

**Division of Road
Fund Audits**

IRP Audit Assistance



**Alice Wilson, Executive Director
Office of Audits**

**Randall Royer, Director
Division of Road Fund Audits**

**Tammi Jarboe, Audit Manager
UDI/IRP Branch**

**Office of Audits
200 Mero Street * Frankfort, KY 40622
Toll Free 1-800-928-6760
Fax (502) 564-6766**

TABLE OF CONTENTS

CHAPTER	PAGE
1. What is the International Registration Plan (IRP)	3-8
-Introduction to IRP	3
-Who Must Register for IRP?	3
-Qualifying for Registration Under IRP	4
-IRP Vehicle Classification	5
-IRP Weight Classification	6
-Types of Vehicle Registrations	6
-Exemptions Under IRP and Non-Appportionable Vehicles	7
-What an Apportioned Registration Will Not Do	8
2. Application Process	9-10
-Application Information	9
-Staggered Registration Periods and Expiration Dates	9
-Reporting Period	9
-Forms	9
3. Procedures	11
-New Accounts	11
-Renewal Applications	11
-Vehicle Additions	11
-Vehicle Transfers	11
-Add Jurisdiction	11
-Weight Changes	11
-Cab Card/ Plate/ Decal Replacement	11
-Refunds	11
4. Fee Calculation	12-15
-Example Fee Calculation	12
-Calculation of Apportion Percentages (From the Official IRP)	12
5. Record Keeping Requirements	16-18
-Individual Vehicle Distance Records (IVDRs)	16
-Supporting Information for IVDRs	16
-On-Board Recording Devices	17
-Minimum Device Requirements	17
-Data Collection	17
-Carrier Responsibility	18
6. Kentucky Regulations	19-27
-Kentucky Statute for IRP	19
-Kentucky Administrative Regulation for IRP	19

7. Performance and Regulation Information Systems Management (PRISM)	28-29
-What is PRISM?	28
-Commercial Vehicle Process	28
-Enforcement	28
-PRISM Benefits	28
-Improve Productivity and Improve Data Quality	29
8. Frequently Asked Questions	30-32
9. Kentucky IRP Estimated Mileage Chart	33

Appendix A – Example of Forms

- <u>Schedule B</u> : Annual renewal form	34
- <u>Schedule C</u> : (TC 95-303) KY IRP Apportioned Registration Supplemental Application	35-36
- <u>Schedule G</u> : (TC 95-303G) KY IRP Apportioned Registration Supplemental Application	37
- <u>Form 2290</u> : Heavy Highway Vehicle Use Tax Return	38-42

Appendix B – Samples of Record Keeping Documentation

-Sample IVDR	43-44
-Sample Driver's Log	45

CHAPTER 1: WHAT IS THE INTERNATIONAL REGISTRATION PLAN (IRP)?

INTRODUCTION TO IRP

What is IRP, and why register under the agreement?

Kentucky was one of the first jurisdictions to join IRP in April of 1974. The purpose of this agreement is to simplify the vehicle registration process necessary for travel in multiple jurisdictions.

Under the plan, a carrier registers vehicles with its base jurisdiction for each IRP jurisdiction in which they wish to travel. The carrier submits only one application to the base jurisdiction, pays one registration fee and receives one plate and cab card. Each jurisdiction listed on the cab card will honor the Kentucky registration. The carrier is allowed intra-jurisdiction and inter-jurisdiction travel in all jurisdictions listed on the cab card issued by the base jurisdiction.

This manual was developed to assist you with the most general procedures involved in the licensing of your IRP vehicles in Kentucky. Please visit the IRP Internet site at <http://dmc.kytc.ky.gov/irp> for more information. The site has links to most every related government agency, a link to the entire IRP agreement, and links to any necessary IRP forms.

PURPOSE AND CONCEPT

Example:	JURISDICTION		
	KY	TN	TOTAL
TOTAL DISTANCE TRAVELED All Apportioned Vehicles	75,000	25,000	100,000
JURISDICTIONS % OF TOTAL DISTANCE	75%	25%	100%
JURISDICTION FULL REGISTRATION	\$2,500	\$2,100	
JURISDICTION APPORTIONED FEE Per Vehicle	\$1,875	\$525	\$2,400

The registrant pays a portion of the full registration fees for all traveled jurisdictions, based on the percentage of distance traveled. The same percentage applies to taxes, for applicable jurisdictions.

Total distance traveled should be actual distance traveled, but would include estimates for newly registered fleet or a jurisdiction not previously traveled in (first year).

WHO MUST REGISTER FOR IRP?

Any operator operating or carrier intending to operate one (1) or more APPORTIONABLE VEHICLE(S) into or through two (2) or more of the member jurisdictions must be IRP registered or purchase Trip Permits for each jurisdiction.

QUALIFYING FOR REGISTRATION UNDER IRP

Must meet these requirements:

- A. Selection of Base Jurisdiction, an Applicant may elect as its Base Jurisdiction any Member Jurisdiction:
 - 1) where the Applicant has as established place of business,
 - 2) where the fleet of the applicant seeks to register under the plan accrues distance, and
 - 3) Where operational records of the fleet are maintained or can be made available.
- B. An Applicant that does not have an established place of business in any Jurisdiction may designate as a Base Jurisdiction any Member Jurisdiction:
 - 1) where the Applicant can demonstrate Residence,
 - 2) where the Fleet the Applicant seeks to register under the Plan accrues distance, and
 - 3) where Operational Records of the Fleet are maintained or can be available.
- C. Established place of business, to establish Residence in a Member Jurisdiction, an Applicant must demonstrate to the satisfaction of the Member Jurisdiction at least three of the following:
 - 1) if the Applicant is an individual, that his or her driver's license is issued by that Jurisdiction,
 - 2) if the Applicant is a corporation, that is incorporated or registered to conduct business as a foreign corporation in that Jurisdiction,
 - 3) if the Applicant is a corporation, that the principal owner is a resident of that Jurisdiction,
 - 4) that the Applicant's federal income tax returns have been filed from an address in that Jurisdiction,
 - 5) that the Applicant has paid personal income taxes to that Jurisdiction,
 - 6) that the Applicant has paid real estate or personal property taxes to that Jurisdiction,
 - 7) that the Applicant receives utility bills in that Jurisdiction in its name,
 - 8) that the Applicant has a Vehicle titled in that Jurisdiction in its name, or
 - 9) those other factors clearly evidence the Applicant's legal Residence in that Jurisdiction.
- D. Apportionable Vehicles, any Power Unit that is used or intended for use in two or more Member Jurisdictions and is used for the transportation of persons for hire or designed, used or maintained primarily for the transportation of property, and:
 - 1) has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds or 11,793.401 kilograms, or
 - 2) has three or more axles, regardless of weight, or
 - 3) is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds or 11,793.401 kilograms.

A recreational vehicle which can be a vehicle displaying restricted plates, a bus used in the transportation of chartered parties or a government-owned vehicle, is not an apportionable vehicle; except that a Truck or Truck tractors, or the Power Unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds or 11,793.401 kilograms, or less, and a bus used in the transportation of chartered parties, nevertheless may be registered under the Plan at the option of the registrant.

IRP VEHICLE CLASSIFICATIONS

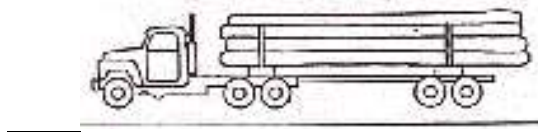
- 1) Bus (BS) – A vehicle designed for carrying more than 10 passengers and used for the transportation of persons.



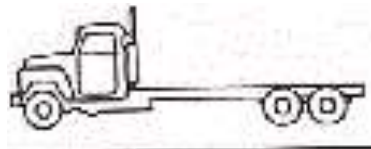
- 2) Mobile Home Toter or Road Tractor (RT) – Every motor vehicle designed and used for drawing other vehicles and not so constructed as to carry any load thereon either independently or any part of the weight of a vehicle or load so drawn.



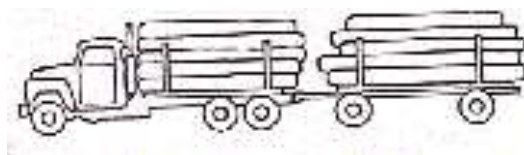
- 3) Tractor (TR) – A motor vehicle designed and used primarily for drawing other vehicles but not so constructed as to carry a load other than a part of the weight of the vehicles and load so drawn.



- 4) Truck (single) (TK) – Every motor vehicle designed, used or maintained primarily for the transportation of property. (also referred to as a straight truck)

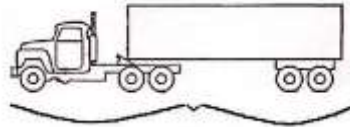


- 5) Truck-Tractor (TT) – A motor vehicle designed and used primarily for drawing other vehicles but so constructed to carry a load other than a part of the weight of the vehicle and load so drawn.



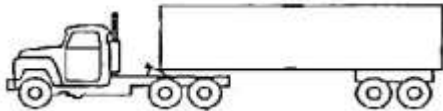
IRP WEIGHT CLASSIFICATIONS

- 1) Combined Gross Weight – The weight of a tractor or truck-tractor plus the weight of any trailer or semi-trailer with maximum allowable cargo transported thereon.

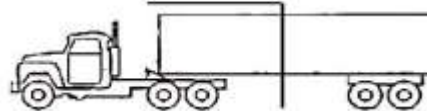


Combined Gross Weight

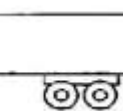
- 2) Gross Weight – The unladen weight (empty weight of a vehicle) plus the maximum weight of the load carried on that vehicle for which registration fees have been paid. For vehicles in combination, the gross weight of the power unit plus the loaded weight of the portion of the trailer resting on the axles of the power unit. For the trailer, gross weight is equal to empty weight plus the weight of the heaviest load to be transported legally on the rear axle. *



Truck Gross Weight

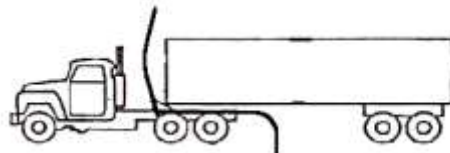


Truck Gross Weight



Semi- Trailer
Gross Weight

- 3) Unladen Weight – The actual weight of the vehicle including the cab, body and all accessories with which the vehicle is equipped for normal use on the highway, excluding the weight of any load.



Truck Unladen Weight Semi-Trailer Unladen Weight

TYPES OF VEHICLES REGISTRATIONS

1) Owner/Operator Vehicles:

Proportional registration for owner/operators may be licensed in one of the following ways.

- A. The owner/operator (lessor) may be the registrant and vehicle may be registered in the name of the lessor. The apportioning of fees will be according to the operational records of the lessor. The plate and cab card will be the property of the lessor; or,
- B. The carrier (lessee) maybe the registrant at the option of the lessor and the vehicle may be registered by the carrier, but in both the owner-operator's name and that of the carrier as lessee, with apportioning of fees according to the records of the carrier. The plates and cab cards will be the property of the carrier (lessee).

2) Household Goods Carriers:

Household goods carriers using equipment leased from service representatives may choose to base the equipment in the base jurisdiction of the service representative or that of the carrier.

For equipment owned and operated by owner operators, other than service representatives, and used exclusively to transport household goods, the equipment shall be registered in the base jurisdiction of the carrier. The registration shall be in the name of the carrier with the owner operator's name as the owner. Fees will be apportioned according to the carrier distance.

