



**Alabama
Department of Revenue
Motor Carrier
Services Manual**

JUNE 2005

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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.

Mailing Address:

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

Office Location:

Room 1239
Gordon Persons Building
50 North Ripley Street
Montgomery, AL 36104

Telephone:

(334) 242-2999

Fax:

(334) 242-9073

Website:

www.revenue.alabama.gov

Applications and documents should be directed to the mailing address. MCS forms are available on the website or can be obtained by contacting the MCS office. Overnight or express delivery packages should be addressed to the MCS office location. Office hours are Monday through Friday, between 8:00 a.m. and 5:00 p.m. Walk-in service hours are 8:00 a.m. to 4:00 p.m. The MCS office will be closed on all official state holidays listed in APPENDIX A of this manual.

Walk-in service is available to all customers with non-renewal transactions. Non-renewal transactions include: new accounts, additions, new fleets, weight increases, changes of vehicle ownership, tag transfers, tag and/or cab card replacements, additional decal requests, and classification increases. Limited assistance is also available at each of the Alabama Department of Revenue Taxpayer Service Centers. See appendix B for the service center locations. Walk-in service for IRP/IFTA license renewals is not available, except as noted below.

Most IRP/IFTA license renewals are completed by mail; however, limited walk-in service is available to renewal customers. Renewal applications may be dropped off at the Montgomery MCS office; they will however, be processed the same as mailed-in applications. After the MCS office has received your renewal application, processed it, and informed you of your bill amount, you may pay for and pick up your IRP license plate(s) and/or IFTA decals from the MCS office.

Additionally, the MCS office is unable to offer same day processing for ANY transaction that involves more than 20 vehicles. This includes the presentation of required supporting documents (ad valorem tax receipts, proof of FHVUT payment, etc.) for applications for which a bill has already been received.

IFTA LICENSING

WHAT IS "IFTA"?

The International Fuel Tax Agreement (IFTA) is an agreement between jurisdictions to simplify the reporting of motor fuels taxes. Under this agreement, one quarterly fuel use tax report is filed representing miles traveled, fuel purchased and used, and taxes/credits due in each member jurisdiction. The base jurisdiction then distributes the funds to each affected jurisdiction according to information contained in the quarterly fuel use tax reports. A complete listing of the IFTA jurisdictions can be found in appendix B. Alaska, Hawaii and the District of Columbia are the jurisdictions in the United States, which are not members of the IFTA. The Yukon Territories and Northwest Territories are the two Canadian provinces, which are not members of the IFTA.

HOW DO I DETERMINE MY BASE JURISDICTION?

Your base jurisdiction is determined by your answers to the following questions:

1. In what state/province do you have an established place of business?
2. Where do you maintain the operational control and operational records for your qualified motor vehicles? Where can you make the records available?
3. In what jurisdiction is your 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 qualified motor vehicles within the fleet.

QUALIFIED MOTOR VEHICLE

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

1. Two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Having three or more axles regardless of weight; or
3. Is used in combination, when the weight of such combination exceeds 26,000 pounds, or 11,797 kilograms gross vehicle or registered gross vehicle weight.

Qualified Motor Vehicle does 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 the exemption for recreational vehicles allowed by the IFTA Articles of Agreement, there may be vehicles that are exempt from the motor fuels tax laws in the member jurisdictions. The following vehicles are exempt 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.

If you have a question regarding exempt vehicles in other member jurisdictions you must contact the jurisdiction. Please see the list of jurisdictions and telephone numbers in appendix B.

LICENSE APPLICATION PROCEDURES

To receive IFTA credentials (license and decals), complete an IFTA license application form (MV:IFTA-1), and submit it to the MCS office. If any information is omitted from the license application, the application will be returned, thus delaying processing. Please see a sample of a completed application in appendix C. Credentials will be issued provided all quarterly fuel tax reports have been filed, and all liabilities have been paid. Upon approval of the completed application, IFTA credentials will be mailed within thirty (30) days. Temporary permits may be requested while waiting for the credentials to be issued.

A carrier will not be issued IFTA credentials from Alabama if the carrier was previously licensed in another IFTA jurisdiction, and the license is under suspension or revocation. All previous IFTA accounts must be settled before Alabama will issue IFTA credentials.

POWER OF ATTORNEY FORMS

A Power of Attorney form must be completed annually if a licensee prefers a Reporting Service to fulfill its responsibility for filing tax returns, receiving confidential tax information, and paying liabilities. The filing of the Power of Attorney 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 Power of Attorney does not authorize the designee to sign the IFTA license application. The application must be signed by the owner, all partners, or a corporate officer listed in the corporate charter. These individuals must be listed in item 10 on the application. Applications will be returned for improper signatures.

GRACE PERIOD

The IFTA license year is January 1 through December 31. IFTA allows carriers a two-month grace period (January and February) to display the renewal IFTA decals to all qualified motor vehicles in the fleet.

Carriers renewing credentials may operate with the new IFTA decals and license one month (December) prior to the effective date shown on the credentials. However, those carriers are responsible for filing a fourth quarter tax return for the previous license year, including the last month of the fourth quarter. Carriers must also have the current license year credentials visible.

ACCOUNT IDENTIFICATION NUMBER

The account identification number is determined by using the prefix designated for Alabama (AL) followed by the licensee's nine (9) digit taxpayer identification number (TIN). For corporations, the TIN should be the Federal Employee 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 used. The licensee must notify the Alabama MCS office in writing regarding any changes to the licensee's TIN. The IFTA account identification number should be included in all correspondence submitted to the MCS Section.

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 are to make legible photocopies of the original license and place one in each of the qualified motor vehicles. The original should be kept in a safe place. The original 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 a citation, and court fines.

IFTA DECALS

Two (2) decals will be issued for each qualified motor vehicle operated by the IFTA licensee. IFTA requires that one decal be placed on the exterior portion of the passenger's side of the power unit. The second decal must be placed on exterior portion of the driver's side of the power unit. A licensee may request extra decals for fleet additions by completing the Request for Additional IFTA Decals form (see Appendix C). IFTA decals are not vehicle specific. Please ensure that the truck 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. The decal fee is based upon administrative costs relative to IFTA, and may change from year to year.

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. A licensee should check the cancellation box on the final IFTA quarterly fuel use tax return in order to cancel a license. The licensee may also elect to submit a written request for cancellation. Cancellation requests will not be taken over the telephone. The licensee must return the original IFTA license and all IFTA decals to the Department. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license.

