



Form IMC-2 Idaho Motor Carrier Application - IFTA only

Idaho State Tax Commission
11321 W Chinden Blvd
PO Box 36
Boise, ID 83722-0410

(208) 334-7660 (Boise area)
(800) 972-7660 (toll free)

For State Use Only

Amount Paid

Name Control

Permit Number

ITD Account Number

1. Legal business name (see instructions)		2. Assumed business name (DBA) (must match truck registration)			
3. Federal EIN		3a. Social Security number		4. US DOT number	
5. Type of business					
<input type="checkbox"/> Sole proprietor		<input type="checkbox"/> Partnership		<input type="checkbox"/> Corporation	
<input type="checkbox"/> Nonprofit		<input type="checkbox"/> Government		<input type="checkbox"/> Fiduciary	
<input type="checkbox"/> S Corporation		<input type="checkbox"/> Single Member LLC		<input type="checkbox"/> Partnership LLC	
6. Type of license <input type="checkbox"/> IFTA (International Fuel Tax Agreement)				7. Highest GVW	
8. Business location		Street address		City	
		State		ZIP Code	
		Phone number			
9. Mailing address		Street address or PO Box		City	
		State		ZIP Code	
10. Mailing address for report forms		Street address or PO Box		City	
		State		ZIP Code	
		Phone number			
11. Contact person		Email address		Phone number	
		FAX number			

12. Answer the following questions.

a. In which jurisdictions is this fleet registered?

- | | | | | | |
|--|--------------------------------------|---------------------------------------|---|---|--|
| <input type="checkbox"/> All jurisdictions | <input type="checkbox"/> Alabama | <input type="checkbox"/> Alaska | <input type="checkbox"/> Arizona | <input type="checkbox"/> Arkansas | <input type="checkbox"/> California |
| <input type="checkbox"/> Colorado | <input type="checkbox"/> Connecticut | <input type="checkbox"/> Delaware | <input type="checkbox"/> D.C. | <input type="checkbox"/> Florida | <input type="checkbox"/> Georgia |
| <input type="checkbox"/> Idaho | <input type="checkbox"/> Illinois | <input type="checkbox"/> Indiana | <input type="checkbox"/> Iowa | <input type="checkbox"/> Kansas | <input type="checkbox"/> Kentucky |
| <input type="checkbox"/> Louisiana | <input type="checkbox"/> Maine | <input type="checkbox"/> Maryland | <input type="checkbox"/> Massachusetts | <input type="checkbox"/> Michigan | <input type="checkbox"/> Minnesota |
| <input type="checkbox"/> Mississippi | <input type="checkbox"/> Missouri | <input type="checkbox"/> Montana | <input type="checkbox"/> Nebraska | <input type="checkbox"/> Nevada | <input type="checkbox"/> New Hampshire |
| <input type="checkbox"/> New Jersey | <input type="checkbox"/> New Mexico | <input type="checkbox"/> New York | <input type="checkbox"/> North Carolina | <input type="checkbox"/> North Dakota | <input type="checkbox"/> Ohio |
| <input type="checkbox"/> Oklahoma | <input type="checkbox"/> Oregon | <input type="checkbox"/> Pennsylvania | <input type="checkbox"/> Rhode Island | <input type="checkbox"/> South Carolina | <input type="checkbox"/> South Dakota |
| <input type="checkbox"/> Tennessee | <input type="checkbox"/> Texas | <input type="checkbox"/> Utah | <input type="checkbox"/> Vermont | <input type="checkbox"/> Virginia | <input type="checkbox"/> Washington |
| <input type="checkbox"/> West Virginia | <input type="checkbox"/> Wisconsin | <input type="checkbox"/> Wyoming | | | |

Canadian Provinces

- | | | | | | |
|----------------------------------|---|-----------------------------------|--|---------------------------------------|--------------------------------------|
| <input type="checkbox"/> Alberta | <input type="checkbox"/> British Columbia | <input type="checkbox"/> Manitoba | <input type="checkbox"/> New Brunswick | <input type="checkbox"/> Newfoundland | <input type="checkbox"/> Nova Scotia |
| <input type="checkbox"/> Ontario | <input type="checkbox"/> Prince Edward Island | <input type="checkbox"/> Quebec | <input type="checkbox"/> Saskatchewan | | |

b. In which month does your tax year end? _____

c. When did trucking operations begin in Idaho? _____

d. Do you have bulk storage? No Yes

• If yes, where? _____

e. Did you previously have any fuels tax accounts in Idaho? No Yes

• If yes, list ALL licenses or account numbers. _____

f. Was this an existing business? No Yes

• If yes, list previous business and owner's name. _____

g. What is the primary nature of this business? (What product or service, i.e., logging, farming, common carrier, etc.)

