MONTANA
Department of Transportation

IFTA



GUIDELINES

Rev. September 2025

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HISTORY OF IFTA

The International Fuel Tax Agreement (IFTA) is a tax collection agreement by and among the 48 contiguous States and 10 Canadian Provinces which allows for the uniform administration of motor fuels use taxation laws with respect to qualified motor vehicles operated in more than one member jurisdiction.

IFTA's three core provisions include:

1. The base jurisdiction concept,
2. The retention of sovereign authority by each jurisdiction to determine tax rates, exemptions and other tax authority, and
3. A uniform definition of qualified motor vehicles.

The benefits of belonging to IFTA as a licensee include:

1. Only one IFTA motor fuel license and one set of decals for each qualified motor vehicle is required to operate through all member jurisdictions.
2. Only one tax return is required to be filed each quarter with the base jurisdiction.
3. Only one tax payment or refund.
4. Only one audit by the base jurisdiction.
5. Reduced administrative costs.

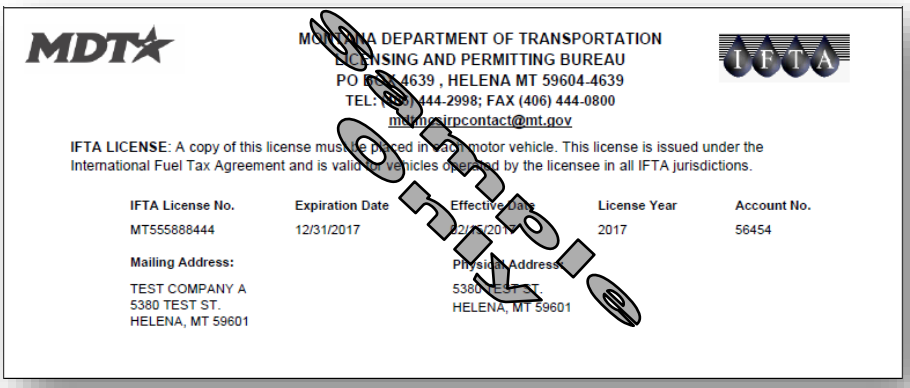
The benefits of IFTA to the Jurisdictions are:

1. Fewer taxpayers.
2. Lower administrative costs.
3. Increased audit coverage.
4. Increased enforcement.

An overview of IFTA, all forms, and tutorials can be found online at:
http://www.mdt.mt.gov/business/fueltax/ifta.shtml

IFTA License

A single IFTA license will be issued for a fleet of vehicles. The license is valid from January 1 through December 31. Photocopies of the original license must be placed in each of your vehicles. Keep the original license in a safe place. Make additional copies when adding vehicles to the fleet during the licensing year.


MDT

MONTANA DEPARTMENT OF TRANSPORTATION
LICENSING AND PERMITTING BUREAU
PO BOX 4639 , HELENA MT 59604-4639
TEL: (406) 444-2998; FAX (406) 444-0800
mdtmcsirpcontact@mt.gov

IFTA

Sample

IFTA LICENSE: A copy of this license must be placed in each motor vehicle. This license is issued under the International Fuel Tax Agreement and is valid for vehicles operated by the licensee in all IFTA jurisdictions.

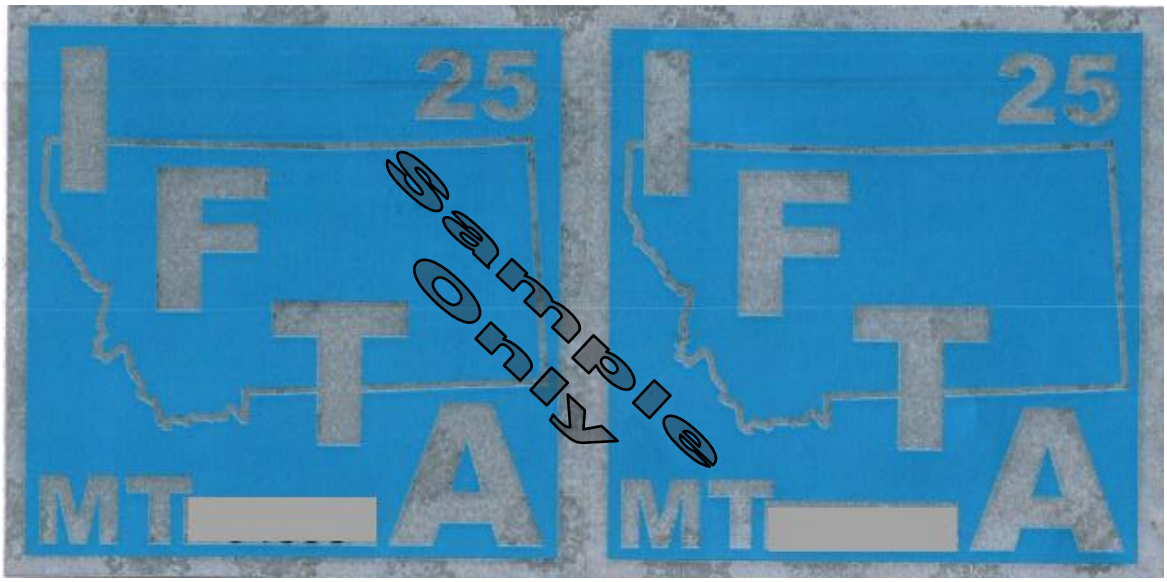
IFTA License No.	Expiration Date	Effective Date	License Year	Account No.
MT555888444	12/31/2017	02/[illegible]/2017	2017	56454

Mailing Address:
TEST COMPANY A
5380 TEST ST.
HELENA, MT 59601

Physical Address:
5380 TEST ST.
HELENA, MT 59601

IFTA Identification Decal

If registered under the IRP, Motor Carrier Services will only issue decals for the number of registered vehicles in your fleet. **You will not receive extra decals**. Each licensee is issued two decals for each qualified vehicle in the fleet. An identification decal **must** be placed on the exterior portion of both sides of the cab. Failure to place the identification decals on the vehicle and carry a copy of the license may subject the vehicle operator to the purchase of a fuel trip permit and/or a citation.