When household goods carrier equipment is to be registered in the base jurisdiction of the service representative, the registration will be in the service representative's name, with the carrier as owner. The fees for apportionment will be a combination of the service representative and of the carrier. The records must be kept or made available in the service representative's base jurisdiction.

3) Rental Vehicles:

All vehicle rental companies registering vehicles through the IRP must meet the base jurisdiction requirements, must have an established place of business, and the fleet of vehicles must accrue distance in the base jurisdiction. Vehicles registered as part of a rental fleet can operate intra-jurisdictionally or inter-jurisdictionally.

4) Buses:

Buses must be licensed by the gross loaded weight of the bus. The owner will determine the weight of the bus, passengers and cargo and submits this weight when applying for registration.

5) Trailer Registration:

Semi-trailers and trailers may be registered through IRP only if they are used in an interstate operation and registered owner has one or more motor vehicles registered through IRP.

Trailers are listed as a separate fleet from the power units. When a new trailer or semi-trailer is added to the fleet that is not up for renewal the trailer or semi-trailer will be registered for the number of years that are left in the renewal period. The new trailer or semi-trailer registration will have the same expiration date as the existing trailer fleet.

EXEMPTIONS UNDER IRP AND NON-APPORTIONABLE VEHICLES

IRP exempts the following vehicles from IRP registration; however, a plate must be obtained and displayed on:

- 1) Vehicles operating under separate reciprocity agreements that are not superseded by the IRP, or
- 2) Commercial vehicles used solely intra-jurisdictionally, or
- 3) Recreational vehicles used for personal pleasure or travel by an individual or family, or
- 4) Commercial vehicles displaying restrictive plates which have geographic area, distance, or commodity restrictions, or
- 5) Trailers, or
- 6) Government-owned vehicles, or
- 7) Charter bus companies, if they meet eligibility requirements.

WHAT A APPORTIONED REGISTRATION WILL NOT DO

- 1) Exempt the carrier from payment of motor fuel taxes.
- 2) Allow the carrier to exceed legal size and weight limits without first obtaining the necessary permit.

CHAPTER 2: APPLICATION PROCESS

APPLICATION INFORMATION

Except where the Plan permits an Applicant to use estimates of distance, an application for registration under the Plan shall contain the actual distance that the Fleet being registered was operated during the Reporting Period.

If the Fleet did not accrue any actual distance during the Reporting Period, an Applicant may estimate the distance the Fleet is anticipated to travel in each Member Jurisdiction during the Registration Year. The Applicant shall be required to support such estimates to the satisfaction of the Base Jurisdiction.

The Base Jurisdiction shall review any estimate of the distance and any supporting documentation. If the Base Jurisdiction does not accept the Applicant's estimate of distance, or if the Applicant does not submit as estimate, the Base Jurisdiction shall estimate the distance for the Applicant's fleet using the method provided in States' Distance Chart.

STAGGERED REGISTRATION PERIODS AND EXPIRATION DATES

IRP fleets have a staggered registration. The expiration date of your fleet is determined at the time you create your fleet. The table below describes how the expiration date is assigned.

MONTH OF REGISTRATION	EXPIRATION DATE
January, February, March	December 31
April, May, June	March 31
July, August, September	June 30
October, November, December	September 30

REPORTING PERIOD:

"Reporting Period" means, except as provided below, the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought. If the registration Year begins on any date in July, August, or September, the Reporting Period shall be the previous such twelve-month period.

If the first month of the registration year is:	The Reporting Period is:
January through September, 2009	July 1, 2007 – June 30, 2008
October through December, 2009	July 1, 2008 – June 30, 2009

FORMS

Schedule A - Schedule A is the pre-printed vehicle listing received in the annual renewal packet, which is sent to carriers approximately 6 weeks before their expiration date. Check closely to verify all information is correct, paying special attention to the accuracy of the Purchase Price column. Mark a line through any vehicles that should be deleted and make any corrections in red ink.

Schedule B - Schedule B is the back side of form TC95-303. A TC95-303 is received in the annual renewal packet. List the previous fiscal year (July through June) mileage, mark an "x" in the proper column to indicate the mileage to be actual or estimated and mark an "x" in the box to the left of the jurisdiction name to indicate

that you wish to be apportioned for that jurisdiction for the coming year. Mileage from the estimated mileage chart received in the renewal packet should be used for any jurisdiction not operated in the previous fiscal year, but anticipated to be needed on the registration being renewed. A completed schedule G is required for estimated mileage when chart mileage isn't used.

Schedule C - Schedule C (Kentucky Apportioned Registration Supplemental Application) is the front side of TC95-303. Complete the name, address information, mark an x in box to the left of the transaction type of the application, mark an "x" in the box next to the appropriate type of operation, sign and complete the vehicle information as listed below.

Schedule G - Answer all the questions, give a detailed explanation for each estimate and sign.

Form 2290 - Form 2290 or Schedule of Heavy Highway Vehicles, is an IRS form required to be filed each year on vehicles registered for weights 55,000 pounds and over. For more information about this form, please see the IRS website at: <http://www.irs.gov/formspubs>

Form MCS-150 - The federal application for US DOT number. An annual update is required. For more Information about this form, visit <http://www.fmcsa.dot.gov/documents/forms>.

All transactions can be done on-line with the exception of new accounts, deletions and weight changes. Please visit <http://dmc.kytc.ky.gov/irp> for information on doing IRP transactions on-line or contact the IRP office at (502) 564-4120. When transactions are done on-line the only paper document that is required to be mailed to the IRP office is the form 2290.

CHAPTER 3: PROCEDURES

NEW ACCOUNTS

Vehicles must be registered at the local county clerk's office with a current apportioned certificate. Form TC95-303 must be completed and submitted to the IRP office with 2 forms of proof of Kentucky address (phone, utility bill, etc.), MCS-150, form 2290 (if applicable) proof of liability insurance and apportioned certificate. New accounts will be set up to expire approximately 12 months from time of registration.

RENEWAL APPLICATIONS

Renewal notices are mailed from the IRP office about 6 weeks prior to expiration. Schedules A & B, updated apportioned certificate(s), Form 2290 (if applicable), MCS-150 and proof of insurance are required for renewal applications. License plates for any vehicles not being renewed must be returned to the IRP office.

VEHICLE ADDITIONS

TC95-303, Schedule C only, apportioned certificate, Form 2290 (if applicable) and proof of insurance are required.

VEHICLE TRANSFERS

TC95-303, apportioned certificate and form 2290 (if applicable) for added vehicle and original cab card for deleted vehicle. Vehicle transfer costs vary depending on the involved jurisdictions. Some fees are transferable and some are not.

ADD JURISDICTIONS

TC95-303 is required for adding jurisdictions after the original or yearly renewal application is completed. Fees vary according to involved jurisdictions. All add jurisdiction transactions are charged over 100 %.

WEIGHT CHANGES

TC95-303 is required for weight change transactions. Old plates must be returned.

CAB CARD/PLATE/DECAL REPLACEMENT

Form TC96-167, Affidavit for Replacement, is required for replacement credentials. The fee is \$3.00.

REFUNDS

Plate and original cab must be returned for refunds. Full refunds are issued for plates returned unused. Refunds for the unused portion of the Kentucky registration fee are issued for plates returned used.

CHAPTER 4: FEE CALCULATION

Total Kentucky fees are based on a combination of the ad valorem fee, weight fee and Kentucky mileage percentage. Year of purchase factor changes yearly. Total IRP fee is based on the Kentucky fee and fees for other jurisdictions according to the rates and mileage percentages for each jurisdiction. For a copy of the current fee schedules, contact the IRP office at (502) 564-4120.

EXAMPLE FEE CALCULATIONS

Note: This is a simple fee calculation for only two jurisdictions, 50% mileage for both Kentucky and Ohio.

KY Ad Valorem Fee- Purchase Price (\$100,000.00) X Year of Purchase Factor (.00629) = \$629.00

\$629.00 X Kentucky Mileage Percentage (.50) = \$314.50

KY Weight Fee- 80,000 Pound Weight Fee (\$1,410.00) X Kentucky Mileage Percentage (.50) = \$705.00

OH Weight Fee- 80,000 Pound Weight Fee (\$1,340.00) X Ohio Mileage Percentage (.50) = \$670.00

Total KY Fee- \$314.50 + \$705.00 = \$1,019.50

Total IRP Fee- \$1,019.50 + \$670.00 = \$1,689.50

CALCULATION OF APPORTION PERCENTAGES (FROM THE OFFICIAL IRP ARTICLE IV – FEES)

The following method is to be used to calculate the apportionment percentage with respect to a Fleet for each Member Jurisdiction in which apportioned registration is sought.

a) For a Member Jurisdiction in which the Fleet (1) accrued distance during the Reporting Period, or (2) has never been apportioned and did not accrue distance during the Reporting Period:

(i) Determine the total actual distance operated during the Reporting Period in all Member Jurisdictions where Fleet Vehicles were apportioned during the Reporting Period and where the Registrant desires to renew apportioned registration;

(ii) Estimate the Total Distance to be operated by the Fleet during the Registration Year in all Member Jurisdictions where Fleet Vehicles were neither previously apportioned nor accrued actual distance during the Reporting Period, but in which the Registrant desires apportioned registration; and

(iii) Add the amount determined in clause (i) to the amount determined in clause (ii).

The apportionment percentage for each such Member Jurisdiction is the distance attributed to that Member Jurisdiction divided by the amount determined in clause (iii) of this subsection (calculated to 6 decimal places and rounded to 5 decimal places), times 100.

b) For a Member Jurisdiction in which the Fleet did not accrue distance during the Reporting Period but in which it has previously been apportioned:

(i) Estimate the Total Distance to be operated during the Registration Year in all such Member Jurisdictions; and

(ii) Add this amount to the amount determined in clause (iii) of subsection (a).

The apportionment percentage for each Member Jurisdiction is the Estimated Distance attributed to that Member Jurisdiction divided by the amount determined in clause (ii) of this subsection (calculated to 6 decimal places and rounded to 5 decimal places), times 100.

c) For purposes of subsection (a), a Fleet shall be considered never to have been apportioned in a Member Jurisdiction if the Registrant has neither

(i) Owned or Leased Apportioned Vehicles during the 18 months prior to the date of its application for apportioned registration, nor

(ii) Accrued actual distance by operating Apportioned Vehicles in any Member Jurisdiction during the Reporting Period.

d) If a Fleet was apportioned in a Member Jurisdiction for no more than the last 90 calendar days of the Reporting Period, the Fleet's apportionment percentage for that Member Jurisdiction may, at the option of the Registrant, be calculated under subsection 1) if, with respect to that Member Jurisdiction, the Fleet otherwise meets the qualifications of subsections 2) and 3).

Although basically the apportionment percentage for a Member Jurisdiction is the ratio of the distance operated or estimated to be operated by the Fleet in the Member Jurisdiction, the necessity of calculating fees that are based on a second-year estimate at over 100% adds complexity.

