

**2022 Division of
Road Fund Audits**

IRP Audit Assistance



Office of Audits

**200 Mero Street
Frankfort, KY 40622
Toll Free 1-800-928-6760
Phone (502) 564-6760**

TABLE OF CONTENTS

CHAPTER	PAGE
1. What is the International Registration Plan (IRP) _____	3-7
-What is IRP _____	3
-Who Must Register for IRP? _____	3
-Qualifying for Registration Under IRP _____	3
-IRP Vehicle Classification _____	4
-IRP Weight Classification _____	5
-Types of Vehicle Registrations _____	6
-Non-Appportionable Vehicles _____	7
-Motor Bus Apportionment _____	7
-What an Apportioned Registration Will Not Do _____	7
2. Application Process	8-9
-Application Information _____	8
-Staggered Registration Periods and Expiration Dates _____	8
-Reporting Period	8
-Forms _____	8
3. Procedures _____	10-11
-New Accounts	10
-Renewal Applications _____	10
-Vehicle Additions _____	10
-Vehicle Transfers/Exchange _____	11
-Cab Card/ Plate/ Decal Replacement _____	11
-Credit/Refund Request _____	11
4. Fee Calculation	12
-Example Fee Calculation _____	12
-Calculation of Apportion Percentages (From the Official IRP) _____	12
5. Record Keeping Requirements _____	13-15
-Individual Vehicle Distance Records (IVDRs) _____	13
-Supporting Information for IVDRs _____	14
-On-Board Recording Devices _____	14
-Summaries _____	14
-Inadequate Records Assessment _____	14-15
-Carrier Responsibility _____	15
6. Kentucky Regulations _____	16-22
-Kentucky Statute for IRP _____	16
-Kentucky Administrative Regulation for IRP _____	16-22

7. Performance and Regulation Information Systems Management (PRISM)	23-24
-What is PRISM? _____	23
-Commercial Vehicle Process _____	23
-Enforcement _____	23
-PRISM Benefits	23-24
-Improve Productivity and Improve Data Quality _____	24
8. Frequently Asked Questions _____	25-27

Appendix A – Example of Forms

- <u>Schedule C</u> : (TC 95-303) KY IRP Apportioned Registration Supplemental Application _____	28-29
- <u>Form 2290</u> : Heavy Highway Vehicle Use Tax Return E-filed Example _____	30-32

Appendix B – Samples of Record Keeping Documentation

-Sample IVDR _____	33-34
-Sample Individual Vehicle Mileage and Fuel Report _____	35
-Sample Driver Trip Report _____	36-37
-Sample Driver’s Log _____	38

International Registration Plan (IRP)

Branch Manager: Chase Schweitzer Phone (502-782-4051) Email- Chase.Schweitzer@ky.gov

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

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.

A Fleet Vehicle is called an Apportionable Vehicle in the Plan, and such a Vehicle, when registered under the Plan and so far as registration is concerned, may be operated both between Member Jurisdictions and within any single Jurisdiction for which it is so registered.

The Plan was initially developed by the American Association of Motor Vehicle Administrators and is recommended for adoption by all Jurisdictions.

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 | [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.

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) 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) An Applicant that does not have an Established Place of Business in any Jurisdiction may designate as a Base Jurisdiction any Member Jurisdiction (i) where the Applicant can demonstrate Residence, (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.

(c) 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 it 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 29
- 9) that other factors clearly evidence the Applicant's legal Residence in that Jurisdiction.

A Recreational Vehicle, a vehicle displaying restricted plates or a government-owned vehicle, 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 or 11,793.401 kilograms, or less, nevertheless may be registered under the Plan at the option of the registrant.

IRP VEHICLE CLASSIFICATIONS

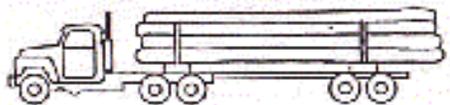
- 1) Bus (BU) – A motor vehicle designed to carry passengers. Includes limousines and vans.



- 2) Wrecker (TW) – No definition.



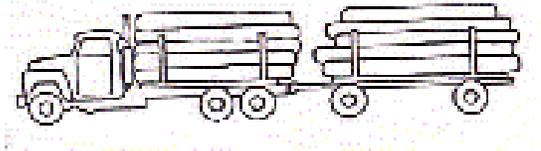
- 3) Tractor (TR) – A motor vehicle designed and used primarily for drawing other vehicles but not so constructed as to carry a load other than a part of the weight of the vehicles and load so drawn.