**The year showing on the permit and decals will reflect the current year.*

The color of decals rotates every three years.

- 2025 will be Blue
- 2026 will be Green
- 2027 will be Red
- 2028 will be Blue
- 2029 will be Green
- 2030 will be Red

Temporary IFTA License

A temporary license can be issued, **in lieu of the decals only** while waiting for the decals provided you have an **established account** in good standing. Temporary Licenses will not be issued on a new account.

LICENSE RENEWAL

Renewals will be available in October of each year after the third quarter tax return has been filed and paid. Carriers who have not been revoked or canceled, have filed all tax returns, and paid all motor fuel use taxes, penalties, and interest due will be eligible for renewal.

Paper renewals can be submitted to:

MOTOR CARRIER SERVICES
P.O. BOX 4639
HELENA, MT 59604-4639
mdtmcsirpcontact@mt.gov

Display of Renewal Credentials

Carriers renewing credentials may operate with the new IFTA decals and license starting on or after December. The carrier must carry a copy of the prior year's license in the vehicle until December 31.

Grace Period

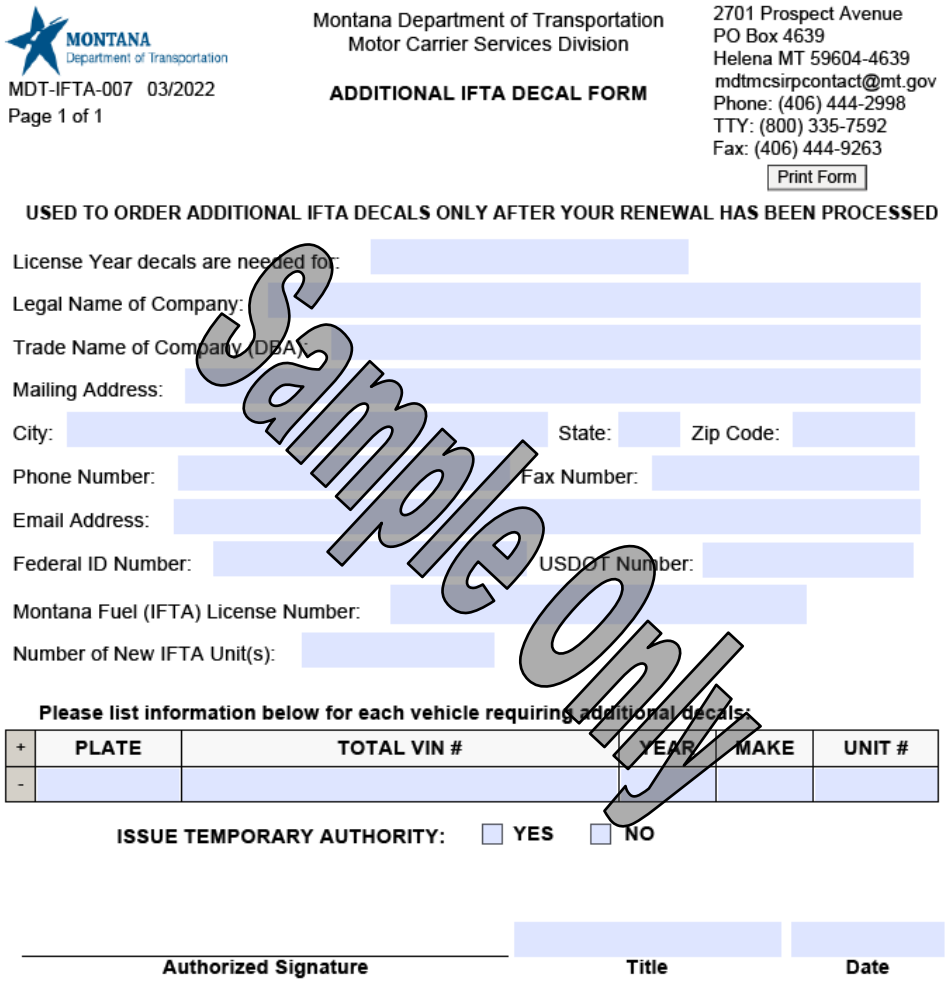
Carriers renewing their IFTA license and whose application has been received prior to December 31st have a grace period until the last day of February to receive their new IFTA license and display the new IFTA decals. The previous year's valid credentials must be displayed, and the license must be available.

