

# Utah State Application for IFTA, SFU and IRP, TC-69MC

TC-69MC Rev. 4/09

Use this form to register with the Utah State Tax Commission for International Fuel Tax Agreement (IFTA), Special Fuel User (SFU), and International Registration Plan (IRP). For registration of a DBA, use Department of Commerce form, Business Name Registration / DBA Application, available at all registration locations, online at commerce.utah.gov, or by telephone at 801-530-4849.

## General Instructions

- " Read the instructions carefully.
- " Type or print clearly.
- " Applications with missing or illegible information may be rejected.
- " Mail or fax the completed application to the Tax Commission (address at right).
- " Allow 15 business days for processing if submitting a paper application.
- " Contact the appropriate city or county for business licensing requirements.

**Utah State Tax Commission**  
Motor Carrier Section  
210 North 1950 West  
Salt Lake City, UT 84134-8040  
801-297-6800  
1-888-251-9555  
Fax: 801-297-6899  
**motorcarrier.utah.gov**

## Section 1 - Account Type

Please answer the following questions to establish if you are applying for IFTA, SFU and/or IRP.

1. Do you have one or more Utah registered vehicles which includes one of the following configurations?

- ▶ Two axles and a gross vehicle weight exceeding 26,000 pounds
- ▶ Two axles and a registered weight exceeding 26,000 pounds
- ▶ Three or more axles regardless of weight (power unit only)
- ▶ A combined vehicle weight exceeding 26,000 pounds (power unit and trailer)

Yes. You have a qualified vehicle - **GO TO line 2**

No - **GO TO line 3**

2. Determine which one of the following applies to you (mark only one)

One or more qualified vehicles travel interstate - **GO TO line 4**

All qualified vehicles travel only in Utah

▶ If any vehicles are diesel powered - **GO TO line 5**

▶ If none of the vehicles are diesel powered - **GO TO line 6**

• 3. Do you have bulk storage of diesel fuel in Utah?

Yes - Do you have a diesel powered motor vehicle which operates on public highways?

Yes - list suppliers and **GO TO line 5**

No - **GO TO line 6**

No - **GO TO line 6**

4. Based on your answers, you qualify as an IFTA licensee. Complete Sections 1A, 2, 4 and 5.  
Submit IRP form TC-852 and TC-899B. Application effective date: \_\_\_\_\_.

5. Based on your answers, you qualify as a SFU licensee. Complete Sections 1A, 2, 3 and 5.

6. You are **NOT** required to have an IFTA license or a Special Fuel User permit.

Submit form TC-852 and TC-899B if you need an International Registration Plan (IRP) number.

## Section 1A - Account Type

• 7. Do you anticipate having exempt use of Utah tax paid fuel?  Yes  No

• 8. Based on your answers in Section 1, check all account types for this application.

IRP  IFTA  SFU

USTC Use  
Only

3. A, B

7. A, B

## Section 2 - Organizational Structure

### 2a. Federal Identification Number

All organizational structures must provide an EIN. In addition, a sole proprietor is required to provide a Social Security Number (SSN).

Social Security Number (SSN)

	-		-	
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Federal Employer Identification Number (EIN)

	-	
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U.S. DOT Number

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### 2b. Must check one

Individual

Sole proprietor

Corporation

C Corp

S Corp

Non-profit

Partnership

General

Limited

Limited Liability

LLC/Trust

LLC

Low Profit LLC

Single Member LLC

Trust

Check the return type the LLC or Trust files with the IRS

Corp.  Part.

Corp.  Part.

Indiv.  Corp.  Part.

Indiv.  Corp.  Part.

**2c. Organization date:** Enter the date of qualification or incorporation in Utah: \_\_\_\_\_

**Tax year end date:** \_\_\_\_\_

**Department of Commerce entity number:** Enter number issued by the Department of Commerce: \_\_\_\_\_

**Name of Business Entity - PRINT** If you are a sole proprietor, write your name here

Daytime phone number

Owner's street address

Cell phone number

City

County

State

ZIP code

Business website address (URL)

**DBA/Business Name** Business or trade name at this physical location

Business phone number

Physical street address of business (P.O. Box not acceptable)

Fax phone number

City

County

State

ZIP code

**Business Mailing Address** Write "same" if same as business location

E-mail address

City

State

ZIP code

Contact phone number

Office Use Only

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County Code

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SIC Code

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NAICS

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**Business Description** Describe in detail the specific nature of your business

### 2d. Officer/Owner Information

Provide the following information for each officer, general partner, managing member, trustee, or enterprise owner of the applying entity. Tax Commission Rule R861-1A-15 requires the **SSN of each individual and the EIN of each entity listed**. To avoid unlawful disclosure, access to account information is limited to those listed. If more space is needed, attach additional sheets. If changes occur, notify the Tax Commission.