4) Truck (straight) (TK) – A power unit designed, used, or maintained primarily for the transportation of property.

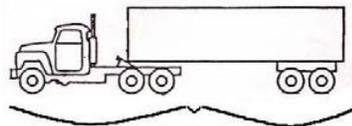


5) Truck-Tractor (TT) – A motor vehicle designed and used primarily for drawing other vehicles, but so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.



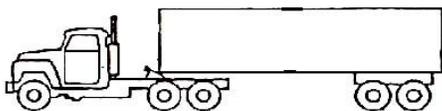
IRP WEIGHT CLASSIFICATIONS

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.

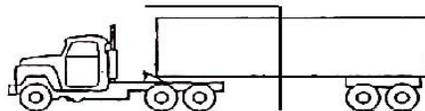


Combined Gross Weight

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.



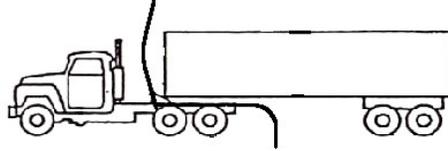
Truck Gross Weight



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) may be 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” 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.

3) 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(i).

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.

4) Buses:

A motor vehicle designed to carry passengers. Includes limousines and vans. Bus fees can be based on the number of seats, number of passengers, unladen weight, gross vehicle weight, number of axles or flat fee.

5) Trailer Registration:

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

NON-APPORTIONABLE VEHICLES

A Recreational Vehicle, a vehicle displaying restricted plates or a government-owned vehicle, 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 or 11,793.401 kilograms, or less, nevertheless may be registered under the Plan at the option of the registrant.

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.

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 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.

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.

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 2017	July 1, 2015 – June 30, 2016
October through December 2017	July 1, 2016 – June 30, 2017

FORMS

Schedule A - Schedule A is the pre-printed renewal application listing current registered vehicles. The Schedule A is not required for renewals processed on IRP Online (irp.ky.gov).

Schedule B - Schedule B is the mileage form. The Schedule B is not required for renewals processed on IRP Online (irp.ky.gov). List the previous fiscal year (July through June) actual mileage. Rounded or estimated mileage will NOT be accepted.

Schedule C - Schedule C is the form used for renewals, add vehicles or transfer vehicles. The Schedule C is not required if the transaction is processed on IRP Online (irp.ky.gov). 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.

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: [Forms and Instructions \(PDF\) \(irs.gov\)](#)

Form MCS-150 - The federal application for US DOT number. A bi-annual update is required. For more information about this form at: [Form MCS-150 and Instructions - Motor Carrier Identification Report | 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 Portal \(ky.gov\)](#) Please visit IRP Online at to process IRP transactions on-line or contact the IRP office at (502) 564-4120.

CHAPTER 3: PROCEDURES

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

Go on-line for a copy of the IRP "New Account Checklist" and more information drive.ky.gov | [Motor Carriers](#). Carriers Must submitted a completed packet (all required documentation) for IRP staff to review via email IRP.DMC@ky.gov or the application will be rejected. One-Stop walk-in customers will be drop off only. All applications are reviewed in the order received and can take up to 10 to 14 days for processing.

Required forms and Documents for a completed packet on New Accounts:

- IRP Schedule TC 95-303C IRP apportion Registration Application
- IRP Schedule TC 95-303B Report estimated or actual miles traveled in the reporting period.
- Proof of Company Ownership: Copy of the applicants valid Kentucky Driver's license/CDL/Real ID
- Proof of Residency/Established Place of Business, Kentucky Physical address, Fleet accrues distance in KY, Fleet records are maintained in KY and made available.
- Must provide Three proofs of residency, (all proofs should match the TC 95-303B application Physical address) Kentucky issued valid drivers license, Articles of Incorporation, Prior year Federal or state income tax return, Mortgage statement, Utility bills, Certificate of title, Bank statement (all bills or mortgage statement has to be less than 60 days old.

