

2026 Edition

## Division of Road Fund Audits

# IRP AUDIT ASSISTANCE



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# **CHAPTER 1 – WHAT IS THE INTERNATIONAL REGISTRATION PLAN (IRP)?**

## **1.1 WHAT IS IRP?**

The International Registration Plan is an agreement providing for registration reciprocity among Member Jurisdictions.

The unique feature of the Plan is that, even though Apportionable Fees are paid to the various Jurisdictions in which Vehicles of a Fleet are operated, the only Plate and Cab Card issued for each Fleet Vehicle are the Plate and Cab Card issued by the Base Jurisdiction. The Plan provides for payment of Apportionable Fees on the basis of the proportion of Total Distance operated in all Jurisdictions by the Fleet of which a Vehicle is part.

This manual was developed to assist you with the most general procedures involved in the licensing of your IRP vehicles in the state of Kentucky. Please visit the IRP Internet site at [drive.ky.gov](http://drive.ky.gov) | [International Registration Plan](#) for more information. There you can find the entire IRP agreement which can be viewed and/or printed, and any needed forms can be viewed and/or printed.

## **1.2 WHO MUST REGISTER FOR IRP?**

Any carrier operating or intending to operate one (1) or more apportionable vehicle into or through two (2) or more of the member jurisdictions must be IRP registered or purchase trip permits from each participating jurisdiction.

## **1.3 QUALIFYING FOR REGISTRATION UNDER IRP**

Must meet these requirements:

- (a)** An Applicant may elect as its Base Jurisdiction any Member Jurisdiction (i) where the Applicant has an Established Place of Business, (ii) where the Fleet the Applicant seeks to register under the Plan accrues distance, and (iii) where Records of the Fleet are maintained or can be made available.
- (b)** “Established Place of Business” means a physical structure located within the Base Jurisdiction that is owned or leased, such lease agreements shall be for no less than 12 months by the Applicant or Registrant and whose street address shall be specified by the Applicant or Registrant. The physical structure shall have clear company signage and hours of operation posted, be open for business and shall be staffed a minimum of 20 hours per week by one or more persons employed by the Applicant or Registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the Applicant’s or Registrant’s trucking-related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). Trucking-related business encompasses a wide range of activities related to the transportation of goods by trucks. These operations involve several key components, such as:
  - Logistics Planning
  - Fleet Management
  - Driver Management

- Load Handling (v) Regulatory Compliance
- Customer Service
- Technology Integration

For the purposes of the IRP Established Place of Business requirements, virtual and/or shared office spaces shall not qualify.

“Shared or virtual offices” shared or virtual offices are spaces where multiple businesses or individuals share common facilities and resource, such as office space, meeting rooms, and administrative services shall not be used to qualify for an Established Place of Business under the IRP.

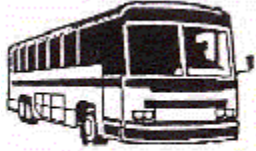
Records concerning the Fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1035). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

- (c)** If an Applicant does not have an Established Place of Business in any Jurisdiction the Applicant may designate as a Base Jurisdiction any Member Jurisdiction:
- where the Applicant can demonstrate Residence,
  - where the Fleet the Applicant seeks to register under the Plan accrues distance, and
  - where Records of the Fleet are maintained or can be made available.
- (d)** To establish Residence in a Member Jurisdiction, an Applicant must provide a resident driver’s license or non-driver issued identification and demonstrate to the satisfaction of the Member Jurisdiction at least two of the following that reflect the declared address:
- if the Applicant is a corporation, and the principal owner is a resident of that Jurisdiction,
  - that the Applicant’s federal income tax returns have been filed from the physical address in that Jurisdiction,
  - that the Applicant has paid personal income taxes to that Jurisdiction,
  - that the Applicant has paid real estate or personal property taxes to that Jurisdiction,
  - that the Applicant receives utility bills in that Jurisdiction in its name,
  - that the Applicant has a Vehicle titled or currently registered in that Jurisdiction in its name, or
  - that other factors clearly evidence the Applicant’s legal Residence in that Jurisdiction.

## 1.4 IRP VEHICLE CLASSIFICATIONS

### Bus (BS)

A vehicle designed for carrying more than 10 passengers and used for the transportation of persons.



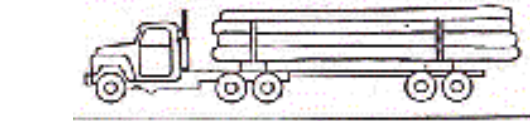
### Mobile Home Hauler or Road Tractor (RT)

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.



### 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.



### Truck (single) (TK)

Every motor vehicle designed, used or maintained primarily for the transportation of property. Also referred to as a straight truck.



## **Truck-Tractor (TT)**

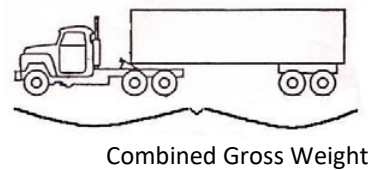
A motor vehicle designed and used primarily for drawing other vehicles but so constructed to carry a load other than a part of the weight of the vehicle and load so drawn.



## **1.5 IRP WEIGHT CLASSIFICATIONS**

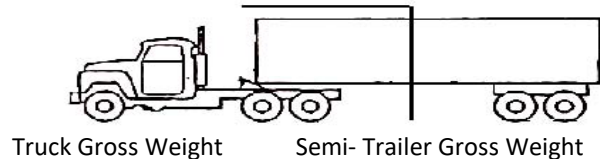
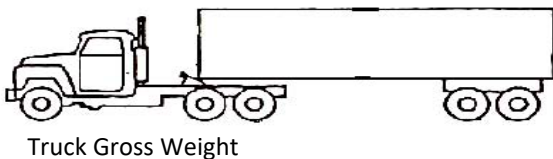
### **Combined Gross Weight**

The specific weight determined by the manufacturer to be the maximum weight of a loaded vehicle and its attached loaded trailer (this is the weight shown on the cab card).



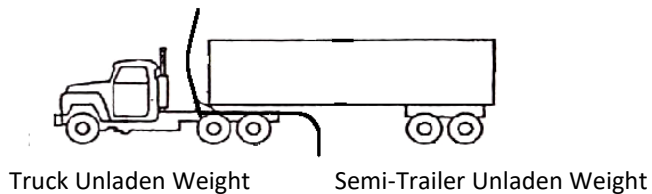
### **Gross Weight**

The maximum operating weight of a vehicle as specified by the manufacturer including the vehicle's chassis, body, engine, engine fluids, fuel, accessories, driver, passengers, and cargo but excluding that of any trailers.



### **Unladen Weight**

The weight of a vehicle fully equipped for service excluding the weight of the load.