Requesting Additional Decals

Requests for additional decals are made by submitting the Additional IFTA Decal Order Form or downloading the form from http://www.mdt.mt.gov/other/webdata/external/mcs/forms/MDT-IFTA-007_IFTA_ADD_FORM.pdf

Submit the form to:

MOTOR CARRIER SERVICES
P.O. BOX 4639
HELENA, MT 59604-4639
mdtmcsirpcontact@mt.gov



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Montana Department of Transportation
Motor Carrier Services Division

ADDITIONAL IFTA DECAL FORM

2701 Prospect Avenue
PO Box 4639
Helena MT 59604-4639
mdtmcsirpcontact@mt.gov
Phone: (406) 444-2998
TTY: (800) 335-7592
Fax: (406) 444-9263

Print Form

USED TO ORDER ADDITIONAL IFTA DECALS ONLY AFTER YOUR RENEWAL HAS BEEN PROCESSED

License Year decals are needed for:
Legal Name of Company:
Trade Name of Company (DBA):
Mailing Address:
City: State: Zip Code:
Phone Number: Fax Number:
Email Address:
Federal ID Number: USDOT Number:
Montana Fuel (IFTA) License Number:
Number of New IFTA Unit(s):

Please list information below for each vehicle requiring additional decals:

+	PLATE	TOTAL VIN #	YEAR	MAKE	UNIT #
-					

ISSUE TEMPORARY AUTHORITY: ☐ **YES** ☐ **NO**

Authorized Signature **Title** **Date**

Sample Only

TAX REPORTING/REFUNDS & CREDITS

Quarterly Reporting

QUARTER:	FILING DUE BY:
JANUARY – MARCH	APRIL 30
APRIL – JUNE	JULY 31
JULY – SEPTEMBER	OCTOBER 31
OCTOBER – DECEMBER	JANUARY 31

**If due date falls on a Sunday or Holiday the due date will be the next business day.*

Online filing may be used at the following link: https://mdt.epart.celtic-host.com/MTEnterprise/. An online account is required. The login credentials should have been emailed at the time of application or can be requested by emailing mdtiftatax@mt.gov.

Manual forms are also available on our website: http://www.mdt.mt.gov/other/webdata/external/administration/forms/fueltax/MDT-IFTA-001-IFTA_TAX_RETURN.pdf. The tax rates for all jurisdictions are available at www.iftach.org.

Tax Return

Returns must be postmarked by the last day of the month immediately following the close of the quarter for which the return is due to avoid penalties and interest. Every licensee **must** submit a tax return, **even if no operations occurred for the quarter. Failure to receive the authorized reporting forms does not relieve the licensee from the obligation of submitting a return.** A sample of the tax return can be found on page 16.

For Assistance: Contact (406) 444-7664 or email mdtiftatax@mt.gov.

General Instructions for manual Tax Returns

Each IFTA licensee shall file an IFTA Tax Return with MDT Revenue Services Bureau on or before the last day of April, July, October, and January following the calendar quarters ending March, June, September and December. The United States Postal Service postmark on the mailing envelope, a fax date stamp, the email date or completing of the return filed online will be accepted as the postmark date.

Lines 1, 2 and 3: These lines are for different fuel types. Enter fuel type data on the appropriate line: Line 1 Diesel; Line 2 Propane, Ethanol blended gasoline and Natural Gas; Line 3 Gasoline. Complete Lines 2 and 3 only if you had operations using these fuels in another IFTA state which taxes that type of fuel.

Column I: Enter the total miles traveled separated by fuel type for all vehicles that are licensed under IFTA. Entry is in whole numbers.

Column II: Enter total gallons of fuel placed in IFTA vehicles. Separate by each fuel type. Entry is in whole numbers.

Column III: Divide column I by Column II to figure the mpg (round to 4 decimal places 0.0000). Enter by fuel type.

Line 4: If you did not travel during this quarter, write **None** in column d.

Line *5*: Fuel Tax Computation. Use a separate line for each fuel type for each IFTA member jurisdiction. **Important:** *Use* the correct tax rate and average miles per gallon for the fuel type being reported. **Surcharges (an extra tax on fuel)** are to be computed on taxable gallons from column f. Use the line directly under the tax computation to calculate the surcharge for jurisdictions charging one.

Column a: Enter jurisdiction abbreviation. See tax rate table for other jurisdiction abbreviations.

Column b: Enter type of fuel (D = Diesel, G = Gasoline, P = Propane, GH = Ethanol blended gasoline, and NG = Natural Gas).

Column c: Enter the tax rate for the fuel type.

Column d: Enter the total miles traveled in the jurisdiction. Round to nearest whole number.

Column e: Enter the taxable miles traveled in the jurisdiction (this includes Oregon). Round to nearest whole number.
NOTE: This will be the same as column d unless mileage is driven on roads not for public use or mileage driven using a fuel permit purchased in the jurisdiction. If fuel permits were purchased, mileage during the valid period of the permit can be deducted from the mileage for this column. **A copy of the permit must accompany the tax return.**

Column f: Divide column e by the average miles per gallon from column III, line 1, 2 or 3 of the return for the specific type of fuel. Round to nearest whole number. This is the taxable gallons by jurisdiction.

Column g: Enter gallons purchased during this reporting period on which fuel taxes have been paid. This total includes all bulk disbursements and at the pump purchases placed into your IFTA vehicles. Invoices from the vendor must support purchases. Retain these for the records. Round to nearest whole number.

Column h: Subtract column g from column f and enter under net taxable gallons. If column g is larger than f, enter **figure in brackets***,* e.g. (2,180). Round to nearest whole number.

Column i: Multiply column h by the fuel tax rate in column c. If the amount is for credit due, enter **figure in brackets**, e.g. (56.80).

Column j: If column i is greater than zero and the return is being filed late, enter the interest due by multiplying column i by .005% per month or fraction thereof.

Column k: Add column i to column j.

Other (non-IFTA) jurisdictions are Alaska, Mexico, Northwest Territories, Yukon Territories, and Washington DC.

Line 6 If a return is late, enter ten percent (10%) of the total of column i or $50.00, whichever is greater. Penalty is due for all late returns, even if the return shows credit or no miles traveled.

Line 7: Enter account balance from previous reporting period. If previous returns had a credit balance and a refund was requested*,* do not list this amount on line 7.

Line 8: Add 6 and 7 to the total line in Column k.

