Motor Carrier Road Tax
Commonly Asked Questions

WHAT IF I ONLY HAVE TO TRAVEL OUTSIDE OF PENNSYLVANIA ONCE OR TWICE A YEAR. DO I NEED AN IFTA DECAL?
No, you can contact a permitting service to obtain trip permits. Visit the Department of Revenue’s website at www.revenue.pa.gov for a listing of agencies. If you have limited activity outside of Pennsylvania, the department encourages you to purchase PA MCRT decals.

SINCE I MAY ONLY TRAVEL OUTSIDE OF PENNSYLVANIA ONCE OR TWICE A YEAR, SHOULD I REGISTER FOR A PA MCRT DECAL?
Yes, if you have limited activity outside of Pennsylvania, the Department of Revenue encourages you to purchase a PA MCRT decal. Carriers with PA MCRT decals do not have to file quarterly tax returns, since all fuel tax is paid at the time of purchase. However, PA MCRT carriers must keep records of the miles traveled and gallons of fuel purchased. This information must be reported to the department upon renewing a license.

IF I SELL OR TRADE MY TRUCK, ARE MY DECALS TRANSFERABLE?
No, decals cannot be transferred from one vehicle to another or from one company to another. You must remove your decals and keep them with your files for four years for auditing purposes. Once decals are removed from a vehicle, they are void. You may request an additional decal application by calling 1-800-482-4382. For more information, please refer to the department’s website at www.revenue.pa.gov.

CAN I PURCHASE ADDITIONAL DECALS WHEN I RENEW MY LICENSE IF I ANTICIPATE ADDING VEHICLES TO MY FLEET THROUGHOUT THE YEAR?
Yes, you can purchase additional decals, but you must account for all decals. If you purchase additional decals and fail to use them do NOT throw them away. Keep the unused decals with your records for four years. If you are selected for an audit, the auditors will reconcile decals purchased with the number of vehicle operations reported on your quarterly IFTA tax report. Decals/credentials unaccounted for will result in assessed additional taxable miles on which tax and interest will be due.

WHAT IF I ORDERED AND RECEIVED AN IFTA DECAL, AND NOW I HAVE LEASED-ON WITH A COMPANY THAT PROVIDES ME WITH A DECAL AND REPORTS IFTA TAXES FOR ME?
Once you establish an IFTA account you must notify the department in writing of any account changes. This includes cancellations, address changes, etc. The account is your responsibility. Failure to notify the department of
such changes could result in penalties and/or account suspension. Decals cannot be transferred from one vehicle to another or from one company to another. You must remove your decals and keep them with your files for four years for auditing purposes. Once decals are removed from a vehicle they are void. For more information, refer to Motor Fuel Tax Bulletin 2008-01 on the department’s website.

**REQUIRED RECORD KEEPING, REPORTS AND TAX RETURNS**

**DO I HAVE TO REPORT ANY INFORMATION TO THE DEPARTMENT IF I HAVE A PA MCRT DECAL?**

Yes, you must report your Pennsylvania mileage and fuel purchases for the period July 1 through June 30 upon renewing your license. Failure to report this information will delay the issuance of your decals.

**I ORDERED AND RECEIVED AN IFTA DECAL. NOW WHAT?**

Once your account has been established, the department will mail you quarterly tax reports. The reports are mailed so that you have them within 30 days of the due date for timely filing of each quarterly report. Late reports are subject to a penalty of 10 percent of the tax due or $50, whichever is greater.

**WHAT INFORMATION DO I NEED TO COMPLETE AN IFTA TAX REPORT?**

To complete an IFTA tax report, you will need mileage records for each vehicle, showing the miles traveled in each jurisdiction (including Pennsylvania and the PA Turnpike), and fuel receipts for each vehicle, showing the gallons and the state in which fuel purchases were made. Records must be kept separate for each quarter and for each fuel type. An acceptable fuel receipt includes date of purchase, name of company and address from whom the fuel was purchased, number of gallons purchased, type of fuel, price per gallon and the name and unit number of the trucker/company who purchased the fuel.

**WHAT IF I INCURRED NO MILEAGE FOR A QUARTER. DO I STILL NEED TO FILE A TAX REPORT?**

Yes, you must file quarterly report indicating no activity. Failure to do so could result in penalties and/or the suspension of your IFTA account.

**MY TAX RETURN IS SHOWING TOTAL IFTA MILES AND TOTAL NON-IFTA MILES. WHAT IS THE DIFFERENCE?**

All miles traveled on roads in participating IFTA jurisdictions, including Pennsylvania, are considered IFTA miles. Non-IFTA miles are miles traveled in jurisdictions that do not participate in the IFTA: Washington D.C., Northwest Territories, Yukon Territory, Alaska and Mexico.

**CAN I ASSUME A MILES-PER-GALLON (MPG) FACTOR?**

No, your MPG will fluctuate. Your MPG will be determined by total miles traveled for all states and total fuel purchased for all states. Example: Total miles 13,256 ÷ Total gallons 2,568 = MPG 5.16.

**DOES THE PENNSYLVANIA DEPARTMENT OF REVENUE PROCESS THE HEAVY HIGHWAY USE TAX, FORM 2290?**

No, the Internal Revenue Service (IRS) processes Form 2290. Information on Form 2290 is available on the IRS’s website at [www.irs.gov](http://www.irs.gov) and by calling 1-800-829-4933.

**DOES THE PENNSYLVANIA DEPARTMENT OF REVENUE REGULATE APPORTIONED REGISTRATION?**

No, apportioned registration is regulated by the PA Department of Transportation. Information is available on the Department of Transportation’s website at [www.penndot.gov](http://www.penndot.gov) and by calling 1-800-932-4600.

**WHERE CAN I FIND ADDITIONAL INFORMATION PERTAINING TO MOTOR CARRIER ROAD TAX AND THE IFTA?**

Additional information and forms are available on the Department of Revenue’s website at [www.revenue.pa.gov](http://www.revenue.pa.gov) and by calling 1-800-482-IFTA.

**PA DEPARTMENT OF REVENUE**

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HARRISBURG PA  17128-0646
1-800-482-4382
[www.revenue.pa.gov](http://www.revenue.pa.gov)

**PENNDOT**

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1101 S FRONT STREET
HARRISBURG PA  17104
1-800-932-4600
[www.penndot.gov](http://www.penndot.gov)

**IRS**

U.S.: 1-866-699-4096
CANADA OR MEXICO: 1-859-669-5733