## 1.6 TYPES OF VEHICLES REGISTRATIONS

### **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).

### **Household Goods Carriers: Article II**

“Household Goods Carrier” means a carrier handling (i) personal effects and property used or to be used in a dwelling, or (ii) furniture, fixtures, equipment, and the property of stores, offices, museums, institutions, hospitals, or other establishments, when a part of the stock, equipment, or supply of such stores, offices, museums, institutions, including objects of art, displays, and exhibits, which, because of their unusual nature or value, requires the specialized handling and equipment commonly employed in moving household goods.

### **Rental Vehicles:**

Rental passenger car registrations may be allocated based on revenue earned in each jurisdiction. Properly allocated rental passenger cars may be rented in any Member Jurisdiction. To determine the percentage of total rental fleet vehicles to be registered in a Jurisdiction: (i) Divide the gross revenue earned in a Jurisdiction in the preceding year for the use of all rental passenger cars by the gross rental revenue earned in all Jurisdictions and (ii) Multiply the number of vehicles in the rental fleet by the percentage determined in clause (iii) for the purposes of this section, gross rental revenue is earned in a Jurisdiction when the vehicle rented first comes into the possession of the Lessee in that Jurisdiction.

### **Buses:**

A motor vehicle designed to carry passengers. Includes limousines and vans.

### **Trailer Registration:**

Semi-trailers and trailers are registered thru your local County Clerk’s office.

## 1.7 NON-APPORTIONABLE VEHICLES

A recreation vehicle or a vehicle displaying a restricted or government plate is not an apportionable vehicle; except that a power unit, or the power unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds of 11, 793.401 kilograms, or less, may be registered under the plan at the option of the registrant.

## 1.8 MOTOR BUS APPORTIONMENT

### **Application Filing:**

The application of a passenger carrier for apportioned registration shall designate which, if any, of its Vehicles are assigned to a Pool.

### **Determination of Distance:**

The Apportionable Fees of a Fleet that is involved in a Pool may be calculated using Apportionment Percentages or, in the alternative, at the option of the Applicant, the Apportionment Percentage may be calculated by dividing (a) the scheduled route distance operated in the Member Jurisdiction by the Vehicles in the Pool by (b) the sum of the scheduled route distances operated in all the Member Jurisdictions by the Vehicles in the Pool. Scheduled route distances shall be determined from the farthest point of origination to the farthest point of destination covered by the Pool. If a Registrant has used this method to register its Fleet initially for a Registration Year, it shall also use this same method to register any Apportionable Vehicles it may add to its Fleet during the year.

## 1.9 WHAT AN APPORTIONED REGISTRATION WILL NOT DO

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

## **CHAPTER 2: APPLICATION PROCESS**

### 2.1 APPLICATION INFORMATION

Except where the Plan permits an Applicant to use average per-Vehicle 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 shall use the average per-vehicle distance.

## 2.2 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.

Staggered registration refers to the practice adopted by many Jurisdictions of issuing twelve-month registrations which expire at different dates during a calendar year, thus serving to spread out the issuing agency’s workload. The Plan does not require a member to stagger its registrations; subsection (b) is intended to prevent an undue burden on both Registrants and other members.

It is intended that all the registrations of the Vehicles in a Fleet registered under the Plan expire at the same time. A Registrant may have more than one Fleet, however, and these may have different expiration dates under a system of staggered registration.

## 2.3 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.

<b>If the first month of the registration year is:</b>	<b>The Reporting Period is:</b>
January through September, 1975	July 1, 1973 – June 30, 1974
October through December, 1975	July 1, 1974 – June 30, 1975

## 2.4 FORMS

### [IRP Schedule TC 95-303C](#)

Kentucky IRP apportioned registration application IRP Schedule

### [TC 95-303B](#)

List the previous fiscal year (July through June) mileage (if listing actual miles enter mileage by each jurisdiction). Sign the bottom of the form if using estimated mileage. If previously listed in another jurisdiction, applicants must report actual mileage and provide a copy of the IRP cab card for each vehicle registered.

### [TC 95-641](#)

Operational Lease Agreement Carriers leasing onto another companies USDOT or MC number for “Motor Carrier Responsible for Safety”, must provide and ensure both party’s sign.

## Schedule 1 HVUT/Form 2290 (Heavy Vehicle Usage Tax)

This form is required to be filed within 60 days of the purchase date and annually on vehicles registered for weights 55,000lbs and above. To file online visit the IRS online site at <https://www.irs.gov/>.

## MCS 150

Carriers are required to file and update their USDOT biennial (once every 2 years) with the Federal Motor Carrier Safety Administration (FMCSA). All updates are done online at <https://www.fmcsa.dot.gov/>.

*All transactions can be processed on IRP Online with the exception of new accounts, new fleets and refunds. Also, all IRP bills can be paid on IRP Online Motor Carrier Connect <https://ky.motorcarrierconnect.com>. Contact the IRP office at (502) 564-1257 or <mailto:irp.dmc@ky.gov>.*

## CHAPTER 3: PROCEDURES

### **3.1 NEW ACCOUNTS (USDOT/MC Must be active before applying for IRP account/plate)**

Go online for a copy of the IRP “New Account Checklist”:

<https://drive.ky.gov/motorcarriers/Pages/International-Registration-Plan.aspx> Applicants must submit a complete packet of all required documents to [IRP.DMC@KY.GOV](mailto:IRP.DMC@KY.GOV). Failure to provide a completed packet will result in rejection (via e-mail) of the submission. One Stop Shop accepts drop-offs only on new accounts and shall allow up to 14 business days for review/processing. Once approved, the applicant will receive an approval e-mail with instructions and link to log into their account to make payment and print the temporary cab card.

The permanent plate and cab card will be mailed once payment is received.

#### **Required forms and documents:**

- ✓ **IRP Schedule TC 95-303C** (IRP apportion Registration Application)
- ✓ **IRP Schedule TC 95-303B** (Report actual miles traveled in the reporting period or select no miles if a new entity).
- ✓ **Proof of Company Ownership** (Copy of the applicants valid Kentucky Driver's license/CDL/Real ID)
- ✓ **Established Place of Business** (Physical Structure in Kentucky owned/leased, opened/staffed 20 hrs. week, with clear company signage w/hours of service posted.)
- ✓ **Residency** KY DL plus 2 proofs. (all proofs should match the TC 95-303C physical address). Additional proofs, utility bills, federal/state income tax return, mortgage statement, property tax, certificate of title or concealed carry license

### **3.2 RENEWAL APPLICATIONS**

Notifications are sent out via email to the primary contact 45 days before the registration period. From the online dashboard in the Motor Carrier Portal the carriers should:

- 1) Click on the renewal widget.
- 2) Enter actual miles for the renewal reporting period.
- 3) Upload required documents.
- 4) Pay the bill generated. Payment of the bill will provide the option to then print the temporary cab card which is legal to operate on (when accompanied by all other state/federal active credentials). The “Required Material Documents” button will display until the account has been reviewed and approved by state staff. Cab cards are available once payment has been processed, and all required documents (2290/ lease agreement/affidavit/plate returned) have been reviewed and approved.

