



International Fuel Tax Agreement (IFTA) New Account Documents List

Motor Carrier Services

To open a new International Fuel Tax Agreement (IFTA) account, you must either:

- Claim Indiana as your base jurisdiction by having a qualifying “Established Place of Business” (EPB); or
- Reside in Indiana

Most owner-operators, sole proprietors, and new businesses in Indiana can establish base jurisdiction using residency. Residency may also be an option if a business cannot show an EPB because it is new to Indiana. Information on establishing or proving Indiana residency is located on the following page.

When conducting business with DOR, you will need:

- Valid government-issued ID. For sole proprietors, an Indiana Driver's License is required to show residency
- A [Power of Attorney](#) (POA-1) if you are representing the applicant

Determine an “Established Place of Business” in Indiana with:

- IFTA Application: [International Fuel Tax Agreement Application](#)
- Credit Card Form: [Credit Card Payment Authorization Form](#)
- Verification of valid US DOT number, Private or For Hire
- FMCSA Certificate of Operating Authority (IOA)
- Lease agreements from the motor carrier responsible for safety, if needed
- Verification of paid Unified Carrier Registration (UCR fees)
- IRP Registration or BMV Registration (Depending on Vehicle use)
- If the business is an LLC or corporation: a [Certificate of Existence from the Indiana Secretary of State](#)
- Filed Federal Form SS4: Application for Employer Identification Number (EIN), showing an Indiana address for the company, or 147-C
- A current mortgage or property tax statement, deed, or rental/lease agreement with an Indiana address

Documents to help establish Indiana residency

Three documents of different types with the same Indiana address (from the appropriate list below) are required to prove Indiana residency. If it is a residential address, it needs to be in the officer's name, or, if it is a commercial space, it needs to be in the company name.

Sole Proprietor

- An Indiana income tax return with an Indiana address for the most recent tax year
- Limit 1: The most recent gas, water, sewer, waste removal, or electric utility bill in the registrant's name or included in rental/lease agreement
- Valid Indiana-issued driver's license or state ID
- Processed Indiana motor vehicle title in the applicant's name
- Other (credit card bill, Dr. bill, hospital bill within the last 60 days at the same address, change of address statement from USPS)

Corporation

- An Indiana income tax return with an Indiana address for the most recent tax year
- Limit 1: The most recent gas, water, sewer, waste removal, or electric utility bill in the registrant's name or included in rental/lease agreement
- Valid Indiana-issued driver's license or state ID
- Processed Indiana motor vehicle title in the applicant's name
- A [Certificate of Existence from the Indiana Secretary of State](#)
- Filed Federal Form SS4, Form Application for Employer Identification Number, with Indiana address
- Other (credit card bill, Dr. bill, or hospital bill within the last 60 days at the same address, change of address statement from USPS)

LLC/Single or Multi-Member LLC

- An Indiana income tax return with an Indiana address for the most recent tax year
- Limit 1: The most recent gas, water, sewer, waste removal, or electric utility bill in the registrant's name or included in rental/lease agreement
- Valid Indiana-issued driver's license or state ID
- Processed Indiana motor vehicle title in the applicant's name
- A [Certificate of Existence from the Indiana Secretary of State](#)
- Filed Federal Form SS4, Form Application for Employer Identification Number, with Indiana address
- Other (credit card bill, Dr. bill, hospital bill within the last 60 days at the same address, change of address statement from USPS)

Partnership

- An Indiana income tax return with an Indiana address for the most recent tax year
- Limit 1: The most recent gas, water, sewer, waste removal, or electric utility bill in the registrant's name or included in rental/lease agreement
- Valid Indiana-issued driver's license or state ID
- Processed Indiana motor vehicle title in the applicant's name
- A copy of the partnership contract is required
- Filed Federal Form SS4, Form Application for Employer Identification Number, with Indiana address
- Other (credit card bill, Dr. bill, hospital bill within the last 60 days at the same address, change of address statement from USPS)