INTERNATIONAL REGISTRATION PLAN CARRIER MANUAL

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IOWA DOT
GETTING YOU THERE

Introduction

The information in this manual focuses on the requirements to register vehicles weighing more than 26,000 pounds and traveling in Iowa and other states.

If a registrant's vehicle(s) travel(s) only in Iowa (intrastate operation), the registration information in this manual does not apply. However, if the vehicle(s) travel(s) outside of Iowa, the registrant is conducting an interstate operation. Information in this manual explains the steps to properly register vehicles for interstate travel and review interstate registration requirements.

When operating one or more commercial vehicles outside of Iowa, the vehicle(s) must be registered with each jurisdiction and appropriate registration fees paid. (The term "jurisdiction" means a U.S. state or Canadian province.) To accomplish this, jurisdictions have entered into an agreement called the International Registration Plan (IRP). The Plan allows a registrant to make one application to its base (home) jurisdiction instead of applying separately to each jurisdiction where the registrant operates. Registration fees paid to each jurisdiction are determined by the percentage of distance a fleet's vehicles travel in that jurisdiction. The terms "apportioned" and "apportionment" refer to IRP registration because registration fees are divided or "apportioned" among jurisdictions.

When applying for IRP registration, the registrant is registering its "fleet." A fleet can be one or several vehicles, or hundreds of vehicles. The registrant must appropriate records of all distance accrued by all vehicles in its fleet. When renewing a registration, the registrant must report all distance fleet vehicles traveled in all jurisdictions. To accomplish this, the registrant must have an acceptable mileage accounting system in place. This involves maintaining mileage records and keeping track of odometer readings for each fleet vehicle. (See Audits.)

This manual provides basic information needed to prepare applications; however, not every unique situation will be covered or answer all questions that may arise. Some of the information in this manual applies to specific operations and vehicle types and may not apply to your situation.

To speed up the registration process, applicants are encouraged to read the materials and follow the written instructions.

Contact information

Mailing address
Iowa Department of Transportation
Vehicle & Motor Carrier Services
PO Box 10382
Des Moines, IA 50306-0382

Physical address
Iowa Department of Transportation
Vehicle & Motor Carrier Services
6310 SE Convenience Blvd.
Ankeny, IA 50021

Email: omcs@iowadot.us
Website: https://iowadot.gov/mvd/motorcarriers

Telephone: 515-237-3268
Fax: 515-237-3225

Hours of operation: 8:30 a.m. – 4:30 p.m. (includes office, phone and counter hours)

Counter assistance:
New carriers will not be processed at the counter, paperwork must be submitted to our office for processing. Carriers requiring assistance should arrive no later than 4 p.m.

Enforcement questions: If you have questions on enforcement of motor carrier requirements, contact the Motor Vehicle Enforcement at 515-237-3305 or visit its website at: https://iowadot.gov/mvd/motorcarriers .

Federal motor carrier safety or services questions: If you have question on federal requirements, contact the Federal Motor Carrier Safety Administration at 800-832-5660 or go to its website at: www.fmcsa.dot.gov.

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Definitions

Applicant means a person in whose name an application is filed for registration under the Plan.

Apportionable Fee means any periodic recurring fee or tax required for registering Vehicles, such as registration, license, or weight fees.

Apportionable Vehicle means any Power Unit that is used or intended for use in two or more Member Jurisdictions and 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 Axles and a gross Vehicle weight or registered gross Vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
2. has three or more axles, regardless of weight; or
3. is used in combination, when the gross Vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

Apportioned Vehicle means an Apportionable Vehicle that has been registered under the Plan.

Apportionment Percentage means the ratio of the distance traveled in the Member Jurisdiction by a Fleet during the Reporting Period to the distance traveled in all Member Jurisdictions by the Fleet during the Reporting Period, calculated to six decimal places, rounded to five decimal places, and multiplied by one hundred.

Audit means the examination of a Registrant's Records, including source documents, to verify the distances reported in the Registrant's application for apportioned registration and evaluate the accuracy of the Registrant's distance-accounting system for its Fleet. Such an examination may be of multiple Fleets for multiple years.

Average Per Vehicle Distance (APV) is when the Application is for a Fleet that did not accrue any actual distance during the Reporting Period, the Base Jurisdiction shall assess registration fees for the Fleet based on the average per-Vehicle distance in each Member Jurisdiction, as provided below.

The Base Jurisdiction shall calculate its average per-Vehicle distance per Member Jurisdiction by:

- (i). determining the total actual distances reported to the Base Jurisdiction as having been operated in each Member Jurisdiction by Fleets for which the Base Jurisdiction served as the Base Jurisdiction during the previous Registration Year;
- (ii). determining the number of Apportioned Vehicles for which the Base Jurisdiction served as Base Jurisdiction during the previous Registration Year that accrued distance in each respective Member Jurisdiction; and
- (iii). for each Member Jurisdiction, dividing the distance determined under clause (i) by the number of Apportioned Vehicles determined under clause (ii).

Axle means an assembly of a Vehicle consisting of two or more wheels whose centers are in one horizontal plane, by means of which a portion of the weight of a Vehicle and its load, if any, is continually transmitted to the roadway. For purposes of registration under the Plan, an "Axle" is any such assembly whether or not it is load-bearing only part of the time.

Base jurisdiction means the Member Jurisdiction, selected in accordance with Section 305 of The Plan, to which an Applicant applies for apportioned registration under the Plan or the Member Jurisdiction that issues apportioned registration to a Registrant under the Plan.

Cab Card means an evidence of registration, other than a Plate, issued for an Apportioned Vehicle registered under the Plan by the Base Jurisdiction and carried in or on the identified vehicle.

Chartered Party means a group of Persons who, pursuant to a common purpose and under a single contract, have acquired the exclusive use of a passenger-carrying Motor Vehicle to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the group after leaving the place of origin. This term includes services rendered to a number of passengers that a passenger carrier or its agent has assembled into a travel group through sales of a ticket to each individual passenger covering a round trip from one or more points of origin to a single advertised destination.

Combination of Vehicles means a Power Unit used in combination with one or more Trailers, Semi-Trailers, or Auxiliary Axles.

Credentials means the Cab Card and Plate issued in accordance with the Plan.

Enforcement Date means the date the Base Jurisdiction requires a Registrant to display the new Registration Year's Credentials.

Established place of business means a physical structure located within the base jurisdiction owned or leased by the applicant or registrant and whose street address shall be specified by the applicant or registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the applicant or registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the applicant's or registrant's trucking-related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The applicant or registrant need not have landline telephone service at the physical structure. Operational records concerning the fleet shall be maintained at this physical structure unless such records are to be made available in accordance with the provisions of the Plan section 1020, which can be found at www.irponline.org/publications/ThePlan. The base jurisdiction may accept information it deems pertinent to verify that an applicant or registrant has an established place of business within the base jurisdiction.

Exception means a deviation from the Plan by a Member Jurisdiction, which has been approved by all Member Jurisdictions.

Extension means a period of time from the expiration date or end of a Grace Period during which Registrants may operate on expired Credentials by reason of the inability of the Base Jurisdiction to provide current Credentials.

Fleet means one or more apportionable vehicles designated by a registrant for distance reporting under the Plan.

Grace Period means a period of time from the expiration of apportioned registration until the Enforcement Date for new Credentials.

Gross vehicle weight (GVW) is the empty weight of a vehicle plus the maximum load to be carried. The maximum load to be carried by a passenger-carrying vehicle shall be determined by multiplying 150 pounds by the number of passenger seats in or on the vehicle.

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

Inter-Jurisdiction Movement means Vehicle movement between or through two or more Jurisdictions.

Intra-Jurisdiction Movement means Vehicle movement from one point within a Jurisdiction to another point within the same Jurisdiction.

Jurisdiction means a country, state, province, territory, possession or federal district of a country.

Lease means a transaction evidenced by a written document in which a Lessor vests exclusive possession, control, and responsibility for the operation of a Vehicle in a Lessee for a specific term. A long-term Lease is for a period of 30 calendar days or more. A short-term Lease is for a period of less than 30 calendar days.

Lessee means a Person that is authorized to have exclusive possession and control of a Vehicle owned by another under terms of a Lease agreement.

Lessor means a Person that, under the terms of a Lease agreement, authorizes another Person to have exclusive possession, control of, and responsibility for the operation of a Vehicle.

Member jurisdiction means a jurisdiction that has been approved for membership in the Plan in accordance with Section 1100 of the Plan.

Motor Vehicle means a Vehicle which is self-propelled by power other than muscular power and which does not move on rail.

New Fleets: (a) The establishment of a new Fleet by an Applicant does not in itself qualify the Applicant to have the apportioned fees for the new Fleet calculated using the average per-Vehicle distance specified in Section 320. An Applicant may not use average per-Vehicle distance when the new Fleet is composed entirely or primarily of Vehicles which the Applicant operated or over which the Applicant exercised control during the Reporting Period and these vehicles accrued actual distance in the Member Jurisdictions for which the Applicant seeks apportioned registration.

(b) When a Vehicle that has been (i) operated under long-term Lease that includes the Vehicle driver and (ii) registered as part of a Fleet of Apportioned Vehicles is sought to be registered under the Plan as a Fleet of a single Vehicle, the actual distance accrued by the Vehicle during the Reporting Period shall be used to calculate the Apportionable Fees of the Fleet, but only if the operation will reflect the operation under the long term Lease.

Person means a natural person or business entity such as a corporation, partnership, or limited liability company.

Plate means the license plate, including renewal decals, if any, issued for a Vehicle registered under the Plan by the Base Jurisdiction.

Power Unit means a Motor Vehicle (but not including an automobile or motorcycle), as distinguished from a Trailer, Semi-Trailer, or an Auxiliary Axle.

Properly Registered Vehicle means a Vehicle which has been registered in full compliance with the laws of all Jurisdictions in which it is intended to operate.

Reciprocity means the reciprocal grant by one Jurisdiction of operating rights or privileges to Properly Registered Vehicles registered by another Jurisdiction, especially but not exclusively including privileges generally conferred by Vehicle registration.

Reciprocity Agreement means an agreement, arrangement, or understanding between two or more Jurisdictions under which each of the participating Jurisdictions grants reciprocal rights or privileges to Properly Registered Vehicles that are registered under the laws of other participating Jurisdictions.

Reciprocity Distance means the distance traveled by Apportionable Vehicles in Jurisdictions which are not Member Jurisdictions and which grant Reciprocity without charge.

Record means information created, received, and maintained as evidence by an organization or person in the transaction of business, or in the pursuance of legal obligations, regardless of media.

Records Review means an evaluation of a Registrant's distance accounting system and internal controls to assess the Registrant's compliance with the requirements of the Plan. Unlike an Audit, a Records Review focuses only on the adequacy of the internal controls and the record-keeping system; it may be limited in scope to less than a full Registration Year; it may be conducted before the Registrant's first registration renewal; and it does not result in any fee adjustments.

Recreational Vehicle means a Vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavor.

Registrant means a person in whose name a properly registered vehicle is registered.

Registration year means the twelve-month period during which, under the laws of the Base Jurisdiction, the registration issued to a Registrant by the Base Jurisdiction is valid.

Rental fleet means Vehicles the Rental Owner designates as a Rental Fleet and which are offered for rent with or without drivers.

Rental Owner means someone who rents Vehicles to others with or without drivers.

Rental Vehicle means a Vehicle of a Rental Fleet.

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.

Residence means the status of an applicant or a registrant as a resident of a member jurisdiction.

Restricted Plate means a plate that has a time, geographic area, distance, or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial transportation authority, or a private party, and operated as part of an urban mass transit system, as defined by the Jurisdiction that issues the plate.

Iowa has the following restricted plates:

- Official
- Dealer
- Farm Special
- Business Trade

Semitrailer means a Vehicle without motor power that is designed to be drawn by a Motor Vehicle and is constructed so that a part of its weight rests upon or is carried by a towing Vehicle.

Special truck is a motor truck or truck tractor not operated for-hire with a gross weight registration of 6 tons through 32 tons used by a person engaged in farming to transport commodities produced only by the owner, to transport commodities purchased by the owner for use in the owner's own farming operation or occasional use for charitable purpose. A "special truck" does not include a truck tractor operated more than 15,000 miles annually.

Total distance means all distance, operated by a fleet of apportioned vehicles in all member jurisdictions during the reporting period. Total Distance includes the full distance traveled in all Vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a vehicle while under a trip lease shall be considered to have been travelled by the Lessor's Fleet.

Tractor means a motor Vehicle designed and used primarily for drawing other Vehicles, but not so constructed as to carry a load other than part of the weight of the Vehicle and load so drawn.

Trailer is every vehicle without motor power designed for carrying persons or property and drawn by a motor vehicle and constructed so no part of its weight rests on the towing vehicle.

Trip Permit means a permit issued by a Member Jurisdiction in lieu of apportioned or full registration.

Truck means a Power Unit designed, used, or maintained primarily for the transportation of property.

Truck tractor means 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.

Unladen weight means the weight of the vehicle fully equipped for service, **excluding** the weight of any load.

Vehicle means a device used to transport persons or property on a highway, but does not include devices moved by human power or used exclusively upon rails or tracks.

What is the International Registration Plan (IRP)

The Plan is a registration reciprocity agreement among jurisdictions of the United States and Canada. The agreement provides for license fee payments on the basis of fleet distance operated in various jurisdictions.

The unique feature of this plan is that even though license fees are paid to various jurisdictions where fleet vehicles are operated, only one license plate and cab card are issued for each fleet vehicle when registered under the plan. A fleet vehicle is known as an “apportionable” vehicle, which means it may be operated within or across jurisdictional lines, as far as registration is concerned.

The fundamental principle of the Plan is to promote and encourage the fullest possible use of the highway system by authorizing apportioned registration of fleet vehicles and recognition by each member jurisdiction of the vehicles apportioned by other member jurisdictions, thus contributing to the economic and social development and growth of the member jurisdictions.

IRP member jurisdictions (alphabetical list by state/province name)

AL	Alabama	IA	Iowa	NL	Newfoundland	QC	Quebec
AB	Alberta	KS	Kansas	NV	Nevada	RI	Rhode Island
AZ	Arizona	KY	Kentucky	NH	New Hampshire	SK	Saskatchewan
AR	Arkansas	LA	Louisiana	NJ	New Jersey	SC	South Carolina
BC	British Columbia	ME	Maine	NM	New Mexico	SD	South Dakota
CA	California	MB	Manitoba	NY	New York	TN	Tennessee
CO	Colorado	MD	Maryland	NC	North Carolina	TX	Texas
CT	Connecticut	MA	Massachusetts	ND	North Dakota	UT	Utah
DE	Delaware	MI	Michigan	NS	Nova Scotia	VT	Vermont
DC	District of Columbia	MN	Minnesota	OH	Ohio	VA	Virginia
FL	Florida	MS	Mississippi	OK	Oklahoma	WA	Washington
GA	Georgia	MO	Missouri	ON	Ontario	WV	West Virginia
ID	Idaho	MT	Montana	OR	Oregon	WI	Wisconsin
IL	Illinois	NE	Nebraska	PA	Pennsylvania	WY	Wyoming
IN	Indiana	NB	New Brunswick	PE	Prince Edward Island		

How IRP works

Under the Plan, interstate registrants must file an application with the jurisdiction where they are based. The base jurisdiction issues registration credentials (license plate and cab card) for each vehicle. Law enforcement uses these credentials to verify and validate registration. The apportioned plate, annual stickers (if applicable) and cab card are registration credentials you need to operate on an interstate and intrastate basis in member jurisdictions. Registration fees are calculated according to each jurisdiction's specific registration schedules.

