



18. How many people will you employ who are subject to Michigan withholding?	
19. Estimated annual Michigan gross receipts?	<b>GROSS RECEIPTS</b> are from (a) sales of inventory items, (b) rental or leases, (c) performance of services, interest, royalties, etc., to the extent they are derived from business activity.
20. Indicate IFTA jurisdictions in which you are currently licensed for IFTA (enter "none" if you have never been licensed for IFTA.)	
21. Address where your records are available for audit purposes if different than address in item 6. Enter complete address.	

**Complete all information for each owner, partner, member or corporate officer. Attach a separate list if necessary.**

22a. Name (Last, First, Middle, Jr./Sr./III)	Home Telephone
Business Title	Date of Birth
Residence Address (Number and Street or RR)	Social Security Number
City, State, ZIP	Driver License/Michigan Identification
22b. Name (Last, First, Middle, Jr./Sr./III)	Home Telephone
Business Title	Date of Birth
Residence Address (Number and Street or RR)	Social Security Number
City, State, ZIP	Driver License/Michigan Identification

**Complete the following if your vehicles are involved in a lease agreement.**

23a. Name of Lessor		23b. Name of Lessee	
Address (Number and Street or RR)		Address (Number and Street or RR)	
City, State, ZIP		City, State, ZIP	
Telephone	Fax	Telephone	Fax

**TERMS:** The IFTA applicant agrees to comply with the timely reporting and payment of tax, record keeping, license display (copy in cab of each unit) and decal display requirements as specified in the International Fuel Tax Agreement. The applicant agrees to make their records available for audit in Michigan. If the applicant fails to do so, the applicant agrees to pay any costs incurred in obtaining and auditing their records. The applicant further agrees that Michigan may withhold any refunds due if the applicant is delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with any of the terms will be grounds for revocation of the license in all member jurisdictions.

The IFTA applicant further, specifically:

1. Agrees to maintain a record of fuel purchased and miles traveled within each jurisdiction by each vehicle, and
2. Agrees that Michigan may collect any delinquent taxes due under IFTA for IFTA member jurisdictions under authority of Michigan laws that provide for the collection of delinquent taxes.
3. Agrees to destroy all copies of licenses and decals and return unused decals to the Department in the event the applicant discontinues business.

All applicants agree, under penalty of perjury, that the information given on this application is, to the best of his or her knowledge, true, accurate, and complete.

**AUTHORIZATION**

This form must be signed by an owner, partner or corporate officer listed above or by an authorized agent. If signed by an authorized agent, a signature below indicates agreement to the above terms and other IFTA provisions.	
Signature	Date
Print or Type Name and Title	

**NOTE:** If you have delinquent IFTA returns your application will not be processed until the delinquent returns are filed and all tax due is paid.

Mail your application to:

**Michigan Department of Treasury  
Special Taxes Division, IFTA Unit  
P.O. Box 30474  
Lansing, MI 48909-7974**

If you have any questions, please contact the IFTA Unit at (517)636-4580 or by fax at (517) 636-4593. Deaf, hearing or speech impaired persons should call 517-636-4999 (TTY).

## **Instructions for Form 2823, *International Fuel Tax Agreement (IFTA) License Application***

Complete this application only if you are a new Michigan IFTA applicant or if you are an IFTA licensee requesting additional fuel decals.

Renewal applications are pre-identified and mailed around the middle of October each year. Please indicate in the boxes provided at the top of form 2823 whether this is a new application or you are ordering additional decals. Please allow 30 days for processing this application.

New applicants must complete all sections of the IFTA application.

Applicants for additional decals need only complete lines 1, 2, 3, 6 and 17 plus sign and date the application.

### **GENERAL INFORMATION**

IFTA credentials are required for all "Qualified Motor Vehicles" traveling in interstate commerce. A "Qualified Motor Vehicle" means a motor vehicle used, designed, or maintained for transportation of persons or property and:

1. having two axles and a gross vehicle weight or a registered gross vehicle weight exceeding 26,000 pounds;
2. having three or more axles regardless of weight; or
3. used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight or registered gross vehicle weight.

Exempt vehicles include recreational vehicles not used in any business endeavor and vehicles owned by the U.S. government.