Name and Title - PRINT	SSN or EIN	Home address and City/State/ZIP	Telephone Number
▶	SSN		
	EIN		
▶	SSN		
	EIN		
▶	SSN		
	EIN		

Business name	Account number (FEIN/EIN)
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### Section 3 - SFU

Special Fuel Users are not required to file a quarterly return, unless any of the following conditions apply.

1. If you have exempt use of Utah tax paid fuel, you may file for a refund on a quarterly basis using form TC-922, IFTA/SFU Tax Return.
2. If you are anticipating a refund or you have bulk storage, maintain detailed mileage records and summaries, detailed fuel purchase records and bulk disbursement records for vehicles traveling in Utah.
3. If you purchase fuel without the proper Utah tax paid, you will be required to file a return, form TC-922, due and payable at the Tax Commission on or before the last day of the month following the reporting period.

<ul style="list-style-type: none"> <li>• There is no charge for SFU decals. Enter the number of qualified vehicles needing SFU decals.</li> </ul>	
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**You are required to read and sign this application in Section 5.**

### Section 4 - IFTA

Mark all IFTA jurisdictions in which you will travel and/or have bulk fuel storage.

<b>OP = Jurisdictions in which you plan to operate</b>		<b>BF = Jurisdictions in which you have bulk fuel storage</b>	
<b>OP BF</b>	<b>OP BF</b>	<b>OP BF</b>	<b>OP BF</b>
<input type="checkbox"/> <input type="checkbox"/> AK - Alaska	<input type="checkbox"/> <input type="checkbox"/> KS - Kansas	<input type="checkbox"/> <input type="checkbox"/> NM - New Mexico	<input type="checkbox"/> <input type="checkbox"/> WI - Wisconsin
<input type="checkbox"/> <input type="checkbox"/> AL - Alabama	<input type="checkbox"/> <input type="checkbox"/> KY - Kentucky	<input type="checkbox"/> <input type="checkbox"/> NV - Nevada	<input type="checkbox"/> <input type="checkbox"/> WV - West Virginia
<input type="checkbox"/> <input type="checkbox"/> AR - Arkansas	<input type="checkbox"/> <input type="checkbox"/> LA - Louisiana	<input type="checkbox"/> <input type="checkbox"/> NY - New York	<input type="checkbox"/> <input type="checkbox"/> WY - Wyoming
<input type="checkbox"/> <input type="checkbox"/> AZ - Arizona	<input type="checkbox"/> <input type="checkbox"/> MA - Massachusetts	<input type="checkbox"/> <input type="checkbox"/> OH - Ohio	<input type="checkbox"/> <input type="checkbox"/> AB - Alberta
<input type="checkbox"/> <input type="checkbox"/> CA - California	<input type="checkbox"/> <input type="checkbox"/> MD - Maryland	<input type="checkbox"/> <input type="checkbox"/> OK - Oklahoma	<input type="checkbox"/> <input type="checkbox"/> BC - British Columbia
<input type="checkbox"/> <input type="checkbox"/> CO - Colorado	<input type="checkbox"/> <input type="checkbox"/> ME - Maine	<input type="checkbox"/> <input type="checkbox"/> OR - Oregon	<input type="checkbox"/> <input type="checkbox"/> MB - Manitoba
<input type="checkbox"/> <input type="checkbox"/> CT - Connecticut	<input type="checkbox"/> <input type="checkbox"/> MI - Michigan	<input type="checkbox"/> <input type="checkbox"/> PA - Pennsylvania	<input type="checkbox"/> <input type="checkbox"/> NB - New Brunswick
<input type="checkbox"/> <input type="checkbox"/> DC - Dist. of Columbia	<input type="checkbox"/> <input type="checkbox"/> MN - Minnesota	<input type="checkbox"/> <input type="checkbox"/> RI - Rhode Island	<input type="checkbox"/> <input type="checkbox"/> NL - Newfoundland
<input type="checkbox"/> <input type="checkbox"/> DE - Delaware	<input type="checkbox"/> <input type="checkbox"/> MO - Missouri	<input type="checkbox"/> <input type="checkbox"/> SC - South Carolina	<input type="checkbox"/> <input type="checkbox"/> NS - Nova Scotia
<input type="checkbox"/> <input type="checkbox"/> FL - Florida	<input type="checkbox"/> <input type="checkbox"/> MS - Mississippi	<input type="checkbox"/> <input type="checkbox"/> SD - South Dakota	<input type="checkbox"/> <input type="checkbox"/> NT - NW Territories
<input type="checkbox"/> <input type="checkbox"/> GA - Georgia	<input type="checkbox"/> <input type="checkbox"/> MT - Montana	<input type="checkbox"/> <input type="checkbox"/> TN - Tennessee	<input type="checkbox"/> <input type="checkbox"/> ON - Ontario
<input type="checkbox"/> <input type="checkbox"/> HI - Hawaii	<input type="checkbox"/> <input type="checkbox"/> NC - North Carolina	<input type="checkbox"/> <input type="checkbox"/> TX - Texas	<input type="checkbox"/> <input type="checkbox"/> PE - Prince Ed.-IS
<input type="checkbox"/> <input type="checkbox"/> IA - Iowa	<input type="checkbox"/> <input type="checkbox"/> ND - North Dakota	<input type="checkbox"/> <input type="checkbox"/> UT - Utah	<input type="checkbox"/> <input type="checkbox"/> QC - Quebec
<input type="checkbox"/> <input type="checkbox"/> ID - Idaho	<input type="checkbox"/> <input type="checkbox"/> NE - Nebraska	<input type="checkbox"/> <input type="checkbox"/> VA - Virginia	<input type="checkbox"/> <input type="checkbox"/> SK - Saskatchewan
<input type="checkbox"/> <input type="checkbox"/> IL - Illinois	<input type="checkbox"/> <input type="checkbox"/> NH - New Hampshire	<input type="checkbox"/> <input type="checkbox"/> VT - Vermont	<input type="checkbox"/> <input type="checkbox"/> YT - Yukon Territory
<input type="checkbox"/> <input type="checkbox"/> IN - Indiana	<input type="checkbox"/> <input type="checkbox"/> NJ - New Jersey	<input type="checkbox"/> <input type="checkbox"/> WA - Washington	<input type="checkbox"/> <input type="checkbox"/> MX - Mexico