Under the Plan, all member jurisdictions:

- Accept a single registration plate.
- Accept a single certificate of registration (cab card).
- Allow registrants to travel both interstate and intrastate. (Note: If you haul persons or property operated for-hire intrastate, that transportation is subject to the terms of the operating authority issued by each member jurisdiction/province.)

Apportioned registration does not:

- Waive or exempt a truck operator from obtaining operating for-hire authority from any jurisdiction/province where the apportioned vehicle travels (either interstate or intrastate).
- Waive or replace the requirements of the International Fuel Tax Agreement (IFTA).
- Waive or exempt the payment or reporting of other taxes (income tax, sales tax, etc.).
- Allow registrants to exceed the maximum length, width, height or axle limitations.
- Waive or exempt the payment for reporting of the Federal Heavy Vehicle Use Tax (IRS Form 2290).
- Exempt a registrant from filing the necessary proof of insurance coverage in each jurisdiction/province where required.

When to apportion your vehicle

An apportionable vehicle (except as provided below) is any power unit used or intended for use in two or more member jurisdictions and used for the transportation of persons operated for-hire or designed, used or maintained primarily for transportation of property, have an established place of business in Iowa, the fleet must accumulate mileage in Iowa and one other state, and operational records for the vehicles must be kept or be made available in Iowa for audit and:

1. Has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms); or
2. Has three or more axles, regardless of weight; or
3. Is used in combination and the gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

Records not maintained in base jurisdiction In the event the registrant's operational records are not located in the base jurisdiction and it becomes necessary for the base jurisdiction to send auditors to the place where such records are normally kept, the base jurisdiction may require the registrant to reimburse the base jurisdiction for per diem and travel expenses of its auditors incurred in the performance of such audit.

***Note**: A complete copy of The International Registration Plan, The IRP Audit Manual, and The IRP Policy and Procedures may be viewed at IRP Inc.'s website **http://www.irponline.org/** and then selecting "Publications," or by calling IRP Inc. at 703-522-1905.*

Types of operation

Fleet type	Description
FHE (for hire, exempt)	Hauls property exempt from federal regulations when it crosses state lines
FOR (for hire)	Hauls Federal Motor Carrier Safety Administration (FMCSA) property for common or contract carriers
PVT (private)	Hauls own property; does not haul for anyone else
FHR (for hire, rental more than 45 days)	Has a fleet of vehicles to be rented to others for more than 45 days (Colorado ownership tax to be collected through IRP)
R45 (rental for 45 days or less)	Has a fleet of vehicles to be rented to others for 45 days or less (Colorado ownership tax to be collected through Colorado counties)

Commodity classes	Description
A – All	Any type of property/commodity
E – Exempt	Anything not regulated by the FMCSA
L – Logs	-Trees cut from the forest with the branches and roots removed -Registrant/Account holder buys a tract of timber, cuts the trees and hauls the logs -Registrant/Account holder is paid to haul logs for someone else
P – Passengers	FMCSA-regulated when crossing state lines; the authority must state that passengers may be carried
H – Household goods/MI carnival	FMCSA-regulated when crossing state lines; the authority must state that household or carnival goods may be carried

Acceptable commodity class for each fleet type

Fleet type	Commodity class
FHE (for hire, exempt)	Exempt
FOR (for hire)	All
PVT (private)	All, logs
FHR (for hire, rental)	All, passengers, household goods

Federal requirements

Federal Heavy Vehicle Use Tax (HVUT): If operating vehicles at a gross vehicle weight of 55,000 pounds or more, the registrant must provide proof of HVUT payment and filed Form 2290 with the Internal Revenue Service to obtain or maintain vehicle registration credentials.

- Questions concerning tax compliance should be directed to the IRS at 800-829-1040.
- To obtain a Form 2290, you can visit their website at: https://**www.irs.gov**/pub/irs-pdf/f**2290**.pdf, or contact the IRS at 800-829-3676. It is the applicant's responsibility to comply with all requirements listed on the federal Form 2290.

- Submit a copy of the stamped receipt returned by the IRS by faxing it to 515-237-3225 or emailing it to omcs@dot.iowa.gov.
- HVUT questions relating to Iowa IRP registration or renewal may be directed to the Iowa DOT's Vehicle & Motor Carrier Services at 515-237-3268, omcs@iowadot.us or its website at: https://iowadot.gov/mvd/motorcarriers

Unified Registration System (URS)

Federal rule making created the URS system to be implemented in stages has been suspended indefinitely. The purpose of the URS is to replace certain existing federal systems with a single, online, federal system. Below are some of the changes that have gone into effect and will go into effect at a later date:

All carriers need to obtain a Portal account with FMCSA to access URS, for training and more information go to: https://portal.fmcsa.dot.gov/training/Company.

If you are an existing carrier you may still use the MCS-150 Form – Motor Carrier Identification Report, Application for updating your USDOT Number.

New Interstate motor carriers need to obtain a USDOT number by submitting an MCSA-1 online form. The USDOT number is an identification number issued to motor carriers with vehicles weighing more than 10,000 pounds by the U.S. Department of Transportation. Information about a USDOT number is available at https://portal.fmcsa.dot.gov/training/Company.

If you do not have a USDOT number and your vehicles are leased onto a motor carrier responsible for the safety of the vehicle, you must report the USDOT number and Tax Identification Number (TIN) at the vehicle level of the motor carrier responsible for the safety of your vehicle.

Taxpayer Identification Number (TIN): The TIN will be the registrants federal identification number (FEIN). If the registrant does not have an FEIN, the registrants Social Security number may be used. An FEIN can be obtained online at: http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Employer-ID-Numbers-(EINs).

Performance and Registration Information System Management (PRISM)

What is PRISM? PRISM is a cooperation between Federal & State agencies to link safety fitness to state vehicle registrations.

How does PRISM work? There are three main parts to PRISM:

1. FMCSA ISSUES Out of Service Orders to unsafe motor carriers.
2. State IRP will deny/suspend vehicle registrations of Out of Service carriers.
3. State Law Enforcement will identify and shut-down Out of Service carriers at roadside.

The commercial vehicle registration process provides the framework for PRISM. It establishes a link between the Motor Carrier Responsible for Safety (MCRS) and every commercial vehicle registered in IRP.

What is a MCRS? The MCRS is responsible for the safe operation of the vehicle. This entity must be an "Interstate Motor Carrier" and the USDOT number of the MCRS must be displayed on both sides of the power unit.

What are the benefits of PRISM? Being a part of PRISM makes PRISM states accountable for safety.

- Every interstate IRP truck registered must have a USDOT Number identifying the carrier responsible for the safety for all IRP registered trucks.
- Registrants cannot register if prohibited from Interstate operations while under a Federal Out-of-Service Order.

How are carriers affected in PRISM states?

- IRP account holders must provide the USDOT Number and TIN for the carrier responsible for the safety of all vehicles registered.
- IRP account holders must inform the State on whether the MCRS is expected to change during the registration period.

- If the MCRS does change during the registration period, this information must be changed with our office, on the vehicle(s) affected immediately.

For more information on PRISM, please visit: https://www.fmcsa.dot.gov/information-systems/prism/performance-and-registration-information-systems-management-prism.

New IRP registrants

Before a registrant can register through Iowa IRP, it must meet the Plan's "residency" and "established place of business" requirements. (See Definitions) All Iowa-based registrants are required to have an established place of business in Iowa. However, Iowa-based carriers may indicate a mailing address outside the jurisdiction of Iowa, a post office box or an address different than the physical address. All credentials (plates, cab cards and stickers) will be mailed to this address.

Iowa IRP is an annual registration state. Therefore, registrants are required to pay for 12 months when registering with IRP. Iowa IRP has a "staggered" registration period that begins in the month during which the registrant began operations. For example:

- If the applicant registers in May, payment will be for the 12 months of registration expiring May 31 of the next year. The designated year of registration reflects the year where registration expires.

The applicant is responsible for properly completing all forms necessary to register vehicles under the Plan. If an applicant submits an incomplete application, the applicant will be asked to provide the information or submit a new, revised application. Incorrect or partial completion of an application will delay processing. The basic IRP application forms are:

- International Registration Plan Vehicle Schedule (Iowa DOT Form 442015), which is used to provide vehicle information
- International Registration Plan Distance Schedule (Iowa DOT Form 442044), which is used to provide carrier and jurisdiction information

Application data is subject to review and verification. Iowa acts on behalf of all IRP jurisdictions in the collection and verification of information. The registrant's signature attests to the accuracy of information on the application.

Once a registrant begins operation, records must be maintained to account for all fleet vehicle distance. Mileage records are subject to audit. All operational and mileage records supporting the application and supplements must be kept for three years after the close of the registration year. The registrant will be subject to penalties if adequate records are not kept. (See Audits for more information).

Iowa IRP application forms and additional information are available on the Iowa DOT's website https://iowadot.gov/mvd/motorcarriers by calling 515-237-3268 or email omcs@iowadot.us to request the forms be sent via fax, email or regular mail.

All IRP registrants must renew annually.

- **If a vehicle is being deleted on the renewal with either annual or permanent plates, the plates DO NOT need to be returned during renewal time only. If a vehicle is being stored on the renewal the plates and cab card need to be returned.**

Required Forms

The following forms are required to establish a new account.

- International Registration Plan/International Fuel Tax Agreement Record Retention Statement (Iowa DOT Form 442069)
- International Registration Plan Vehicle Schedule (Iowa DOT Form 442015)
- International Registration Plan Distance Schedule (Iowa DOT Form 442044)
- International Registration Plan New Account Application Schedule G
- Copy of the vehicle's title
- Heavy Highway Vehicle Use Tax Return (IRS Form 2290), if needed

In addition to the required forms, **three items** from the list below are needed to verify the physical address of the established place of business. Documents cannot be more than 12 months old.

- Proof that the registrant is incorporated or registered to conduct business in Iowa at this address.
- Phone bill in the registrant's name at this address.
- Iowa commercial driver license (CDL) or Iowa driver license, if the principal owner of the corporation is a resident of Iowa.
- Federal income tax return filed in the registrant's name at this address.
- Personal income tax return filed in the registrant's name at this address.
- Real estate or personal property tax statements paid to Iowa by the registrant at this address.
- Proof of insurance in the registrant's name at this address.
- Utility bills paid in the name of the registrant at this address.
- Vehicle titled in Iowa in the registrant's name at this address.

  ***Note**: When a prorate IRP account is started, the remaining county fees may be refunded at the local county treasurer's office or it can be applied toward the IRP fees. To apply credit to the IRP fees, the plate and registration must be received by the Iowa DOT's Vehicle & Motor Carrier Services.*

International Registration Plan/International Fuel Tax Agreement Record Retention Statement (Iowa DOT Form 442069)

All new registrants are required to sign this statement to indicate they are aware of the IRP/IFTA recordkeeping requirements. The form can be downloaded from the Iowa DOT's Vehicle & Motor Carrier Services' website https://iowadot.gov/mvd/motorcarriers. A sample of the statement can also be found on page 46.

Vehicle schedule

The International Registration Plan Vehicle Schedule (Iowa DOT Form 442015) is used by all registrants and is used as part of a new application.

- New registrants applying for an Iowa IRP account use this form to include registrant information, weights & actual miles (if any) for each jurisdiction, and vehicle information. If the new registrant has never been apportion plated or has not operated in the current reporting period the registrant will use the Average Per-Vehicle Distance Chart and mark the box above the Jurisdiction chart.
- Effective April 19, 2019 all new accounts will be issued Permanent plates.

The distance & vehicle schedule has four sections: (1) registrant information, (2) Type of operation, (3) weight group & actual distance information, and (4) the vehicle information. The Iowa DOT's Vehicle & Motor Carrier Services staff must be able to read all information. Listed above the vehicle section are the required abbreviations to be used for transaction types.

MCSA-1 Online Application (USDOT number)

New applicants classified as a motor carrier must obtain a USDOT number from the Federal Motor Carrier Safety Administration (FMCSA) at www.fmcsa.dot.gov. A registrant who is not classified as a motor carrier does not need a USDOT number but will need to submit the USDOT number and TIN of the motor carrier responsible for the safety of the vehicle.

International Registration Plan New Account Application Schedule G (Iowa DOT Form 442068)

Answer questions 1 through 8 concerning previous plates/registrations. The Schedule G gives both past and current information and helps in setting up the account.

Title documentation

A copy of the vehicle's title in the current owner name or an Iowa title number must accompany the application. The title must be an Iowa title if the owner is an Iowa resident and the title is free of all liens.

Verification of Heavy Highway Vehicle Use Tax Return (IRS Form 2290)

See Acceptable Verification for Form 2290 for detailed explanations of the options available.

Processing

New carriers who want a Temporary Evidence of Apportioned Registration (TEAR) must prepay, **in full**, for each power unit. (Note: A currently registered vehicle at 80,000 pounds is invoiced for approximately $1,800 for a full year.)

Applications are processed in the order they are received. Once an application has been processed, an invoice will be sent to the applicant or process agent using the method indicated on the application, if a fax or email is indicated and cannot be sent that way, the invoice will be sent by regular mail.

Points to remember

- **A Registrant who is not classified as a motor carrier:** The registrant will need to obtain a TIN and will not need to obtain a USDOT number. This registrant will need to include the USDOT number and TIN of the motor carrier responsible for the safety of the vehicle. The registrant will be responsible for registration of such vehicle(s), establishing and maintaining mileage records and making records available for audit. (See MCRS for more information).

Items of Interest

- Fees for Trailers
  - All 1-year trailer fees are $ 30.00 annually
  - All **5-year** trailer fees are $150.00 every five years
- Fees for Power Units
  - If you register a power unit at 80,000 pounds, the fee will be **approximately** $1,800.00 - $2,200.00 annually.

Renewals

Renewals are made available online to all registrants 60 days prior to the last day of the assigned registration expiration month who has maintained an active IRP fleet with Iowa. **For priority processing, renewals may be completed and submitted online.** It is essential to review the information for accuracy or omission of pertinent information. Failure to report or include factual data could result in processing delays and assessment of incorrect fees. The Iowa DOT is not responsible for situations that may arise from erroneous information reported.

Renewals are processed by the date received, priority is given to renewals submitted online. Anyone bringing in renewal applications to the Vehicle & Motor Carrier Services' office must be at the office prior to 4 p.m. Renewals must be received or postmarked on or before the last day of the registration expiration month to avoid a late filing penalty. It is recommended renewals be submitted at least 30 days prior to the last day of the registration expiration month. **There is no grace period.**

If the invoice has an error, and an amendment needs to be made, the applicant must call, fax, email or return the invoice to the Iowa DOT's Vehicle & Motor Carrier Services within 15 days of the invoice date. Cancellation of the invoice can only be done if the permanent plate, or if approved, a statement of destruction that the permanent plate was destroyed, is postmarked or received on or before the last day of the registration expiration month. An invoice cannot be changed once it is paid. Renewal payment shall be due within 30 calendar days of the invoice date or by the last day of the registration expiration month, whichever is later.

