Pennsylvania
Department of Revenue

IFTA (International Fuel Tax Agreement) & MCRT (Motor Carrier Road Tax)

Presented by Steve Wisyanski & Matt Andrechik

What DOR Collects

Motor and Alternative Fuel Taxes (MAFT)

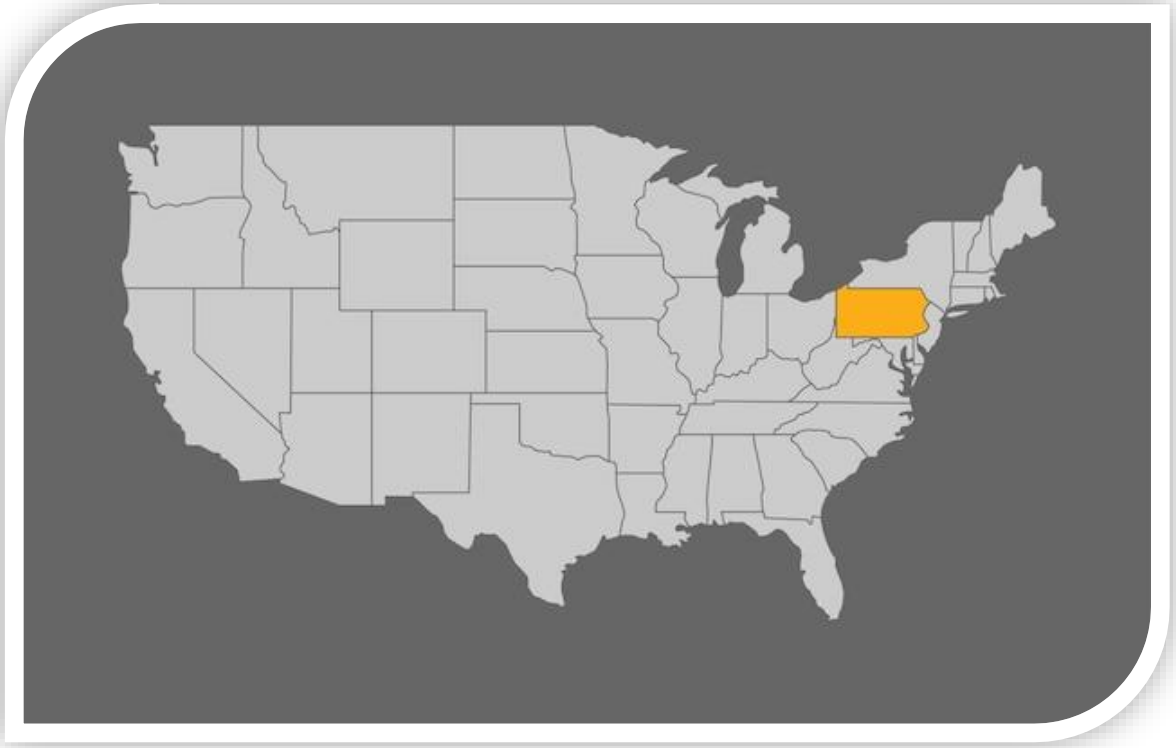
Also *legally* referred to as the Oil Company Franchise Tax (OCFT), the OCFT is imposed on all taxable liquid fuels (gasoline/gasohol) and fuel (diesel) on a cents-per-gallon basis and is remitted by PA registered distributors.

Gasoline (and Gasohol)	$0.576/gallon
Diesel Fuel	$0.741/gallon
CNG (Comp. Nat. Gas)	$0.576/GGE
LNG (Liq. Nat. Gas)	$0.648/DGE
LPG (Propane)	$0.425/gallon
E85 (FlexFuel)	$0.413/gallon
Electricity	$0.0172/kWh
Aviation Gasoline	$0.060/gallon
Jet Fuel	$0.020/gallon