USTC Use Only  
A and B  
Check all that apply  
 A  B

<ul style="list-style-type: none"> <li>• 1. Number of qualified vehicles needing IFTA decals</li> </ul>	
2. Decal cost per set	<b>\$4.00</b>
<b>Amount due</b> (multiply line 1 by line 2) <i>Make check or money order payable to the Utah State Tax Commission.</i>	<b>\$</b>

**You are required to read and sign this application in Section 5.**

## Section 5 - Certification and Signature

The Tax Commission will review all officers/owners listed in Section 2 for previous unresolved tax debt. Granting a license may require resolution or bonding prior to license approval.

I understand any person (including employees, corporate directors, corporate officers, etc.) who has or will have the authority to direct accounting processes or who is required to collect, account for, and pay any taxes and fails to do so shall be liable for a penalty equal to the total amount of tax not collected, not accounted for, or not paid under the provisions of Utah Code §59-1-302.

I understand I am required to notify the Tax Commission if I add or close a business location; or change the name, organizational structure, officer status, or address of the business.

I also understand my signature indicates I have reviewed this section with all those named on this form.

### IFTA Statement

Applicant agrees to comply with reporting, payment, record keeping, and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that the base jurisdiction may withhold refunds due if applicant is delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these requirements shall be grounds for revocation of license in all member jurisdictions.

Applicant certifies that to the best of his or her knowledge, the information is true, accurate, and complete and any falsification subjects him or her to appropriate civil and/or criminal sanction by the base jurisdiction.

### SFU Statement

**Record Statement:** By signing this application, I acknowledge that I will comply with reporting, payment, record keeping and license display requirements. I agree that Utah may withhold any refunds due if I become delinquent paying fuel or other taxes. Failure to comply with these provisions are grounds for revocation of my SFU permit. I certify that the information contained herein is true, correct, and complete.

I have read and understand the certification statements above and agree to comply with the requirements for IFTA and/or SFU. The information provided, to the best of my knowledge, is true and correct.

Sign Here: \_\_\_\_\_ Title: \_\_\_\_\_

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

### Signature Requirements: Organizational Structure

- " Individual/Sole Proprietor ..... Signature must match SSN provided in Section 2 (2d) (e.g., a husband or wife may not sign on behalf of each other).
- " All Partnerships ..... One general partner must sign.
- " Corporation / S Corporation ..... An officer of the corporation authorized to sign on behalf of the corporation must sign.
- " Trust ..... The grantor or a trustee must sign.
- " Limited Liability Company / Single Member LLC ..... A member must sign.