



Form IMC-2 Idaho Motor Carrier Application - IFTA only

1. Legal business name (see instructions)				2. Assumed business name (DBA) (must match truck registration)																																																													
3. Federal EIN				4. Social Security number																																																													
5. Type of business																																																																	
☐ Sole proprietor ☐ Partnership ☐ Corporation ☐ S Corporation ☐ Corporation LLC																																																																	
☐ Nonprofit ☐ Government ☐ Fiduciary ☐ Single Member LLC ☐ Partnership LLC																																																																	
6. ITD account number		☐ Applicant ☐ Lessor		7. US DOT number		☐ Applicant ☐ Lessor		8. Highest GVW		9. Number of axles																																																							
10. Business location		Street address		City		State		ZIP Code		Phone number																																																							
11. Mailing address		Street address or PO Box		City		State		ZIP Code																																																									
12. Contact person		Email address		Phone number		FAX number																																																											
13. Third-party reporting agent (if applicable, Power of Attorney required)						Email address		Phone number																																																									
14. Answer the following questions.																																																																	
a. In which jurisdictions is this fleet registered?																																																																	
<table border="0" style="width:100%;"><tr><td>☐ All jurisdictions</td><td>☐ Alabama</td><td>☐ Alaska</td><td>☐ Arizona</td><td>☐ Arkansas</td><td>☐ California</td></tr><tr><td>☐ Colorado</td><td>☐ Connecticut</td><td>☐ Delaware</td><td>☐ D.C.</td><td>☐ Florida</td><td>☐ Georgia</td></tr><tr><td>☐ Idaho</td><td>☐ Illinois</td><td>☐ Indiana</td><td>☐ Iowa</td><td>☐ Kansas</td><td>☐ Kentucky</td></tr><tr><td>☐ Louisiana</td><td>☐ Maine</td><td>☐ Maryland</td><td>☐ Massachusetts</td><td>☐ Michigan</td><td>☐ Minnesota</td></tr><tr><td>☐ Mississippi</td><td>☐ Missouri</td><td>☐ Montana</td><td>☐ Nebraska</td><td>☐ Nevada</td><td>☐ New Hampshire</td></tr><tr><td>☐ New Jersey</td><td>☐ New Mexico</td><td>☐ New York</td><td>☐ North Carolina</td><td>☐ North Dakota</td><td>☐ Ohio</td></tr><tr><td>☐ Oklahoma</td><td>☐ Oregon</td><td>☐ Pennsylvania</td><td>☐ Rhode Island</td><td>☐ South Carolina</td><td>☐ South Dakota</td></tr><tr><td>☐ Tennessee</td><td>☐ Texas</td><td>☐ Utah</td><td>☐ Vermont</td><td>☐ Virginia</td><td>☐ Washington</td></tr><tr><td>☐ West Virginia</td><td>☐ Wisconsin</td><td>☐ Wyoming</td><td colspan="3"></td></tr></table>												☐ All jurisdictions	☐ Alabama	☐ Alaska	☐ Arizona	☐ Arkansas	☐ California	☐ Colorado	☐ Connecticut	☐ Delaware	☐ D.C.	☐ Florida	☐ Georgia	☐ Idaho	☐ Illinois	☐ Indiana	☐ Iowa	☐ Kansas	☐ Kentucky	☐ Louisiana	☐ Maine	☐ Maryland	☐ Massachusetts	☐ Michigan	☐ Minnesota	☐ Mississippi	☐ Missouri	☐ Montana	☐ Nebraska	☐ Nevada	☐ New Hampshire	☐ New Jersey	☐ New Mexico	☐ New York	☐ North Carolina	☐ North Dakota	☐ Ohio	☐ Oklahoma	☐ Oregon	☐ Pennsylvania	☐ Rhode Island	☐ South Carolina	☐ South Dakota	☐ Tennessee	☐ Texas	☐ Utah	☐ Vermont	☐ Virginia	☐ Washington	☐ West Virginia	☐ Wisconsin	☐ Wyoming			
☐ All jurisdictions	☐ Alabama	☐ Alaska	☐ Arizona	☐ Arkansas	☐ California																																																												
☐ Colorado	☐ Connecticut	☐ Delaware	☐ D.C.	☐ Florida	☐ Georgia																																																												
☐ Idaho	☐ Illinois	☐ Indiana	☐ Iowa	☐ Kansas	☐ Kentucky																																																												
☐ Louisiana	☐ Maine	☐ Maryland	☐ Massachusetts	☐ Michigan	☐ Minnesota																																																												
☐ Mississippi	☐ Missouri	☐ Montana	☐ Nebraska	☐ Nevada	☐ New Hampshire																																																												
☐ New Jersey	☐ New Mexico	☐ New York	☐ North Carolina	☐ North Dakota	☐ Ohio																																																												
☐ Oklahoma	☐ Oregon	☐ Pennsylvania	☐ Rhode Island	☐ South Carolina	☐ South Dakota																																																												
☐ Tennessee	☐ Texas	☐ Utah	☐ Vermont	☐ Virginia	☐ Washington																																																												
☐ West Virginia	☐ Wisconsin	☐ Wyoming																																																															
Canadian Provinces																																																																	
<table border="0" style="width:100%;"><tr><td>☐ Alberta</td><td>☐ British Columbia</td><td>☐ Manitoba</td><td>☐ New Brunswick</td><td>☐ Newfoundland</td><td>☐ Nova Scotia</td></tr><tr><td>☐ Ontario</td><td>☐ Prince Edward Island</td><td>☐ Quebec</td><td>☐ Saskatchewan</td><td colspan="2"></td></tr></table>												☐ Alberta	☐ British Columbia	☐ Manitoba	☐ New Brunswick	☐ Newfoundland	☐ Nova Scotia	☐ Ontario	☐ Prince Edward Island	☐ Quebec	☐ Saskatchewan																																												
☐ Alberta	☐ British Columbia	☐ Manitoba	☐ New Brunswick	☐ Newfoundland	☐ Nova Scotia																																																												
☐ Ontario	☐ Prince Edward Island	☐ Quebec	☐ Saskatchewan																																																														
b. In which month does your tax year end? _____																																																																	
c. When will your IFTA operations begin? _____																																																																	
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. _____																																																																	
• If yes, is your IFTA license currently suspended or revoked in any jurisdiction? No ☐ Yes ☐																																																																	

