

810-5-9-.03 IFTA License Application.

(1) An applicant desiring to, and qualified to, obtain Alabama International Fuel Tax Agreement (IFTA) credentials is required to annually submit an Application for License, FORM MV: IFTA-1 and proper remittance to the Alabama Department of Revenue, which may be submitted electronically.

(2) The elements required to be on the license application can be found on the International Fuel Tax Association, Inc. website at www.iftach.org as provided by the IFTA governing documents.

(3) Failure on the part of the applicant or the applicant's representative (e.g., reporting services) to provide all information requested on the Application for License form will result in the application being rejected and returned to the applicant for correction.

(4) In order for an application for an Alabama IFTA license to be approved, the applicant must have an account in good standing and not have any delinquent IFTA quarterly fuel use tax returns or outstanding liabilities.

(5) Rejected applications will be returned, by the Department, to the mailing address or electronic mail address provided on the application, with a document shortage notice.

(6) Applicants may appeal the denial of an IFTA license by filing a notice of appeal with the Alabama Tax Tribunal pursuant to Section 40-2A-8, Code of Alabama 1975.

Author: Jay Sterling, Brenda R. Coone, Sherry Helms.

Authority: Sections 40-2A-7(a)(5) and 40-17-271(c), Code of Alabama 1975.

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