Cancel IFTA License Check Box: Place an 'X' in this box to request cancellation of the IFTA License. Enter the date for the cancellation. Attach the license to the return with a written statement attesting all Montana IFTA decals were removed from power units.

Refund Check Box: Place an 'X' in this box to request a refund. A Fuel Purchase Summary Form or a spreadsheet with all taxpaid fuel purchases separated by jurisdiction must be submitted before a refund is considered. Refunds will not be processed under $5.00. Fuel Purchase Summary forms (Example page 18) can be found at: http://www.mdt.mt.gov/other/webdata/external/administration/forms/MDT-IFTA-006-IFTA_FUEL_TAX_LISITNG.pdf **B**ulk fuel summary must also be submitted for each jurisdiction if your company has bulk fuel storage in any jurisdiction. Bulk fuel summary forms (Example page 19) can be found at: http://www.mdt.mt.gov/other/webdata/external/administration/forms/MDT-IFTA-005-IFTA_BULK_RECONCILIATION.pdf .

Sign and Date the Return. Returns must be signed to be considered properly filed. Submit original return and keep a copy for your records. Reports can be completed online, faxed to (406) 444-5411, mailed by the United States Post Office, or sent using the State of Montana's File Transfer Service.

Montana filers **must** report fuel and distance traveled in U.S. measurements. Convert fuel and mileage by using the table below. Round totals to the whole gallon or mile.

Conversion: - One liter to .2642 Gallons - One Kilometer to .62137 Miles

No Operations

Tax returns are required even if no operations were conducted or no taxable fuel was used during the reporting period. Failure to file will result in a penalty.

Amended and Late Filed Returns (Penalties and Interest)

Filing on time means the correctly addressed return is **completed online**, **faxed, postmarked or date sent using the File Transfer Service** prior to or on the last day of the month immediately following the close of the quarter for which the return is due. If a return is hand delivered, it **must** be received by the due date. If the due date is a Sunday or a legal holiday, the next business day is the timely filing date. The penalty for late filed returns is $50.00 or 10% of the total tax liability, whichever is greater. Interest will be assessed on all taxes due each jurisdiction. The interest rate is .005% per month. A full month of interest is charged for each month or part of the month your report is late. The Montana Department of Transportation (the Department) will waive a penalty once every three years.

Amending a return originally reporting no miles traveled to reporting miles is considered incorrectly filed. The penalty for amending a return that falsely reported no miles traveled is a minimum penalty of $50.00 or 10% of the total amended tax liability, whichever is greater.

Montana Tax Exempt Miles

Montana exempts fuel from use tax when vehicle(s):

- Operate under a fuel trip permit.
- Operate on private property and/or Forest Service development roads.
- See mileage records requirements on page 10.

Include fuel permits and private property miles and fuel when calculating fleet average miles per gallon (MPG). Also include fuel permit and private property miles when reporting total miles for each IFTA Jurisdiction (tax return column d). Deduct exempt miles from the total miles for each jurisdiction to obtain the taxable miles (tax return column e). Taxable miles are miles used to calculate the taxable gallons.

Taxes Due/Refunds/Credits

When completing the tax return, taxes owed and overpayments in the jurisdictions will be netted. If taxes owed are more than credits for tax paid fuel, send one check for the net tax owed. If credit for tax paid fuel is more than taxes owed, send no money. To request a refund of the remaining credit balance (if more than $5.00), check the box at the bottom of the form and submit the return with a listing of the taxpaid fuel purchases for the quarter. A refund will be issued within 90 days of a properly filed request.

Send requests to:

MONTANA DEPARTMENT OF TRANSPORTATION
REVENUE SERVICES BUREAU
P.O. BOX 5895
HELENA, MT 59604-5895
mdtiftatax@mt.gov

If the return has been filed online, the fuel purchase summary can be uploaded, and the request refund box checked to request the refund.

**Credits are removed from accounts if not used to offset future tax liabilities within eight calendar quarters (2 years) from the end of the calendar quarter in which the credit accrued per the IFTA Agreement.*

Late Penalty Waivers

For good cause, the Department may grant a taxpayer, once every three years, a reasonable extension of time for filing not to exceed 30 days.

Electronic Payments

Electronic payments using e-checks or credit cards can be done when filing online or by calling (406) 444-7664.

No Operations

If a “No Operations” tax return is filed and it is determined through late filings or an audit that taxes were owed, the licensee will be penalized and responsible for all unpaid taxes, interest on those taxes, and possible revocation of the licensee’s IFTA license.

Cancellation

IFTA accounts may be canceled if qualified motor vehicles are no longer operating or travelling outside Montana. The Department may cancel your license for no activity or travel out of Montana for three (3) consecutive quarters. To request cancellation of your IFTA license, place an "X" in the box on the lower left-hand corner of your IFTA tax return and enter the cancellation date, select Cancel IFTA license online and enter the cancellation date, or submit a written request. Attach the license to the return or statement giving the last date of operations and attesting that all Montana IFTA decals were removed from the power units.

Revocation

If a tax delinquency has not been satisfied or the licensee has not filed a written appeal within thirty days from the initial notification, the IFTA license will be revoked. Non-compliance with the record-keeping requirements outlined below may also be cause for revocation of the license.

Reinstatement

To reinstate a **revoked** IFTA license the following requirements **must** be satisfied:

- All taxes paid-in-full.
- All reports filed.
- All records requested **must** be received.
- Account must be eligible for renewal.

