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## **CHAPTER 3**

### **IFTA CREDENTIALS**

#### **A. IFTA License Application Procedures**

Any motor carrier based in Maryland and operating one or more qualified motor vehicles in at least one (1) other member jurisdiction must file an IFTA license application in Maryland. Alternatively, motor carriers may obtain trip permits as more fully described in paragraphs that follow.

If a Maryland-based carrier who qualifies for an IFTA license and decals has any qualifying motor vehicles which only travel intrastate, the carrier may elect to have both the intrastate and the interstate qualifying motor vehicles issued IFTA decals. In such case, the operation of those intrastate qualifying motor vehicles will be included on the IFTA tax report. This provision enables the carrier to convert an intrastate vehicle to interstate operations at any time without additional IFTA registration.

However, the carrier may elect not to obtain any decals for the intrastate vehicles that are tagged by the Maryland Motor Vehicle Administration since intrastate-only vehicles do not require any decals unless they begin interstate travel.

Carriers that qualify as IFTA licensees, but do not wish to participate in the IFTA program, must obtain trip permits to travel through member jurisdictions according to the regulations and fees of each member jurisdiction including Maryland on any return trip.

However, the potential cost of trip permits and the carrier's individual responsibility to contact every IFTA jurisdiction to comply with their trip permit requirements and restrictions means this may not be a desirable option.

An IFTA license application must be signed by an owner, partner, or corporate officer listed on the application, or by an authorized agent.

A carrier can request an IFTA license application by contacting the main office listed below, or any of the Comptroller's 12 taxpayer service offices located in Maryland. The IFTA license application can also be downloaded or apply online at the following address:

<https://interactive.marylandtaxes.com/extranet/red/mftb/iftareg/IFTAInformation.asp>

**Comptroller of Maryland**  
Revenue Administration Division  
IFTA Program  
P.O. Box 2999  
Annapolis, MD 21404-2999  
Telephone 410-260-7980  
Toll free 1-800-638-2937  
Email: [MFT@comp.state.md.us](mailto:MFT@comp.state.md.us)

Completed license applications must be submitted to the Comptroller. Incomplete applications will delay the licensing process. Once the application is processed, the Comptroller will issue IFTA credentials. A carrier will not be issued IFTA credentials if the carrier was previously licensed in another IFTA member jurisdiction and the carrier's license is under suspension or has been revoked by that member jurisdiction. The Comptroller will not issue a license if the license application submitted contains misrepresentations or misstatements or omits required information.

#### **B. Annual License Fee**

Maryland does not charge an annual renewal processing fee for an IFTA license.

#### **C. Account Identification**

The applicant's nine (9) digit Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service (IRS) will be used as the Maryland IFTA/IPC User ID Number. **If the FEIN is not available, the applicant's Social Security Number (SSN) will be used until the FEIN has been received and provided to RAD in writing, but not to exceed a 30-day period.**

**D. Bonding**

The Comptroller may require an IFTA licensee to post a minimum \$1,000 bond when a licensee has failed to file timely reports, when tax has not been remitted, upon any reinstatement of an IFTA license account or when an audit indicates problems severe enough that a bond is required to protect the interests of all member jurisdictions.

**E. IFTA License**

The Comptroller will issue an IFTA license to the licensee. This license or a photocopy of this license must be maintained in the cab of each qualified motor vehicle. Carriers found operating a qualified motor vehicle without an IFTA license (or photocopy), will be subject to citations and/or fines and the licensee may be required to purchase a trip permit. The IFTA license is valid for the calendar year January 1 through December 31.

**F. IFTA Decals**

When the decal request information on the IFTA license application is completed and submitted, the Comptroller may issue decals. Decals are only issued to accounts in good standing (no outstanding delinquencies, taxes due, or unpaid penalties or interest due ANY state agency).

A two-decal set is issued for each qualified motor vehicle operated by the licensee and remains the property of the Comptroller. The decals must be permanently affixed to the exterior portion of the power unit, one on each side of the unit. In the case of transporters, manufacturers, dealers, or drive-away operations, the decals may be temporarily displayed in a visible manner on both sides of the cab. Failure to display the IFTA decals properly shall subject the licensee to citations and/or fines, and the licensee may be required to purchase a trip permit for each jurisdiction to be traveled.

Licensees in good standing may obtain additional decals throughout the license year from RAD, any of the Comptroller's field office locations or by request over the internet at:

<https://md.qa.iftaipc.com/login.aspx?ReturnUrl=%2fDefault.aspx>

**G. Displaying IFTA Credentials (grace periods)**

Every qualified motor vehicle must carry an IFTA license and display two (2) decals as described above. Such credentials may be displayed one (1) month before their effective date (i.e., 2009 decals may be displayed effective December 1, 2008).

Carriers with a valid IFTA license, and who have been granted an automatic renewal or have submitted an acceptable renewal for the current IFTA renewal period, (PRIOR TO DECEMBER 30<sup>th</sup>) shall be allowed a two (2) month grace period to display the new IFTA year credentials, providing the prior year credentials are displayed and have not been cancelled or revoked.

There is no grace period for a carrier who, when required, fails to submit a timely renewal request and resolves any outstanding IFTA-related or other monetary or reporting issues.