

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

(1) An applicant desiring to, and qualified to, obtain Alabama **IFTA 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 following information must be provided by the applicant on the~~ **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.**

~~Application for License before Alabama IFTA credentials may be issued:~~

~~(a) Applicant's Legal Name. If the business is individually owned, enter the owner's name. If the business is a partnership, enter the legal name of the partnership. If the business is a corporation, enter the legal name exactly as it is registered with the Secretary of State for the State of Alabama. If the business is a limited liability corporation (LLC) enter the legal name of the LLC.~~

~~(b) Applicant's Federal Employer's Identification Number (FEIN) or, in the event the applicant is an individual just beginning business, and has not yet received the business FEIN, the Social Security Number;~~

~~(c) International Registration Plan (IRP) Account Number, if applicable;~~

~~(d) USDOT Number, if applicable;~~

~~(e) Trade Name, if applicable;~~

~~(f) Application Type. Indicate whether the application is an original or renewal;~~

~~(g) Mailing Address;~~

~~(h) City;~~

~~(i) State;~~

~~(j) Zip Code;~~

~~(k) Applicant's Telephone Number, including the area code;~~

~~(l) Applicant's Fax Number, if applicable, including the area code;~~

~~_____ (m) Contact Person. This should be an individual who can answer questions regarding the application and/or IFTA quarterly fuel use tax returns;~~

~~_____ (n) Business Address (Physical Location). P.O. Boxes are not permitted as part of the Business Address. The applicant must indicate the Alabama county where the business is located. The business location must be within the State of Alabama.~~

~~_____ (o) Type of Ownership. Indicate whether the business is owned by an individual, partnership, corporation, LLC or other type of entity, specifying the entity type;~~

~~_____ (p) Owner(s) Information. List all partners, corporate officers, or managing members. Include the title of the individual(s) listed and home addresses. Social Security Numbers are optional;~~

~~_____ (q) Types of Fuel Used;~~

~~_____ (r) Number of qualified motor vehicles in the fleet;~~

~~_____ (s) Whether an IFTA license from a jurisdiction other than Alabama has been obtained since January 1, 1996. If yes, list the jurisdiction(s) from which licenses were obtained;~~

~~_____ (t) Whether the IFTA license has ever been suspended or revoked. If yes, list the jurisdiction(s) in which the suspension or revocation occurred; _____~~

~~_____ (u) Whether someone other than the owner or company employee prepares and signs the IFTA quarterly fuel use tax return. If yes, provide the name, address, and telephone number of the preparer. _____~~

~~_____ (v) The number of qualified motor vehicles requiring IFTA decals and the appropriate decal fee due;~~

~~_____ (w) The jurisdictions in which the qualified motor vehicles will operate. The applicant must operate the qualified motor vehicles in at least two IFTA jurisdictions in order to qualify under the provisions of the Agreement;~~

~~_____ (x) The jurisdiction(s) in which bulk fuel storage is maintained, if applicable;~~

~~_____ (y) Signature. The application must be signed by all partners, one~~

~~corporate officer, or a managing member listed on the Application for License form. If the entity is a limited liability corporation (LLC), an authorized agent may sign the application. If the business is a sole proprietorship, the owner must sign the application. An attorney or agent of the taxpayer may sign the Application for License~~

~~form provided this action is specifically authorized by a power of attorney. All signatures must be original; photocopies and faxed copies will be returned.~~

(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, ~~accompanied by Form MV:IFTA-REJECT outlining the reason(s) the application was rejected~~ **with a document shortage notice.**

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

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Authority: Sections 40-2A-7(a)(5) and 40-17-271(c), Code of Alabama 1975.
History: New rule: Filed November 28, 2001, effective January 2, 2002.
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Amended: November 8, effective December 13, 2006.