It is clear from these instructions that distance operated by a Fleet in a Jurisdiction for which the Registrant is not applying for renewal registration is not to be included in the denominator used to determine the Registrant's apportionment percentages as shown in the following example:

Member Jurisdiction	Actual/Estimate	Request Registration?	Distance	Percentage
A	Actual	Yes	24,680	64.508%
B	Actual	Yes	13,579	35.492%
C	Actual	No	36,925	n/a
Total (do not include Member Jurisdiction C)			38,259	100%

Examples for Subsection (a):

(i) – Determine the total actual distance

Member Jurisdiction	Actual/Estimate	Request Registration?	Distance
A	Actual	Yes	24,680
B	Actual	Yes	13,579
C	Actual	Yes	36,925
Total			75,184

(ii) – Determine the total first-year estimates

Member Jurisdiction	Actual/Estimate	Request Registration?	Distance
D	Estimate	Yes	4,000
E	Estimate	Yes	2,000
Total			6,000

(iii) – Add (i) and (ii)

Total from clause (i), subsection (a)	75,184
Total from clause (ii), subsection (a)	6,000
Total Distance	81,184

Calculation of percentage:

Member Jurisdiction	Actual/Estimate	Request Registration?	Distance	Percentage
A	Actual	Yes	24,680	30.400%
B	Actual	Yes	13,579	16.726%
C	Actual	Yes	36,925	45.483%
D	Estimate	Yes	4,000	04.927%
E	Estimate	Yes	2,000	02.464%
Total			81,184	100%

Examples for Subsection (b)

(i) – Determine the total second and subsequent-year estimates

Member Jurisdiction	Actual/Estimate	Request Registration?	Distance
F	Estimate	Yes	3,000
G	Estimate	Yes	4,000
Total			7,000

(ii) – Add to the total from Subsection (a) (iii)

Total from clause (iii), subsection (a)	81,184
Total from clause (i), subsection (b)	7,000
Total Distance	88,184

Calculation of percentages for Subsection (b)(i)

Member Jurisdiction	Actual/Estimate	Request Registration?	Distance	Percentage
A	Actual	Yes	24,680	30.400%
B	Actual	Yes	13,579	16.726%
C	Actual	Yes	36,925	45.483%
D	1st yr Estimate	Yes	4,000	04.927%
E	Estimate	Yes	2,000	02.464%
Actual and Estimate Sub Total			81,184	100%
F	Estimate	Yes	3,000	03.402%
G	Estimate	Yes	4,000	04.536%
Grand Total			88,184	107.938%

Example for Subsection (c)

Today is January 1, 2010. Registrant X is requesting IRP registration. Registrant X had an IRP Fleet in the Member Jurisdiction that expired December 31, 2007. The Registrant had an in-state contract for the past two years and registered at the county. You are able to confirm this via the county registration database or by viewing the expired county registrations for 2008 and 2009. The Registrant is eligible to register under subsection (a).

Today is January 1, 2010. Registrant Y is requesting IRP registration. Registrant Y had an IRP Fleet in the Member Jurisdiction that expired December 31, 2008. The Registrant was in a different line of work for the past year but has now decided to return to trucking. The Registrant must register under subsection (b).

Examples for Subsection (d)

The Base Jurisdiction has calendar year registrations. Registrant Z began IRP operations as a new Registrant June 5, 2009, using all Estimated Distance. For the 2010 renewal, effective January 1, 2010, Registrant Z is required to use actual distances for the July 1, 2008 through June 30, 2009 Reporting Period. Registrant Z only had 25 days of operation during the Reporting Period, therefore the apportionment percentages may be calculated under subsection (a).

The Base Jurisdiction has calendar year registrations. Registrant XYZ began IRP operations as a new Registrant March 15, 2009, using all Estimated Distance. For the 2010 renewal, effective January 1, 2010, Registrant XYZ is required to use actual distances for the July 1, 2008 through June 30, 2009 Reporting Period. Registrant XYZ had 108 days of operation during the Reporting Period, therefore the apportionment percentages must be calculated under subsection (b).

CHAPTER 5: RECORD KEEPING REQUIREMENTS

Any registrant, whose application for apportioned registration has been accepted, **SHALL** preserve the distance records on which the application is based for a period of **three years after the close of the registration year (four years of records total must be kept)**.

If any registrant fails to make records available upon request, or fails to maintain true and accurate records, the Commissioner of Vehicle Regulation may, after thirty days, impose an assessment of liability based on the estimate of the registrant's records, or information gathered by the Commissioner. Such records shall be made available for an audit during normal business hours. Upon the decision to audit, Division of Road Fund Audits-IRP Branch will notify the carrier by letter, of "Intent to Audit." The carrier will then be given adequate time to compile its operational records.

IRP requires all registrants to maintain records to support reported distance accrued in all of the jurisdictions in which the registrant has licensed. The following paragraphs describe the documents which must be kept and suggested record keeping procedures.

INDIVIDUAL VEHICLE DISTANCE RECORDS (IVDR)

The source document, known as the IVDR (Individual Vehicle Distance Record), is the supporting evidence of each trip made by an apportioned vehicle. All Distance generated by the apportioned vehicles must be supported by IVDRs or other acceptable documentation for intrastate and interstate travel/ IVDRs shall contain the following: (see Appendix B for sample IVDR & Driver's Log)

- 1) Date of trip (starting and ending);
- 2) Trip origin and destination;
- 3) Route of travel and/or beginning and ending odometer or hubometer reading of the trip;
- 4) Total trip miles;
- 5) Mileage by jurisdiction;
- 6) Unit number or vehicle identification number (VIN), and may include at the discretion of the base jurisdiction the following additional information;
- 7) Vehicle fleet number;
- 8) Registrant's name;
- 9) Trailer number; and
- 10) Driver's signature and/or name.

*****Failure to present the requested mileage records could result in cancellation of your apportion privileges.*****

BE ADVISED: If driver's logs are your only detailed record of origin and destinations, you **must** keep them to support your IRP application. **DO NOT THROW THEM AWAY!!**

SUPPORTING INFORMATION FOR INDIVIDUAL VEHICLE DISTANCE RECORD(S)"

The distance figures to be entered on the IVDR can be obtained from various sources such as odometer and/or hubometer readings, state maps or a household goods mileage guide, as long as the method used is accurate and consistent.

When recording the actual distance of a vehicle, the carrier must report all movement (interstate and intrastate) including loaded, empty, deadhead, trip permitted and/ or bobtail distance. IVDRs should be accumulated and

monthly recaps must be supported by a source document such as an IVDR. From the monthly recap the yearly recap can be prepared.

Owner-operators may have their own registration; however, the proper distance records are then the responsibility of the owner-operator, not the Lessee Company.

ON-BOARD RECORDING DEVICES

On board recording devices may be used in lieu of, or in addition to handwritten trip reports. On board recording devices may be used in conjunction with an electronic computer system or in conjunction with manual systems. All recording devices used to generate trip reports must meet the following requirements.

- 1) When the device is to be used alone, printed reports must be produced which replace handwritten reports. The printed trip reports must be retained for audit.
- 2) When the device is to be used in conjunction with a computer system, printed trip reports, vehicle and fleet summaries, which show distance by jurisdiction, must also be prepared. When the printed trip reports will not be retained for audit, the system must have the capability of producing, upon request, the IVDRs.

MINIMUM DEVICE REQUIREMENTS

- 1) The carrier must obtain a certificate from the manufacturer certifying that the design of the On-board recording device meets the requirements of IRP reporting requirements.
- 2) The On-board recording device and associated support systems must be, to the maximum extent practicable, tamperproof and must not permit altering of the information collected. Editing of copies of the original information collected will be allowed, but all editing must be identified and both the edited and original data must be recorded and retained.
- 3) The On-board recording device shall warn the driver visually and/or audibly that the device has ceased to function.
- 4) The device must time and date stamp all data recorded.
- 5) The device must not allow data to be overwritten before the data has been extracted. The device shall warn the driver that the device's memory is full and can no longer record data.
- 6) The device must automatically update a life-to-date odometer when the vehicle is placed in motion or the operator must enter the current vehicle odometer reading when the on-board recording device is connected to the vehicle.
- 7) The device must provide a method for the driver to confirm that driver entered data is correct.

DATA COLLECTION

To obtain the information needed to verify fleet distance and to prepare the "IVDR the device must collect the following data on each trip:

- 1) Date of trip (starting and ending).
- 2) Trip origin and destination (location code is acceptable).
- 3) Routes of travel and/or trip beginning and ending life-to-date distance information.
- 4) Total trip distance.
- 5) Distance by jurisdiction.
- 6) Power unit number or vehicle identification number.
- 7) Vehicle fleet number.
- 8) Registrant's name.
- 9) Trailer numbers or vehicle ID numbers.

10) Driver ID or name.

11) Intermediate trip stops.

CARRIER RESPONSIBILITY

It is the carrier's responsibility to assure the entire record-keeping system meets the requirements of IRP. The carrier should contact the Division of Road Fund Audits- IRP Branch at (502) 564-6760 for verification of audit compliance prior to implantation of on-board recording device.

CHAPTER 6: KENTUCKY REGULATIONS

KRS 186.050 (13) states:

- (a) The Department of Vehicle Regulation is authorized to negotiate and execute an agreement or agreements for the purpose of developing and instituting proportional registration of motor vehicles engaged in interstate commerce, or in a combination of interstate and intrastate commerce, and operating into, through or within the Commonwealth of Kentucky. The agreement or agreements may be made on a basis commensurate with, and determined by, the miles traveled on, and use made of, the highways of this Commonwealth as compared with the miles traveled on and use made of highways of other states, or upon any other equitable basis of proportional registration.

Notwithstanding the provisions of KRS 186.020, the cabinet shall promulgate administrative regulations concerning the registration of motor vehicles under any agreement or agreements made under this section and shall provide for direct issuance by it of evidence of payment of any registration fee required under such agreement or agreements. Any proportional registration fee required to be collected under any proportional registration agreement or agreements shall be in accordance with the taxes established in this section.

(b) Any owner of a commercial vehicle who is required to title his motor vehicle under this section shall first title such vehicle with the county clerk pursuant to KRS 186.020 for a state fee of one dollar (\$1). Title to such vehicle may be transferred; however title without proper registration shall not authorize the operation or use of the vehicle on any public highway. Any commercial vehicle properly titled in Kentucky may also be registered in Kentucky, and, upon payment of the required fees, the department may issue an apportioned registration plate to such commercial vehicle.

(c) Any commercial vehicle that is properly titled in a foreign jurisdiction, which vehicle is subject to apportioned registration, as provided in paragraph (a) of this subsection, may be registered in Kentucky, and, upon proof of proper title, and payment of the required fees, the department may issue an apportioned registration plate to the commercial vehicle. The department shall promulgate administrative regulations in accordance with this section.

601 KAR 9:135 states:

Section 1. Definitions.

(1) "Apportionable vehicle" means any vehicle, except a recreational vehicle, vehicle displaying a restricted plate, a city pickup and delivery vehicle, a bus used in the transportation of a chartered party, or a government-owned vehicle that:

- (a) Is used or intended for use in two (2) or more jurisdictions that allocate or proportionally register vehicles;
- (b) Is used for the transportation of persons for hire or designed, used or maintained primarily for the transportation of property; and
- (c)
 - 1. Is a power unit having a gross weight or registered gross weight in excess of 26,000 pounds;
 - 2. Is a power unit having three (3) or more axles, regardless of weight; or
 - 3. Is used in combination and the weight of the combination exceeds 26,000 pounds gross vehicle weight.

(2) "Base jurisdiction" means the state where:

- (a) The registrant has an established place of business;
- (b) Mileage is accrued by the registrant's fleet; and

(c) Operational records of the fleet are maintained or can be made available for audit.