### **3.3 VEHICLE ADDITIONS**

From our on-line dashboard in the Motor Carrier Portal:

- 1) Click on Start a Supplement.
- 2) This will bring you to a Weights and Units page. Scroll down to the Units section and click Add Unit.
- 3) Enter the title number of the vehicle in the search field and click search.
- 4) Once on the Maintain Unit page, you will enter the vehicle details. (Be sure to tab over QC Axels, as this field will autofill when tabbed over). Also, be sure to press the “Factory Default” and that info will autofill); click and save.
- 5) You should now be back to the Weights and Units page of the transaction. Scroll down to the unit’s section and make sure you see the + symbol next to the VIN # that you added.
- 6) Click Validate and Calculate Fees.
- 7) Review the fee summary. If you have any documents to upload (2290 or a lease), you will do it here by clicking on the Maintain Required Materials. Once you’ve done that, click File Application at the bottom.
- 8) Apply the payment and click “Finish.”
- 9) Once the payment has been posted, and required documents approved you will be able to print your cab cards

### **3.4 VEHICLE TRANSFERS/EXCHANGES**

From the online dashboard in the Motor Carrier Portal the carrier should:

- 1) Click on Start a Supplement.
- 2) From the Units section of this page and then select Exchange Units (on the right side in a dark blue box)
- 3) Select the VIN that you’d like to remove from your registration.
- 4) Enter the title number in the Vehicle Search field, and then click Search.
- 5) Enter the vehicle details on the Maintain Unit page.

- 6) Scroll down to “Plate Actions”. “Transfer Plate” is preselected, current plate will transfer to the new vehicle.
- 7) Scroll down to the bottom of the page and click Save Unit.
- 8) Save and Calculate
- 9) Pay bill and once required documents approved you will be able to print cab card.

### **3.5 CAB CARD/PLATE REPLACEMENT**

From our on-line dashboard in the Motor Carrier Portal:

- 1) Click on Start a supplement.
- 2) Scroll down to the Units part of the page and click on the VIN# of the vehicle you need a plate replacement on
- 3) From the Maintain Unit page, scroll down to the bottom of this page – and select replace plate – then save unit.
- 4) You will be brought back to the “Weights and Units” page, scroll down to the very bottom of the screen (on your right) and click on the “Validate and calculate fees” button.
- 5) This will take you to the “Application Fee Summary” page in which you will click on “File Application” and then make your payment. The existing plate would have to be mailed back to our office before a new plate can be issued. If you do not have the existing plate, then a notarized affidavit would need to be completed and uploaded to this transaction for approval by our office.
- 6) Once you have paid, plate received/ affidavit approved plate will be mailed with new cab card. Temporary cab card is available under Received Credentials.

### **3.6 CREDIT/REFUND REQUEST**

Plate must be returned for credits or refunds. A credit/refund will be for the unused portion of Kentucky reg fees only (refund will be issued to accounts closing operations only). Fees for other jurisdictions are not refundable on used plates.

## **CHAPTER 4: FEE CALCULATION**

**Total Kentucky fees are based on a combination of the ad valorem fee, weight fee and Kentucky mileage percentage. The 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 schedule, contact the IRP office at (502) 782-4051.**

## 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) = \$314.500

**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

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

The Apportionable Fees for a Fleet in a Member Jurisdiction shall be calculated by multiplying the Apportionment Percentage calculated for the Member Jurisdiction by the total Apportionable Fees required under the law of the Member Jurisdiction for full registration of the Vehicles in the Fleet for the Registration Year, or the unexpired portion of the Registration Year, as the case may be.

## **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)**.

This Section is intended to provide guidance on the contents of Records made available for audit. The basic criterion for the adequacy of Records is that they allow the auditor to conduct an audit. If Records made available to the Base Jurisdiction contain all of the elements set out in (a) or in (b), plus those set out in (c), the Base Jurisdiction will consider the Records to be adequate for an Audit. The Audit may, of course, show the Records to be inaccurate or to have been used inappropriately in producing the Registrant's application for apportioned registration. Records which do not contain all of the elements set out in this Section may still, depending on the nature of the Records and of the Registrant's operations, be fully adequate for an Audit.

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

## 5.1 CONTENT OF RECORDS

An acceptable source document used to verify fleet mileage is some type of "Individual Vehicle Mileage Record(s)" (IVMR's) which shall contain the following information:

### **Records Produced - by (non) vehicle-tracking system:**

- 1) the beginning and ending dates of the trip to which the Records pertain
- 2) the origin and destination of the trip
- 3) the route of travel
- 4) the beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the trip
- 5) the total distance of the trip
- 6) the distance traveled in each Jurisdiction
- 7) the Vehicle identification number or Vehicle unit number

### **Records Produced - by a vehicle-tracking system**

If VTS utilizes latitudes and longitudes, a Record must be created and maintained at a minimum of every 15 minutes when the Vehicle's engine is on and contain the following data elements:

- 1) Vehicle identification number or Vehicle unit number
- 2) the date and time of each system reading
- 3) the latitude and longitude to include a minimum of 4 decimal places (0.0001) of each system reading
- 4) the odometer reading from the engine control module (ECM) of each system reading. If no ECM odometer is available, a beginning and ending dashboard odometer or hubometer for the trip will be acceptable

### **Summaries**

- 1) A summary of the fleet's operations for each month, which includes both the full distance traveled by each apportioned vehicle in the fleet during a calendar month, and the distance traveled in the month by each apportioned vehicle in each jurisdiction.
- 2) A summary of the Fleet's operations for each calendar quarter, which includes both the full distance traveled by Vehicles in the Fleet during the calendar quarter, and the distance traveled in each Jurisdiction by the Vehicles in the Fleet during the calendar quarter
- 3) A summary of the quarterly summaries

## 5.2 INADEQUATE RECORDS ASSESSMENT

If the Records produced by the Registrant for Audit do not, for the Registrant's Fleet as a whole, meet the criterion in Section 1005(a), or if, within 30 calendar days of the issuance of a written request by the Base Jurisdiction, the Registrant produces no Records, the Base Jurisdiction shall impose on the Registrant an assessment in the amount of twenty percent of the Apportionable Fees paid by the Registrant for the registration of its Fleet in the Registration Year to which the Records pertain. In an instance where the Base

Jurisdiction knows that it is the Registrant's second such offense, the Base Jurisdiction shall impose an assessment of fifty percent of the Apportionable Fees paid by the Registrant for the registration of its Fleet in the Registration Year to which the Records pertain. When the Base Jurisdiction knows it is the Registrant's third offense, and on any subsequent offenses of the Registrant known to the Base Jurisdiction, the Base Jurisdiction shall impose an assessment of 100 percent of the Apportionable Fees paid by the Registrant for the registration of its Fleet in the Registration Year to which the Records pertain

### 5.3 CARRIER RESPONSIBILITY

IMVR's may be supplemented by trip sheets, driver's logs, dispatch logs, ELDs or bills of lading.

