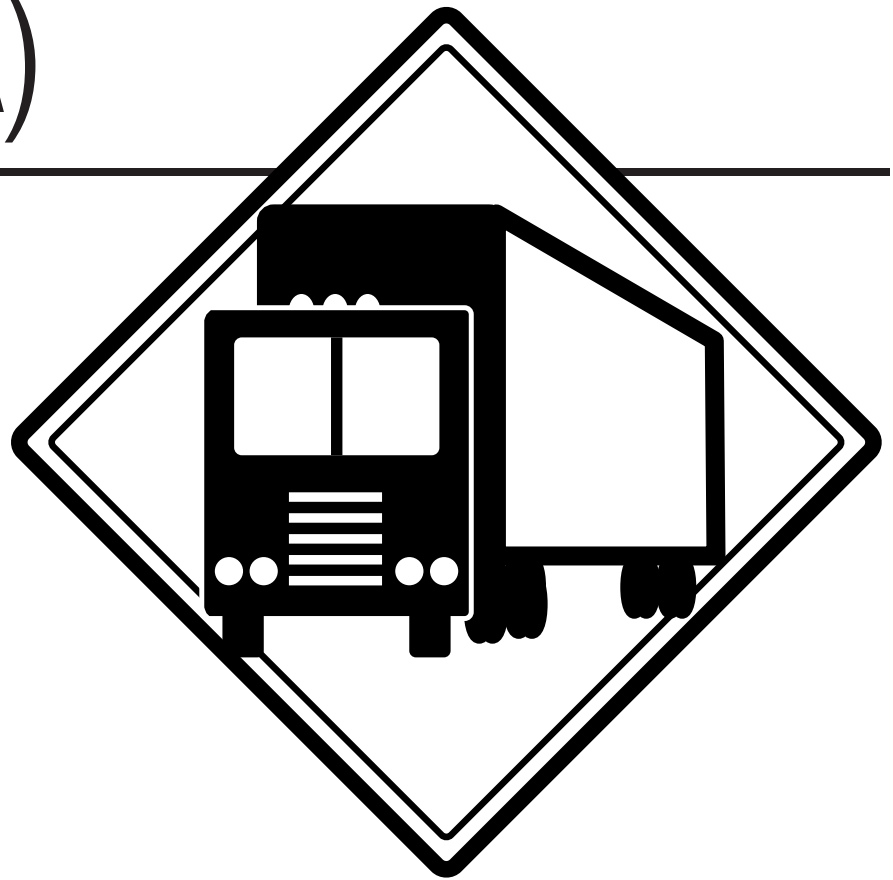




International Fuel Tax Agreement (IFTA)





Introduction

The purpose of this manual is to outline the steps involved in licensing under the International Fuel Tax Agreement (IFTA). The International Fuel Tax Agreement is an agreement among states and Canadian Provinces to simplify the reporting of fuel taxes by interjurisdictional motor carriers. Upon application, the carrier's base jurisdiction will issue credentials (license and decals) which will allow the IFTA licensee to travel in all IFTA member jurisdictions.

Massachusetts may be your base jurisdiction for IFTA licensing and reporting if:

1. You maintain the operational control and records for qualified motor vehicles in Massachusetts or can make those records available in Massachusetts; and
2. You have qualified motor vehicles which actually travel on Massachusetts roadways.

The IFTA license offers several benefits to the interjurisdictional motor carrier. These benefits include the following: one application, one set of credentials, one quarterly tax return which reflects the net tax or refund due, and in most circumstances, one audit conducted by your base jurisdiction. These advantages all lead to cost and time savings for the interjurisdictional motor carrier.

A motor carrier can request IFTA decals electronically or file an IFTA quarterly return through the Department's website at mass.gov/masstaxconnect. Additional information regarding IFTA can be found at mass.gov/dor/ifta.

Technical assistance and information about the IFTA program can be obtained by contacting **Taxpayer Services at 617-887-6300 or 617-887-6367**.



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I. Key Terms

“Base Jurisdiction” and “Qualified Motor Vehicle”

Two basic terms shape the workings of IFTA. The first term, “base jurisdiction,” establishes the jurisdiction to which a carrier will make fuel tax payments. Your base jurisdiction will then distribute the appropriate amounts of tax owed to each IFTA member jurisdiction for you. Massachusetts may be your base jurisdiction if:

- ➔ your vehicle’s operational control and operational records are maintained or can be made available in Massachusetts; and
- ➔ some travel is accrued in Massachusetts by qualified motor vehicles within your fleet.