Contact us:

In the Boise area: (208) 334-7806
Toll free: (800) 972-7660 ext 7806
Hearing impaired (TDD) (800) 377-3529
iftahelpdesk@tax.idaho.gov

Mail to:

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

Fees - Idaho State Tax Commission

International Fuel Tax Agreement License

15. Number of qualified motor vehicles in this fleet	15		
16. Reserve		16	
17. Requested number of decal sets (2 decals per set - 1 set required per vehicle)			
Decals at \$3.00 per set		17	
18. IFTA Fees. Add line 16 and line 17		18	

19. List each (a) owner, spouse, (b) partner, (c) member, or (d) corporate officer. 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, member, 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

Form IMC-2 — Instructions Idaho Motor Carrier Application - IFTA only

General Instructions

Complete this application if you're based in Idaho, traveling in two or more states or provinces, and have one or more of the following:

- A commercial vehicle over 26,000 pounds gross vehicle weight (GVW).
- A vehicle with three or more axles regardless of weight.
- A combination of vehicles that weigh more than a total of 26,000 pounds GVW or registered GVW but doesn't include recreational vehicles.

Specific Instructions

Line 1. Enter the legal name of the business or sole proprietor.

Line 2. Enter the assumed business name (DBA) if it's 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 GVW of 55,000 pounds or more, you must have an EIN. If you don't have an EIN and aren't required to have one, leave this box blank.

Line 4. If you're a sole proprietor, enter your Social Security number (SSN).

Line 5. Mark the appropriate box that describes the type of business.

Line 6. Enter the Idaho Transportation Department (ITD) account number. Indicate if this is the applicant's or lessor's account number.

Line 7. Enter the US DOT number. If you have questions about obtaining a US DOT number, contact the Federal Motor Carrier Safety Administration (FMCSA) at (208) 334-1842. Indicate if this is the applicant's or lessor's US DOT number. If the US DOT number belongs to the lessor, provide a copy of the lease agreement.

Line 8. Enter the highest GVW at which your truck will operate.

If you have multiple vehicles or will be increasing your vehicle's GVW, enter the highest GVW at which your trucks will operate.

Line 9. If the GVW is 26,000 pounds or less, state the number of axles.

Line 10. Enter the business's physical location in Idaho and the business telephone number.

Line 11. If you wish to have a separate mailing address for your business, enter that here.

Line 12. If you have a third-party reporting agent, please provide their contact information and a completed [Power of Attorney](#) form.

Line 13. 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 14. Answer all of the questions in Line 14, a-h.

Lines 15-18. Fees - complete the fee calculation.

Line 19. 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

You must sign the application. Unsigned applications will be returned and delay issuing your IFTA permit.

Definitions

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

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

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

Highway Motor Vehicle. Any motor vehicle that's 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 States, the District of Columbia, or a province or territory of Canada.

Qualified Motor Vehicle. Motor vehicles with a GVW of over 26,000 pounds or having three or more axles. Recreational vehicles such as motor homes or pickup trucks with campers aren't qualified motor vehicles.