



10057

OAC 165:30-21-5, 165:5-3-1

International Fuel Tax Agreement Registration And Request For Decals

New License  License Renewal  Decals only

1. How is business owned  (a) Individual  (b) Partnership  (c) Oklahoma LLC  (d) Oklahoma corporation  (e) Foreign Corporation  (f) Other (explain) \_\_\_\_\_

2.   -

Federal Employer's Identification Number (FEI)

3. ( ) \_\_\_\_\_ Business Phone (Area Code and Number)

4. Ownership Information
Name of Legal Owner – Individual, Partnership or Corporation
Trade Name (Doing Business As, if different from above)
Physical Address (Street and Number, or Rural Route and Box Number)
City State Zip Code Country
Mailing Address (Street and Number, or Rural Route and Box Number)
City State Zip Code Country

5. How many qualified motor vehicles travel interstate \_\_\_\_\_

"Qualified Motor Vehicle" (1) Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds, or (2) having three or more axles regardless of weight, or (3) is used in combination when the weight of such combination exceeds 26,000 pounds gross weight or registered gross vehicle weight.

US DOT#

6. List IFTA jurisdictions in which bulk storage is maintained \_\_\_\_\_

(If you need more space, attach additional pages.)

OK IRP Acct#

7. REQUEST FOR IFTA DECALS

I Am Requesting \_\_\_\_\_ Pair(S) (@\$2.00 per pair) of IFTA Decals

I Am Requesting \_\_\_\_\_ Pair(S) (@\$2.00 per pair) of Replacement IFTA Decals

Explanation Attached.

\_\_\_\_\_ Amount Due For IFTA Decals.

Date \_\_\_\_\_

Please Remit To:

The Oklahoma Corporation Commission
Transportation Division IFTA/IRP Section
Post Office Box 52948 Oklahoma City, OK 73152 (405) 521-3036

The Applicant agrees to comply with reporting, payment, recordkeeping and license display requirements as specified in the International Fuel Tax Agreement. The Applicant further agrees that the base jurisdiction may withhold any refunds due if Applicant is delinquent on payments of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in all member states. Applicant agrees, under penalty of perjury, that the information given on the IFTA application is, to the best of the Applicant's knowledge, true, accurate and complete. The Oklahoma Corporation Commission is not required to notify taxpayers of changes in any state tax law.

Type or print Name and Title \_\_\_\_\_ Sign Here \_\_\_\_\_ Date \_\_\_\_\_
Name and Title of Applicant Signature of Applicant

# Agreement to Maintain Records in Accordance With The International Fuel Tax Agreement

Every licensee shall maintain records to substantiate information reported on the quarterly tax report. The licensee shall maintain the records for a period of four (4) years from the due date of the report or filing date, whichever is later. The record must be made available to the Transportation Division for audit upon request. In the event the licensee fails to make acceptable records available for audit, the Transportation Division may make assessments and penalties for the period under the audit and may suspend or cancel license privileges.

## Documents Required to be Maintained

The following paragraphs briefly describe the documentation which is required. Detailed and specific record keeping information can be obtained by contacting the Transportation Division, IFTA section.

1. Each licensee shall maintain a complete record of all fuel purchased or received, including retail stock and bulk storage used to conduct business. The fuel and mileage records shall contain, but not be limited to

### A. Mileage accounting system

1. Date of trip (starting and ending).
2. Trip origin and destination (city and state)
3. Route of travel.
4. Beginning and ending odometer readings.
5. Total trip miles.
6. Distance by jurisdiction.
7. Unit number or vehicle identification number

### B. Fuel Receipts

1. Over road purchases.
  - a. Seller's name and address printed on the receipt.
  - b. Purchaser's name.
  - c. Date of purchase.
  - d. Number of gallons.
  - e. Price per gallon.
  - f. Total sales price.
  - g. Unit number or vehicle identification number
2. Bulk Storage
  - a. Purchase and inventory records to substantiate tax has been paid on all bulk withdrawals
  - b. Date of withdrawal.
  - c. Number of gallons.
  - d. Fuel type.
  - e. Unit number or vehicle identification number
  - f. Monthly reconciliations.

Mileage and fuel recorded on the driver's trip sheet or driver's log shall be summarized monthly by vehicle number, showing the total number of miles operated and fuel purchased in each jurisdiction. From the monthly summaries, the registrant shall prepare quarterly and yearly recaps showing the total fleet miles and fuel, broken down by month for each jurisdiction, covering the applicable fuel reporting period.