

2026 Edition

Division of Road

Fund Audits

U-DRIVE-IT ASSISTANCE



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CHAPTER 1 – INTRODUCTION TO U-DRIVE-IT (UDI)

1.1 WHAT IS U-DRIVE-IT?

According to KRS 281.014(3), the term “U-Drive-It” means any person who leases or rents a motor vehicle for a consideration to be used for the transportation of persons or property, but for which no driver is furnished, and the use of which a motor vehicle is not for the transportation of persons or property for hire by the lessee or renter.

Kentucky UDI is an alternative method for the payment of motor vehicle usage tax as prescribed by KRS 138.460. UDI allows for deferment of this tax at the time of registration. Payment will be made based on rental and lease receipts generated by the use of the vehicle. The laws governing the UDI program are found in KRS 138.463 and are supplemented by the following administrative regulations:

- [601 KAR 1:140](#) Applications & Permits
- [601 KAR 1:146](#) Fair Market Values
- [601 KAR 1:147](#) Records & Audits
- [601 KAR 9:045](#) Fleet Allocation Definition and Calculation – Section 1 and 3

Other statutes concerning UDI:

- [KRS 138.462](#) Definitions for KRS 138.463 and 138.4631
- [KRS 138.463](#) Collection of U-Drive-It tax
- [KRS 138.4631](#) Estimated Assessment-Plus Penalty and Interest
- [KRS 138.450](#) Definitions for KRS 138.455 to 138.470
- [KRS 138.470](#) Exemptions from Tax
- [KRS 281.631](#) Seat and Other Vehicles Taxes
- [KRS 281.655](#) Bond or Insurance Policy

UDI permit holders must have proper accounting systems to record all usage of the vehicles licensed under their UDI permit. The permit holder should be able to account for all use of the vehicle and revenue generated from its operation on Kentucky highways.

1.2 DEFINITIONS

In accordance with KRS 138.462:

- (1) *Cabinet* means the Transportation Cabinet;
- (2) *Rent* and *rental* means a contract, supported by a consideration, for the use of a motor vehicle for a period of less than 365 days;
- (3) *Lease* and *leasing* means a contract, supported by a consideration, for the use of a motor vehicle for a period of 365 days or more; and

- (4) *Gross rental charge* means the amount paid by a customer for time and mileage only, in accordance with 601 KAR 1:146
- (3) *Renting or leasing* means a U-Drive-It permit holder:
 - (a) Rents or leases a vehicle as part of an established business to a retail customer wishing to rent or lease a vehicle; and
 - (b) Maintains the records required by 601 KAR 1:147, Section 2.

In accordance with KRS 138.450

- (9) *Total consideration given* means the amount given, valued in money, whether received in money or otherwise, at the time of purchase or at a later date including consideration given for all equipment and accessories, standard and optional. *Total consideration given* shall not include:
 - (a) Any amount allowed as a manufacturer or dealer rebate if the rebate is provided at the time of purchase and is applied to the purchase of the motor vehicle;
 - (b) Any interest payments to be made over the life of a loan for the purchase of a motor vehicle; and
 - (c) The value of any items that are not equipment or accessories including but not limited to extended warranties, service contracts and items that are given away as part of a promotional sales campaign.

1.3 OVERVIEW

Through KRS 138.460, Kentucky imposes a 6% highway usage tax on every motor vehicle, except those exempt by KRS 138.470, based on either the retail price of the vehicle at the time of first registration in the state or the retail price of the vehicle at the time of ownership transference of a previously registered vehicle.

KRS 138.463 allows UDI permit holders to defer the 6% highway usage tax by remitting a monthly tax based on 6 percent of the monthly rental or lease charge of a qualifying vehicle. The usage tax reported on the monthly tax returns is based on the fair market rental or lease value of the vehicle. In addition, a down payment or trade-in allowance applied to the lease that reduces the vehicle's capitalized cost represents consideration given for the acquisition or use of the vehicle and is considered a taxable amount for that lease transaction.

The Cabinet conducts UDI audits to determine whether all rental or lease payments have been reported to the Cabinet and whether the payments are based on the fair market value of the vehicle.

1.4 TYPES OF UDI

There are two types of UDI tax – Rental & Leases:

- 1. Rental defined by statute as an agreement for less than 365 days
- 2. Lease defined by statute as an agreement for a period greater than 365

1.5 EXEMPTION UNDER UDI - KRS 138.470

(1) The gross rental or lease charges for the rental or lease of a motor vehicle paid by the United States, or the Commonwealth of Kentucky or any of its political subdivisions.

