New Carrier Application/Checklist - IFTA only

Please email all the required documents together to: dot.motorcarrier@delaware.gov

New Carrier applications are reviewed in the order received

Once we have reviewed and accepted all required documents below, we will contact you to schedule an appointment

All original documenets/ original title/ mail (envelopes with contents) must be presented at the appointment

*** Please email the following documents as attachments ***

_____ **SS-4 Letter, CP575B, CP261 or LTR147C** from the Internal Revenue Service. **www.irs.gov**

- Legal tax indentification number and business name
- If you using your personal name as your entity; you are required to obtain a tax identification number
- Federal Motor Carrier does not permit the use of social security numbers. **www.irs.gov**

For lost/misplaced SS-4 letter, CP575B, CP261 or LTR147C - please call 1-800-829-4933

_____ **Proof of Residency * Federal requirement, no allowances permitted.**

To open an account and register with Motor Carrier you must provide 2 proofs of mail from 2 different sources.

All mail must list the same name as the first line of the SS-4, CP575B, CP261 or LTR147C from the IRS.

- Please send a picture of each envelope and a picture of the contents of each envelope - as attachments

Original mail must be presented at the time of the appointment, please keep all envelopes and documents

- Each envelope must be postmarked date stamped not more 60 days. ***** *See acceptable postmarks below*
- The physical address must be the physical location in Delaware that must be owned or leased to the business
- No virtual offices, shared offices or agent offices will be accepted

Acceptable mail/proof of residency documents are as follows:

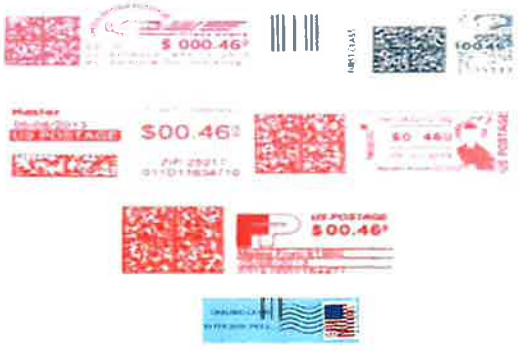
Federal DOT number notice or pin letter
*Mail from any state agency - **except DMV***
Delaware Division of Revenue
Utility bills
** Credit card Statement*

** Bank statement*
Auto insurance
Homeowners insurance
** W-2*
EZ Pass
**** Money redacted***

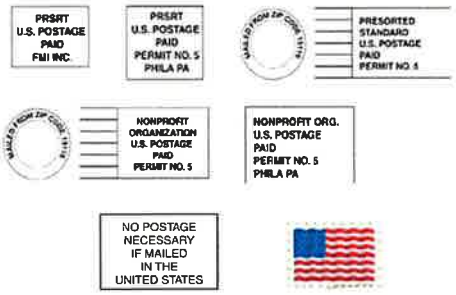
** Federal income tax return (previous year)*
** State income tax return (previous year)*
Property tax bill (previous year)
Property rental agreement
Mortgage statement

Solicitations/junk mail or mail marked Pre-Paid or Bulk will not be accepted as proof of residency

Examples of Acceptable Postmark Stamps



Examples of Non-Acceptable Pre-Paid/Bulk Stamps



_____ A color copy of your valid Delaware driver's license.

Required for at least one: Sole Member, Member, Sole Proprieter, President, Partner.

_____ If your legal business structure type is anything other than a Sole Proprieter, the company must be in Good Standings with the Division of Corporations. **www.corps.delaware.gov**

_____ Active **or** Temporary Delaware Division of Revenue business license. **www.revenue.delaware.gov**

Temporary licenses are valid for 60 days. Farms require a business license if they are Wholesale/Retail for Hire.

New Carrier Application/Checklist IFTA only

_____ Lease agreement - indicating that IFTA decals and Fuel Tax Returns are the repsonsiblity of the applicant
Must be signed by all parties.

_____ Copy of cab cards/registration that matches the lease agreement

_____ Farm trucks - need copy of registration cards for FT, CT plates

_____ Active DOT Number - Must be active and marked INTERstate. **www.fmcsa.dot.gov**

_____ Unified Carrier Registration paid for current year- payment page
www.ucr.gov You must use the latest version of Chrome, FireFox, Safari, or Edge

_____ **Motor Carrier Account Application Form** - *completed*

_____ **Account Officer Form** - *completed*

_____ **Account Personnel Form** - *completed*

All other forms included in this application packet must can be completed submitted prior to the appointment.
Associates are not permitted to complete the application/forms for you.