Renewal – helpful hints

- ✓ Renewals can be submitted online 60 days prior to the last day of your registration expiration month, and it is recommended you renew early. Renewals submitted online receive priority processing.
- ✓ All renewals must be received by the Iowa DOT's Vehicle & Motor Carrier Services or postmarked on or before the last day of the registration expiration month to avoid late filing penalties. A 5 percent late filing penalty on Iowa fees, shall be assessed to an application for renewals postmarked or received on or after the first day following the last day of the registration expiration month, with an additional 5 percent penalty assessed the first of each month thereafter until the application is filed. However, early filing and payment means you will get the credentials faster.
- ✓ Forms needed for renewals include title documentation for all vehicles not displaying a current title number; and the IRS' Heavy Highway Vehicle Use Tax Return (Form 2290), for the current reporting period, for all vehicles with registered weights of 55,000 pounds or more.
- ✓ Business name changes: If the name of the business has changed, it is best to notify us prior to opening your renewal. You can email or fax us the client ID, the old name and the new name. If it is a minor name change, documentation is not needed (example: Smith Trucking changed to Smith Trucking LLC). If it is a major name change, (example: Smith Trucking to Jones Transport Inc.), three documents must be submitted as proof of residency showing the new name and current physical address. You must also change the information using the MCSA-1 online form prior to requesting this change.
- ✓ TIN: If you are a motor carrier and your TIN has changed, and you have made the appropriate changes on the FMCSA site, it is recommended you request the Vehicle & Motor Carrier Services to change your account with the new TIN prior to opening your renewal. You can email or fax us the client ID, the old TIN and the new TIN.
- ✓ USDOT number: Motor carriers need to verify the USDOT number on the account and vehicle level. If your company does not have a USDOT number and is operating by lease under the safety of a motor carrier, you will need to verify the USDOT number and TIN at the vehicle level, and make any changes needed.
- ✓ Each jurisdiction may have additional regulations that must be met before the vehicle may travel there legally. It is up to the registrant to contact each jurisdiction regarding fuel tax, authority and any other requirements that must be satisfied. Licensing through the IRP only satisfies the licensing requirements of each member's jurisdiction.

Every jurisdiction a registrant travels in, must report actual miles. All jurisdictions will show on cab cards under the FRP.

- ✓ When storing a vehicle, the cab card **and** plate must be returned or postmarked on or before the last day of your registration month. The cab card will be marked "stored" and returned for you to keep in your files and surrender at the time of subsequent registration.
- ✓ Check the unit numbers. This is the only time unit numbers can be changed without additional fees.
- ✓ If any of your vehicles show "NITI" (No Iowa Title Issued) listed in the title area, type the title number or if it is an out of state title, email, fax, or upload a copy of the title or acceptable title documentation. The owner's name should be listed exactly as shown on the title.
- ✓ Check all vehicle weights. Weights can be decreased at any time. If done later in the year, no refund is allowed. If increased again, additional fees will be due. A weight group is used to register vehicles with the same weight. This eliminates having to give the weights and states with every supplement. All apportioned vehicles registered with Iowa are categorized in a weight group.
- ✓ Renewal payment shall be due 30 calendar days from the invoice date, or by the last day of the registration expiration month, whichever is later.

All registrants' responsibilities

Motor Carrier Responsible for Safety (MCRS)

All IRP commercial motor vehicles (CMVs) registered within a Performance and Registration Information Systems Management (PRISM) State must have a MCRS assigned to it. The individual or company responsible for the vehicle's safety must display the USDOT number in accordance with the Federal Motor Carrier Safety Administration guidelines.

- If you indicated the MCRS is not going to change during the registration period, the MCRS information will be printed on the cab card.
- If the MCRS changes during the registration period, the changes must be made with our office immediately, on the vehicle(s) affected, and a current lease agreement provided.
    - The registrant **AND** the lessor must notify our office if the lease is broken or dissolved during the registration year, the fleet vehicle(s) may not move unless there is a designated MCRS at all times.
    - Regardless of the timing or event that the registrant notifies our office, it is continuously responsible to ensure that there is a MCRS for each of its vehicles.
- **MCRS updates are critical to keep information current to allow carriers to operate without interruption.**
- If you indicated the MCRS is going to change during the registration period, the MCRS information will not be placed on the cab card. This means the driver must have in his or her possession appropriate documentation (a current cab card, lease agreement and shipping document) to present if stopped at roadside.
- If the MCRS changes are due to a Federal out of service order, you must make the change with our office immediately, and provide a current lease agreement between you and the company with whom you are leasing.

Audits and recordkeeping

An Iowa-based carrier engaged in interstate operations is responsible for compliance with provisions of the International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA). Rules of these organizations require each jurisdiction audit supporting records of carriers based in that jurisdiction. The Iowa DOT is responsible for conducting these audits for Iowa-based carriers.

The basic concept of both agreements is that carriers pay taxes and fees to the appropriate jurisdictions based on the amount of activity in those jurisdictions. Therefore, it is important each carrier develop and maintain accurate distance and fuel accounting systems.

At a minimum, an acceptable distance accounting system must include the following items.

- Individual vehicle mileage data for each trip
- Monthly vehicle distance summaries
- Monthly fleet distance summaries

The most important document in the system is the distance record that identifies each trip. This document must contain space to record the following information.

- Origin (city and state)
- Destination (city and state)
- Routes of travel
- Beginning/ending odometer readings
- Total trip distance
- Distance by jurisdiction for each trip

Any of several methods may be used to determine the distance to be reported, including odometer readings, map distance or computer distance software. It is important to note that any distance determination must be made according to the actual route the vehicle traveled.

For records produced by a means other than a vehicle tracking system:

- The beginning and ending dates of the trip to which the records pertain
- The origin and destination of the trip (city and state)
- The route of travel
- The beginning and ending reading from the odometer, hub odometer, engine control module (ECM) or any similar device for the trip.
- The total distance of the trip
- The distance traveled in each jurisdiction
- The vehicle identification number (VIN) or vehicle unit number

For records produced wholly or partly by a vehicle tracking system, including a system based on global positions system (GPS):

- The original GPS or other location data for the vehicle to which the records pertain
- The date and time of each GPS or other system reading
- The location of each GPS or other system reading
- The beginning and ending reading from the odometer, hub odometer, ECM or any similar device for the period to which the records pertain
- The calculated distance between each GPS or other system reading
- The route of the vehicle's travel
- The total distance traveled by the vehicle
- The distance traveled in each jurisdiction
- The VIN or the vehicle unit number

Under the Informational charts and tables, Sample audit forms section there are several sample trip reports and summary sheets that might be used as the basis for a distance accounting system.

Trip report forms are used to record required daily trip information. These trip sheet totals could then be carried to an individual vehicle distance record, totaled for the month and then posted to a monthly fleet summary.

An annual mileage summary completed for a fleet for the July through June reporting period can provide mileages to be used on the yearly prorate application.

Fuel and mileage documentation required to support quarterly IFTA filings must be retained for a period of four years, while mileage documentation supporting IRP applications must be retained for the current plus three previous license years. All supporting records are to be made available during normal business hours, and it will considerably reduce audit time if records are kept in an organized manner and easily retrievable. A new carrier will be required to sign an International Registration Plan/International Fuel Tax Agreement Record Retention Statement (Iowa DOT Form 442069) acknowledging that the registrant is aware of these requirements. A sample of the statement can also be found on page 45. The statement can be downloaded from the Iowa DOT's Vehicle & Motor Carrier Services' website: https://iowadot.gov/mvd/motorcarriers.

The IRP Inc.'s website has a training video that may help individuals understand the importance of accurate recordkeeping: www.irponline.org. For additional information, contact the Vehicle & Motor Carrier Services' audit manager at 515-239-1030.

Maintaining accurate records

Carriers must be aware of their responsibility for maintaining accurate records. These records need to substantiate the distance the registrant reports on the renewal notice. For auditing purposes, each IRP

registrant must preserve the records for three years after the close of the registration year. Registrants need to maintain the following records.

Reporting period	Registration year	Maintain until
July 1, 2025, thru June 30, 2026	2027	2031
July 1, 2024, thru June 30, 2025	2026	2030
July 1, 2023, thru June 30, 2024	2025	2029
July 1, 2022, thru June 30, 2023	2024	2028
July 1, 2021, thru June 30, 2022	2023	2027
July 1, 2020, thru June 30, 2021	2022	2026
July 1, 2019, thru June 30, 2020	2021	2025
July 1, 2018, thru June 30, 2019	2020	2024
July 1, 2017, thru June 30, 2018	2019	2023
July 1, 2016, thru June 30, 2017	2018	2022
July 1, 2015, thru June 30, 2016	2017	2021
July 1, 2014, thru June 30, 2015	2016	2020

Inadequate records assessment

If the registrant fails or refuses to make records available for audit, or if the records made available are, as a whole, so inadequate that they cannot be audited, the base jurisdiction shall impose an assessment in the amount of 20 percent of the apportionable fees paid by the registrant for the registration of its fleet in the registration year to which the records pertain, including fees based on average per vehicle distances. For second offense, 50 percent, and the third offense, 100 percent.

Records not maintained in base jurisdiction

If a registrant's operational records are not located in the base jurisdiction and it is necessary for the base jurisdiction to send auditors to where such records are normally kept, the base jurisdiction may require reimbursement by the registrant for per diem and travel expenses of its auditors incurred in the performance of such audit.

All registrants information

Distance: A registrant who has neither owned nor leased an apportioned vehicle during the during the reporting period, should use the average per vehicle distance chart.

If you are a new carrier and do not have actual miles for the reporting period you will use the Average Per Vehicle Distance (APV), you do not need to write in the mileage, but rather write, or note that you are using the APV.

Weight requirements for the IRP jurisdictions: The weight and number of combined axles of a registered, apportioned vehicle appears on the face of the cab card and is the allowable registered weight of operation in that jurisdiction.

If you request registration weights for a vehicle within a weight group that differs by more than 10 percent between the jurisdictions, the director of the base jurisdiction will require supporting documentation, including, but not limited to, what items will be hauled, and may reject or deny a higher variance.

An apportioned vehicle must not only be properly registered in Iowa with a declared gross weight, it must also comply with existing weight laws or regulations in other member jurisdictions where it operates. For example, member jurisdiction X allows a gross combined vehicle weight of 80,000 pounds while member jurisdiction Y allows a gross combined vehicle weight of 100,000 pounds.

Straight trucks with unladen weights between 10,001 and 16,000 pounds pulling a trailer in Colorado are required to be licensed for the total gross weight.

Weight group information and the importance of knowing your weight groups: A weight group is used to register vehicles with the same weight. This eliminates having to give the weights and jurisdictions where the vehicles are operated with every supplement. All apportioned vehicles registered with Iowa are categorized in a weight group. All vehicles in the fleet at the same registered weight should be categorized in the same weight group. For example, if two units are licensed for 80,000 pounds in Iowa, Illinois and Minnesota, they are in the same weight group. If a third vehicle is added but is only registered for 76,000 pounds in Iowa and 80,000 pounds in Illinois and Minnesota, the vehicle must be put in a different weight group from the first two vehicles.

Registration fees are calculated based on the weight group where each vehicle is included. Minimizing the number of weight groups will help avoid confusion and errors when adding vehicles or increasing vehicle weights. A fleet may have several weight groups listing identical weights. In this case, vehicles should be moved to one weight group.

Weight group – helpful hints

- ✓ For trailer weight groups, the only jurisdiction shown on a trailer cab card is Iowa. **Many carriers have several trailer weight groups; we suggest consolidating those into one at renewal time**. *Note: If a carrier has Wyoming intrastate authority, Wyoming will also be listed on the trailer cab card.*
- ✓ Iowa law allows a 25 percent weight tolerance for exempt commodities. For example, if hauling exempt commodities, the vehicle can be registered for 64,000 pounds in Iowa and 80,000 pounds in other jurisdictions.
- ✓ 5 percent registration weight tolerance for all vehicles. When in Iowa, all trucks and combinations are allowed to operate in excess of their registration weight by up to 5 percent, but are not allowed to exceed the maximum gross weight listed in the wheel-base tables.
    - *Example: Provided it has adequate wheelbase and axles for the gross weight, a truck-tractor/semitrailer combination licensed for 38 tons will be allowed to weigh 79,800 pounds: 38 tons is 76,000 pounds, multiplied by 5 percent nets a 3,800 pound registration tolerance. Adding the 5 percent registration tolerance to the license weight provides a total license weight of 79,800 pounds (76,000 x 5% = 3,800 + 76,000 = 79,800).*

USDOT number and TIN

For a description of the USDOT number and TIN, see federal requirements.

For each vehicle, if the registrant is the interstate motor carrier responsible for the safe operation of the vehicle, enter the USDOT number and corresponding TIN of the registrant in the USDOT number/ corresponding TIN fields. If there are multiple vehicles using the same USDOT number/corresponding TIN, record the number in the first USDOT number/corresponding TIN field for the first vehicle. Then record "same" in the second vehicle's USDOT number/corresponding TIN field. To indicate all subsequent units use the same USDOT number/corresponding TIN, simply place a vertical line in the field as illustrated below.

International Registration Plan Vehicle Schedule	
Unit number	**USDOT number**
	Corresponding TIN
123	123567
	12-3456789
456	Same
789	

If the registrant is renting or leasing a vehicle to an interstate motor carrier that is responsible for the safe operation of the vehicle, provide the USDOT number and corresponding TIN according to the following.

- Short-term lease: If the vehicle will be rented or leased for 30 days or less to an interstate motor carrier, provide the registrant's USDOT number and corresponding TIN for this vehicle.
- Long-term lease: If the vehicle will be leased for more than 30 days to an interstate motor carrier, provide the USDOT number and corresponding TIN for the motor carrier responsible for the safety of this vehicle.

The individual or company responsible for the vehicle's safety must display the USDOT number in accordance with FMCSA guidelines.

Note: The Iowa DOT staff will **not** look up the corresponding TIN of the carrier responsible for the safety of the vehicle.

Payment options

Payment totals are listed on page 1 of the invoice.

If the invoice is correct, submit payment using one of the following methods.

1. Online payments may be made with escrow or E-Pay.
2. All supplements or renewals submitted, can be paid online using E-Pay. There will be a $1.50 transaction fee for each transaction paid with ePay. To learn more about E-Pay, go to https://iowadot.gov/mvd/motorcarriers.
3. Supplements can be paid online using your escrow account. To set up an escrow account, complete an IFTA/IRP Escrow Account Application, available on the Iowa DOT's Vehicle & Motor Carrier Services' website https://iowadot.gov/mvd/motorcarriers, and return with payment to the Vehicle & Motor Carrier Services, P.O. Box 10382, Des Moines, Iowa 50306-0382.
4. Checks, money orders or cashier's check: Make checks or money orders payable to "Iowa Department of Transportation" and send to the Vehicle & Motor Carrier Services, P.O. Box 10382, Des Moines, Iowa 50306-0382.

5. Credit card payments: The fees charged for using a credit card through VitalChek, a third-party vendor processing our credit card transactions is 3.75 percent with a $2.50 minimum. Individuals may call the Vehicle & Motor Carrier Services at 515-237-3268 with credit card information to process payments. The Iowa DOT does discourage individuals from sending credit card information through the mail to avoid unauthorized use in case the mail is lost or open before reaching the Iowa DOT's office.
6. Bank-to-bank wire transfer: Payments may be made to the Vehicle & Motor Carrier Services using bank-to-bank wire transfer. The bank will need the Iowa Department of Transportation's bank information to complete this process. Please call the Vehicle & Motor Carrier Services at 515-237-3268 for this information. The bank may charge for this service.

Delinquency & suspension

Payments received after 30 days from the invoice date will be assessed a 5 percent penalty on Iowa fees. **Additional penalties accrue on the first of each month** following the first 30 days. Invoices **60 days delinquent from the invoice date will result in the suspension** from further activity **of the IFTA and IRP fleet(s)**.

Self-certification of destruction of IRP credentials

Iowa law provides a means for qualified registrants to self-certify the destruction of IRP credentials in lieu of returning the credentials to the Vehicle & Motor Carrier Services.