(16) Vehicles over 44,001 pounds and farm trucks registered under KRS 186.050 (4) that have a declared weight of 44,001 or greater are exempt from UDI tax.

CHAPTER 2: APPLICATION PROCESS

2.1 APPLICATION INFORMATION

A UDI application packet can be requested from the Division of Motor Carriers by phone 502-564-1257 or by email at udi.dmc@ky.gov. Included in the packet are the application and a sample of the insurance requirement. The list below is a checklist of information needed to complete the application.

- Original application (TC 95-16) completely filled out, signed and notarized.
- Certificate of good standing from your state's Secretary of State (if not in KY).
- Certificate of authorization for KY (if out of KY) www.sos.ky.gov.
- Insurance document (Uniform Motor Carrier Bodily Injury & Property Damage Liability Certificate of Insurance) must be the original. No other insurance documents are accepted.
- Affidavit #6 on the application (please include to whom you will be leasing i.e. general public) must also be notarized. It must state affidavit at the top and be notarized at the bottom.
- Financial Statement
- Contact information such as email with name so the cabinet can contact you with any questions.
- Your FEIN # and whether you are leasing or renting vehicles or both.
- \$250.00 application fee made payable to the Kentucky State Treasurer.

Every document must state the same company name when applying for the permit.

2.2 FORMS

Application (TC 95-16) – The application form is general information about the applicant and business applying for the UDI permit. The application is to be signed and notarized. There is an application fee of \$250.00.

Application for Renewal (TC 95-309) – The renewal application is required each year on or before January 1st of each calendar year. The form contains business information and a \$250.00 renewal fee every year along with updated insurance document.

Seat Fee – KRS 281.631 (3)

UDI permit holders shall pay a \$15.00 annual license fee for each vehicle registered on their UDI permit. The first year the vehicle is registered the license fee is prorated based on the applicable U-Drive-It fee chart.

U-Drive-It Refund Application (TC 96-611) – The application must be completed in order for consideration to be given to the refund request. Claims for refunds must be filed within four years from the date the tax was paid to the State Treasurer. Supporting documentation must be submitted with the application or no refunds will be considered.

CHAPTER 3: RECORD KEEPING REQUIREMENTS – 601 KAR 1:147

This regulation sets forth the minimum records necessary for audit completion and for acceptable accounting methods of the permit holder. The permit holder must maintain records for a period of six years after the due date of the UDI tax return.

3.1 RENTAL COMPANY

A UDI permit holder who rents a vehicle shall: (1) use a consecutive, preprinted numbering system for a rental agreements, (2) each motor vehicle included in the permit holder's rental fleet, retain a copy of the original manufacturer's invoice or a document that shows the manufacturer's suggested retail price of the motor vehicle plus the cost of options included on the motor vehicle and (3) retain a copy of the rental agreement including void or damaged agreements.

The following information shall be included on a rental agreement:

- Rental agreement number
- Beginning date of the rental
- Ending date of the rental
- Identification of the specific rental vehicle that includes the following:
 - Vehicle identification number
 - Make
 - Model
 - Year
- Odometer reading of the rental vehicle at the beginning of the rental agreement
- Odometer reading of the rental vehicle at the end of the rental agreement
- Amount charged for the rental agreement
- Method of calculation of the rental amount charged that includes mileage charges and number of days used
- Identification of the person renting the vehicle

If applicable, the following shall be attached to an original rental agreement:

- Replacement vehicle information
- Information that will alter the original rental agreement

3.2 LEASING COMPANY

A UDI permit holder who leases a vehicle shall retain a copy of the leasing agreement and other information required.

A lease agreement shall include the following information:

- Complete name and address of the lessee
- Beginning date of the lease

- Ending date or term of the lease
- Identification of the lease vehicle that includes the following:
 - Vehicle identification number
 - Make
 - Model
 - Year
 - Manufacturer's suggested retail price
- Final lease termination calculation and date
- Monthly payment amount subject to the tax imposed by KRS 138.463
- Down payment or trade-in information
- Dated signature of the lessee and the lessor
- Date of first lease payment, if different from agreement beginning date

The following, if applicable, shall be attached to the lease agreement:

- Certificate of title of the leased vehicle
- A lease amount calculation worksheet
- A lease extension agreement
- Documentation of lease early termination (turn-in sheet or repo sheet)
- Information that would alter the original lease agreement

CHAPTER 4: FAIR MARKET VALUE – 601 KAR 1:146

This regulation sets the guidelines to be followed by the Division of Road Fund Audits in establishing fair market rental and lease rates. This regulation also sets forth instances in which the fair market rates are assessed.

