



2018 OREGON IFTA RENEWAL INSTRUCTIONS (International Fuel Tax Agreement)

Make sure your vehicles are legal to operate on Oregon Highways in 2018. Return your completed 2018 renewal to ODOT MCTD by **November 15, 2017** to allow for processing and mailing time.

***** 2017 IFTA LICENSE EXPIRES ON DECEMBER 31, 2017 *****

☆ **Incomplete/unpaid renewals will be returned!** ☆

- ❖ **If there are deficiencies on your IFTA account**, the Renewal will be held for processing or returned. License fees included with the Renewal may be used to satisfy those deficiencies if your account is revoked.
- ❖ **If you are NOT renewing for 2018**, check the **DO NOT RENEW** box and mail the application to the address listed on the form.
- ❖ **If you are renewing your license for 2018**, complete and return the Renewal application **with payment** by November 15, 2017, for timely processing.

The annual IFTA License fee is determined by the number of IFTA qualified vehicles you operate in your fleet under IFTA. Vehicles with a gross weight of 26,000 pounds and under are not qualified under IFTA unless they have three or more axles or are used in a combination that exceeds 26,000 pounds gross weight.

****The number of decals issued must reconcile with the number of IFTA qualified vehicles registered! ****

Number of Vehicles	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16-20	21& over
Regular Fee	\$280	\$295	\$310	\$325	\$340	\$355	\$370	\$385	\$400	\$415	\$430	\$445	\$460	\$475	\$490	\$525	\$575
Farm Fee	\$50 Flat Fee Note - More than 50% of your IFTA qualified vehicles must be Farm plated																

- ❖ **Sign and date the application and enclose the required fee.** *If full payment is not included, the Renewal will be returned to you, unprocessed.* A license and decals for 2018 will be issued if your license has not been revoked or canceled, and **all deficiencies on account have been paid.**
- ❖ **If you use a reporting agency to sign your renewal**, you must have a Power of Attorney on file with MCTD or submit one with your renewal.

Renewing online? If you have a **PIN**, you can process your IFTA renewal online. If you don't already have a PIN, go to our web site at www.oregontruckingonline.com and get registered to renew quickly and conveniently online!

IFTA license renewal through Oregon Trucking Online will be available from October 18, 2017 through February 28, 2018.

Motor carriers who submit their renewal and full payment on or before December 31, 2017 are eligible for IFTA's grace period for display of 2018 credentials.

IFTA GRACE PERIOD: The IFTA Agreement provides a two-month grace period to carriers licensed for 2017 to allow time for carriers to display the 2018 IFTA license and decals. The grace period is effective through February 28, 2018, and is **only for carriers who are renewing their IFTA license and decals.**

Caution: Some jurisdictions may take enforcement action against a motor carrier operating during the grace period whose IFTA license has not yet been renewed.

All MCTD registration offices will be closed:

- ❖ Thursday, November 23, 2017
- ❖ Friday, November 24, 2017
- ❖ Monday, December 25, 2017
- ❖ Monday, January 1, 2018

- ❖ **If there has been a change in ownership** (for example, from an individual to a partnership or corporation), check the **OWNERSHIP CHANGE** box and the **DO NOT RENEW** box and return this form to close this account. **You must also complete and submit** a new Application for Motor Carrier Account, Form 735-9075 and a separate Application for a new IFTA license, Form 735-9908, and pay the licensing fee under the new ownership structure. Obtain these forms at www.oregontruckingonline.com or call the IFTA Unit at (503) 373-1634. **Now is the time to make changes without incurring additional license fees!**
- ❖ **If you have had a change in address and/or phone number**, write the corrections on the Renewal form.
- ❖ **Additional decals** may be obtained during the year by submitting the Request for Additional Oregon IFTA Decals form 735-9744. Obtain this form at www.oregontruckingonline.com or call the IFTA Unit at (503) 373-1634. This may require an additional fee, based on the highest number of vehicles operating under IFTA in your fleet.
- ❖ **To qualify for the Farm rate** for your IFTA license, **MORE than half** of the IFTA qualified vehicles you operate must have Oregon farm registration plates and you **must include your Farm Identification Number** in the space provided. If you are applying for the farm rate, your qualification may be verified at the time of renewal, or at a later date. If your account has been renewed and we find that you do not qualify for the farm rate, you will be charged additional license fees based on the total number of vehicles you operate. Non-payment of additional fees may result in the revocation of your IFTA license.

ANNUAL FILERS: If you are on an annual reporting basis and you traveled **over 5,000** IFTA miles during 2017, your reporting period will be changed from annual filing to quarterly filing. You will receive notification and a quarterly tax return form after your annual 2017 return has been filed.