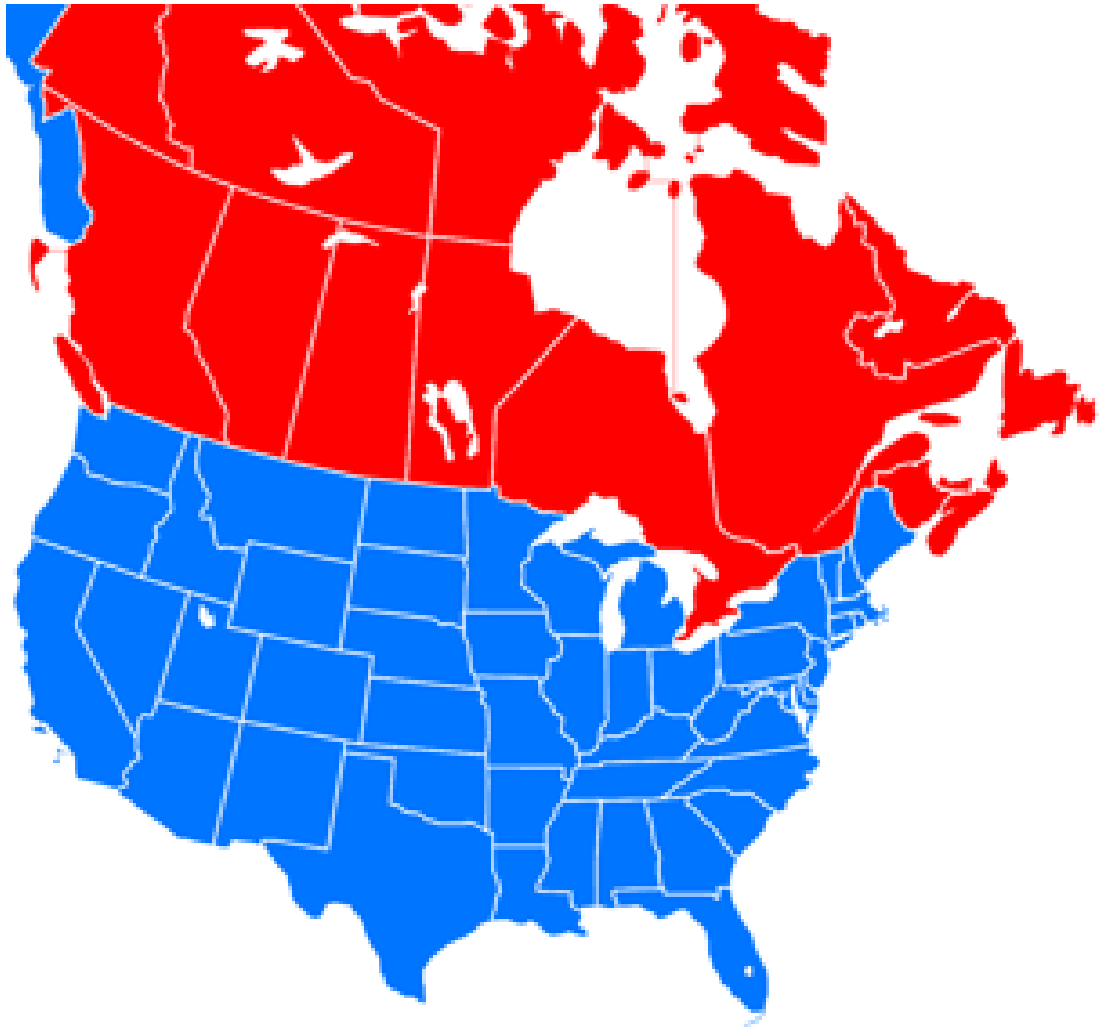
How it Works

IFTA & MCRT

Pennsylvania joined IFTA effective January 1, 1996. The agreement provides for base jurisdiction reporting of fuel taxes for operators of qualified motor vehicles, most commonly, truckers used in interstate operations.



