**MASSACHUSETTS DEPARTMENT OF REVENUE**  
**2012 INTERNATIONAL FUEL TAX AGREEMENT (IFTA)**  
**MASSACHUSETTS LICENSE APPLICATION**  

| Registration Period 01/01/2012 through 12/31/2012 |

| 1 Federal Employer Identification Number | 2 US - DOT # |

| 3 Legal Name of Business | Trade Name (DBA) |

| 5 Business Address | City | State | Zip Code | Business Address for license/decals/returns | City | State | Zip Code |

| Business Telephone Number |  |

| 7 Type of Business |  |

| Corporation | Individual | Partnership | Other (specify) |

| 8 Office where fuel records are available for audit (if different from 5 or 6) |  |

| Street Address | City | State | ZIP Code | Telephone Number ( ) -- |

| 10 Check Registration Box for which you are applying: |  |

| Renewal | New | Additional |

Note: If you are traveling ONLY in Massachusetts, no IFTA license is required.  

| 11 Based on current Identification number listed on Line 1 enter the date you began or, if new date, then the date you will begin IFTA in Massachusetts |  |

| 12 Names, titles, last four digits of social security numbers and residence addresses of principal officers (President, Treasurer & Secretary) of corporation OR of members, partners, owners, etc. |  |

| Name | Title | Last 4 digits of Social Security Number | Number & Street | City or town, state, ZIP code |

| 13 Type of fuel used (Check all that apply) |  |

| Diesel | Motor fuel gasoline | Ethanol | Propane (LPG) |

| CNG | A-55 | E-85 | M-85 | Gasohol | LNG | Methanol |

* Decal Orders are printed as a set of two decals.  

| 14 Number of IFTA vehicles ____________ X $8 cost per vehicle = $ |  |

* Decals are not vehicle specific; extra decals can be ordered.  

Remit fees with application. Remittance must be in U.S. funds.

Make check payable to:  
Commonwealth of Massachusetts  
Mail to: IFTA Operations Unit  
PO Box 7027  
Boston, MA 02204  
Ph. (617) 887-5080  

[staple check here]
15. Place an "x" in the box next to any jurisdiction in which you travel.

- AL - Alabama
- AZ - Arizona
- AR - Arkansas
- CA - California
- CO - Colorado
- CT - Connecticut
- DE - Delaware
- DC - Dist. of Col.
- FL - Florida
- GA - Georgia
- ID - Idaho
- IL - Illinois
- IN - Indiana
- IA - Iowa
- KS - Kansas
- KY - Kentucky
- LA - Louisiana
- ME - Maine
- MD - Maryland
- MA - Massachusetts
- MN - Minnesota
- MS - Mississippi
- MO - Missouri
- MT - Montana
- NE - Nebraska
- NV - Nevada
- NH - New Hampshire
- NJ - New Jersey
- NM - New Mexico
- NY - New York
- NC - North Carolina
- ND - North Dakota
- OH - Ohio
- OK - Oklahoma
- OR - Oregon
- PA - Pennsylvania
- RI - Rhode Island
- SC - South Carolina
- SD - South Dakota
- TN - Tennessee
- TX - Texas
- UT - Utah
- VA - Virginia
- VT - Vermont
- WA - Washington
- WV - West Virginia
- WI - Wisconsin
- WV - Wyoming
- AB - Alberta
- BC - British Columbia
- MB - Manitoba
- NB - New Brunswick
- NF - Newfoundland
- NS - Nova Scotia
- ON - Ontario
- PE - Prince Edward Island
- QC - Quebec
- SK - Saskatchewan
- MB - Manitoba
- NB - New Brunswick
- NF - Newfoundland
- NS - Nova Scotia
- ON - Ontario
- PE - Prince Edward Island
- QC - Quebec
- SK - Saskatchewan
- AB - Alberta
- BC - British Columbia
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- AB - Alberta
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- MB - Manitoba
- NB - New Brunswick
- NF - Newfoundland
- NS - Nova Scotia
- ON - Ontario
- PE - Prince Edward Island
- QC - Quebec
- SK - Saskatchewan

16. Do you maintain bulk storage? YES ______ NO ______ If "yes" list the jurisdiction where the fuel is maintained.

17. Indicate any IFTA jurisdiction(s) in which you are currently or were previously registered (enter none if you have never been registered for IFTA).