4.1 FAIR MARKET VALUE – RENTAL

If a UDI permit holder is regularly engaged in the business of renting vehicles to retail customers, the Division of Road Fund Audits has the authority to audit the records of the permit holder to determine whether the permit holder is paying the correct tax amount.

The fair market value (FMV) rental amount is used to assess the usage tax imposed pursuant to KRS 138.463 on an individual transaction of a UDI permit holder who is regularly engaged in the business of renting vehicles to retail customers if:

- The transaction is less than FMV of the rental of the motor vehicle
- The information required to be maintained by 601 KAR 1:147 for the transaction is missing or incomplete

In accordance with 601 KAR 1:146 Section 3, the Division of Road Fund Audits randomly selects a sample of permit holders to participate in a survey to determine the average FMV rental amount for each specific vehicle type classification.

The Cabinet uses the FMV established for the rental amount for a specific vehicle type classification (as determined in the survey) to assess the tax imposed under KRS 138.463 for:

- Every transaction of a permit holder who is not regularly engaged in the business of renting vehicles to retail customers
- A vehicle being used for which the permit holder regularly engaged in the business of renting or leasing vehicles to retail customers is not reporting the UDI usage tax on his or her monthly tax return

The current FMV the Transportation Cabinet established for rentals for each specific vehicle classification is listed in the *Fair Market Value Transportation Cabinet Established Rental and Lease Amounts*, April 2013 edition, and is shown in the following table.

FMV RATES BY RENTAL VEHICLE TYPE

VEHICLE TYPE	DAILY RATE	WEEKLY RATE	MONTHLY RATE
Compact	54.22	208.47	691.73
Midsize	58.53	228.89	754.43
Full-size	67.98	286.13	986.84
Luxury	131.94	504.27	1622.35
Mini-Van	109.16	630.53	1717.54

4.2 FAIR MARKET VALUE - LEASE

If a UDI permit holder is regularly engaged in the business of leasing vehicles to retail customers, the Division of Road Fund Audits, in accordance with 601 KAR 1:146 Section 5 can audit the records of the permit holder to determine an average lease amount per \$1,000 value of the manufacturer's suggested retail price (MSRP) of the permit holder's lease vehicles.

The FMV lease amount is used to assess the KRS 138.463 UDI usage tax on an individual transaction of a UDI permit holder who is regularly engaged in the business of leasing vehicles to retail customers under the following conditions:

- The transaction is for less than the FMV of the lease of the motor vehicle
- The information required to be maintained by 601 KAR 1:147 for the transaction is missing or incomplete

In accordance with 601 KAR 1:146, the Division of Road Fund Audits shall survey the executed lease agreements audited sample of UDI permit holders who are regularly engaged in the business of leasing vehicles to retail customers to determine the average dollar amount per \$1,000 value of the MSRP of the vehicle.

The usage tax assessed under KRS 138.463 for a lease vehicle of a permit holder who is not regularly engaged in the business of leasing vehicles to retail customers shall be the greater of the following:

- The FMV lease amount per \$1,000 value of the MSRP of the vehicle established
- The monthly lease amount assessed by the permit holder

The average dollar lease amount per \$1,000 value of the MSRP is listed in the *Fair Market Value Transportation Cabinet Established Rental and Lease Amounts*, April 2013 edition.

The current lease factor is \$17.57 per \$1,000 of the MSRP Value.

CHAPTER 5: AUDIT PROCEDURES

UDI audits are conducted in accordance with KRS 138.463, 601 KAR 1:146 and 601 KAR 1:147.

5.1 AUDIT SELECTION

The UDI Branch conducts 10-15 audits a year based on the number of vehicles per audit. When selecting audits to be completed, the audit manager will evaluate:

- Permit holder's gross receipts for a given time period
- Any changes in the permit holder's business practices
- Permit holders that have never been audited by the Division of Road Fund Audits
- Permit holders that request a refund of tax
- Requests made by the Division of Motor Carriers, Kentucky State Police and public complaints

5.2 GUIDANCE

When selecting audits, the audit manager will evaluate the UDI monthly tax returns and assign audits to each auditor. The Division of Road Fund Audits conducts all audits at the permit holder's place of business. The audits are specific to vehicles within the audit period. The assigned auditor will determine if the permit holder was previously audited and examine any findings of noncompliance. This shall be documented in the audit file noting resolution or nonresolution.