(3) "Established place of business" means a physical structure:

- (a) Owned, leased, or rented by the fleet registrant;
- (b) Designated by a street number or road location;
- (c) Open during normal business hours;
- (d) In which is located:
 - 1. A telephone publicly listed in the name of the registrant;
 - 2. A person conducting the fleet registrant's business; and
 - 3. The operational records of the fleet or where the records are made available for audit.

(4) "Fleet" means one (1) or more apportionable vehicles.

(5) "International registration plan" or "IRP" means a registration reciprocity agreement among the states of the United States and provinces of Canada providing for payment of license fees on the basis of total distance operated in all jurisdictions.

(6) "Jurisdiction" means a state, territory, or possession of the United States, the District of Columbia, or a state, province, or territory of a country.

(7) "Operational records" means source documents supporting miles traveled in each jurisdiction and total miles traveled such as fuel reports, trip sheets, and logs.

Section 2. Governing Material.

(1) The "International Registration Plan, With Official Commentary" issued by the International Registration Plan, Inc. shall govern Kentucky's participation in IRP.

(2) The "Uniform Operational Audit Procedure Guidelines" issued by the Audit Committee of the International Registration Plan, Inc. shall govern:

- (a) The recordkeeping requirements of registrants; and
- (b) The Kentucky Transportation Cabinet's audit responsibilities under the IRP.

(3) The "Kentucky IRP, Apportioned Registration Manual" issued by the Transportation Cabinet shall be followed by an operator or owner of an apportionable vehicle whose base jurisdiction is Kentucky.

(4) The "International Registration Plan Policies and Procedures Manual" shall be followed by the Kentucky Transportation Cabinet in administering the apportioned registration program.

Section 3. Application for Apportioned Registration.

(1) The operator of an apportionable vehicle who operates in more than one (1) licensing jurisdiction shall apply for apportioned registration of his fleet in those jurisdictions in which he operates and which are members of the International Registration Plan unless he purchases a trip permit from a jurisdiction for each trip into the jurisdiction.

(2) A vehicle, or combination of power unit and trailer having a gross vehicle weight of 26,000 pounds or less and two (2) axle vehicles may be apportioned registered at the option of the registrant.

(3) If Kentucky is the base jurisdiction for an operator of an apportionable vehicle, he shall apply for his apportioned registration in Kentucky.

Section 4. Apportioned Mileage Reporting and Recordkeeping.

- (1)
 - (a) The fleet miles required to be reported on the application for apportioned registration shall be the fleet miles traveled from July 1 through June 30 of the year immediately preceding the registration year.
 - (b) The mileage shall be distributed by jurisdiction. For each jurisdiction, whether or not a member of the International Registration Plan, all miles traveled in that jurisdiction by any apportioned power unit, whether the vehicle is empty or loaded, shall be reported.
 - (c) The mileage to be reported for any motor vehicle power unit which was added to or deleted from the apportioned fleet during the mileage reporting period shall be only those miles generated while it was part of the apportioned fleet.
 - (d) Mileage shall include the following:
 4. Loaded and unladen trips.
 5. Intrastate and interstate trips; and
 6. Miles operated under trip permits.
- (2)
 - (a) An apportioned registrant shall maintain operational records for the current registration year and the three (3) registration years immediately prior to the current year.
 - (b) The information shall be retained in an individual vehicle mileage record.
 - (c) The individual vehicle mileage record shall contain the following information:
 7. Registrant's name and fleet number;
 8. Beginning and ending date of trip;
 9. Trip origin and destination;
 10. Route of travel for trip;
 11. Beginning and ending odometer or hubometer reading of each trip;
 12. Total trip miles and mileage;
 13. Mileage by jurisdiction for each trip;
 14. Vehicle unit number and vehicle identification number; and
 15. Driver's name or signature.

Section 5. Proof of Insurance and Certificate of Apportioned Registration.

- (1) The applicant shall apply to the appropriate county clerk for a certificate of apportioned registration for each vehicle in the fleet and any other vehicle to be apportioned registered.
- (2) The county clerk's fee for the issuance of the certificate shall be twenty (20) dollars for each vehicle.
- (3) A vehicle owned by a non-Kentucky registrant properly titled in a foreign jurisdiction being leased to a Kentucky based-motor carrier may be registered in the name of the Kentucky based-motor carrier with a copy of the foreign title, a copy of the lease agreement and a copy of the owner's commercial driver's license.
- (4) The applicant shall submit proof of insurance to the county clerk at the time he applies for the certificate of apportioned registration.

Section 6. Registration Fees.

- (1)
 - (a) The applicant shall submit the application for apportioned registration to the Department of Vehicle Regulation for approval. This submission may either be in person or by mail.
 - (b) Original application shall be made on Transportation Cabinet forms:
 1. TC 95-1, Kentucky Trucking Application;
 2. TC 95-303E, Schedule C, IRP Apportioned Registration; and
 3. TC 95-303E, Schedule B, IRP Apportioned Registration Application.

(c) Renewal application shall be made on Transportation Cabinet forms:

1. TC 95-303E, Schedule C, IRP Apportioned Registration; and

2. TC 95-303E, Schedule B, IRP Apportioned Registration Application.

3. The renewal application may be submitted via electronic format using the Kentucky IRP Internet application located at http://oraweb.kytc.state.ky.us/IRP_Applications.htm.

(d) After the Department of Vehicle Regulation has approved an application, the department shall compute the apportioned registration fee due each jurisdiction under the International Registration Plan.

(e) The applicant shall be given a bill for registration in all jurisdictions which do not bill the applicant directly.

(f) The applicant shall return to the department, either in person or by mail or electronic payment, the bill and a certified check, cashier's check, personal check, business check, or money order made payable to the Kentucky State Treasurer.

(g) If the applicant is required to post a bond pursuant to 601 KAR 1:200 or has had a personal or business check returned for insufficient funds to the Transportation Cabinet by the applicant's bank, the Transportation Cabinet may require the applicant to make payment by cash, certified check, money order, or cashier's check.

(2) The required tax and fee shall be accompanied by proof of payment of the federal heavy vehicle use tax in accordance with the provisions of 601 KAR 9:115.

(3) (a) The Department of Vehicle Regulation shall issue an IRP apportioned license plate, and IRP cab card to the registrant for each vehicle registered under the provisions of the International Registration Plan.

(b) The originally issued IRP license plate shall have a decal, indicating the expiration month and year.

(c) After renewal each year, the registrant shall be issued a new decal designating the year of expiration and a new IRP cab card.

(d) The IRP cab card shall list those jurisdictions to which the registrant has apportioned his registration fees and any other information required by the International Registration Plan.

(e) The original IRP cab card shall be carried in the cab of the vehicle at all times.

Section 7. Supplemental Applications.

(1) If an applicant need to add to or delete vehicles from its fleet, the department shall be notified on a supplemental application form TC 95-303E, Schedule C, "Kentucky IRP Apportioned Registration Supplemental Application" or via the Kentucky IRP Internet application located at http://oraweb.kytc.state.ky.us/IRP_Applications.htm. This form shall be used to provide notice of the following:

(a) A vehicle addition;

(b) A vehicle deletion;

(c) A vehicle transfer; or

(d) A gross weight increase.

(2) (a) A vehicle deletion notice shall be accompanied by the apportioned registration plate and the certificate of apportioned registration.

(b) The registrant may, at the end of the registration month, apply for a refund of the taxes which apply to the unexpired months of the registration year.

(3) (a) If a vehicle is being added by a registrant at the same time he is deleting another vehicle with the same weight within the fleet, the Kentucky registration tax may be transferred from the deleted to the added vehicle.

(b) The Kentucky transfer fee shall be two (2) dollars.

(c) The registrant shall be notified of the transfer fee owed to other jurisdictions.

(4) If the declared gross weight of the vehicle is to be increased, the increased tax owed shall be prorated from the date the increased weight is allowed.

Section 8. Adding Jurisdictions to IRP Registrations.

(1) If the operation of a registrant is being expanded to include an additional jurisdiction which participates in the International Registration Plan, the registrant may amend his mileage schedule TC 95-303E, Schedule B, IRP Apportioned Registration Application, to reflect an estimate of miles to be operated in the new jurisdiction.

(2) The mileage percentages for an added jurisdiction shall be computed as added on to the actual mileages earlier reported.

(3) Percentages approved on the original application shall not be changed during the registration year.

- (4) (a) If an additional jurisdiction is added during the registration year, all vehicles in the fleet shall be changed to reflect operation in the additional jurisdiction.
(b) The Department of Vehicle Regulation shall send replacement IRP cab cards to the registrant.
(c) Upon receipt of the new cab cards, the registrant shall return the outdated IRP cab cards to the department.

Section 9. Conversion to Apportioned Registration.

(1) If a vehicle is registered in Kentucky as a commercial or limited activity vehicle and the registrant intends to convert to an apportioned registration, the registrant shall first purchase an apportioned registration from the appropriate county clerk.

(2) The current commercial or limited activity license plate shall be submitted to the Department of Vehicle Regulation with the application for apportioned registration.

- (3) (a) The applicant shall be given credit for the remainder of the value of his current Kentucky registration.
(b) This credit shall be applied toward taxes or fees due other IRP jurisdictions and collected by Kentucky on the apportioned registration.

(4) All taxes and fees due other jurisdictions and any additional taxes or fee due to Kentucky shall be paid in accordance with Section 6 of this administrative regulation before the apportioned credentials may be issued.

Section 10. Replacement of Credentials.

(1) If the owner of a vehicle registered pursuant to KRS 186.050(13) loses his copy of a certificate of apportioned registration, he may obtain a duplicate from the Department of Vehicle Regulation by:

- (a) Filing an affidavit upon form TC 96-167, "Affidavit for Replacement County/Affidavit for Nonexchange - County" furnished by the department; and
(b) Paying to the department a fee of three (3) dollars.

- (2) (a) If the owner loses a registration plate issued him under the provisions of KRS 186.050(13), he shall report the plate as lost or stolen to his area state police post or local law enforcement agency.
(b) The enforcement agency shall report the loss in the nationwide computer system for the information of all enforcement agencies.

(3) The owner of a lost registration plate shall file with the Department of Regulation the following:

- (a) A form TC 96-167, Affidavit for Replacement County/Affidavit for Nonexchange-County;
- (b) His certificate of apportioned registration; and
- (c) A three (3) dollar fee.

- (4)
 - (a) The Department of Vehicle Regulation after review and acceptance of the completed forms shall issue the owner another certificate of apportioned registration and a plate which shall bear a different number from that of the lost plate.
 - (b) The original copy of the surrendered certificate of apportioned registration shall be maintained by the department.

(5) The department shall forthwith cancel the registration corresponding to the number of the lost plate, and the cancellation shall be reported by the department to the Commissioner of the Department of State Police.

(6) A person finding a lost registration plate shall deliver it to the Department of Vehicle Regulation or to a county clerk for forwarding it to the department.

Section 11. Apportioned Registration of Leased Vehicles.

Apportioned registration of a leased vehicle shall be accomplished in one (1) of the following ways:

- (1) The owner or lessor may be the registrant and the vehicle may be registered in the name of the owner or lessor. The allocation of registration fees shall be based on the operational records of the owner or lessor. The apportioned license plate and IRP cab card shall be the property of the lessor; or
- (2) The lessee may be the registrant and the vehicle may be registered by the lessee in both the owner's or lessor's name and that of the lessee. The allocation of registration fees shall be based on the operational records of the lessee. The apportioned license plate and IRP cab card shall be the property of the lessee.

