdiction.

Online access. The WisCRS IRP and IFTA online application is here; [sign up today](#). Many Wisconsin carriers have discovered the benefits – join them!

MV2755 – Wisconsin International Fuel Tax Agreement (IFTA) for diesel fuel only

MV2756 – Wisconsin International Fuel Tax Agreement (IFTA) for non-diesel fuel only

See below links to forms.

Annual renewal. In early October each year, we email the annual calendar-year renewal notice to each current licensee for which we have an email address. We mail paper renewal notices to others.

Forms

Online users can file quarterly and pay through WisCRS, our online system. See the how-to video posted at the top of this page for step by step instructions on how to file the quarterly report online. Non online users must complete the form and mail with appropriate fees (see instructions) to the address below.

- 1st quarter 2019 - [Instructions and tax rates](#)
- [1st quarter 2019](#) - Diesel fuel only - due by April 30, 2019
- [1st quarter 2019](#) - Non-diesel fuel only - due by April 30, 2019

- 4th quarter 2018 - [□ Instructions and tax rates](#)
- [□ 4th quarter 2018](#) - Diesel fuel only - due by January 31, 2019
- [□ 4th quarter 2018](#) - Non-diesel fuel only - due by January 31, 2019
- 3rd quarter 2018 - [□ Instructions and tax rates](#)
- [□ 3rd quarter 2018](#) - Diesel fuel only - due by October 31, 2018
- [□ 3rd quarter 2018](#) - Non-diesel fuel only - due by October 31, 2018
- 2nd quarter 2018 - [□ Instructions and tax rates](#)
- [□ 2nd quarter 2018](#) - Diesel fuel only - due by July 31, 2018
- [□ 2nd quarter 2018](#) - Non-diesel fuel only - due by July 31, 2018
- Annual renewal 2018: [□ MV2766](#) - Wisconsin International Fuel Tax Agreement License Renewal

Reciprocity

Wisconsin has a fuel tax licensing reciprocity agreement with Iowa and Minnesota. This agreement replaces fuel tax licensing and reporting requirements for qualified motor vehicles to operate within 30 miles from the Wisconsin/Iowa and Wisconsin/Minnesota state border. [□ See 30 mile border agreements.](#)

Trip permit

In lieu of IFTA licensing, a 72-hour trip permit can be obtained. These can be purchased from a permitting service or self issued. [□ See trip permits.](#)

Record keeping

You must keep adequate mileage records and retain fuel receipts and invoices to substantiate your mileage and fuel use reporting. Wisconsin adopted the record keeping requirements of the International Registration Plan (IRP) for registration and the International Fuel Tax Agreement (IFTA) for fuel tax. [□ View the requirements.](#)

Related links:

- [□ IFTA instruction manual](#)
- [□ IFTA license](#)
- [□ International Fuel Tax Association, Inc.](#)
- [□ IRP-IFTA carrier education, record keeping and audit](#)
- [□ Trip permits](#)
- [□ US DOT number \(U.S. DOT website\)](#)
- [□ Weight restriction programs](#)
- [□ WisCRS online access](#)

Questions about the content of this page:

Motor carrier registration

International registration plan (IRP) or International fuel tax agreement (IFTA)

Wisconsin Department of Transportation
Motor Carrier Services
P.O. Box 7979
Madison WI 53707-7979

Email irp-ifta@dot.wi.gov

Phone (608) 266-9900

Contact Information

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PTA web

HR Self-Service

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