
**Rules of
Department of Revenue
Division 20—Highway Reciprocity Commission
Chapter 7—International Fuel Tax Agreement**

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**Title 12—DEPARTMENT OF
REVENUE
Division 20—Highway Reciprocity
Commission
Chapter 7—International Fuel Tax
Agreement**

12 CSR 20-7.010 Definitions

PURPOSE: This rule sets forth and defines terms used in rules under this chapter which are not defined in the International Fuel Tax Agreement.

(1) When used in this chapter the following words and phrases have the meaning set forth here in this rule:

(A) Agreement means the International Fuel Tax Agreement;

(B) Commission means the Highway Reciprocity Commission established by section 301.273, RSMo (1986);

(C) Director means the Director of Revenue established by Article IV, section 22 of the Missouri Constitution;

(D) Executive director means the secretary of the Highway Reciprocity Commission, as established in section 301.273, RSMo (1986);

(E) IFTA means the International Fuel Tax Agreement;

(F) Licensee means a person who has been issued a license under the IFTA; and

(G) Report means any quarterly calendar fuel tax report required to be filed with the Highway Reciprocity Commission.

(2) These definitions are supplemental to the definitions in the IFTA and shall be construed as consistent with the Agreement. In the event of a conflict between these definitions and the Agreement, the Agreement shall control.

Auth: sections 142.621 and 301.275, RSMo (1986) and 142.617, RSMo (Cum. Supp. 1990). Original rule filed Nov. 1, 1991, effective March 9, 1992.

12 CSR 20-7.020 Application for International Fuel Tax Agreement License

PURPOSE: This rule sets forth the procedures to be followed by an applicant to obtain an International Fuel Tax Agreement license.

(1) A person or entity desiring to obtain an International Fuel Tax Agreement (IFTA) license shall file an application with the Missouri Highway Reciprocity Commission.

(2) The applicant shall provide the information requested on the application form, which shall include, but not be limited to, the following:

(A) The federal employer identification number of the entity, or in the case of a sole proprietorship, the Social Security number of the owner;

(B) The name of all owners or partners; if the applicant is a corporation, the names of the president, vice president, secretary and treasurer;

(C) The legal name of the business;

(D) The principal place of business and physical location(s), if different;

(E) The mailing address of the business;

(F) A list of all IFTA jurisdictions for which the applicant seeks authority;

(G) Signature of the person submitting the application and indication of representative capacity, if applicable; if the application is submitted by an authorized representative, a copy of a power of attorney must accompany the application and a signature of an owner or officer also must appear on the application;

(H) Number of qualified motor vehicles which are owned by the applicant on which Missouri IFTA decals will be used;

(I) Number of IFTA decals requested; and

(J) Statement of existence of bulk storage in all member jurisdictions.

(3) The applicant shall certify under penalty of perjury that the information contained in the application is true, accurate and complete, and that s/he agrees to comply with the reporting, recordkeeping, payment, display of decals and other requirements of the IFTA and the laws of this state.

(4) The applicant shall agree as part of the application that this state may withhold any refunds due if the applicant is delinquent in payment of fuel taxes due any member jurisdiction.

(5) The commission shall review the application and, upon satisfaction that the information contained in the application is true, accurate and complete, and that the applicant is not under revocation by any member jurisdiction at the time of application, issue the IFTA license and decals.

(6) An applicant who has been denied issuance or renewal of an IFTA license may appeal the denial in accordance with the procedures set forth in this chapter.

(7) A licensee shall make annual application for renewal of his/her IFTA license no later than December 31 of each calendar year.

(8) A licensee shall notify the commission at any time during the license year of any change in the information specified in section (2) of this rule.

Auth: sections 142.621 and 301.275, RSMo (1986) and 142.617, RSMo (Cum. Supp. 1990). Original rule filed Nov. 1, 1991, effective March 9, 1992.



MISSOURI DEPARTMENT OF REVENUE
HIGHWAY RECIPROCITY COMMISSION
MADISON STREET-BOX 893, JEFFERSON CITY, MO 65105-0893
MISSOURI IFTA APPLICATION

**TYPE OR PRINT CLEARLY WHEN
COMPLETING APPLICATION.**

1. FEDERAL IDENTIFICATION NUMBER OR SOCIAL SECURITY NUMBER		IRP APPORTIONED ACCOUNT NUMBER		REGISTRATION YEAR
2. ACCOUNT NAME			DBA (IF APPLICABLE)	
3. BUSINESS ADDRESS (STREET OR ROAD DESIGNATION)			COUNTY	
CITY	STATE	ZIP CODE	TELEPHONE	
4. MAILING ADDRESS (STREET OR BOX NUMBER)				
CITY	STATE	ZIP CODE	CONTACT PERSON	
5. PARTNERSHIP OR CORPORATION, LIST NAMES AND ADDRESSES FOR ALL PARTNERS OR PRINCIPAL OFFICERS				