PTO FUEL USAGE

Montana allows refund of fuel taxes for PTO usage. For questions and forms contact (406) 444-7276 or by emailing at mdtfueltaxrefund@mt.gov. Information can also be found online at: http://www.mdt.mt.gov/other/webdata/external/administration/forms/fueltax/MDT-ADM-015-PTO_Refund.pdf

REFRIGERATOR FUEL USAGE

Montana allows refund of fuel taxes for refrigerator fuel usage. For questions and forms contact (406) 444-7276 or by emailing at mdtfueltaxrefund@mt.gov. Information can also be found online at: http://www.mdt.mt.gov/other/webdata/external/administration/forms/fueltax/MDT-ADM-016_RefreigeratorFuelRefund.pdf

RECORD KEEPING REQUIREMENTS- KEEP RECORDS FOR 4 YEARS

Preservation of Records

A licensee shall retain the records of its operations to which IFTA reporting requirements apply for a period of four years following the date the IFTA tax return for such operations was due or was filed, whichever is later, plus any period covered by waivers or jeopardy assessments. Failure to provide records demanded for audit purposes extends the four-year record retention requirement until the records are provided. Records may be kept on microfilm, microfiche, or other acceptable computerized or condensed record storage system.

Mileage Records

An acceptable distance accounting system is necessary to substantiate the information reported on the quarterly tax return.

A licensee's system, at a minimum, must include:

- Distance data on each individual vehicle for each trip and be recapped in monthly fleet summaries.
- Recap miles traveled for each vehicle for each jurisdiction in which the vehicle operated.
- Document miles traveled for taxable and non-taxable use.

Vehicle distance information is usually recorded on "TRIP REPORTS". All trip reports should include:

- Licensee's name.
- Vehicle fleet number.
- Vehicle identification number or unit number
- Date of trip (starting and ending).
- Trip origin and destination.
- Routes of travel.
- Beginning and ending odometer or hub odometer readings for the trip.
- Total trip miles/kilometers.
- Miles/kilometers by jurisdiction; and
- Nontaxable trip miles.

Fuel Records

The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Separate totals must be compiled for each motor fuel type.

Included fuel types are:

- Gasoline.
- Diesel.
- Ethanol blended gasoline.
- Propane.
- Compressed Natural Gas; and
- Blended Fuels.

Retail and bulk fuel purchases are to be accounted for separately.

The fuel records shall contain, but not be limited to:

- Date of each receipt of fuel.
- Name and address of the seller where the fuel was purchased or received.
- Type of fuel, number of gallons/liters received.
- The vehicle or equipment into which the fuel was placed; and
- Price per gallon/liter, or total amount of sale

Tax Paid Retail Purchases

Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt or invoice. Receipts that have been altered or indicate erasures will not be accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

Receipts for retail fuel purchases must identify the vehicle by the plate or unit number or other licensee identifier, as miles traveled, and fuel consumption may be reported only for vehicles identified as part of the licensee's operation.

An acceptable receipt or invoice must include, but shall not be limited to, the following:

- Date of purchase.
- Seller's name and address.
- Number of gallons or liters purchased.
- Fuel type.
- Vehicle identification.
- Price per gallon or liter or total amount of sale.
- Purchaser's name (in case of lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to the reporting party).

Tax Paid Bulk Purchases

Bulk storage fuel is normally delivered into storage facilities maintained by the licensee, and the fuel tax may or may not be paid at the time of delivery. Copies of all delivery tickets and /or receipts must be retained by the licensee. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid. **Bulk fuel inventory reconciliations must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in IFTA qualified vehicles from other uses.**

To obtain credit for withdrawals from licensee-owned, tax-paid bulk storage, the following records must be maintained:

- Date of withdrawal.
- Number of gallons/liters.
- Fuel type.
- Unit number or equipment number; and
- Purchase and inventory records to substantiate taxes were paid on all bulk purchases.

Upon application by the licensee, the base jurisdiction may waive the requirement of unit numbers for fuel withdrawn from the licensee's own bulk storage and placed in its qualified motor vehicles. The licensee must show that adequate records are maintained to distinguish fuel placed in qualified vs. non-qualified motor vehicles for all member jurisdictions.

Availability of Records

Records shall be made available upon request by any member jurisdiction and shall be available for audit during normal business hours. If records to be audited are located outside of the base jurisdiction, and the base jurisdiction must send auditors to the place records are kept, the licensee may be required to reimburse the base jurisdiction for reasonable per diem and travel expenses of its auditors as authorized by law.

Non-Compliance

Failure to maintain records upon which the licensee's true liability may be determined or to make records available upon proper request may result in an assessment as stated in IFTA Articles of Agreement Section R1200. Non-compliance with any record-keeping requirement may be cause for revocation of the license. The base jurisdiction may defer license revocation if the licensee shows evidence of compliance for future operations.

ELECTRONIC DATA RECORDING SYSTEMS- KEEP RECORDS FOR 4 YEARS

Contact Audit Services to confirm the system you are considering meets the IFTA record keeping requirements.

Acceptable Source Documents

On-board recording devices, vehicle tracking systems or other electronic data recording systems may be used (at the option of the carrier) in lieu of or in addition to handwritten trip reports for fuel tax reporting. Other equipment monitoring devices that transmit data or may be interrogated as to vehicle location or travel may be used to supplement or verify handwritten or electronically generated trip reports. If the printed trip reports are not retained for audit, the system must have the capability of producing the reports upon request, which verify the Individual Vehicle Mileage Record. The system must be able to produce the following reports:

- **Trip Reports: An** individual vehicle mileage record report for each trip.
- **Summary Reports for Individual Vehicles: Monthly**, quarterly, and annual summaries of vehicle trips by vehicle number, showing miles by jurisdiction.
- **Summary Reports for Fleets:** Monthly, quarterly, and annual trip summaries by fleet showing the number of miles/kilometers by jurisdiction.
- **Exception Reports:** Exceptions that identify all edited data, omissions of required data, system failures, noncontiguous life-to-date odometer readings, travel to noncontiguous jurisdictions, and trips where the location of the beginning trip is not the location of the previous trip.
- **Calibration Reports:** Report(s) that indicate when the on-board recording device was last calibrated, and the calibration method used.