Computer printouts that are merely recaps are **not** acceptable. They must be supported by IVMR's to be of value for audit. The operational records must be presented in unit number order, in sequence by date. The mileage recaps used to complete your application should be provided as well.

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.

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

**\*\*\*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!!**

It is the carrier's responsibility to ensure the entire record-keeping system meets the requirements of IRP. The carrier should contact the Division of Road Fund Audits - IRP Branch at (502) 782-4051 for verification of audit compliance prior to implantation of on-board recording device.

## **CHAPTER 6: KENTUCKY REGULATIONS**

### Apportioned Registration Plate

#### **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":**

- (a) Means a power conveyance that is used or intended for use in two (2) or more International Registration Plan Jurisdictions that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property and:
1. Has two (2) axles and gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms);
  2. Has three (3) or more axles, regardless of weight, or
  3. Is used in combination for a vehicle with a gross weight in which the combination exceeds

26,000 pounds (11,793.401 kilograms); and

- (b) Does not mean a recreational vehicle; a vehicle displaying restricted plates; a government-owned vehicle, except a truck or truck-tractor or a power conveyance in a Combination of Vehicles having a gross vehicle weight of 26,000 pounds (11,793.401 kilograms) or less. The vehicle types excluded by this paragraph are usually registered pursuant to a plan at the option of the registrant.
- 2) **"Base jurisdiction"**: means the member jurisdiction selected in accordance with International Registration Plan to which an applicant applies for apportioned registration, or the member jurisdiction that issues apportioned registration to a registrant under the plan.
- 3) **"Established place of business"** means a physical structure located within the base jurisdiction:
  - (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 person conducting the fleet registrant's business; and
    - 2. The operational records of the fleet necessary for audit.
- 4) **"Fleet"** means one or more apportionable vehicles designated by the registrant for distance reporting as established in the International Registration Plan.
- 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 country or a state, province, territory, possession, or federal district of a country.
- 7) **"Operational records"** means source documents that evidence distance traveled by a fleet in a member jurisdiction such as fuel reports, trip sheets, and driver logs, including those that are generated through on-board recording devices and maintained electronically as required by the IRP Audit Procedures Manual.

## **Section 2. Application for Apportioned Registration.**

- 1) The operator of an apportionable vehicle operating in more than one (1) licensing jurisdiction shall apply for apportioned registration in the jurisdictions of operation that are members of the IRP unless a trip permit has been purchased 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, the operator's established place of business shall apply for the apportioned registration in Kentucky.

### Section 3. Apportioned Mileage Reporting and Recordkeeping.

1)

- (a) The fleet miles required to be reported on Kentucky IRP Apportioned Registration Application Schedule B, TC 95-303B shall be the fleet miles traveled from July 1 through June 30 of the year immediately preceding the registration year.
- (b) If the registration year begins on a date in July, August, or September, the reporting period shall be the previous twelve (12) month period.
- (c) The following table is provided for illustration purposes:

First Month of Registration Year	Reporting Period
January, 1975	July 1, 1973 – June 30, 1974
February, 1975	July 1, 1973 – June 30, 1974
March, 1975	July 1, 1973 – June 30, 1974
April, 1975	July 1, 1973 – June 30, 1974
May, 1975	July 1, 1973 – June 30, 1974
June, 1975	July 1, 1973 – June 30, 1974
July, 1975	July 1, 1973 – June 30, 1974
August, 1975	July 1, 1973 – June 30, 1974
September, 1975	July 1, 1973 – June 30, 1974
October, 1975	July 1, 1974 – June 30, 1975
November, 1975	July 1, 1974 – June 30, 1975
December, 1975	July 1, 1974 – June 30, 1975

- (d) The mileage shall be distributed by jurisdiction. Miles traveled in a jurisdiction by an apportioned power unit, whether or not a member of the International Registration Plan, and whether the vehicle is empty or loaded, shall be reported.
- (e) The mileage reported for a motor vehicle power unit that was added to or deleted from the apportioned fleet during the mileage reporting period shall be the miles generated while it was part of the apportioned fleet.
- (f) Mileage shall include:
  - 1. Loaded and unloaded trips.
  - 2. Intrastate and interstate trips; and
  - 3. 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:
  - 1. Registrant's name and fleet number;
  - 2. Beginning and ending dates of trip;
  - 3. Trip origin and destination;
  - 4. Route of travel for trip;

5. Beginning and ending odometer or hubometer reading of each trip;
6. Total trip miles and mileage;
7. Mileage by jurisdiction for each trip;
8. Vehicle unit number and vehicle identification number; and
9. Driver's name or signature.

#### **Section 4. 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 a vehicle to be apportioned registered.
- 2) The count clerk's fee shall be collected as established in KRS 186.040 and 186.050.
- 3) A Vehicle owned by a non – Kentucky registrant that is properly titled in a foreign jurisdiction and leased to a Kentucky based-motor shall be registered in the name of the Kentucky based-motor carrier with copies of the foreign title, lease agreement, and the owner's commercial driver's license.
- 4) The applicant shall submit proof of insurance to the county clerk with the application for the certificate of apportioned registration.

#### **Section 5. Registration Fees.**

- 1)
  - (a) The applicant shall submit the application for apportioned registration to the Department of Vehicle Regulation.
  - (b) Original or renewal application shall be made by using:
    1. Kentucky IRP Apportioned Registration Supplemental Application Schedule C, TC 95-303C; and
    2. Kentucky IRP Apportioned Registration Application Schedule B, TC 95-303B.
  - (c) 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.
  - (d) 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.
  - (e) If the applicant is required to post a bond as established in 601 KAR 1:200, Section 6, or has had a personal or business check returned for insufficient funds to the Transportation Cabinet by the applicant's bank, the cabinet shall 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.
- 3)
  - (a) The Department of Vehicle Regulation shall issue an IRP apportioned license plate and IRP cab card to the registrant for each IRP registered vehicle.
  - (b) The originally issued IRP license plate shall have a decal, indicating the expiration month and year.
  - (c) After the yearly renewal 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 the jurisdictions in which the registrant has apportioned his or her registration fees.