h. Have you ever been licensed in another IFTA jurisdiction? No Yes

• If yes, list ALL licenses or account numbers. Attach extra page as needed. _____

i. If yes, is your IFTA license currently suspended or revoked in any jurisdiction? No Yes

Fees - Idaho State Tax Commission

International Fuel Tax Agreement License

13. Number of qualified motor vehicles in this fleet	13		
14. Fee for new application		14	10.00
15. Decal sets needed (2 decals per set - 1 set required per vehicle) ▪ _____ Decals at \$0.60 per set.....		15	
16. IFTA Fees. Add line 14 and line 15		16	

17. List (a) owner, spouse, (b) partners, or (c) corporate officers. Include additional page if necessary.

Name and Title	Address	Social Security number or EIN

CERTIFICATION: I certify that I am authorized as an owner, partner, corporate officer or representative to sign this document and that the statements made are correct to the best of my knowledge. I agree to comply with reporting, payment, record keeping, and license display requirements as specified in the International Fuel Tax Agreement. I further agree that Idaho may withhold any refunds due if I am delinquent on payment of fuel taxes due to any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of the license in all member jurisdictions. I agree, under penalty of perjury, that the information given on the IFTA application is, to the best of my knowledge, true, accurate and complete.

Print name		Date
Signature		Title

General Instructions

You must complete the Idaho Motor Carrier Application (Form IMC-2) if you:

1. Are based in Idaho, and
2. Operate a motor vehicle over 26,000 pounds gross vehicle weight (GVW), and
3. Drive on Idaho highways and in at least one other IFTA jurisdiction.

Specific Instructions

Line 1. Enter the legal name of the business. If the business is owned by an individual, the legal name is the owner's name.

Line 2. Enter the assumed business name (DBA) if it is different than the legal name. (i.e., Joe Smith - DBA Joe Smith Trucking)

Line 3. Enter your federal Employer Identification Number (EIN). If you have a motor vehicle with a gross vehicle weight (GVW) of 55,000 pounds or more, you must have an EIN. If you do not have an EIN and are not required to have one, leave this box blank.

Line 3a. If you own the business as an individual, do not have employees, and do not have a highway motor vehicle with a gross vehicle weight (GVW) of 55,000 pounds or more, enter your Social Security number (SSN).

Line 4. If you have registered with the Federal Motor Carrier Safety Administration (FMCSA), enter the US DOT number that has been assigned to you. If you have questions about obtaining a US DOT number, contact the FMCSA at (208) 334-1842.

Line 5. Mark the item that describes the type of business entity making application.

Line 7. Enter the highest gross vehicle weight (GVW) at which your trucks will operate.

Line 8. Enter the business's physical location in Idaho and the telephone number at the physical location.

Line 9. If you wish to have a separate mailing address for your business, enter that here.

Line 10. If you wish to have the report forms mailed to an address different than the one listed on Line 11 (such

as your reporting service's or accountant's address), enter that address and telephone number here.

Line 11. Enter the name, email address, telephone number, and fax number of the person we should contact if we have questions about this application.

Line 12. Answer all of the questions in Line 12, a-i.

Lines 13-16. Fees - complete the fee calculation.

Line 17. List the appropriate information: If you marked sole proprietor on Line 5, list the individual and the individual's spouse's name, address, and Social Security number. If there are more than three officers, attach an extra page.

Signature

Unsigned applications will be returned.

Definitions

Bulk Storage. Any fuel storage tank other than the fuel supply tanks of your motor vehicles or unlicensed equipment.

Decals. You are required to have a decal on each side of the truck if you operate under IFTA. It is recommended that you have a spare set of decals in case a decal is accidentally destroyed.

Fleet. One or more qualified motor vehicles you will operate under this license.

Highway Motor Vehicle. Any motor vehicle that is propelled by its own power and is designed to carry a load over public highways.

IFTA. International Fuel Tax Agreement.

IRP. International Registration Plan.

Jurisdiction. A state of the United State, the District of Columbia, or a province or territory of Canada.

Qualified Motor Vehicle. Motor vehicles with a gross vehicle weight (GVW) of over 26,000 pounds or having three or more axles. Recreational vehicles such as motor homes or pickup trucks with campers are not qualified motor vehicles.