ACCOUNT CHANGES

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

If there is a change in the ownership of the business, the IFTA account in the former name must be closed, and a new application must be completed in the name of the new business. Upon approval of the new application, credentials will be issued.

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.

Appeal rights of the license revocation will be included with the notification of the Department's action.

The Department will notify all jurisdictions when a revocation has occurred or has been released. 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 reports and remits all outstanding liabilities due all jurisdictions.

QUARTERLY RETURNS

All licensees must file an IFTA quarterly fuel use tax return (IFTA-100 and IFTA-101) with the Department. The quarterly fuel use tax return indicates the tax or refund due each member jurisdiction. Only one payment is submitted to the Department for the net tax due. If a net refund is due to the licensee, upon request, the Department will issue a payment to the licensee.

The IFTA quarterly fuel use tax return will be sent to all IFTA licensees at least thirty (30) days prior to the due date. Failure to receive the quarterly fuel use tax return does not relieve the licensee from reporting obligations. Instruction sheets are provided with each quarterly fuel use tax return. The instructions outline how

the figures for each column are to be determined. Column headings give the mathematical calculations to be performed for the particular column. The MCS section will answer questions related to the IFTA return, but cannot prepare tax returns for licensees.

A quarterly fuel use tax return 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 applicable penalties and interest being applied. Please see Appendix C for a sample of a completed quarterly fuel use tax return.

The due date for the quarterly fuel use tax return 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
January, February, March	April 30
April, May, June	July 31
July, August, September	October 31
October, November, December	January 31

The quarterly fuel use tax return must be postmarked or hand delivered to the MCS Section by the due date. Returns will be considered filed and received on the date shown by the U.S. Postal Service or the Canada Post or Delivery Service cancellation mark stamped on the envelope that contains the return and is properly addressed. Company postage meter stamps will not be used in determining the receipt date of the return.

If the return is hand-delivered, it will be considered filed and received on the date it was delivered to an employee of the MCS Section. If the due date is a Saturday, Sunday, or legal holiday listed in appendix A, the next business day is considered the final filing date. The licensee will be subject to the IFTA penalty and interest provisions 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 at a rate of one percent (1%) per month. The Department will assess interest for a full month for any part of a month for each member jurisdiction.

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, or a written request for the refund may be submitted. Please complete Line 11 of the IFTA-100 if a refund is requested. 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. A refund may be denied if the licensee is delinquent in filing any quarterly fuel use tax return.

Refunds will not be processed until accumulated credits total more than \$10.00. If a refund is not requested, the credit will be carried forward to the next period. Earned IFTA credits will expire after eight quarters. It is the responsibility of each licensee to monitor the credits printed on the quarterly fuel use tax report. No notification of expiring credits will be sent to the licensee.

If the licensee feels that the credit has been issued in error, please contact the MCS Section to determine the proper credit due. The licensee will be 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 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 appendix B for a complete listing of the IFTA jurisdictions and the telephone numbers. 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 appendix B for a complete listing of the IFTA jurisdictions and the telephone numbers. 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 that was entered into among the states of the United States (excluding Alaska and Hawaii) and various provinces of Canada. This agreement allows the base jurisdiction to process commercial vehicle registrations and collect fees for other member jurisdictions. Total fees are based on the percentage of miles that are traveled or expected to be traveled by a registrant's fleet in each member jurisdiction. Only one license plate and one cab card are issued for each vehicle. All jurisdictions for which a vehicle is apportionally registered are listed on the vehicle's cab card. A complete listing of IRP member jurisdictions may be found in appendix B.

All license fees that are collected by the base jurisdiction are divided among the other IRP jurisdictions according to:

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

The IRP is specific in requiring 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 interstate and intrastate vehicle movements.

IRP REGISTRATION DOES NOT:

- Waive or exempt a truck operator from obtaining operating authority from any jurisdiction in which the IRP vehicle travels; or
- Waive or exempt the payment of motor fuel taxes in any jurisdiction; or
- Permit exceeding the maximum length, width, height, or axle limitations; 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 base jurisdiction, in turn, issues one cab card and one license plate for each vehicle. The single IRP plate and cab card are the only registration credentials required to operate interstate and intrastate in member jurisdictions. The cab card lists the weights for each jurisdiction to which the operator's registration fees have been apportioned.

HOW FEES ARE APPORTIONED

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

A 2000 model tractor with a registered gross weight of 80,000 pounds is apportionally registered as a haul for hire operation in the following jurisdictions for a full license year (twelve months). During the preceding year, the unit travels 25,000 miles in each jurisdiction 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		\$ 780.00)	=	\$ 195.00
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%				\$1,345.75

In the above example, Alabama would collect a total of \$1,345.75 from the registrant. Of these total funds, Alabama would keep \$195.00 and would distribute the remaining money to the other IRP jurisdictions.

WHEN TO APPORTION YOUR VEHICLE

An individual will need to apportionally register their vehicle(s) if the vehicle(s) will travel into two or more jurisdictions and is used for the transportation of persons for hire or is designed, used, or maintained primarily for the transportation of property, and:

- Is a power unit having a gross weight or having a registered gross weight in excess of 26,000 pounds; or
- Is a power unit having three or more axles regardless of weight; or
- Is a power unit that is used to pull another unit and the weight of such combination exceeds 26,000 pounds.

Other vehicles that may be apportioned:

- Any truck, tractor, or truck-tractor, with a registered gross weight in excess of 10,000 pounds, in which the registrant plans to haul commercially intrastate in a jurisdiction other than the base jurisdiction.
- Any commercial power unit with a registered gross weight in excess of 10,000 pounds that will travel interstate.

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, and registering helps to avoid confusion and difficulties that may occur in some jurisdictions.
- The registrant plans to travel in certain Western jurisdictions whose jurisdiction registration requirements can be satisfied by IRP registration.

EXEMPT VEHICLES

The Plan specifically exempts the following vehicles from IRP registration:

1. Government-owned vehicles.
2. City pick-up and delivery vehicles.
3. Buses used for chartered parties. (Note: A registrant may want to apportionally register the chartered parties bus(es) if there are plans to travel into any of the Western jurisdictions. This is due to some

Western jurisdictions non-IRP registration requirements.)