DO YOU MAINTAIN BULK STORAGE IN MISSOURI?
 YES NO

6. INDICATE TYPES OF FUEL USED
 GAS DIESEL LP GASOHOL NATURAL COMPRESSED

7. WHAT TYPE OF MISSOURI LICENSE PLATE DO YOU HAVE?
 LOCAL BEYOND LOCAL FARM APPORTIONED

8. DO YOU HAVE AN IFTA LICENSE IN ANY OTHER JURISDICTION BESIDE MISSOURI?
 NO YES IF YES, WHERE?

9. PLEASE INDICATE THE IFTA STATES IN WHICH YOU PLAN TO TRAVEL
 AZ AR CO ID IA IN KS MN MO MT NE NV NC ND OK SD UT WA WI WY

NUMBER OF VEHICLES REQUIRING IFTA DECALS
THERE IS NO CHARGE FOR DECALS

CERTIFICATION BY APPLICATION

The applicant agrees to comply with reporting payment, record keeping and license display requirements as specified in the International Fuel Tax Agreement. The applicant authorizes the State of Missouri to withhold any refund of tax overpayment, if delinquent taxes are due any member IFTA jurisdiction. Failure to comply with these provisions shall be grounds for revocation of the IFTA license in all member jurisdictions.

SIGNATURE OF APPLICANT	TITLE	DATE
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NOTARY REQUIRED ONLY IF POWER OF ATTORNEY IS REQUIRED.
I (we) hereby appoint _____ as my (our) attorney in fact for all matters related to fuel taxes including, but not limited to, filing and discussion all required documents with any employee of the State of Missouri.

OWNER'S SIGNATURE	OWNER'S SIGNATURE
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NOTARY INFORMATION

NOTARY PUBLIC EMBOSSER SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF _____ 19 _____	
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
NOTARY PUBLIC NAME (TYPED OR PRINTED)		

USE RUBBER STAMP IN CLEAR AREA BELOW.

12 CSR 20-7.030 Fuel Tax Reports

PURPOSE: This rule sets forth the procedures to be followed by a licensee in filing quarterly fuel tax reports.

- (1) The licensee shall file a report with the Highway Reciprocity Commission each calendar quarter. Quarterly reports required to be filed by this rule and the Agreement shall be filed as follows:
- (A) First quarter reports are due on or before April 30;
 - (B) Second quarter reports are due on or before July 31;
 - (C) Third quarter reports are due on or before October 31; and
 - (D) Fourth quarter reports are due on or before January 31.
- (2) If any date for filing a quarterly report shall fall on a Saturday, Sunday or legal holiday, the deadline shall be the next day which is neither a Saturday, Sunday nor legal holiday.
- (3) Every licensee shall file a report every quarter, even if the licensee conducted no operations that quarter.
- (4) Quarterly report forms shall be provided to the licensee at no charge at least thirty (30) days prior to the due date. Failure to receive the authorized report form does not relieve the licensee of the obligation to file the required report.
- (5) The quarterly report shall cover the previous calendar quarter and shall be on forms prescribed by the commission and shall include, but not be limited to, the following:
- (A) Total distance traveled during the reporting period by qualified motor vehicles in the licensee's fleet. Total distance shall include both taxable and nontaxable travel;
 - (B) Total number of gallons or liters of motor fuel used by the licensee in the operation of qualified motor vehicles;
 - (C) Total miles/kilometers per gallon/liter consumed by the qualified motor vehicles in the fleet. To determine the miles per gallon (MPG) or kilometers per liter (KPL) divide total miles/kilometers by total gallons/liters;
 - (D) In-jurisdiction miles or kilometers traveled by qualified motor vehicles within each member jurisdiction;
 - (E) Gallons/liters of taxable motor fuel consumed within each member jurisdiction;
 - (F) Total number of gallons/liters of tax-paid fuel purchased within each member jurisdiction; and
 - (G) Signature of licensee or designated representative.
- (6) Payment of all taxes due and owing all member jurisdictions shall accompany the quarterly tax report. Payment shall be by one (1) check made payable to the Director of Revenue. Any licensee may be required to make all payments by certified check for good cause determined by the executive director.
- (7) A report not filed by the due date shall be considered as late and any taxes due delinquent.
- (8) A licensee who files a late report shall be subject to a penalty of fifty dollars (\$50) or ten percent (10%) of the tax due, whichever is greater. A licensee who files a late report shall be subject to the assessment of a penalty for late filing even if no tax is due or the licensee is entitled to a refund or credit. Upon good cause, the penalty for late filing may be waived by the executive director.
- (9) A licensee who fails to pay taxes due shall be assessed interest at the rate of twelve percent (12%) per annum as established by the Agreement.
- (10) A licensee who fails to pay taxes due shall be assessed a penalty of fifty dollars (\$50) or ten percent (10%) of the tax due, whichever is greater. Upon good cause shown the executive director may waive the penalty for late payment of taxes.
- (11) A report is delinquent if—
- (A) Postmarked or hand-delivered after the due date; or
 - (B) Originally received on or before the due date, but rejected because the report is not sufficient for processing and the report is received for a second or subsequent time after the due date.
- (12) An incomplete report postmarked or hand-delivered on or before the due date shall be considered as timely filed if the report contains sufficient information for the commission to be able to process the report. A report contains sufficient information to process, if Line A (total miles traveled in all states), Line B (total fuel consumed in all states), Column 2 (total miles), Column 3 (total taxable miles) and Column 5 (tax paid gallons) on the report are completed and the report is signed. No report shall be considered filed until it is received, signed by the licensee or designated representative.