RENEWAL APPLICATIONS

Notifications are sent out via email to the primary contacts email address 45 days before the registration period. From the on-line dashboard in the Motor Carrier Portal, 1 - Click on the renewal widget and enter actual miles for the reporting period of the renewal, upload required documents, Pay your bill on line by ACH or debit card once bill is paid in full a temporary cab card can be printed and is legal to operate on. Required Materials has to be approved by the IRP staff once approved a Permanent Cab Card can be printed and a plate issued. Kentucky no longer issues affixed decals for the plates, All jurisdictions are aware of the change.

VEHICLE ADDITIONS

From our on-line dashboard in the Motor Carrier Portal, click on Start a 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 - Next, enter the title number of the vehicle in the search field and click search 4 - Now you are at the Maintain Unit page, where 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). Now save the unit. 5 - You will now be back at the to the Weights and Units page of the transaction. Scroll down to the units section and make sure you see the + symbol next to the VIN # that you added. 6 - Click Validate and Calculate Fees. 7 - Next you will 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 posted, you will be able to print your cab cards from the "receive credentials" page of the transaction.

VEHICLE TRANSFERS/EXCHANGES

From the on-line dashboard in the Motor Carrier Portal, 1 - Click on Exchange Unit. (located under the IRP suggested actions menu) 2 - From the Units section of this page and then select Exchange Units (on the right side in a dark blue box) 3 – Next select the VIN that you’d like to remove from your registration. 4 – Now enter the title number in the Vehicle Search field, and then click Search. 5 – Enter the vehicle details on Maintain Unit page. Only the fields with the * next to it are required to be filled out. Be sure to tab over QC Axels, as this field will autofill automatically when tabbed over. Also, be sure to press the Factory Default button. 6 – Scroll down to “Plate Actions”. “Transfer Plate” is preselected which allows you to transfer the existing plate to the new vehicle. If you select “Issue Plate” a new plate will be assigned to the new vehicle you are adding to the fleet. 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. Scroll down to the bottom and click on Save Unit. 7 – You will now be back at the Weights and Units page. Scroll down to the units, and confirm that you see the + and – symbol, along with the exchange symbol next to the two VINs. (See below) 8 – Next, click Validate and Calculate Fees at the bottom 9 – Now 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”. *Note: the message that you have documents will not disappear once they are uploaded, but you can check the documents by clicking “Other actions” menu on the upper right side”) and then click “File application” at the bottom. 10 - Apply the payment and click Finish. 11 - Once the payment has posted, you will be able to print your cab cards from the Receive Credentials page of the transaction.

CAB CARD/PLATE REPLACEMENT

From our on-line dashboard in the Motor Carrier Portal 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 – You’ll now be on 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, you will receive a confirmation number, and then click – “Finish” 7 - Now you will be on the “Receive Credentials” tab of the supplement, where you will be able to print out a copy of the temporary cab card. Once your plate is assigned from our office, and you receive it, you can come back to this transaction – and print out the permanent cab card.

CREDIT/REFUND REQUEST

Plate and original cab must be returned for credits or refunds. Either will be for the unused portion of Kentucky fees only. Fees for other jurisdictions are not refundable on used plates. A copy of the lease agreement is required for any leased vehicle.

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. The current fee schedules for all jurisdictions are available thru IRP, Inc. at: [Jurisdiction Data \(irponline.org\)](http://irponline.org) or call the IRP office at (502) 564-1257.

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

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)**.

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.

These IMVR's may be supplemented by trip sheets, driver's logs, dispatch logs, or bills of lading. Computer printouts that are merely recaps are **not** acceptable. They must be supported by IVMR's in order 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.

*****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.

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

For records produced wholly or partly by a vehicle-tracking system, including system based on a global positioning system (GPS).

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) The original GPS or other location data for the vehicle to which the records pertain,
- 2) The date and time of each GPS or other system reading,
- 3) The location of each GPS or other system reading,
- 4) The beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the period to which the records pertain,
- 5) The calculated distance between each GPS or other system reading,
- 6) The route of the vehicle’s travel,
- 7) The total distance traveled by the vehicle,
- 8) The distance traveled in each jurisdiction,
- 9) The Vehicle Identification Number (VIN) or vehicle unit number

SUMMARIES

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.

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.

A summary of the quarterly summaries.

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, 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 (20%) 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 (50%) 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 one hundred percent (100%) of the apportionable fees paid by the registrant for the registration of its fleet in the registration year to which the records pertain.