A registrant may submit a written request to be approved to self-certify the destruction of IRP credentials. The request must be submitted in writing to:

Iowa Department of Transportation
Vehicle & Motor Carrier Services
PO Box 10382
Des Moines, IA 50306-0382

The registrant's history will be reviewed and must meet **all** of the following criteria.

- A minimum of five years' experience with IRP registration (in any jurisdiction)
- No instance of suspension due to late payment or non-sufficient-funds (NSF) in the previous five years
- A satisfactory rating from the USDOT in the previous five years
- No instance of federal out-of-service order in current year or any of the four previous years

The registrant will receive a written notice of the approval or denial to self-certify the destruction of IRP credentials.

Once approved, a registrant can submit a signed self-certification of the credential destruction in lieu of returning the credentials. The certification must be signed, dated and include the unit(s) and plate number(s) that will be destroyed and the date of destruction.

*Example of a self-certification letter indicating the plates **have been destroyed**.*

October 12, 2012

John Doe Trucking

123 Anywhere street

Somewhere, IA 55555

This is to certify that the following plates were destroyed on Oct., 31, 2017:

54 AB1234

123 AB3456

155 AB 5678

John Doe

*Example of a self-certification letter indicating the plates **will be destroyed** at a later date.*

October 12, 2012

John Doe Trucking

123 Anywhere street

Somewhere, IA 55555

This is to certify that the following plates will be destroyed on Oct., 31, 2017:

54 AB1234

123 AB3456

155 AB 5678

John Doe

Refunds

To request a refund for the unused Iowa portion of the registration fee:

1. Return the license plate and sticker (if applicable) or if approved, a statement of destruction that the plates are destroyed.
2. File a Claim for Refund on Apportioned Vehicle (Iowa DOT Form 441021).
3. Submit a vehicle schedule showing the deletion.

No refund will be paid if the unused portion of the Iowa registration fee is less than $10. Refunds on power units are calculated on unexpired **complete** months remaining, once the refund claim form and license plates are submitted and received by the Iowa DOT's Vehicle & Motor Carrier Services. One-year trailer plates are not refundable, but the credit can be transferred (see credit transfer).

The Iowa DOT will issue refunds for Iowa fees only and send refund requests to the other jurisdictions.

Refund claims may be approved for the following reasons.

1. The vehicle has been removed from Iowa to another jurisdiction and relicensed.
2. The vehicle has been destroyed by fire or accident, or dismantled and its identity has been entirely eliminated. A junking certificate has been issued for the vehicle.
3. The vehicle has been stolen and not recovered by the end of the registration expiration month.
4. The vehicle has been sold to a resident of Iowa or an Iowa business and has been relicensed. If the vehicle has been sold or traded to a licensed dealer, attach a copy of the bill of sale or title showing the transfer of ownership to the claim form.
5. The vehicle was previously apportioned and has since been registered at the county level.
6. There was an overcharge or error.
7. There was an overpayment of fees.

Supporting documentation or evidence of any of the reasons above is required, and can accompany the claim form or can be submitted at a later date. Do not delay submitting the claim while waiting for documentation. Contact the Iowa DOT's Vehicle & Motor Carrier Services at 515-237-3268 if you have any questions concerning refund procedures.

Credit transfer

A registrant deleting a vehicle from the fleet after the registration year begins will be allowed a credit transfer to a replacement vehicle, in accordance with the provisions of the Iowa Code 326.12, or use the credit to move fleet-to-fleet.

The deletion date must be the same day or prior to the purchase date or registration effective date of the addition. **The delete date is the date the vehicle is taken out of service**. Allowance of credit transfer is subject to the following conditions.

The transaction must list both the deleted and added vehicles. A carrier is required to provide the date the vehicle was taken out of service and provide a reason for the deletion. A vehicle credit must be trailer-to-trailer, power unit-to-power unit, etc., and the **registration of the vehicle being added is not delinquent.** The Iowa IRP base plate can be transferred from the deleted vehicle and placed on an added vehicle in the same fleet. The carrier must have a TEAR covering the added vehicle until the new registration is issued.

If transferring the vehicle to another fleet (fleet-to-fleet transfer), make note in the comments prior to submitting, that you will be using the existing plate.

Note: *A delinquent vehicle is a vehicle that has not been registered and titled within 30 days of purchase, unless covered by Iowa Code 321.20A. See Titles for more information.*

A vehicle is considered delinquent for processing credit transfers if any of the following reasons apply.

- The vehicle has not been titled and registered within 30 days of the date of purchase.
- The registration was not renewed for the current registration year.

A fee of at least $7 will be assessed for the transfer and issuance of credentials to the added vehicle. No additional Iowa registration fee will be assessed on the replacement vehicle for which the registration fee would have been the same as that of the deleted vehicle.

Most IRP jurisdictions allow some form of credit transfers. Each jurisdiction establishes its own criteria for administering credit transfers. Fees will be assessed for any jurisdiction that does not allow credit or allows only partial credit. Allowance of credit for deleted vehicles shall be subject to the following conditions.

1. If a leased vehicle is to be deleted from the fleet and unexpired registration fees applied to the replacement vehicle, the lessee shall refund any unexpired registration fees paid by the lessor to the lessee on the transferred vehicle.
2. Credit shall be given for unexpired **complete** months.

Under **no** circumstances may the cab card be physically transferred from one vehicle to another vehicle or altered in any way.

Permanent power plates are transferable.

Multiyear and permanent trailer plates are **not transferable**. A refund can be filed on the multiyear deleted trailer for the remaining unexpired years. See Refunds regarding the refund process.

If the plate is lost at the time of transfer, first apply and pay for the lost plate; then apply for a transfer credit.

Fleet-to-fleet transfers will be charged for transfer fees and may be charged additional fees for increased weights, additional jurisdictions or increased distance percentages. No credit or refund is available for unused fees. **Note**: Some jurisdictions do not recognize fleet-to-fleet transfers.

- Registrants that have an established Iowa IRP account use this form to include registrant information, changing weights in various jurisdictions (i.e., changing from 54,000 pounds in NE to 80,000 in Nebraska), changes on existing units (i.e., unit number, VIN, ownership change), adding units, deleting units, requesting duplicate cab cards, plates or stickers.

Titles

Vehicles can be titled at the Iowa DOT's Vehicle & Motor Carrier Services office or at your local county treasurer's office. Once the title is processed, it will be mailed to the owner or lien holder as applicable.

Documents required to title a vehicle include:

- Ownership document (Manufacturer's Certificate of Origin or certificate of title) properly assigned to the purchaser.
- Application for Certificate of Title and/or Registration (Iowa DOT Form 411007) properly completed.
- Application for fee for new registration (reverse side of Iowa DOT Form 411007).
- Damage disclosure statement, if applicable.
- Appropriate fee(s) as follows.

$25	Title fee	$25	Replacement title fee
$10	Lien fee	5 percent	Fee for new registration, if applicable

Photocopied or stamped signatures will not be accepted.

Titles Only

Iowa Code 321.20A allows for the titling of a commercial vehicle registered under the Plan prior to the payment of registration fees. This is restricted to Iowa-based carriers registered under the Plan that have more than 50 commercial vehicles and are on the approved titles only list. This option is not available at county level registration.

To be considered for the Titles Only List, the following must apply:

1. The registrant must have 50 or more commercial vehicles; and
2. the vehicle(s) must be titled in Iowa; and
3. the title must be titled in the registrant name; and
4. the vehicle must be registered under the IRP; and
5. The registrant must make application by submitting a signed letter to the Vehicle & Motor Carrier Services requesting to be placed on the Titles Only List.

Registration fees must be paid when the vehicle is put into service, this option may only be used once per vehicle. When using this option, the Fee Comp Indicator should be set to first operated date "F" The vehicle will be charged from the date of registration, not the date of purchase.

Payment – helpful hints

- ✓ Any check returned from a financial institution as "not honored" will require payment of all fees by guaranteed funds, such as a certified check, cashier's check, money order, credit card or cash for a period of one year from the date the check is satisfied, E-Pay cannot be used. Any subsequent checks returned "not honored" may require payment of all fees by guaranteed funds, permanently.
- ✓ It is the registrant's responsibility to ensure the accuracy of credentials received after payment. If incorrect, please contact the Iowa DOT's Vehicle & Motor Carrier Services immediately.
- ✓ It is the registrant's responsibility to contact the Iowa DOT's Vehicle & Motor Carrier Services if credentials are not received 15 days after payment is mailed.
- ✓ **Failure to receive an invoice does not relieve the registrant from the responsibility of paying fees or accrued penalties.**
- ✓ Payment shall be due 30 calendar days from the invoice date, except renewal invoices which shall be due within 30 days from the invoice date or by the last day of the registration expiration month, whichever is later.

Display of credentials

A valid annual registration, temporary registration or trip permit must be carried in the vehicle at all times.

Iowa will issue and will allow photocopies or faxed temporary registrations subject to verification. **Effective January 1, 2019** all jurisdictions are required to accept electronic credentials. Original documents may not be altered or mutilated in any way. Duplicates of lost or damaged registrations must be obtained from the Iowa DOT.

An apportioned registration does not exempt a registrant from any jurisdiction's fuel tax, truck weight or operating authority requirements. Registrants should learn the requirements of the jurisdictions where they plan to operate.

Registration plates: Power units apportion plated in Iowa must display one registration plate on the front of the vehicle. Trailers apportion plated in Iowa must display one-registration plate, on the rear of the vehicle. If a registrant indicated it wanted permanent plates, one plate with **"PERMANENT"** printed directly on the plate will be provided – (a sticker will not be provided to place on the permanent plate). If a registrant indicated it wants annual plates, each year a Validation sticker will be provided to be placed on the bottom, middle of the plate.

Iowa Department of Revenue – Vehicles Used in Interstate Commerce

Vehicles (power units, trailers and semitrailers) registered or operated under Iowa Code 326 are exempt from the one-time registration fee at the time of titling if: (1) they accrue at least 25 percent of their mileage outside of Iowa; and (2) they are registered for a gross weight of 13 tons (26,000 pounds) or more. Both

conditions must be met to claim the exemption. Purchased vehicles, as well as leased vehicles, qualify for this exemption.

The requirement for a gross weight of 26,000 pounds or more is determined by one of the following.

- Combined gross vehicle weight as specified on the IRP cab card; or
- Gross combined weight or Iowa combined gross weight listed on the IRP vehicle schedule.

Periods for substantiating mileage by the Iowa Department of Revenue are fiscal year July 1 through June 30, with an exception if the initial registration period is a short year (less than 12 months). Mileage during that period will be totaled with the first full year for substantiation purposes.

Whether a vehicle is registered as prorate or has county plates, does not determine eligibility for exemption. The exemption applies if the 25 percent mileage factor and registered weight requirements are met.

The 25 percent out-of-state mileage factor must be maintained for the first four years of operation. If the vehicle is sold, traded or disposed of before the four-year period elapses, the exemption still applies if the vehicle met the mileage requirement during the period of time it was owned. If the mileage factor is not met for each year of the four-year period, the one-time registration fee is due and is imposed on book value or market value, whichever is less. If the mileage factor is not met during the first year after claiming exemption, the one-time registration fee is due on the full purchase price.

> ***Note:*** *Records should be examined every year to determine whether the mileage factor has been met. The Iowa Department of Revenue recommends the following.*
>
> 1. Records from the first four years of the vehicle's operation should be kept for at least 10 years to prove the vehicle has consistently been eligible for the exemption.
> 2. Summary records, such as the monthly or annual records required by IFTA, may be kept to prove the mileage requirement was met.
> 3. Records are required for power units, but not for trailers or semitrailers. A trailer or semitrailer's exempt status is based upon what it is attached to. If attached to an exempt power unit, the trailer or semitrailer is also exempt.

Additional information, including examples, can be found in the UT510 manual on the Iowa Department of Revenue's website: www.iowa.gov/tax/educate/78614.pdf.

Iowa Department of Revenue contacts for the one-time registration fee exemption are:

Greg Stokke	Greg Lee
Telephone: 515-281-5769	Telephone: 515-281-6885
Email: greg.stokke@iowa.gov	Email: greg.lee@iowa.gov

Unladen weight permit

The term "unladen" means the weight of a vehicle fully equipped for service, excluding the weight of any load.

Unladen weight permits are issued to owner/operators who have broken their lease with a carrier. The unladen weight permit allows them to travel from point of origin to point of destination, indicating an intermediate point, while going to a new lessee. **They are not valid for carrying a load.** The permit is valid for 15 days. The fee is $10. A separate permit must be obtained for each tractor and each trailer.

Rental trailers/semitrailers

The owner of rental utility trailers of gross vehicle weight 6,000 pounds (2,751.554 kilograms) or less shall register in each member jurisdiction a number of trailers equal to the average number of trailers rented in or through the member jurisdiction during the preceding year. For this purpose, a trailer shall be considered to be rented in or through the member jurisdiction where the trailer first comes into possession of the lessee.

Reporting motor bus 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 their 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.

Expiration and enforcement date

The registration for apportioned vehicles expires at midnight the last day of the registration expiration month, **there is no grace period**. The enforcement deadline for displaying plates and registration is 12:01 a.m. the first day after the last day of the registration expiration month. Allow adequate time to obtain vehicle credentials. **TEARs will not be issued for renewal vehicles**.

Personalized apportioned plates

Personalized plates are available for IRP vehicles. An application may be obtained from the Iowa DOT's Vehicle & Motor Carrier Services or local county treasurer's office. The application should be returned with payment to the **address on the application**. An additional $5 registration fee will be charged for renewed vehicles with personalized plates. Be sure to include a copy of your current registration.

> ***Note:*** *Due to the time involved processing a personalized plate, a regular prorate plate will be issued so it can be used while the personalized plate is being manufactured and distributed.*

Proof of prorate

The local county treasurer's office will require proof of prorate to county-plate a vehicle that has been prorated. This proof lets the county treasurer's office know that fees have been paid for the vehicle. It will also determine the number of registered months the county treasurer's office will charge for licensing. If it is an Iowa title that does not always mean it is prorated with Iowa. If the vehicle has not been prorated with Iowa for three years, proof of prorate will not be needed.

The following information is needed.

1. The carrier name and client number the vehicle was last registered to.
2. The vehicle's year, make and VIN number.
3. The plate number on the vehicle.
4. The fax number, mailing address and telephone number of the person to contact, if more information is needed.

This information can be mailed, emailed or faxed to the desired county treasurer's office or if the account is active, the information can be requested by and sent to the registrant, or picked up at the Iowa DOT's Vehicle & Motor Carrier Services office. To have information faxed or emailed, an indication of the receiving fax number or email must be provided.

Supplement applications

A supplemental application is submitted after the original new carrier or renewal application has been filed and paid. Supplemental applications should be made using one of the options below.

1. Online processing ***receives priority processing with a 2-3-hour turn-around time during business hours –*** see the Iowa DOT's Web processing manual for detailed instructions for filing online. If emailing, faxing or sending a vehicle schedule and/or a distance schedule form for any transactions that can be completed online – there is a 24-48 - hour turn-around time during business hours.

   The following transactions are available for online processing.

   - Add or change doing business as (DBA)
   - Add vehicle
   - Add vehicle with transfer
   - Amend vehicle with fee
   - Amend weight group (less than 10% variance)
   - Delete vehicle
   - Fleet-to-fleet transfer
   - Register new fleet
   - Duplicate cab card
   - Duplicate plate
   - Duplicate sticker
   - Renewals
   - Vehicle ownership update

   The following transactions cannot be processed online.