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

**Section 6. Supplemental Applications. Kentucky Legislative Research Commission Search Options (searched Apportioned Registration Plates)**

- 1) An applicant needing to add to or delete a vehicle from a fleet shall file Kentucky IRP Apportioned Registration Supplemental Application, Schedule C, TC 95-303C with the department. This form shall be used to provide notice of a:
  - (a) Vehicle addition;
  - (b) Vehicle deletion;
  - (c) Vehicle transfer; or
  - (d) Gross weight increase.
- 2)
  - (a) A vehicle deletion notice shall be accompanied by the apportioned registration plate and the IRP cab card.
  - (b) At the end of the registration month, a registrant may apply for a refund of the fees that apply to the unexpired months of the registration year.
- 3)
  - (a) If a vehicle is added by a registrant at the same time another vehicle with the same weight within the fleet is deleted, the Kentucky registration tax shall be transferred from the deleted to the added vehicle.
  - (b) The Kentucky transfer fee of three (3) dollars shall be collected as established in KRS 186.180.
  - (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 fees shall be prorated from the date the increased weight is allowed.

**Section 7. Conversion to Apportioned Registration.**

- 1) If a vehicle is an interstate charter bus or is registered in Kentucky as a commercial or limited activity vehicle, and the registrant intends to convert to an apportioned registration, the registrant shall purchase an apportioned registration from the county clerk of residence.
- 2) The current commercial vehicle, charter bus, 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 current Kentucky registration.
  - (b) This credit shall be applied toward fees due to other IRP jurisdictions and collected by Kentucky on the apportioned registration.
- 4) All fees due to other jurisdictions and a fee due to Kentucky shall be paid in accordance with Section 5 of this administrative regulation before the apportioned credentials are issued.

## **Section 8. Replacement of Credentials.**

- 1) The owner of a vehicle registered pursuant to KRS 186.050(13) may obtain a duplicate of a lost IRP cab card from the Department of Vehicle Regulation. A duplicate shall be obtained by:
  - (a) Filing Affidavit for Replacement or Non-exchange, TC 96-167; and
  - (b) Paying a fee of three (3) dollars as established in KRS 186.180.
- 2) A registration plate issued pursuant to KRS 186.050(13), that is lost shall be reported as lost or stolen to the area state police post or local law enforcement agency and the Department of Vehicle Regulation.
- 3)
  - (a) A new certificate of apportioned registration shall be issued by the department after review and acceptance of the completed forms. A new license plate reissued by the department 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.
- 4) The Department shall cancel the registration corresponding to the number of the lost plate.
- 5) A person finding a lost registration plate shall return it to the Department of Vehicle Regulation or to a county clerk.

## **Section 9. Apportioned Registration of Leased Vehicles.**

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

## **Section 10. Audit of Apportioned Registrants.**

- 1) As required by the IRP, the cabinet's Division of Road Fund Audits shall perform an audit of fifteen (15) percent of the apportioned registrants based in Kentucky every five (5) years.
- 2) An audit shall be performed in accordance with the IRP Audit Assistance Manual.
- 3) The Division of Road Fund Audits shall notify the apportioned registrant in writing of the date, time, and location of the audit. Thirty (30) days advance notice shall be given to the registrant.
- 4) Failure of the registrant to make the records required by Section 3 of this administrative regulation available upon request shall:
  - (a) A penalty assessment as established in the IRP Audit Assistant Manual; or
  - (b) Cancellation of apportioned registration as established in the IRP.

- 5)
  - (a) An auditor shall conduct and document a pre-audit conference with the registrant l:
    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 pre-audit conference who has responsibility for final acceptance of the findings and the persons to be involved in the close-out conference.
- 6) An auditor shall conduct and document a close-out conference with the registrant outlining preliminary findings that shall include:
  - (a) Applicable penalty and interest;
  - (b) Recommendations;
  - (c) Rights of appeal; and
  - (d) To whom the audit report should be addressed.
- 7)
  - (a) The Transportation Cabinet shall furnish the registrant a letter of audit findings and recap schedules.
  - (b) If requested, the cabinet shall supply other work papers to the registrant.
- 8) If an audit indicates that additional tax is owed, the Transportation Cabinet shall issue a tax due statement.
- 9) Within forty-five (45) days of the date of the tax due statement, the registrant shall:
  - (a) Pay the supplemental tax; or
  - (b) Protest in writing to the Transportation Cabinet, Division of Road Fund Audits.

## **Section 11. Protest or Appeal of Audit Results.**

- 1)
  - (a) A written protest may be filed by a taxpayer, or a person representing a taxpayer, and shall include a supporting statement, and documents that identify the specific adjustments requested, or the portion of the audit protested, and shall establish the reason for the protest as required by KRS 131.110(1).
  - (b) A protest shall be filed with the Transportation Cabinet, Division of Road Fund Audits within forty-five (45) days from the date of the tax due statement.
- 2) If the supporting statements and documentation are not sufficient to change the assessment results, the taxpayer may request an information gathering, or protest conference with the Division of Road Fund Audits in writing by using regular mail, facsimile, or electronic mail.
- 3) Within sixty (60) days from the date the taxpayer submits additional information, or within sixty (60) days of a protest conference, the Division of Road Fund Audits shall issue a final ruling to the taxpayer.

## **Section 12. Incorporation by Reference.**

(1) The following material is incorporated by reference:

- (a) "Kentucky IRP Apportioned Registration Application, Schedule B", TC Form 95-303B, August 2014;
- (b) "Kentucky IRP Apportioned Registration Supplemental Application, Schedule C", TC Form 95-303C, March 2015;
- (c) "Affidavit for Replacement or Non-Exchange", TC Form 96-167, October 2014;
- (d) "International Registration Plan with Official Commentary", January 1, 2015;
- (e) "Kentucky IRP Apportioned Registration Policies and Procedures Manual", February 2013.
- (f) "IRP Audit Assistance", 2015

(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), and (e) 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 paragraph (d) of this subsection, at the Office of Audits, Division of Road Fund Audits, 200 Mero Street, Fourth Floor, Frankfort, Kentucky 40622, Monday through Friday, 8 a.m. to 4:30 p.m.

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

### **7.1 WHAT IS PRISM?**

PRISM is a cooperative Federal/State safety program designed to identify motor carriers with deficient safety records, and to tie a motor carrier's safety fitness to the 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 Kentucky IRP Policies and Procedures Manual 7 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.

### **7.2 COMMERCIAL VEHICLE PROCESS**

The International Registration Plan (IRP) commercial vehicle registration process of the states 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 an unsafe motor carrier, the owner-operator or registrant is notified of the carrier's Motor Carrier Safety Improvement Process (MCSIP) status.