Section 12. Registration Equivalent.

- (1) Registration of a motor vehicle under the provisions of KRS 186.050(13) and this administrative regulation shall be equivalent to registration of the motor vehicle under the provisions of KRS 186.050(3).
- (2) A privilege afforded a motor vehicle in Kentucky when operating on KRS 186.050(3) registration shall be afforded a motor vehicle in Kentucky when operating on KRS 186.050(13) registration.

Section 13. Audit of Apportioned Registrants.

- (1) In accordance with the provisions of the International Registration Plan, the Transportation Cabinet, Division of Audit Review shall every five (5) years audit fifteen (15) percent of the apportioned registrants based in Kentucky.
- (2) An audit shall be performed in accordance with the "Uniform Operational Audit Procedure Guidelines".
- (3) The Division of Audit Review shall in writing notify the apportioned registrant of the date, time, and location of the audit. At least thirty (30) days' advance notice shall be given to the registrant.
- (4) Failure of the registrant to make available records required to be kept by the registrant pursuant to Section 4 of this administrative regulation and requested for the audit may result in a penalty assessment of up to 100 percent of Kentucky's registration fees set forth in KRS 186.050 in addition to fees for all other apportioned jurisdictions included in the original application or cancellation of apportioned registration.

(5) If it is determined that the registrant's operational records are not located in Kentucky and it is necessary for the Transportation Cabinet's auditors to travel to where the records are maintained, the registrant shall pay the Transportation Cabinet for the travel expenses incurred by its auditors in accordance with the per diem and travel rates established in 200 KAR 2:006.

(6) (a) If the audit is being conducted on site, the auditor shall conduct and document a preaudit conference with the registrant outlining the following:

1. Operation;
2. Audit procedures;
3. Records to be examined;
4. Sample period; and
5. Sampling procedures.

(b) The motor carrier and auditor shall determine at the preaudit conference who:

1. Has the responsibility for the final acceptance of audit findings; and
2. Should be involved in the close-out conference.

(7) If the audit is being conducted on site, the auditor shall conduct and document a close-out conference with the registrant outlining preliminary findings to include the following:

- (a) Applicable penalty and interest;
- (b) Recommendations;
- (c) Rights of appeal; and
- (d) To whom the audit report should be addressed.

(8) (a) The Transportation Cabinet shall furnish the registrant a letter of audit findings and recap schedules.

(b) If requested, the cabinet shall supply any other work papers to the registrant.

(9) If an audit indicates that additional tax is owed, the Transportation Cabinet shall issue an audit supplemental tax statement.

(10) Within forty-five (45) days of the date of the audit supplemental tax statement, the registrant shall:

- (a) Pay the supplemental tax; or
- (b) Protest in writing to the Transportation Cabinet, Division of Audit Review.

Section 14. Protest or Appeal of Audit Results.

(1) The registrant may within forty-five (45) days of the date of the audit findings, protest in writing to the Transportation Cabinet, Division of Audit Review any portion of the audit.

(2) If the registrant does not protest, the audit or the audit supplemental tax statement shall be final on the beginning of the 46th day.

(3) (a) If a registrant protests pursuant to this section, the protest shall include a supporting statement and documents which:

1. Identify the:
 - a. Specific adjustment requested; or
 - b. Portion of the audit being protested; and
2. Set forth the reason for making the protest.

(b) If the supporting statement and documents are sufficient to cause the Transportation Cabinet to change the audit or audit supplemental tax statement, the registrant shall be notified of the adjustments to the audit or tax statement.

(c) If the supporting statement and documents are not sufficient to cause the Transportation Cabinet to change the audit or audit supplemental tax statement exactly as requested by the registrant in its protest,

the registrant shall be notified to attend an information-gathering and protest conference with the Division of Audit Review.

2. The information-gathering and protest conference shall be scheduled to be held within thirty (30) days of the issuance of the written protest.

3. It may be rescheduled twice by either party.

(d) Within twenty (20) days of the information-gathering and protest conference the Transportation Cabinet shall issue the final ruling.

(4) If the registrant desires, he may, within thirty (30) days of the date of the final audit or final audit supplemental tax statement or the Transportation Cabinet's final ruling, appeal to the Kentucky Board of Tax Appeals pursuant to KRS 131.340.

Section 15. Protest or Appeal of Non-audit IRP Issue.

(1) Except for the audit provisions established in Sections 13 and 14 of this administrative regulation, a person aggrieved by an action or decision of the Transportation Cabinet, made pursuant to the provisions of this administrative regulation, shall protest to the Division of Motor Carriers within ten (10) days of the decision.

(2) (a) If a protest is made pursuant to this section, the protest shall include a supporting statement and documents which:

1. Identify the:

a. Specific adjustments requested; or

b. The action of the Transportation Cabinet being protested; and

2. Set forth the reasons the protest is being made.

(b) If the supporting statement and documents are sufficient to cause the Transportation Cabinet to change its action or decision, the protestant shall be notified of the change.

(c) If the supporting statement and documents are not sufficient to cause the Transportation Cabinet to change its action or decision as requested by the protestant, the protestant shall be notified to attend an information-gathering and protest conference with the Division of Motor Carriers. The information-gathering and protest conference shall be scheduled to be held within thirty (30) days of the issuance of the written protest. It may be rescheduled one (1) time by either party.

(d) Within twenty (20) days of the information-gathering and protest conference, the Transportation Cabinet shall issue a final decision.

(3) (a) An appeal of any nontax action of the Transportation Cabinet resulting from its actions relating to this administrative regulation shall be in writing and directed to the Transportation Cabinet, Office of General Counsel, 10th Floor, State Office Building, 501 High Street, Frankfort, Kentucky 40622.

(b) An administrative hearing shall be conducted in accordance with the provisions of KRS Chapter 13B.

(4) If a protestant desires, he may, within thirty (30) days of the date of the final decision of the Transportation Cabinet, appeal a tax issue to the Kentucky Board of Tax Appeals pursuant to KRS 131.340.

Section 16. Incorporation by Reference.

(1) The following material is incorporated by reference:

(a) Transportation Cabinet form TC 95-1, Kentucky Trucking Application, effective September 1998;

(b) Transportation Cabinet form TC 95-303E, Schedule C, "IRP Apportioned Registration", effective March 2001;

(c) Transportation Cabinet form TC 96-167, "Affidavit for Replacement-County/Affidavit for Nonexchange-County" effective April 1992;

- (d) "Kentucky IRP, Apportioned Registration Manual" effective January 1, 1999 and issued by the Kentucky Transportation Cabinet;
- (e) "Uniform Operational Audit Procedure Guidelines" effective March 1, 1993 and issued by the Audit Committee of the International Registration Plan, Inc;
- (f) "International Registration Plan, With Official Commentary" effective January 15, 1998 and issued by the International Registration Plan, Inc.;
- (g) "International Registration Plan Policies and Procedures Manual" effective April 1994; and
- (h) Transportation Cabinet form TC 95-303E, Schedule B, IRP Apportioned Registration Application, effective March 2001.

- (2) This material may be inspected, copied, or obtained, subject to applicable copyright law, as follows:
- (a) For the items incorporated by reference in paragraphs (a), (b), (c), (d), (g), and (h) of this subsection, at the Department of Vehicle Regulation, Division of Motor Carriers, 200 Mero Street, Third Floor, Frankfort, Kentucky 40622, Monday through Friday, 8 a.m. to 4:30 p.m.; or
 - (b) For the items incorporated by reference in paragraphs (e) and (f) of this subsection, at the Department of Fiscal Management, Division of Road Fund Audits, 200 Mero Street, Fourth Floor, Frankfort, Kentucky 40622, Monday through Friday, 8 a.m. to 4:30 p.m. (14 Ky.R. 1710; eff. 3-10-88; Am. 18 Ky.R. 2367; eff. 3-7-92; 24 Ky.R. 398; 909; eff. 11-4-97; 25 Ky.R. 425; 875; 1042; eff. 11-20-98; 30 Ky.R. 1355; 2026; 3-3-2004.)

CHAPTER 7: PERFORMANCE AND REGULATION INFORMATION SYSTEMS MANAGEMENT (PRISM)

WHAT IS PRISM?

PRISM is a cooperative Federal/State safety program designed to identify motor carriers with deficient safety records, and ties a motor carrier's safety fitness to their ability to register their trucks. PRISM links the Federal Motor Carrier Safety Administration's (FMCSA) safety information with the state's motor vehicle registration process to achieve two purposes:

- To determine the motor carrier's safety fitness prior to issuing a registration plate, and
- To motivate the unsafe carrier to improve its safety performance through an improvement process and, where necessary, the application of registration sanctions.

The PRISM program includes two major processes – the Commercial Vehicle Registration Process (IRP registration) and enforcement that work in parallel to identify motor carriers and to hold them responsible for the safety of their operations. The performance of unsafe carriers is improved through a comprehensive system of identification, education, awareness, data gathering, safety monitoring and treatment.

COMMERCIAL VEHICLE PROCESS

The International Registration Plan (IRP) commercial vehicle registration process of the participating jurisdictions provides the framework for the PRISM program and serves two vital functions. First, it establishes a system of accountability by ensuring that no vehicle is plated without identifying the carrier responsible for the safety of the vehicle during the registration year. Second, the use of registration sanctions (denial, suspension and revocation) provides a powerful incentive for unsafe carriers to improve their safety performance. The USDOT number is used to identify both the motor carrier responsible for safety and the individual vehicle registrant (if different). The carrier's safety fitness is checked prior to issuing vehicle registrations. Unfit carriers may be denied the ability to register their vehicles. Carriers, registrants and owner-operators are given information on safety performance. Concerned carriers can take steps to improve their safety. If an owner-operator or a registrant leases to an unsafe motor carrier, the owner-operator or registrant is notified of the carrier's Motor Carrier Safety Improvement Process (MCSIP) status.

ENFORCEMENT

Enforcement is the means by which carrier safety is systematically tracked and improved. The process is designed to improve the safety performance of carriers with demonstrated poor safety performance through accurate identification, performance monitoring and treatment. When a carrier is identified as needing improvement in safety practices, the carrier enters the MCSIP program. Within MCSIP, carriers with potential safety problems are identified and prioritized for on-site reviews using the Motor Carrier Safety Status (SafeStat) program. SafeStat makes maximum use of Accident, Driver, Vehicle and Safety Management data to develop an overall indicator of carrier fitness that is used to prioritize carriers for possible on-site reviews.

PRISM BENEFITS

PRISM has demonstrated the following benefits: PRISM improves carrier safety by identifying the party responsible for the safe operation of commercial motor vehicles. Safety events such as inspections, crashes, and violations involving a PRISM vehicle can be tied back to the responsible carrier.

The most common way to identify a potentially poor performing carrier is through the accumulation of carrier, vehicle, and driver specific events that are linked to the carrier through the USDOT number. Carriers are identified, treated and released from a safety improvement program based on demonstrated highway performance after safety treatment has been applied.

A motor carrier's performance is evaluated using all available data including roadside inspections, compliance reviews, crashes, and enforcement history. This safety information is updated continuously.

IMPROVE PRODUCTIVITY AND IMPROVE DATA QUALITY

PRISM has increased the efficiency and effectiveness of federal and state safety efforts by efficiently allocating scarce resources, and using warning letters as an effective, inexpensive alternative to on-site compliance reviews for motor carriers with less severe problems.

