



Alabama
Department of Revenue
Motor Carrier
Services Manual

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INTRODUCTION

This manual explains how to obtain IRP and IFTA licenses for commercial vehicles in the State of Alabama. Questions concerning IRP/IFTA licenses not addressed in this manual may be directed to the Alabama Motor Carrier Services (MCS) office. Applications and forms are available on the Alabama Department of Revenue website or can be obtained by contacting the MCS office.

Mailing Address: Alabama Department of Revenue
Motor Vehicle Division
Motor Carrier Services
P.O. Box 327620
Montgomery, AL 36132-7620

Office Location: Alabama Taxpayer Service Center
Motor Vehicle Division
Motor Carrier Services
2545 Taylor Road
Montgomery, AL 36117

Email: mcs@revenue.alabama.gov

Telephone: (334) 242-2999

Fax: (334) 242-9073

Website: www.revenue.alabama.gov/motorvehicle

Office hours are Monday through Friday, 8:00 a.m. to 5:00 p.m. The MCS office will be closed on all official state holidays listed in APPENDIX A of this manual. Customers should arrive in time to complete applications before 5pm.

All IRP/IFTA license applications are processed through the MCS office in Montgomery, AL. No applications will be accepted in any county licensing office. Limited assistance is available at Alabama Department of Revenue Taxpayer Service Centers. See appendix B for service center locations.

IRP/IFTA license applications may be submitted online, by mail, by fax or in person. Limited walk-in service is available for license renewal applications. **Renewal applications and applications that include more than 20 vehicles may be dropped off at the MCS office and will be processed in the order in which they are received (not same day).** After the application has been processed, the MCS office will contact the applicant with the invoice amount.

All applicants are issued a User ID and password to allow applications and tax returns to be submitted electronically. The applicant's user ID is their nine (9) digit taxpayer ID number under which the license is established.

IFTA LICENSING

WHAT IS “IFTA”?

The International Fuel Tax Agreement (IFTA) is an agreement between participating jurisdictions to simplify the collection of motor fuel taxes. Under this agreement, a quarterly fuel use tax return is filed with the base jurisdiction. The quarterly fuel use tax return reflects miles traveled, fuel purchased, and taxes/credits due in each jurisdiction. The base jurisdiction is responsible for collection and distribution of funds to each affected jurisdiction. A complete listing of participating jurisdictions can be found on the IFTA website at: www.iftach.org.

HOW DO I DETERMINE MY BASE JURISDICTION?

The base jurisdiction is determined by answers to the following questions:

1. In what state/province does the applicant have an established place of business?
2. Where does the applicant maintain the operational control and operational records for the qualified motor vehicles? Where can the records be made available?
3. In what jurisdiction is the qualified motor vehicle(s) registered under the IRP?

Please remember that in order for a jurisdiction to be designated as the base jurisdiction, there must be some accrued travel in the jurisdiction by the fleet.

QUALIFIED MOTOR VEHICLE

A qualified motor vehicle is a motor vehicle used, designed, or maintained for the transportation of persons or property having:

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

Qualified Motor Vehicles do not include recreational vehicles unless they are used in conjunction with any business endeavor. Recreational vehicles are vehicles such as motor homes, pickup trucks with attached campers and buses when used exclusively for personal pleasure by an individual.

EXEMPT VEHICLES

In addition to recreational vehicles, the following vehicles are exempt from IFTA in the State of Alabama:

- Any motor vehicle owned and operated by any department, board, bureau, commission, or taxing area or other agency of the federal government;
- Any motor vehicle owned and operated by any department, board, bureau, commission, or taxing area or other agency of the State of Alabama or any political subdivision thereof;
- Any school bus operated by the State of Alabama, or any political subdivision thereof, or any private or privately operated school or schools.

Please refer to the IFTA website at: www.iftach.org for vehicle exemptions in each jurisdiction.

LICENSE APPLICATION PROCEDURES

To apply for IFTA credentials (license and decals), applicants should complete an IFTA license application form (MV: IFTA-1), and submit it to the MCS office. Incomplete applications will be returned to the applicant, thus delaying processing. Credentials will be issued provided all quarterly fuel tax returns have been filed and all liabilities have been paid. Upon approval of the completed application, IFTA credentials will be mailed to the licensee within thirty (30) days. Temporary permits may be requested while waiting for the credentials to be issued; however, temporary permits are not issued for renewal applications.

IFTA credentials will not be issued if the applicant was previously licensed in another IFTA jurisdiction and the previous license is under suspension or revocation.

POWER OF ATTORNEY FORMS

A Power of Attorney (POA) form must be completed if a licensee prefers a Reporting Service fulfill its responsibility for filing fuel use tax returns, receiving confidential tax information, and/or paying liabilities. The filing of the POA does not relieve the licensee of the legal obligation associated with the IFTA license. The licensee is ultimately responsible for the reporting and payment of taxes as well as acts of omissions of the Reporting Service. The IFTA license application must be signed by the owner, all partners, and a corporate officer listed in the corporate charter, or person holding POA for the licensee. Applications will be returned for improper or missing signatures. ***Please note that when a license is issued in the name of an individual, a properly completed POA form is necessary prior to discussing account matters with a spouse or other family member.***

GRACE PERIOD

The IFTA license is issued for a calendar year (January 1 – December 31). Licensees that complete their license renewal application by December 31st, may continue to operate with previous year decals during a two-month grace period (January and February) until the renewal decals are displayed on all qualified motor vehicles in the fleet. Note: Licensees that operate during the grace period are required to file a first quarter tax return.

Licensees may display new IFTA decals during the renewal month (December); however, licensees must be prepared to provide the current and new license to law enforcement until the effective date of the new license.

LICENSE NUMBER

The IFTA license number is the prefix designated for Alabama (AL) followed by the licensee's nine (9) digit taxpayer identification number (TIN). The TIN is the Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service (IRS). All business entities should have a FEIN. If a FEIN is not available, a Social Security Number (SSN) of the individual, owner or company officer will be accepted. The licensee must notify the Alabama MCS office in writing regarding any changes to the licensee's TIN. The IFTA license number should be included in all correspondence submitted to the MCS office.

IFTA LICENSE

A new IFTA license will be issued annually to each IFTA licensee. The license is valid for the calendar year January 1 through December 31. Licensees should make legible photocopies of the original license and place a copy in each qualified motor vehicle. The original license should be used to make additional copies when adding a qualified motor vehicle to the fleet during the license year. If a carrier is found operating a qualified motor vehicle without an IFTA license in the motor vehicle, the vehicle operator will be subject to citation and court fines.

IFTA DECALS

IFTA decals are not vehicle specific. Two (2) decals will be issued for each qualified motor vehicle operated by the IFTA licensee. IFTA requires that one (1) decal be affixed to the exterior portion of the passenger's side of the power unit. The second decal must be affixed to the exterior portion of the driver's side of the power unit (see appendix A). A licensee may request extra decals by completing the Request for Additional IFTA Decals form (MV: IFTA-5). Please ensure that the vehicle surface is clean, dry, and wax free before affixing the decals. Complete instructions for affixing decals are printed on the back of each decal set. Licensees who purchase IFTA decals in error may be entitled to a refund of the decal fee by submitting a completed Petition for Refund of Registration Fees Erroneously or Excessively Paid for Motor Vehicle License form (MVR 40-12-23).

LICENSE CANCELLATIONS

An IFTA license may be canceled at the request of the licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. The licensee must submit a written request for cancellation and surrender the IFTA credentials (i.e., license and decals) to the Department. If, however, the decals cannot be returned due to destruction, etc., the licensee must submit a notarized affidavit stating the reason credentials cannot be surrendered. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license.

ACCOUNT CHANGES

The MCS office must be notified, in writing, of any changes to the IFTA account. Changes will not be accepted over the telephone. These changes may include, but are not limited to: mailing address, telephone/fax number, email address, contact person, and business location. It is the responsibility of each licensee to ensure that the account information is current and accurate.

LICENSE REVOCATION

An IFTA license may be revoked for any of the following reasons:

- Failure to file an IFTA quarterly fuel use tax return or provide additional information, upon request, related to the report filed;
- Failure to remit all taxes due all jurisdictions; or
- Failure to pay and/or protest an audit assessment within the established time period.
- Suspension/revocation of the licensee's IRP license.

The Department will notify the licensee and all jurisdictions when a license has been suspended or revoked. Interstate operation of a qualified motor vehicle, while revoked, may result in a citation, and court fines. The Department may reinstate an IFTA license once the licensee files all required returns and remits all outstanding liabilities due all jurisdictions.

QUARTERLY RETURNS

All licensees must electronically file IFTA quarterly fuel use tax returns with the Department.

The quarterly fuel use tax return indicates the tax or credit due each member jurisdiction. Only one (1) payment is submitted to the Department for the net tax due. If a net credit is due, upon the request of the licensee, the Department will issue a refund to the licensee.

It is the responsibility of each licensee to file quarterly fuel use tax returns. Quarterly fuel use tax returns must be filed even if the licensee does not operate or purchase taxable fuel in any IFTA member jurisdiction in a given quarter. Failure to file a quarterly return will result in suspension of the license and assessment of applicable penalties and interest.

The due date for quarterly fuel use tax returns is the last day of the month immediately following the close of the quarter for which the return is being filed. These dates are as follows:

Reporting Quarter	Due Date
1st (January, February, March)	April 30
2nd (April, May, June)	July 31
3rd (July, August, September)	October 31
4th (October, November, December)	January 31

The quarterly fuel use tax return must be filed by the due date indicated above. If the due date is a Saturday, Sunday, or legal holiday (official state holidays listed on A-5), the next business day is considered the final filing due date. The licensee will be subject to penalty and interest if the return is not filed in a timely manner.

PENALTY AND INTEREST PROVISIONS

When a licensee fails to file a return, files a late return, or fails to remit any or all tax due, the licensee is subject to penalty and interest. The penalty is the greater of fifty dollars (\$50.00) or ten percent (10%) of the net tax due to all member jurisdictions. Interest is computed on all delinquent taxes due each jurisdiction. The IFTA interest rate is set annually and is based on the underpayment rate established by the Internal Revenue Code effective January 1 each year, plus two (2) percentage points. Interest shall accrue monthly at 1/12 of the annual rate.