Auth: sections 142.621 and 301.275, RSMo (1986) and 142.617, RSMo (Cum. Supp. 1990). Original rule filed Nov. 1, 1991, effective March 9, 1992.



MISSOURI DEPARTMENT OF REVENUE
HIGHWAY RECIPROCITY COMMISSION
1014 MADISON, P.O. BOX 893
JEFFERSON CITY, MO 65105-0893 (314) 751-6433

FORM
3070A
(REV. 5-91)

INTERNATIONAL FUEL TAX AGREEMENT QUARTERLY TAX REPORT

NAME AND ADDRESS

LICENSEE NAME		
MAILING ADDRESS		
CITY	STATE	ZIP CODE

LICENSE INFORMATION

LICENSE NO. (FED. I.D. NO.)		MO PRORATE ACCT. NO.
<input type="checkbox"/> BULK <input type="checkbox"/> PAID AT PUMP <input type="checkbox"/> BOTH	<input type="checkbox"/> CHECK HERE IF THIS IS AN AMENDED REPORT FUEL TYPE <input type="checkbox"/> GASOLINE <input type="checkbox"/> SPECIAL (DIESEL) <input type="checkbox"/> L.P. <input type="checkbox"/> GASOHOL <input type="checkbox"/> NATURAL COMPRESSED	REPORTING PERIOD YEAR _____ <input type="checkbox"/> 1ST <input type="checkbox"/> 2ND <input type="checkbox"/> 3RD <input type="checkbox"/> 4TH

MILES PER GALLON DURING THIS QUARTER

TOTAL MILES TRAVELED IN ALL STATES	A.
TOTAL FUEL CONSUMED IN ALL STATES	B.
AVERAGE MILES PER GALLON (ROUND TO 2 DECIMAL POINTS)	C.

COMPLETE FORM B BEFORE CONTINUING

12	TOTAL FROM LINE 11 ON FORM B	
13	PENALTY (IF APPLICABLE) \$50.00 OR 10% OF TOTAL TAX DUE WHICHEVER IS GREATER)	
14	CREDIT FROM _____ QUARTER	\$
15	TOTAL REMITTANCE	\$

OR

16	CHECK ONE: <input type="checkbox"/> TOTAL REFUND <input type="checkbox"/> TOTAL CREDIT	\$
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OVERPAYMENT WILL BE PROCESSED AS A CREDIT IF CHOICE IS NOT INDICATED. MAKE CHECKS PAYABLE TO: DEPARTMENT OF REVENUE

FOR DATE STAMP ONLY

FOR OFFICE USE ONLY

	DATE	INITIALS
	<input type="checkbox"/> CASH: \$	AMT.: \$
	<input type="checkbox"/> CHECK NO.	TYPE:
	PAID BY:	
	BANK:	
	TOWN:	
BATCH NUMBER	BATCH DATE	KEY DATE

FORM A

TAX REPORTS ARE REQUIRED EVEN THOUGH NO OPERATIONS WERE CONDUCTED DURING THE REPORTING PERIOD.

INSTRUCTIONS

A separate tax form must be completed for each fuel type.

Complete the top portion of the form — license number, licensee name and address, reporting period, type of fuel, and the miles per gallon calculation for this quarter.

Line A Total miles traveled in all states. (IFTA and non-IFTA).

Line B Total fuel consumed in all states. (IFTA and non-IFTA).