PRISM has improved the accuracy and timeliness of motor carrier data by using procedures to obtain current motor carrier census data as part of the registration process. PRISM also has a procedure that uses the vehicle license plate number to more accurately assign inspection and crash data to the responsible motor carrier, and also developed an automated data collection procedure in the field to properly assign safety events to the proper motor carrier.

CHAPTER 8: FREQUENTLY ASKED QUESTIONS

1. Q: Who needs an apportioned license plate?

A: Any vehicle with a registered gross weight exceeding 26,000 lbs. operating outside the state of Kentucky needs an apportioned license plate. In addition, any vehicle doing intrastate hauling outside the state of Kentucky, regardless of registered gross weight, must have an apportioned license plate. In the case of apportioned license plates, intrastate hauling is defined as picking up a load in a state other than Kentucky, then dropping that same load in another location within that state. (Example: pick up a load in Toledo, Ohio and drop that same load in Columbus, Ohio.) In the case of intrastate haulers, vehicles of any weight, with the exception of passenger vehicles, must have apportioned license plates.

2. Q: What weight apportioned plates are available?

A: Apportioned license plates are available in the following weights: 6000, 10000, 14000, 18000, 22000, 26000, 32000, 38000, 44000, 55000, 62000, 73280, and 80000. This weight is the combined weight of the truck, trailer and load. This is also known as the taxable weight.

3. Q: What is a 2290? Do I have to have one?

A: The Form 2290 is the Schedule of Heavy Highway Vehicles. It is a tax that is collected by the Internal Revenue Service. You must have a stamped 2290 (showing that the tax has been paid) for each vehicle that is 55,000 lbs. or greater that you have owned for 60 days or more. Please be aware that the Form 2290 must be in your own name. A copy of the 2290 must be provided to us at the time of your renewal or when you add an applicable truck to your account.

4. Q: It's time to renew my apportioned license plates. What do I need to do?

A: The KYTC Department of Vehicle Regulation will mail out a renewal packet to you approximately 6 weeks before your expiration date. That packet contains instructions that you should follow carefully. You can either come in to the KYTC office (The One Stop Shop), mail your information, or if you run short on time, you can fax your information. The fax number is (502) 564-2950. This function can also be done on KYTC's website. For information about using the web, see Question #14.

5. Q: What is a cab card?

A: Your cab card is the official document issued by the state that shows what jurisdictions (states) you are allowed to travel in. The cab card includes specific vehicle information, and cannot be transferred from vehicle to vehicle. The original cab card must be kept in your truck. A photocopy is not acceptable.

6. Q: I need to travel to a jurisdiction that is not on my cab card. What should I do?

A: KYTC Department of Vehicle Regulation can add a jurisdiction to your fleet. In order to do this, you must fax a letter stating your IRP Account Number (can be found on your cab card), the jurisdiction(s) that you want to add, and your return fax number. A Department representative will fax you a bill and a temporary permit so that you may travel to that jurisdiction. When the Department receives your payment they will send you a new permanent cab card that includes the additional jurisdiction(s). This function can also be done on KYTC's website. For information about using the web, see Question #14.

7. Q: I've lost my plate/cab card/decal. What should I do?

A: You must fill out a Lost or Stolen Affidavit and fax or send that to us. Please fill out the top of this form, have it notarized, and fax it to (502) 564-2950. Please make a note of your IRP Account Number and your fax number on your cover page. The Department will fax you a bill and a temporary permit. Carry this permit in your vehicle to make you legal to run. When the Department receives your payment they will issue you a new plate/cab card/decal and mail it to you. Follow this link to download a Lost or Stolen Affidavit. This function can also be done on the Department's website. For information about using the web, see Question #14.

8. Q: I sold my truck. Can I get a refund?

A: Yes, you can. You must mail the Department the plate and original cab card. Also include a note stating the reason why you are requesting a refund (out of business, truck sold, truck disabled, etc.). You will receive a prorated refund for the Kentucky portion of the fees that were paid. The fees that were paid to other jurisdictions are not refundable. The Department's mailing address is:

Kentucky Transportation Cabinet
IRP Branch, Apportioned Registration Section
PO Box 2323
Frankfort, KY 40602-2323

9. Q: I sold my truck and bought another one. Can I transfer the license plates from one to the other?

A: Yes, you can. You will need to fill out a Kentucky IRP Apportioned Registration Supplemental Application (Schedule C), and fax that to us along with the apportioned certificate (from your local county clerk), proof of your liability insurance, and a 2290 if your vehicle's combined gross weight is 55,000 lbs. or greater and you have owned it for more than 60 days (see question #3). You can fax all of this information to (502) 564-2950. The Department will process your application and fax you a bill and a temporary permit. You must return your plate with your payment. When the department receives your payment and your plate we will issue you a new plate and cab card. Follow this link to download a Schedule C. This function can also be done on the Department's website. For information about using the web, see Question #14.

10. Q: I sold my truck to my neighbor. Can I transfer the plate to him?

A: No. Apportioned license plates are not transferable from one account to another. Your neighbor will have to obtain his own apportioned license plate.

11. Q: I just bought a new vehicle. Do I have to pay usage tax on it?

A: Usage tax is paid on any vehicle with a combined gross weight 44,001 lbs. and under. This tax is paid at your local county clerk when you register the vehicle for the first time.

12. Q: How much does an apportioned license plate cost?

A: Cost varies according to weight of vehicle, vehicle type, vehicle year, type of operation and previous year mileage. 80,000 lb. plates may cost approximately \$1,250 to \$2,500.

13. Q: How can I pay for my apportioned license plate?

A: You can pay with a personal or company check, with cash or with a credit card. There is a fee charged to use your credit card. That fee is based on the amount of the bill. You can also pay for your transactions with ACH Debit (please see question #15).

14. Q: Can I do IRP transactions on the web?

A: Yes you can. In order to have access to the website you must sign up with the Department. Once you are set up you will be able to use the web to do your annual renewal, to do cab card and plate replacements, to add vehicles to your account, to add jurisdictions to your account, and to do vehicle transfers. To get started, fill out the Kentucky IRP Web Application Form and fax it to (502) 564-2950. When received the Department will send you an email confirmation with some instructions. The website works especially slick when you also use ACH Debit to pay for your transactions. (See question #15)

15. Q: Can I use ACH Debit to pay for my transactions?

A: Yes! In fact, the Department encourages it. When you sign up for ACH Debit, the Department can pull your fees directly from your checking account, thereby saving the time that it would take you to mail in a check. The fees are debited from your account in two or three business days. To sign up for ACH Debit, fill out the bottom part of the Kentucky IRP Web Application Form and fax it in to us along with a copy of a voided check.

16. Q: The IRP office faxed me a temporary permit, but I'm afraid to drive my truck without a plate. Is this really legal?

A: Yes. It is perfectly legal to haul loads with a temporary permit. If you have a temporary in your truck, then you may drive in any state without a plate. Temporaries are faxable - you do not need to have the original in your truck.

Kentucky IRP Estimated Mileage Chart

Jurisdiction	Average Mileage	Jurisdiction	Average Mileage
Kentucky	24,978	New Brunswick	34
Alabama	1,412	New Foundland	411
Alberta	64	New Hampshire	70
Arizona	1,113	New Jersey	404
Arkansas	1,660	New Mexico	986
British Columbia	30	New York	650
California	980	North Carolina	1,478
Colorado	293	North Dakota	120
Connecticut	278	Nova Scotia	14
Delaware	55	Ohio	4,811
District of Columbia	5	Oklahoma	862
Florida	2,187	Ontario	281
Georgia	2,825	Oregon	417
Idaho	360	Pennsylvania	1,617
Illinois	2,237	Prince Edward Island	6
Indiana	5,455	Quebec	33
Iowa	381	Rhode Island	29
Kansas	548	Saskatchewan	70
Louisiana	686	South Carolina	739
Maine	66	South Dakota	145
Manitoba	10	Tennessee	6,335
Maryland	769	Texas	2,634
Massachusetts	218	Utah	292
Michigan	1,016	Vermont	37
Minnesota	194	Virginia	1,486
Mississippi	876	Washington	236
Missouri	1,560	West Virginia	2,158
Montana	205	Wisconsin	576
Nebraska	603	Wyoming	550
Nevada	254		
Totals			78,799

Per Section 320 of the International Registration Plan, the mileage used in this chart is determined from the actual mileage reported by Kentucky based IRP Carriers. The total mileage reported for each jurisdiction is divided by the total number of vehicles IRP registered to operate in that jurisdiction to determine the average mileage.

IRP No.	
Fleet No.	

KENTUCKY IRP APPORTIONED REGISTRATION APPLICATION
SCHEDULE B

TC 95-300B
Rev. 11/06

1. LIST TOTAL ACTUAL MILEAGE FOR EACH JURISDICTION THIS FLEET OPERATED FROM JULY 1, _____ THROUGH JUNE 30, _____.
2. MARK AN "X" IN THE FIRST COLUMN FOR EACH JURISDICTION THAT YOU WOULD LIKE TO BE APPORTIONED REGISTRATION FOR THE COMING YEAR IF YOU HAVE ACTUAL MILES TO REPORT FOR THAT JURISDICTION. MARK AN "X" IN THE ACT COLUMN.
3. IF YOU NEED TO BE APPORTIONED REGISTRATION FOR A JURISDICTION FOR THE COMING YEAR, BUT YOU DO NOT HAVE ACTUAL MILES TO REPORT FOR THAT JURISDICTION, USE THE MILEAGE LISTED ON THE ESTIMATED MILEAGE CHART FOR THAT JURISDICTION AND PLACE AN "X" IN THE EST COLUMN.

"X"	STATE	MILEAGE	ACT	EST
	AL (ALABAMA)			
	AK (ALASKA)			
	AZ (ARIZONA)			
	AR (ARKANSAS)			
	CA (CALIFORNIA)			
	CO (COLORADO)			
	CT (CONNECTICUT)			
	DE (DELAWARE)			
	DC (DISTRICT OF COLUMBIA)			
	FL (FLORIDA)			
	GA (GEORGIA)			
	ID (IDAHO)			
	IL (ILLINOIS)			
	IN (INDIANA)			
	IA (IOWA)			
	KS (KANSAS)			
X	KY (KENTUCKY)			
	LA (LOUISIANA)			
	ME (MAINE)			
	MD (MARYLAND)			
	MA (MASSACHUSETTS)			
	MI (MICHIGAN)			
	MN (MINNESOTA)			
	MS (MISSISSIPPI)			
	MO (MISSOURI)			
	MT (MONTANA)			
	NE (NEBRASKA)			
	NV (NEVADA)			
	NH (NEW HAMPSHIRE)			
	NJ (NEW JERSEY)			
	NM (NEW MEXICO)			

"X"	STATE	MILEAGE	ACT	EST
	NY (NEW YORK)			
	NC (NORTH CAROLINA)			
	ND (NORTH DAKOTA)			
	OH (OHIO)			
	OK (OKLAHOMA)			
	OR (OREGON)			
	PA (PENNSYLVANIA)			
	RI (RHODE ISLAND)			
	SC (SOUTH CAROLINA)			
	SD (SOUTH DAKOTA)			
	TN (TENNESSEE)			
	TX (TEXAS)			
	UT (UTAH)			
	VT (VERMONT)			
	VA (VIRGINIA)			
	WA (WASHINGTON)			
	WV (WEST VIRGINIA)			
	WI (WISCONSIN)			
	WY (WYOMING)			
	AB (ALBERTA)			
	BC (BRITISH COLUMBIA)			
	MB (MANITOBA)			
	NB (NEW BRUNSWICK)			
	NF (NEWFOUNDLAND)			
	NS (NOVA SCOTIA)			
	ON (ONTARIO)			
	PE (PRINCE EDWARD ISLAND)			
	QC (QUEBEC)			
	SK (SASKATCHEWAN)			
	NT (NORTHWEST TERRITORY)			
	MX (MEXICO)			

☐ IF YOU ARE APPLYING FOR WY (WYOMING), CHECK THIS BOX IF YOU HAVE WYOMING INTRASTATE OPERATING AUTHORITY.