IFTA REFUNDS/CREDITS

A refund may be claimed on the IFTA quarterly fuel use tax return for any overpayment of tax in a reporting period by providing a written request or submitting the required petition for refund form [MVR 40-12-23 (items 5 through 12)] for the refund. A refund will be issued once the Department determines that all tax liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions, and all delinquent returns have been filed.

Refunds will not be processed until accumulated credits total more than \$10.00. If a refund is not requested, a credit will automatically be applied to the subsequent tax liabilities.

If the licensee believes that a credit has been computed or applied incorrectly, the licensee should contact the MCS office. The licensee is responsible for all taxes, penalty, and interest due resulting from the improper use of a credit.

MEASUREMENT CONVERSION TABLE

Alabama based IFTA licensees are required to report mileage and fuel use based upon United States measurements. If applicable, the conversion rates are:

- 1 liter = .2642 gallons
- 1 kilometer = .62137 miles

All numbers must be rounded to the nearest whole gallon or mile.

EXEMPT FUEL USE

Alabama does not allow an exemption for off-loading purposes. IFTA recognizes that some jurisdictions allow exemptions for fuel used for off-loading purposes. However, this exemption is not calculated on the IFTA return. Any refund for exempt fuel must be requested from the jurisdiction in which the tax was paid. The licensee must maintain adequate records to support the exemption claimed. Please refer to the IFTA website at www.iftach.org for fuel exemptions in each IFTA jurisdiction.

TAX EXEMPT MILES

IFTA recognizes that some jurisdictions have unique economic and geographic characteristics, which have given rise to various definitions of tax exempt miles. If you have questions concerning tax exempt miles, please contact the individual member jurisdictions. All jurisdictions require supporting documentation (i.e., trip permits) for all claims of tax exempt miles. Please refer to the IFTA website at www.iftach.org for mileage exemptions in each IFTA jurisdiction.

SHORT TERM LEASES

For motor vehicle leases of 29 days or less, where the lessor is regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees, the lessor will be responsible for reporting and paying the fuel use tax unless the following two conditions are met:

1. The lessor has a written rental contract, which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
2. The lessor has a copy of the lessee's IFTA fuel tax license, which is valid for the term of the rental.

LONG TERM LEASES

For motor vehicle leases of 30 days or more, where the lessor is regularly engaged in the business of leasing, or renting motor vehicles without drivers for compensation to licensees or other lessees, the lessor may be deemed to be the licensee, and the lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

IRP REGISTRATION

WHAT IS “IRP”?

The International Registration Plan (IRP) is a commercial vehicle registration agreement between the 48 contiguous United States, the District of Columbia and ten (10) provinces of Canada. This agreement allows the base jurisdiction to process IRP license applications and collect fees for member jurisdictions. Fees are based on the percentage of miles that are traveled by a registrant’s fleet in each member jurisdiction. Only one (1) license plate and one (1) cab card are issued for each vehicle. All IRP jurisdictions are listed on the vehicle’s cab card. A complete listing of IRP member jurisdictions may be found on the IRP website at: www.irponline.org.

All license fees that are collected by the base jurisdiction are calculated based on the following:

1. Percentage of distance traveled in each jurisdiction;
2. Vehicle information, such as model year, purchase price, vehicle type; and
3. Gross vehicle weight.

The IRP requires all member jurisdictions to comply with the following three basic principles:

1. A single registration plate;
2. A single registration card (cab card); and
3. Allowing registrants to perform both interjurisdictional and interjurisdictional vehicle movements.

IRP REGISTRATION DOES NOT:

- Waive or exempt a registrant from obtaining operating authority from any jurisdiction in which the vehicle operates; or
- Waive or exempt the payment of motor fuel taxes in any jurisdiction; or
- Permit maximum length, width, height, or axle limitations in any jurisdiction; or
- Permit the violation of any bridge law.

HOW IRP WORKS

Under the IRP, a registrant is required to file a license application with the base jurisdiction. The single IRP plate and cab card are the only registration credentials required to operate within and between member jurisdictions. The cab card lists the gross vehicle weight allowed for each jurisdiction. Weight restrictions for each jurisdiction are listed on the IRP website at www.irponline.org.

HOW FEES ARE APPORTIONED

The cost of an IRP tag is determined by the percentage of miles operated in each jurisdiction. The following is a simplified example of how the registration for an Alabama-based power unit might be apportioned:

A 2015 model year tractor with a registered gross weight of 80,000 pounds is registered as a haul for hire operation for a full license year (twelve months). During the preceding year, the unit travels 25,000 miles in each of the following jurisdictions for a total of 100,000 miles. The accumulated distance is reported on the Mileage Schedule and the bill is computed as follows:

Jurisdiction	Distance	Percent of Total Miles		Full Year Fee per Jurisdiction	=	Apportioned Fee
Alabama	25,000	(25%	X	\$ 815.00)	=	\$ 203.75
Georgia	25,000	(25%	X	\$ 725.00)	=	\$ 181.25
Mississippi	25,000	(25%	X	\$2,512.00)	=	\$ 628.00
Tennessee	25,000	(25%	X	\$1,366.00)	=	\$ 341.50
Totals	100,000	100%				\$1,354.50

In the above example, Alabama would collect a total of \$1,354.50 from the registrant. Of the total fees collected, Alabama would keep \$203.75 and would distribute the remaining money to the other IRP jurisdictions.

Apportioned fees for new operations will be based on Alabama's average per vehicle distance (APVD) chart. The APVD chart includes distance for all IRP jurisdictions. All registrants new to IRP will be registered for and pay fees to every IRP jurisdiction using the base jurisdiction's APVD chart.

WHEN TO APPORTION YOUR VEHICLE

Any power unit that is used or intended for use in two (2) or more jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

- has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms); or
- has three or more axles, regardless of weight; or
- is used in combination, when the gross vehicle weight or registered gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

Effective January 1, 2016, charter buses traveling in two (2) or more jurisdictions will be considered apportionable vehicles.

OTHER VEHICLES THAT MAY BE APPORTIONED:

- Any commercial vehicle regardless of weight, in which the registrant plans to operate within a jurisdiction other than the base jurisdiction for an extended period.
- Any commercial vehicle regardless of weight that will travel interjurisdictionally.

Registrants often register vehicles that do not require IRP apportioned registration because:

- The weight of the vehicle(s) or combination is close to 26,000 pounds, and registering helps to avoid confusion and difficulties that may occur in some jurisdictions.
- The registrant plans to travel in certain jurisdictions whose jurisdiction registration requirements can be satisfied by IRP registration.

EXEMPT VEHICLES

The following vehicles are exempt from IRP registration:

1. Government-owned vehicles.
2. Recreational vehicles (defined as a vehicle used for personal pleasure or travel by an individual or the family).
3. Vehicles operating with a restricted license plate. Restricted plates are defined as a registration that has a time (less than a registration year), geographic area, distance, or commodity restriction. Types of Alabama restricted plates include:
 - A. Alabama farm (F) plates. Issued to trucks or truck-tractors owned and used by a farmer to transport farm products or personal property of the farmer for his/her use on his farm.
 - B. Alabama forestry (L) plates. Issued to trucks owned and used by any person for transporting forest products from the point of severance to a sawmill, papermill, or concentration yard.
 - C. Motor vehicle dealer plates (D), manufacturer plates (MF), and dealer transit plates (DT).
 - D. Any fully registered Alabama vehicle that hauls logs into Mississippi. Alabama and Mississippi have a reciprocity agreement whereby Mississippi recognizes full fee registered Alabama trucks, tractors, or truck-tractors to haul logs in an interstate movement into or out of Mississippi. This agreement involves the transportation of logs (not sawdust or similar products) and does not permit intrastate operation in the jurisdiction in which the vehicle is not licensed. (Note: IFTA is still required on qualified vehicles.)
 - E. Cotton module (CM) plates. Issued to vehicles designed and especially constructed to transport only raw cotton from harvest to a cotton gin.

For a list of exempt vehicles, please refer to the IRP website at: www.irponline.org.

NEW FLEETS

A new fleet will not use APVD if it is composed entirely, or primarily, of vehicles conducting interjurisdictional travel that the applicant operated or exercised control over during the reporting period **and** the vehicles accrued actual distance. This includes vehicles previously apportioned under long-term lease to a motor carrier (including driver) if the operation will reflect the operation under a long-term lease.

REGISTRATION REQUIREMENTS

Alabama utilizes a staggered IRP registration system. When registrants establish an IRP account, they are assigned a renewal month in which to re-register (renew) their vehicle registration(s). Assignable renewal months include all months except December.

Before a vehicle may be apportionally registered in the State of Alabama, the registrant must:

1. Have an established place of business located in Alabama or demonstrate residency by providing three (3) items as proof. A detailed list of acceptable documents can be found on the IRP website at www.irponline.org (reference Publications/The Plan/Section 305) or in the Glossary;
2. Complete IRP Schedules A, B and G <http://revenue.alabama.gov/motorvehicle/forms.cfm>
3. Provide a USDOT Number and TIN of the Carrier responsible for the safety of the vehicle;
4. Provide proof of payment of Alabama ad valorem tax;
5. Provide proof of payment of sales, use or rental tax, if applicable;
6. Provide proof of payment of the federal heavy vehicle use tax (FHVUT) for vehicles with a gross vehicle weight of 55,000 pounds or more;
7. Provide a copy of the Alabama title or Alabama title application (NOTE: Out-of-State titles can only be accepted when there is a recorded lien holder.);
8. Provide a motor carrier and operator lease agreement, if applicable;
9. Provide proof of prior registration if the vehicle was previously registered;
10. Provide any other documents that are deemed necessary according to Alabama law; and
11. Pay the bill in full to complete the registration.

