#### MCTS 247 Motor Carrier Guidelines

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## Need Help?

Email for webCAT webCAT@dmv.virginia.gov

## What is IFTA?

The International Fuel Tax Agreement (IFTA) is an agreement between states and Canadian provinces which allows a carrier to register and pay motor fuel tax in the carrier's home or base state.

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# Who needs to apply for IFTA?

These vehicles are called qualified motor vehicles.

Motor carriers operating qualified vehicles not registered under IRP will be charged an annual road tax fee per vehicle at the time of registration and the renewal of license plates. Refer to DMV's website for additional information.

# What is received and required?

- You will receive an IFTA license and IFTA decals for your vehicles which will allow you to travel in all other IFTA member jurisdictions.
- You will not be required to file IFTA tax returns in other IFTA member jurisdictions. You will file
  quarterly or annual tax returns with Virginia DMV for the total tax or refund due for all IFTA
  jurisdictions. DMV will report your operations and distribute tax payments to those IFTA
  jurisdictions in which you travel.

#### What tax returns must I file?

DMV will mail a tax return to you for completion. You must file your quarterly return by:

April 30	October 31
July 31	January 31

If you file annually, you must file your return by January 31.

As an IFTA carrier, you will receive a tax return form for reporting all operations in all jurisdictions.

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#### Taxicab

**Description:** A person who transports passengers in vehicles that are designed to transport no more than six passengers, excluding the driver.

#### Authority Document: Permit

**Operating Requirements:** You are limited to the use of vehicles with a seating capacity of no more than six passengers, excluding the driver.

You cannot operate on a predetermined route.

You cannot pick up passengers at a public transportation terminal (such as a bus station, airport, train station, etc.) and deliver them to another public transportation terminal on a regular basis.

You must comply with the ordinances of all cities and counties in which you operate.

#### **Tariff and Time Schedule**

Requirements: None

#### Insurance Requirements:

\$125,000 — Bodily injury and property damage

#### Bond Requirements: None

Fees: \$50 permit fee \$3 Annual Operating Authority fee per vehicle \$3 for a duplicate permit

Effective July 1, 2019:

The Code of Virginia was amended by adding § 46.2-2011.33 that states the following: No person who is required to register with the Sex Offender and Crimes Against Minors Registry pursuant to Chapter 9 (§ 9.1-900 et seq.) of Title 9.1 for a sexually violent offense, as defined in subsection E of § 9.1-902, or who is listed on the U.S. Department of Justice's National Sex Offender Public Website for an offense that is similar to a sexually violent offense may operate a taxicab for the transportation of passengers for remuneration over the highways of the Commonwealth.