

810-5-9-.13 Cancellation, Suspension, or Revocation of an IFTA License.

- (1) A licensee who desires to cancel an IFTA license must do so, in writing, to the Alabama Department of Revenue.
- (2) The licensee's account must be in good standing (no outstanding liabilities and/or delinquent quarterly fuel use tax returns) before the Department will grant the cancellation request.
- (3) The licensee must surrender the IFTA credentials (i.e., license and decals) to the Department. If, however, the decals cannot be returned due to destruction, etc., the licensee must submit a notarized affidavit stating the reason credentials cannot be surrendered.
- (4) Failure to comply with the provisions of paragraphs (2) and (3) above will cause the license to remain active. A licensee will be responsible for timely filing the quarterly fuel use tax returns for each quarter the license is active.
- (5) All IFTA licenses are automatically cancelled by the Department if the IFTA account is not renewed by March 1<sup>st</sup> of the next license year.
- (6) IFTA licenses may be suspended for outstanding liabilities or revoked for delinquent quarterly fuel tax returns; or the revocation of the licensee's International Registration Plan (IRP) license.
- (7) Upon determination that a revocation should be made, the Department shall give written notice to the licensee in accordance with Section 40-2A-8, Code of Alabama 1975.
- (8) Licensees whose IFTA licenses are revoked may appeal to Alabama Tax Tribunal pursuant to Section 40-2A-8, Code of Alabama 1975.

Author: Tyies Fleeting, Brenda Coone

Authority: Sections 40-2A-7(a)(5) and 40-17-271(c), Code of Alabama 1975

History: New rule: Filed November 28, 2001, effective January 2, 2002.

Amended: Filed November 8, 2006, effective December 13, 2006.

Amended: Filed January 23, 2015, effective February 27, 2015.