   - New account
   - Amend weight group (if there is a 10% or more variance)
   - Reinstatement of an account
   - Address change
   - Name change
   - TIN change
   - VIN correction

Temporary Evidence of Apportioned Registration (TEAR)

A Temporary Evidence of Apportioned Registration (TEAR) may be obtained from the Iowa DOT's Vehicle & Motor Carrier Services at no extra charge and is valid for 60 days once the supplement has been processed. A vehicle schedule will be required when requesting a TEAR. Make sure to include the address, email address and fax number where the TEAR is to be sent on the vehicle schedule. TEARs and invoices are faxed together. If you receive a TEAR without an invoice, contact the Iowa DOT's Vehicle & Motor Carrier Services. Invoices and TEARs will be mailed if no method is given or if the Iowa DOT's Vehicle & Motor Carrier Services is unable to complete the transaction using the method indicated.

Note: *Once a TEAR is generated and used, fees will be due and the invoice* ***cannot*** *be canceled unless an office error has occurred. A request for an "invoice only" or "estimate only" can be requested to review the fees before requesting the TEAR.*

Informational charts and tables

Dates To Remember

Dates	Significance
2020 dates	**Please Plan Accordingly**
January 1, Wednesday	• Closed for New Year's holiday. • UCR 2020 Registration enforcement date.
January 31, Friday	• IFTA 2019 fourth quarter tax return **must** be filed and payment received or postmarked on or before this date to avoid penalty & interest. • Registration expiration date for January IRP renewals. January renewals must be filed on or before this date to avoid penalty.
February 29, Saturday	• Registration expiration date for February IRP renewals. February renewals must be filed on or before this date to avoid penalty.
March 1, Sunday	• IFTA 2020 decals **must** be displayed on the vehicle and credentials available for inspection by enforcement officers.
March 31, Tuesday	• Registration expiration date for March IRP renewals. March renewals must be filed on or before this date to avoid penalty.
April 30, Thursday	• IFTA 2020 first quarter tax return **must** be filed and payment received or postmarked on or before this date to avoid penalty & interest. • Registration expiration date for April IRP renewals. April renewals must be filed on or before this date to avoid penalty.
May 25, Monday	• Closed for Memorial Day holiday. • No movements of oversized loads will be permitted in Iowa from Noon Friday, May 22 until 30 minutes prior to sunrise Tuesday, May 26.
May 31, Sunday	• Registration expiration date for May IRP renewals. May renewals must be filed on or before this date to avoid penalty.
June 30, Tuesday	• Registration expiration date for June IRP renewals. June renewals must be filed on or before this date to avoid penalty.
July 3, Friday	• Closed for Independence Day holiday • No movements of oversize loads will be permitted in Iowa from Noon, Friday, July 3rd until 30 minutes prior to sunrise Monday, July 6.
July 31, Friday	• IFTA 2020 second quarter tax return must be filed and payment received or postmarked on or before this date to avoid penalty & interest. • Registration expiration date for May IRP renewals. May renewals must be filed on or before this date to avoid penalty.
August 31, Monday	• Registration expiration date for August IRP renewals. August renewals must be filed on or before this date to avoid penalty.
September 7, Monday	• Closed for Labor Day holiday. • No movements of oversize loads will be permitted in Iowa from Noon Friday, September 4, until 30 minutes prior to sunrise Tuesday, September 8.
September 30, Wednesday	• Registration expiration date for September IRP renewals. September renewals must be filed on or before this date to avoid penalty.

2020 dates - Continued	
October 31, Saturday	• Registration expiration date for October IRP renewals. October renewals must be filed on or before this date to avoid penalty.
November 1, Sunday	• 2020 IFTA decals may now be displayed. • Both 2020 and 2021 credentials must be carried through December 31, 2020.
November 2, Monday	• IFTA 2020 third quarter tax return must be filled and payment received or postmarked on or before this date to avoid penalty & interest.
November 11, Wednesday	• Closed for Veterans Day holiday.
November 26 & 27, Thursday and Friday	• Closed for Thanksgiving holiday.
November 30, Monday	• Registration expiration date for November IRP renewals. November renewals must be filed on or before this date to avoid penalty.
December 25, Friday	• Closed for Christmas Holiday.
December 31, Thursday	• Registration expiration date for December IRP renewals. December renewals must be filed on or before this date to avoid penalty. • 2020 IFTA decals expire. 2021 IFTA renewal should be received in our office for processing.
2021 dates	**Please Plan Accordingly**
January 1, Friday	• Closed for New Year's holiday. • UCR 2021 Registration enforcement date.
February 1, Monday	• IFTA 2020 fourth quarter tax return **must** be filled and payment received or postmarked on or before this date to avoid penalty & interest. • Registration expiration date for January IRP renewals. January renewals must be filed on or before this date to avoid penalty.
February 28, Sunday	• Registration expiration date for February IRP renewals. February renewals must be filed on or before this date to avoid penalty.
March 1, Monday	• IFTA 2021 decals **must** be displayed on the vehicle and credentials available for inspection by enforcement officers.
March 31, Wednesday	• Registration expiration date for March IRP renewals. March renewals must be filed on or before this date to avoid penalty.
April 30, Friday	• IFTA 2021 first quarter tax return **must** be filed and payment received or postmarked on or before this date to avoid penalty & interest. • Registration expiration date for April IRP renewals. April renewals must be filed on or before this date to avoid penalty.

2021 dates - Continued

May 31, Monday	• Closed for Memorial Day holiday. • No movements of oversized loads will be permitted in Iowa from Noon Friday, May 28 until 30 minutes prior to sunrise Tuesday, June 1. • Registration expiration date for May IRP renewals. May renewals must be filed on or before this date to avoid penalty.
June 30, Wednesday	• Registration expiration date for June IRP renewals. June renewals must be filed on or before this date to avoid penalty.
July 4, Sunday	• No movements of oversize loads will be permitted in Iowa from Noon, Friday, July 2 until 30 minutes prior to sunrise Monday, July 5.
July 31, Saturday	• Registration expiration date for May IRP renewals. May renewals must be filed on or before this date to avoid penalty.
August 2, Monday	• IFTA 2021 second quarter tax return must be filled and payment received or postmarked on or before this date to avoid penalty & interest.
August 31, Tuesday	• Registration expiration date for August IRP renewals. August renewals must be filed on or before this date to avoid penalty.
September 6, Monday	• Closed for Labor Day holiday. • No movements of oversize loads will be permitted in Iowa from Noon Friday, September 3, until 30 minutes prior to sunrise Tuesday, September 7.
September 30, Thursday	• Registration expiration date for September IRP renewals. September renewals must be filed on or before this date to avoid penalty.
October 31, Sunday	• Registration expiration date for October IRP renewals. October renewals must be filed on or before this date to avoid penalty.
November 1, Monday	• 2021 IFTA decals may now be displayed. • Both 2020 and 2021 credentials must be carried through December 31, 2020. • IFTA 2020 third quarter tax return must be filled and payment received or postmarked on or before this date to avoid penalty & interest.
November 11, Thursday	• Closed for Veterans Day holiday.
November 25 & 26, Thursday and Friday	• Closed for Thanksgiving holiday.
November 30, Tuesday	• Registration expiration date for November IRP renewals. November renewals must be filed on or before this date to avoid penalty.
December 24, Friday	• Closed for Christmas Holiday.
December 31, Friday	• Registration expiration date for December IRP renewals. December renewals must be filed on or before this date to avoid penalty. • 2021 IFTA decals expire. 2022 IFTA renewal should be received in our office for processing.

IRP Average Per-Vehicle Distance Chart

Effective May 1, 2020

Jurisdiction	*Jurisdiction Distance*	*Jurisdiction*	*Jurisdiction Distance*
Alabama	971	New Brunswick	11
Alberta	33	New Hampshire	66
Arizona	1,513	New Jersey	553
Arkansas	1,072	New Mexico	934
British Columbia	16	New York	1,078
California	3,847	Newfoundland	4
Colorado	806	North Carolina	1,320
Connecticut	299	North Dakota	419
Delaware	83	Nova Scotia	3
District of Columbia	3	Ohio	2,952
Florida	1,714	Oklahoma	1,580
Georgia	2,261	Ontario	129
Idaho	435	Oregon	990
Illinois	5,348	Pennsylvania	2,303
Indiana	3,277	Prince Edward Island	1
Iowa	15,488	Quebec	15
Kansas	1,850	Rhode Island	39
Kentucky	1,403	Saskatchewan	39
Louisiana	661	South Carolina	957
Maine	98	South Dakota	1,043
Manitoba	17	Tennessee	1,672
Maryland	518	Texas	3,868
Massachusetts	441	Utah	725
Michigan	934	Vermont	44
Minnesota	2,364	Virginia	1,336
Mississippi	745	Washington	785
Missouri	3,746	West Virginia	549
Montana	525	Wisconsin	2,067
Nebraska	2,345	Wyoming	902
Nevada	609	**Total**	**79,806**

This chart has been designed to assist those registering as a new carrier who does not have any actual distance to report for the current reporting period. The average per vehicle distance in the chart for each jurisdiction is a per vehicle figure. To estimate mileage, the chart distance must be multiplied by the total number of power units in the fleet.

Mileage and Heavy Vehicle Use Tax Reporting Periods for IRP renewals chart

Mileage and Heavy Vehicle Use Tax Reporting Periods for IRP renewals			
Registration Begin Date- End Date	Expiration Month	Mileage Reporting Period	HVUT Reporting Period
July 1, 2019- June 30, 2020	June	July 1, 2018 - June 30, 2019	July 1, 2019 - June 30, 2020
August 1, 2019- July 31, 2020	•July	July 1, 2018 - June 30, 2019	July 1, 2019 - June 30, 2020
September 1, 2019- August 31, 2020	*August	July 1, 2018 - June 30, 2019	July 1, 2020 - June 30, 2021
October 1, 2019- September 30, 2020	*September	July 1, 2019 - June 30, 2020	July 1, 2020 - June 30, 2021
November 1, 2019- October 31, 2020	**October	July 1, 2019 - June 30, 2020	July 1, 2020 - June 30, 2021
December 1, 2019- November 30, 2020	November	July 1, 2019 - June 30, 2020	July 1, 2020 - June 30, 2021
January 1, 2020- December 31,2021	December	July 1, 2019 - June 30, 2020	July 1, 2020 - June 30, 2021
February 1, 2020- January 31, 2021	January	July 1, 2019 - June 30, 2020	July 1, 2020 - June 30, 2021
March 1, 2020- February 28, 2021	February	July 1, 2019 - June 30, 2020	July 1, 2020 - June 30, 2021
April1, 2020- March 31, 2021	March	July 1, 2019 - June 30, 2020	July 1, 2020 - June 30, 2021
May 1, 2020-April30, 2021	April	July 1, 2019 - June 30, 2020	July 1, 2020 - June 30, 2021
June 1, 2020- May31, 2021	May	July 1, 2019 - June 30, 2020	July 1, 2020 - June 30, 2021
July 1, 2020- June 30, 2021	June	July 1, 2019 - June 30, 2020	July 1, 2020 - June 30, 2021
August 1, 2020- July 31, 2021	•July	July 1, 2019 - June 30, 2020	July 1, 2020 - June 30, 2021
September 1, 2020- August 31, 2021	•August	July 1, 2019 - June 30, 2020	July 1, 2021 - June 30, 2022
October 1, 2020- September 30, 2021	*September	July 1, 2020 - June 30, 2021	July 1, 2021 - June 30, 2022
November 1, 2020- October 31, 2021	**October	July 1, 2020 - June 30, 2021	July 1, 2021 - June 30, 2022
December 1, 2020- November 30, 2021	November	July 1, 2020 - June 30, 2021	July 1, 2021 - June 30, 2022
January 1, 2021- December31, 2022	December	July 1, 2020 - June 30, 2021	July 1, 2021 - June 30, 2022
February 1, 2021- January 31,2022	January	July 1, 2020 - June 30, 2021	July 1, 2021 - June 30, 2022

*July, August, and September Renewal months have the option of using the previous year's HVUT or the current year's HVUT forms.

If you have a renewal month of October and the renewal is **received in September, the previous year's HVUT or the current year's HVUT form may be used.

Acceptable Verification for Heavy Highway Vehicle Use Tax Return (IRS Form 2290)

Meaning	Acceptable verification
Proof of payment (not e-filed)	Receipted Form 2290 Schedule 1 or a copy of Form 2290 Schedule 1 and copy of canceled check (front and back) or certified check, money order or cashier's check (can be current owner's or previous owner's payment as acceptable proof)
Proof of payment (e-filed)	Receipted Form 2290 Schedule 1 (carriers with 25+ vehicles must file electronically) a copy with a legible watermark, or copy of Form 2290 Schedule 1 and copy of the IRS confirmation of the electronic fund transfer and a copy of either the credit card statement or checking account statement showing the payment to the IRS debited (can be current owner's or previous owner's payment as acceptable proof)
Vehicle has changed from nontaxable status to a taxable status (usually) weight increase	Signed statement from owner that tax was not owed during the tax year
No status needed (trailer and power units grossing less than 54,999 pounds.)	No verification needed in these circumstances since they are not taxable
Bill of sale	A bill of sale is acceptable in lieu of Form 2290 verification, if date of purchase is not more than 60 days old
Statement of nonuse	Signed statement from the owner that the vehicle has not been in service for three years or more

Type and make abbreviation tables

Type

TT	truck tractor	ST	semitrailer
TR	tractor	1S	permanent semitrailer (one-year billing)
TK	single truck	5S	permanent semitrailer (five-year billing)
BS	bus (must include horsepower)		

Power units

Arrow	AARO	Federal	FEDL	Mercedes Benz	MERZ
Austin	AUST	Ford	FORD	Peterbuilt	PTRB
Autocar	AUTO	Freightliner	FRHT	Remanufactured	RFMG
Barret	BARR	GMC	GMC	Reo	REO
Brockway	BROC	Hendrickson	HEND	Sterling	STRG
Bros	BROS	Hyster	HYST	Stewart	STEW
Brown	BRWN	International	INTL	Volvo	VOLV
Chevrolet	CHEV	Kenworth	KW	Western Star	WSTR
Clark	CLAR	KW Dart	KWDT	White GMC	WHGM
Diamond T	DIAT	Mack	MACK	White	WHIT
Dodge	DODG	Marmon Harrington	MAHA	All others	POWR
F W D	FWD	Massey-Ferguson	MASS		
Fargo	FARG	MCI	MCI		

Trailers

Alloy	ALLO	Fruehauf	FRUE	Nabors	NABO
AMC	AMC	Gindy	GIND	Norwin	NRWN
American	AME	Great Dane	GDAN	Ohio	OHIO
Arrow Trailers	ARRT	Halliburton	HALR	Pines	PINE
Barlett	BARL	Heil	HEIL	Polar	POLA
Brown	BROW	Highway	HIGH	Raven	RAVE
Butler	BUTL	Hobbs	HOBB	Rogers	ROGR
Certified	CERT	Homemade	HMDE	Stewart	STET
Chamberlain	CHAL	Hyster	HYST	Strick	STRI
City	CITY	Kari Cool	KARI	Talbert	TALB
Clark	CLAR	Kentucky	KENT	Timple	TIMP
Comet	COME	Keystone	KEYO	Trailco	TRLC
Cornhusker	CORN	Kingham	KNGH	Trail-Eze	DAKO
Custom	CUSM	Loadking	LOAK	Trailmobile	TRIM
Daco	DACO	Lubbock	LUBB	Transcraft	TRAO
Delta	DELT	Lufkin	LUFK	Transport	TTTI
Dorsey	DORS	Marshall	MARL	Utility	UTIL
Eagle	EAGL	Matlock	MATL	Wabash/National	WANC
Feterl	FRLR	Merritt	MERI	Wilson	WILX
Flasko	FLAS	Miller	MILL	All others	TRLR
Fontaine	FONA	Monon	MONN		

Fee schedule

Iowa Department of Transportation | Office of Vehicle & Motor Carrier Services
Effective January 2013 - Supersedes all previous charts

International Registration Plan Fee Schedule
Gross Weight Chart of Commercial Fees
Divided on Monthly Basis

The registration fee on motor trucks, truck tractors, road tractors and buses shall be based on the combined gross weight of any combination of vehicles, except motor trucks registered for six tons or less (Section 321.123 (3A nd B) and special trucks.

