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 1st 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
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