5.3 PRE-FIELDWORK PROCEDURES

Before conducting the audit at the permit holder's place of business the lead auditor will:

- Prepare tax return postings, vehicle schedules and any other fieldwork schedules
- Obtain vehicle information from the Kentucky Automated Vehicle Licensing System (KAVIS)
- Conduct a phone interview with the permit holder
- Schedule the audit with the permit holder by phone at least 15 days in advance and mail a confirmation letter

5.4 FIELDWORK PROCEDURES

The auditors will:

- Conduct an entrance conference with the permit holder to verify information obtained during the phone interview and to obtain any necessary information including:
 - Specific details for leases
 - Specific details for rentals
 - Check for and correct any input errors
- Combine files and verify usage of each vehicle based on the input information of the *Schedule of Actual Lease Information* or the *Schedule of Rental Agreement* with those on the *Schedule of Vehicles*

- After cross-referencing vehicles, consider those without records as fair market vehicles and document such vehicles
- Conduct a fieldwork close-out conference to:
 - Discuss preliminary findings, any additional information needed and any recommendations
 - Complete the *Fieldwork Closeout Conference*. Note: both parties shall sign the close-out form. Auditor will provide a copy for the permit holder and place the original in the audit file.
 - Furnish the permit holder with a copy of the laws and regulations
 - Furnish the permit holder with a list of any additional information needed

5.5 POST-FIELDWORK PROCDEDURES

The lead auditor will combine all field auditors' work and, in accordance with 601 KAR 1:146 perform a fair market test.

For leases, the lead auditor will:

- Use the fair market rate to calculate the lease amount for each lease and compare it with the actual lease amount
- Determine whether any amounts are less than the fair market rate
- Calculate 90 percent of the fair market rate for those less than fair market
- Accept as fair market, if lease amount is 90 percent or above the fair market rate market
- Apply the fair market rate to the lease if lease amount is less than 90 percent of the fair market rate

For rentals, the lead auditor will:

- Use the permit holder's lowest fair market rate to calculate the fair market amount for each rental agreement having both money and usage indicated
- Determine whether any rental agreements are less than the lowest fair market rate
- Calculate 90 percent of the lowest fair market rate for those less than fair market
- Accept as fair market, if agreement amount is 90 percent or above the lowest fair market rate
- Use the calculated averages from the audit, if agreement amount is less than 90 percent of the lowest fair market rate
- Calculate the permit holder's averages based on the rental agreements that were audited

5.6 WORKPAPERS

Workpapers link the permit holder's records to the audit report and contain evidence to support the findings, judgments and conclusions in the report.

Upon completion of the audit, the lead auditor shall assemble all schedules, workpapers, source documents and other supporting data and compile them in an audit folder with an index so that the audit is a complete and understandable file without reference to another file. For those audits performed after August 2013, this process will occur in TeamMate.

Work papers shall be complete and accurate to provide proper support for findings, judgment and conclusions and demonstrate the nature and scope of the audit.

5.7 AUDIT REPORT ISSUED

Once the UDI audit is completed, the UDI reviewer will:

- Conduct an in-depth review of the auditor’s workpapers
- Complete review comments for the auditor’s consideration
- Return the file to the auditor for corrections
- The auditor will make changes and return the file to the reviewer for further

review When the review process is completed the audit report will be issued to the permit holder.

5.8 PAYMENT OF AUDIT BILL/PROTEST – 601 KAR 147

The permit holder has 45 days to pay the audit bill or protest the audit findings to the Division of Road Fund Audits in accordance with 601 KAR 147 Section 4:

- (1) (a) A written protest may be filed by a taxpayer or a person representing a taxpayer.
(b) A protest shall include:
 1. A supporting statement that includes the grounds upon which the protest is made as required by KRS 131.110(1); and
 2. Documents that identify the adjustment requested, or the portion of the audit protested.(c) A protest shall be filed with the cabinet’s Division of Road Fund Audits within 45 days from the date of the notice of tax due statement.
- (2) If the supporting statements and documents 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 regular mail, facsimile, or electronic mail.
- (3) The Division of Road Fund Audits shall issue a final ruling to the taxpayer within 60 days from the date the taxpayer submits additional information, or within 60 days of the protest conference.

To protest the audit results, the permit holder shall submit a written request for a protest hearing with supporting documentation.

It is the permit holder’s responsibility to ensure the entire record-keeping system meets the requirements of UDI. It is suggested that the permit holder contact the Division of Road Fund Audits, UDI Branch, at (502) 782-4072 for verification of audit compliance.

The permit holder can pay their audit bill by check or has the option to pay the audit bill in their [U-Drive-It portal account](#). Select “Audits” from the left-hand menu, highlight the audit information and select “View/Pay Bill”.