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"

(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 the 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 (1) 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, 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 the following:

- (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 date 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 county 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 being leased to a Kentucky based-motor carrier shall be registered in the name of the Kentucky based-motor carrier with a copy 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 at the time of 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 pursuant to 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 fees.

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

Section 6. Supplemental Applications.

(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) 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 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 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) 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) (a) 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.

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

- (1)
 - (a) If the owner or lessor is the registrant, the vehicle shall be registered in the name of the owner or lessor.
 - (b) The allocation of registration fees shall be based on the operational records of the owner or lessor.
 - (c) The apportioned license plate and IRP cab card shall be the property of the lessor.
- (2) If the lessee is the registrant, the vehicle shall be registered by the lessee:
 - (a) In the Lessee's name;
 - (b) In the lessor's name; or
 - (c) In both the owner or lessor's name and that of the lessee.
- (3) The allocation of registration fees shall be based on the operational records of the lessee.
- (4) 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 Procedures 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) Result in a penalty assessment as established in the IRP Audit Procedures 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 outlining:
 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 any 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 sixty (60) 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 sixty (60) 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; and
 - (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 paragraphs (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)

WHAT IS PRISM?

The Performance and Registration Information Systems Management (PRISM) program is a key component to Federal Motor Carrier Safety Administration's (FMCSA's) mission to reduce the number of commercial motor vehicle crashes, injuries and fatalities in a rapidly expanding interstate motor carrier population.

PRISM provides States a safety mechanism to identify and immobilize motor carriers with serious safety deficiencies and hold them accountable through registration and law enforcement sanctions. FMCSA defines a "motor carrier with serious safety deficiencies" within the scope of PRISM, as a motor carrier that's prohibited from operating by FMCSA through the issuance of a Federal Out-of-Service (OOS) Order. The PRISM program requires motor carriers to correct their safety deficiencies to continue operating or face progressively stringent sanctions. States that fully participate in the PRISM program compared to States that don't, have an observable reduction in crashes and fatalities.

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 lease 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: If you've registered in our Motor Carrier Portal (and added a Primary e-mail address), you will receive a renewal checklist via e-mail. If there is no primary e-mail address on your IRP account, you will be sent a paper renewal checklist via mail. Both are sent 45 days prior to your IRP registration expiration.

5. Q: What is a cab card?

A: A cab card is the vehicle's registration and includes specific vehicle and motor carrier responsible for safety information and cannot be transferred from vehicle to vehicle. If you lose a cab card, you can log into your on-line IRP account and reprint the document.

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

A:

- From your dashboard, click on Start a supplement.
- Scroll down to the Units part of the page and click on the VIN# of the vehicle a plate replacement is for.
- You'll now be on the Maintain Unit page scroll down to the bottom of this page
- Select replace plate then save unit.
- System will go 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.
- System will move to the Application Fee Summary page in which you will click on File Application to make payment via Credit Card (4% charge of the cost) or ACH (\$3.00 dollars no matter the cost).

- Once payment is processed, a confirmation number will be displayed, and then click Finish
- System will be on the Receive Credentials tab of the supplement
- Where a temporary cab card can be printed and legal to operate on.
- Plates are assigned from the IRP office, Plates are mailed with a permanent cab card or the carrier can log back into the IRP account on the account dashboard under pending transactions and print the permanent cab card.
- You must fill out a Lost or Stolen Affidavit (TC 96-167). Please fill out the top of the form, and have it notarized, and upload to the plate replacement supplement under pending transactions on the account dashboard under required materials.

7. Q: What are the required materials?

A: Required materials are documents that must be uploaded directly to your transaction. These documents could either be a 2290, a operational lease agreement or an affidavit. Once you have uploaded your documents, the message Required materials are missing will remain until your documents are reviewed and approved by our office however you may continue with completing your transaction. You can check the documents by clicking Other Actions Menu in the upper right corner of the page.

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

A: Carriers can exchange/transfer the plate to a purchased vehicle being added to your fleet.

If vehicle is being deleted off the fleet mail the plate along with a Affidavit TC 96-167 and a portion of the KY credit will be given to use towards the next transaction and will display on the account dashboard.

9. 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.

10. 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.

11. 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.