Motor Carrier Account Application

For Office Use Only

Motor Carrier Account Number: _____

Document Date _____

Use this application for New Account set up and account changes

Legal Name

DBA

Tax Identification Number	USDOT Number	Registrant Only (Circle if YES)
_____	_____	YES

Business Type:

☐ Corporation ☐ LLC ☐ LLP ☐ Owner Operator

☐ Government ☐ Non-Profit Corporation ☐ Partnership ☐ Religious

Business Phone & Fax
(company phone not individual)

Phone _____ FAX _____

Physical Business Address - No Agent or Virtual Address Permitted

Street _____

City _____ State **DE** Zip _____ County _____

Mailing Address

P O Box _____ Street _____

City _____ State _____ Zip _____

Account Officer

All account officers will have automatic authorization

Account Name _____ Account Number _____ TIN _____

I certify that I am legally a member, officer or director of the above company I am authorized to act on behalf of the company for purposes of accessing and updating account information, transfer and/or renewal of vehicles, filing of tax returns, and to provide representation as part of any audit related activities for the following tax or registration fee matters: International Registration Plan (IRP); International Fuel Tax Agreement (IFTA); Unified Carrier Registration (UCR) and Heavy Vehicle Use Tax (Form 2290); Titles and Registrations. I will be held accountable for any and all transactions and debt associated with this account. I understand that if at any time I am no longer a member, officer or director it is my responsibility to contact the Motor Carrier Services department.

I certify that I am legally a sole proprietor, corporate officer, partner, member or manager of a limited liability company, or fiduciary on behalf of the above mentioned company, and that I have authority to execute this account access on behalf of the company.

Officer Type: President Vice President Sole Member Member Sole Proprietor CFO CEO COO Partner (circle one)

At least one officer must have a Delaware Drivers License; List that officer first

Name_____ Delaware Driver's License Number_____

Business Address_____City _____ State _____Zip_____

Email _____@_____

Office Phone _____ FAX _____Mobile Phone _____

Signature_____Before me personally appeared_____who by me duly sworn under oath says that the statements set forth above are true and correct. Subscribed to and sworn before me this _____day of _____, 20_____ State of _____County_____

Notary Signature & Seal_____

Officer Type: President Vice President Sole Member Member Sole Propiertor Partner CFO CEO COOO (circle one)

Name_____ Driver's License Number_____

Business Address_____City _____ State _____Zip_____

Email _____@_____

Office Phone _____ FAX _____Mobile Phone _____

Signature_____Before me personally appeared_____who by me duly sworn under oath says that the statements set forth above are true and correct. Subscribed to and sworn before me this _____day of _____, 20_____ State of _____County_____

Notary Signature & Seal_____

Office Use: Document Date _____Clerk_____ (Cross through unused sections)

Authorized Personnel

Motor Carrier Account Name _____ Motor Carrier Account Number _____

TIN _____

The personnel noted below are employees, officers, or directors of the above company and FLEET and are authorized to act on behalf of the company for purposes of accessing and updating account information, transfer and/or renewal of vehicles, filing of tax returns, and to provide representation as part of any audit related activities for the following tax or registration fee matters: International Registration Plan (IRP); International Fuel Tax Agreement (IFTA); Unified Carrier Registration (UCR) and Heavy Vehicle Use Tax (Form 2290); Titles and Registrations.

I certify that I am the sole proprietor, corporate officer (president / vice presidnet, partner (except a limited partner), or member of a limited liability company

Signature	Title	Date
Print Name		Telephone Number

Before me personally appeared _____ (Taxpayer Name) who by me duly sworn under oath says that the statements set forth above are true and correct. SUBSCRIBED TO AND SWORN before me this _____ day of _____, 20_____.

_____ State of Delaware, _____ County
Notary Public

IRP Contact Type: _Audit _Primary _Other_____ _Signer ONLY _Pickup ONLY

IFTA Contact Type: _Audit _Primary _Other_____ _Signer ONLY _Pickup ONLY

Job Title_____

Name_____

Business Address_____ City _____ State _____Zip_____

Email _____@_____

Main Phone _____ FAX _____ Mobile _____

IRP Contact Type: _Audit _Primary _Other_____ _Signer ONLY _Pickup ONLY

IFTA Contact Type: _Audit _Primary _Other_____ _Signer ONLY _Pickup ONLY

Job Title_____

Name_____

Business Address_____ City _____ State _____Zip_____

Email _____@_____

Main Phone _____ FAX _____ Mobile _____

Additional pages may be used but will require notary * Do not add agents as authorized personnel

Office Use: Document Date_____Clerk_____(cross off unused sections)

Delaware International Fuel Tax Agreement
License Application

Registration Period 01/01/2026 through 12/31/2026

Circle type of application - New Account Supplemental

Legal Name

Motor Carrier Account Number	Tax Identification Number	US DOT Number
_____	_____	_____

Leasing Company US DOT Number _____

If you do not have Delaware apportioned plates and you lease your vehicles; you are required to indicate your leasing company's Federal DOT number and submit a clear copy of your lease and a copy of your apportioned registration card with your new, renewal or supplemental application.