CHAPTER 6: SERVICE LOANER PROGRAM

6.1 ADMINISTRATION

A motor vehicle dealer who operates a service or repair department in his dealership may register a motor vehicle to be used exclusively as a loaner or rental motor vehicle to the customers of this service or repair department. This program is administered by the Kentucky Department of Revenue. If there are any questions about the Service Loaner Program, please contact the Kentucky Department of Revenue at 502-564-4455.

6.2 USAGE TAX

The usage tax is \$25.00 per month per loaner or rental motor vehicle

The tax due under this section shall be remitted to the Department of Revenue monthly on forms prescribed by and in accordance with administrative regulations promulgated by the department.

CHAPTER 7: MOTOR VEHICLE RENTAL/RIDE SHARE EXCISE TAX

7.1 EXCISE TAX

An excise tax is imposed at a rate of 6-percent on the gross receipts derived from the rental of a vehicle by a motor vehicle company in accordance with KRS 138.742(2).

The tax due under this section shall be remitted to the Department of Revenue monthly on forms prescribed by and in accordance with administrative regulations promulgated by the department.

CHAPTER 8: FREQUENTLY ASKED QUESTIONS

1. Q: Do leased or rented vehicles have a sales tax?

A: Vehicles in the UDI program generate a usage tax, not a sales tax.

2. Q: Who pays the property tax on a leased or rented vehicle?

A: This would be part of your contract. The leasing company is responsible to the state of Kentucky; however, they have a right to pass it on to their customers.

3. Q: Who is the permit holder for a leased or rented vehicle?

A: Leasing companies are the permit holders and should give you a permit number for the DMV office in the county where you reside, to register and title vehicles.

4. Q: What is a U-Drive-It permit number?

A: It is a four-digit number assigned to the leasing company or rental company to pay usage tax on lease or rental vehicle on a month-to-month basis to the Transportation Cabinet Division of Motor Carriers.

5. Q: Who needs a U-Drive-It permit number?

A: Leasing or rental companies that lease or rent vehicles to customers in the state of Kentucky.

6. Q: Where do you get a U-Drive-It number?

A: The U-Drive-It number is assigned to the leasing or rental company through the Transportation Cabinet Division of Motor Carriers after application has been approved. The lessee needs to contact their leasing company to get the UD number.

7. Q: What is the U-Drive-it Fee and who pays the fee?

A: There are two U-Drive-It fees. The first fee is the fee when you first register your vehicle at the clerk's office under the U-Drive-It program. It is based on the month of incorporation for the leasing company and the month you register the vehicle. The second fee is the renewal fee every year. The renewal fee is \$15.00.

8. Q: Do U-Drive-It vehicles have to be inspected?

A: No. They are excluded from inspection under KRS 186A.115 (2) part C. Motor vehicles operated by a motor carrier under a non-negotiable certificate or permit issued by the Department of Vehicle Regulation.

CHAPTER 9: ITEMS TO NOTE

The following are some things to consider and take into account:

- Tax payments to the Transportation Cabinet for vehicles rented or leased under this program are the direct obligation of the taxpayer who registers the vehicle. The tax due may be passed on to the user of the vehicle. Any tax-exempt status of the renter or lessee is not applied to the permit holder.
- All transactions will be taxed at the Fair Market Value (FMV) of the vehicle being rented or leased.
- Taxpayers should retain every void or damaged rental agreement.
- Loaner vehicles are not under the U-Drive-It program. Please contact the Department of Revenue at 502-564-4455.
- The U-Drive-It permit holder, or the agent should explain the U-Drive-It program to his or her customers and how it relates to paying the usage tax for the state of Kentucky.
- The U-Drive-It permit holder needs to provide the U-Drive-It number to his or her agents, dealerships and customers.
- The permit holder should complete paperwork for title and registration and include U-Drive-It number on the paperwork.
- The U-Drive-It permit holder will receive a pre-printed monthly usage tax report along with bills for any vehicle that has been renewed or added to the program.
- When vehicles need to be deleted from the U-Drive-It program, the permit holders or their agents/dealerships need to send the proper paperwork to the Department of Motor Carriers.