Line C Average miles per gallon. Round to 2 decimal points.

Line 12 Total tax and interest. (From line 11 on Form B).

Enter the total tax amount due for all member states, including interest, if applicable.

Line 13 Reports not filed by the due date, or underpayments, are considered late and any taxes due are delinquent. A penalty of \$50.00 or 10% of tax liability, whichever is greater, will be assessed even if no taxes are due.

Line 14 Credit from Quarter. If you have a credit from a previous quarter, you may apply that credit to the current filing. Please indicate which quarter you are transferring the credit from.

Line 15 Total remittance. This will be the total of all taxes, interest (if applicable), and penalty (if applicable).

Line 16 Total Refund/Total Credit. Indicate choice of a refund or credit. Net refunds under \$5.00 are carried forward as a credit.

If reporting for two or more fuel types, complete one Quarterly Report for each fuel type (check the box for type of fuel on front of form). Complete the table below on one of the forms, to arrive at total for all fuel types.

FUEL STYLE REPORT	TOTAL REMITTANCE \$ (FROM REPORT)	TOTAL REFUND \$ (FROM REPORT)
SPECIAL (DIESEL)	\$	\$
GASOLINE	\$	\$
GASOHOL	\$	\$
NATURAL COMPRESSED	\$	\$
L.P.	\$	\$
TOTALS	D. \$	E. \$

NET AMOUNT DUE (D-E)

\$

OR

NET REFUND (E-D)

\$

A single remittance for the Net Due Amount can be submitted with all completed fuel type reports. Separate remittances for each fuel type are not necessary.

OR

A single refund for the Net Refund Amount will be paid for all fuel reports.

OR

A credit will be held and applied to the next quarter.

Please indicate your choice by checking credit or refund.

FORM B

TAX REPORTS ARE REQUIRED EVEN THOUGH NO OPERATIONS WERE CONDUCTED DURING THE REPORTING PERIOD.

INSTRUCTIONS

A separate tax form must be completed for each fuel type.

Complete the top portion of the form — license number, licensee name.
Round to nearest whole gallon and mile in columns 2 through 6.

Column 2 Enter the total miles traveled in each jurisdiction for this fuel type only along with the remaining miles traveled in all other jurisdictions as indicated. The total of column 2 must equal the total miles traveled in all jurisdictions (line A).

Column 3 Enter the total taxable miles traveled in each jurisdiction. Trip permit miles are not considered taxable miles in any jurisdiction. Off-highway miles are non-taxable in SOME jurisdictions. Refer to manual or call the Prorate Office if information is needed on other member jurisdictions.

Column 4 Enter the total taxable gallons of fuel consumed for each jurisdiction. Column 3 divided by average miles per gallon (line C).

Column 5 Enter the total tax paid gallons of fuel purchased in each jurisdiction. **When using from Bulk Storage, report only tax paid gallons removed for use in your interstate trucks. Fuel remaining in storage cannot be claimed until used.

Column 6 Enter the tax or (credit) due gallons of fuel used in each jurisdiction. For the IN surcharge line, this is the same as the taxable gallons (column 4).

If column 4 is greater than column 5, subtract column 5 from column 4 and enter taxable gallons.

If column 5 is greater than column 4, subtract column 4 from column 5 and enter credit due amount within brackets ().

Column 7 The tax rate for each jurisdiction's fuel type is included in a separate table with this quarterly tax form. Enter the tax rate for each jurisdiction for the fuel type reported on this form.

Column 8 Enter the tax or (credit) due for each jurisdiction. This is the figure in column 6 multiplied by the tax rate for that jurisdiction in column 7.

Enter credit amount due within brackets ().

Column 9 Enter the dollar amount due for interest. In addition to penalty, interest is computed on the tax due from the filing date until payment is received. Interest is computed at 1% per month or 12% per year. Reports are due postmarked no later than the last day of the month following the end of the quarter. Only those postmarks made by the U.S. Postal Service will be accepted.

Column 10 Enter the total dollar due or (credit) amounts for each jurisdiction. This will be the amount from column 8 plus column 9.

NOTE: Column totals must be included wherever column totals can be calculated.

Tax returns must be signed to be considered completed.

MO 860-2208 (5-91)

DOR-3070 (5-91)



12 CSR 20-7.040 Recordkeeping Requirements

PURPOSE: This rule sets forth the records required to be kept by licensees under the International Fuel Tax Agreement.

(1) A licensee shall maintain sufficient records to substantiate any fuel tax report filed with the commission.