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

A: On-line 24/7 at <https://drive.ky.gov/motor-carriers/Pages/International-Registration-Plan.aspx>. via credit card (4% service fee added on credit card transactions) or ACH (Flat \$3.00 service fee no matter the charge). a check can be mailed along with a copy of the IRP invoice

- One-Stop Walk-in customers preferred credit cards, ACH, check (each transaction will require separate check), Money orders, Cash.

13. Q: I printed off a temporary cab card, but im afraid to drive my truck without a plate on it. Is this really legal?

A: Yes. It's perfectly legal to haul loads on a temporary cab card, as long as you have a temporary you can drive in an state without a IRP plate.



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

IRP Account # _____ Registered/Leased to MCRS

NOTE: Motor carrier is responsible for safety information.

SECTION 1: APPLICANT INFORMATION

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

SECTION 2: LESSEE/REGISTRANT INFORMATION

LESSEE/REGISTRANT NAME			
MOTOR COMPANY NAME	MGRSUISDOT #	MOTOR FEIN	
PRIMARY CONTACT NAME	CONTACT EMAIL	CONTACT PHONE #	
PHYSICAL ADDRESS (no P.O. Boxes)	CITY	STATE	ZIP
MAILING ADDRESS	CITY	STATE	ZIP

SECTION 3: APPLICANT OPERATING INFORMATION

OPERATION TYPE: Private Exempt commodities For hire MC# _____

Have any listed vehicles been registered in another IRP jurisdiction? Yes No if yes, which jurisdiction? _____

Do you have Colorado Intrastate Authority less than 10,000 miles? Yes No

Section 4: DECLARATION & SIGNATURE

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 Regulation 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: _____

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 IRP.DMC@ky.gov, or visit Drive.ky.gov.

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

SECTION S: VEHICLE INFORMATION

INSTRUCTIONS: Use the descriptions below to complete the required information.

Registered weight - Weight on Apportion Certificate

Plate weight-Combined gross weight (truck, trailer, and load)

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

Fuel type: D- Diesel G-Gasoline P- Propane O-Other

Unit #: _____ <input checked="" type="checkbox"/> Leased			Unit#: _____ <input checked="" type="checkbox"/> Leased		
VEHICLE IDENTIFICATION # (VIN)			VEHICLE IDENTIFICATION # (VIN)		
MODEL YEAR	MAKE	TYPE (TK, TI, BS, WR)	MODEL YEAR	MAKE	TYPE (TK, TT, EIS, WR)
AXLES/SEATS	TRAILER AXES	FUEL TYPE	AXLES/SEATS	TRAILER AXES	FUEL TYPE
UNLADEN WEIGHT	REGISTERED WEIGHT LATE EIGHT		UNLADEN WEIGHT	REGISTERED WEIGHT LATE EIGHT	
PIRCHASER'S PRICE	FACTORY PRICE	PURCHASE DATE	PIRCHASER'S PRICE	FACTORY PRICE	PURCHASE DATE
This vehicle was purchased <input checked="" type="checkbox"/> new <input checked="" type="checkbox"/> used.			This vehicle was purchased <input checked="" type="checkbox"/> new <input checked="" type="checkbox"/> used.		
NAME OF OWNER/LESSOR/LESSEE			NAME OF OWNER/LESSOR/LESSEE		
TITLE #	IMCRS USDOT #	REIN	TITLE #	IMCRS USDOT #	REIN
Does registrant travel less than 10,000 miles/year? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO			Does registrant travel less than 10,000 miles/year? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		
Does registrant pull trailers? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO			Does registrant pull trailers? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		
Unit #: _____ <input checked="" type="checkbox"/> Leased			Unit#: _____ <input checked="" type="checkbox"/> Leased		
VEHICLE IDENTIFICATION # (VIN)			VEHICLE IDENTIFICATION # (VIN)		
MODEL YEAR	MAKE	TYPE (TK, TI, BS, WR)	MODEL YEAR	MAKE	TYPE (TK, TT, EIS, WR)
AXLES/SEATS	TRAILER AXES	FUEL TYPE	AXLES/SEATS	TRAILER AXES	FUEL TYPE
UNLADEN WEIGHT	REGISTERED WEIGHT LATE EIGHT		UNLADEN WEIGHT	REGISTERED WEIGHT LATE EIGHT	
PIRCHASER'S PRICE	FACTORY PRICE	PURCHASE DATE	PIRCHASER'S PRICE	FACTORY PRICE	PURCHASE DATE
This vehicle was purchased <input type="checkbox"/> new <input checked="" type="checkbox"/> used.			This vehicle was purchased <input checked="" type="checkbox"/> new <input type="checkbox"/> used.		
NAME OF OWNER/LESSOR/LESSEE			NAME OF OWNER/LESSOR/LESSEE		
TITLE #	IMCRS USDOT #	REIN	TITLE #	IMCRS USDOT #	REIN
Does registrant travel less than 10,000 miles/year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO			Does registrant travel less than 10,000 miles/year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		
Does registrant pull trailers? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO			Does registrant pull trailers? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		