Gross Weight[1]	12 Months 100%	11 Months 92%	10 Months 83%	9 Months 75%	8 Months 67%	7 Months 58%	6 Months 50%	5 Months 42%	4 Months 33%	3 Months 25%	2 Months 17%	1 Month 8%
6,000	65.00	60.00	54.00	49.00	44.00	38.00	33.00	27.00	21.00	16.00	11.00	5.00
6,000 *	55.00	51.00	46.00	41.00	37.00	32.00	28.00	23.00	18.00	14.00	9.00	4.00
6,000 **	45.00	41.00	37.00	34.00	30.00	26.00	23.00	19.00	15.00	11.00	8.00	4.00
6,000 ***	35.00	32.00	29.00	26.00	23.00	20.00	18.00	15.00	12.00	9.00	6.00	3.00
8,000	165.00	152.00	137.00	124.00	111.00	96.00	83.00	69.00	54.00	41.00	28.00	13.00
10,000	180.00	166.00	149.00	135.00	121.00	104.00	90.00	76.00	59.00	45.00	31.00	14.00
12,000	195.00	179.00	162.00	146.00	131.00	113.00	98.00	82.00	64.00	49.00	33.00	16.00
14,000	215.00	198.00	178.00	161.00	144.00	125.00	108.00	90.00	71.00	54.00	37.00	17.00
16,000	220.00	202.00	183.00	165.00	147.00	128.00	110.00	92.00	73.00	55.00	37.00	18.00
18,000	225.00	207.00	187.00	169.00	151.00	131.00	113.00	95.00	74.00	56.00	38.00	18.00
20,000	235.00	216.00	195.00	176.00	157.00	136.00	118.00	99.00	78.00	59.00	40.00	19.00
22,000	270.00	248.00	224.00	203.00	181.00	157.00	135.00	113.00	89.00	68.00	46.00	22.00
24,000	305.00	281.00	253.00	229.00	204.00	177.00	153.00	128.00	101.00	76.00	52.00	24.00
26,000	340.00	313.00	282.00	255.00	228.00	197.00	170.00	143.00	112.00	85.00	58.00	27.00
28,000	375.00	345.00	311.00	281.00	251.00	218.00	188.00	158.00	124.00	94.00	64.00	30.00
30,000	445.00	409.00	369.00	334.00	298.00	258.00	223.00	187.00	147.00	111.00	76.00	36.00
32,000	485.00	446.00	403.00	364.00	325.00	281.00	243.00	204.00	160.00	121.00	82.00	39.00
34,000	525.00	483.00	436.00	394.00	352.00	305.00	263.00	221.00	173.00	131.00	89.00	42.00
36,000	565.00	520.00	469.00	424.00	379.00	328.00	283.00	237.00	186.00	141.00	96.00	45.00
38,000	610.00	561.00	506.00	458.00	409.00	354.00	305.00	256.00	201.00	153.00	104.00	49.00
40,000	675.00	621.00	560.00	506.00	452.00	392.00	338.00	284.00	223.00	169.00	115.00	54.00
42,000	715.00	658.00	593.00	536.00	479.00	415.00	358.00	300.00	236.00	179.00	122.00	57.00
44,000	755.00	695.00	627.00	566.00	506.00	438.00	378.00	317.00	249.00	189.00	128.00	60.00
46,000	795.00	731.00	660.00	596.00	533.00	461.00	398.00	334.00	262.00	199.00	135.00	64.00
48,000	835.00	768.00	693.00	626.00	559.00	484.00	418.00	351.00	276.00	209.00	142.00	67.00
50,000	965.00	888.00	801.00	724.00	647.00	560.00	483.00	405.00	318.00	241.00	164.00	77.00
52,000	1,010.00	929.00	838.00	758.00	677.00	586.00	505.00	424.00	333.00	253.00	172.00	81.00
54,000	1,060.00	975.00	880.00	795.00	710.00	615.00	530.00	445.00	350.00	265.00	180.00	85.00
56,000	1,105.00	1,017.00	917.00	829.00	740.00	641.00	553.00	464.00	365.00	276.00	188.00	88.00
58,000	1,150.00	1,058.00	955.00	863.00	771.00	667.00	575.00	483.00	380.00	288.00	196.00	92.00
60,000	1,200.00	1,104.00	996.00	900.00	804.00	696.00	600.00	504.00	396.00	300.00	204.00	96.00
62,000	1,245.00	1,145.00	1,033.00	934.00	834.00	722.00	623.00	523.00	411.00	311.00	212.00	100.00
64,000	1,295.00	1,191.00	1,075.00	971.00	868.00	751.00	648.00	544.00	427.00	324.00	220.00	104.00
66,000	1,340.00	1,233.00	1,112.00	1,005.00	898.00	777.00	670.00	563.00	442.00	335.00	228.00	107.00
68,000	1,415.00	1,302.00	1,174.00	1,061.00	948.00	821.00	708.00	594.00	467.00	354.00	241.00	113.00
70,000	1,465.00	1,348.00	1,216.00	1,099.00	982.00	850.00	733.00	615.00	483.00	366.00	249.00	117.00
72,000	1,510.00	1,389.00	1,253.00	1,133.00	1,012.00	876.00	755.00	634.00	498.00	378.00	257.00	121.00
74,000	1,555.00	1,431.00	1,291.00	1,166.00	1,042.00	902.00	778.00	653.00	513.00	389.00	264.00	124.00
76,000	1,605.00	1,477.00	1,332.00	1,204.00	1,075.00	931.00	803.00	674.00	530.00	401.00	273.00	128.00
78,000	1,650.00	1,518.00	1,370.00	1,238.00	1,106.00	957.00	825.00	693.00	545.00	413.00	281.00	132.00
80,000	1,695.00	1,559.00	1,407.00	1,271.00	1,136.00	983.00	848.00	712.00	559.00	424.00	288.00	136.00
82,000	1,775.00	1,633.00	1,473.00	1,331.00	1,189.00	1,030.00	888.00	746.00	586.00	444.00	302.00	142.00
84,000	1,855.00	1,707.00	1,540.00	1,391.00	1,243.00	1,076.00	928.00	779.00	612.00	464.00	315.00	148.00
86,000	1,935.00	1,780.00	1,606.00	1,451.00	1,296.00	1,122.00	968.00	813.00	639.00	484.00	329.00	155.00
88,000	2,015.00	1,854.00	1,672.00	1,511.00	1,350.00	1,169.00	1,008.00	846.00	665.00	504.00	343.00	161.00
90,000	2,095.00	1,927.00	1,739.00	1,571.00	1,404.00	1,215.00	1,048.00	880.00	691.00	524.00	356.00	168.00
92,000	2,175.00	2,001.00	1,805.00	1,631.00	1,457.00	1,262.00	1,088.00	914.00	718.00	544.00	370.00	174.00
94,000	2,255.00	2,075.00	1,872.00	1,691.00	1,511.00	1,308.00	1,128.00	947.00	744.00	564.00	383.00	180.00
96,000	2,335.00	2,148.00	1,938.00	1,751.00	1,564.00	1,354.00	1,168.00	981.00	771.00	584.00	397.00	187.00
98,000	2,415.00	2,222.00	2,004.00	1,811.00	1,618.00	1,401.00	1,208.00	1,014.00	797.00	604.00	411.00	193.00
100,000	2,495.00	2,295.00	2,071.00	1,871.00	1,672.00	1,447.00	1,248.00	1,048.00	823.00	624.00	424.00	200.00
102,000	2,575.00	2,369.00	2,137.00	1,931.00	1,725.00	1,494.00	1,288.00	1,082.00	850.00	644.00	428.00	206.00
104,000	2,655.00	2,443.00	2,204.00	1,991.00	1,779.00	1,540.00	1,328.00	1,115.00	876.00	664.00	451.00	212.00
106,000	*For a combined gross weight exceeding 104,000 pounds, the annual registration fee shall be $2,655.00 plus $80,00 for each 2,000 pounds over 104,000 pounds.*											

[1] Gross Weight is listed in pounds.
* Fee reduced to $55 for 11-13 model years.
** Fee reduced to 45 for 14-15 model years.
*** Fee reduced to $35 after 15 model years.

Effective January 2013 - transitioned to staggered registration

Maximum weights for vehicles on county and city highways

Non-Primary Highway System

Other than special farm plated trucks, CMVs with 6- or 7- axles may also use Table 2

Table 1

Number of consecutive axles

Distance in feet between axle centers	Two axles	Three axles	Four axles	Five axles	Six axles	Seven axles
4	34,000	34,000				
5	34,000	34,000				
6	34,000	34,000				
7	34,000	34,000				
8	34,000	34,000				
8’1”	38,000	42,000				
9	39,000	42,500				
10	40,000	43,500	45,000			
11	40,000	44,000	46,000			
12	40,000	45,000	47,000			
13	40,000	45,500	48,000	48,500		
14	40,000	46,500	49,000	49,500		
15	40,000	47,000	50,000	50,500		
16	40,000	48,000	51,000	51,500		
17	40,000	48,500	52,000	52,500	54,000	
18	40,000	49,500	53,000	53,500	55,000	
19	40,000	50,000	54,500	54,500	56,000	
20	40,000	51,000	55,500	55,500	57,000	
21	40,000	51,500	56,000	56,500	58,000	
22	40,000	52,500	56,500	57,500	59,000	
23	40,000	53,000	57,500	58,500	60,000	
24	40,000	54,000	58,000	59,500	61,000	
25	40,000	54,500	58,500	60,500	62,000	
26	40,000	55,500	59,500	61,500	63,000	
27	40,000	56,000	60,000	62,500	64,000	
28	40,000	57,000	60,500	63,500	65,000	
29	40,000	57,500	61,500	64,500	66,000	
30	40,000	58,500	62,000	65,500	67,000	
31	40,000	59,000	62,500	66,500	68,000	
32	40,000	60,000	63,500	67,500	69,000	
33	40,000	60,000	64,000	68,500	70,000	

Table 1

Number of consecutive axles

Distance in feet between axle centers	Two axles	Three axles	Four axles	Five axles	Six axles	Seven axles
34	40,000	60,000	64,500	69,500	71,000	
35	40,000	60,000	65,500	70,000	72,000	
36	40,000	60,000	68,000	70,500	73,000	
37	40,000	60,000	68,000	71,000	74,000	
38	40,000	60,000	68,000	72,000	75,000	
39	40,000	60,000	68,000	72,500	76,000	
40	40,000	60,000	68,500	73,000	77,000	
41	40,000	60,000	69,500	73,500	78,000	78,000
42	40,000	60,000	70,000	74,000	79,000	79,000
43	40,000	60,000	70,500	75,000	80,000	80,000
44	40,000	60,000	71,500	75,500	80,000	80,000
45	40,000	60,000	72,000	76,000	80,000	80,000
46	40,000	60,000	72,500	76,500	80,000	80,000
47	40,000	60,000	73,500	77,500	80,000	80,000
48	40,000	60,000	74,000	78,000	80,000	80,000
49	40,000	60,000	74,500	78,500	80,000	80,000
50	40,000	60,000	75,500	79,000	80,000	80,000
51	40,000	60,000	76,000	80,000	80,000	80,000
52	40,000	60,000	76,500	80,000	80,000	80,000
53	40,000	60,000	77,500	80,000	80,000	80,000
54	40,000	60,000	78,000	80,000	80,000	80,000
55	40,000	60,000	78,500	80,000	80,000	80,000
56	40,000	60,000	79,500	80,000	80,000	80,000
57	40,000	60,000	80,000	80,000	80,000	80,000

Six- and seven-axle commercial motor vehicles Maximum weights for six- and seven-axle commercial motor vehicles:

- Operated by a person with the appropriate class of CDL, or
- A person exempt from CDL by Iowa Code 321.176A, and
- Operated on non-interstate highways.

This table does not apply to vehicles operating on the Interstate Highway System or to special farm plated trucks operating on any roadway.

Table 2

Distance in feet center of axles	Number of consecutive axles		Distance in feet center of axles	Number of consecutive axles	
	Six axles	Seven axles			
44	80,500	80,500	54	86,500	89,500
45	81,000	81,500	55	87,000	90,500
46	81,500	82,500	56	87,500	91,500
47	82,000	83,500	57	88,000	92,000
48	83,000	84,000	58	89,000	93,000
49	83,500	85,000	59	89,500	94,000
50	84,000	86,000	60	90,000	95,000
51	84,500	87,000	61	90,000	95,500
52	85,000	88,000	62	90,000	96,000
53	86,000	88,500			

An indivisible load must comply with legal dimension and weight limits or be operated under the provisions of an oversize load permit.

Five-axle livestock transports with a spread axle semitrailer. A five-axle truck tractor/spread axle semitrailer combination transporting livestock is allowed a maximum gross weight of up to 86,000 pounds, provided **all** of the following conditions are met.

- The vehicle combination must have at least 61 feet of distance between the first and last axles on the combination.
- The semitrailer spread axle must have at least 8 feet 1 inch of spacing.
- Must transport livestock only.
- Must not travel on the Interstate Highway System when exceeding 80,000 pounds gross weight.
- Must comply with posted bridge embargoes or roadway weight limits.

This provision does not allow vehicles weighing in excess of 80,000 pounds to operate on any portion of the Interstate Highway System.