“International” = U.S. & Canada

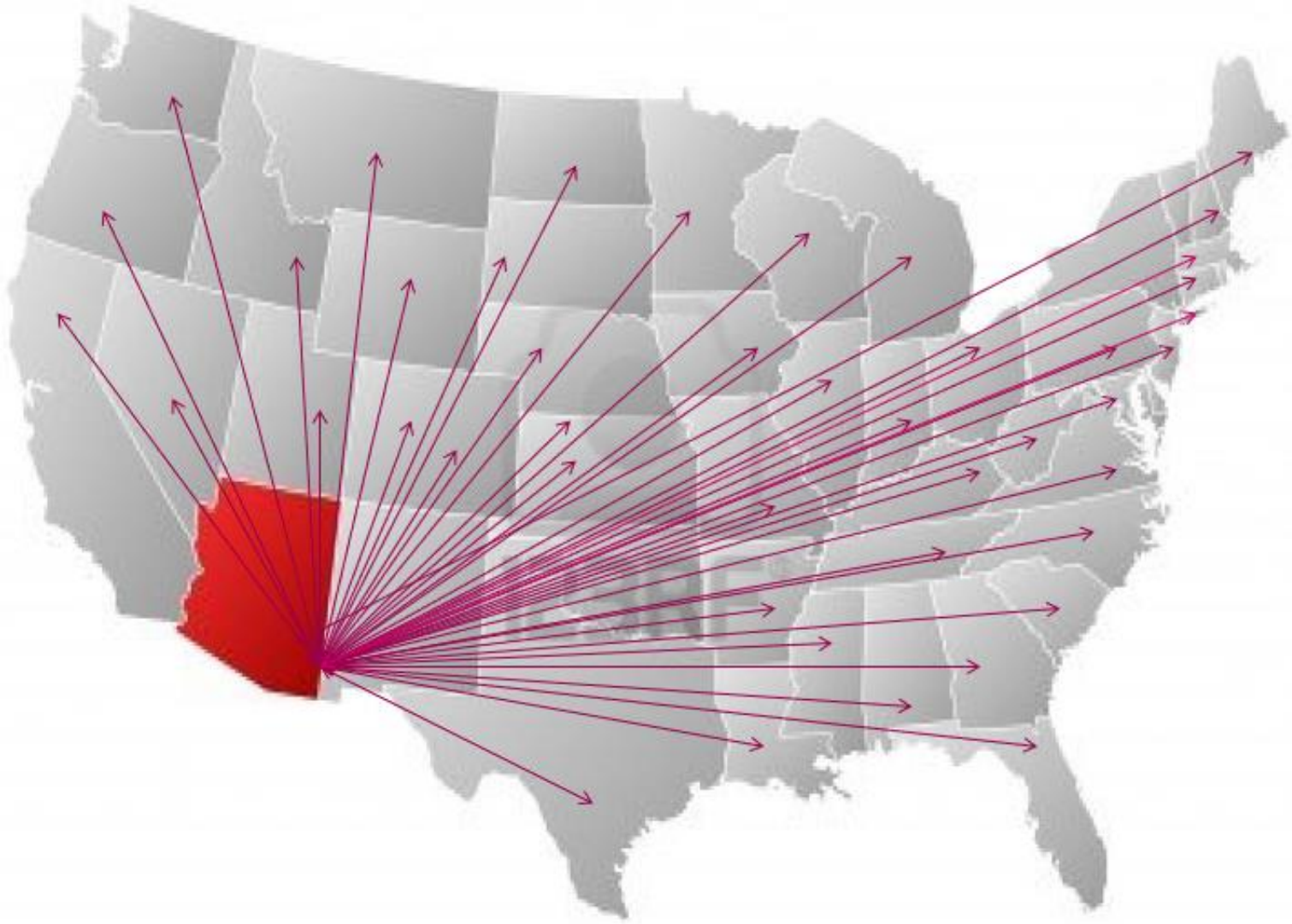


Base Jurisdiction

Where one has a physical residence or business, and where the operational records of the licensee's qualified motor vehicles are maintained or can be made available.

IFTA—Concept in a Nutshell

IFTA Funds Netting



Qualified Motor Vehicles

Motor vehicle used, designed, or maintained for the transportation of persons or property that is:

1. Power unit having two axles and a gross vehicle weight or registered gross weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Power unit have three or more axles regardless of weight; or
3. Vehicles used in combination with a declared combination weight greater than 26,000 pounds or 11,797 kilograms or when the registered weight of such combination truck and trailer exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight.

Does not include Recreational Vehicles

IFTA/MCRT Decals

2023 Decals

REV-1399L (01-13)

BUREAU OF MOTOR AND ALTERNATIVE FUEL TAXES
PO BOX 280646
HARRISBURG PA 17128-0646

☐ Motor Carriers Road Tax Registration Card

☐ International Fuel Tax Agreement (IFTA) License

pennsylvania
DEPARTMENT OF REVENUE

1-800-482-4382

THIS IS NOT TRANSFERABLE TO ANY OTHER MOTOR CARRIER

LICENSE/ACCOUNT NUMBER	
DATE ISSUED	EXPIRATION DATE
FOR BUREAU USE ONLY	
DECAL NUMBERS	

VOID

☐ This PA motor carriers road tax registration card must be carried at all times while operating in PA. It is valid until the expiration date, unless sooner cancelled, suspended or revoked for cause by the Secretary of Revenue.

☐ This IFTA license or a legible copy thereof must be carried in every qualified motor vehicle displaying IFTA decals. The license is valid for operations in all member jurisdictions until the above expiration date, unless sooner cancelled, suspended or revoked for cause by the Secretary of Revenue.

2024 Decals

REV-1399L (01-13)

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PO BOX 280646
HARRISBURG PA 17128-0646

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2025 Decals

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☐ This IFTA license or a legible copy thereof must be carried in every qualified motor vehicle displaying IFTA decals. The license is valid for operations in all member jurisdictions until the above expiration date, unless sooner cancelled, suspended or revoked for cause by the Secretary of Revenue.

Resources

DMF-105

Decals that are purchased but not used during the registration year should be kept in the licensee's files for four years for auditing purposes. Unused decals may not be affixed to any vehicle other than those vehicles employed by or leased to the original licensee.

The party responsible for the decals is the party required to account for any taxes due the commonwealth for the activity of the decaled vehicles. Such responsibility for tax liability may include the statutory assessment of four miles per gallon for inadequate recordkeeping.

Please visit the Department of Revenue's website at **www.revenue.pa.gov** for additional information concerning IFTA, recordkeeping requirements and disposition of decals.

Enforcement

Failure to keep proper records, making false statements and operating a qualified motor vehicle without required decals are among the citable summary offenses for violations of Chapters 21 and 96 of the Motor Vehicle Code. A person convicted of such a summary offense could face fines up to $500 per first offense.

References

[1] REV-443 PA International Fuel Tax Agreement and Motor Carriers Road Tax Compliance Manual
[2] 75 Pa.C.S. § 9609.
[3] 75 Pa.C.S. § 9610; 61 Pa. Code § 313.9; 75 Pa.C.S. § 9609.
[4] DMF-98 Disposition of Decals

CONTACT INFORMATION

Motor and Alternative Fuel Taxes:
1-800-482-IFTA (4382)

Mailing Address:

PA Department of Revenue
Bureau of Motor and Alternative Fuel Taxes
PO Box 280646
Harrisburg, PA 17128-0646

Motor and Alternative Fuels District Offices:

1101 S. Front St.
Harrisburg, PA 17104

1846 Brookwood St.
Harrisburg, PA 17104
717-787-3937

Stony Creek Office Center
151 W. Marshall St., 1st Floor
Norristown, PA 19401
610-270-1638

11 Parkway Center Suite 150
Pittsburgh, PA 15220
412-920-2044

Scranton State Office Bldg.
100 Lackawanna Ave. Suite 365
Scranton, PA 18503
570-335-9414

FOR GENERAL TAX QUESTIONS:

Online Customer Service Center
www.revenue.state.pa.us

Taxpayer Service & Information Center
Personal Taxes: 717-787-8201

Business Taxes: 717-787-1064

e-Business Center: 717-783-6277

1-888-PATAXES (728-2937)
Touch-tone service is required for this automated 24-hour toll-free line. Call to order forms or check the status of a personal income tax account or property tax/rent rebate.