Minimum Device Requirements

Certification of Testing: The carrier must obtain a certificate from the manufacturer certifying that the design of the on-board recording device has been sufficiently tested to meet the requirements of IFTA reporting.

Security: The on-board recording device and associated support systems must be tamperproof and must not permit altering of the information collected. Editing the original information collected will be permitted. All editing must be identified, and both the edited and original data must be recorded and retained.

Function Warning: The on-board recording device shall warn the driver visually and/or audibly the device has ceased to function.

Time and Date Stamping: The device must time and date stamp all data recorded.

Memory Full Warning: The device must not allow data to be overwritten before the data has been extracted. The device must warn the driver visually or audibly the device's memory is full and can no longer record data.

Odometer Update: The device must automatically update a life-to-date odometer when the vehicle is placed in motion, or the operator must enter the current vehicle odometer reading when the on-board recording device is connected to the vehicle.

Confirmation of Data Entered: The device must provide a method for the driver to confirm that the entered data is correct such as a visual display of the data entered.

Carrier Responsibilities-KEEP RECORDS FOR 4 YEARS

Recalibration: It is the carrier's responsibility to recalibrate the on-board recording device when any modifications are made that will affect the accuracy of the on-board recording device. The calibrations must be made in accordance with the manufacturer's specifications. A record of recalibration must be retained for the audit retention period.

Data Backup: It is the carrier's responsibility to maintain a second copy of the electronic files either electronically or on paper for the audit retention period.

Training of Drivers: It is the carrier's responsibility to ensure its drivers are trained in the use of the computer system.

Burden of Proof: In an IFTA audit, the burden of proof is on the licensee. The audit will be completed using the best information available to the base jurisdiction.

Monthly Summaries

Summarize trip reports each month into a single fleet report. Summarize both fleet miles and fuel receipts for each jurisdiction. Receipts and invoices for each qualified motor vehicle **must** support the summary.

Audits

Every IFTA license holder is subject to audit. If the operation is chosen for an audit, the licensee will be contacted in writing. Under normal circumstances at least 30 days' notice will be given. Every effort will be made to schedule the audit at a mutually convenient time. If the records are not in compliance with IFTA regulations one or more of the following actions may be taken:

1. Fuel consumption may be estimated on prior experience of the licensee or by comparing to similar operations.
2. A standard of 4.0 miles per gallon will be used. All claims for tax paid fuel without supporting documentation will be disallowed (See page 10, fuel records). **The burden of proof lies on the licensee.**

Any questions pertaining to an audit should be directed to:

AUDIT SERVICES UNIT
MONTANA DEPARTMENT OF TRANSPORTATION,
P.O. BOX 201001
HELENA MT 59620-1001
(406) 594-8465

Upon completion of the audit, the findings will be reported in writing to the licensee and any member jurisdiction in which miles were traveled. Montana will collect any tax, penalty and interest owed for all member jurisdictions. If it is determined that the licensee's operational records are not located in Montana, and it becomes necessary for the Department's auditors to travel to where such records are maintained, the Department may require a licensee to pay reasonable per diem and travel expenses incurred by the auditor(s) in the performance of the audit.

Appeals - Motor Fuel Dispute Resolution Process

An informal review may be requested by submitting the form found at:
http://www.mdt.mt.gov/other/webdata/external/administration/forms/fueltax/informal_review_request.pdf
with additional documentation or formal hearing in writing for any action or audit finding. The request **must** be received within 30 days of the date on the assessment, original action or finding. If the request is not received within 30 days, the assessment, action or finding is final.

The Department will accept the request form for an informal review with the additional documentation or the written formal hearing request by letter, e-mail – (mdtappeal@mt.gov), or fax (406) 444-5411. Requests must be addressed to:

ADMINISTRATOR
FISCAL SERVICES DIVISION
MONTANA DEPARTMENT OF TRANSPORTATION
P.O. BOX 201001
HELENA, MT 59620-1001
(406) 444-7276

In the event of an informal review, a panel will review all records and additional information that is supplied, and a decision will be issued within 30 calendar days of the request. If the licensee disagrees with the decision, a formal hearing may be requested within 30 days. If a formal hearing is requested, the information will be forwarded to a hearings officer for a decision.

If the dispute involves an audit and the licensee disagrees with the ruling a request can be made for any or every jurisdiction to audit the records. Each jurisdiction may choose to accept or deny the request. Jurisdictions agreeing to audit the records will audit only the information involving the operation with them. The licensee is responsible for any costs related to these audits.

IFTA DEFINITIONS

Applicant: A person in whose name the application for licensing is filed. The application is filed with a base jurisdiction for the purpose of motor fuel tax reporting under the provisions of the IFTA agreement.

Audit: A physical examination of the records and source documents supporting the licensee's reports.

Base Jurisdiction: The member jurisdiction where qualified motor vehicles are based for vehicle registration purposes, where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available, and where some mileage is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

Bulk Storage: A container or tank holding any fuels for storage, other than the supply tank of a motor vehicle or any internal combustible engine.

Cancellation: The annulment of a license and its provisions by either the licensing jurisdiction or the licensee.

Commissioner: The official designated by the jurisdiction to be responsible for the administration of this agreement.