Type of Fuel Used (circle all that apply)

Diesel Gasoline Biodiesel Liquid Propane (LPG) Compressed Natural Gas(CNG) Ethanol Gasohol

Liquid Natural Gas (LNG) Methanol E-85(Ethanol 85) M-85(Methanol 85) A-55(Naptha/Crude/Water)

Have you been issued an IFTA license by another IFTA jurisdiction? ☐ Yes ☐ No

Has your IFTA license ever been suspended or revoked? ☐ Yes ☐ No

Do you maintain bulk fuel storage in any jurisdiction including Delaware? Yes No

If yes list jurisdictions & tank capacity below

Are you consolidating fleets from other jurisdictions in this account? ☐ Yes ☐ No

Do you have bulk fuel tank(s) located in Delaware? Please report location, fuel type and gallons of each tank

Location	Fuel Type	Gallon Capacity

Decal Order

Two IFTA Decals (1 set) are needed for each vehicle Number of Decal Sets Ordered _____

Number of decal sets @ $5.00 per set..... Amount Due _____

Make checks payable to: DMV

The applicant agrees to comply with tax reporting, payment, record keeping requirements, and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that the State of Delaware may withhold any refunds due if the IFTA applicant is delinquent on payment of fuel taxes due to any member IFTA jurisdiction. Failure to comply with these provisions shall be grounds for revocation of any IFTA license in all member jurisdictions. I hereby affirm that I am authorized to sign this application and that the information contained herein is true, accurate and complete to the best of my knowledge and belief.

Signature of authorized personnel _____ Date_____

Carrier Responsibilities Regarding Recordkeeping Requirements

Motor Carrier Account _____

Every carrier shall maintain and preserve detailed mileage and fuel records (by vehicle summarized monthly and/or quarterly) upon which the quarterly fuel tax reports are based. The carrier shall preserve such records for a period of four years from the due date of the report or the date filed, whichever is later. For example, the Second Quarter 1997 tax return is due July 31, 1997. If filed timely, records for this quarter must be preserved and maintained through July 31, 2001; if filed on October 15, 1997, the records must be preserved and maintained through October 15, 2001. Such records shall be made available upon request by any member jurisdiction. In the event the carrier fails to maintain and preserve such records, assessments and penalties shall be imposed. In addition, continued failure to comply will result in suspension or revocation of your operating credentials.

Acceptable Source Documents

An acceptable (required) source document used to verify vehicle mileage and fuel is through the use of an "Individual Vehicle Mileage Record" (trip report). A standardized trip report is suggested and encouraged (a sample trip report can be provided upon request). A trip report must include the following minimum information:

1. Vehicle identification number
2. Driver name
3. Date of the trip
4. Trip origin and destination information
5. Trip beginning and ending odometer/hubometer readings
6. Routes of travel
7. Jurisdictional state miles & total trip miles traveled

In addition to maintaining trip reports, the carrier is required to:

- Maintain complete records of all fuel purchased, received, and used in the conduct of business. Separate totals must be compiled for each fuel type used. Fuel records shall contain, but not be limited to: Date of fuel purchase; seller's name and address (machine or credit card imprinted, and address must show state in which sale is made); number of gallons purchased; type of fuel; and unit number or tag number.
- Maintain retail purchase documentation (receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm). Acceptable documentation must include, but shall not be limited to, the following: Date of fuel purchase; seller's name and address (machine or credit card imprinted, and address must show state in which sale is made); purchaser's name; number of gallons purchased; type of fuel; and unit number or tag number.
- Maintain tax-paid bulk fuel documentation. Copies of all bulk delivery tickets and/or receipts must be retained. Distribution records from bulk storage facilities must be maintained distinguishing qualified vehicle fuelings from other uses. Evidence of inventory reconciliation must be maintained to verify completeness of receipt and distribution records. To obtain credit for withdrawals from carrier-owned, tax-paid bulk storage, the following minimum records must be maintained: Date of withdrawal; number of gallons; type of fuel; unit number or tag number; and purchase records to substantiate that tax was paid on all bulk purchases.
- Accumulate monthly and/or quarterly mileage and fuel summaries on a per vehicle basis with a breakdown of jurisdictional miles traveled, and a breakdown of vehicle fuelings.
- Maintain all mileage and fuel records and summary information on an IFTA fleet basis.
- Determine jurisdictional state miles through the use of odometer/hubometer readings at state lines, maps, mileage generation systems, or on board recording devices. State mileage cannot be estimated.
- Ensure that all mileage and fuel records are legible and complete so that the continuous movement and fuel consumption of each vehicle can be audited.
- Ensure that trip reports include all miles traveled by the vehicle including loaded, empty, deadhead, &/or bobtail miles.