Automated Forms Ordering Service
1-800-362-2050

Services for Taxpayers with Special Hearing and/or Speaking Needs
1-800-447-3020

www.revenue.pa.gov

International Fuel Tax Agreement

Recordkeeping Requirements and Disposition of Decals.

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DMF-105 PO (10-14)

Mileage Records[1]

Every IFTA licensee and PA motor carrier registrant must maintain records of all interstate and intrastate operations of qualified motor vehicles. The carrier's records must support the information reported on the tax report or the PA motor carrier registrant's annual renewal application. Either an Individual Vehicle Mileage Record (IVMR), as required for the International Registration Plan (IRP), or, at a minimum, individual vehicle mileage records or trip reports including the elements below are acceptable for recordkeeping:

1. Dates of trip (starting and ending);
2. Trip origin and destination (including city and state);
3. Routes of travel and beginning and ending odometer readings;
4. Total trip miles or kilometers;
5. Distance by jurisdiction;
6. Vehicle unit number;
7. Vehicle fleet number; and
8. Carrier's name.

Mileage records must be kept by fuel type, summarized by vehicle on a monthly/quarterly basis.

Fuel Receipts[1,2]

Every carrier must maintain complete records of all fuel purchases. The records, at a minimum, must include fuel data on each vehicle and be reflected in monthly fleet summaries. Separate totals must be compiled for each fuel type. Fuel types include, among others: gasoline, gasohol, diesel, kerosene, liquefied petroleum gas (LPG) and compressed natural gas (CNG/LNG). The fuel records must contain the following:

1. Date of purchase;
2. Name and address of the seller;
3. Number of gallons or liters, converted to gallons, purchased;
4. Type of fuel purchased;
5. Price per gallon or liter;
6. Unit number of the vehicle into which the fuel was placed; and
7. Purchaser's name.

Acceptable fuel receipts include invoices, credit card receipts or verifiable microfilm/microfiche. Receipts that contain alterations or erasures may not be accepted by the department.

In the absence of adequate records or other evidence satisfactory to the department showing the number of miles operated by a motor carrier's qualified motor vehicles per gallon of motor fuel, the department will consider one gallon of motor fuel to have been consumed for each four miles operated.

Bulk Fuel Storage[1]

The following records must be maintained:

1. Date of withdrawal;
2. Number of gallons or liters withdrawn;
3. Fuel type;
4. Unit number of the vehicle into which the fuel was placed;
5. Purchase and inventory records to substantiate tax was paid on all taxable fuel disbursements; and
6. Cash disbursement and other normal business records.

Also, any person using a bulk storage facility to fuel its vehicles must maintain receipt and disbursement records for such activity.

Record Retention Period

These records must be maintained for four years from the due date of the return or the date the return was filed, whichever is later.

Penalty for Failure to Maintain Records

Noncompliance with any recordkeeping requirement may be cause for revocation of the license, and the department may impose a penalty of 100 percent of tax due based on an assessment calculated on the best information available to the department.

www.revenue.pa.gov

Decals[3,4]

Motor carriers are reminded that when any changes occur in the circumstances surrounding the original issuance of an IFTA license and the underlying decals for that license, the party to whom the IFTA license was issued must notify the Bureau of Motor Fuel Taxes of such changes.

Once a licensee establishes an IFTA account, it must notify the bureau in writing of any changes to the account including, but not limited to, account cancellations, address changes, changes to the use of issued decals, etc. The account is the licensee's responsibility.

Proper recordkeeping requires both maintaining proper records for vehicles under a licensee's control or ownership, as well as notifying the bureau when things such as decals and license identification cards (i.e., cab-cards) pass from the licensee's control or become unrecoverable. For example, when a vehicle to which IFTA decals have been affixed is sold, traded or otherwise disposed of by the operator, or passes from control of the operator through lease or otherwise, the motor carrier must notify the bureau within 30 days after the vehicle leaves the licensee's service.

Proper notification must include the taxpayer/carrier's account number, decal number, tractor registration plate number, the date of disposition change and the name and address of the person having gained possession of the vehicle. This notification should be mailed or faxed to the bureau. The licensee need not mail the cancelled decals to the bureau; rather, the decals themselves, if recoverable, should remain in the licensee's files for at least four years for auditing purposes.

Decals cannot be transferred from one vehicle to another or from one company to another. A licensee must remove its decals and keep them with its files for four years for auditing purposes. Once decals are removed from a vehicle, they are considered void. Similarly, once a decaled/licensed vehicle passes control from one taxpayer to another, the decals and license are immediately voided, unless otherwise provided for by statute.

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pennsylvania
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Also, any person using a bulk storage facility to fuel its vehicles must maintain receipt and disbursement records for such activity.