### **7.3 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.

## **CHAPTER 8: FREQUENTLY ASKED QUESTIONS**

### **Question 1: Who needs an apportioned license plate?**

**Answer:** Any vehicle with a registered gross weight exceeding 26,000 lbs., or having 3 or more axles regardless of the weight, 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.

### **Question 2: What weight apportioned plates are available?**

**Answer:** 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.

### **Question 3: What is a form 2290? Do I have to have one?**

**Answer:** 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 or watermarked 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 one of the following names (IRP account name, Motor Carrier Responsible or Registered owner of the vehicle). A copy of the 2290 stamped or watermark for the tax period due must be provided to the IRP Office at the time of your renewal or when you add an applicable truck to your account.

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

**Answer:** Visit the [Motor Carrier Portal](#), click "What Can I Do?" at the top, and then select IRP Online in the menu. If you are unable to access the website please contact [ipr.dmc@ky.gov](mailto:ipr.dmc@ky.gov).

### **Question 5: What is a cab card?**

**Answer:** A cab card is the vehicle's registration with a list of the jurisdictions (states) you are allowed to travel in. The cab card includes specific vehicle and motor carrier responsible for safety information and cannot be transferred from vehicle to vehicle.

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

**Answer:** Your cab card should already have all jurisdictions. Adding jurisdictions has been phased out.

### **Question 7: My plate was lost or stolen. What should I do? Plate Replacement Supplement**

**Answer:** For a lost plate you can request a replacement online by visiting the [Motor Carrier Portal](#), click "What Can I Do?" at the top, and then click IRP Online in the menu. You must fill out a Lost or Stolen Affidavit or submit a letter of explanation along with a police report or insurance accident report and email it to [ipr.dmc@ky.gov](mailto:ipr.dmc@ky.gov). A new plate will be mailed. Temporary and permanent cab cards can be printed online via the motor carrier connect website.

### **Question 8: I sold my truck. Can I get a refund?**

**Answer:** You can exchange/transfer the plate to add a vehicle. If the vehicle is being deleted off the fleet, mail the plate along with an affidavit (TC 96-167) and a portion of the Kentucky fees will be credited on your account to use towards the next transaction. If you are going out of business the carrier can request a refund which will be a prorated portion of the Kentucky fees.

### **Question 9: I sold my truck to my neighbor. Can I transfer the plate to him?**

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

**Question 10: I just bought a new vehicle. Do I have to pay usage tax on it?**

**Answer:** Usage tax is paid on any vehicle with a combined gross weight 44,000 lbs. and under. This tax is paid at your local county clerk when you register the vehicle for the first time.

**Question 11: How much does an apportioned license plate cost?**

**Answer:** 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.

**Question 12: How can I pay for my apportioned license plate?**

**Answer:** Visit [Motor Carrier Portal](#), click "What Can I Do?" at the top, and then click IRP Online in the menu. From the IRP Online page you can pay IRP bills online via electronic check (ACH) for a **flat \$3.00 fee or a credit card with a 4% processing fee**. Pasted from Drive. Ky.gov

**Question 13: I've obtained a temporary cab card, but I'm afraid to drive my truck without a plate on it. Is this really legal?**

**Answer:** Yes. It's perfectly legal to haul loads with a temporary cab card. If you have a temporary in your truck, then you may drive in any state without a plate. You do not need to have the original in your truck.

**Question 14: I've obtained a non-reciprocal temporary permit, but I'm afraid to drive my truck. Is this really legit?**

**Answer:** Yes. It's perfectly legal to haul loads with a non-reciprocal temporary permit. If you obtain a temporary and carry a copy in your truck.

**Question 15: Do I need a decal issued for my IRP Plate?**


**Answer:** No, Kentucky no longer issues decals to affix to the IRP plate. The IRP Permanent Cab Card is sufficient in all jurisdictions.

**Question 16: What are "Required Materials"?**

**Answer:** Required Materials are documents that must be uploaded directly to your IRP account. These documents could be a 2290, an operational lease agreement or an affidavit. As Kentucky is a participant in the IRP program, we are required to adhere to the guidelines of the IRP plan. The required documents ensure compliance and are mandated by IRP, Inc. Once the documents are uploaded, the message "required materials are missing", will remain displayed until the documents have been reviewed/approved by IRP staff, but you may continue and complete the transaction. Only upload documents once. Check uploaded documents by clicking "Other Actions" menu in the upper right-hand corner of the page.

## RESOURCES:

[TC 95-303B](#)

	KENTUCKY TRANSPORTATION CABINET Department of Vehicle Regulation <b>DIVISION OF MOTOR CARRIERS</b>	TC 95-303B Rev. 12/2023 Page 1 of 1					
<b>KENTUCKY IRP APPORTIONED REGISTRATION APPLICATION</b>							
<b>SCHEDULE B</b>							
APPLICANT NAME	IRP ACCOUNT #	USDOT #					
DBA NAME		FEIN					
Enter actual mileage for all jurisdictions in which you traveled during the current reporting period: July 1, 20__ to June 30, 20__							
<input type="checkbox"/> I have no mileage to report for the current reporting period.							
<b>Jurisdiction</b>	<b>Actual Miles</b>	<b>Jurisdiction</b>	<b>Actual Miles</b>	<b>Jurisdiction</b>	<b>Actual Miles</b>	<b>Jurisdiction</b>	<b>Actual Miles</b>
AB		KS		NH		TN	
AL		KY		NJ		TX	
AR		LA		NL		UT	
AZ		MA		NM		VA	
BC		MB		NS		VT	
CA		MD		NV		WA	
CO		ME		NY		WI	
CT		MI		OH		WV	
DC		MN		OR		WY	
DE		MO		PA		AK	
FL		MS		QE		MX	
GA		MT		QC		PE	
IA		NB		RI		YK	
ID		NC		SC			
IL		ND		SD			
IN		NE		SK			
Total miles traveled: _____							
<b>DECLARATION:</b>							
Under penalties of perjury, I declare that, as the applicant or preparer, I have examined this return, including accompanying forms and statements, and to the best of my knowledge and belief, it is true, correct, and complete.							
Signed: _____ DATE: _____							
<b>Email completed application and required documents to: <a href="mailto:KYTCIRPApartmentedRegistration@ky.gov">KYTCIRPApartmentedRegistration@ky.gov</a></b>							
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 Kentucky IRP Instruction Manual provides guidance on the type of records that are required or acceptable under the IRP.							

