

IFTA Carriers: Summary of Responsibilities

Decals and License Card – Required **annually** if your qualified vehicle crosses state lines. Qualified vehicles include those that have 3 axles or more and those that have a GVRW of 26,001 lbs. or greater – including all trailing (towed) units. Failure to display a copy of the license or decals on a qualified vehicle may subject the vehicle operator to citations and/or fines each time the vehicle enters an IFTA jurisdiction.

Return Filing – Required **quarterly** through the Ohio Business Gateway (OBG) by the last day of the month following the end of the calendar quarter (i.e. January 1st - March 31st is due by April 30th). Information required for filing your return via the Gateway includes: OBG User Name and Password (OBG is a self-registering site); IFTA Account Number; Period Reporting; Total and Taxable Miles Travelled by Jurisdiction; and Gallons purchased by jurisdiction.

Quarterly Return Payment - If tax is due, payment may be made electronically via the OBG using electronic funds transfer – required information includes Bank Routing Number and Bank Account Number – **No credit card or debit cards accepted at this time.**

Renewals – A renewal application must be completed annually. In order to be compliant with the IFTA Agreement, you must submit and be approved for renewal **no later than 12/31** prior to the beginning of the renewal calendar year. As such, the renewal period begins October 1st and can be completed electronically via the Ohio Business Gateway (OBG) at <http://gateway.ohio.gov>.

Renewal credentials will be mailed in December for all IFTA licensees who have had their renewal request approved.

A renewal application will not be approved or processed if an IFTA account has non-filed returns, payment(s) due, or is in a revoked or closed status. Once the account is brought into compliance, a new application must be submitted for renewal.

Records and Audits - All records that support the filing of the quarterly return and the disposition of all decals must be retained for 4 calendar years from the date of filing.

Example: A quarterly return that was filed on 1/31/2015 must have supporting records kept until 12/31/2019.

Failure to retain records of travels and/or fuel receipts may result in the loss of fuel tax credits and or the recalculation of mileage causing additional tax, penalties, and interest to be due. Additional penalties for failure to retain adequate records may be imposed by the Auditor on a case-by-case basis.

Frequently Asked Questions

Is Ohio my Base Jurisdiction? Ohio is your base jurisdiction if your qualified motor vehicles are IRP registered in Ohio, you maintain operational control and records in Ohio or can make those records available in Ohio, or you have qualified motor vehicles that actually travel on Ohio highways.

What happens if I don't file or pay? Failure to file and/or pay your quarterly return by the due date will result in penalties (\$50 minimum or 10% of the tax due whichever is greater), interest, and a notice of proposed revocation will be issued.

What happens if my IFTA License is revoked? Your IFTA License will be returned to an Active

Status upon resolving the filing and/or payment issues which caused the revocation.

I need more decals (Replacement or Additional) Submit Form OHIF-1 Application for International Fuel Tax Agreement (IFTA) License to the Department. If a temporary decal permit is needed prior to receiving the decals make sure to request this and provide a fax number on the application. The OHIF-1 form can be found at www.tax.ohio.gov by selecting the Forms link. Processing will be completed within 24-48 business hours for all properly completed applications from active IFTA License holders.

What if I no longer need my IFTA License? If your operations have changed and you no longer need to maintain an IFTA License (e.g. No longer cross state lines, leased on to a carrier providing IFTA, or business closed/no vehicles) you may request closure of your IFTA license on your final quarterly return of operations by marking the request to close and providing the closure date. If you have already filed your final return you may also fax or mail a written request for closure of the IFTA License. The written request must contain the IFTA Account #, reason of closure, closure date, and be signed by an Owner or Officer.

Failure to properly notify the Department of your desire to close may result in the requirement to file and pay all outstanding quarterly returns, with applicable penalties.

How do I get a copy of my filed quarterly return? Transcripts of previously electronically filed IFTA Quarterly Returns are available from the IFTA e-Filing History on the Ohio Business Gateway <http://gateway.ohio.gov>.

Ohio IFTA Assistance

Should you have questions regarding the Ohio IFTA licensing and filing processes, the following resources are available to you:

Web: www.tax.ohio.gov - Visit for application forms, additional IFTA tax filing information, record retention details, and OBG tutorials and instructions.

<http://gateway.ohio.gov> - Utilized for quarterly tax return preparation and payment, e-Filing History, and Renewal Transactions.

www.iftach.org – Visit for questions pertaining to individual jurisdictions tax rates, exemptions, and interest calculations.

Phone: Call 855.466.3921, Option 1 for general questions, application or return assistance. Representatives are available Monday through Friday, 8 a.m. to 5 p.m.

Fax: 24-hour fax available. Fax applications and correspondence to 206.984.4145

Stay up to date by signing up to get IFTA Tax Alerts delivered to your Email

To receive email reminders of IFTA Quarterly Return and Renewal filing deadlines, and other IFTA information, you can sign-up for Tax Alerts through our web-site, www.tax.ohio.gov, by selecting the Tax Alerts icon at the bottom of any web page. Once you enter your email address you will select the ODT Tax Alert Groups - Excise Tax - Motor Fuel (including IFTA). This service can be discontinued at any time and will only send information on the tax type you select and will not be used for contact about your specific Tax Accounts.

Other Agencies

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

International Registration Plan (IRP)

Ohio Bureau of Motor Vehicles

www.bmv.ohio.gov/vr-irp-geninfo.aspx

Apportioned plates, license plates, cab cards
(614) 752-7800 or (800) 589-8247

Ohio Public Utilities Commission

www.puco.ohio.gov

PUCO Number, Unified Carrier Registration Fee (UCR), Hazmat
800.686.PUCO or 614.466.3292

Ohio Secretary of State

www.sos.state.oh.us

Business filings for Incorporations, Limited Liability Corporations (LLC), and Limited Partnerships:

877.SOS.FILE or 614.466.3910

Federal Motor Carrier Safety Administration

www.fmcsa.dot.gov

USDOT Number 800.832.5660

Internal Revenue Service (IRS)

www.irs.gov

FEIN 800.829.4933
HVUT (Form 2290) 866.699.4096

States with Additional Mileage Tax

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|------------|--------------|
| Kentucky | 502.564.4540 |
| New Mexico | 505.476.1551 |
| Oregon | 503.373.1634 |
| Idaho | 208.334.7830 |
| New York | 518.457.5735 |

Ohio

**Department of
Taxation**



International Fuel Tax Agreement

Excise and Energy Tax Division
Ohio Department of Taxation

PO Box 530
Columbus OH 43216-0530

Phone: 855.466.3921 Option 1
Fax: 206.984.4145
www.tax.ohio.gov
<http://gateway.ohio.gov>