Record Retention Period

These records must be maintained for four years from the due date of the return or the date the return was filed, whichever is later.

Penalty for Failure to Maintain Records

Noncompliance with any recordkeeping requirement may be cause for revocation of the license, and the department may impose a penalty of 100 percent of tax due based on an assessment calculated on the best information available to the department.

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New Registration Outreach (NRO)

- How to File
- When to Pay
- How to Obtain Decals
- Contact Information
- **Recordkeeping Requirements**

REV-1026

pennsylvania
DEPARTMENT OF REVENUE

Information Concerning Motor Carriers Road Tax and International Fuel Tax Agreement

REV-1026 (SU) 03-20

myPATH

Are you aware of the Pennsylvania Department of Revenue's new e-Services portal: myPATH? You may submit payments, registration, renewals, and more, online.

Visit **revenue.pa.gov/mypathinformation** for more information.

NATURE OF TAX

The Motor Carriers Road Tax (MCRT) requires the payment of a tax equivalent to the rate per gallon multiplied by the amount of fuel used on PA highways. Credit is given for tax paid on fuel purchases in Pennsylvania. The tax rate and credit is equal to the PA motor fuel tax rate currently in effect.

INTERNATIONAL FUEL TAX AGREEMENT (IFTA)

Pennsylvania implemented the provisions of IFTA on Jan. 1, 1996. This resulted in two significant changes:

(1) A vehicle subject to MCRT and IFTA is a qualified motor vehicle which is one designed, used or maintained for the transportation of persons or property which is:

A. a power unit with two axles and a gross or registered gross weight greater than 26,000 pounds;

B. a power unit with three or more axles regardless of weight; or

C. a combination where the declared combination weight exceeds 26,000 pounds, or where the vehicles used in combination (truck and trailer) exceeds 26,000 pounds.

The definition does not include a recreational vehicle that is a camper, a pickup truck with an attached camper or a bus used exclusively for personal pleasure and not in conjunction with any business enterprise.

(2) Carriers will operate under a "base state" (jurisdiction) concept for tax registration and reporting purposes. This means that a PA carrier operating a qualifying vehicle in Pennsylvania and another IFTA jurisdiction will obtain its decal(s) and credentials from Pennsylvania to operate in all IFTA jurisdictions, and the carrier will report to Pennsylvania road taxes due all IFTA jurisdictions. Pennsylvania, in-turn, is responsible for sending the taxes due to other IFTA jurisdictions to them. This benefits the carrier since the amount due is the net tax due or credit due all IFTA jurisdictions. Also, only one set of decals, from the carrier's base state, is required to operate in any IFTA jurisdiction. As of Jan. 1, 2000, the District of Columbia, Northwest Territories and the Yukon Territory are the only jurisdictions not participating in IFTA.

MOTOR CARRIER ROAD TAX AND IFTA CREDENTIALS

A. Every qualified motor vehicle will be issued two decals. Decals must be displayed on the passenger and driver's sides of the power unit. IFTA decals are issued for IFTA operations as described above. PA MCRT decals are issued to Pennsylvania based vehicles that travel exclusively in Pennsylvania.

B. Vehicles subject to IFTA (those based in Pennsylvania and operating in Pennsylvania and any other IFTA jurisdiction) must carry an IFTA license or a legible photocopy of the license in each such vehicle.

C. Pennsylvania-based vehicles that do not operate outside of Pennsylvania will be required to carry PA MCRT credentials card in each vehicle.

D. The fee for each set of decals (two per unit) is $12. All PA MCRT and IFTA credentials, are issued on a calendar year basis, from Jan. 1 to Dec. 31.

Anyone operating a qualified motor vehicle as described above, unless exempted (see exemptions), is a motor carrier.

Carriers purchasing IFTA credentials must file quarterly IFTA Fuel Use Tax reports (IFTA-100) along with applicable IFTA Quarterly Fuel Use Tax schedules (IFTA-101) which must be filed for each fuel type used in operating qualified motor vehicles.

Effective Oct. 1, 1997, carriers purchasing PA MCRT credentials will no longer need to file quarterly reports. Instead, such carriers will report exclusive PA operations on their yearly renewal application.

Carriers must renew their accounts annually for the ensuing license year.

ENFORCEMENT

The Pennsylvania State Police, local municipal forces, employees of the PA Department of Revenue, the PA Department of Transportation and the PA Public Utility Commission, qualified in accordance with Section 6117 of the PA Vehicle Code, enforce the decal provisions of PA MCRT and IFTA. The law requires the display of decals as described above. To avoid prosecution, display decals on all applicable vehicles. Failure to comply with these provisions may, upon summary conviction, result in a fine of up to $500 and/or imprisonment for 90 days. A carrier also could be required to purchase a trip permit.