EXHIBIT 1 — APPLICATION FOR U-DRIVE-IT


	KENTUCKY TRANSPORTATION CABINET Department of Vehicle Regulation DIVISION OF MOTOR CARRIERS	TC 95-16 Rev. 6/2017 Page 1 of 2
APPLICATION FOR U-DRIVE-IT		Drive.ky.gov/
INSTRUCTIONS: A two-hundred fifty (250) dollar filing fee made payable to the Kentucky State Treasurer must be included with the completed application. Also include with the application the prescribed public liability and property damage insurance required by KRS 281.615.		MAIL TO: Division of Motor Carriers U-Drive-It Section PO Box 2004, Frankfort, KY 40602-2004
SECTION 1: APPLICANT INFORMATION		
NAME		FEIN
ADDRESS (street)		CITY
		STATE
		ZIP
PHONE	EMAIL	
SECTION 2: BUSINESS INFORMATION		
1. If the business is a corporation , give the state of incorporation, principal address, and agent name and address for Kentucky process. If the applicant is a non-resident and incorporated in another state, attach a current copy of the certificate of good standing from the state of incorporation and the certificate to do business in Kentucky. If the business is a foreign corporation, please attach the certificate from the Secretary of State's office authorizing the corporation to do business in Kentucky as a foreign corporation.		
<hr/> <hr/> <hr/>		
If the business is a partnership , provide the names and addresses of partners and their respective interest.		
<hr/> <hr/> <hr/>		
If the applicant is a non-resident , give names and addresses of partners and their respective interest.		
<hr/> <hr/> <hr/>		
2. Please file with this application the prescribed public liability and property damage insurance required by KRS 281.615.		
3. In what month was the corporation established? _____ *		
*This month shall be used as the established month for licensing all vehicles under this permit.		
4. Provide the Motor Vehicle Leasing Dealer number assigned by the Motor Vehicle Dealer Commission.		
<hr/>		

EXHIBIT 1 – APPLICATION FOR U-DRIVE-IT continued...



KENTUCKY TRANSPORTATION CABINET
Department of Vehicle Regulation
DIVISION OF MOTOR CARRIERS

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APPLICATION FOR U-DRIVE-IT

Drive.ky.gov/

SECTION 2: BUSINESS INFORMATION (cont.)

5. Has the applicant ever been denied authority by the Transportation Cabinet, or has any official or corporate officer been cited by the cabinet for violations of the law or applicable regulations, or convicted of a felony?

[] Yes [] No If yes, please explain.

6. The following information shall be submitted in a written affidavit:

- A description of the applicant’s facility and type of equipment proposed to be rented or leased;
• A recent financial statement for the applicant;
• A brief history of the applicant’s current business, including the date of formation, prior experience, etc.

7. Will your vehicles be [] leased, [] rented, or [] both?

SECTION 3: APPLICANT OFFICIAL CERTIFICATION & SIGNATURE

I, the undersigned official of the above individual, partnership, or corporation, after being duly sworn, state that the information is true and correct to the best of my knowledge and belief.

In addition, I certify that all vehicles registered under U-Drive-It operation proposed in this application be offered to the general public for lease or rent. I certify that each transaction is arms-length and is based on a fair rental or lease value of the vehicle. I further certify that I have access to and am familiar with all statutes and regulations applicable to the proposed U-Drive-It permit for which I am applying.

SIGNATURE (applicant official)

DATE

SECTION 4: NOTARIZATION (required)

State of

County of

Subscribed and sworn before me on this the ___ day of ___, 20__.

Notary Public _____ My commission expires _____.

Upon receipt of correct documents and information, completion of the UDI permit will be completed within 10-15 business days.

EXHIBIT 2 — APPLICATION FOR U-DRIVE-IT RENEWAL

	KENTUCKY TRANSPORTATION CABINET Department of Vehicle Regulation DIVISION OF MOTOR CARRIERS	TC 95-309 05/2018 Page 1 of 1
APPLICATION FOR U-DRIVE-IT RENEWAL		
Phone: (502)564-1257 Drive.ky.gov/		
MAIL TO: Kentucky Transportation Cabinet Division of Motor Carriers PO Box 2004 Frankfort, KY 40602-2004	OVERNIGHT DELIVERIES: Kentucky Transportation Cabinet Division of Motor Carriers 200 Mero Street, 2 nd floor Frankfort, KY 40622	
ATTACH \$250.00 FILING FEE MADE PAYABLE TO "KENTUCKY STATE TREASURER." Credit Card, Money Order, Certified Check <i>(no cash by mail)</i>		
ATTACH A COPY OF YOUR UPDATED INSURANCE DOCUMENT AND SUBMIT WITH THIS RENEWAL.		
THE UNDERSIGNED HEREBY FILES APPLICATION FOR RENEWAL OF THE FOLLOWING KENTUCKY U-DRIVE-IT PERMIT		
SECTION 1: BUSINESS INFORMATION (Please print)		
Permit Number:	FEIN Number:	Type of vehicles: <input type="checkbox"/> Lease / <input type="checkbox"/> Rental / <input type="checkbox"/> Both
Applicant Name:		
Mailing Address: <input type="checkbox"/> Check if changed. Address (Street, P.O. Box, etc.)	Physical Address: <input type="checkbox"/> Check if changed. Street Address	
Address	Address	
City, State, and ZIP Code	City, State, and ZIP Code	
Telephone Number (including Area Code)	Telephone Number (including Area Code)	
Fax Number (including Area Code)	Fax Number (including Area Code)	
E-Mail		
SECTION 2: SIGNATURE & DATE		
This certificate shall remain in effect until expired by law or revoked by the Transportation Cabinet. KYTC will bill the applicable fees due for each vehicle listed on this permit monthly. This certificate must be renewed on or before January 1 of each calendar year.		
Signature:		Date:
<div style="border: 1px solid black; padding: 5px; display: inline-block; margin-right: 50px;"> Office Use Only Account Code: 44 Application Fee \$ 250.00 </div> Keep a copy for your records.		