The second term defines the kinds of vehicles that qualify for an IFTA license. These “qualified motor vehicles” are defined as motor vehicles used, designed, or maintained to transport people or property, and that:

- ➔ have two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds, or 11,797 kilograms; or
- ➔ have three or more axles on the power unit, regardless of weight; or
- ➔ are used in combination when such combination exceeds a gross vehicle weight or registered gross vehicle weight of 26,000 pounds, or 11,797 kilograms.

Recreational vehicles are not considered qualified vehicles.

If you have more than one fleet operating out of more than one jurisdiction, more than one jurisdiction could qualify as your base jurisdiction. In this instance, the jurisdictions involved may agree to designate one jurisdiction as your base jurisdiction. This designation must be approved in writing by each affected jurisdiction.



II. Registration

A. Application Requirements

Any motor carrier based in Massachusetts and operating one (1) or more qualified motor vehicles in at least one (1) other IFTA member jurisdiction must file an IFTA License Application in Massachusetts. Taxpayers are encouraged to submit applications electronically using MassTaxConnect on DOR's website, mass.gov/dor. Paper applications are available on DOR's website as well. Mail completed applications to the Massachusetts Department of Revenue, PO Box 7027, Boston, MA 02204.

A carrier will not be issued IFTA credentials if its IFTA account is delinquent, or if the carrier was previously licensed in another IFTA member jurisdiction and the carrier's license has been suspended or revoked and is still in that status in that member jurisdiction. The Department of Revenue will not issue a license if the license application submitted contains misrepresentations, misstatements or omissions of required information.

If a carrier qualifies as an IFTA licensee but does not wish to participate in the IFTA program, trip permits must be obtained to travel through member jurisdictions in accordance with the regulations of each member jurisdiction.

B. IFTA Fees

IFTA licenses and decals are renewed and issued annually. The decals cost \$8 per set.

C. IFTA Credentials

1. License

An IFTA license will be issued for each qualified motor vehicle operating in IFTA member jurisdictions. The license or a photocopy of the IFTA license must be maintained in the cab of each qualified motor vehicle. The IFTA license is valid for the calendar year January 1 through December 31. If a carrier is found operating a qualified motor vehicle without an IFTA license, the vehicle operator may be subject to the purchase of a trip permit and a fine.

2. Decals

Two decals will be issued for each qualified motor vehicle operated by the IFTA licensee. IFTA requires that one decal be placed on the exterior of the passenger's side of the power unit. The second decal should be placed on the exterior portion of the driver's side of the power unit. A licensee may request extra decals for fleet additions. Decals that are assigned to new owner-operators whose qualified vehicles are under a long-term lease must be recalled once the lease is terminated. Failure to display the IFTA decals properly may subject the vehicle operator to the purchase of a trip permit and a fine.

Licensees may request additional decals throughout the license year by completing Form IFTA-1, International Fuel Tax Agreement Massachusetts License Application.

3. Grace Period

All IFTA carriers shall be allowed a two-month grace period to display the current-year IFTA license and decals. A carrier must display one of the following to travel through IFTA jurisdictions for the first two months of each year:

- a. a valid IFTA license and two IFTA decals from the prior year from the IFTA jurisdiction in which it is based;
- b. a single-trip permit from the IFTA jurisdiction in which it is operating; or
- c. a valid current-year IFTA license and two IFTA decals from the IFTA jurisdiction in which it is based.



4. Temporary IFTA Permit

This is a permit issued by the base jurisdiction to be carried in a qualified motor vehicle in lieu of the permanent annual decals. A temporary permit is vehicle-specific and is valid for a period of thirty (30) days to allow the carrier adequate time to affix the permanent decals. **The temporary IFTA permit will be issued only to currently registered IFTA carriers.**

5. Single-Trip Permits

In lieu of registration in a motor fuel use tax program, an interstate motor carrier who operates commercial vehicles in Massachusetts must purchase a 72-hour trip permit at a cost of \$20. **Note: Under the same circumstances you may be required to purchase trip permits in other IFTA member jurisdictions, where prices and time periods may vary.** Go to massrmv.com/rmv/irp or call the Registry of Motor Vehicles at 857-368-8120 for information on single-trip permits.