EXEMPTIONS

EXEMPTION FROM MOTOR CARRIERS ROAD TAX AND DECAL/CAB CARD REQUIREMENTS (IFTA):

1. **Exempt Operating Entities.** The following entities operating qualified motor vehicles are exempt from PA MCRT/IFTA road taxes for any travel within this commonwealth. Additionally, such entities are not required to carry PA MCRT credentials if they travel exclusively in PA:
   - U.S. Government
   - Commonwealth of Pennsylvania and its political subdivisions
   - Other states and their political subdivisions
   - Provincial governments and territories of Canada
   - Any motor carrier who first obtains authorization from the PA State Police to operate a specific qualified motor vehicle in Pennsylvania for emergency repairs. The exemption is limited to trip and return trip only.
   - PA rural electric cooperatives (Please see REV-1026A for PA MCRT credential requirements.)
   - Volunteer fire companies, volunteer ambulance associations, volunteer rescue squads
   - Non-profit non-public schools (K-12)
   - An unladen or towed motor vehicle or unladen trailer which enters this commonwealth solely for the purpose of securing repairs or reconditioning. The repair facility shall furnish to the motor carrier a certificate to be carried by the vehicle operator while the vehicle is in Pennsylvania.
2. **IFTA Decal Waiver Requirements.** If you operate Pennsylvania qualified motor vehicle(s) exempt from PA Motor Carrier Road Tax (MCRT), as provided for in the Pennsylvania Vehicle Code, 75 Pa.C.S §2105, please review the Motor and Alternative Fuels Tax Bulletin 2015-02 available on the department's website at **www.revenue.pa.gov** for information concerning the IFTA decal waiver requirement.
3. **Regarding Out-of-State Travel Requirements.** Any carrier that operates a qualified motor vehicle in a state outside of Pennsylvania may be required by the laws of such state to pay such state's motor carriers road tax. In such cases, all taxes will be reported and paid to Pennsylvania as its base state under IFTA, and such qualified motor vehicles will be required to obtain a PA IFTA decal and IFTA license before operating in the other state.

GENERAL INFORMATION

If you are required to register under PA MCRT/IFTA and purchase decals, they will be mailed to you as soon as your application is processed. Thereafter, you are required to report quarterly, even if no operations are conducted.

RECORDS: Carriers are required to maintain the following records for four years:

A. Mileage for each vehicle by jurisdiction

B. Fuel purchases for each vehicle by jurisdiction

C. Equipment lists of all qualifying vehicles

NOTE: In addition to maintaining original fuel and mileage documentation, carriers are encouraged to document each trip utilizing trip sheets or an Individual Vehicle Mileage Record (IFTA-300).

CALCULATION OF FUEL USED

The amount of fuel consumed in Pennsylvania or any other IFTA jurisdiction shall be equal to the taxable miles traveled in each jurisdiction divided by the fleet miles per gallon. Miles traveled in PA by exempt entities listed above are considered non taxable miles and should not be included in "PA Taxable Miles" on the IFTA Quarterly Fuel Tax Schedule (IFTA-101).

TRIP AND TEMPORARY PERMITS

Trip permits - Any motor carrier in lieu of purchasing decals for motor carriers road tax or IFTA may purchase a trip permit which shall be valid for a period of five days at a cost of $73. Operations conducted under a trip permit need not be reported.

Temporary permits - Any IFTA licensee in good standing with the PA Department of Revenue may request a temporary permit from the department to operate a qualifying vehicle for a 30-day period without IFTA decals. Conditions under which a temporary permit will be issued are:

A. Decals were previously requested for additional vehicles and not received by the time the IFTA licensee was required to operate; or

B. The IFTA licensee is presently applying for additional decals and must operate immediately.

In the case of (A) and (B) above, the department will provide the IFTA licensee, for a fee of $7 per vehicle, with a facsimile transmission identifying the vehicles and the 30-day period for which temporary operating privileges are being granted. The carrier must carry the temporary permit in each such vehicle operated. Also, the carrier must include such operations in its quarterly report.

REV-1026A

pennsylvania
DEPARTMENT OF REVENUE

Information Concerning Motor Carriers Road Tax

REV-1026A (SU) 03-20

For Carriers Operating Only in Pennsylvania

myPATH

Are you aware of the Pennsylvania Department of Revenue's new e-Services portal: myPATH? You may submit payments, registration, renewals, and more, online.

Visit **revenue.pa.gov/mypathinformation** for more information.

NATURE OF TAX

The Motor Carriers Road Tax (MCRT) requires the payment of a tax equivalent to the rate per gallon multiplied by the amount of fuel used on PA highways. Credit is given for tax paid on fuel purchases in Pennsylvania. The tax rate and credit is equal to the PA motor fuel tax rate currently in effect.

REGISTRATION

Pennsylvania implemented the International Fuel Tax Agreement (IFTA) on Jan. 1, 1996. In conjunction, the definition of a vehicle subject to the road tax changed to that of a qualified motor vehicle which is a vehicle designed, used or maintained for the transportation of persons or property and which is:

A. a power unit with two axles and a gross or registered gross weight greater than 26,000 pounds;

B. a power unit with three or more axles regardless of weight; or

C. a combination where the declared combination weight exceeds 26,000 pounds, or where the vehicles used in combination (truck and trailer) exceeds 26,000 pounds.

The definition does not include a recreational vehicle that is a camper, a pickup truck with an attached camper, or a bus used exclusively for personal pleasure and not in conjunction with any business enterprise.

MOTOR CARRIER ROAD TAX AND IFTA CREDENTIALS

A. Every qualified motor vehicle will be issued two decals. Decals must be displayed on the passenger and driver's sides of the power unit. PA MCRT decals are issued to Pennsylvania-based vehicles that travel exclusively in Pennsylvania.