Maximum weights for vehicles on the Interstate Highway System, and noninterstate federal and state highways

Primary Highway System

Other than a special farm plated truck, CMVs with 6- or 7-axles operating on noninterstate highways may also use Table 2

Table 3

Distance in feet between axle centers	Number of consecutive axles					
	Two axles	Three axles	Four axles	Five axles	Six axles	Seven axles
4	34,000	34,000				
5	34,000	34,000				
6	34,000	34,000				
7	34,000	34,000				
8	34,000	34,000				
8’1”	38,000	42,000				
9	39,000	42,500				
10	40,000	43,500	48,500			
11	40,000	44,000	49,500			
12	40,000	45,000	50,000			
13	40,000	45,500	50,500	56,000		
14	40,000	46,500	51,500	57,000		
15	40,000	47,000	52,000	57,500		
16	40,000	48,000	52,500	58,000		
17	40,000	48,500	53,500	58,500	64,000	
18	40,000	49,500	54,000	59,000	65,000	
19	40,000	50,000	54,500	60,000	65,500	
20	40,000	51,000	55,500	60,500	66,000	71,500
21	40,000	51,500	56,000	61,000	66,500	72,500
22	40,000	52,500	56,500	61,500	67,000	73,000
23	40,000	53,000	57,500	62,500	68,000	73,500

Table 3 continued

Distance in feet between axle centers	Number of consecutive axles					
	Two axles	Three axles	Four axles	Five axles	Six axles	Seven axles
24	40,000	54,000	58,000	63,000	68,500	74,000
25	40,000	54,500	58,500	63,500	69,000	74,500
26	40,000	55,500	59,500	64,000	69,500	75,000
27	40,000	56,000	60,000	65,000	70,000	76,000
28	40,000	57,000	60,500	65,500	71,000	76,500
29	40,000	57,500	61,500	66,000	71,500	77,000
30	40,000	58,500	62,000	66,500	72,000	77,500
31	40,000	59,000	62,500	67,500	72,500	78,000
32	40,000	60,000	63,500	68,000	73,000	78,500
33	40,000	60,000	64,000	68,500	74,000	79,500
34	40,000	60,000	64,500	69,500	74,500	80,000
35	40,000	60,000	65,500	70,000	75,000	80,000
36	40,000	60,000	68,000	70,500	75,500	80,000
37	40,000	60,000	68,000	71,000	76,000	80,000
38	40,000	60,000	68,000	72,000	77,000	80,000
39	40,000	60,000	68,000	72,500	77,500	80,000
40	40,000	60,000	68,500	73,000	78,000	80,000
41	40,000	60,000	69,500	73,500	78,500	80,000
42	40,000	60,000	70,000	74,000	79,000	80,000
43	40,000	60,000	70,500	75,000	80,000	80,000
44	40,000	60,000	71,500	75,500	80,000	80,000
45	40,000	60,000	72,000	76,000	80,000	80,000
46	40,000	60,000	72,500	76,500	80,000	80,000

47	40,000	60,000	73,500	77,500	80,000	80,000
48	40,000	60,000	74,000	78,000	80,000	80,000
49	40,000	60,000	74,500	78,500	80,000	80,000
50	40,000	60,000	75,500	79,000	80,000	80,000
51	40,000	60,000	76,000	80,000	80,000	80,000
52	40,000	60,000	76,500	80,000	80,000	80,000
53	40,000	60,000	77,500	80,000	80,000	80,000
54	40,000	60,000	78,000	80,000	80,000	80,000
55	40,000	60,000	78,500	80,000	80,000	80,000
56	40,000	60,000	79,500	80,000	80,000	80,000
57	40,000	60,000	80,000	80,000	80,000	80,000

Sample Audit Forms

Trip record – sample 1

Form 180041
11-07

TRIP RECORD

Carrier Name _____ Unit Number _____ Month _____ Year _____

Beginning Odometer Reading _____ Ending Reading _____ Difference _____

Date	Origin	Destination	Highways Traveled	Miles By Jurisdiction										Total Miles
				Iowa										
Total Fuel Invoices _____ gallons Total Iowa Fuel _____ gallons				Totals										

Attachment A-1

SAMPLE

POST TO MONTHLY MILEAGE RECORD

Trip record – sample 2

Form 190041
11-07

TRIP RECORD

Carrier Name _____ Unit Number _____

Address _____ Fuel ☐ Diesel ☐ Gasoline ☐ Other

CONTINUOUS MONTHLY MILEAGE RECORD

Beginning Odometer Reading _____ Ending _____ Difference _____

Origin	Date	Highways Traveled	Miles By Jurisdiction										Destination
			Iowa										
		Total Miles											

- Retain all ORIGINAL copies of fuel tickets
- Show total miles, routes of travel, and miles by jurisdiction
- Complete all information on this page
- Odometer difference and total jurisdictional miles should agree

Attachment A-2

SAMPLE

Trip record – sample 3

Form 190041
11-07

TRIP RECORD

Company Name _____

Fleet _____ Driver _____ Truck or Tractor Number _____ Trailer Number _____

Gas
Diesel
Other

Origin City and State _____ Odometer Reading _____

Destination City and State _____ Odometer Reading _____

Date	Jurisdiction	Highways Used	Mileage	Fuel Purchases					
				Gallons	Vendor	Gallons	Vendor	Gallons	Vendor

SAMPLE

Monthly individual unit summary – sample

Form 190041
11-07

Month _____ Unit Number _____

MONTHLY VEHICLE DISTANCE RECORD

Date	Iowa						

SAMPLE

Note: When showing mileage outside Iowa be sure to identify the jurisdiction, since mileage totals for each jurisdiction are required.

Attachment B

Monthly fleet summary – sample

Form 190041
11-07

Month and Year_____

MONTHLY FLEET SUMMARY

Unit Number	Iowa						

SAMPLE

Note: When showing mileage outside Iowa be sure to identify the jurisdiction, since mileage totals for each jurisdiction are required.

Attachment C

Annual mileage summary – sample

Form 190041
11-07

Prorate Year _____

ANNUAL MILEAGE SUMMARY

Prorate Period: July _____ through June _____

Month	Iowa						
July							
August							
September							
October							
November							
December							
January							
February							
March							
April							
May							
June							
TOTALS							

SAMPLE

Note: When showing mileage outside Iowa be sure to identify the jurisdiction, since mileage totals for each jurisdiction are required.

Attachment D

Annual mileage summary – sample

4/2011

Record the Odometer Reading:
1. At the beginning of each day or trip
2. When leaving each Jurisdiction
3. At the end of each day or trip

DAILY VEHICLE MILEAGE AND FUEL REPORT

Iowa Department of Transportation
(IRP & IFTA Vehicles Only)

Instructions | Clear Form

See instructions on reverse side

Power Unit Vehicle Identification Number or Unit Number | Power Unit Fleet Number | Fuel Type | Name (Fuel Filer/IRP Registrant) | Fuel Filer Name (If Other Than IRP Registrant) | Driver(s) Name

MILEAGE INFORMATION					FUEL INFORMATION		TRIP INFORMATION	
TRIP DATE	HIGHWAYS USED	JURISDICTION NAME	ODOMETER READING BEGIN	JURISDICTION MILES	GALLONS RECEIVED	VENDOR NAME	ORIGIN	DESTINATION

GENERAL INFORMATION

A Daily Vehicle Mileage and Fuel Report must account for all miles traveled and all fuel received. If you use a substitute vehicle, prepare a separate Daily Vehicle Mileage and Fuel Report to account for the miles traveled and fuel received by the substitute vehicle.

INSTRUCTIONS

1. Vehicle Identification Number or Unit Number of power unit.
2. Fleet Number of power unit.
3. Fuel Type:
   (D) diesel, (G) gasoline, (P) propane, (GH) gasohol, (NG) Natural gas.
4. Name of the IRP registrant or fuel tax licensee.
5. Fuel Filer - complete if different than 4.
6. Driver(s) Name(s).

MILEAGE INFORMATION

7. Trip Date
8. Highways used - e.g.; I80, US69, IA2
9. Jurisdiction Name - abbreviation of the jurisdiction in which your vehicle is traveling, e.g., IA for Iowa, etc.
10. Odometer Reading:
    a. Record at the beginning of each day or trip.
    b. When leaving each jurisdiction.
    c. At the end of each day or trip.
11. Jurisdiction Miles - record the mileage traveled in each jurisdiction by trip date.
12. Total trip miles - Record total trip miles.

FUEL INFORMATION

13. Gallons received.
14. Vendor name (name from whom you received fuel).

TRIP INFORMATION

15. Origin - Where trip started.
16. Destination - Where trip ended.

Record the Odometer Reading:
1. At the beginning of each day or trip
2. When leaving each Jurisdiction
3. At the end of each day or trip

DAILY VEHICLE MILEAGE AND FUEL REPORT

Iowa Department of Transportation
(IRP & IFTA Vehicles Only)

Example

1 Power Unit Vehicle Identification Number or Unit Number	2 Power Unit Fleet Number	3 Fuel Type	4 Name (Fuel Filer/IRP Registrant)	5 Fuel Filer Name (If Other Than IRP Registrant)	6 Driver(s) Name

	MILEAGE INFORMATION					FUEL INFORMATION		TRIP INFORMATION	
	TRIP DATE	HIGHWAYS USED	JURISDICTION NAME	ODOMETER READING BEGIN	JURISDICTION MILES	GALLONS RECEIVED	VENDOR NAME	ORIGIN	DESTINATION
AL									
AK									
AZ									
AR									
CA									
CO									
CT									
DE									
DC									
FL									
GA									
ID									
IL									
IN									
IA									
KS									
KY									
LA									
ME									
MD									
MA	7	8	9	10	11	13	14	15	16
MI									
MN									
MS									
MO									
MT									
NE									
NV									
NH									
NJ									
NM									
NY									
NC									
ND									
OH									
OK									
OR									
PA									
RI									
SC									
SD									
TN									
TX									
UT									
VT									
VA									
WA									
WV									
WI									
WY									
MX									
AB									
BC									
NB									
NK									
NF									
NT									
NS									
ON									
PE									
PQ									
SK									
YT									

END 12 TOTAL TRIP MILES

SAMPLE

Forms

International Registration Plan New Account Application Schedule G (Iowa DOT Form 442068)

A printable form is available on the Iowa DOT's website: https://forms.iowadot.gov/FormsMgt/External/442068.pdf.

Form 442068
10-15

IOWA DOT

INTERNATIONAL REGISTRATION PLAN
NEW ACCOUNT APPLICATION
SCHEDULE G

1. Registrant Name: _____ Client ID (if known): _____
2. Registrant Phone Number: _____ FAX Number: _____
3. E-mail Address: _____

   All invoices and temporaries are sent by e-mail or FAX if supplied. Invoices and temporaries will be mailed if there is no e-mail address or FAX number given, or if we are unable to complete the e-mail or FAX transaction.
4. How is your vehicle(s) currently registered? (check one) *Attach additional sheets if necessary.*

   ☐ Iowa County Plate *Enter Name & Plate No.:* _____

   ☐ Iowa IRP Plate *Enter Name & Plate No.:* _____

   ☐ Out of State Vehicle Plate *Enter Name, State, & Plate No.:* _____

   ☐ Other: _____
5. Do you currently have an Iowa IFTA account? ☐ Yes ☐ No
6. Have you ever had IRP plates on any other vehicle(s) under this account, or any other IRP account? ☐ Yes ☐ No
   If yes, please indicate the name of each IRP account and what jurisdiction.

International Registration Plan Distance Schedule (Iowa DOT Form 442044)

A fillable and printable form is available on the Iowa DOT's website: www.iadotforms.dot.state.ia.us/iowadotforms/GetTemplate.aspx?did=341.

Form 442044 (08-16)
Office of Vehicle & Motor Carrier Services
P.O. Box 10382
Des Moines, IA 50306-0382

IOWA DOT

IOWA INTERNATIONAL REGISTRATION PLAN
DISTANCE SCHEDULE

Phone: (515) 237-3268
FAX: (515) 237-3225
Email: omcs@iowadot.us
Web: iowadot.gov/iftairp

Registrant Name	Mailing Address	Client ID	☐ Motor Carrier	If you are a Motor Carrier check the box to the left and enter your USDOT number.
Doing Business as	City, State, ZIP Code	Fleet Number	USDOT Number	Registrant Phone Number
Physical Address	Contact Person Name - Regarding Application	License Year	Tax ID Number	**IA DOT OFFICE USE ONLY** Supp # _____ Date _____
City,State, ZIP Code	Contact Person Phone Number	FAX Number	Email Address	Reg. Mos. _____ Initials _____ Registration Month: _____

Type of Operations *(Check one)*
- ☐ FHE - For Hire Exempt
- ☐ FOR - For Hire
- ☐ PVT - Private
- ☐ FHR - Rental over 45 days
- ☐ R45 - Rental under 45 days

Commodity CLS *(Check one)*
- ☐ A - All
- ☐ E - Exempt
- ☐ L - Logs
- ☐ P - Passengers
- ☐ H - Household Goods/ MI Carnival

Are your IRP and IFTA distances the same for this fleet?
☐ Yes ☐ No

1. List distance accrued in each jurisdiction in which this fleet traveled during the current reporting period.
2. Mark the Average per Vehicle/Actual (APV/Act.) column with "E" for Average per Vehicle distance or "A" for actual distance.

Jurisdiction	Distance	APV/ Act.	Jurisdiction	Distance	APV/ Act.	Jurisdiction	Distance	APV/ Act.
AL Alabama			MN Minnesota			VA Virginia		
AR Arkansas			MO Missouri			VT Vermont		
AZ Arizona			MS Mississippi			WA Washington		
CA California			MT Montana			WI Wisconsin		
CO Colorado			NC North Carolina			WV West Virginia		
CT Connecticut			ND North Dakota			WY Wyoming		
DC District of Columbia			NE Nebraska			AB Alberta		
DE Delaware			NH New Hampshire			BC British Columbia		

International Registration Plan Vehicle Schedule (Iowa DOT Form 442015)

A printable form is available on the Iowa DOT's website: https://forms.iowadot.gov/FormsMgt/External/442015.pdf.

Form 442015 (06-16)

Office of Vehicle & Motor Carrier Services
P.O. Box 10382
Des Moines, IA 50306-0382

IOWA DOT

IOWA INTERNATIONAL REGISTRATION PLAN
VEHICLE SCHEDULE

Phone: (515) 237-3268
FAX: (515) 237-3225
Email: omcs@iowadot.us
Web: iowadot.gov/mvd/omcs

Registrant Name	Mailing Address	Client ID	Registrant's Phone Number	☐ Registrant Only
Doing Business as	Second Address Line	Fleet Number	USDOT Number	
Physical Address	City,State, ZIP Code	License Year	Tax ID Number	
Second Address Line	Contact Person Name - Regarding Application	FAX Number		
City,State, ZIP Code	Contact Person Phone Number	E-mail Address		

If you are a "Registrant Only" check the box to the left. You will not need a US DOT number.

If you are a Motor Carrier you will need a US DOT Number to enter into the US DOT Number space.

Temporary Evidence of Apportionment (TEAR) requested? ☐ Yes ☐ No

IA DOT OFFICE USE ONLY
Supp # _____ Date _____
Reg. Mos. _____ Initials _____
Registration Month: _____

Units listed below will be authorized to operate in the jurisdictions and at the weights listed below. *List weights in the box for each jurisdiction.*

AL	AR	AZ	CA	CO	CT	DC	DE	FL	GA	IA	ID	IL	IN	KS	KY	LA	MA
MD	ME	MI	MN	MO	MS	MT	NC	ND	NE	NH	NJ	NM	NV	NY	OH	OK	OR
PA	RI	SC	SD	TN	TX	UT	VA	VT	WA	WI	WV	WY	AB	BC	MB	NB	NL
NS	ON	PE	QC	SK													

ADDITIONS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Unit Number	Owner Name	Year	Per VIN	* Type	Make	Fuel	Axle Seats or Axles	Complete Vehicle Identification Number	Jurisdiction Abbrev & Title Number	Unladen Weight	Gross Combined Weight	Weight Group Number	Purchase Price	Factory Price	Lease Date M/D/Y	Purchase Date M/D/Y	1st Operated Date M/D/Y	Transferred License Plate No and Sticker No.	Y/N	USDOT No. Corresponding Tax ID No.	** Y/N	Dealer Name and Address or Prev.yr License # M/M/Y of Expiration and State

International Registration Plan/International Fuel Tax Agreement Record Retention Statement (Iowa DOT Form 442069)

A printable form is available from the Iowa DOT's website at: https://forms.iowadot.gov/FormsMgt/External/442069.pdf.

IOWA DOT
SMARTER | SIMPLER | CUSTOMER DRIVEN
www.iowadot.gov

Office of Vehicle & Motor Carrier Services
6310 SE Convenience Blvd | Ankeny, Iowa 50021
Phone: 515-237-3268 | Fax: 515-237-3225
Email: OMCS@iowadot.us

Record Retention Requirements for IFTA/IRP

As a client under the IFTA/IRP through the base jurisdiction of Iowa, I understand that I am required to preserve my company's records, which are subject to audit. I understand these records must be maintained as described below.

IFTA retention: *all records pertaining to IFTA must be kept for four years, from the tax return due date or filing date, whichever is later.*

IRP *retention*: *all records pertaining to IRP must be kept for the distance reporting period of July 1 through June 30 that corresponds to the current registration year, plus the three previous registration years.*

1. **Distance (IFTA/IRP)**

   Records containing the following elements shall be accepted by the base jurisdiction as adequate under Section 1005(a).

