



**DEPARTMENT OF REVENUE
DIVISION OF MOTOR VEHICLES - IFTA
AGREEMENT TO FILE RETURNS
IN A TIMELY MANNER**

The quarterly return and payment shall be due on the last day of the month following quarter's end. If the last day of the month falls on a Sunday or a holiday, the return and payment shall be due on the next working day.

If the return is not filed on time, the following collection activity begins:

1. A Thirty Day Notice is mailed informing the licensee the return has not been received.
2. If the return is still delinquent, a Jeopardy Assessment is issued after 30 days have passed from issuance of the Thirty Day Notice.
3. If the return is still delinquent or payment in full on the Jeopardy Assessment is not made, a Tax Lien is filed after 60 days have passed from the issuance of the Jeopardy Assessment. Once a Tax Lien is filed, the license becomes suspended. A Tax Lien affects your credit rating.
4. If the return still isn't filed or payment in full on the Tax Lien is not made, a Distress Warrant is filed after 30 days have passed from the filing of the Tax Lien. The Distress Warrant gives the County Sheriff authority to seize funds from personal checking and saving accounts to satisfy amount owed.

To be re-instated after an account has been suspended, the following is required:

1. A \$1,000 cash bond will be required to be filed with the Department of Revenue.
2. A new application will need to be completed accompanied by \$10 reinstatement fee.
3. New decals will need to be ordered accompanied by required decal fees.
4. A new Agreement to Maintain Records is required.
5. A new Power of Attorney is required.
6. A new Agreement to File Returns is required.

(Printed Name) – Authorized Company Rep – (Signature) Title

License Business Name Account Number Date