B. Pennsylvania-based vehicles that do not operate outside of Pennsylvania will be required to carry a motor carrier road tax registration card in each vehicle.

C. The fee for each set of decals (two per unit) is $12. Decals and motor carrier road tax registration cards or IFTA licenses are issued on a calendar year basis, from Jan. 1 to Dec. 31.

D. Vehicles subject to IFTA (those based in Pennsylvania and operating in Pennsylvania and any other IFTA jurisdiction) must carry an IFTA license or a legible photocopy of the license in each such vehicle.

TAX REPORTING REQUIREMENTS

Anyone operating a qualified motor vehicle as described above, unless exempted (see exemptions), is a motor carrier.

A. Effective Oct. 1, 1997, carriers purchasing PA MCRT credentials no longer need to file quarterly reports. Instead, such carriers will report exclusive PA operations on their yearly renewal application. Carriers must maintain records pertaining to miles traveled and fuel purchases.

B. Carriers purchasing IFTA credentials must file quarterly IFTA Fuel Use Tax reports (IFTA-100) along with applicable IFTA Quarterly Fuel Use Tax schedules (IFTA-101) which must be filed for each fuel type used in operating qualified motor vehicles.

C. Carriers must renew their accounts annually by purchasing credentials.

ENFORCEMENT

The Pennsylvania State Police, local municipal forces, employees of the PA Department of Revenue, PA Department of Transportation and the PA Public Utility Commission, qualified in accordance with Section 6117 of the PA Vehicle Code, enforce the decal provisions of MCRT and IFTA. The law requires the display of decals as described above. To avoid prosecution, display decals on all applicable vehicles. Failure to comply with these provisions may, upon summary conviction, result in a fine of up to $500 and/or imprisonment for 90 days. A carrier also could be required to purchase a trip permit.

EXEMPTIONS

A. For vehicle operations conducted exclusively in Pennsylvania, the following exemptions apply to motor carriers road tax and decal/cab card requirements:

- U.S. Government
- Commonwealth of Pennsylvania and its political subdivisions
- Emergency vehicles and tow trucks (Rollbacks are not considered tow trucks)
- Farm truck registered vehicles bearing a farm truck plate, and operated within restrictions of Vehicle Code §1344 including similar plates issued by other jurisdictions
- Vehicles exempt from registration as a farm truck and operated within the restrictions of Vehicle Code §1302(10)
- Motorbus owned by and registered to a church pursuant to Section 1901(c) of the Vehicle Code
- School buses
- Implements and commercial implements of husbandry
- Special mobile equipment
- Vehicles operating on dealer or similar tags in transit from manufacturer to distributor, distributor to dealer or dealer to customer incidental to the sale, demonstration, or repossession of the vehicle itself

B. Special Exemptions from MCRT but Requires Decal and Cab Card. The following entities operating qualified motor vehicles are exempt from the motor carrier road tax, but any such qualified motor vehicles operated are required to display a decal and carry a cab card (PA MCRT): (see note below regarding out of state travel requirements)

A. Charitable organizations

B. PA Rural Electric Cooperatives

NOTE: Regarding out-of-state travel requirements: Anyone who operates a qualified motor vehicle in a state outside of Pennsylvania may be required to pay that state's motor carrier road tax. In such cases, all taxes will be reported and paid to Pennsylvania as its base state under IFTA, and such qualified motor vehicles will be required to obtain PA IFTA decals and IFTA license before operating in such a state.

GENERAL INFORMATION

If you are required to register under motor carrier road tax and purchase decals, they will be mailed to you as soon as your application is processed.

RECORDS: Carriers are required to maintain the following records for four years:

A. Mileage for each vehicle

B. Fuel purchases for each vehicle

C. Equipment lists of all qualifying vehicles

NOTE: In addition to maintaining original fuel and mileage documentation, carriers are encouraged to document each trip utilizing trip sheets or an Individual Vehicle Mileage Record (IFTA-300).

TRIP AND TEMPORARY PERMITS

Trip permits - Any motor carrier in lieu of purchasing decals for road tax or IFTA may purchase a trip permit which shall be valid for a period of five days at a cost of $73. Operations conducted under a trip permit need not be reported.

Temporary permits - Any carrier in good standing with the PA Department of Revenue may request a temporary permit from the department to operate a qualifying vehicle for a 30-day period without PA Non-IFTA decals. Conditions under which a temporary permit will be issued are:

A. Decals were previously requested for additional vehicles and not received by the time the carrier was required to operate, or

B. The carrier is presently applying for additional decals and must operate immediately.

In the case of (A) and (B) above, the department will provide the carrier, for a fee of $7 per vehicle, with a facsimile transmission identifying the vehicles and the 30-day period for which temporary operating privileges are being granted. The carrier must carry the temporary permit in each such vehicle operated.

Trip & Temporary Permits

Trip permits - Any motor carrier in lieu of purchasing decals for motor carriers road tax or IFTA may purchase a trip permit which shall be valid for a period of five days at a cost of $73. Operations conducted under a trip permit need not be reported.