	KENTUCKY TRANSPORTATION CABINET Department of Vehicle Regulation <b>DIVISION OF MOTOR CARRIERS</b>	TC 95-303C Rev. 2/2026 Page 1 of 2
<b>KENTUCKY IRP APPORTIONED REGISTRATION SUPPLEMENTAL APPLICATION                  SCHEDULE C</b>		
IRP Account #: _____ <input type="checkbox"/> Registrant/Leased to MCRS		
NOTE: Motor carrier is responsible for safety information.		
<b>SECTION 1: APPLICANT INFORMATION</b>		
LEGAL NAME OF APPLICANT	APPLICANT USDOT OR KYTC #	APPLICANT FEIN
DBA NAME (if different from above)		
PRIMARY CONTACT NAME	PRIMARY CONTACT EMAIL	PRIMARY CONTACT PHONE #
PHYSICAL ADDRESS (no P.O. Boxes)	CITY	STATE   ZIP
MAILING ADDRESS	CITY	STATE   ZIP
<b>SECTION 2: LESSEE/REGISTRANT INFORMATION</b>		
LESSEE/REGISTRANT NAME		
MCRS COMPANY NAME	MCRS USDOT #	MCRS FEIN
PRIMARY CONTACT NAME	CONTACT EMAIL	CONTACT PHONE #
PHYSICAL ADDRESS (no P.O. Boxes)	CITY	STATE   ZIP
MAILING ADDRESS	CITY	STATE   ZIP
<b>SECTION 3: APPLICANT OPERATING INFORMATION</b>		
OPERATION TYPE: <input type="checkbox"/> Private <input type="checkbox"/> Exempt commodities <input type="checkbox"/> For hire MC # _____		
Have any listed vehicles been registered in another IRP jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, which jurisdiction? _____		
Does Applicant have Wyoming Intrastate Authority? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If no, is Applicant applying for Wyoming Intrastate Authority? <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>Section 4: DECLARATION &amp; SIGNATURE</b>		
Under penalties of perjury, I certify that the information given is, to the best of my knowledge, true and accurate. I further certify that I am familiar with the International Registration Plan (IRP) and Federal Motor Carrier Safety Regulations and that failure to comply with these provisions shall be grounds for denial of registration or revocation of any license and/or authority in Kentucky or all member jurisdictions.		
Signature: _____ Title: _____ Date: _____		
Email application to: KYTCIRPApportionedRegistration@ky.gov Mail application to: Division of Motor Carriers-IRP Section, PO Box 2323, Frankfort KY 40602-2323 For overnight delivery, send application to: Division of Motor Carriers-IRP Section, 200 Mero Street, Frankfort KY 40622 For questions, call (502) 564-1257, email KYTCIRPApportionedRegistration@ky.gov, or visit Drive.ky.gov.		



**KENTUCKY IRP APPORTIONED REGISTRATION SUPPLEMENTAL APPLICATION  
SCHEDULE C**

**SECTION 5: VEHICLE INFORMATION**

**INSTRUCTIONS:** Use the descriptions below to complete the required information. Seat counts are for buses only.

**Registered weight** – Weight on Apportion Certificate

**Vehicle type:** BS – Bus TK – Single truck TT – Truck tractor WR – Wrecker

**Fuel type:** D – Diesel G – Gasoline P – Propane O – Other

Unit #: _____ <input type="checkbox"/> Leased			Unit #: _____ <input type="checkbox"/> Leased		
VEHICLE IDENTIFICATION # (VIN)			VEHICLE IDENTIFICATION # (VIN)		
MODEL YEAR	MAKE	TYPE (TK, TT, BS, WR)	MODEL YEAR	MAKE	TYPE (TK, TT, BS, WR)
AXLES/SEATS	TRAILER AXLES	FUEL TYPE	AXLES/SEATS	TRAILER AXLES	FUEL TYPE
UNLADEN WEIGHT	REGISTERED WEIGHT		UNLADEN WEIGHT	REGISTERED WEIGHT	
PURCHASE PRICE	PURCHASE DATE		PURCHASE PRICE	PURCHASE DATE	
This vehicle was purchased <input type="checkbox"/> new <input type="checkbox"/> used.			This vehicle was purchased <input type="checkbox"/> new <input type="checkbox"/> used.		
NAME OF OWNER			NAME OF OWNER		
TITLE #	MCRS USDOT #	MCRS FEIN	TITLE #	MCRS USDOT #	MCRS FEIN
Is Colorado mileage 10,000 miles or less annually? <input type="checkbox"/> Yes <input type="checkbox"/> No Does registrant pull trailers? <input type="checkbox"/> Yes <input type="checkbox"/> No			Is Colorado mileage 10,000 miles or less annually? <input type="checkbox"/> Yes <input type="checkbox"/> No Does registrant pull trailers? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Unit #: _____ <input type="checkbox"/> Leased			Unit #: _____ <input type="checkbox"/> Leased		
VEHICLE IDENTIFICATION # (VIN)			VEHICLE IDENTIFICATION # (VIN)		
MODEL YEAR	MAKE	TYPE (TK, TT, BS, WR)	MODEL YEAR	MAKE	TYPE (TK, TT, BS, WR)
AXLES/SEATS	TRAILER AXLES	FUEL TYPE	AXLES/SEATS	TRAILER AXLES	FUEL TYPE
UNLADEN WEIGHT	REGISTERED WEIGHT		UNLADEN WEIGHT	REGISTERED WEIGHT	
PURCHASE PRICE	PURCHASE DATE		PURCHASE PRICE	PURCHASE DATE	
This vehicle was purchased <input type="checkbox"/> new <input type="checkbox"/> used.			This vehicle was purchased <input type="checkbox"/> new <input type="checkbox"/> used.		
NAME OF OWNER			NAME OF OWNER		
TITLE #	MCRS USDOT #	MCRS FEIN	TITLE #	MCRS USDOT #	MCRS FEIN
Is Colorado mileage 10,000 miles or less annually? <input type="checkbox"/> Yes <input type="checkbox"/> No Does registrant pull trailers? <input type="checkbox"/> Yes <input type="checkbox"/> No			Is Colorado mileage 10,000 miles or less annually? <input type="checkbox"/> Yes <input type="checkbox"/> No Does registrant pull trailers? <input type="checkbox"/> Yes <input type="checkbox"/> No		



**Form 2290**  
 (Rev. July 2025)  
 Department of the Treasury  
 Internal Revenue Service

**Heavy Highway Vehicle Use Tax Return**  
 For the period July 1, 2025, through June 30, 2026  
 Attach both copies of Schedule 1 to this return.  
 Go to [www.irs.gov/Form2290](http://www.irs.gov/Form2290) for instructions and the latest information.