D. Reporting Requirements

All licensees must file an IFTA quarterly tax return with the Massachusetts Department of Revenue. The tax due or refund amount is calculated for each member jurisdiction on this return. If there is a net tax due, the licensee will submit a check to the Commonwealth of Massachusetts; the licensee may pay by using ACHDebit or a major credit card, or, if there is a refund due the licensee will receive a refund check from the Commonwealth of Massachusetts. Tax rates provided with the IFTA quarterly tax return will be current for all member jurisdictions.

The following information is required on the IFTA quarterly tax return:

1. Total miles, taxable and nontaxable, traveled by the licensee's qualified motor vehicles in all jurisdictions, IFTA and non-IFTA, including trip permit miles;
2. Total gallons of fuel consumed, taxable and nontaxable, by the licensee's qualified motor vehicles in all jurisdictions, IFTA and non-IFTA;
3. Total miles and taxable miles traveled in each member jurisdiction;
4. Taxable gallons consumed in each member jurisdiction;
5. Tax-paid gallons purchased in each member jurisdiction; and
6. Current tax rates for each member jurisdiction.

A quarterly tax return must be filed even if the licensee does not operate or purchase taxable fuel in any IFTA member jurisdiction in a particular quarter. You may print or electronically file a quarterly return at mass.gov/masstaxconnect.

The due date for the quarterly tax return is the last day of the month immediately following the close of the quarter for which the return is being filed.

These dates are as follows:

Reporting quarter	Due date
January–March	April 30
April–June	July 31
July–September	October 31
October–December	January 31



The quarterly tax return must be submitted online through MassTaxConnect or paper returns must be post-marked by the due date. If the due date is a Saturday, Sunday or legal holiday, the next business day is considered the due date. The licensee will be subject to the IFTA penalty and interest provisions if the return is not filed in a timely manner.

E. Penalty and Interest

If a licensee fails to file a return, files a late tax return, or fails to remit any tax due, the licensee is subject to penalty and interest. The penalty for failure to file a tax return when due or not paying the full amount due is the greater of fifty dollars (\$50) or ten percent (10%) of the net tax due to all member jurisdictions. Interest is computed on all delinquent taxes due to each jurisdiction at a rate of two percent (2%) points above the Internal Revenue Code sec. 6621(a)(2). For further information on interest rates go to iftach.org.

F. Bonding/Certified Check

A bond may be required for just cause (e.g., when a licensee fails to file timely returns, when tax has not been remitted, or when an audit indicates problems that warrant bonding). A licensee required to post a bond must provide a surety bond, bank certificates of deposit, or any other obligation that the Massachusetts Department of Revenue deems appropriate. **Payment by certified check is required from any licensee required to post bond.**

G. Compressed Natural Gas (CNG)

CNG and other fuels that cannot be measured in gallons must be converted to gallons by using the conversion factor used by the jurisdiction in which the fuel was consumed.

H. Refunds and Credits

A refund may be claimed on the IFTA tax return for any overpayment of tax in a reporting period. A refund will be issued after the Department has determined that all tax liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund may be denied if the licensee is delinquent in filing any quarterly tax return(s).

I. Exempt Fuel Use

IFTA jurisdictions may define specific tax-exempt fuel use in their own jurisdiction. **This exemption is not calculated on the IFTA tax return.**

An exemption must be obtained from the jurisdiction in which the tax was paid. The licensee must maintain adequate records to support the exemption claimed and submit a separate refund claim for tax paid on tax-exempt fuel directly to the appropriate taxing jurisdiction.

J. Tax-Exempt Miles

IFTA recognizes that some jurisdictions have unique economic and geographic characteristics which have given rise to various definitions of tax-exempt miles. If questions arise, contact the individual member jurisdictions. All jurisdictions require supporting documentation.

These miles should be reported. Total miles should be reduced only on the jurisdiction calculation, not the miles per gallon calculation.



1. Massachusetts Turnpike Exemption

Under Massachusetts General Laws, travel on the Massachusetts Turnpike may be reported as nontaxable travel on your IFTA Quarterly Fuel Use Tax Schedule(s), IFTA-101(s). In order to claim such travel as nontaxable, you must retain all toll receipts and fuel invoices for audit purposes.

When calculating the IFTA 101 Quarterly Fuel Tax Schedule (see following page for a detailed example):

Column A, Total IFTA miles: include Massachusetts Turnpike miles in total miles reported.

Column G, Total miles: include Massachusetts Turnpike miles in total miles reported.

Column H, Taxable miles: you may exclude from taxable miles Massachusetts Turnpike miles if you have retained toll receipts and fuel invoices.