Temporary permits - Any IFTA licensee in good standing with the PA Department of Revenue may request a temporary permit from the department to operate a qualifying vehicle for a 30-day period without IFTA decals. Conditions under which a temporary permit will be issued are:

A. Decals were previously requested for additional vehicles and not received by the time the IFTA licensee was required to operate; or

B. The IFTA licensee is presently applying for additional decals and must operate immediately.

In the case of (A) and (B) above, the department will provide the IFTA licensee, for a fee of $7 per vehicle, with a facsimile transmission identifying the vehicles and the 30-day period for which temporary operating privileges are being granted. The carrier must carry the temporary permit in each such vehicle operated. Also, the carrier must include such operations in its quarterly report.

IFTA Tax Returns

Online Filing

IFTA-100 MF AFP (12-12)

BUREAU OF MOTOR AND ALTERNATIVE FUEL TAXES
PO BOX 280646
HARRISBURG PA 17128-0646

IFTA Quarterly Fuel Tax Report

pennsylvania
DEPARTMENT OF REVENUE

START

Name

Address line 1

Address line 2

City, State, Zip Code

■ Account Number

■ Period(Quarter & Year)

Tax Period End Date MM/DD/YYYY

ACTIVITY BOX

■ Check Appropriate Block

- ☐ No Activity This Quarter
- ☐ Cancel License - Final Report
- ☐ Change Name, Address or EIN
- ☐ Amended Report

PLEASE USE ORIGINAL FORMS ONLY - PHOTOCOPIES ARE NOT ACCEPTABLE.

This report must be filed or post-marked by:

Use this report to summarize Quarterly Fuel Tax Schedule(s) under the International Fuel Tax Agreement (IFTA). **Read instructions on back carefully.** Keep a copy for your records.

Attach check or money order payable to the PA Department of Revenue.
Mail to: PA Department of Revenue
PO BOX 280410
Harrisburg PA 17128-0410

Enter the amount of your remittance here---> $

Make an "X" in the appropriate box: payment remitted via EFT ☐ ■ certified check ☐ ■

Attach a form IFTA-101 (IFTA Quarterly Fuel Tax Schedule) for each fuel type reported below.

1. Diesel/Kerosene	1	$
2. Gasoline	2	
3. Liquid Natural Gas (LNG)	3	
4. Propane (LPG)	4	
5. Compressed Natural Gas (CNG)	5	
6. Subtotal of amount due (Add Lines 1, 2, 3, 4 & 5.)	6	$
7. Penalties	7	
8. Total balance due (Add Lines 6 and 7.)	8	$
9. Credits available $ as of MM/DD/YYYY - CREDITS APPLIED.	9	
10. Total amount due/overpayment (Subtract Line 9 from Line 8.)	10	$
11. Amount to be credited to next quarterly return	11	$
12. Amount to be refunded	12	$

Overpayment will be available for next return if a refund is not requested.

For additional IFTA information (i.e. jurisdiction exemption information), visit www.iftach.

I certify this business is duly registered and this return and any attachments is/are to the best of my knowledge and belief true, correct and complete.

PRINT NAME	SIGNATURE	
	Please sign after printing.	
TELEPHONE NUMBER AREA CODE	TITLE	DATE MM/DD/YYYY

Reset Form

9610012100

PRINT FORM

IFTA Quarterly Fuel Tax Schedule

Attach this schedule to Form IFTA-100,
IFTA Quarterly Fuel Tax Report

Prepare a separate schedule for each fuel type. Use additional sheets if necessary.

Tax calculation on the use of:
(Check appropriate box)

1. ☐ Diesel/Kerosene
2. ☐ Gasoline
3. ☐ Liquid Natural Gas (LNG)
4. ☐ Propane (LPG)
5. ☐ Compressed Natural Gas (CNG)

START- Enter Quarter MM Q YY

pennsylvania
DEPARTMENT OF REVENUE

IFTA-101 MF AFP 04/12

Use this form to report activity for the period: From (MM/DD/YYYY) to

USE THIS FORM ONLY - COPIES ARE NOT ACCEPTABLE.

Carrier IFTA identification number or Social Security number

Name

Read instructions (IFTA-101-I) carefully. Keep a duplicate copy of this schedule for your records.

(A) TOTAL IFTA MILES: + (B) TOTAL NON-IFTA MILES: = (C) TOTAL MILES: (all jurisdictions) ÷ (D) TOTAL GALLONS: (all jurisdictions) = (E) AVERAGE FLEET MPG: (C÷D rounded to 2 decimal places XX.XX)

Round all miles and gallons below to whole numbers. Do not show tenths.

	F Jurisdiction	G Rate Code	H Total IFTA Miles by State	I Taxable Miles	J MPG From E Above	K Taxable Gallons (Col I ÷ J)	L Tax Paid Gallons	M Net Taxable Gallons (Col. K - L)	N Tax Rate	O Tax Credit or Tax Due (Col. M x N)	P Interest Due	Q Total Due (Col. O + P)	
1													1
2													2
3													3
4													4
5													5
6													6
7													7
8													8
9													9
10													10
11													11
12													12
13													13
14													14
15													15
16													16
17													17
18													18
19													19
20													20
21													21
	TOTALS		0	0		0	0	0		$0.00	$0.00	$0.00	

IMPORTANT NOTE: Add additional jurisdictions as needed for the specific fuel type claimed above. Continue on reverse side if necessary.

Contact Information

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