Tax Computation

		(1) Annual Value of Vehicles Used During Year		(2) Partial-Year Value of Vehicles (vehicles used during year. See instructions.)		(3) Number of Vehicles		(4) Amount Taxed (line 1 or 2 multiplied by COI (3))	
		(a) Vehicles	(b) Logging Vehicles	(a) Vehicles	(b) Logging Vehicles	(a) Vehicle, Logging	(b) Logging Vehicle		
A	55,000	\$100.00	\$75.00	\$	\$			\$	A
B	55,001-56,000	12.00	9.50						B
C	56,001-57,000	14.00	10.00						C
D	57,001-58,000	16.00	12.50						D
E	58,001-59,000	18.00	14.00						E
F	59,001-60,000	20.00	15.50						F
G	60,001-61,000	22.00	17.00						G
H	61,001-62,000	24.00	19.00						H
I	62,001-63,000	26.00	20.00						I
J	63,001-64,000	28.00	22.50						J
K	64,001-65,000	30.00	24.00						K
L	65,001-66,000	32.00	25.50						L
M	66,001-67,000	34.00	27.00						M
N	67,001-68,000	36.00	28.50						N
O	68,001-69,000	40.00	30.00						O
P	69,001-70,000	43.00	32.50						P
Q	70,001-71,000	45.00	33.00						Q
R	71,001-72,000	47.00	35.50						R
S	72,001-73,000	49.00	37.00						S
T	73,001-74,000	51.00	38.50						T
U	74,001-75,000	54.00	40.00						U
V	over 75,000	56.00	41.50						V
Totals. 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 I, line c.) Add the amounts in column (4). Enter the total here and on Form 2290, line 2								\$	
W	If 1U-Suspension Vehicles (See Part 11 on page 7 of the instructions.)								

Complete both copies of Schedule 1 (Form 2200) 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, 2021, through June 30, 2022

OMB No. 1545-0143

▶ Complete and file one copy 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.

Type or Print	Name	Employer identification number (EIN), <input type="text"/> - <input type="text"/>											
	Address (number, street, and room or unit number)												
	City or town, state or province, county, and ZIP or foreign postal code	<small>MOBILE OF STATE (see instructions)</small> <table style="margin: auto;"> <tr> <td>y</td><td>y</td><td>y</td><td>y</td><td>M</td><td>M</td> </tr> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table>	y	y	y	y	M	M					
y	y	y	y	M	M								

	Vehicles You Are Reporting {enter VIN and category}	Category A (for vehicles)
1	<input type="text"/>	
2	<input type="text"/>	
3	<input type="text"/>	
4	<input type="text"/>	
5	<input type="text"/>	
6	<input type="text"/>	
7	<input type="text"/>	
8	<input type="text"/>	
9	<input type="text"/>	
10	<input type="text"/>	
11	<input type="text"/>	
12	<input type="text"/>	
13	<input type="text"/>	
14	<input type="text"/>	
15	<input type="text"/>	
16	<input type="text"/>	
17	<input type="text"/>	
18	<input type="text"/>	
19	<input type="text"/>	
20	<input type="text"/>	
21	<input type="text"/>	
22	<input type="text"/>	
23	<input type="text"/>	
24	<input type="text"/>	

Summary of Reported Vehicles	
a Total number of reported vehicles	a
b Enter the total number of taxable vehicles on which the tax is suspended (category IV)	b
c Total number of taxable vehicles. Subtract line b from line a	c

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/UTAE
- (6) 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

- 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 "Gallons/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

