



# Fuel Tax Account Quick Reference Guide

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## International Fuel Tax Agreement/Motor Carrier Fuel Tax (IFTA/MCFT)

Our “One-Stop-Shop” is located approximately two miles southwest of I-465 ON SR 67 in the Ameriplex Complex.

Customers can submit required paperwork using self-service kiosks in our Customer Service Center, Monday through Friday, 8 a.m. - 4:30 p.m., EST, excluding state holidays.

## IFTA/MCFT Fuel Tax Due Dates

Quarter 1	Jan. - March	Due April 30
Quarter 2	April - June	Due July 31
Quarter 3	July - Sept.	Due Oct. 31
Quarter 4	Oct. - Dec.	Due Jan. 31

Any account opened before the end of a quarter **MUST** file a return for that quarter. **A quarterly tax report must be filed even if the license does not operate in any particular quarter.** Submit renewals no later than Nov. 1 to ensure you receive your credentials in a timely manner.

Annual renewal can be filed by **Oct. 1**.

## 30-Day Permits and Additional Decals

Customers will need their tax identification number (TID)/federal employer identification number (FEIN) when requesting these items. Permits and decals can be ordered online at [motorcarrier.dor.in.gov/loginHome.html](http://motorcarrier.dor.in.gov/loginHome.html) by logging in to the Fuel Tax System (FTS):

- Step 1:** Go to FTS home (right hand side);
- Step 2:** Click on “Order Additional Decals” on the left; if you do not need a decal, mark zero (0);
- Step 3:** Select Reason for Request, Deal Year and Shipping (if mailing);
- Step 4:** Select YES for temporary permit - key in VIN, MAKE, YEAR, UNIT #; and
- Step 5:** Print permit on the next screen with a copy of the license card (carry in vehicle at all times).



## Reporting

An IFTA quarterly tax report reminder will be sent to all IFTA license holders before the due date. Reminders will be sent to the current email address on file. To update your email address contact us at (317) 615-7200 or [indianamotorfuel@dor.in.gov](mailto:indianamotorfuel@dor.in.gov). You can file your quarterly report quickly and easily by logging in to your Fuel Tax Account at [motorcarrier.dor.in.gov](https://motorcarrier.dor.in.gov).

Failure to receive a reminder notice does not relieve you from reporting obligations. A quarterly tax report must be filed even if the license does not operate in a quarter.

Licensees who fail, neglect or refuse to file IFTA quarterly tax reports as required will be assessed taxes due plus penalties and interest. Assessments will be based on the best information available, including the licensee's past filing history. In the absence of adequate records, a standard of four miles per gallon will be used to determine fuel consumption and miles traveled. A \$300 civil penalty for each unfiled report will also be issued. The burden of proof to show that the assessment is incorrect falls on the licensee.

When a licensee fails to file a tax report, files a late tax report or fails to remit full payment of the tax due, they will be charged a penalty and interest. The penalty is the greater of \$50 or 10% of the net tax due to all member jurisdictions.

## MCFT Requirements

Scenario	Register	Display Decals	File Quarterly Returns	Renew
I file PUC** and do not use alternative fuel*	Yes	No	Yes	Yes
I file PUC** and use alternative fuel*	Yes	Yes	Yes	Yes
<b>Note:</b> Decals are only needed for vehicles using alternative fuel*.				
I do not use alternative fuel* and do not file PUC**	No	No	No	No
I use alternative* fuel only	Yes	Yes	Yes	Yes
I have vehicles that use both diesel and alternative fuel*	Yes	Yes	Yes	Yes
<b>Note:</b> Decals and quarterly returns are only for vehicles using alternative fuel*.				

\*Alternative fuels include propane/butane, hydrogen, hythane, and electricity.

\*\*PUC is Proportional Use Credit

## License Revocation

A license may be revoked for failure to comply with any of IFTA/MCFT's state provisions, such as:

- Failure to file a quarterly tax report;
- Failure to remit all taxes due to all member jurisdictions; or
- Failure to pay and/or protest an audit assessment within the established time period.

DOR will notify the Indiana State Police and all member jurisdictions when a revocation has occurred or is released.

## License Reinstatement

DOR may reinstate a revoked license after the licensee files all required reports, remits all outstanding liabilities and pays the \$25 license reinstatement fee. DOR may require a licensee to post a bond to satisfy potential liabilities in other IFTA jurisdictions.

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