18. Has your IFTA license ever been revoked in any IFTA jurisdiction? YES ______ NO ______

19. List any IFTA jurisdiction in which your IFTA license is currently revoked.

The applicant agrees to comply with reporting, payment, record keeping requirements to report payments, keep records and license display requirements as specified in the Massachusetts Tax Law and the International Fuel Tax Agreement. The applicant further agrees that Massachusetts may withhold any refunds due if the IFTA applicant is delinquent on payment of fuel taxes due to any IFTA member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of an IFTA license in all member jurisdictions.

Under the penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief it is true, correct and complete.

Type or print authorized signature

Signature of owner, partner, member or officer from line 12 or line 9 (front of page)

Tel. Number Date
International Fuel Tax Agreement (IFTA) Massachusetts License Application

**Filing Requirements**

All carriers must register for a Massachusetts International Fuel Tax Agreement (IFTA) license if operating one or more qualified motor vehicles in two or more IFTA jurisdictions.

A qualified motor vehicle is defined as a vehicle, other than a recreational vehicle, that is used, designed or maintained for the transportation of persons or property and:

1. has two axles and a gross vehicle weight or registered gross vehicle weight exceeding twenty-six thousand (26,000) pounds or 11,797 kilograms;
2. has three or more axles regardless of weight; or
3. is used in combination, and the combined weight exceeds twenty-six thousand (26,000) pounds or 11,797 kilograms.

An IFTA license must be carried in each qualified motor vehicle that is operating in Massachusetts and two IFTA decals must be displayed on each qualified motor vehicle.

Carriers who receive an IFTA license must file form IFTA-100, IFTA Quarterly Fuel Use Tax Report, and include all vehicles operating under the IFTA license in the computation of the fuel use tax. The Massachusetts Department of Revenue mails Form IFTA-100 to carriers on a quarterly basis. If you do not receive a preprinted return by the end of each quarter, please call 617-887-5080. It is your responsibility to file a timely return, even if there was no operations.

**Application Instructions**  All information MUST be printed on the Application

Line 1 - Enter your Federal Employer Identification Number if one has been issued; if not, enter your Social Security number.

Line 2 - All trucks that go inter-state and are over 10,000 pounds are required to have a Department of Transportation (DOT) Number. For information call 781-425-3210.

Line 3 - Enter the exact legal name of the business. The legal name is the name in which the business owns the property or acquires debt. A Corporation's legal name is the name that appears on its certificate of incorporation. If the business is a partnership, the legal name is the name that appears on its partnership agreement. The legal name of a sole proprietorship is the name of the individual owner of the business.

Line 4 - If the company has a D/B/A (doing business as) enter the name. This will be used to establish your account.

Line 5 - Enter the business address of the company and telephone number.

Line 6 - Enter the mailing address you wish to receive your license, decals and returns, if different from line 5.

Line 7 - Please check off the appropriate "type of business" based on the Federal Number listed on Line 1.

Line 8 - Enter where the fuel records will be available for audit if different from line 5 or 6.
Line  9 - If you have a representative or agent, other than an officer of the company enter that
person's name, address and telephone number. You must also submit a Power of Attorney
and Declaration of Representative (Form M-2848) form.

Line 10 - Check box which correctly applies:
- Renewal - check this box if you have or had a license for 2011;
- New - check this box if applying for the first time or if you are changing from an individual to a corporation or partnership;
- Additional - check this box if currently licensed for 2012 and need additional decals.

Line 11 - Enter the date you began or will begin IFTA in Massachusetts based on the current identification number listed on line 1.

Line 12 - Enter the names, titles, social security numbers and residence addresses of the principal corporate officers, members, partners, individual owners or executors, administrators, receivers, trustees or fiduciaries.

Line 13 - Check all the types of fuel used.

Line 14 - Enter the number of IFTA vehicles you are applying for and multiply by $8. Submit a check for this amount payable to Commonwealth of Massachusetts. Decals are not vehicle specific; extra decals can be ordered.

Line 15 - Place an X in all the jurisdictions in which traveling is done. Traveling must be done in Massachusetts and one other jurisdiction to qualify for IFTA.

Line 16 - If bulk storage is maintained check YES and enter the jurisdiction where fuel is maintained. If no bulk storage, check NO.

Line 17 - List the IFTA member Jurisdiction(s) in which you are registered or have been registered for IFTA.

Line 18 - Indicate YES or NO as to whether your IFTA license has ever been revoked.

Line 19 - List any IFTA jurisdiction in which your IFTA license is currently revoked.

Print name, have the application signed by an authorized person and enter the title of person signing the application. This application must be signed by the owner, partner, officer or person authorized in Line 12, assuming responsibility for the validity of the information contained in the application. Also, please enter telephone number and date.

Any additional questions please call the IFTA Operations Unit at 617-887-5080.