- 4. Recreational vehicles (defined as a vehicle used for personal pleasure or travel by an individual or the family).
- 5. Vehicles operating with a restricted license plate. The Plan defines restricted plate as a registration that has time (less than a registration year), geographic area, distance, or commodity restriction. Types of Alabama restricted plates include:

- A. Alabama farm (F) plates. These plates are restricted in that Alabama law allows these plates to be used only by a farmer transporting farm products or personal property of the farmer for his use on his farm. The registered gross weights allowable for these tag categories are:

F1	0 - 30,000 pounds
F2	30,001 - 42,000 pounds
F3 and *F4	42,001 - 80,000 pounds

**F4 plates are only allowed on tractors and are limited to only one tractor per farmer.*

- B. Alabama forestry (L) plates. These plates are restricted in that they may only be used on trucks owned and used by any person for transporting forest products from the point of severance to a sawmill, a papermill, or to a concentration yard. (These tags are allowed only on trucks.)

L1	0 - 30,000 pounds
L2	30,001 - 42,000 pounds

- C. Motor vehicle dealer plates;

- D. Any fully registered Alabama vehicle that hauls logs into Mississippi. Alabama and Mississippi have an informal 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)

DISTANCE REPORTING

It is the applicant's responsibility to properly complete all forms necessary to license vehicles under IRP. If required information is missing from a submitted application, the application will be returned. Applications will not be considered as received until they are complete. All IRP applications will be processed through the Motor Vehicle Division, Motor Carrier Services Section, in Montgomery, AL. No IRP application will be accepted in the County Probate Judge or License Commissioner offices.

New IRP applicants are to file estimates of anticipated operation in each jurisdiction during the license year. For the second and all subsequent years, registrants renewing their fleet registration must provide the actual distance traveled in each jurisdiction during the preceding year. (For example: If you are renewing your registration for 2003 registration year and your renewal month is February, in February of 2002 you would report all distance driven by fleet vehicles from July 1, 2000 through June 30, 2001.) Estimated distance shall be permitted for a second consecutive year if the actual fleet operations did not exceed three months of the preceding year.

REGISTRATION REQUIREMENTS

The Alabama IRP Section has a staggered registration system. When registrants first establish an IRP account, they are assigned a renewal month in which to re-register their vehicle(s). Assignable renewal months include all months except November and 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 be leased to a carrier that has an established place of business in Alabama;
2. Complete IRP Schedules A and B;
3. Have a USDOT Number (see FMCSA information in appendix B);
4. Provide proof of compliance with Alabama ad valorem tax laws (see page);
5. Provide proof that Alabama sales, use or rental tax has been satisfied (see page);
6. Provide a copy of the title or title application;
7. Provide proof of payment (or exemption) of the IRS federal heavy vehicle use tax (Form 2290) if the power unit will be registered at a weight of 55,000 pounds or more;
8. Provide completed MCS 150 form unless the last update was less than 12 months;
9. Provide proof of prior registration if the vehicle was previously registered in another jurisdiction;
10. Complete IRP Schedule G form (new applicants);
11. Provide any other documents that are deemed necessary according to Alabama law; and
12. Pay the bill in full to complete the registration.

After all requirements for registration have been satisfied, all tags and cab cards will be shipped through United Parcel Service (UPS) or by U.S. Mail. Other shipping arrangements may be made per individual request. If you apply for registration in person at our office in Montgomery and have met all the registration requirements, you may pick up your tag(s) and cab card(s) as you leave the office.

IMPORTANT RE-REGISTRATION INFORMATION

If you are currently registered with Alabama IRP, renewal applications will be mailed directly to you at the mailing address listed on the current year renewal application.

AN ALABAMA IRP LICENSE PLATE(S) 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.)

To better ensure that a registrant's license plate and cab card are received before the end of renewal month, the renewal application should be returned to the MCS office before the 15th day of the month immediately preceding the renewal month. (For example: If your renewal month is May, you should submit your completed application before April 15.) Payment should be remitted to the MCS office no later than the 10th day of the renewal month. Faxed IRP renewal applications will not be accepted.

STEPS TO FOLLOW TO RE-REGISTER

1. You should receive your renewal packet from our office by mail in the month prior to your renewal month. This packet will contain:
 - A. Special notices outlining important information concerning the current year's re-registration;
 - B. Computer printouts listing carrier and vehicle information for the account; and
 - C. MCS-150 forms, if MCS-150 has not been updated within 12 months of assigned renewal month.
2. Read all notices and carefully follow the steps listed under the IRP License Plate Application Instructions.
3. Mail the completed computer printouts and necessary documents to the MCS office as soon as possible. It is not necessary to wait until you have paid Ad Valorem Taxes and Federal Heavy Vehicle Use Taxes in

order to submit the completed application. These documents may be submitted with the payment of your bill. (Note: Your bill will be sent to you through the mail.)

4. After you have mailed your completed application(s), you will receive a bill for payment of your registration(s) and a notification of additional documents that are needed for registration. You will need to send to our office:
 - A. A copy of the bill.
 - B. Payment (certified check or money order).
 - C. If received, a copy of the Notification of Additional Documents Needed for Registration.
 - D. The documents requested on the Notification of Additional Documents Needed for Registration.

ENFORCEMENT

Credentials (registration cab card and IRP license plate) must be on the vehicle by the last day of your renewal month. Alabama IRP vehicles not displaying the current license plate and cab card, a valid trip permit, or temporary vehicle registration will be in violation of Alabama law, and the driver is subject to arrest and fines in all jurisdictions.

Alabama carriers should learn the requirements of other jurisdictions before operating in them. A list of the IRP jurisdiction's telephone numbers may be found in appendix B.

Enforcement personnel look to the ORIGINAL cab card for proof that vehicles are properly registered. A photocopy is not acceptable. This cab card should 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 license plate and cab card prior to the assigned renewal month, the registrant may attach the new license plate to the vehicle; however, the new cab card along with the cab card for the unexpired registration (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 up to the time the future registration goes into effect. All important registration dates are listed on the cab cards. IRP registration DOES NOT exempt a carrier from fuel tax or 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 in correctly writing this number on your IRP registration application. (The certificate of title and VIN plate are the best sources for the VIN number.)

SUPPLEMENTAL IRP APPLICATIONS

Before a change to your account can be processed, the IRP mileage application must be processed and paid. Once the mileage application has been processed and paid, the appropriate IRP forms and supporting documentation may be submitted as outlined below.

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. Add a jurisdiction(s) to a fleet;
7. Change the type of operation or commodity class of a fleet;
8. Replace a lost or stolen license plate;
9. Replace a lost or stolen cab card.

TO ADD A VEHICLE TO AN EXISTING FLEET

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Show 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

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Describe the deleted units.
3. Sign and date the application.