Dispersal Records: Detailed documentation showing how bulk fuel was used. This should include the number of gallons, the date dispensed from the bulk fuel tank into the supply tank of a vehicle and the vehicle unit number.

Dispute Resolution: Is a conflict resolution process, which includes an informal review and formal hearings, which find solutions and resolve differences of fuel tax, penalty and assessments.

Exempt Miles: Montana exempts fuel from tax when your vehicle (s):

1) Operate under a temporary fuel trip permit, or
2) Operate on private or forest service development roads.

Fleet: One or more vehicles that are licensed under IFTA. Not including agricultural vehicles.

Forest Service Development Roads: Roads used by Logging or Mining Contractors. It is built and maintained by the contractor. When the contractor is finished using the road, the road is destroyed.

Gross Vehicle Weight: The maximum weight of the loaded vehicle or combination of vehicles during the registration period.

In-Jurisdiction Mileage: The total number of miles/kilometers operated by a licensee's qualified motor vehicles within a jurisdiction. In-jurisdiction mileage does not include miles/kilometers operated on a fuel tax trip permit or miles exempted from fuel taxation by a jurisdiction.

Interstate travel: Travel between states and any place outside of that state, including the District of Columbia.

Intrastate travel: Travel within a state's boundaries. Not traveling from one state to another state or jurisdiction.

Jurisdiction: A State of the United States, the District of Columbia, or a Province or Territory of Canada.

License: A person who holds an un-cancelled IFTA license issued by the base jurisdiction.

Motor Fuels: All fuels used for the generation of power for propulsion of qualified motor vehicles.

Non-Taxable miles: Travel on private property and private Forest Service development roads.

Operational control: The actual business is normally located and operated from the base state jurisdiction.

Person: An individual, corporation, partnership, association, trust or other entity.

Physical Address: Where the business office is located.

Qualified IFTA Motor Vehicle: A motor vehicle used, designed or maintained for the transportation of persons or property and:

1. Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms: or
2. Having three or more axles regardless of weight; or
3. 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.

A qualified IFTA motor vehicle does not include recreational vehicles.

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

Registration: The qualification of motor vehicles normally associated with a prepayment of licensing fees for the privilege of using the highway and the issuance of a license plate and a registration card or temporary registration containing owner and vehicle data.

Reporting Period: A period consistent with the calendar quarterly periods of January 1 - March 31, April 1 - June 30, July 1 - September 30 and October 1 - December 31.

Revocation: The withdrawal of license and privileges by the licensing jurisdiction.

Taxable Miles: Travel on public roads and highways.

Total Mileage: All miles/kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles/kilometers are considered taxable or nontaxable by a jurisdiction.

Appendix

New Carrier Application

MONTANA Department of Transportation

MDT-IFTA-002 Rev. 11/2023
Page 1 of 2

Montana Department of Transportation
International Fuel Tax Agreement (IFTA)
New Carrier Application

PO Box 4639
Helena MT 59604-4639
(406) 444-2998

Do Not Write In This Space | IFTA License #:

1. License Eff Date (1st date of operation): | **2. Business Federal Employer ID #** | **3. USDOT #**

4. Legal Name | **5. Trade Name (DBA):**

6. Mailing Address | **7. Physical Address** (if different than mailing)

City	State	Zip Code	City	State	Zip Code
	MT			MT	

8. Business Phone Number | **9. Fax Number** | **10. Email Address**

11. Would the Carrier like to file electronically? ☐ Yes ☐ No

12. Fuel Types

○ Diesel ○ Gasoline ○ Propane ○ Electric ○ Other

13. Type of Organization

○ Individual ○ Partnership ○ Corporation ○ LLC

14. List Owners, Partners, or Corporate Officers

Name	Address	City	State	Zip	Phone Number	Title	Driver's License #	DL State

15. Three forms of Proof of Residency included?	○ Yes ○ No	(see Page 2 for types)
16. Do you maintain bulk storage in Montana?	○ Yes ○ No	
17. List Other States Where Bulk Fuel is Maintained:		
18. If you have ever been licensed in another jurisdiction please list:		
19. Has your IFTA license ever been revoked? If yes Where?	○ Yes ○ No	
20. Number of IFTA vehicles needing decals		

Under penalties of perjury, I certify with my signature that to the best of my knowledge the information and statements on this application are true and correct and the number shown on this form is my correct taxpayer identification number. I agree to comply with reporting, payment, record keeping and license display requirements as specified in the International Fuel Tax agreement and Montana Statutes. I further agree that Montana may withhold any refunds due me if I become delinquent in payment of fuel taxes, whether due Montana or any IFTA member jurisdiction. I also understand that failure to comply with these provisions shall be grounds for revocation of my IFTA license.

Authorized Signature	Title / Third Party	Date

Sample Only

Quarterly Tax Return Sample

MONTANA Department of Transportation

MDT-IFTA-001 Rev. 08/25

Page 1 of 6

Montana Department of Transportation
International Fuel Tax Agreement (IFTA)

PO Box 5895
Helena, MT 59604-5895
TTY: (406) 444-7696
Phone: (406) 444-7664
(406) 444-7248
Fax: (406) 444-5411
www.mdt.mt.gov

Tax Return Period: **Due Date:**

Trade Name (DBA) **MT License #:**

Address: **TIN:**

City: **State:** **Zip:** **Phone #:**

Email:

Sample Only

Fuel Summary

		Total Miles Traveled All Jurisdictions I		Total Gallons Purchased All Jurisdictions II		Average Fleet MPG (4 Decimal Places) III
1.	Diesel (D):		/		=	
2.	Gasohol (GH):		/		=	
	Propane (P):		/		=	
	Natural Gas (NG):		/		=	
3.	Gasoline (G):		/		=	