TOTAL MILEAGE _____

EXPLAIN SCOPE OF OPERATION FOR ANY ESTIMATED MILEAGE

MANDATORY IRP RECORDS

Per Article XVI, Section 1600, of the International Registration Plan (IRP) Agreement, each member jurisdiction is required to audit the registrants of their state as the authenticity of mileage figures given on the IRP application by the applicant/registrant. The base jurisdiction is required to audit at least 15% of its carriers every five (5) years.

Any registrant whose application for IRP Apportioned Registration has been accepted shall preserve the records on which the application is based for a period of three (3) years after the close of the registration year. Such records shall be made available to the state upon request, for audit as to the accuracy of computation, payments, and assessments for deficiencies or allowances for credit, during the normal business hour of the day.

The type of records that are required or acceptable under the IRP are spelled out in the Kentucky IRP Instruction Manual.

I understand that mileage records must be maintained and made available upon request for audit and acknowledge by signature on this document.

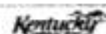
MAILING ADDRESS

KENTUCKY TRANSPORTATION CABINET
Division of Motor Carriers - IRP Branch
P.O. Box 2323
Frankfort, Kentucky 40602-2323
Phone: 502-564-4120
Fax: 502-564-2950

Overnight Delivery:
KENTUCKY TRANSPORTATION CABINET
Division of Motor Carriers - IRP Branch
200 Mero Street
Frankfort, Kentucky 40622

Signature of Applicant _____

Date _____



<http://dmv.kytc.ky.gov/irp>

SCHEDULE C INSTRUCTIONS

1. **OWNERS EQUIP NO.** - Owner's equipment number. This number is the number you use to identify this vehicle in your operation. This number is limited to a total of 8 positions in our database. Use the last 8 digits.
2. **VEH. YEAR** - Model year of vehicle.
3. **MAKE** - Make of vehicle. This is the name of the manufacturer of the vehicle such as Ford, Mack, GMC, etc.
4. **VIN** - This is to be the complete serial number of the vehicle. We require the full seventeen digit VIN for all *newer* vehicles.
5. **KYU#** - Enter the KYU (Weight Distance Tax) number for any vehicle (combined gross weight of 60,000 lbs. and greater) you would like added to the KYU inventory.
6. **US DOT NO.** - US DOT Number for motor carrier responsible for the safety of the vehicle.
7. **TIN** - Taxpayer Identification Number for motor carrier responsible for the safety of the vehicle.
8. **Y/N** - Is the motor carrier responsible for the safety of the vehicle expected to change during the registration year? Answer Y or N.
9. **TYPE** - Type of vehicle. See type codes at the bottom of the first page.
10. **AXLE** - Number of axles (Power Unit Only).
11. **SEAT** - Seating capacity (Buses Only).
12. **FUEL** - Type of fuel. See codes for fuel at the bottom of the first page.
13. **UNLADEN WEIGHT** - Empty weight of vehicle (power unit only).
14. **COMBINED GROSS WT.** - Weight of power unit, trailer and load.
15. **PURCHASE PRICE** - Purchase price of vehicle.
16. **PURCHASE DATE** - Month, day and year vehicle was purchased.
17. **OWNER OF VEHICLE IF DIFFERENT THAN APPLICANT NAME** - If applicable.
18. **TITLE NUMBER** - Title number of vehicle.
19. **COLO. LESS THAN 10,000** - Check if colorado mileage is 10,000 miles or less annually.

Vehicle makes and abbreviations:							
Make	Abbreviation		Make	Abbreviation		Make	Abbreviation
Auto Car	AUTO		Henderson	HEND		Mitsubishi	MIT
Brockway	BROC		International	INTL		Oshkosh	OSHK
Chevrolet	CHEV		Iveco	IVEC		Peterbilt	PTRB
Crane Carrier	CRAN		Jeep	JEEP		Sterling	STER
Diamond Rio	DIAR		Kenworth	KW		Volvo	VOLV
Ford	FORD		Mack	MACK		Western Star	WSTR
Freightliner	FRHT		Magirus	MAGI		White	WHIT
FWD	FWD		Marmon	MARM		White GMC	WGMC
General Motors	GMC		Mercedes	MERZ			

CARRIER TYPES MAY INCLUDE:	
Exempt Commodity Livestock	
For Hire:	Common Carrier
	Common Carrier Exempt Commodities
	Contract Carrier
	Owner Operator
Rental Company	



KY IRP APPORTIONED REGISTRATION SUPPLEMENTAL APPLICATION
SCHEDULE G

TC 95-303G
Rev. 1/08

IRP #: _____

Fleet #: _____

Name of Applicant: _____

Have you ever apportioned registered this or any other vehicles in Kentucky? ☐ Yes ☐ No

If yes, under what name were they registered? _____

If yes, what was the last date of registration? _____

If you have not been IRP registered in Kentucky, have you been IRP registered in any other state? ☐ Yes ☐ No

If yes, which state? _____

If you are estimating mileage for a first time or for expanded operations you must complete this form to justify your estimates. In accordance with the IRP agreement, your estimates may be adjusted if they do not appear to be reasonable.

An estimated mileage chart is available for your use if you are not sure of what your operations are going to be. The chart mileage is determined based on actual operations of other carriers registered in Kentucky. If the mileage estimate is not reasonable, the chart mileage will be used.

If you are using your own estimates, you must complete the following for each state:

State: _____

Mileage	X	No. of Trips	X	Vehicles	=	Total Est. Mileage
_____		_____		_____		_____

List routes of travel: _____

State: _____

Mileage	X	No. of Trips	X	Vehicles	=	Total Est. Mileage
_____		_____		_____		_____

List routes of travel: _____

State: _____

Mileage	X	No. of Trips	X	Vehicles	=	Total Est. Mileage
_____		_____		_____		_____

List routes of travel: _____

Signature of Applicant _____

Date _____

<http://dmc.kytc.ky.gov/irp>

Heavy Highway Vehicle Use Tax Return

For the period July 1, 2009, through June 30, 2010

▶ **Attach both copies of Schedule 1 to this return.**
▶ **See the separate instructions.**

Keep a copy of this return for your records.

OMB No. 1545-0143

Type or Print	Name	Employer identification number	FOR IRS USE ONLY
	Address (number, street, and room or suite no.)	<input type="text"/>	
	City, state, and ZIP code (For Canadian or Mexican address, see page 5 of the instructions.)		
			T FF FP I T

Check if applicable:

☐ Address change

☐ VIN Correction

Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). **Do not** check this box for any other reason.

☐ Amended Return

Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. **Do not** check this box for any other reason.

☐ Final Return

Check this box if you no longer have taxable vehicles to report.

Part I Figuring the Tax

		Y	Y	Y	Y	M	M
1	Was the vehicle(s) reported on this return used on public highways during July 2009 ? If YES, enter 200907 in the boxes to the right. If NO, see the table on page 3 of the instructions . ▶						
2	Tax. Enter the Total from Form 2290, page 2, column (4) ▶						
3	Additional tax from increase in taxable gross weight. See page 5 of the instructions . . . ▶						
4	Total tax. Add lines 2 and 3 ▶						
5	Credits. See page 5 of the instructions ▶						
6	Balance due. Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here <input type="checkbox"/> ▶						

Part II Statement in Support of Suspension (Complete the statements that apply. Attach additional sheets if needed.)

7 I declare that the vehicles listed in Part II of Schedule 1 are expected to be used on public highways (check the boxes that apply): ☐ 5,000 miles or less ☐ 7,500 miles or less for agricultural vehicles during the period July 1, 2009, through June 30, 2010, and are suspended from the tax. Complete and attach Schedule 1.

8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2008, through June 30, 2009, were not subject to the tax for that period except for any vehicles listed on line 8b. **Check this box if applicable.** ▶ ☐

b Vehicle identification numbers

9 I declare that vehicle identification numbers were listed as suspended on the Form 2290 filed for the period July 1, 2008, through June 30, 2009. These vehicles were sold or transferred to on At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

Third Party Designee	Do you want to allow another person to discuss this return with the IRS (see instructions)? <input type="checkbox"/> Yes. Complete the following. <input type="checkbox"/> No		
	Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶ <input type="text"/>

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature Date
Type or print name below signature. Telephone number

Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN	Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see page 9 of the instructions.

Cat. No. 112500

Form **2290** (Rev. 7-2009)

Tax Computation

Category	Taxable Gross Weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) (See the tables on page 10 of the instructions.)		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) times col. (3))	Category
		(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*	(a) Vehicles Except Logging*	(b) Logging Vehicles*		
A	55,000	\$100.00	\$75.00	\$	\$			\$	A
B	55,001 – 56,000	122.00	91.50						B
C	56,001 – 57,000	144.00	108.00						C
D	57,001 – 58,000	166.00	124.50						D
E	58,001 – 59,000	188.00	141.00						E
F	59,001 – 60,000	210.00	157.50						F
G	60,001 – 61,000	232.00	174.00						G
H	61,001 – 62,000	254.00	190.50						H
I	62,001 – 63,000	276.00	207.00						I
J	63,001 – 64,000	298.00	223.50						J
K	64,001 – 65,000	320.00	240.00						K
L	65,001 – 66,000	342.00	256.50						L
M	66,001 – 67,000	364.00	273.00						M
N	67,001 – 68,000	386.00	289.50						N
O	68,001 – 69,000	408.00	306.00						O
P	69,001 – 70,000	430.00	322.50						P
Q	70,001 – 71,000	452.00	339.00						Q
R	71,001 – 72,000	474.00	355.50						R
S	72,001 – 73,000	496.00	372.00						S
T	73,001 – 74,000	518.00	388.50						T
U	74,001 – 75,000	540.00	405.00						U
V	Over 75,000	550.00	412.50						V
Totals. Add the number of vehicles in columns (3a) and (3b). Enter the total here and on Schedule 1, Part III, line a. Add the amounts in column (4). Enter the total here and on Form 2290, line 2								\$	
W	Tax-Suspended Vehicles (See Part II on page 6 of the instructions.)								

Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.

* See page 2 of the instructions for information on logging vehicles.

Schedule of Heavy Highway Vehicles

For the period July 1, 2009, through June 30, 2010

▶ **Complete both copies of Schedule 1 and attach them to Form 2290.**
▶ **See the Consent to Disclosure of Tax Information on page 2.**

OMB No. 1545-0143

Type or Print	Name as shown on Form 2290	Employer identification number □□-□□□□□□	FOR IRS USE ONLY
	Address (number, street, and room or suite no.)		
	City, state, and ZIP code (For Canadian or Mexican address, see page 5 of the instructions.)		
			T _____ FF _____ FP _____ I _____ T _____

Caution. You must list **all** vehicles. Attach a separate list if needed. See page 7 of the instructions.