TO TRANSFER A TAG FROM ONE VEHICLE TO ANOTHER

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Show 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 totaled due to a fire, a wreck, or being junked and the tag is damaged, return the totaled vehicles original tag and cab card, if possible. If you are unable to return the cab card and/or tag, prepare a notarized affidavit that explains why the tag and/or cab card cannot be returned. The affidavit must include the following: registrant's name, registrant's account number, tag number, and vehicle information to include year, make, and VIN.
6. Sign and date the application.

TO INCREASE A VEHICLE'S REGISTERED WEIGHT

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Show the weight requested for each jurisdiction. A separate schedule should be used for each different weight group.
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 OF A VEHICLE

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Describe the unit(s) for which ownership has changed with the NEW owners 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. Sign and date the schedule.

Under Alabama law a \$10.00 penalty must be assessed if the change of vehicle ownership is not filed with the IRP office within 10 days of the date of transfer.

TO ADD A JURISDICTION TO A FLEET

Using a Schedule B:

1. Complete numbers 1 through 10.
2. Mark an X beside each additional jurisdiction for which you wish to be apportioned.
3. Enter either actual (A) or estimated (E) in the actual/estimated distance columns.
4. Sign and date the schedule.

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

Using a Schedule C:

1. Complete numbers 1 through 10.
2. Indicate the new type of operation and commodity class.
3. Sign and date the schedule.

TO REQUEST A REPLACEMENT FOR A LOST, STOLEN, OR MUTILATED LICENSE PLATE

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Describe the unit(s) (additions).
3. Describe the unit(s) again (deletions).
4. Give the reason why the plate needs replacing and the date the loss was reported to law enforcement officials.
5. Sign and date the schedule.
6. Attach the original cab card to the application.
7. Send \$4.00 for each license plate replaced. This includes a \$2.00 shipping fee.

NOTE: When a license plate is lost or stolen, that fact should be reported to a law enforcement office before requesting a replacement license plate.

License plates for a stolen vehicle are not, by law, permitted to be replaced.

TO REQUEST A REPLACEMENT FOR A LOST OR STOLEN CAB CARD

Using Form IRP-2:

1. Complete a Form IRP-2 for each card to be replaced. Forms may be requested from the IRP office.
2. Send \$1.25 for each cab card requested in the form of a cashiers check or money order.
3. Form IRP-2 is used only to replace a lost or stolen cab card(s) and to correct a cab card(s).
4. Sign and date Form IRP-2.

TO REQUEST A NAME CHANGE

In most cases a change in registrant name is not allowed during the registration year. The purchase of a new license plate(s) is generally required. Exceptions include:

- When a corporation changes its name as reflected in an amendment to the existing articles of incorporation.
- When a surviving spouse requests the name of the account of a deceased spouse to be changed to his or her name.

Contact the MCS office for more information concerning name changes.

SUPPORTING DOCUMENTS

Before any IRP registration can be completed, certain 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 or satisfaction of Ad Valorem Tax, Motor Carrier Information Report (MCS-150) and Federal Heavy Vehicle Use Tax.

PROPERTY TAX (Needed Each Year)

Alabama Law specifically provides that Ad Valorem (personal property) Taxes must be paid in advance through the IRP registrant's renewal month before IRP license plates may be issued. Proof of payment may be submitted with the IRP registration application, or preferably, submitted with the payment. If no Ad Valorem Tax is due, this fact must be attested to by the appropriate county official. This is usually shown on a motor vehicle tag and tax receipt (MVR 40-12-253B). For more information concerning Ad Valorem Tax, contact your local Alabama license plate issuing official.

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

1. Sales Tax – A state casual sales tax of 2% levied on vehicles purchased in Alabama. Proof of payment of the sales tax must be supplied to the license issuing 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 of Alabama and are being registered by the new owners for the first time. If the new owner paid sales tax in another jurisdiction, credit will be allowed against the Alabama use tax due.
3. Leasing or Rental Tax – 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**, as amended.

For information concerning sales, use, lease or rental tax, contact one of the Alabama Department of Revenue Taxpayer Service Centers listed on page B-2, or contact the Sales, Use and Business 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 Application for Title or the Title issued by Alabama or another jurisdiction. (A 1974 model year or earlier vehicle that is titled in another jurisdiction is not required to be titled in Alabama.) *Note: REASSIGNED TITLES WILL NOT BE ACCEPTED.*

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 may be required.

For more information concerning titles or title applications, contact the Alabama Department of Revenue, Motor Vehicle Division's Title Section at (334) 242-9102.

MOTOR CARRIER INFORMATION REPORT (MCS-150) (Needed Each Year)

Under PRISM, the US DOT Number of the motor carrier responsible for the safety of every vehicle registered must be identified during the registration process as well as the US DOT Number of the registrant.

Additionally, an updated MCS-150 form for each identified motor carrier responsible for safety on an IRP account and an updated MCS-150 form for the registrant is required unless the motor carrier and the registrant have each submitted one within 12 months prior to the first day of the renewal period or have updated the information directly on the FMCSA web page at www.safer.fmcsa.dot.gov. **In order to speed up the registration process, it is strongly recommended that MCS-150 information be updated online.**

The IRP registrant that maintains the account and the motor carrier that is responsible for safety on individual vehicles is not necessarily the same.

Rental/leasing companies who register in their own name must provide the US DOT Number and copies of updated MSC-150 form to the registration office for the rental/leasing company and also for all lessees who are responsible for the safety of the vehicles.

Owner/operators who register in their own names must obtain a US DOT Number for themselves. This number is for registration purposes only and does not provide the owner/operator with his/her own operating authority. In addition, the owner/operator must provide the US DOT Number for the company to whom he/she leases. Updated copies of the MCS-150 must be submitted for the owner/operator and all companies responsible for safety (the lessees). The companies must complete the MCS-150 forms themselves.

Companies who use all leased vehicles registered in the name of the lessors (rental/leasing or owner/operators) must provide the lessor with an updated copy of the MCS-150. The lessor will submit it to the state registration office in order to have the vehicle's registration renewed.

For more information concerning US DOT Numbers, PRISM, or MCS-150 forms, please contact the 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 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 to eight weeks.

Proof of payment must be:

1. A copy of a receipted IRS Form 2290 Schedule 1 that has the vehicles for which the tax was paid listed by vehicle identification number (VIN).

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; however, a copy of the bill of sale will be needed to verify the exemption of required proof.

For more information concerning Federal Heavy Vehicle Use Tax, contact the Internal Revenue Service. (See appendix B.)

MISCELLANEOUS DOCUMENTS (As Needed)

Various other documents may be required depending on each individual situation. These proofs are used to reduce fee liability when applicable. Examples: Power of Attorney, Non Use Affidavit, Certificate to Transfer License Plates, previous registration, etc.