IRP applications may be faxed, emailed or hand-delivered to the MCS office. Electronic applications may also be submitted through Alabama's Motor Carrier (AMC) system at:

https://mcs.mvtrip.alabama.gov/mcs/irp/sign_on_action_start.do

It is the applicant's responsibility to submit properly completed forms and documents required to license vehicles under IRP. It is important for the applicant to provide accurate contact information (telephone number, email address, etc.) so that the MCS office can contact the applicant regarding the application.

Note: Incomplete applications will be rejected and returned to the applicant.

After all requirements for registration have been satisfied, all credentials will be shipped through United Parcel Service (UPS) or by U.S. Mail. Credentials may also be picked up from the MCS office.

IMPORTANT RE-REGISTRATION INFORMATION

Electronic renewal reminder notices will be sent to the registrant's email address on file. **It is the registrant's responsibility to provide the correct email address.** Paper renewal applications may be requested from the MCS office (see page 5).

ALABAMA IRP CREDENTIALS WILL EXPIRE THE LAST DAY OF THE REGISTRANT'S ASSIGNED RENEWAL MONTH. (Example: If an account has been assigned a renewal month of March, all registrations for that account will expire March 31.)

Alabama law provide that a motor vehicle subject to re-registration, that has been stored and not used or operated on the public highways, shall pay the annual license taxes and fees on the vehicle. License taxes and registration fees may not be prorated on a renewal vehicle.

To ensure that a registrant's credentials are received before the end of renewal month, the renewal application should be submitted to the MCS office by the first day of a registrant's assigned renewal month. Credentials will not be issued until all outstanding liabilities, including IFTA, have been paid.

If you have an IFTA license with Alabama, your IRP renewal application may be automatically populated with mileage reported on the corresponding IFTA quarterly fuel use tax returns. In order to utilize this feature, all IFTA tax returns, including amended returns, must be properly filed. If the mileage reflected on the IRP renewal application is incorrect, please make the necessary mileage corrections to the IRP renewal application or contact the MCS office for assistance.

STEPS TO FOLLOW TO RE-REGISTER

1. IRP renewal notices are sent on the 1st day of the registrant's assigned renewal month.
2. Read all instructions and carefully follow the steps listed on the notice.
3. Upon successful completion of the renewal application, a billing invoice will be generated. Payments of \$750 or more must be submitted electronically.
4. The billing invoice and required documents should be submitted to the MCS office with the billing invoice as soon as possible. These documents may also be submitted with a Document Shortage Notice if payment was submitted electronically.
5. Upon receipt of payment and all required documents, credentials (license plate and cab card) will be sent to the registrant's shipping address. If no license plate is issued, the cab card will be sent to the registrant's email address.

PENALTY AND INTEREST PROVISIONS

1. **Change of ownership penalty** – penalty of fifteen dollars (\$15) shall be assessed if the change of vehicle ownership is not filed with the MCS office within 20 days of the date of transfer.
2. **Late Registration penalty** – penalty of fifteen dollars (\$15) shall be assessed for the late registration of a motor vehicle. "Late registration of a motor vehicle" shall include:
 - a. **New Vehicles** – failure to register the vehicle within 20 calendar days of the date of purchase or acquisition.
 - b. **Renewals** – failure to renew the registration in the designated renewal month.
3. **Interest** – interest on delinquent license tax and registration fees levied on motor vehicles shall be charged the first day following the assigned renewal month.

REGISTRATION CANCELLATION, SUSPENSION OR REVOCATION

Alabama shall cancel, suspend, or revoke any apportioned registration if the registration was issued erroneously, the registrant fails to pay any outstanding liabilities or if the registrant is placed in out-of-service by the Federal Motor Carrier Safety Administration (FMCSA) or Alabama Law Enforcement Agency (ALEA).

ENFORCEMENT

Credentials (cab card and license plate) must be displayed on the vehicle by the last day of the assigned renewal month. IRP vehicles not displaying the current license plate and cab card, a valid trip permit, or temporary evidence of apportioned registration will subject the vehicle operator to citations and/or vehicle impoundment.

Alabama-based registrants should become familiar with the operating requirements of other jurisdictions before operating in them. Enforcement personnel look to the cab card as evidence that vehicle is properly registered. The cab card must be carried in the vehicle described on the card and must not be mutilated or altered in any way.

If a registrant renews an IRP vehicle registration and obtains the new credentials prior to the assigned renewal month, the registrant may display the new license plate on the vehicle; however, the new cab card **AND** current cab card must be kept in the vehicle until the new registration goes into effect. Law enforcement will look to the current, not future registration, for compliance with registration laws until the future registration is effective. All registration dates are reflected on the cab card. IRP registration DOES NOT exempt a carrier from fuel tax (IFTA), or jurisdiction operating authority requirements.

NOTE: Enforcement personnel will be noting the Vehicle Identification Number (VIN) on the vehicle itself and on the cab card. Exercise extreme care to ensure the VIN is correctly submitted on your IRP registration

application. (The certificate of title and VIN plate are the best sources for the VIN)

SUPPLEMENTAL IRP APPLICATIONS

Before a supplemental application can be processed, the IRP renewal application must be paid. The appropriate IRP forms and supporting documentation may be submitted as outlined below. **All IRP supplemental applications may be submitted online.**

Supplemental applications may be submitted to:

1. Add a vehicle(s);
2. Remove a vehicle(s);
3. Transfer a tag from one vehicle to another;
4. Increase a vehicle's weight;
5. Report the change of ownership of a vehicle;
6. Change the type of operation or commodity class of a fleet;
7. Replace credentials (license plate and/or cab cards);
8. Change IRP account information.

TO ADD A VEHICLE TO AN EXISTING FLEET

Using a Schedule C:

1. Complete the registrant information.
2. Enter the weight requested for each jurisdiction. A separate schedule should be used for each different weight group.
3. Describe the added units.
4. Sign and date the application.

TO REMOVE A VEHICLE FROM A FLEET

The removal of a vehicle from a fleet may require the registrant to surrender the license plate issued for the vehicle or certify that the plate has been destroyed, lost, stolen, or held for re-use.

Using a Schedule C:

1. Complete the registrant information.
2. Describe the deleted units.
3. Sign and date the application.

Note: By law, the State of Alabama is not authorized to refund fees for unexpired registrations. A list of IRP jurisdictions that issue refunds for unexpired registrations is located on the IRP website at:

www.irponline.org.

TO TRANSFER A TAG FROM ONE VEHICLE TO ANOTHER

Using a Schedule C:

1. Complete the registrant information.
2. Enter the weight requested for each jurisdiction if different from the deleted unit(s).
3. Describe the added units.
4. Describe the deleted units.
5. If the deleted vehicle is still in the possession of the owner, a license plate may not be transferred from the deleted vehicle unless the deleted vehicle is replaced, junked, totally destroyed or registered elsewhere.
6. Sign and date the application.

TO INCREASE A VEHICLE'S REGISTERED WEIGHT

Using a Schedule C:

1. Complete the registrant information.
2. Show the weight requested for each jurisdiction.
3. Describe the unit(s) with the original weights (additions).
4. Describe again the unit(s) with the original weights with weight increase as the reason removed (deletions).
5. Sign and date the schedule.

TO REPORT THE CHANGE OF OWNERSHIP/LEASE OF A VEHICLE

Using a Schedule C:

1. Complete the registrant information.
2. Describe the unit(s) for which ownership has changed with the NEW owner's name (additions).
3. Describe again the unit(s) that changed ownership with change of ownership as the reason removed and the date of the change.
4. Provide the USDOT number of the carrier responsible for safety of the vehicle.
5. Sign and date the schedule.

TO CHANGE THE TYPE OF OPERATION OR COMMODITY CLASS FOR AN IRP FLEET

Using a Schedule B:

1. Complete the registrant information.
2. Indicate the new type of operation and commodity class.
3. Sign and date the schedule.

TO REQUEST REPLACEMENT CREDENTIALS

Using form MV 40-12-265-1:

1. Complete the registrant information.
2. Describe the unit(s).
3. Provide the reason for the request for replacement credentials.
4. Indicate the replacement credentials requested: Cab card, tag, or both.
5. Sign and date the form.
6. Submit \$2.00 for each license plate replaced.
7. Submit \$1.25 for each cab card requested.

TO CHANGE IRP ACCOUNT INFORMATION

Changes to IRP account information may include, but are not limited to, the following:

- Name
- Address changes
- Email address
- Motor carrier responsible for safety of the vehicle (USDOT #)
- Owner name

SUPPORTING DOCUMENTS

Before any IRP registration can be issued, required supporting documents must be submitted. Some documents, such as proof of sales or use tax paid and title or title application, have to be submitted only at the time of initial registration unless the ownership of a vehicle has changed. Other documents must be presented each year at renewal time. These include proof of payment of ad valorem tax, and Federal Heavy Vehicle Use Tax.

PROPERTY TAX (Needed Each Year)

Alabama law specifically provides that ad valorem (personal property) taxes must be paid on Alabama-based vehicles through the IRP registrant's renewal month before IRP credentials may be issued. Ad valorem tax is determined based on the Alabama distance percentage. Proof of payment may be submitted with the IRP registration application, or submitted with the payment. This is usually shown on a Motor Vehicle Tag and Tax Receipt (MVR 40-12-253B) issued by the licensing official in the county which the registrant is based. In many cases, payment of ad valorem tax may be verified electronically. For more information concerning ad valorem tax, contact your local Alabama licensing official or contact the Alabama Department of Revenue, Property Tax Division (see appendix B).