RECORD KEEPING REQUIREMENTS

International Fuel Tax Agreement (IFTA)

Every carrier with an IFTA license is required to maintain records that substantiate what is reported on their IFTA Quarterly or Annual Tax Return. Carriers must keep operational records for a period of four years from the due date of each return or the filing date, whichever is later. The required records include Distance Records, Fuel Records, and Bulk Fuel Records (if applicable), and must be recapped in monthly summaries. The following must be presented to Oregon Department of Transportation auditors upon request:

Distance records

- Date of trip (starting and ending)
- Trip origin and destination
- Route of travel
- Beginning and ending odometer or hub odometer reading of the trip
- Total trip miles
- Intermediate trip stops
- Miles by jurisdiction
- Unit number or vehicle identification number
- Vehicle fleet number
- Licensee's name

Fuel records

- Purchaser's name
- Seller's name and address
- Date of purchase
- Fuel type
- Price per gallon
- Unit number
- Number of gallons received
- Separate totals must be compiled for each fuel type, and retail fuel purchased must be accounted for separately from bulk fuel purchases

Distance records produced wholly or partly by a vehicle-tracking system, including a GPS must also include:

- Original GPS or other location for the vehicle
- Location of each GPS or other system reading
- Total distance traveled by the vehicle
- Distance traveled in each jurisdiction
- Route of travel
- Vehicle identification number or unit number
- Date and time of each GPS or other system reading at intervals sufficient to validate the total distance traveled in each jurisdiction
- Beginning and ending reading from the odometer, hubometer engine control module (ECM), or similar device
- Calculated distance between each GPS or other system reading

Bulk fuel records (if applicable)

- Date of withdrawal
- Number of gallons
- Fuel type
- Unit number
- Purchase and inventory records to substantiate that tax was paid
- Bulk fuel inventory reconciliations must be maintained, and records must distinguish fuel placed in qualified vehicles from other uses.

Records must include monthly distance and fuel summaries. These summaries are to include the fleet's operations reported on the corresponding quarterly tax return, and include the distance traveled by and the fuel placed into each vehicle in the fleet during the quarter, both in total and by jurisdiction.

Failure to maintain the above records may result in disallowance of tax-paid credits claimed on the IFTA tax returns, assessing fleet miles per gallon to 4.0 MPG; or reducing the reported MPG by twenty percent. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate that the receipt is valid.

Oregon Administrative Rule 740-200-0040, IFTA web site: <http://www.iftach.org/>

FINAL CHECKLIST – PLEASE USE TO ENSURE YOUR RENEWAL IS COMPLETE

- ☐ Attach an Application for IFTA License if change in name or ownership.
- ☐ Attach an Application for Motor Carrier Account if change in name or ownership.
- ☐ Update/Correct address and phone number on the Renewal Form.
- ☐ Attach a Power of Attorney form if signed by an agent.
- ☐ Examine the Oregon IFTA Renewal Application to ensure the number of decals requested is equal to the number of IFTA qualified vehicles registered.
- ☐ Determine the license fee by using the chart on page 1 of these instructions.
 - ❖ **Make check payable to ODOT/MCTD**
 - ❖ **Checks must be in US Funds Only**
 - ❖ **Postdated checks will not be accepted**
 - ❖ **Keep copies of all documents for your records**
- ☐ Sign your application.

Mail your application and the required fee to:

**OREGON DEPARTMENT OF TRANSPORTATION
3930 FAIRVIEW INDUSTRIAL DR SE
SALEM OREGON 97302-1166**

❖ **To renew in person:**

IFTA renewals may be processed at the following MCTD registration offices Monday through Friday, 8am to 5pm.

Salem Motor Carrier Services
3930 Fairview Industrial Dr. SE
Salem OR 97302
Telephone: (503) 378-6699

Portland Bridge Registration
Office at Jantzen Beach
12348 N Center Ave
Portland, OR 97217
Telephone: (971) 673-5900

Oregon will issue one IFTA license. You are required to make copies of the IFTA license so that one copy can be carried in each qualified motor vehicle.

The IFTA decals must be placed on the exterior portion of the cab's passenger side and driver side, one on each side of the vehicle.

Do not display 2018 decals before November 1, 2017.

If you have any questions or need additional information, call the Oregon IFTA Unit at (503)373-1634.

The OREGON MOTOR CARRIER REGISTRATION & TAX MANUAL is now available on the internet at <http://www.odot.state.or.us/forms/motcarr/reg/9924.pdf>. Contact MCTD if you would like a copy sent to you.