Keep a copy of this return for your records.  
 OMB No. 1545-0143

<b>Type or Print</b>	Name	Employer identification number (EIN) □□-□□□□□□□□
	Address (number, street, and room or suite no.)	
	City or town, state or province, country, and ZIP or foreign postal code	

- Check if applicable:
- Address Change
  - 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. **Don't** check this box for any other reason.
  - VIN Correction  
 Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). Attach an explanation to the return. **Don't** 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**

*Caution: If you purchased a used vehicle from a private seller, see instructions.*

		Y	Y	Y	Y	M	M
<b>1</b> Was the vehicle(s) reported on this return used on public highways during <b>July 2025</b> ? If "YES," enter <b>202507</b> in the boxes to the right. If "NO," see the table on page 3 of the instructions . . . . .	<b>1</b>						
<b>2</b> Tax. Enter the Total from Form 2290, page 2, column (4) . . . . .	<b>2</b>						
<b>3</b> Additional tax from increase in taxable gross weight (see instructions) . . . . .	<b>3</b>						
<b>4</b> Total tax. Add lines 2 and 3 . . . . .	<b>4</b>						
<b>5</b> Credits (Attach supporting documentation. See instructions.) . . . . .	<b>5</b>						
<b>6</b> Balance due. Subtract line 5 from line 4. This is the amount you owe. Check the applicable box if payment is through: EFTPS <input type="checkbox"/> Credit or debit card <input type="checkbox"/> . . . . .	<b>6</b>						

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

- 7** I declare that the vehicles reported on Schedule 1 as suspended (category W) 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, 2025, through June 30, 2026, 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, 2024, through June 30, 2025, 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, 2024, through June 30, 2025. 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.  Yes. Complete the following.  No

Designee's name	Phone no.	Personal identification number (PIN) □□□□□□
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**Sign Here** 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, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature	Date	Telephone number
Type or print name below signature.		

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name	Firm's EIN			Phone no.
Firm's address				

**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 at the end of the separate instructions.		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) multiplied by col. (3))	Category
		(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*	(a) Vehicles except logging*	(b) Logging vehicles*		
<b>A</b>	55,000	\$100.00	\$75.00	\$	\$			\$	<b>A</b>
<b>B</b>	55,001 – 56,000	122.00	91.50						<b>B</b>
<b>C</b>	56,001 – 57,000	144.00	108.00						<b>C</b>
<b>D</b>	57,001 – 58,000	166.00	124.50						<b>D</b>
<b>E</b>	58,001 – 59,000	188.00	141.00						<b>E</b>
<b>F</b>	59,001 – 60,000	210.00	157.50						<b>F</b>
<b>G</b>	60,001 – 61,000	232.00	174.00						<b>G</b>
<b>H</b>	61,001 – 62,000	254.00	190.50						<b>H</b>
<b>I</b>	62,001 – 63,000	276.00	207.00						<b>I</b>
<b>J</b>	63,001 – 64,000	298.00	223.50						<b>J</b>
<b>K</b>	64,001 – 65,000	320.00	240.00						<b>K</b>
<b>L</b>	65,001 – 66,000	342.00	256.50						<b>L</b>
<b>M</b>	66,001 – 67,000	364.00	273.00						<b>M</b>
<b>N</b>	67,001 – 68,000	386.00	289.50						<b>N</b>
<b>O</b>	68,001 – 69,000	408.00	306.00						<b>O</b>
<b>P</b>	69,001 – 70,000	430.00	322.50						<b>P</b>
<b>Q</b>	70,001 – 71,000	452.00	339.00						<b>Q</b>
<b>R</b>	71,001 – 72,000	474.00	355.50						<b>R</b>
<b>S</b>	72,001 – 73,000	496.00	372.00						<b>S</b>
<b>T</b>	73,001 – 74,000	518.00	388.50						<b>T</b>
<b>U</b>	74,001 – 75,000	540.00	405.00						<b>U</b>
<b>V</b>	over 75,000	550.00	412.50						<b>V</b>
<b>Totals.</b> Add the number of vehicles in columns (3)(a) and (3)(b). Enter the total here. (This should be the same total of taxable vehicles shown on Schedule 1, Part II, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2 .								\$	
<b>W</b>	Tax-Suspended Vehicles (See Part II on page 7 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, 2025, through June 30, 2026  
 Complete and file both copies of Schedule 1. One copy will be stamped and returned to  
 you for use as proof of payment when registering your vehicle(s) with a state.

OMB No. 1545-0143

<b>Type or Print</b>	Name	Employer identification number (EIN)  □□-□□□□□□□□
	Address (number, street, and room or suite no.)	
	City or town, state or province, country, and ZIP or foreign postal code	Month of first use (see instructions) Y Y Y Y M M

<b>Part I</b>	<b>Vehicles You Are Reporting</b> (enter VIN and category)	Category A through W (category W for suspended vehicles)
1	□□□□□□□□□□□□□□□□□□	
2	□□□□□□□□□□□□□□□□□□	
3	□□□□□□□□□□□□□□□□□□	
4	□□□□□□□□□□□□□□□□□□	
5	□□□□□□□□□□□□□□□□□□	
6	□□□□□□□□□□□□□□□□□□	
7	□□□□□□□□□□□□□□□□□□	
8	□□□□□□□□□□□□□□□□□□	
9	□□□□□□□□□□□□□□□□□□	
10	□□□□□□□□□□□□□□□□□□	
11	□□□□□□□□□□□□□□□□□□	
12	□□□□□□□□□□□□□□□□□□	
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14	□□□□□□□□□□□□□□□□□□	
15	□□□□□□□□□□□□□□□□□□	
16	□□□□□□□□□□□□□□□□□□	
17	□□□□□□□□□□□□□□□□□□	
18	□□□□□□□□□□□□□□□□□□	
19	□□□□□□□□□□□□□□□□□□	
20	□□□□□□□□□□□□□□□□□□	
21	□□□□□□□□□□□□□□□□□□	
22	□□□□□□□□□□□□□□□□□□	
23	□□□□□□□□□□□□□□□□□□	
24	□□□□□□□□□□□□□□□□□□	

<b>Part II Summary of Reported Vehicles</b>	
a Total number of reported vehicles . . . . .	<b>a</b>
b Enter the total number of taxable vehicles on which the tax is suspended (category W) . . . . .	<b>b</b>
c Total number of taxable vehicles. Subtract line b from line a . . . . .	<b>c</b>

### Consent to Disclosure of Tax Information

For the period July 1, 2025, through June 30, 2026

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 agree that the American Association of Motor Vehicle Administrators (AAMVA), a third-party nonprofit organization, may be used as an intermediary to transmit my VIN and payment information from the IRS to the state DMVs.

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 received by the IRS within 120 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.

<b>Sign Here</b>	Signature	Date
	Type or print name below signature.	Employer identification number (EIN)