SALES, USE OR LEASING / RENTAL TAX (Needed for Initial Registration)

1. Sales Tax – A state casual sales tax of 2% is levied on vehicles purchased in Alabama. Proof of payment of the sales tax must be supplied to the licensing official before a license plate may be issued. Proof of payment can be a motor vehicle tag and tax receipt, or bill of sale showing sales tax paid. Some Alabama counties and cities also levy a local sales tax on vehicles when purchased.
2. Use Tax – A state use tax of 2% is levied on newly purchased vehicles if the vehicles were purchased outside Alabama and are being registered by the new owners for the first time. If the new owner paid sales tax in another jurisdiction, credit may be allowed against the Alabama use tax due.
3. Lease or Rental Tax – A state lease/rental tax rate of 1.5% is levied on each person engaging in the business of leasing or renting any automotive vehicle or truck trailer, semitrailer or house trailer, as provided in section 40-12-222, **Code of Alabama 1975**. When the owner of a vehicle leases or rents a vehicle without a driver for use by a person or corporation and receives compensation for that use, the owner becomes a lessor and subject to the gross receipts tax as provided in Title 40, Chapter 12, Sections 220-227, **Code of Alabama 1975**.

For information concerning sales, use, lease or rental tax, contact any of the Alabama Department of Revenue Taxpayer Service Centers listed on page B-2, or contact the Sales and Use Tax Division at (334) 242-1490.

TITLES (Needed for Initial Registration)

Proof of ownership of a vehicle must be provided in the form of a photocopy of the Alabama Application for Certificate of Title or the Certificate of Title issued by Alabama or another jurisdiction. (Any motor vehicle more than thirty-five (35) model years old is not required to be titled in Alabama.) Note: REASSIGNED TITLES, BILLS OF SALE, OR LEASE PURCHASE AGREEMENTS WILL NOT BE ACCEPTED.

A paper title may not be required to be provided to the MCS office if the title application was submitted through the Alabama Electronic Title Application Processing System (ETAPS).

The name of the owner on the title and the name of the owner as shown on the IRP registration must agree if they are the same entity. If not, a lease agreement between the vehicle owner and IRP registrant (motor carrier) is required.

For more information concerning titles or title applications, contact the Alabama Department of Revenue, Motor Vehicle Division's Title Section (see appendix B-1).

MOTOR CARRIER INFORMATION

The State of Alabama is a participating member of the Federal Motor Carrier Safety Administration (FMCSA) Performance Registration Information System Management (PRISM) program. Under PRISM, the registrant must provide a USDOT Number and taxpayer identification number (TIN) of the motor carrier responsible for the safety of the vehicle and lease agreement (if applicable). **It is strongly recommended that USDOT information be updated directly on the FMCSA website at www.safer.fmcsa.dot.gov prior to IRP Registration. If the registrant/carrier fails to update the USDOT information, or the motor carrier to whom the vehicle is leased is placed out of service, their registration may be denied or revoked. Also, it is the registrant's responsibility to inform the MCS office when the motor carrier responsible for the safety of the vehicle changes so that the registration may be updated.**

Rental/leasing companies who register in their own name must provide the USDOT Number and taxpayer identification number (TIN) for the motor carrier responsible for the safety of the vehicles. Companies who lease vehicles that are registered in the name of the lessors (rental/leasing or owner/operators) must provide the lessor's USDOT Number and TIN. For more information concerning USDOT Numbers and PRISM, please contact the Federal Motor Carrier Safety Administration (FMCSA) (see appendix B).

FEDERAL HEAVY VEHICLE USE TAX (Needed Each Year)

Federal law requires proof of payment (or exemption) of the Federal Heavy Vehicle Use Tax (FHVUT) when any power unit is registered that has a gross or combined gross weight of 55,000 pounds or more. Federal Heavy Vehicle Use Tax must be paid directly to the IRS. The processing time for mailing the tax payment to the IRS and for receiving the Schedule 1 form back from the IRS is usually six (6) to eight (8) weeks. To obtain information on how to file electronically, please visit <https://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Trucking-Tax-Center>.

Proof of payment must be:

1. A copy of a receipted IRS Form 2290 Schedule 1 that reflects the vehicles (VINs) for which the tax was paid.

OR

2. A copy of the IRS Form 2290 with the Schedule 1 and proof of payment of the tax.

Proof of payment is not required on vehicles registered within sixty (60) days of the date of purchase.

For more information concerning FHVUT, contact the Internal Revenue Service (see appendix B).

MISCELLANEOUS DOCUMENTS (As Needed)

Various other documents may be required depending on each individual situation. Examples include: Power of Attorney, Non Use Affidavit, Lease Agreement, previous registration, etc.

PAYMENTS

Payment for Alabama IRP tags should be made by a certified or cashier's check, money order, or via wire service instrument. Online credit card or ACH debit payments are also accepted. **Personal or company checks will not be accepted.** Payments of \$750 or more must be submitted electronically.

Additionally, cash and credit cards are acceptable as payment if presented in person with proper identification. Payments should match the net amount on the billing invoice. Overpayments will be posted as a credit to the registrant's account. Credits may be applied to future transactions, or a refund may be requested. All certified checks or money orders should be made payable to the ALABAMA DEPARTMENT OF REVENUE and mailed to the MCS office.

IRP REFUNDS

Applicants seeking a refund of license fees paid for motor vehicle license plates must submit the required petition for refund form [MVR 40-12-23(1)], decal, license plate, or both, tag/tax receipt, and any supporting documents that substantiate the reason for a refund. Refunds of IRP license fees may be made under the following conditions:

- audit (audits resulting in an overpayment of less than \$10 will not be refunded);
- billing error by the Department of Revenue;
- full fee license (partial refund);
- duplicate license.

License fees paid for motor vehicle license plates are NOT refundable by the Department of Revenue under the following conditions:

- vehicle operated after the previous license has expired;
- sale of vehicle;
- cancellation of lease;
- wrecked vehicle;
- stolen vehicle;
- firm out of business.

The unused portion of the license fees paid, where permitted by statute, may be refunded by each jurisdiction. Jurisdictional refund information is also located on the IRP website at www.irponline.org.

TEMPORARY REGISTRATION

Upon request, Temporary Evidence of Apportioned Registration (TEAR) may be issued on most supplemental applications. A temporary registration is issued to a specific vehicle and cannot be transferred to another vehicle. Temporary registrations may not be issued to accounts that are not in good standing. Temporary registrations may not be issued to renewal vehicles.

The supplemental application of a temporary registration must be paid prior to issuance. Upon verification of payment, a temporary registration may be faxed or emailed to a convenient location. Additionally, the carrier may desire to pay for and pick up the Temporary Registration from one (1) of the Department's Taxpayer Service Centers.

If you have not received your credentials within 10 days prior to the expiration of the Temporary Registration, please contact the MCS office. **Temporary Registration extensions are not available.**

TEMPORARY TAG OR (HUNTERS PERMIT)

The IRP provides a means of registration for owner-operators when hunting for a motor carrier with whom they can lease. The Hunter's Permit authorizes the operation of a vehicle for 20 days at the empty weight of the vehicle. An owner-operator may secure this 20-day temporary registration from the license plate issuing official of the county in which the owner-operator is based.

TRIP PERMITS

Vehicles subject to the provisions of the International Registration Plan (IRP) and the International Fuel Tax Agreement (IFTA), but not licensed as such, will be required to purchase a 7-day trip and/or fuel permit before entering the State of Alabama.

Alabama trip permits are available 24/7 through the Department of Revenue website at: www.revenue.alabama.gov. Trip permits allow both interjurisdictional and intrajurisdictional movement.

Trip permits are also available, with an additional service charge, through trip/fuel permitting agencies.

Please contact the MCS office for additional information concerning trip permits.

OWNER-OPERATORS LEASED TO CARRIERS

Owner-operators who lease their vehicles to motor carriers on a long-term basis (30 days or longer) may register in the following ways.

1. If the owner-operator (lessor) is an Alabama resident, the owner-operator may be the registrant with the vehicle being registered in the name of the owner-operator.
 - A. Apportionment of fees will be based on the distance records of the owner-operator (who also has the responsibility for maintaining the records); and
 - B. The license plates and cab cards shall be the property of the owner-operator.

OR

2. The Alabama motor carrier may be the registrant with the vehicle being registered in the name of the motor carrier, but also listing the owner-operator as the owner/lessor.
 - A. The apportionment of fees will be based on the distance records of the carrier; and
 - B. The license plates and cab cards will be the property of the carrier; and
 - C. A lease agreement between the carrier and owner-operator is required to be submitted.

TRIP LEASING

The lessee (except for service representatives of Household Goods Carriers as noted below) is responsible for the proper registration of a vehicle. However, an IRP fleet operator may trip lease equipment to another IRP fleet operator; and the lessor under the lease, shall be responsible for reporting the miles traveled by the leased equipment.

Any trip leased apportionable vehicle operated into or through member jurisdictions must bear IRP registration credentials or a trip permit will be required.

RENTAL VEHICLES

The IRP specifically provides for the registration of rental company fleets. Registration of such fleets varies depending upon the type of fleet involved. The base jurisdiction definition in Section 210 of Article II applies under this Article and the conditions therein specified must be met by the rental company as registrant of the fleet; except when the rental agreement is for more than sixty (60) days. The rental customer must have an established place of business and his fleet must accrue miles in the jurisdiction selected as the base jurisdiction for the license year.

RENTAL TRAILERS AND SEMI-TRAILERS

Trailers and semi-trailers, over 6,000 pounds gross vehicle weight and used solely in pool fleets shall be licensed by dividing the gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions occurring in the jurisdiction by the total gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions in all jurisdictions. The resulting percentage shall be applied to the number of units in such fleet, and that number of vehicles fully registered and plated in the jurisdiction. These vehicles should be registered in the county that they are based.

ONE-WAY VEHICLES

Owners of trucks with a gross vehicle weight less than 26,000 pounds, operated as part of an identifiable one-way fleet, will allocate vehicles to the respective jurisdictions based on the percentage of miles traveled in each jurisdiction. A simplified example: A rental fleet of 100 vehicles only operates in Alabama and Florida. The total fleet distance equals 100,000 miles. If total distance operated in Alabama equals 25,000 miles and 75,000 miles for Florida, then 25% of the fleet vehicles (25) should be registered in Alabama and 75% of the vehicles (75) should be registered in Florida.

All vehicles of qualified one-way fleets will be allowed to perform both intrajurisdiction and interjurisdiction movements in all jurisdictions. At the option of the registrant, one-way vehicles may also be apportioned.

