

**How is the state fuel tax collected?**

Fuel tax is collected at the pump (retail sales), through payments made to the Wisconsin Department of Revenue as bulk fuel is used, or when the motor carrier files quarterly fuel tax reports with the Department of Transportation.

**How much fuel must be purchased?**

A carrier must pay tax on the number of gallons used on Wisconsin highways. For example, if a motor carrier used 1000 gallons of fuel on Wisconsin highways, 1000 tax-paid gallons must be purchased or funds equal to the amount of tax on 1000 gallons remitted to the State of Wisconsin.

**What if fuel is over purchased?**

If the carrier buys more fuel than is required to cover Wisconsin usage, a refund may be obtained on the taxes paid for the excess fuel.

**Where are tax reports filed?**

Wisconsin-based motor carriers file quarterly or annual reports with the Motor Carrier Services Section, Motor Carrier Registration Unit. Annual reports may be filed by Wisconsin residents operating less than 5,000 total miles in IFTA jurisdictions.

**Why was interstate fuel tax report filing transferred to DOT?**

The program was moved from the Department of Revenue to DOT in 1987 to promote a “one-stop” concept of service to motor carriers. “One-stop” allows carriers to file all required reports and obtain all necessary credentials in one office.

**What is a “base state” fuel tax program?**

A “base state” agreement allows a carrier to file reports, pay fees, and obtain credentials through its base/home state. The base state forwards all fuel use data and tax owed to other states in the agreement. There are 58 jurisdictions that are members of IFTA.

**For more information contact:**

Bureau of Vehicle Services  
 Motor Carrier Services Section  
 Motor Carrier Registration Unit

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