EXHIBIT 3 — APPLICATION FOR CAR RENTAL ALLOCATION


	KENTUCKY TRANSPORTATION CABINET Department of Vehicle Registration DIVISION OF MOTOR CARRIERS	TC 95-639 Rev. 11/2015 Page 1 of 1
APPLICATION FOR RENTAL CAR ALLOCATION		
<p>Instructions: Mail completed application to the Kentucky Transportation Cabinet, Division of Motor Carriers, 200 Mero Street, Frankfort, KY 40602. For questions, call (502) 564-4540.</p>		
<p>Per Kentucky Administrative Regulation 601 9:045, Section 3, application is made for an allocation of rental passenger cars in Kentucky. The following is submitted for review:</p>		
SECTION 1: INFORMATION		
COMPANY NAME		PHONE
ADDRESS (street)	CITY	STATE ZIP
SECTION 2: RENTAL VEHICLES AND REVENUE		
A. Total number of vehicles in the rental fleet: _____		
B. Total revenue arising from rental transactions from the total fleet from September 1 through August 31 of the previous year: \$_____		
C. Total revenue arising from rental transactions in Kentucky for the previous year ending August 31: \$_____		
D. Kentucky percentage of revenue (<i>Divide total fleet revenue by Kentucky revenue.</i>): _____%		
E. Total number of vehicles to be fully registered in Kentucky (<i>Multiply total fleet vehicles by Kentucky percentage of revenue.</i>): _____		
SECTION 3: SIGNATURE AUTHORIZATION		
_____		_____
RENTAL COMPANY REPRESENTATIVE		DATE
<input type="checkbox"/> Approved <input type="checkbox"/> Rejected		
_____		_____
DEPARTMENT OF VEHICLE REGULATION REPRESENTATIVE		DATE

EXHIBIT 4 — UNIFORM MOTOR CARRIER BI AND PD LIABILITY CERTIFICATE OF INSURANCE

COPY

UNIFORM MOTOR CARRIER BODILY INJURY AND PROPERTY
DAMAGE LIABILITY CERTIFICATE OF INSURANCE
(Executed in Triplicate)

TC 95-211
Rev. 4/88

Filed with Kentucky Transportation Cabinet, Division of Motor Carriers (hereinafter called Commission) KYU # _____
(Name of Commission) (Ky. Highway Use No.)

This is to certify, that the _____
(Name of Insurance Company)
(hereinafter called Company) of _____
(Home Office Address of Insurance Company)

has issued to _____ of _____
(Name of Motor Carrier) (Address of Motor Carrier)

a policy or policies of insurance effective from _____ 12:01 A.M. standard time at the address of the insured stated in said
policy or policies and continuing until cancelled as provided herein, which, by agreement of the Uniform Motor Carrier Bodily Injury and Property
Damage Liability Insurance Endorsement, has or have been amended to provide automobile bodily injury and property damage liability insurance
covering the obligations imposed upon such motor carrier by the provisions of the motor carrier law of the State in which the Commission has
jurisdiction or regulations promulgated in accordance therewith.

Whenever requested, the Company agrees to furnish the Commission a duplicate original of said policy or policies and all endorsements thereon.
This certificate and the endorsement described herein may not be cancelled, unless the Company gives the Commission notice in writing, said
cancellation to be effective 15 days after such notice is received by the Commission.

