

Decals that are purchased but not used during the registration year should be kept in the licensee's files for four years for auditing purposes. Unused decals may not be affixed to any vehicle other than those vehicles employed by or leased to the original licensee.

The party responsible for the decals is the party required to account for any taxes due the commonwealth for the activity of the decaled vehicles. Such responsibility for tax liability may include the statutory assessment of four miles per gallon for inadequate recordkeeping.

Please visit the Department of Revenue's website at [www.revenue.pa.gov](http://www.revenue.pa.gov) for additional information concerning IFTA, recordkeeping requirements and disposition of decals.

### Enforcement

Failure to keep proper records, making false statements and operating a qualified motor vehicle without required decals are among the citable summary offenses for violations of Chapters 21 and 96 of the Motor Vehicle Code. A person convicted of such a summary offense could face fines up to \$500 per first offense.

### myPATH | Pennsylvania Tax Hub

MyPATH is the new, easy-to-use online system for the Pennsylvania Department of Revenue. Taxpayers with Motor and Alternative Fuels Tax obligations are able to take advantage of all the features and options provided by an intuitive, online system. MyPATH is available for the International Fuel Tax Agreement (IFTA). Through myPATH, you are able to register, renew, file returns, pay balances, and manage your account online. You are also able to review notices and letters from the department as well as electronically correspond with the department.

### References

<sup>1</sup>REV-443 PA International Fuel Tax Agreement and Motor Carriers Road Tax Compliance Manual

<sup>2</sup>75 Pa.C.S. § 9609.

<sup>3</sup>75 Pa.C.S. § 9610; 61 Pa. Code § 313.9; 75 Pa.C.S. § 9609.

<sup>4</sup>DMF-98 Disposition of Decals

## CONTACT INFORMATION

### Motor and Alternative Fuel Taxes:

1-800-482-IFTA (4382)

### Mailing Address:

PA DEPARTMENT OF REVENUE  
PO BOX 280646  
HARRISBURG PA 17128-0646

### District Offices:

HARRISBURG DISTRICT OFFICE  
RIVERFRONT OFFICE CENTER  
1101 S FRONT ST  
HARRISBURG PA 17104  
717-787-3937

NORRISTOWN DISTRICT OFFICE  
STONY CREEK OFFICE CENTER  
151 W MARSHALL ST FL 1  
NORRISTOWN PA 19401  
610-270-1638

PITTSBURGH DISTRICT OFFICE  
11 PARKWAY CENTER STE 150  
PITTSBURGH PA 15220  
412-920-2044

SCRANTON DISTRICT OFFICE  
SCRANTON STATE OFFICE BLDG  
100 LACKAWANNA AVE STE 365  
SCRANTON PA 18503  
570-335-9414

### FOR GENERAL TAX QUESTIONS:

Online Customer Service Center  
[www.revenue.pa.gov](http://www.revenue.pa.gov)

Customer Experience Center  
Personal Taxes: 717-787-8201  
Business Taxes: 717-787-1064  
e-Business Center: 717-783-6277

1-888-PATAxes (728-2937)

Touch-tone service is required for this automated 24-hour toll-free line. Call to order forms or check the status of a personal income tax account or property tax/rent rebate.

Automated Forms Ordering Service  
1-800-362-2050

Services for Taxpayers with Special Hearing  
and/or Speaking Needs  
1-800-447-3020

[www.revenue.pa.gov](http://www.revenue.pa.gov)

## International Fuel Tax Agreement

### Recordkeeping Requirements and Disposition of Decals



 **pennsylvania**  
DEPARTMENT OF REVENUE

## Mileage Records<sup>1</sup>

Every IFTA licensee and PA motor carrier registrant must maintain records of all interstate and intrastate operations of qualified motor vehicles. The carrier's records must support the information reported on the tax report or the PA motor carrier registrant's annual renewal application. Either an Individual Vehicle Mileage Record (IVMR), as required for the International Registration Plan (IRP), or, at a minimum, individual vehicle mileage records or trip reports including the elements below are acceptable for recordkeeping:

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

Mileage records must be kept by fuel type, summarized by vehicle on a monthly/quarterly basis.

## Fuel Receipts<sup>1,2</sup>

Every carrier must maintain complete records of all fuel purchases. The records, at a minimum, must include fuel data on each vehicle and be reflected in monthly fleet summaries. Separate totals must be compiled for each fuel type. Fuel types include, among others: gasoline, gasohol, diesel, kerosene, liquefied petroleum gas (LPG) and compressed natural gas (CNG/LNG). The fuel records must contain the following:

1. Date of purchase;
2. Name and address of the seller;
3. Number of gallons or liters, converted to gallons, purchased;
4. Type of fuel purchased;
5. Price per gallon or liter;

6. Unit number of the vehicle into which the fuel was placed; and
7. Purchaser's name.

Acceptable fuel receipts include invoices, credit card receipts or verifiable microfilm/microfiche. Receipts that contain alterations or erasures may not be accepted by the department.

In the absence of adequate records or other evidence satisfactory to the department showing the number of miles operated by a motor carrier's qualified motor vehicles per gallon of motor fuel, the department will consider one gallon of motor fuel to have been consumed for each four miles operated.

## Bulk Fuel Storage<sup>1</sup>

The following records must be maintained:

1. Date of withdrawal;
2. Number of gallons or liters withdrawn;
3. Fuel type;
4. Unit number of the vehicle into which the fuel was placed;
5. Purchase and inventory records to substantiate tax was paid on all taxable fuel disbursements; and
6. Cash disbursement and other normal business records.

Also, any person using a bulk storage facility to fuel its vehicles must maintain receipt and disbursement records for such activity.

## Record Retention Period

These records must be maintained for four years from the due date of the return or the date the return was filed, whichever is later.

## Penalty for Failure to Maintain Records

Noncompliance with any recordkeeping requirement may be cause for revocation of the license, and the department may impose a penalty of 10 percent of tax due based on an assessment calculated on the best information available to the department.

## Decals<sup>3,4</sup>

Motor carriers are reminded that when any changes occur in the circumstances surrounding the original issuance of an IFTA license and the underlying decals for that license, the party to whom the IFTA license was issued must notify the department of such changes.

Once a licensee establishes an IFTA account, it must notify the bureau in writing of any changes to the account including, but not limited to, account cancellations, address changes, changes to the use of issued decals, etc. The account is the licensee's responsibility.

Proper recordkeeping requires both maintaining proper records for vehicles under a licensee's control or ownership, as well as notifying the bureau when things such as decals and license identification cards (i.e., cab-cards) pass from the licensee's control or become unrecoverable. For example, when a vehicle to which IFTA decals have been affixed is sold, traded or otherwise disposed of by the operator, or passes from control of the operator through lease or otherwise, the motor carrier must notify the bureau within 30 days after the vehicle leaves the licensee's service.

Proper notification must include the taxpayer/carrier's account number, decal number, tractor registration plate number, the date of disposition change and the name and address of the person having gained possession of the vehicle. This notification should be mailed or faxed to the bureau. The licensee need not mail the cancelled decals to the bureau; rather, the decals themselves, if recoverable, should remain in the licensee's files for at least four years for auditing purposes.

Decals cannot be transferred from one vehicle to another or from one company to another. A licensee must remove its decals and keep them with its files for four years for auditing purposes. Once decals are removed from a vehicle, they are considered void. Similarly, once a decal/licensed vehicle passes control from one taxpayer to another, the decals and license are immediately voided, unless otherwise provided for by statute.