PAYMENTS

Payment for Alabama IRP tags should be made by a certified or cashier's check, money order, cash or via one of the following wire services:

COM CHECK (COMDATA NETWORK)	GREENBACK
DIAL-A-CHECK (FUNDS NET)	SANDERS (CASH CONTROL)
EFS TRANS CHECK	CCIS (CUMMINGS)
T CHECK	TRANS PLATINUM
ULTRANS	

Additionally, credit cards are acceptable as payment by walk-in customers to the MCS office and Department of Revenue Taxpayer Service Centers (see page B-2). It is necessary to submit only one payment for the net registration fees due for all IRP jurisdictions. Payments should match the amount billed. Overpayments will be posted as a credit to the registrant's IRP account. Credits may be applied to future IRP 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.

If PERSONAL or COMPANY checks are submitted, the tags and cab cards will not be shipped until the checks have "cleared" unless a current surety bond is on file with the MCS office. Payment may be made through some wire services. However, the wire service instrument must have proper authorization.

IRP REFUNDS

Applicants seeking 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 requesting 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. A list of IRP jurisdiction telephone numbers is located in appendix B. Jurisdictional refund information is also located on the IRP website at www.aamva.org/IRP.

TEMPORARY REGISTRATION

When a carrier wishes to establish a new fleet, add vehicles to an existing fleet, increase vehicle weights, change vehicle ownership, transfer tags, replace tags and/or cab cards, request additional decals, and change carrier classifications to a fleet, temporary registration may be issued if requested by the carrier.

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.

Fax or mail a completed application to the MCS office. It is important to provide a telephone number where you may be contacted to be notified of the bill amount or if any additional information is required. If necessary information is missing from submitted applications, the application may be returned. Applications rejected as incomplete will not be considered as received until completed and returned to the MCS office.

Temporary registrations must be paid for prior to issuance. A method of paying for and receiving the Temporary Registration is determined after the application is processed and the carrier is notified regarding the bill amount. Upon verification of payment a Temporary Registration may be faxed to a convenient location. Often the carrier may desire to pick up the Temporary Registration from one of the Department's Taxpayer Service Centers listed in appendix B.

If you have not received your credentials within ten (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 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 from the MCS office during normal business hours. Trip permits allow both interjurisdictional and intrajurisdictional movement.

Trip permits are also available, with an additional service charge, through the following permitting agencies:

<u>Agency</u>	<u>Telephone Number</u>
FUNDS NET (Zero-Fax)	1-800-937-6329
INTERSTATE PERMIT	1-800-343-4889
COMDATA/TRANSCIVER	1-800-749-6058
TRANSCOM	1-800-848-9100

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 one of two 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 carrier may be the registrant with the vehicle being registered in the name of the carrier, but also listing the owner-operator as the 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 accruing and reporting on their registration application (Schedule B) the miles traveled by the leased equipment.

Any trip leased apportionable vehicle operated into or through member jurisdictions must bear IRP registration credentials and be operated only in the jurisdictions to which IRP fees have been paid 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.

An allocation agreement should be filed with Alabama governing the registration of rental vehicles. Rental vehicles should be registered in the following manner:

RENTAL PASSENGER VEHICLES

To determine the percentage of total fleet vehicles that shall be registered in a jurisdiction, divide the gross revenue received in the preceding year for use of such rental vehicles arising from passenger car 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 passenger car rental transactions occurring in all jurisdictions in which such vehicles are operated. The resulting percentage shall be applied to the total number of passenger cars in the fleet and that figure shall be the number of rental passenger cars that shall be fully registered in the jurisdiction.

Since the Alabama MCS Section does not currently register rental passenger vehicles, the required number of vehicles should be registered in the county(ies) where the rental owner is based.

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 intrastate and interstate 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 Section does not currently register utility trailers, the required number of trailers should be registered in the county(ies) where the rental company is based.

HOUSEHOLD GOODS CARRIERS

Household Goods Carriers, using equipment leased from service representatives, may choose to either base the equipment 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 equipment shall be registered in the service representative's name and the lessee. Intra-jurisdictional distance records are maintained by the lessor-service representative and inter-jurisdictional 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 transporting passengers for hire interstate should be apportionally registered unless they are used exclusively for charter operations. However, buses used exclusively for charter are often registered under the IRP in order to satisfy license requirements of some western jurisdictions.

Registrants of buses have two options available to meet IRP distance reporting requirements. The Plan states that, at the option of the registrant, total miles may be the sum of all actual in-jurisdiction miles or a sum equal to the scheduled route miles per jurisdiction from the farthest point of origination to the farthest point of destination of the scheduled pool.

RECORD KEEPING REQUIREMENTS

All individuals who license their vehicles under the IRP and/or the IFTA are required to maintain operational records. Operational records must be maintained to substantiate mileage and fuel use reporting for the current and previous three (3) license years.

MILEAGE RECORD KEEPING

Mileage records must be maintained for ALL movement of a qualified vehicle including loaded, empty, dead-head, and/or bobtail. One of the following sources should be consistently used to determine vehicle mileage:

1. State maps;
2. Standard mileage guides;
3. Odometer and/or hubodometer readings; or
4. Computer programs based on actual routing.

Mileage should be recorded on an Individual Vehicle Mileage and Fuel Record (IVMR). A sample IVMR is shown in appendix C. An acceptable IVMR should contain the following information:

1. Date of trip (starting and ending);
2. Trip origin and destination;
3. Route of travel;
4. Beginning and ending odometer and/or hubodometer reading of the trip;
5. Total trip miles;
6. Mileage by jurisdiction; and
7. Unit number or vehicle identification number.

The Alabama Department of Revenue may waive either item 3 or 4 above and may require an IVMR to include additional information as follows:

1. Vehicle fleet number;
2. Licensee's name;
3. Trailer number; and
4. Driver's signature and/or name.

The information recorded on the IVMRs must be accurate and legible. IVMRs should be used to prepare monthly and/or quarterly recaps from which mileage and fuel can be reported.

FUEL RECORD KEEPING

The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Separate totals must be compiled for each motor fuel type. Retail fuel purchases and bulk fuel purchases are to be accounted for separately.

Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt or invoice. An acceptable receipt or invoice must include, but shall not be limited to, the following:

1. Date of purchase;
2. Sellers name and address;
3. Number of gallons purchased;
4. Fuel type;
5. Price per gallon or total amount of sale;
6. Unit number or vehicle identification number; and
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 is normally delivered into storage facilities maintained by the licensee, and fuel tax may or may not be paid at the time of delivery. The licensee must retain copies of all delivery tickets and/or receipts. Bulk fuel inventory reconciliations must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles from other uses. To obtain credit for withdrawals from licensee-owned, tax paid bulk storage, the following records must be maintained:

1. Date of withdrawal;
2. Number of gallons;
3. Fuel type;
4. Unit number or vehicle identification number; and
5. Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

AUDITS

Under the provisions of the IRP and IFTA, the State of Alabama is required to audit the operational records maintained by licensees based in Alabama. At least thirty (30) days prior to conducting the audit, the licensee shall be contacted and advised that they have been selected for audit. Records shall be made available upon request, and shall be available during normal business hours. 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 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.

APPEALS

A licensee or applicant may appeal an action or audit finding issued by the commissioner of any member base jurisdiction 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.

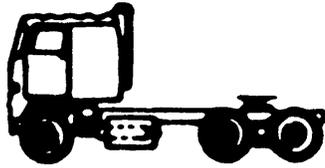
The base jurisdiction will notify the appellant of the findings of fact and the ruling on the appeal.

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

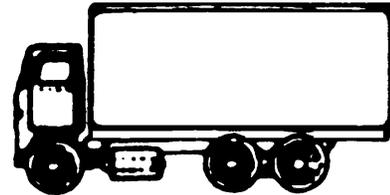
audit for its portion of the licensee's operations. The licensee shall make records available at the office of the jurisdiction or at a place designated by the jurisdiction or pay reasonable per diem and travel expenses associated with conducting an audit at the licensee's place of business.

APPENDIX A

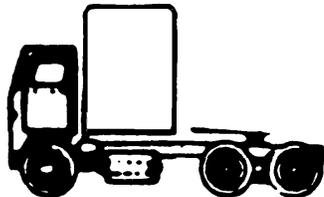
TYPES OF VEHICLES



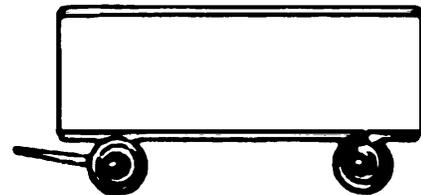
TRACTOR (TR) – a motor vehicle designed and used primarily to pull another vehicle and is not constructed to carry a load other than part of the weight of the pulled vehicle and its load.



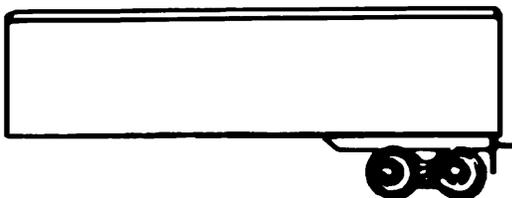
TRUCK (TK) – A motor vehicle designed and used for the transportation of property.



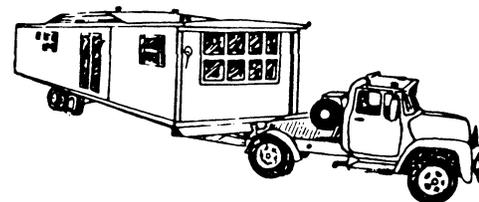
TRUCK/TRACTOR (TT) – A motor vehicle designed and primarily used for pulling other vehicles, but constructed to carry a load other than part of the vehicle being pulled and its load.



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.

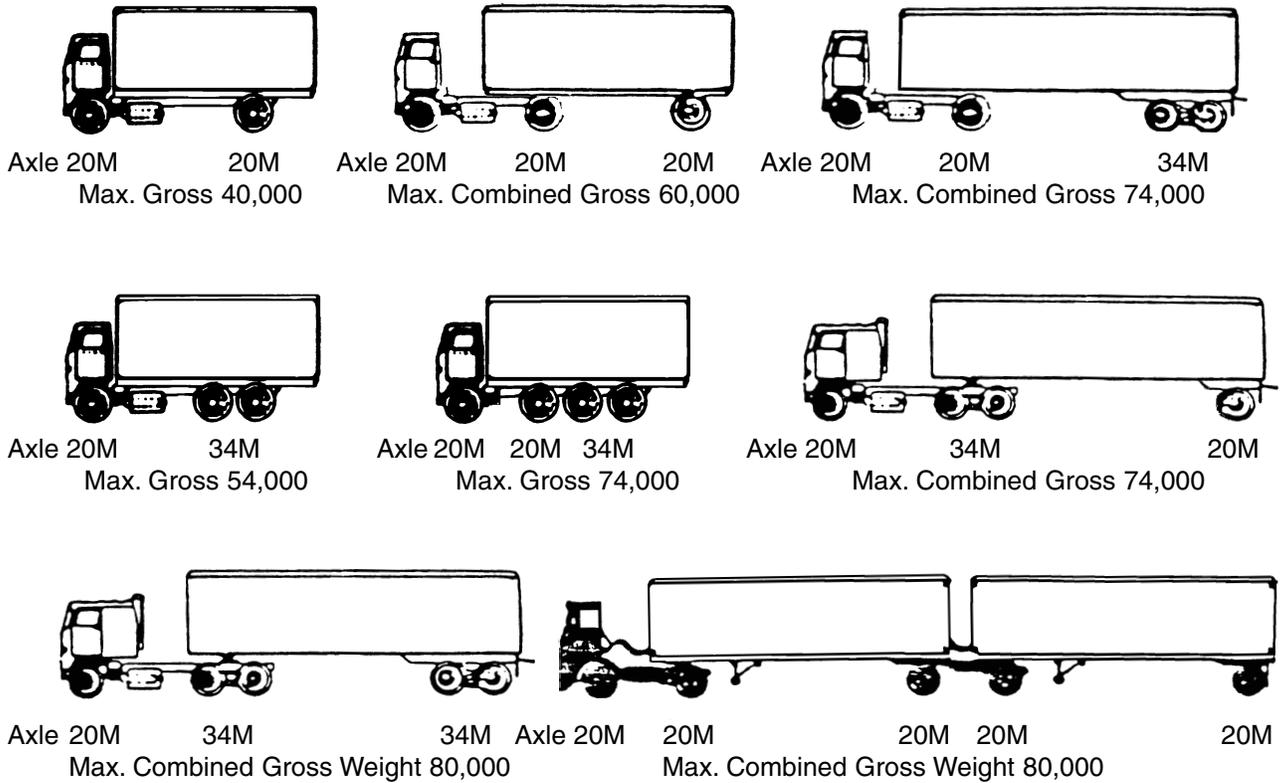


CONVERTER GEAR (CG) - Auxiliary axle under-carriage assembly with a fifth wheel and a tow bar used to convert a semi-trailer to a full trailer.