I have read and understand my responsibilities regarding record requirements in accordance with IFTA.

IFTA Account Name _____ Date _____

Print Name and Title of Authorized Account Representative _____ Signature _____

INDIVIDUAL VEHICLE DISTANCE AND FUEL REPORT

(IRP AND IFTA VEHICLES ONLY)

POWER UNIT VIN NUMBER OR UNIT NUMBER	POWER UNIT FLEET NO.	FUEL TYPE	NAME (IRP REGISTRANT)
FUEL FILLER NAME (IF OTHER THAN IRP REG.)	DRIVER NAME		FEI/SOCIAL SEC. NO.

Record of the Odometer Reading:
1. At the beginning of each day or trip.
2. When leaving each jurisdiction.
3. At the end of each day or trip.

MILEAGE INFORMATION					FUEL INFORMATION		TRIP INFORMATION	
TRIP DATE	HWYS. USED	JURISDICTION NAME	OD BEGIN	JURISDICTION MILES	GALLONS RECEIVED	VENDOR NAME	ORIGIN	DESTINATION

TOTAL TRIP MILES _____

Helpful Contacts

Delaware Division of Corporations

302.739.3073

https://corp.delaware.gov

Delaware Division of Revenue (Business License)

New Castle County 302.577.8200

Kent County 302.744.1085

Sussex County 302.856.5358

https://revenue.delaware.gov

Federal Motor Carrier Safety Administration

Eastern Service Center 443.703.2240

https://www.fmcsa.dot.gov

Apply for Federal DOT Number • Medical Card Package • Update MCS150

Information on Commercial Vehicle Information System and Networks (CVISN)

Information on Performance and Registration Information Systems Management (PRISM)

Internal Revenue Service

Apply for Employer Identification Number

Dover & Wilmington Appointment line for 2290 HVUT 844.545.5640

https://www.irs.gov

Motor Carrier Services https://www.dmv.de.gov/vehicleservcies/mc
Motor Carrier Services Online (IRP & IFTA): https://dmv.de.gov/services/motorcarrier
Delaware Division of Motor Vehicles: https://www.dmv.de.gov
International Registration Plan: https://www.irponline.org
International Fuel tax Agreement: https://www.iftach.org
Unified Carrier Registration: https://ucr.gov

Motor Carrier Dates to Remember

(this list is for reference only; do not assume it is complete)

January 31st - File 4th Quarter IFTA Tax Return

February - IFTA Decals Need To Be On Trucks

March 1st - Inc file and pay Annual Corporation Tax with the Division of Corporations

April 30st - File 1st Quarter IFTA Tax Return

June 1st - LLC & LP pay Annual Corporation Tax to the Division of Corporations

June 30st - File And Pay Heavy Vehicle Use Tax Form 2290 to the IRS

June 30st - Foreign Corps pay Annual Corporation Tax to the Division of Corporations

July 31st - File 2nd Quarter IFTA Tax Return

October 31st - File 3rd Quarter IFTA Tax Return

December 31st - Renew Delaware Business License

IRP Registration Expiration Date

Mileage Year to be reported for registration renewal July 1 thru June 30

The mileage year changes with September 30 expirations to current year

Federal DOT Update Schedule

MCS-150

If Your Federal DOT Number Ends In - Then You Must Update By The Last Day Of The Month Listed

1 - January

2 - February

3 - March

4 - April

5 - May

6 - June

7 - July

8 - August

9 - September

0 - October

If the NEXT TO THE LAST DIGIT of your DOT number is Odd you will file in Odd number calender years

If the NEXT TO THE LAST DIGIT of your DOT number is Even you will file in Even number calender years