Part I	Vehicles on Which You Are Reporting Tax. Enter VIN and category.	Category
1	□□□□□□□□□□□□□□□□	
2	□□□□□□□□□□□□□□□□	
3	□□□□□□□□□□□□□□□□	
4	□□□□□□□□□□□□□□□□	
5	□□□□□□□□□□□□□□□□	

Part II	Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). Enter VIN.	Category
1	□□□□□□□□□□□□□□□□	W
2	□□□□□□□□□□□□□□□□	W

Part III	Summary of Reported Vehicles	
a	Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals	a
b	Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)	b

For Privacy Act and Paperwork Reduction Act Notice, see page 9 of the instructions. Schedule 1 (Form 2290) (Rev. 7-2009)
Do not cut or separate the forms on this page.

Schedule of Heavy Highway Vehicles

For the period July 1, 2009, through June 30, 2010

This copy will be stamped and returned to you for use as proof of payment when registering vehicle(s) with a state.

OMB No. 1545-0143

Type or Print	Name as shown on Form 2290	Employer identification number □□-□□□□□□
	Address (number, street, and room or suite no.)	
	City, state, and ZIP code (For Canadian or Mexican address, see page 5 of the instructions.)	

Caution. You must list **all** vehicles. Attach a separate list if needed. See page 7 of the instructions.

Part I	Vehicles on Which You Are Reporting Tax. Enter VIN and category.	Category
1	□□□□□□□□□□□□□□□□	
2	□□□□□□□□□□□□□□□□	
3	□□□□□□□□□□□□□□□□	
4	□□□□□□□□□□□□□□□□	
6	□□□□□□□□□□□□□□□□	

Part II	Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). Enter VIN.	Category
1	□□□□□□□□□□□□□□□□	W
2	□□□□□□□□□□□□□□□□	W

Part III	Summary of Reported Vehicles	
a	Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals	a
b	Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)	b

For Privacy Act and Paperwork Reduction Act Notice, see page 9 of the instructions. Cat. No. 112500 Schedule 1 (Form 2290) (Rev. 7-2009)

Consent to Disclosure of Tax Information

For the period July 1, 2009, through June 30, 2010

By signing, dating, and entering my employer identification number below, I hereby consent to the Internal Revenue Service (IRS) disclosing information about my payment of the Heavy Highway Vehicle Use Tax (HVUT) for the tax period listed above to the federal Department of Transportation (DOT), U.S. Customs and Border Protection (CBP), and to state Departments of Motor Vehicles (DMV). The information disclosed to the DOT, CBP, and state DMVs will be my Vehicle Identification Number (VIN) and verification that I have paid the HVUT. The IRS may disclose the information to the DOT, CBP, and to the DMVs of the 50 states and the District of Columbia who have other taxing, registration, or information collecting authority.

I understand that the information to be disclosed is generally confidential under the laws applicable to the IRS and that the agency receiving the HVUT information is not bound by these laws and may use the information for any purpose as permitted by other federal laws and/or state law. To be effective, this consent must be submitted to the IRS within 60 days of the date below.

If signed by a corporate officer or party other than the taxpayer, I certify that I have the authority to execute this consent to disclosure of tax information.

Sign Here	▶ _____ ▶	▶ _____ ▶
	Signature	Date
	▶ _____ ▶	▶ _____ ▶
	Type or print name below signature.	Employer identification number

Schedule 1 (Form 2290) (Rev. 7-2009)

Form 2290-V, Payment Voucher

Purpose of Form

Complete Form 2290-V if you are making a payment by check or money order with Form 2290, Heavy Highway Vehicle Use Tax Return. We will use Form 2290-V to credit your payment more promptly and accurately, and to improve our service to you.

If you have your return prepared by a third party and a payment is required, provide Form 2290-V to the return preparer.

Do not file Form 2290-V if you are paying the balance due on line 6 of Form 2290 using EFTPS or electronic funds withdrawal (direct debit).

Specific Instructions

Box 1. If you do not have an EIN, you may apply for one online. Go to the IRS website at www.irs.gov/businesses/small and click on the "Employer ID Numbers (EIN)" link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number, to the IRS.

Box 2. Enter the amount paid from line 6 of Form 2290.

Box 3. Enter the date as shown on line 1 of Form 2290.

Box 4. Enter your name and address as shown on Form 2290.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN, "Form 2290," and the tax period on your check or money order. Do not send cash. Do not staple Form 2290-V or your payment to Form 2290 (or to each other).

- Detach Form 2290-V and send it with your payment and Form 2290. See *Where to file* on page 3 of the instructions for Form 2290.

▲ Detach here ▲

Form **2290-V**

(Rev. July 2009)
Department of the Treasury
Internal Revenue Service

Payment Voucher

For the period July 1, 2009, through June 30, 2010
See *How To Make Your Payment* on page 7 of the instructions.
▶ Do not staple or attach this voucher or your payment to your return.

OMB No. 1545-0143

1 Employer identification number		2 Enter the amount of your payment.		Dollars	Cents
3 Enter date as shown on line 1 of Form 2290. Y Y Y Y M M		4 Name			
Send Form 2290, this voucher, and payment to: Internal Revenue Service P.O. Box 804525 Cincinnati, OH 45280-4525		Address			
		City, state, and ZIP code (For Canadian or Mexican address, see instructions.)			

TRIP NO.

(ADDRESS)

**STAPLE
ALL
ORIGINAL
FUEL
&
TOLL
RECEIPTS
HERE**

(DRIVER TO COMPLETE ALL AREAS - SEE INSTRUCTIONS & SAMPLE ON BACK)

AL	ALABAMA	FL	FLORIDA	ME	MAINE	NV	NEVADA	OR	OREGON	VA	VIRGINIA	NK	NEW BRUNSWICK
AK	ALASKA	GA	GEORGIA	MD	MARYLAND	PA	PENNSYLVANIA	WA	WASHINGTON	NE	NEBRASKA	NE	NEW ENGLAND
AZ	ARIZONA	ID	IDAHO	MA	MASSACHUSETTS	NJ	NEW JERSEY	RI	RHODE ISLAND	WV	WEST VIRGINIA	NT	N.W. TERRITORIES
AR	ARKANSAS	IL	ILLINOIS	MI	MICHIGAN	NM	NEW MEXICO	SC	SOUTH CAROLINA	WI	WISCONSIN	NS	NOVA SCOTIA
CA	CALIFORNIA	IN	INDIANA	MN	MINNESOTA	NY	NEW YORK	SD	SOUTH DAKOTA	WY	WYOMING	ON	ONTARIO
CO	COLORADO	IA	IOWA	MS	MISSISSIPPI	NC	NORTH CAROLINA	TN	TENNESSEE	MX	MEXICO	PE	PR. EDWARD ISL
CT	CONNECTICUT	KY	KENTUCKY	MO	MISSOURI	ND	NORTH DAKOTA	TX	TEXAS	AB	ALBERTA	QC	QUEBEC
DE	DELAWARE	LA	LOUISIANA	MT	MONTANA	OH	OHIO	UT	UTAH	BC	BRITISH COLUMBIA	SK	SASKATCHEWAN
DC	DIST. OF COLUMBIA			NE	NEBRASKA	OK	OKLAHOMA	VT	VERMONT	MB	MANITOBA	YT	YUKON

DRIVER INSTRUCTIONS

STATE LAWS REQUIRE THE OPERATOR TO KEEP A RECORD OF DISTANCE DRIVEN AND THE FUEL PURCHASED BY JURISDICTION. YOU ARE THE ONLY PERSON WHO CAN PROVIDE THIS INFORMATION.

EACH TRIP REPORT (IVMR) MUST COVER ALL DISTANCES TRAVELED INCLUDING DEADHEAD/BOBTAIL MILES/KILOMETRES.

**ATTACH ALL
ORIGINAL RECEIPTS
FUEL AND TOLL
ATTACH ALL
ORIGINAL TRIP PERMITS**

PROPERLY COMPLETED TRIP REPORTS WILL AVOID FINES AND ASSESSMENTS AGAINST YOUR COMPANY.

IF YOUR VEHICLE BREAKS DOWN AND YOU GET A SUBSTITUTE VEHICLE, PREPARE A SEPARATE TRIP REPORT TO COVER THE DISTANCE TRAVELED AND FUEL PURCHASED BY THE SUBSTITUTE VEHICLE.

PREPARE A SEPARATE TRIP REPORT FOR EACH VEHICLE USED.

ALL FUEL RECEIPTS MUST IDENTIFY:

- (1) COMPANY NAME
- (2) CITY
- (3) STATE/PROVINCE
- (4) UNIT #
- (5) INVOICE #
- (6) GALLONS/LITRES
- (7) PRICE PER GALLON/LITRE
- (8) TOTAL PRICE
- (9) DRIVER/OPERATOR SIGNATURE
- (10) ADDITIONAL INFORMATION MAY BE REQUIRED.

**SPECIAL ATTENTION SHOULD BE GIVEN TO THE FOLLOWING STATE LISTING.
THESE STATES WILL NOT ISSUE CREDIT FOR TOLL MILES UNLESS TOLL RECEIPTS CAN BE PRODUCED.**
(NOTE: EACH STATE'S POLICY IS SUBJECT TO PERIODIC CHANGE. CONTACT THE STATES FOR MOST CURRENT INFORMATION.)

NY - NEW YORK ORIGINAL RECEIPT
MA - MASSACHUSETTS ORIGINAL RECEIPT

- 1.) Company Name, Address
City & State/Province
- 2.) Vehicle #
- 3.) Trailer #
- 4.) Fleet #/Location
- 5.) Fuel Type
- 6.) Driver Name
- 7.) Origin
- 8.) Destination(s)
- 9.) Dates of Trip
- 10.) State(s) or Province(s)
- 11.) Highways Used
- 12.) Odometer Readings
- 13.) Miles/Kilometres

VEHICLE NO.		INDIVIDUAL VEHICLE MILEAGE REPORT (IVMR)		TRIP NO.	
(2) 2109		(1) Acme Freight			
TRAILER NO. (3) 332		11341 Acme St.			
LOCATION (4) 3		Chicago, IL			
FUEL TYPE (5) Diesel					
DRIVER/OPERATOR (6) John R. Legal					
ORIGIN (7) Pittsburgh, PA					
DESTINATION (8) Albany, NY					
DATE (9) 1-2-87					
STATE (10) PA					
MILES (11) 110.812					
GALLONS (12) 18.0					
PRICE PER GALLON (13) \$11.0456					
TOTAL PRICE (14) \$198.82					
TOLL (15) 90					
TOTAL (16) 288.82					
DATE (17) 1-2-87					
STATE (18) PA					
MILES (19) 110.812					
GALLONS (20) 18.0					
PRICE PER GALLON (21) \$11.0456					
TOTAL PRICE (22) \$198.82					
TOLL (23) 90					
TOTAL (24) 288.82					

- 14.) Fuel Purchased - Gallons/Litres & Vendor (when fuel is purchased, enter each purchase separately and show the number of gallons/litres on the same line as the jurisdiction in which the purchase was made in the column marked "Gal./Litres"). When bulk fuel is used, indicate "BULK" in the vendor column under fuel purchases and attach all bulk receipts.
- 15.) Your Full Legal Signature & Date

[illegible]