UTILITY TRAILERS

Owners engaged in the business of renting utility trailers weighing 6,000 pounds gross and under, for use in a jurisdiction, shall register a number of trailers equal to the average number of such trailers rented in or through the jurisdiction during the preceding year.

Since the Alabama MCS office does not currently register utility trailers, the required number of trailers should be registered in the county or counties where the rental company is based.

HOUSEHOLD GOODS CARRIERS

Household Goods Carriers, using the vehicle leased from service representatives, may choose to either base the vehicle in the base jurisdiction of the service representative or in the base jurisdiction of the carrier.

If the base jurisdiction of the service representative is chosen, the vehicle shall be registered in the name of the service representative with the name of the Household Goods Carrier shown as the lessee on the cab card. Intrajurisdictional distance records are maintained by the lessor-service representative and interjurisdictional distance records are maintained by the lessee-carrier and furnished to the lessor-service representative. The apportionment of fees shall be according to the combined distance records of the service representative and those of the Household Goods Carrier. Such records must be kept or made available in the service representative's base jurisdiction.

If the base jurisdiction of the Household Goods Carrier is selected, the equipment shall be registered by the Household Goods Carrier and the service representative shall be designated as the lessor. The apportioning of fees will be based exclusively on the service representative's distance records. This includes any intrastate miles operated by those vehicles. The records must be kept or made available in the base jurisdiction of the Household Goods Carrier. Service representatives properly registered under this election shall be fully registered for operations under their own authority as well as under the authority of the carrier.

BUSES

Buses that are transporting passengers for hire interjurisdictionally must be apportionally registered.

All IRP qualified charter buses and motorcoaches conducting interstate operations are required to obtain IRP registrations or purchase trip permits. Charter buses and motorcoaches must provide the special common carrier of passengers business operating license (BOL) in lieu of the ad valorem taxes. Department Administrative Rule 810-4-1-.07 provides that the special common carrier of passengers BOL must be obtained annually and is a prerequisite to registration. The BOL on charter buses and motorcoaches will be apportioned based on the Alabama mileage percentage.

RECORD KEEPING REQUIREMENTS

All individuals who license their vehicles under the International Registration Plan (IRP) and/or the International Fuel Tax Agreement (IFTA) are required to maintain adequate records that substantiate distance and fuel reporting for a period of four (4) years. *It is important to note that the account holder – even when leased to another carrier – is responsible for maintaining and retaining adequate records. The consistent maintenance of records containing the following elements shall be accepted by the base jurisdiction as adequate.*

Distance Record Keeping

For records maintained manually:

1. Beginning and ending dates of each trip
2. Origin and destination of each trip
3. Route of travel
4. Beginning and ending reading from the odometer, hubometer, engine control module (ECM), or similar device
5. Total distance of the trip
6. Distance traveled in each jurisdiction
7. Vehicle identifier (i.e., VIN, IRP unit number, etc.)

For records produced wholly or partly by a vehicle-tracking system, including GPS:

1. Original GPS or other location data for the vehicle
2. Date and time of each GPS or other system reading
3. Location of each GPS or other system reading
4. Beginning and ending reading from the odometer, hubometer, engine control module (ECM), or similar device
5. Calculated distance between each GPS or other system reading
6. Route of travel
7. Total distance of the trip
8. Distance traveled in each jurisdiction
9. Vehicle identifier (i.e., VIN, equipment number, etc.)

Fuel Record Keeping

Complete records of all motor fuel purchased, received, and used in the conduct of business must be maintained. Separate totals must be compiled for each motor fuel type. Retail fuel purchases and bulk fuel purchases are to be accounted for separately. Receipts that have been altered or reflect erasures may not be accepted for tax-paid credit.

Retail Purchases must be supported by a receipt, invoice or other acceptable document (i.e., credit card receipt, vendor invoice or transaction listing, etc.). The following must be reflected:

1. Purchase date
2. Seller's name and address
3. Quantity purchased
4. Fuel type
5. Price per unit or total price
6. Vehicle identifier (i.e., VIN, equipment number, etc.)
7. Purchaser's name (in the case of a lessee/lessor agreement, receipts for tax-paid purchases may be in the name of either party provided a legal connection can be made to the reporting party).

Bulk Fuel must be supported by delivery tickets and/or receipts, and inventory reconciliations must be maintained. Records that distinguish withdrawals into IFTA vehicles from other uses must also be maintained. To obtain credit for withdrawals from a licensee owned, leased or controlled bulk storage facility, the following records must be maintained:

1. Withdrawal date
2. Quantity withdrawn
3. Fuel type
4. Vehicle identifier (i.e., VIN, equipment number, etc.)
5. Purchase and inventory records to substantiate the payment of tax

Summaries:

1. Monthly summaries that reflect the distance and fuel by jurisdiction and in total, **per vehicle**
2. Quarterly summaries that reflect the distance and fuel by jurisdiction and in total, **per fleet**
3. Annually a summary of the quarterly summaries (IRP only)

Records Reviews

The Motor Vehicle Division may conduct a Records Review on a carrier to promote the proper maintenance of records. A report indicating any record keeping issues will be issued to the registrant upon completion of the review. No fee changes will result from the records review process.

Audits

Under the provisions of the IFTA and IRP, the State of Alabama is required to audit the records of a percentage of its carrier base. The carrier will be notified at least thirty (30) days prior to the audit engagement date. The information must be accurate, legible and must be presented in a format or manner that is auditable. Adequate records will substantially cover the fleet's operations and will contain the content necessary to verify the fleet's activity. An audit may be conducted at the following locations:

1. Licensee's principal place of business;
2. Offices of the licensing agencies, leasing companies, or service representatives;
3. Offices of the Alabama Department of Revenue; or
4. Other locations as agreed upon by the licensee or its representative.

If the records are not made available, or if the records as a whole are inadequate for examination purposes, an assessment of liability may be imposed and the license(s) subsequently revoked.

Upon completion of the audit, the Department of Revenue shall provide the audit findings to the licensee and all affected member jurisdictions. If the licensee does not agree with the audit findings, the licensee will have thirty (30) days from the date it is notified of the audit findings to file a written appeal.

Penalty and/or interest on audit assessments shall be made in accordance with the statute of each jurisdiction and may be individually assessed by affected IRP/IFTA member jurisdictions.

Inadequate Records Assessments:

IRP: The base jurisdiction shall impose an assessment in the amount of twenty percent (20%) of the apportionable fees paid by the registrant for the registration of its fleet in the registration year to which the records pertain, including any fees based on estimated distances. The base jurisdiction shall impose an assessment of fifty percent (50%) for the second offense. The base jurisdiction shall impose an assessment of one hundred percent (100%) for any subsequent offenses.

IFTA: The base jurisdiction shall have authority to estimate the fuel use on a variety of factors, the result of which will be a reduction in the allowed MPG/KPL to a factor as low as 4 MPG/1.7 KPL.

Appeals

A licensee or applicant may appeal an action or audit finding issued by the Department of Revenue by making a written request for a hearing within 30 days after the service of notice of the original action or finding. If the hearing is not requested in writing within 30 days, the original finding or action is final.

The hearing shall be held expeditiously, but may be continued for reasonable cause being shown by either party. The base jurisdiction shall give at least 20 days' written notice of the time and place of the hearing.

The licensee may appear in person and/or be represented by counsel at the hearing, and is entitled to produce witnesses, documents, or other pertinent material to substantiate the appeal. If the licensee appeals an assessment for one or more jurisdictions, it will be the responsibility of the base jurisdiction to participate in the appeal process on behalf of the other jurisdictions.

The base jurisdiction will notify the appellant of the findings of fact and the ruling on the appeal.

Further appeal of any jurisdiction's finding will proceed in accordance with the Alabama Taxpayers' Bill of Rights. In the case of an audit, if the licensee is still in disagreement with the original finding, the licensee may request any or every jurisdiction to audit the licensee's records. Each jurisdiction to which a request is made may elect to accept or deny the request. Each jurisdiction electing to audit the licensee's records will audit for its portion of the licensee's operations. The licensee shall make records available at the office of the jurisdiction or at a place designated by the jurisdiction or pay reasonable per diem and travel expenses associated with conducting an audit at the licensee's place of business.

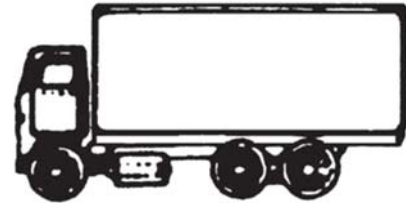
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APPENDIX A

TYPES OF VEHICLES



TRACTOR (TR) – a motor vehicle designed and used primarily to pull another vehicle and is not constructed to carry a load other than part of the weight of the pulled vehicle and its load.



TRUCK (TK) – A motor vehicle designed and used for the transportation of property.



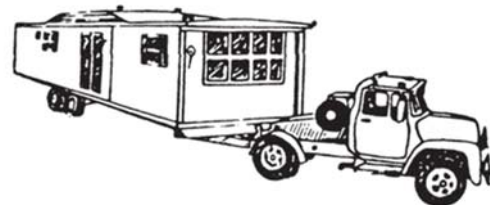
TRUCK/TRACTOR (TT) – A motor vehicle designed and primarily used for pulling other vehicles, but constructed to carry a load other than part of the vehicle being pulled and its load.



FULL TRAILER (FT) – A vehicle without motive power designed for carrying persons or property, pulled by a motor vehicle, and so constructed that no part of its weight rests on the pulling vehicle.



SEMI-TRAILER (ST) – A vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its load rests upon or is carried by the towing vehicle.



ROAD-TRACTOR (RT) – A vehicle designed for pulling other vehicles (mobile homes) and not constructed to carry a load other than a part of the weight of the towed vehicle.