IFTA requires motor carriers based in Michigan and operating qualifying vehicles in Michigan and at least one other IFTA jurisdiction to obtain a Michigan IFTA license and decals which will be honored in all IFTA jurisdictions. After licensing, the motor carrier will file with the State of Michigan one motor carrier fuel tax report which will reflect their operations in all IFTA jurisdictions. All states in the continental United States and most Canadian provinces are members of IFTA. The District of Columbia is not a member of IFTA.

Michigan is your base jurisdiction for IFTA licensing and reporting if you:

- Have an established place of business in Michigan from which motor carrier operations are performed;
- Maintain the operational control and operational records for qualified motor vehicles in Michigan or can make these records available in Michigan;
- Have one or more qualified motor vehicles based in Michigan for vehicle registration purposes (registered with the Michigan Secretary of State);
- Have one or more qualified motor vehicles which actually travel on Michigan roads; and
- Operate in at least one other IFTA jurisdiction.

If you have any questions, contact the IFTA Section at (517) 636-4580. Deaf, hearing or speech impaired persons should call (517) 636-4999 (TTY). Fax: (517) 636-4593.

### **Line Instructions**

Lines not listed here are explained on the form.

Line 1: Enter the license year for which you need IFTA credentials.

Line 2: Enter your federal employer identification number (FEIN) or your TR number issued by the Michigan Department of Treasury. If you do not have an FEIN or TR#, skip to Line 3.

Line 3: If you did not enter an FEIN on line 2, you must enter the Social Security number of a company officer, owner or partner.

Line 4: Enter your United States Department of Transportation Number.

Line 5: If you are registered under the International Registration Plan (IRP), enter the number assigned to your company by the Michigan Secretary of State's Office.

Line 6: Enter the legal name and address of your business.

Line 7: Enter the name, business telephone and home telephone numbers of an individual in your organization we may contact if necessary. This person should be an officer, owner, partner or a representative with Power of Attorney.

Line 8: Enter the month and year you started operating qualifying vehicles in the State of Michigan.

Line 12: Check the box that best describes the ownership of your business.

Line 14: Explanation of certain fuel types are as follows:

A-55: Means water phased hydro carbon fuel.

E-85: Means a mixture of 85% ethanol and 15% gasoline.

Ethanol: Commonly called grain spirits or grain alcohol.

LNG: Liquified Natural Gas.

M-85: Means a mixture of 85% methanol and 15% gasoline.

Methanol: Commonly called wood alcohol.

Biodiesel: A diesel fuel blend containing at least 5% biodiesel.

Indicate all fuel types consumed in your qualifying vehicles in the state of Michigan and any other IFTA jurisdictions in which you operate. Please check all that apply, even though that fuel type may not be regulated in the various jurisdictions in which you operate.

Line 15: Check the box to the left of every jurisdiction you will be operating in, even if that jurisdiction is not an IFTA member. All jurisdictions you check will appear on your IFTA return.

Line 16a: If you answer "Yes" be sure to complete the address information for the lessor and lessee on lines 23a and 23b.

Line 17: Enter the number of IFTA decal sets you will need for your fleet. Each of your power units which operate in two or more IFTA jurisdictions will need a decal set.

Lines 22a and 22b: Each new applicant must provide this information. Failure to provide the requested information may delay the processing of the application and the issuance of the license until such time as the information is received. Attach additional sheets if necessary. If information has changed since your original application you must update this information.

Lines 23a and 23b: If you answered "Yes" to question 16a, complete lines 23a and 23b.

Before you mail your application, review it carefully, to ensure that it is complete. Allow 30 days for processing.

Once you are licensed as an IFTA carrier you are required to file quarterly IFTA tax returns. Returns are due on April 30th, July 31st, October 31st and January 31st.

A pre-identified return will be sent to you each quarter. Blank returns are also available on our Web site at [www.michigan.gov/businessstaxes](http://www.michigan.gov/businessstaxes).

Failure to file the required tax returns will be cause for revocation of your IFTA license.

If you have any questions, please write to:

Michigan Department of Treasury  
Special Taxes Division, IFTA Unit  
P. O. Box 30474  
Lansing, MI 48909-7974

You may also reach us by phone at (517) 636-4580 or fax at (517) 636-4593.

Michigan's IFTA Information Manual (form 2838) is available on our Web site at [www.michigan.gov/businessstaxes](http://www.michigan.gov/businessstaxes). Select the IFTA/Motor Carrier Taxes link. You may also obtain a copy by calling the IFTA Unit at (517) 636-4580.