(2) A complete record of all fuel purchased, received and used in its operations shall be maintained by each licensee for a period of not less than four (4) years from the date of the report to which the records are applicable. Fuel records at a minimum, shall contain, the following:

- (A) Date of each receipt of fuel;
- (B) Name and address of the person/entity from whom the fuel was purchased or received;
- (C) Number of gallons/liters received;
- (D) Type of fuel; and
- (E) Identity of vehicle or equipment into which the fuel was placed.

(3) A licensee shall maintain individual distance records for each qualified motor vehicle in its fleet for a period of not less than four (4) years from the date of the report to which the records are applicable. Distance records at a minimum, shall contain, the following:

- (A) Taxable miles/kilometers;
- (B) Nontaxable miles/kilometers;
- (C) Distance recaps for each jurisdiction in which the vehicle was operated;
- (D) Taxable usage of fuel; and
- (E) Nontaxable usage of fuel.

(4) Documentation in support of the records in section (3) shall include, but not be limited to, the following:

- (A) Date of trip (starting and ending);
- (B) Trip origin and destination;
- (C) Route of travel;
- (D) Beginning and ending odometer or hubodometer reading of the trip;
- (E) Total trip distance;
- (F) Distance traveled in each jurisdiction;
- (G) Unit number or vehicle identification number;
- (H) Vehicle fleet number; and
- (I) Licensee's name.

(5) Records required to be kept by this rule and the Agreement may be kept on microfilm or microfiche.

(6) Failure to keep records in accordance with the rule and the Agreement may be cause for revocation of the International Fuel Tax Agreement license.

(7) Failure to provide records for the purpose of audit extends the statute of limitations until the records are provided. Successive failure to provide any records requested for audit relate back to the first demand for those records.

(8) Records required to be kept under this rule and the Agreement shall be available to any member jurisdiction upon request.

Auth: sections 142.621 and 301.275, RSMo (1986) and 142.617, RSMo (Cum. Supp. 1990). Original rule filed Nov. 1, 1991, effective March 9, 1992.

12 CSR 20-7.050 Good Cause

PURPOSE: This rule sets forth the criteria for the waiver of penalties for good cause.

(1) The executive director of the Highway Reciprocity Commission may waive any penalty pursuant to the Agreement for good cause.

(2) The following may constitute good cause:

- (A) The licensee has died;
- (B) The licensee has had an immediate family member die within thirty (30) days immediately preceding the due date of the return. Immediate family shall be defined as—spouse, children, parents or sibling;
- (C) The licensee is hospitalized on the due date or has been hospitalized for more than three (3) days, within the fifteen (15) days immediately preceding the due date;
- (D) The return is postmarked on the next business day following the due date, and the licensee provides a verified statement that the return was deposited in the United States mail with proper postage on the due date but that the postmark was delayed due to regional cancellation. The licensee also must provide a statement from the local postmaster confirming the regional cancellation;
- (E) The return is unsigned, but no tax is due, or all tax due was paid with the return and the return was postmarked or received on or before the due date, provided the licensee provides a signed return within thirty (30) days;
- (F) The licensee files a verified statement with the commission stating that the report was mailed timely with proper postage affixed, but has not been received by the commission. A tracer from the postal authorities must be received by the commission concerning the report at issue; and
- (G) Any other circumstances which the executive director deems appropriate.

Auth: sections 142.621 and 301.275, RSMo (1986) and 142.617, RSMo (Cum. Supp. 1990). Original rule filed Nov. 1, 1991, effective March 9, 1992.

12 CSR 20-7.060 Appeals

PURPOSE: This rule sets forth the procedures for appealing a determination of the Highway Reciprocity Commission concerning the International Fuel Tax Agreement.

(1) A licensee/applicant may request an informal review of a decision of the commission regarding the assessment of any tax, penalties or interest under the Agreement or of any suspension, revocation, cancellation or denial of a license, except a decision of the commission resulting from an audit, within thirty (30) days of issuance of an initial determination.

(2) The informal review may be conducted in person, in writing or by telephone with the executive director of the commission.

(3) In the event that the informal review is unable to resolve the dispute between the commission and the licensee/applicant, the initial determination shall become the final decision of the director of revenue.

(4) Upon issuance of a final decision of the director of revenue, a licensee/applicant may file, within thirty (30) days of the date of the decision or receipt, whichever is earlier, a written appeal of the decision with the Administrative Hearing Commission, P.O. Box 1557, Jefferson City, MO 65102-1557.

(5) A licensee shall file all reports not under appeal pending the determination of the Administrative Hearing Commission.

Auth: sections 142.621 and 301.275, RSMo (1986) and 142.617, RSMo (Cum. Supp. 1990). Original rule filed Nov. 1, 1991, effective March 9, 1992.