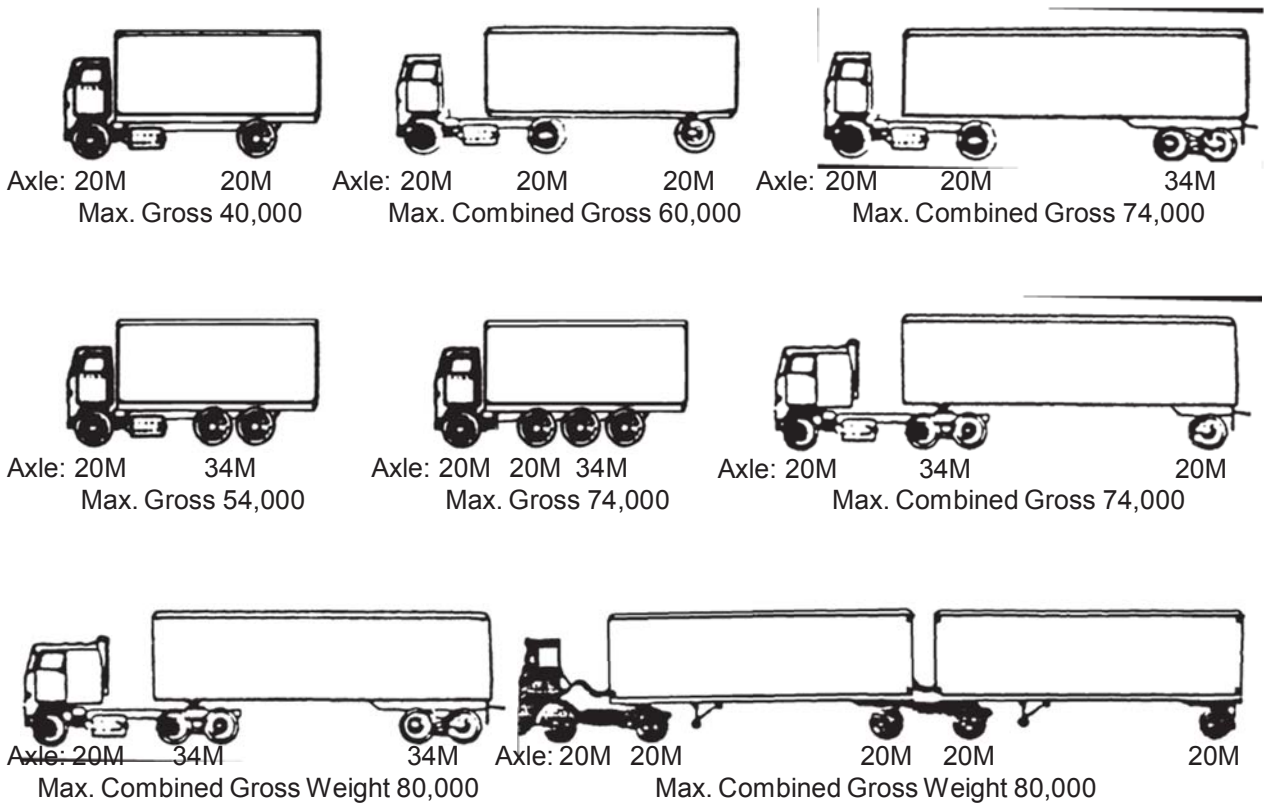


CONVERTER GEAR (CG) - Auxiliary axle under-carriage assembly with a fifth wheel and a tow bar used to convert a semi-trailer to a full trailer.



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

MAXIMUM WEIGHT LIMITATIONS (20M = 20,000 Pounds, 34M = 34,000 Pounds)



The maximum weight of 20,000 pounds can rarely be placed on the front axle so maximum gross weights shown above would frequently be excessive. Bridge laws will also limit weight according to axle spacing.

STANDARD VEHICLE ABBREVIATIONS

TRUCKS AND TRACTORS

Arrow	ARRO
Autocar	AUTO
Barrett	BARR
Brockway	BROC
Chevrolet	CHEV
Clark Equipment	CLAR
Clark-Wilcox	CLAX
Diamond Reo	DIAR
Diamond T.	DIAT
Dodge	DODG
Federal	FEDL
Ford	FORD
Freightliner	FRHT
FWD Corporation	FWD
General Motors Corp	GMC
Hendrickson	HEND
Hino	HINO
International Harvester Co.	INTL
IVEC	IVEC
Kenworth Truck Co.	KW
MACK	MACK
Magius	MAGI
Marnon Harrington	MAHA
Marmon	MARM
Mercedes Benz	MERZ
Nissan	NISS
Peterbuilt Motor Co.	PTRB
REO	REO
Unpublished Codes	TRUK
Volvo	VOLV
Volvo White	VWHT
Western Star	WSTR
White	WHIT
White-General Motors	WGMC

BUSES

American Motors	AMGC
Arrowcoach	ARRC
Bluebird	BLUB
Cruise Air	CRUI
General Motors Corp.	GMC
Golden Eagle	GOLE
Motorcoach Ind.	MCIN
Prevost	PREV
Safetyliner	SAFT
Silver Eagle	SILV
Yellow	YELL

VEHICLE COLOR CODES

To ensure uniform color on all registrations and certificates of title, the color codes in the chart below should be used. If a vehicle is one color, the appropriate three letter code describing that color is sufficient.

Example: White will be WHI, Black will be BLK

When describing a vehicle with more than one color, the order of listing shall be from top to bottom or front to rear. A slash (/) should be used to separate the color codes.

Example: White over Black – WHI/BLK

COLOR CODES

Beige.....	BGE
Black.....	BLK
Blue.....	BLU
Blue, Dark.....	DBL
Blue, Light.....	LBL
Bronze.....	BRZ
Brown.....	BRO
Copper.....	CPR
Cream or Ivory.....	CRM
Gold.....	GLD
Green.....	GRN
Green, Dark.....	DGR
Green, Light.....	LGR
Gray.....	GRY
Lavender.....	LAV
Maroon.....	MAR
Orange.....	ONG
Pink.....	PNK
Purple.....	PLE
Red.....	RED
Silver (Aluminum or Stainless Steel) . . .	SIL
Tan.....	TAN
Turquoise.....	TRQ
White.....	WHI
Yellow.....	YEL

STATE OF ALABAMA LEGAL HOLIDAYS

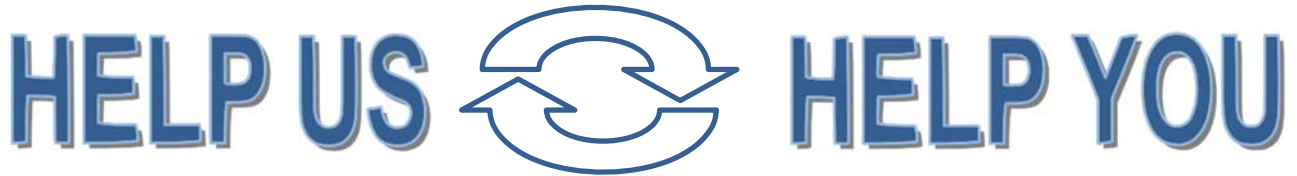
Based on Section 1-3-8 of **Code of Alabama 1975** as amended by Act 91-250

Holiday	Always falls on
New Year's Day	January 1
Robert E. Lee Martin Luther King, Jr.	3rd Monday in January
George Washington Thomas Jefferson	3rd Monday in February
Confederate Memorial Day	4th Monday in April
National Memorial Day	last Monday in May
Jefferson Davis	1st Monday in June
Independence Day	July 4
Labor Day	1st Monday in September
Columbus Day	2nd Monday in October
Veterans Day	November 11
Thanksgiving	4th Thursday in November
Christmas Day	December 25
*Mardi Gras Day	Tuesday before Ash Wednesday

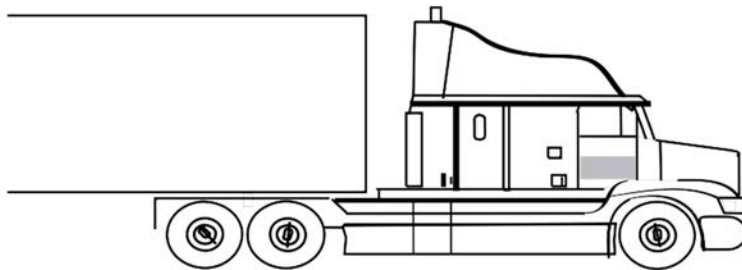
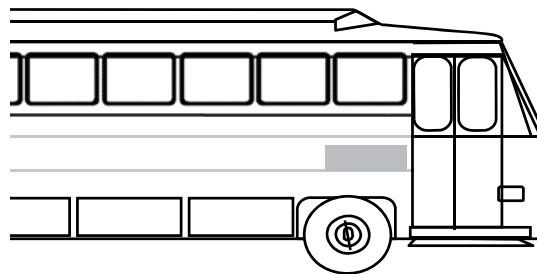
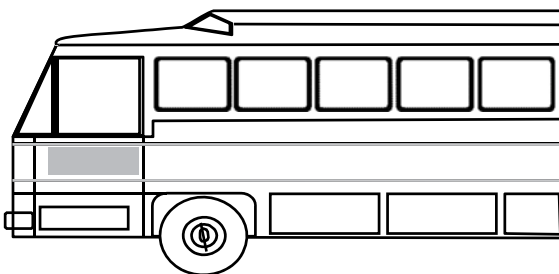
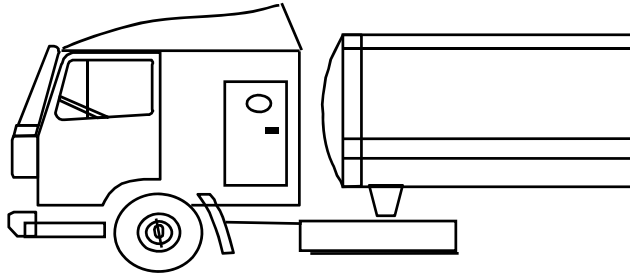
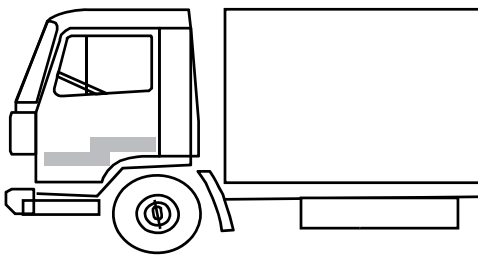
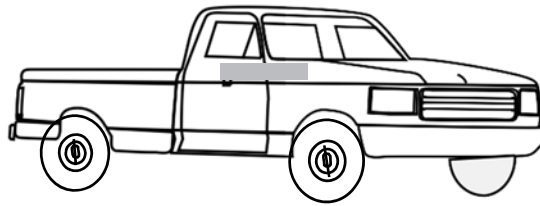
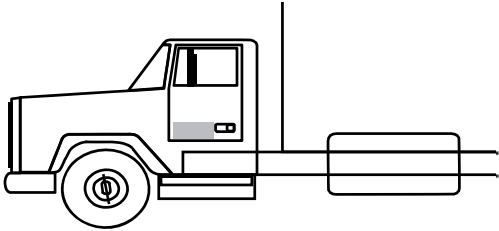
*Mardi Gras is observed in Baldwin and Mobile Counties only.