Counter-signed at _____ (Street Address) _____ (City) _____ (State) _____ (Zip Code)
this _____ day of _____ 19 _____

Insurance Company File No. _____ (Policy Number) _____
Authorized Company Representative

COPY

COPY

COPY

EXHIBIT 5 — U-DRIVE-IT FEE FOR FIRST KENTUCKY REGISTRATION

APPLICATION MONTH/YEAR		MONTH OF ESTABLISHMENT OR INCORPORATION																							
		January	February	March	April	May	June	July	August	September	October	November	December												
January	1999	2.50	3.75	5.00	6.25	7.50	8.75	10.00	11.25	12.50	13.75	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50	28.75	30.00	
February	1999	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50	28.75	30.00	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50
March	1999	13.75	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50	28.75	30.00	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25
April	1999	12.50	13.75	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50	28.75	30.00	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00
May	1999	11.25	12.50	13.75	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50	28.75	30.00	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75
June	1999	10.00	11.25	12.50	13.75	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50	28.75	30.00	15.00	16.25	17.50	18.75	20.00	21.25	22.50
July	1999	8.75	10.00	11.25	12.50	13.75	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50	28.75	30.00	15.00	16.25	17.50	18.75	20.00	21.25
August	1999	7.50	8.75	10.00	11.25	12.50	13.75	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50	28.75	30.00	15.00	16.25	17.50	18.75	20.00
September	1999	6.25	7.50	8.75	10.00	11.25	12.50	13.75	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50	28.75	30.00	15.00	16.25	17.50	18.75
October	1999	5.00	6.25	7.50	8.75	10.00	11.25	12.50	13.75	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50	28.75	30.00	15.00	16.25	17.50
November	1999	3.75	5.00	6.25	7.50	8.75	10.00	11.25	12.50	13.75	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50	28.75	30.00	15.00	16.25
December	1999	2.50	3.75	5.00	6.25	7.50	8.75	10.00	11.25	12.50	13.75	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50	28.75	30.00	15.00
2000		2.50	3.75	5.00	6.25	7.50	8.75	10.00	11.25	12.50	13.75	15.00	16.25	17.50	18.75	20.00	21.25	22.50	23.75	25.00	26.25	27.50	28.75	30.00	15.00

ALL RENEWALS ARE \$15.00 PER VEHICLE

KENTUCKY TRANSPORTATION CABINET
DEPARTMENT OF VEHICLE REGULATION
DIVISION OF MOTOR CARRIERS

EXHIBIT 6 — U-DRIVE-IT REFUND APPLICATION



Kentucky Transportation Cabinet
Division of Motor Carriers
U-DRIVE-IT REFUND APPLICATION

TC 95-611
 06/2017

MAIL TO:
 Division of Motor Carriers
 U-Drive-It Section
 P.O. Box 2004
 Frankfort, KY 40602-2007

Drive.ky.gov/

Name of Business				
	Enter Exact Name as it Appears on Your Permit		Telephone Number	
Location of Business				
	P O Box or Number & Street	City or Town	State	ZIP Code
	(1) U-Drive-It Number under which tax was paid to the Kentucky State Treasurer. _____			
	(2) Period(s) in which tax was reported and paid. _____ <i>Attach detailed schedule if more than one period involved.</i>			
	(3) Amount of tax refund requested. _____			
	(4) Vehicle Identification Number in which refund is requested. _____ <i>If more than one attach a listing of VINs with breakdown of amounts.</i>			
	(5) Explain in detail the reason(s) for refund. Attach schedule and copies of title paperwork, lease termination, bill of sale, and/or proof of overpayment. Attach separate sheet if necessary. _____ _____			
Instructions	(1) This application must be completed in order for consideration to be given to the refund request. Substitutions will not be accepted, nor will they preserve your rights to a refund. (2) Claims for refunds or credits must be filed within four years from the date the tax was paid to the State Treasurer. After the statute of limitations has expired, no claims for refunds or credits will be considered. (3) Supporting documentation must be submitted before any refund request will be considered. If no supporting documents are attached, no claims for refunds or credits will be considered. (4) Mail completed application to the Department of Transportation, Division of Motor Carriers/U-Drive-It Section, P.O. Box 2004, Frankfort, Kentucky 40602.			

I, the undersigned, declare under the penalties of perjury that I have examined this application (including any attached schedules) and to the best of my knowledge and belief, the statements contained herein are true, complete and correct, and that I am duly authorized to sign this application. It is understood that the books and records supporting this refund application must be maintained for a period of four years from the date the refund is issued and are subject to audit at the discretion of the Department of Transportation. I, the undersigned, consent and agree that any excess amount refunded pursuant to this application shall be recovered within the four years from the date the refund is issued. The undersigned certifies that no tax liability of any kind is due or owing the Commonwealth of Kentucky by this applicant.

Signed Title
 Name Date