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, 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 the 6.25% tax are due on April 15.

The Form ST-10 is available on DOR's website at mass.gov/dor/ifta.



Rev. 6/14

Form IFTA-101 IFTA Quarterly Fuel Use Tax Schedule

**Massachusetts
Department of
Revenue**

Attach this schedule to Form IFTA-100. Prepare a separate schedule for each fuel type. Use "..." before any credit amounts. Round to the nearest whole gallon or mile.

Fuel type. Fill in one only. Complete one schedule for each fuel type used.

- Diesel ○ Gasoline ○ Ethanol ○ Propane (LPG) ○ Biodiesel ○ LNG ○ Gasohol ○ Methanol ○ CNG ○ A-55 ○ E-85 ○ M-85

Name Trucks-R-U's Inc. Taxpayer identification number 999-999-999 For quarter ending 12/31/14

MPG calculation

A. Total IFTA miles	B. Total non-IFTA miles	C. Total miles add col. a + b	D. Total gallons all IFTA and non-IFTA jurisdictions	E. Fleet MPG divide col. c by d (two decimal places)
80,000		80,000	20,000	4.00

Fuel tax calculation

Complete a separate Form IFTA-101 schedule for each fuel type used. Use continuation sheets if additional space is needed. Entries in columns N, O and P must be rounded to two decimal places. For each fuel type reported, transfer the total tax or total credit due amount from column N to the corresponding fuel type field on Form IFTA-100.

Jurisdiction	▶ F. Total IFTA miles see instructions	▶ H. Taxable miles see instructions	▶ G. Total IFTA miles see instructions	J. Taxable gallons divide col. H by col. I	▶ K. Tax-paid gallons see instructions	L. Net taxable gallons subtract col. K from col. J	M. Tax rate	N. Tax or credit due		P. Total due add col. N and col. O
								tax: multiply col. L by col. M; surcharge: multiply col. J by col. M	O. Interest due	
1 MA	50,000	40,000	4.00	10,000	15,000	-5,000	.24	-1,200.00		-1,200.00
2 NH	30,000	30,000	4.00	7,500	5,000	2,500	.2220	550.00		550.00

Example: Annual Business Use Tax Return

1. Before April 15, 2015, Trucks-R-U's Inc. calculates the gallons consumed on the Massachusetts Turnpike. (10,000 miles ÷ 4 Average fleet MPG = 2,500 gallons)
2. Calculate "Total purchases" on Form ST-10 by multiplying 2,500 gallons times the average purchase price per gallon less the Massachusetts fuel excise of \$0.24 per gallon. Fuel invoices show \$3.87 price per gallon including federal and state excise. (2,500 x (\$3.87 - \$0.24)) = \$9,075.00 total purchases subject to 6.25% use tax.

FORM ST-10

Rev. 7/09



Massachusetts Department of Revenue Business Use Tax Return

Business Name Trucks-R-U's Inc. Federal identification number 999 999 999
Address _____ State _____ Zip _____

1. Year purchases made 1 2014
2. Total purchases from line 9 on reverse 2 \$9075.00
3. Use tax (6.25% of line 2) 3 \$ 567.19

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.**

4. Total credit for sales/use tax paid to other states or jurisdictions. From line 10 on reverse. 4 N/A
5. Balance. Subtract line 4 from line 3. Not less than "0" 5 \$ 567.19
6. Penalty. 6 _____
7. Interest. 7 _____
8. Total amount due. 8 \$ 567.19

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.

Signature _____ Title _____ Date 4/10/15



III. Lease Agreements and Tax Responsibilities

The carrier operating a vehicle is always responsible for the payment of fuel tax, unless a lease agreement specifically states otherwise. For example, if a carrier leasing a vehicle is stopped by a law enforcement officer and the lease agreement does not show that the lessor is responsible for the payment of fuel tax, the carrier will be held responsible. Similarly, a carrier who is audited by the Department must have documentation proving that the payment of fuel tax is the responsibility of another party or the carrier must pay the tax.

The following five items, taken directly from the IFTA Articles of Agreement, address the tax responsibilities of lessors, lessees, independent contractors and household goods agents.