If any holiday falls on a Sunday, the following day is the holiday. If any holiday falls on a Saturday, the preceding day is the holiday.

DECAL PLACEMENT GUIDANCE



Place your IFTA decals in the shaded areas



The Alabama Department of Revenue and the IFTA Law Enforcement Committee strongly urge you to affix your valid IFTA decals in the recommended shaded locations on both sides of the vehicle to avoid costly delays on the road. Do not place IFTA decals on windows, mirrors, tanks, or vents. Please remove all expired or non-valid decals.

ALABAMA REGULATORY INFORMATION

UNIFIED CARRIER REGISTRATION

Alabama Public Service Commission
100 North Union St., Room 982
P.O. Box 304260
Montgomery, AL 36130
Telephone: (334) 242-5176
Website: www.psc.alabama.gov

MOTOR CARRIER SAFETY

Alabama Law Enforcement Agency
Motor Carrier Safety Division
P.O. Box 1511
Montgomery, AL 36102
Telephone: (334) 242-4395
Website: www.dps.alea.gov

OVERSIZE / OVERWEIGHT PERMITS

Alabama Department of Transportation
Permit Section
1409 Coliseum Blvd.
Montgomery, AL 36130
Telephone: (334) 834-1092
Fax: (334) 832-9084
Website: www.dot.state.al.us

TITLE INFORMATION

Alabama Department of Revenue
Motor Vehicle Division, Title Section
2545 Taylor Rd.
P.O. Box 327640
Montgomery, AL 36132-7640
Email: Titles@revenue.alabama.gov
Website: www.revenue.alabama.gov

HAZARDOUS WASTE HAULING PERMITS

Department of Environmental Management
Land Division / Special Services Section
1751 Congressman William L. Dickinson Drive
Montgomery, AL 36130
Telephone: (334) 271-7726
Website: www.adem.state.al.us

COMMERCIAL DRIVERS LICENSE

Alabama Law Enforcement Agency
Driver's License Division
301 South Ripley St.
P.O. Box 1511
Montgomery, AL 36130
Telephone: (334) 242-3427
Website: www.dps.alea.gov

FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION (FMCSA)

1-800-832-5660 federal office
Website: www.fmcsa.dot.gov

LIQUEFIED PETROLEUM GAS BOARD

818 South Perry Street
P.O. Box 1742
Montgomery, AL 36102
Telephone: (334) 242-5649
Website: www.lpgb.state.al.us

SALES/USE TAX DIVISION

Alabama Department of Revenue
P.O. Box 327710
Montgomery, AL 36132
Telephone: (334) 242-1490
Website: www.revenue.alabama.gov

PROPERTY TAX DIVISION

Alabama Department of Revenue
P.O. Box 327210
Montgomery, AL 36132
Telephone: (334) 242-1525
Website: www.revenue.alabama.gov

LIVESTOCK HAULERS PERMIT

Department of Agriculture & Industries
Agriculture Investigative Division
P.O. Box 3336
Montgomery, AL 36109
Telephone: (334) 240-7208
Website: www.agi.alabama.gov

**ALABAMA DEPARTMENT OF REVENUE
TAXPAYER SERVICE CENTERS****AUBURN / OPELIKA**

3300 Skyway Drive
Auburn, AL 36830
Phone: (334) 887-9549

3320 Skyway Drive, Suite 808
Opelika, AL 36801
Fax: (334) 887-9885

DOTHAN

121 Adris Place
Dothan, AL 36303
Phone: (334) 793-5803

P.O. Box 5739
Dothan, AL 36302-5739
Fax: (334) 793-1488

GADSDEN

701 Forrest Avenue
Gadsden, AL 35901
Phone: (256) 547-0554

P.O. Drawer 1190
Gadsden, AL 35902-1190
Fax: (256) 547-6922

HUNTSVILLE

4920 Corporate Drive, Suite H
Huntsville, AL 35805
Phone: (256) 837-2319

P.O. Box 11487
Huntsville, AL 35814-1487
Fax: (256) 837-7322

JEFFERSON / SHELBY

2020 Valleydale Road
Suite 208
Hoover, AL 35244
Phone: (205) 733-2740

P.O. Box 1927
Pelham, AL 35124
Fax: (205) 733-2989

MOBILE

955 Downtowner Blvd.
Mobile, AL 36609
Phone: (251) 344-4737

P.O. Drawer 160406
Mobile, AL 36616-1406
Fax: (251) 342-2054

MONTGOMERY

2545 Taylor Road
Montgomery, AL 36117
Phone: (334) 242-2677

P.O. Box 327490
Montgomery, AL 36132-7490
Fax: (334) 265-9887

SHOALS

201 S. Court Street
Florence, AL 35630
Phone: (256) 383-4631

P.O. Box 219
Florence, AL 35631-0219
Fax: (256) 764-2536

TUSCALOOSA

1434 22nd Avenue
Tuscaloosa, AL 35401
Phone: (205) 759-2571

P.O. Box 2467
Tuscaloosa, AL 35403-2467
Fax: (205) 349-3780

IRS OFFICE LOCATIONS

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some IRS offices, libraries, city and county government offices, credit unions, grocery stores, office supply stores, and copy centers have an extensive collection of products available to photocopy or print from a CD-ROM.

The following IRS walk-in office locations offer assistance with Heavy Vehicle Use Tax Returns (Form 2290). IRS walk-in office hours are Monday through Friday 8:30 a.m. to 4:30 p.m. unless otherwise noted.

Birmingham, AL
801 Tom Martin Drive, Room 137-E1
Birmingham, AL 35211
Phone: (205) 912-5333

Chattanooga, TN
5740 Uptain Road, Suite 7800
Chattanooga, TN 37411
Phone: (423) 855-6460

Columbus, GA
6068 Business Park Drive, Suite 124
Columbus, GA 31909
Phone: (706) 494-9079

Columbus, MS
2209 Fifth Street North
Columbus, MS 39705
Phone: (662) 328-6957

Dothan, AL
202 West Adams Street, Suite 2
Dothan, AL 36303
Phone: (334) 702-3470

Florence, AL
204 South Walnut Street, Suite A
Florence, AL 35630
Phone: (256) 764-6731

Huntsville, AL
5123 Research Drive N.W.
Huntsville, AL 35805
Phone: (256) 539-0642

Mobile, AL
1110 Montlimar Drive
Mobile, AL 36609
Phone: (251) 341-5946

Montgomery, AL
1285 Carmichael Way
Montgomery, AL 36106
Phone: (334) 264-2453

Pensacola, FL
7180 9th Ave North
Pensacola, FL 32504
Phone: (850) 475-7360

Tupelo, MS
111 E. Troy St.
Tupelo, MS 38804
Phone: (662) 842-5870

You can receive help with your Form 2290 questions by calling the Form 2290 call site. The hours of operation are Monday - Friday, 8:00 a.m. to 6:00 p.m., EST.

IF you are calling from...	THEN use this number...
The United States	866-699-4096 (toll free)
Canada or Mexico	859-669-5733 (not toll free)

The assistor will have access to your Form 2290 account information. Have your Form 2290 and information about your filing available when you call.

You can order forms, publications, and automated information 24 hours a day, 7 days a week, by phone. Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 days.

You can access the IRS website 24 hours a day, 7 days a week at www.irs.gov to:

- Download forms, instructions, and publications.
- See answers to frequently asked tax questions.
- Search publications on-line by topic or keyword.
- Send comments or request help by email.
- Sign up to receive local and national tax news by email.
- Apply for a Federal Employee Identification Number.

Additional resources regarding your Form 2290 includes:

- Two easy ways to get to the Trucking Tax Center - www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Trucking-Tax-Center or under "Hot Topics" on www.irs.gov
- Improved [FAQs for Truckers Who e-file](#) to help get Form 2290 processed and Schedule 1 issued

Electronic filing is encouraged for each return with 25 or more vehicles. However, all taxpayers are encouraged to file electronically. To file your taxes electronically, you will need to select an approved software provider. Provider names can be found on the 2290 e-file partners' page of the IRS website.

GLOSSARY (Definitions)

The following is a glossary of common terms used in the IRP and IFTA programs. In some cases, the same terms may be used differently in different programs.

ALLOCATION – A system of registering a Fleet that operates in more than one Member Jurisdiction under which the Vehicles are fully registered in individual Member Jurisdictions in proportion to a measure of the presence or travel of the Fleet in each one, and under which the Vehicles so registered are granted Reciprocity in all the Member Jurisdictions in which any of the Vehicles of the Fleet is registered.

APPORTIONABLE FEE – Any periodic recurring fee or tax required for registering vehicles, such as registration, license or weight fees.

APPORTIONABLE VEHICLE - Any power unit that is used or intended for use in two (2) or more jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

- has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms); or
- has three or more axles, regardless of weight; or
- is used in combination, when the gross vehicle weight or registered gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

A recreational vehicle, a vehicle displaying restricted plates or a government owned vehicle is not an apportionable vehicle; except that a truck or truck tractor, or the power unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds (11,793.401 kilograms), or less. However, any vehicle, regardless of weight, in which the registrant plans to haul commercially **intrajurisdictionally** in any jurisdiction other than Alabama, may be apportioned at the option of the registrant.