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 tag receipts and title certificates, 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.

ALABAMA REGULATORY INFORMATION**SINGLE STATE INSURANCE
REGISTRATION (SSRS)**

Alabama Public Service Commission
100 North Union St., Room 982
P. O. Box 991
Montgomery, AL 36101-0991
Telephone: (334) 242-5176
Website: www.psc.state.al.us

OVERSIZE / OVERWEIGHT PERMITS

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

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

**FEDERAL MOTOR CARRIER SAFETY
ADMINISTRATION (FMCSA)**

500 East Boulevard
Montgomery, AL 36117
(334) 223-7244 local office
1-800-832-5660 federal office
Website: www.fmcsa.dot.gov

TITLE INFORMATION

Alabama Department of Revenue
Motor Vehicle Division, Title Section
50N Ripley St., Room 1222
P. O. Box 327640
Montgomery, AL 36132-7640
Telephone: (334) 242-9102
Website: www.ador.state.al.us

COMMERCIAL DRIVERS LICENSE

Alabama Department of Public Safety
Drivers License Division
500 Dexter Avenue
P. O. Box 1511
Montgomery, AL 36130
Telephone: (334) 242-3427
Website: www.dps.state.al.us

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

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

P.O. Box 2929
Auburn, AL 36831-2929
Fax: (334) 887-9885

BIRMINGHAM

2024 3rd Avenue North
Birmingham, AL 35203
Phone: (205) 323-0012

P.O. Box 10585
Birmingham, AL 35202-0585
Fax: (205) 326-2177

DOTHAN

344 N. Oates Street
Dothan, AL 36303
Phone: (334) 793-5803

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

GADSDEN

235 College Street
Gadsden, AL 35901
Phone: (256) 547-0554

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

HUNTSVILLE

994 Explorer Blvd.
Huntsville, AL 35806
Phone: (256) 922-1082

P.O. Box 11487
Huntsville, AL 35814-1487
Fax: (256) 922-9372

MOBILE

857 Downtowner Blvd., Suite E
Mobile, AL 36609
Phone: (251) 344-4737

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

MONTGOMERY

1021 Madison Avenue
Montgomery, AL 36104
Phone: (334) 242-2677

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

MUSCLE SHOALS

3005 S. Wilson Dam Highway
Muscle Shoals, AL 35661
Phone: (256) 383-4631

P.O. Box 3148
Muscle Shoals, AL 35662-3148
Fax: (256) 381-7200

TUSCALOOSA

518 19th 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	Chattanooga, TN 5740 Uptain Road, Suite 7800
Columbus, GA 3604 Macon Road, Unit 21	Columbus, MS 2209 Fifth Street North
Dothan, AL 202 West Adams Street, Suite 2	Florence, AL (Closed on Wednesdays) 205 South Walnut Street, Suite A
Huntsville, AL 806 Governors Drive SW	Mobile, AL 1110 Montlimar Drive
Montgomery, AL 1285 Carmichael Way	Pensacola, FL 125 West Romana Street, Suite 300
Tupelo, MS Main & Church Streets, Room 317	

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.

APPENDIX B

JURISDICTION TELEPHONE NUMBERS

JURISDICTION	IRP	IFTA
ALABAMA (AL)	(334) 242-2999	(334) 242-2999
ALBERTA (AB)	(403) 297-2920	(780) 417-3044 ext. 362
ARIZONA (AZ)	(602) 712-6775	(602) 712-7272
ARKANSAS (AR)	(501) 682-4653	(501) 682-4806
BRITISH COLUMBIA (BC)	(604) 443-4450	(250) 387-0635
CALIFORNIA (CA)	(916) 657-7971	(916) 327-2264
COLORADO (CO)	(303) 205-5602	(303) 205-5602
CONNECTICUT (CT)	(860) 566-4710	(860) 541-3222
DELAWARE (DE)	(302) 744-2701	(302) 744-2702
DISTRICT OF COLUMBIA (DC)	(202) 727-6426	N/A
FLORIDA (FL)	(850) 921-0066	(850) 921-0931
GEORGIA (GA)	(404) 362-6477	(404) 417-6707
IDAHO (ID)	(208) 334-8611	(208) 334-7834
ILLINOIS (IL)	(217) 785-1800	(217) 785-6493
INDIANA (IN)	(317) 615-7340	(317) 615-7274
IOWA (IA)	(515) 237-3250	(515) 237-3270
KANSAS (KS)	(785) 291-3384	(887) 296-4466
KENTUCKY (KY)	(502) 564-4120	(502) 564-4390
LOUISIANA (LA)	(225) 925-6335	(225) 219-7656
MAINE (ME)	(207) 624-9000	(207) 624-9000
MANITOBA (MB)	(204) 945-7380	(204) 945-3194
MARYLAND (MD)	(410) 787-2975	(410) 260-7138
MASSACHUSETTS (MA)	(617) 351-9320	(617) 887-5080
MICHIGAN (MI)	(517) 322-1061	(517) 373-3180
MINNESOTA (MN)	(612) 405-6161	(851) 405-6161
MISSISSIPPI (MS)	(601) 923-7100	(601) 923-7150
MISSOURI (MO)	(573) 751-6433	(573) 751-3671
MONTANA (MT)	(406) 444-6130	(406) 444-7275
NEBRASKA (NE)	(888) 622-1222	(888) 622-1222
NEVADA (NV)	(775) 684-4612	(775) 684-4711
NEWFOUNDLAND (NF)	(709) 729-4921	(709) 729-2935
NEW BRUNSWICK (NB)	(506) 453-2407	(506) 444-4619
NEW HAMPSHIRE (NH)	(603) 271-2196	(603) 271-2386
NEW JERSEY (NJ)	(609) 633-9399	(609) 633-9408
NEW MEXICO (NM)	(505) 827-2296	(505) 827-0847
NEW YORK (NY)	(518) 473-5834	1-800-972-1233
NORTH CAROLINA (NC)	(919) 861-3720	(919) 733-3409
NORTH DAKOTA (ND)	(701) 328-2725	(701) 328-2928
NOVA SCOTIA (NS)	(902) 424-6964	(902) 424-2850
OHIO (OH)	(614) 752-7587	(614) 466-3720
OKLAHOMA (OK)	(405) 521-3036	(405) 521-3246
ONTARIO (ON)	(416) 235-3923	(905) 433-6412
OREGON (OR)	(503) 378-6699	(503) 373-1987
PENNSYLVANIA (PA)	(717) 783-6095	1-800-482-IFTA
PRINCE EDWARD ISLAND (PE)	(902) 368-5202	(902) 368-4171
QUEBEC (QC)	(418) 528-4490	(418) 652-4382
RHODE ISLAND (RI)	(401) 728-6692	(401) 222-2950
SASKATCHEWAN (SK)	(306) 751-1200	(306) 787-7749
SOUTH CAROLINA (SC)	(803) 896-3870	(803) 737-5335
SOUTH DAKOTA (SD)	(605) 773-4111	(605) 773-5335
TENNESSEE (TN)	(615) 687-2260	(615) 687-2296
TEXAS (TX)	(512) 465-7570	(512) 463-3849
UTAH (UT)	(888) 251-9555	(801) 297-7661
VERMONT (VT)	(802) 828-2071	(802) 828-2070
VIRGINIA (VA)	(804) 367-2702	(866) 878-2582
WASHINGTON (WA)	(360) 664-1858	(360) 664-1868
WEST VIRGINIA (WV)	(304) 558-4188	(304) 558-0700
WISCONSIN (WI)	(608) 266-9900	(608) 267-4382
WYOMING (WY)	(307) 777-4842	(307) 777-4842