1. A lessor who is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.
2. In the case of a carrier using independent contractors under **long-term leases** (30 days or more), the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. If the lessee (carrier) assumes responsibility for reporting and paying motor fuel taxes, the base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.
3. In the case of a **short-term motor vehicle rental**, by a lessor regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensee or other lessees of 29 days or less, the lessor will report and pay the fuel use tax unless the following two conditions are met:
 - a. The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
 - b. The lessor has a copy of the lessee's IFTA fuel tax license which is valid for the term of the rental.
4. In the case of a carrier using independent contractors under short-term/trip leases of 29 days or less, the trip lessor will report and pay all fuel taxes.

In the case of a **household goods carrier** using independent contractors, agents, or service representatives, under intermittent leases, the party liable for fuel tax shall be:

- a. The lessee (carrier) when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee (carrier), regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.
 - b. The lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessor, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.
5. No member jurisdiction shall require the filing of such leases, but you must make the leases available upon request of any member jurisdiction.



IV. License Cancellation, Suspension, Revocation and Reinstatement

A. License Cancellation

The IFTA license may be canceled at the request of any licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. The “final” box on the IFTA quarterly tax return must be checked to indicate the end of operations under IFTA or you may cancel your IFTA license online at mass.gov/dor/ifta. The license also may be canceled by submitting a written request for cancellation.

B. License Suspension and Revocation

An IFTA license may be suspended and/or revoked for any of the following reasons:

1. Failure to file an IFTA quarterly tax return;
2. Failure to remit all taxes due to all member jurisdictions;
3. Failure to pay and/or protest an audit assessment within the established time period; or
4. Failure to maintain adequate records or make records available when requested.

The Department will notify all member jurisdictions when a suspension or revocation has occurred or has been released. **Do not operate vehicles when a license has been revoked or suspended.**

C. License Reinstatement

The Department may reinstate an IFTA license once the licensee files all required returns and satisfies all outstanding liabilities due to all member jurisdictions.



V. Record-Keeping Requirements

A. Distance Records

It is the licensee's responsibility to maintain records of all interjurisdictional operations of qualified motor vehicles. The licensee's records must support the information reported on the quarterly tax return. The Individual Vehicle Mileage Record (IVMR), as required for the International Registration Plan, is an acceptable source document for recording vehicle distance information. Another acceptable source document is a trip report which must include:

1. Dates of trip (starting and ending);
2. Trip origin and destination (including city and state);
3. Routes of travel;
4. Beginning and ending odometer readings;
5. Total trip miles;
6. Distance by jurisdiction;
7. Vehicle unit number; and
8. Licensee's name.

B. Fuel Receipts

The licensee must maintain complete records of all fuel purchases. Separate totals must be compiled for each fuel type. Fuel types include diesel, gasoline, gasohol, propane and natural gas. The fuel records must contain:

1. Date of purchase;
2. Name and address of seller;
3. Number of gallons purchased;
4. Type of fuel purchased;
5. Price per gallon;
6. Unit number or license plate number of the vehicle into which the fuel was placed; and
7. Purchaser's signature.

Acceptable fuel receipts include an invoice, a credit card receipt, or automated vendor generated invoice or transaction listing. These records may be kept on microfilm, microfiche, or other computerized or condensed record storage systems which meet the legal requirements of Massachusetts. See Massachusetts Regulation, 830 CMR 62C.25.1 for further information. Receipts which contain alterations or erasures will not be accepted.



C. Bulk Fuel Storage

A licensee who maintains bulk storage may obtain credit for tax paid on fuel withdrawn from that storage facility if the following records are maintained:

1. Date of withdrawal;
2. Number of gallons withdrawn;
3. Fuel type;
4. Unit number or license plate number of the vehicle into which the fuel was placed; and
5. Purchase and inventory records to substantiate that the tax was paid on all bulk fuel purchases.

D. Record Retention Period

Every licensee shall maintain records to substantiate information reported on the quarterly tax return. These records must be maintained for a period of four (4) years from the due date of the return or the date that the return was filed, whichever is later. Records must be made available upon request by any member jurisdiction.

E. Electronic Data

On-board recording devices, vehicle tracking systems, or other electronic data recording systems may be used (at the option of the carrier) in lieu of, or in addition to, handwritten trip reports for fuel tax reporting. Other equipment monitoring devices that transmit data or may be interrogated as to vehicle location or travel may be used to supplement or verify handwritten or electronically generated trip reports.

When the computer is designed to produce printed trip reports, vehicle and fleet summaries which show miles and kilometers by jurisdiction must also be prepared.

When such an electronic device is to be used, printed reports must be produced which replace handwritten trip reports.



