



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING
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ROBERT J. KLEINE
STATE TREASURER

FARM-PLATED VEHICLES

If you are operating IFTA qualifying farm-plated vehicles between Michigan and any other state, you must be licensed and report on your IFTA Fuel Tax Return all miles as taxable.

THE ONLY EXCEPTION IS THIS: If you are an IFTA licensed motor carrier that meets all of the criteria listed below, you do not need an IFTA fuel tax license and do not need to file an IFTA Quarterly Fuel Tax Return:

1. The only vehicles you operate outside of Michigan are farm-plated vehicles that travel between Michigan and Indiana, and;
2. You are only operating the farm-plated vehicles in connection with a farming operation, and;
3. You are not operating the farm-plated vehicles for hire, and;
4. You do not operate any other vehicles between Michigan and another state that are required to display an IFTA decal.

Examples:

- If you own a farm-plated vehicle that is operated in connection with a farming operation and you travel in Michigan or between Michigan and Indiana, you are not required to place an IFTA decal on the vehicle and do not have to report the miles traveled on your IFTA return.
- If you own a farm-plated vehicle and use it to travel between Michigan and Indiana *and Ohio* in connection with your farming operation, you must place an IFTA decal on that vehicle and must report all of the miles traveled on your IFTA return as taxable miles.
- If you are a current IFTA licensee who owns a farm-plated vehicle and only uses it in connection with a farming operation between Michigan and Indiana, and who does not operate any other vehicles between Michigan and another state, you are not required to be an IFTA licensee and must cancel your IFTA license.

If you are currently an IFTA licensed motor carrier that meets all the criteria set forth above, you must cancel your IFTA license in writing by submitting form #4460 *IFTA Cancellation of Account*. A cancellation request must include your account number, date of cancellation, a statement that you have removed and destroyed any used IFTA decals, and must be signed by an authorized person. You must return any unused decals with your cancellation request.