4. If you did not operate this quarter write "none" in column (d).

5. IFTA Jurisdictions fuel tax computation (IFTA Qualified Vehicles): *Round columns d through h to the nearest whole number.

a	b	c	d	e	f	g	h	i	j	k
Jurisdiction	Fuel Type D, GH, P, NG, G	Tax Rate	Total Miles In Jurisdiction	Taxable Miles In Jurisdiction	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons f - g	Tax Due h X c	Interest Due	Total Due I + J
MT	D									
Other Jurisdictions: (See Backside)										
Totals:										

Check here to cancel your IFTA License ☐	Check Here to refund credits on your account: ☐	*Important See Reverse Side for Instructions*

6. Late Fee (see instructions):	
7. Previous Balance:	
8. Total Remittance or Credit:	
Make remittance to the Montana Department of Transportation	

I declare, under penalties of perjury, that this return (including schedules) has been examined by me and to the best of my knowledge and belief is true and complete. Report must be signed in original to be considered properly filed.

Signature Title / Third Party Date

Fuel Purchase Summary Sample

MONTANA Department of Transportation

MDT-IFTA-001 Rev. 08/25

Page 3 of 6

Montana Department of Transportation
International Fuel Tax Agreement (IFTA)

PO Box 5895
Helena, MT 59604-5895
TTY: (406) 444-7696
Phone: (406) 444-7664
(406) 444-7248
Fax: (406) 444-5411
www.mdt.mt.gov

Trade Name (DBA) _____ **MT License #:** _____

Include the totals on this supplement on the TOTAL line of the IFTA return.

a	b	c	d	e	f	g	h	i	j	k
Jurisdiction	Fuel Type D, GH, P, NG, G	Tax Rate	Total Miles in Jurisdiction	Taxable Miles in Jurisdiction	Taxable Gallons	Tax Paid Gallons	Net Taxable Gallons f - g	Tax Due h X c	Interest Due	Total Due i + j
Totals:										

Sample Only

Bulk Fuel Purchase Summary

MONTANA Department of Transportation

MDT-IFTA-005 Rev. 10/23

Montana Department of Transportation
International Fuel Tax Agreement (IFTA)
Bulk Reconciliation

PO Box 5895
Helena, MT 59604-5895
TTY: (406) 444-7696
Phone: (406) 444-7664
(406) 444-7248
Fax: (406) 444-5411
www.mdt.mt.gov

Trade Name (DBA) _____ MT License #: _____

Filing Quarter _____ Year _____

IF you have bulk storage, a separate summary must be filled out for each jurisdiction.

	Tax Paid		Tax Paid
1) Beginning Inventory: (same as ending inventory from prior/last quarter)		5) Total fuel dispensed into Other Vehicles: (non IFTA vehicles)	
2) Received into Storage: (Bulk gallons)		6) Total fuel dispensed into IFTA Vehicles: (Add to purchases at the pump for column g)	
3) Ending Inventory: (Lines 1+2- 4)		7) Total fuel dispensed into Equipment:	
4) Total Fuel Dispersed (1 + 2 less 3): (Must equal the total of lines 5, 6 and 7)			

Sample Only

Renewal Application

MONTANA DEPARTMENT OF TRANSPORTATION
LICENSING AND PERMITTING BUREAU
PO BOX 4639 , HELENA MT 59604-4639
TEL: (406) 444-2998; FAX (406) 444-0800
mdtmcsirpcontact@mt.gov

Run Date: 08/16/2018

2019 IFTA Renewal Application

Sample Only

IFTA License #:	Please correct or complete any incorrect or incomplete information below.
	Legal Name :
	Trade Name (DBA):
	Address Line 1:
	Address Line 2:
	City, State, ZIP:
	Business Phone #:
	Email Address:
	Physical Address (if different from mailing address)
	Address Line 1:
	Address Line 2:
	City, State, ZIP:

USDOT #:	Business Federal Employer ID #:

'X' Type Of Organization: ☐ Individual ☐ Partnership ☐ Corporation ☐ LLC

'X' Fuel Type: ☐ Diesel ☐ Gasoline ☐ Propane ☐ Other

Driver's License Information		Identify Owners, Partners, or Corporate Officers and Title		
Driver's License #	DL State	Name	Address	Title

Do you maintain bulk storage in Montana? ☐ Yes ☐ No	If Yes: List Other States Where Bulk Fuel is Maintained:	

IFTA Decals: Only request decals for currently licensed IFTA vehicles. No extra decals will be sent.
Exact number of vehicles requiring IFTA decals _____

Under penalties of perjury, I certify with my signature that to the best of my knowledge the information and statements on this application are true and correct and the number shown on this form is my correct taxpayer identification number. I agree to comply with reporting, payment, record keeping and license display requirements as specified in the International Fuel Tax Agreement and Montana Statutes. I further agree that Montana may withhold any refunds due to me if I become delinquent in payment of fuel taxes, whether due Montana or any IFTA member jurisdiction. I also understand that failure to comply with these provisions shall be grounds for revocation of my IFTA license.

_____
Licensee Signature Title Date

See Reverse for Instructions

_____
Agent or Third Party Signature (if applicable)

Y:IFTA:MF91R Revised 02/2015

Chapter 70, Title 15, MCA

The Montana Department of Transportation attempts to provide reasonable accommodations for any known disability that may interfere with a person participating in any service, program, or activity of the Department. Alternative accessible formats of this document will be provided upon request. For further information call (406) 444-7664 – voice, or (406) 444-7276 – TDD. For questions regarding other IFTA jurisdictions go to IFTA Inc. at www.IFTACH.org for their contact information.