   Records produced by a means other than a vehicle-tracking system:

   - The beginning and ending dates of the trip
   - The origin and destination of the trip (city & state)
   - The route of travel
   - The beginning and ending reading from:
     - The odometer, hubodometer, engine control module (ECM), or any similar device for the trip
   - The total distance of the trip
   - The distance traveled in each jurisdiction during the trip
   - The vehicle identification number or vehicle unit no.

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

   - The original GPS or other location data for the vehicle to which the records pertain;
   - The calculated distance between each GPS or other system reading;
   - The location of each GPS or other system reading;
   - The date and time of each GPS or other system reading;
   - The beginning and ending reading from the odometer, hubodometer, ECM, or any similar device for the period to which the records pertain;
   - The route of the vehicle's travel;

Claim for Refund on Apportioned Vehicle (Iowa DOT Form 441021)

A printable form is available on the Iowa DOT's website at: www.iadotforms.dot.state.ia.us/iowadotforms/GetTemplate.aspx?did=348.

Form 441021
11-12

IOWA DOT

CLAIM FOR REFUND ON APPORTIONED VEHICLE

Disclosure Statement: The information requested will be used by the Department of Transportation to determine eligibility for a refund. Failure to provide all information will render the claim unprocessible.
Claim is hereby made for refund of registration fee of $10 or more as provided in Iowa Code Section 321.126 and 321.129 as amended.

V.I.N. No. _____

Lic. Plate No. _____ _____ Registration Year

Make _____ _____ Model Year

IRP Client ID No. _____

Title No. _____

_____
Name of Carrier/Registrant

_____
Address

_____

_____
Owner Name as shown on the title.

DEPARTMENT USE ONLY

Amount of refund $ _____

Date claim received _____

Date plates received _____ ☐ Used ☐ Unused

No. of Unexpired Months _____

Unit No. _____

Supp. No. _____

Iowa Weight _____

Iowa Percentage _____

TIN or SS No. _____

The Undersigned Under Oath Swears Under Penalty of Perjury That Information Furnished In This Application Is True and Correct.

MUST SIGN HERE OR CLAIM WILL BE RETURNED.

Registration Application Process using the MCSA-1 online application for New Applicants

All new applicants filing with the FMCSA must file online using the MCSA-1 online application. The USDOT number will be the sole identifier.

To get started, and for more information, training opportunities and to file online, please visit https://www.fmcsa.dot.gov/registration.

Motor Carrier Identification Report, Application for USDOT Number (MCS-150 Form) (for existing entities ONLY)

This application can be completed on the FMCSA's website: www.fmcsa.dot.gov/documents/forms/r-l/MCS-150-Instructions-and-Form.pdf.

Instructions for Completing the Motor Carrier Identification Report, Application for USDOT Number (MCS-150)

	Topic	Page
I.	Federal Motor Carrier Safety Administration (FMCSA) Overview	1
II.	Filing Options	1
III.	Step-By-Step Instructions	2
IV.	Where Can I Get Additional Help And Information?	8
V.	Motor Carrier Identification Report (MCS-150 form)	9

I. Federal Motor Carrier Safety Administration (FMCSA) Overview

The Federal Motor Carrier Safety Administration (FMCSA) registration process requires that companies define the type of business operation (Motor Carrier, Broker, Shipper, Freight Forwarder and/or Cargo Tank Facility) that they plan to establish. FMCSA's responsibilities include monitoring and enforcing compliance with the Federal Motor Carrier Safety Regulations (FMCSR) and the Hazardous Materials Regulations (HMR) governing both safety and financial responsibility. The Agency's focus on both concerns is reflected in the dual path of its current registration process. Companies may find that they are subject to both registration requirements—USDOT Number (Forms MCS-150, MCS-150A, MCS-150B)—and Interstate Operating Authority (Forms OP-1, OP-1(P), OP-1(FF), OP-1(MX), or OP-2).

FMCSA encourages all applicants with Internet access to use our online registration assistant (http://www.fmcsa.dot.gov/online-registration) to determine all FMCSA registration requirements. For applicants without Internet access, FMCSA can mail instructions, forms, and other materials designed to assist in the off-line registration process; call FMCSA at 1-800-832-5660.

OMB No. 2126-0013 Expiration Date: 03/31/2011

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2126-0013. Public reporting for this collection of information is estimated to be approximately 20 minutes per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory, and will be provided confidentiality to the extent allowed by the Freedom of Information Act (FOIA). Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Motor Carrier Safety Administration, MC-RRA, 1200 New Jersey Avenue, SE, Washington, D.C. 20590.

U.S. Department of Transportation
Federal Motor Carrier Safety Administration

Motor Carrier Identification Report
(Application for USDOT Number)

REASON FOR FILING (Mark only one)
O NEW APPLICATION O BIENNIAL UPDATE OR CHANGES O OUT OF BUSINESS NOTIFICATION O REAPPLICATION (AFTER REVOCATION OF NEW ENTRANT)

1. NAME OF MOTOR CARRIER		2. TRADE OR D.B.A. (DOING BUSINESS AS) NAME		
3. PRINCIPAL ADDRESS	4. CITY	5. STATE/PROVINCE	6. ZIP CODE+4	7. COLONIA (MEXICO ONLY)
8. MAILING ADDRESS	9. CITY	10. STATE/PROVINCE	11. ZIP CODE+4	12. COLONIA (MEXICO ONLY)
13. PRINCIPAL BUSINESS PHONE NUMBER	14. PRINCIPAL CONTACT CELL PHONE NUMBER		15. PRINCIPAL BUSINESS FAX NUMBER	
16. USDOT NO.	17. MC OR MX NO.	18. DUN & BRADSTREET NO.	19. IRS/TAX ID NO. EIN SSN	
20. INTERNET E-MAIL ADDRESS		21. CARRIER MILEAGE (to nearest 10,000 miles for last calender year) YEAR		

22. COMPANY OPERATION *(Mark all that apply)*
A. ☐ Interstate Carrier B. ☐ Intrastate Hazmat Carrier C. ☐ Intrastate Non-Hazmat Carrier D. ☐ Interstate Hazmat Shipper E. ☐ Intrastate Hazmat Shipper F. ☐ Vehicle Registrant **Only**

23. OPERATION CLASSIFICATION *(Mark all that apply)*
A. ☐ Authorized For-Hire D. ☐ Private Passengers (Business) G. ☐ U. S. Mail J. ☐ Local Government
B. ☐ Exempt For-Hire E. ☐ Private Passengers (Non-Business) H. ☐ Federal Government K. ☐ Indian Tribe
C. ☐ Private Property F. ☐ Migrant I. ☐ State Government L. ☐ Other _____

Motor Carrier Identification Report for Hazardous Materials Carriers (MCS-150B Form) (For existing entities ONLY)

This application must be completed on the FMCSA website. The web address is: http://www.fmcsa.dot.gov/documents/forms/r-l/MCS-150A-Instructions-and-Form.pdf.

Instructions for Completing the Combined Motor Carrier Identification Report and HM Permit Application (MCS-150B)

	Topic	Page
I.	Federal Motor Carrier Safety Administration (FMCSA) Overview	1
II.	Filing Options	1
III.	Step-By-Step Instructions	2
IV.	Where Can I Get Additional Help And Information?	10
V.	Combined Motor Carrier Identification Report and HM Permit Application (MCS-150B)	11

I. Federal Motor Carrier Safety Administration (FMCSA) Overview

The Federal Motor Carrier Safety Administration (FMCSA) registration process requires that companies define the type of business operation (Motor Carrier, Broker, Shipper, Freight Forwarder and/or Cargo Tank Facility) that they plan to establish. FMCSA's responsibilities include monitoring and enforcing compliance with the Federal Motor Carrier Safety Regulations (FMCSR) and the Hazardous Materials Regulations (HMR) governing both safety and financial responsibility. The Agency's focus on both concerns is reflected in the dual path of its current registration process. Companies may find that they are subject to both registration requirements—USDOT Number (Forms MCS-150, MCS-150A, MCS-150B)—and Interstate Operating Authority (Forms OP-1, OP-1(P), OP-1(FF), OP-1(MX), or OP-2).

FMCSA encourages all applicants with Internet access to use our online registration assistant (http://www.fmcsa.dot.gov/online-registration) to determine all FMCSA registration requirements. For applicants without Internet access, FMCSA can mail instructions, forms, and other materials designed to assist in the off-line registration process; call FMCSA at 1-800-832-5660.

These instructions assume that the applicant has determined that a USDOT N[redacted] MCS-150B for[redacted]

OMB No. 2126-0013 Expiration Date: 03/31/2011

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2126-0013. Public reporting for this collection of information is estimated to be approximately 26 minutes per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory, and will be provided confidentiality to the extent allowed by the Freedom of Information Act (FOIA). Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Motor Carrier Safety Administration, MC-RRA, 1200 New Jersey Avenue, SE, Washington, D.C. 20590.

U.S. Department of Transportation
Federal Motor Carrier Safety Administration

Combined Motor Carrier Identifcation Report and HM Permit Application

REASON FOR FILING (Mark only one)
O NEW APPLICATION O BIENNIAL UPDATE OR CHANGES O OUT OF BUSINESS NOTIFICATION O REAPPLICATION (AFTER REVOCATION OF NEW ENTRANT)

1. NAME OF MOTOR CARRIER		2. TRADE OR D.B.A. (DOING BUSINESS AS) NAME		
3. PRINCIPAL ADDRESS	4. CITY	5. STATE/PROVINCE	6. ZIP CODE+4	7. COLONIA (MEXICO ONLY)
8. MAILING ADDRESS	9. CITY	10. STATE/PROVINCE	11. ZIP CODE+4	12. COLONIA (MEXICO ONLY)
13. PRINCIPAL BUSINESS PHONE NUMBER	14. PRINCIPAL CONTACT CELL PHONE NUMBER		15. PRINCIPAL BUSINESS FAX NUMBER	
16. USDOT NO.	17. MC OR MX NO.	18. DUN & BRADSTREET NO.	19. IRS/TAX ID NO. EIN SSN	
20. INTERNET E-MAIL ADDRESS		21. CARRIER MILEAGE (to nearest 10,000 miles for last calender year) YEAR		

22. COMPANY OPERATION *(Mark all that apply)*
A. ☐ Interstate Carrier B. ☐ Intrastate Hazmat Carrier C. ☐ Intrastate Non-Hazmat Carrier D. ☐ Interstate Hazmat Shipper E. ☐ Intrastate Hazmat Shipper F. ☐ Vehicle Registrant **Only**

23. OPERATION CLASSIFICATION *(Mark all that apply)*
[redacted] D. ☐ Private Passengers (Busi[redacted] G. ☐ U. S. Mail [redacted] J. ☐ Local Governm[redacted]

Heavy Highway Vehicle Use Tax (IRS Form 2290)

A printable form is available at: www.irs.gov/pub/irs-pdf/f2290.pdf.

Form **2290**

Department of the Treasury
Internal Revenue Service (99)

Heavy Highway Vehicle Use Tax Return

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

Keep a copy of this return for your records.

OMB No. 1545-0143

Type or Print	Name	**Employer identification number** ☐☐-☐☐☐☐☐☐☐
	Address (number, street, and room or suite no.)	
	City, state, and ZIP code (For Canadian or Mexican address, see the separate instructions.)	

Check if applicable:

☐ Address change

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

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

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

Part I **Figuring the Tax**

			Y Y Y Y M M
1	Was the vehicle(s) reported on this return used on public highways during **July** 2011? If YES, enter **201107** in the boxes to the right. If NO, see the table on page 3 of the instructions ▶	1	
2	**Tax.** Enter the **Total** from Form 2290, page 2, column (4) ▶	2	.
3	Additional tax from increase in taxable gross weight (see instructions) ▶	3	.
4	**Total tax.** Add lines 2 and 3 ▶	4	.
5	**Credits** (see instructions) ▶	5	.
6	**Balance due.** Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here ☐ ▶	6	.

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

7 I declare that the vehicles reported on Schedule 1 as [illegible] are expected to be used on public highw[illegible] 5,000 miles or less

Other Licensing Information – What else do I need to know?

What is the International Fuel Tax Agreement (IFTA)?

The IFTA is a base state agreement among states and Canadian provinces to simplify the reporting of fuel use taxes by interstate motor carriers. For more information go to: https://iowadot.gov/mvd/motorcarriers.

Do I need IFTA?

If you are based in an IFTA jurisdiction and operate a qualified vehicle in two or more IFTA jurisdictions, you must comply with IFTA laws. Carriers from any IFTA jurisdiction operating in another IFTA jurisdiction must obtain an IFTA license from their base state or purchase a temporary fuel permit for the jurisdiction in which they are operating.

A vehicle is qualified for IFTA if one of the following applies.

1. The vehicle or combination weighs more than 26,000 pounds.
2. The vehicle or combination is registered for more than 26,000 pounds.
3. The power unit has three or more axles.

Vehicles from IFTA jurisdictions that do not meet any of the three criteria are granted full reciprocity when traveling through another IFTA jurisdiction.

What is Unified Carrier Registration (UCR)?

The UCR requires all for-hire motor carriers transporting property or passengers and motor private carriers transporting property to register with the USDOT as well as brokers, freight forwarders, and leasing companies to pay UCR fees. For more information on UCR please visit www.ucr.gov.

Do I need to register for UCR?

A motor carrier must register with UCR if they operate a self-propelled or towed vehicle on the highways in commerce, if the vehicle meets one of the following conditions.

- Has a gross vehicle weight rating or gross vehicle weight of at least 10,001 pounds, whichever is greater.
- Is designed to transport more than 10 passengers including the driver.
- Is transporting U.S. DOT-regulated hazardous material in a quantity requiring placarding.

Other business entities also required to register with UCR are:

- A freight forwarder.
- A freight broker.
- A commercial vehicle leasing company.

Applicants must file online by visiting the national UCR registration website at: www.ucr.gov. There is an administrative fee charged for registration through this website, which can be paid by electronic check, debit or credit card.

The UCR Mobile Version is available! Motor carriers can register and pay for their UCR using their smartphone 24/7, 365 days a year. This mobile version also allows enforcement officers to verify the registration on the road anytime, anywhere.

What is Travel Authority and do I need it?

Any person or business that provides transportation for-hire in Iowa must obtain proper travel authority permits from Iowa and/or the FMCSA.

Separate travel authority permits are required for interstate and intrastate for-hire transportation. Trucks transporting both interstate and intrastate cargo for-hire will need both permits.

A **for-hire** motor carrier is a person or business that provides transportation of persons or property in exchange for any form of compensation or payment. A private motor carrier is a person or business that provides transportation of persons or property that is either used or produced by the carrier or business that operates the vehicle.

Interstate commerce is transporting persons or property across a state line, including international boundaries, or wholly within one state as part of a through movement that originates or terminates in another state or country.

Intrastate commerce exists when the vehicle or cargo has not and will not travel across state lines into or through another state.

For more information about Travel Authority visit: https://iowadot.gov/mvd/motorcarriers/manuals and select Intrastate For-Hire Authority Information Manual.

What is Interstate Authority?

Interstate for-hire transportation is divided into two categories: interstate regulated and interstate exempt.

Interstate regulated: Authority to transport interstate regulated products for hire, such as manufactured and processed goods, is granted by the FMCSA. For more information go to www.fmcsa.dot.gov.

Interstate Exempt: Motor carriers transporting nonregulated products for-hire, such as raw grain, hay and livestock, are not required to obtain interstate travel authority from FMCSA. Other types of interstate exempt operations include certain terminal areas, emergency towing, and farm cooperative transportation.