APPORTIONED VEHICLE – An Apportionable Vehicle that has been registered under the Plan.

AUDIT –The examination of a Registrant’s Records, including source documents, to verify the distances reported in the Registrant’s application for apportioned registration and to 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 (APVD) – The average distance operated by Alabama-based carriers into each IRP Member Jurisdiction. This distance must be used for all new IRP accounts and/or fleets where no actual miles were accrued during the reporting period in any jurisdiction.

AXLE – 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 (IFTA) – The jurisdiction where the registrant has an established place of business, where distance is accrued by the fleet, and where operational records of such fleet are maintained or can be made available.

BASE JURISDICTION (IRP) - The Member Jurisdiction 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.

BOBTAIL – To operate a tractor from one point to another without a trailer.

BUS – A motor vehicle designed, constructed, and/or used for the transportation of passengers.

CAB CARD – 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.

CANCELLATION – The voluntary annulment of a license by a licensee who is in good standing.

CARRIER – See MOTOR CARRIER.

CHARTER BUSES – Also known as Tour Buses, are buses that do not operate on a fixed route or on a regular schedule. Charter buses also include private buses.

COMBINED GROSS VEHICLE WEIGHT – The combined weight of the vehicle and the maximum load to be carried on the combination of vehicles.

COMMERCIAL VEHICLE – A bus, truck or truck-tractor, and semi-trailer or full trailer combination which is used or maintained for transportation of persons or property for hire, compensation, or profit or in furtherance of a commercial enterprise.

COMMON CARRIER – Any motor carrier, which holds itself out to the general public to engage in the transportation by motor vehicle of passengers or property for compensation.

CONTRACT CARRIER – Any motor carrier transporting persons or property for compensation or hire under contract to a particular person, firm or corporation.

CONVERTER GEAR (CG) – Auxiliary axle undercarriage assembly with a fifth wheel and a tow bar used to convert a semi-trailer to a full trailer.

CREDENTIALS – The Cab Card and Plate issued in accordance with the Plan.

DEADHEAD – To operate a vehicle from one point to another without transporting any type of cargo.

ENFORCEMENT DATE – The date the base jurisdiction requires a registrant to display the new Registration Year's Credentials.

ESTABLISHED PLACE OF BUSINESS - A physical structure located within the Base Jurisdiction that is 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 land line telephone service at the physical structure. Records concerning the Fleet shall be maintained at this physical structure. 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.

EXEMPT MOTOR CARRIER – A person, firm or corporation engaged in transportation exempt from economic regulation by the FMCSA.

FEDERAL HEAVY VEHICLE USE TAX (FHVUT) – A federal excise tax paid annually to the Internal Revenue Service (IRS) on each highway motor vehicle with a taxable gross weight of 55,000 pounds or more.

FLEET – One or more Apportionable Vehicles designated by a Registrant for distance reporting under the Plan.

FMCSA (Federal Motor Carrier Safety Administration) was established within the U.S. Department of Transportation for the primary purpose of preventing commercial motor vehicle related fatalities and injuries.

FOR HIRE CARRIER – A person, firm or corporation engaged in the transportation of goods or passengers for compensation.

FULL TRAILER (FT) – A vehicle without motive power designed for carrying persons or property, pulled by a motor vehicle, and so constructed that no part of its weight rests on the pulling vehicle.

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GRACE PERIOD – A period of time from the expiration of apportioned registration until the Enforcement Date for new Credentials.

HOUSEHOLD GOODS CARRIER – 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.

HUNTER'S PERMIT – A permit issued to owner-operators to allow the movement of an unloaded vehicle that does not have a current registration.

INDIVIDUAL VEHICLE DISTANCE RECORD (IVDR) – The original record generated in the course of actual vehicle operation that is used as a source document to verify the registrant's application for accuracy.

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) – An agreement among the states of the United States and provinces of Canada to simplify the reporting of fuel use taxes by interstate motor carriers.

INTERNATIONAL REGISTRATION PLAN (IRP) – A registration reciprocity agreement among the states of the United States and provinces of Canada providing for payment of license fees on the basis of total distance operated in all jurisdictions.

INTERJURISDICTION MOVEMENT - Vehicle movement between or through two or more Jurisdictions.

INTERSTATE OPERATION – Vehicle movement between or through two or more jurisdictions. – See INTERJURISDICTION MOVEMENT

INTRAJURISDICTION MOVEMENT - Vehicle movement from one point within a Jurisdiction to another point within the same Jurisdiction.

INTRASTATE OPERATION – Vehicle movement from one point within a jurisdiction to another point within the same jurisdiction. – See INTRAJURISDICTION MOVEMENT

JURISDICTION – A country or a state, province, territory, possession, or federal district of a country.

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

LICENSEE – A person, firm or corporation that has been granted an IFTA license.

LESSOR – 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.

MOTOR CARRIER – A person, firm, or corporation engaged in the commercial transportation of goods or persons.

MOTOR FUEL – All fuels used for the generation of power for propulsion of qualified motor vehicles.

MOTOR VEHICLE – A Vehicle which is self-propelled by power other than muscular power and which does not move on rail.

OPERATIONAL RECORDS – Documents supporting the total distance traveled in each jurisdiction and total distance traveled such as fuel reports, trip sheets and logs.

OWNER – A person, firm, or corporation, other than a lienholder, holding legal title to a vehicle.

OWNER OPERATOR – Person, firm or corporation leasing an apportioned motor vehicle with driver to a motor carrier.

PERSON – A natural person or business entity such as a corporation, partnership, or limited liability company.

POOL FLEET – A fleet of rental company trailers and semi-trailers having a gross weight in excess of 6,000 pounds and used solely in pool operation, with no permanent base.

POWER UNIT – A Motor Vehicle (but not including an automobile or motorcycle), as distinguished from a Trailer, Semi-Trailer, or an Auxiliary Axle.

PRISM (Performance and Registration Information Systems Management). Cooperative Federal/State program to link safety fitness to state vehicle registration.

PRIVATE CARRIER – A person, firm or corporation engaged in the interstate transportation of persons or property and is not a for hire motor carrier.

PROPERLY REGISTERED VEHICLE – A Vehicle which has been registered in full compliance with the laws of all Jurisdictions in which it is intended to operate.

QUALIFIED MOTOR VEHICLE – A motor vehicle that travels in two or more jurisdictions and which meets any of the following conditions: (a) having two axles and a gross vehicle weight exceeding 26,000 pounds; or (b) having three or more axles regardless of weight; or (c) Is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

RECIPROCITY AGREEMENT – 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.

REGISTRANT – A Person in whose name a Properly Registered Vehicle is registered.

REGISTRATION YEAR – 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.

RENEWAL MONTH – The month that a vehicles registration (license plate) expires.

RENTAL FLEET – Vehicles the Rental Owner designates as a Rental Fleet and which are offered for rent with or without drivers.

RENTAL VEHICLE – A Vehicle of a Rental Fleet.

RENTING AND LEASING – The giving of possession and control of a vehicle for valuable consideration for a specified period of time.

REPORTING PERIOD – 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 – The status of an Applicant or a Registrant as a resident of a Member Jurisdiction.

REVOCATION – Withdrawal of license and privileges granted to the licensee by the licensing jurisdiction.

ROAD TRACTOR (RT) – A motor vehicle designed and used for pulling other vehicles and not constructed to carry any load other than part of the weight of the pulled vehicle. (These vehicles are primarily used to pull mobile homes.)

SEMI-TRAILER (ST) – 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.

SERVICE REPRESENTATIVE – A Person that furnishes facilities and services, including sales, warehousing, motorized equipment, and drivers under contract or other arrangement to a motor carrier for the transportation of household goods.

MOTOR CARRIER SERVICES MANUAL

SUSPENSION – Temporary removal of privileges granted to the licensee by the licensing jurisdiction.

TEMPORARY PERMIT – A permit issued by the base jurisdiction or its agent to be carried in a qualified vehicle in lieu of display of the permanent annual decals.

TEMPORARY EVIDENCE OF APPORTIONED REGISTRATION (TEAR) – temporary authority to operate until credentials received.

TOTAL DISTANCE (IFTA) – All miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or non-taxable by a jurisdiction.

TOTAL DISTANCE (IRP) – All distance operated by a Fleet of Apportioned Vehicles. 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 traveled by the Lessor's Fleet.

TRACTOR (TR) – 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 – A Vehicle without motor power, designed to be drawn by a Motor Vehicle and so constructed that no part of its weight or that of its load rests upon or is carried by the towing Vehicle.

TRIP LEASE – The lease of a vehicle to a carrier (lessee) for a single interstate movement. The term may also include a similar movement intrastate movement where such movement is authorized under the laws of the jurisdiction.

TRIP PERMIT – A permit issued by a Member Jurisdiction in lieu of apportioned or full registration.

TRUCK (TK) – A Power Unit designed, used, or maintained primarily for the transportation of property.

TRUCK-TRACTOR (TT) – A Motor Vehicle designed and used primarily for drawing other Vehicles, but so constructed as to carry a load other than a part of the weight of the Vehicle and load so drawn.

USDOT NUMBER – Carrier-specific number issued by the Federal Motor Carrier Safety Administration (FMCSA) to be used as a census number in the tracking of motor safety compliance issues.

UTILITY TRAILER – A trailer primarily designed to be drawn by a passenger car or pickup truck, including luggage trailers, folding or collapsible camping trailers, and other small trailers of similar size and function, but shall not include boat trailers.

VEHICLE – 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.

VEHICLE IDENTIFICATION NUMBER (VIN) – The numbers and letters on a motor vehicle designated by the manufacturer or assigned by the department for the purpose of identifying the motor vehicle.

WIRE SERVICES – Any of several entities that specialize in obtaining various credentials for carriers. Also called Permit Services.