Please review to ensure that all lines have been completed; verify the check amount and ensure the application is signed; mailing address is on the application. If application is not complete, it will be returned to you. This will cause delays in the processing of your application.
IFTA Quarterly Fuel Use Tax Report

Filing Tips

Massachusetts Turnpike Exemption - If you claim the Turnpike miles exemption on your IFTA Quarterly Fuel Tax Schedule, IFTA 101, you are required to file an Annual Massachusetts Business Use Tax Return (Form ST-10) and remit the 6.25% use tax on the cost of the fuel for which the exemption was taken. Both the Annual Return and payment are due on April 15th. See back of this page for ST-10 Form.

Line B Total Non-IFTA Miles - this line is only for miles traveled in a Non-IFTA jurisdiction (Washington D.C., Alaska and Yukon Territories). Turnpike miles are not reported in the Back. Turnpike Miles are subtracted from Total Miles (column H) to arrive at taxable Miles (column I). Massachusetts is the only jurisdiction that allows Turnpike miles to be subtracted from Total Miles.

Lines A, B, C & D and Columns H, I, K, L & M are rounded to whole miles and gallons. (5,212.4 miles should be reported as 5,212 miles, 5,212.8 is rounded to 5,213 miles).

Line E - Average Fleet MPG is rounded 2 decimal places (5.785 MPG's is rounded to 5.79...... 5.784 is rounded to 5.78). Do not estimate your MPG, actual miles and gallons are required to be reported.

Columns O, P & Q are rounded to 2 places ($5.263 should be rounded to 5.26)

Line D (Total Gallons) and Column L (Tax Paid Gallons) should equal as long as you have tax paid fuel receipts and the fuel is purchased in an IFTA jurisdiction. Report in Column L the actual fuel purchased in each jurisdiction. Do not make Column K and Column L equal if no fuel was purchased in the reported jurisdiction. Column L can not be greater than Line D.

Credits should be entered in brackets {}.

All Subtotals and Totals for Columns H, I, K, L, & M must be added.

Complete all lines on the IFTA-100, sign return, include telephone number and include Schedule 101.

Canceling a License - If you are canceling your IFTA license, remember to include the decal and license. If you do not have the decal and license, please submit a letter explaining what happened to either the decal or license.

Schedule 101 - If you do not use the preprinted schedule 101 mailed to you, you must verify Column G (Rate Code) and Column N (Tax Rate) as they change every quarter. If your submitted schedule can not be keyed by the processing center, it will not be accepted.

Any additional questions, call the IFTA Operations Unit at 617/887-5080.

(Form ST-10 on back)
# Massachusetts Department of Revenue
## Business Use Tax Return

**FORM ST-10**
(Rev. 09/09)

### Business Name                  Federal Identification number

### Address                                     State                Zip

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Return is due with payment on or before April 15, for purchases made in the prior calendar year. Make check payable to the Commonwealth of Massachusetts. Mail to: Massachusetts Department of Revenue, P.O. Box 7009, Boston, MA 02204.

I declare under the penalties of perjury that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

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<table>
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<tbody>
<tr>
<td>1. Year purchases made</td>
<td></td>
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<tr>
<td>2. Total purchases from line 9 on reverse</td>
<td></td>
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<tr>
<td>3. Use tax (6.25% of line 2)</td>
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<tr>
<td>4. Total credit for sales/use tax paid to other states or jurisdictions. From line 10 on reverse</td>
<td></td>
</tr>
<tr>
<td>5. Balance  Subtract line 4 from line 3. Not less than &quot;0&quot;</td>
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<tr>
<td>6. Penalty</td>
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<td>7. Interest</td>
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<td>8. Total amount due</td>
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**Signature**

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CUT ALONG THIS DOTTED LINE

FOR ADDITIONAL FORMS THIS FORM CAN BE PHOTOCOPIED.

Please note, use tax (line 3) changed as of 2010

INSTRUCTIONS FOR REPORTING MASSACHUSETTS TURNPIKE MILES BASED ON THE DEDUCTED USED ON THE IFTA RETURN:

Line 1) Year . . . . . . . the year the fuel was purchased

Line 2) Purchases . . . . based on your IFTA 101 return the difference between column H (total miles) and column I (taxable miles) that figure is divided by column J (average miles per gallon). Then you multiply by the average cost per gallon. Please note, the cost per gallon does not include state tax of .21 cents, but does include federal taxes.

Line 3) Tax . . . . . . . multiply the figure on line 2 by 6.25% (use tax rate)

Line 5 & 8) Balance . . . these lines will have the same figure as line 3.