VI. Audit

The base jurisdiction shall audit its licensees on behalf of all member jurisdictions. This shall not preclude another jurisdiction from also auditing a licensee. In that event, that jurisdiction shall pay all its audit expenses.

In the event that the licensee's records are not located in the base jurisdiction and the base jurisdiction must send auditors to the place that records are kept, the base jurisdiction may require the licensee to reimburse the base jurisdiction for reasonable per diem and travel expenses of its auditors as authorized by law.

If any licensee fails to make records available upon proper request or if any licensee fails to maintain records from which the licensee's true liability may be determined, a base jurisdiction may, thirty (30) days after requesting in writing that the records be made available or receiving notification of insufficient records, determine a tax finding for each jurisdiction based upon the commissioner's determination of the tax liability of such licensee. The commissioner may make a determination from information previously furnished by the licensee, if available, and any other pertinent information that may be available to the commissioner.

VII. Appeals

A licensee or applicant may appeal an action or audit finding issued by the commissioner of any member base jurisdiction by making a written request for a hearing within thirty (30) days after the service of notice of the original action or finding. If the hearing is not requested within thirty (30) days in writing, the original finding or action is final.

In the event that the licensee appeals an assessment for one or more jurisdictions, it will be the responsibility of the base jurisdiction to participate in the appeals process on the behalf of the other jurisdictions. The appeals process will be conducted according to the procedures established by the base jurisdiction.

VIII. Power of Attorney

If a licensee uses a reporting service for motor fuel use tax reporting, a Power of Attorney must be placed on file **annually** at the time of renewal. Filing a Power of Attorney does not relieve the licensee of their legal obligations associated with the license. The licensee is still responsible for the payment of taxes as well as all acts and omissions of the reporting service.



Definitions

Base Jurisdiction

The member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and:

- ➔ where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and
- ➔ where some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets which would otherwise be based in two or more jurisdictions.

Cancellation

The annulment of a license and its provisions by either the licensing jurisdiction or the licensee.

Commissioner

The official designated by the jurisdiction to be responsible for administration of this agreement.

Fleet

One or more vehicles.

In-Jurisdiction Miles (distance)

The total number of miles or kilometers operated by a registrant's/licensee's qualified motor vehicles within a jurisdiction. In-jurisdiction miles or kilometers do not include those operated on a fuel tax trip permit or those exempted from fuel taxation by a jurisdiction.

Jurisdiction

A state of the United States, the District of Columbia or a province or territory of Canada.

Lessee

The party acquiring the use of equipment with or without a driver from another.

Lessor

The party granting the use of equipment with or without a driver to another.

Licensee

A person who holds an uncanceled agreement license issued by the base jurisdiction.

Motor Fuels

All fuels used for the generation of power for propulsion of qualified motor vehicles.

Person

An individual, corporation, partnership, association, trust or other entity.

**Qualified Motor Vehicle**

A motor vehicle used, designed, or maintained for transportation of persons or property, and:

- ➔ having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- ➔ having three or more axles regardless of weight; or
- ➔ used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight.

“Qualified motor vehicle” does not include recreational vehicles.

Recreational Vehicle

A vehicle such as motor homes, pickup trucks with attached campers and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

Reporting Period

A period of time consistent with the calendar quarterly periods of January 1 to March 31, April 1 to June 30, July 1 to September 30 and October 1 to December 31.

Revocation

The withdrawal of license and privileges granted to the licensee by the licensing jurisdiction.

Single-Trip Permit

In lieu of registration in a motor fuel use tax program, an interstate motor carrier who operates qualified commercial vehicles in Massachusetts must purchase 72-hour single-trip permits. Go to massrmv.com/rmv/irp or call the Registry of Motor Vehicles at 857-368-8120 for information on single-trip permits.

Suspension

The temporary removal of privileges granted to the licensee by the licensing jurisdiction.

Temporary IFTA Decal Permit (IFTA only)

A permit issued by the base jurisdiction to be carried in a qualified motor vehicle in lieu of displaying the permanent annual decals. A temporary permit is valid for a period of thirty (30) days to allow the carrier adequate time to affix the permanent decals. The temporary IFTA permit will only be issued to currently registered IFTA carriers.

Total Miles (distance)

All miles traveled during the reporting period by every qualified vehicle in the licensee’s fleet, regardless of whether the miles are considered taxable or nontaxable by a jurisdiction.

Weight

The maximum weight of the loaded vehicle or combination of vehicles during the registration period.