NOTE: Should you have any questions regarding exemptions, refunds, supplemental forms, etc., you must contact the jurisdiction directly at the number provided above.



ALABAMA DEPARTMENT OF REVENUE
 MOTOR VEHICLE DIVISION
 INTERNATIONAL REGISTRATION PLAN SECTION
 P. O. Box 327620 • Montgomery, AL 36132-7620 • (334) 242-2999

MV IRP-2
2/96

Application For Cab Card Replacement

NOTE: DO NOT USE THIS FORM TO RECORD/REPORT change of ownership or carrier; change of classification or address; weight or jurisdiction increase.

ACCOUNT NUMBER	FLEET NUMBER	SUPPLEMENT NUMBER	YEAR
NAME OF APPLICANT		TELEPHONE ()	
MAILING ADDRESS			
CITY		STATE	9-DIGIT ZIP CODE

USE CURRENT CAB CARD TO FILL IN THE FOLLOWING INFORMATION

PLATE / TAG NUMBER	UNIT NUMBER	YEAR	MAKE
VEHICLE ID. NUMBER	TYPE	AXLES	FUEL
COMBINED GROSS WEIGHT	GROSS WEIGHT	UNLADEN WEIGHT	
TITLE NUMBER			

REASON FOR CAB CARD REPLACEMENT (Check Only One Box)

Stolen
 Lost
 Mutilated
 Incorrect

APPLICATION FOR CAB CARD CORRECTION

The cab card should be corrected to read as follows: (Write INCORRECT information in column 1 and CORRECT information in column 2.)

INCORRECT INFORMATION

INFORMATION SHOULD BE

The fee for each cab card is **\$1.25**.
 Payment should be made in the form of a **CASHIER'S CHECK** or **MONEY ORDER**
 payable to the **Alabama Department of Revenue**.

I CERTIFY THAT THE INFORMATION ABOVE IS TRUE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

Signed By: _____ Date: _____



ALABAMA DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION
INTERNATIONAL REGISTRATION PLAN

MV: IRP-G
10/03

P.O. Box 327620 • Montgomery, AL 36132-7620 • (334) 242-2999

Schedule G – New Account Application

ATTACH TO MILEAGE SCHEDULE

1. Registrant Name: _____

2. Registrant Telephone Number: _____

Attach verification from telephone company listing Registrants or DBA name for address listed.

3. How are your vehicles currently registered? (check one) *Attach additional sheets if necessary.*

Alabama County Plate Enter name and plate No.: _____

Alabama IRP Plate Enter name and plate No.: _____

Out of State Vehicle Plate Enter name, state, and plate No.: _____

Other: _____

4. Have any vehicles been IRP registered under this account, or any other account? Yes No
If yes, please indicate the name of each account and with what jurisdiction.

5. Is your vehicle(s) currently leased to a lessee-carrier? Yes No
If yes, list the name and address of the lessee-carrier.

6. Has any licensing service, remittance agency, trucking service agency, consultant, or other individual(s) assisted you in the preparation of your IRP application? Yes No
If yes, list the individual(s) or agents name and address.

7. Have you ever reported estimated miles in the jurisdiction(s) in which you are requesting to estimate miles? Yes No

8. If you currently have apportioned license plates, or if you have had apportioned license plates in the past, explain why estimated miles are being used.

9. Are you currently under a registration suspension? Yes No

Under penalties of perjury, I declare that the above information is true, correct and complete to the best of my knowledge and belief.

By: _____

Title: _____ Date: _____

IRP-44 / IFTA-20
(6/95)

ALABAMA DEPARTMENT OF REVENUE
Individual Vehicle Mileage and Fuel Record (IVMR)



CARRIER'S NAME		FEIN / SSN		ACCOUNT NO.		TRIP NO.		FLEET NO.		TRAILER NO.		TRUCK NO.	
ADDRESS				DRIVER'S SIGNATURE								FUEL TYPE	
REMARKS													
TRIP ORIGIN - STATE / JURISDICTION LINES - TOWNS - TRIP DESTINATION	ODOMETER	MILES BY STATE / JURISDICTION AND FROM POINT TO POINT	HIGHWAY OR ROUTE TRAVELED	DATE STARTING AND ENDING	NAME AND ADDRESS OF FUEL STOP	GALLONS PURCHASED							
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
ENDING ODOMETER		TOTAL TRIP MILES		TOTAL MILES PER STATE / JURISDICTION		TOTAL FUEL PURCHASED							
BEGINNING ODOMETER		TOTAL TRIP MILES											
TOTAL TRIP MILES		TOTAL TRIP MILES											

INSTRUCTIONS FOR COMPLETING VEHICLE SCHEDULE

1. **RENEWAL MONTH/LICENSE YEAR:** Enter the renewal month and license year for which you are registering. The IRP staff will assign a renewal month and license year for new applicants.
2. **ACCOUNT NUMBER:** Insert the account number only if you have been assigned a number by the Motor Vehicle Division.
3. **FLEET NUMBER:** Insert the two digit fleet number. A separate application must be filed for each fleet. Number each fleet in order (example: 01, 02, 03).
4. **US DOT NUMBER:** All IRP registrants are required to obtain a US DOT Number.
5. **TAXPAYER IDENTIFICATION NUMBER:** Enter the nine digit FEIN or SSN of the registrant.
6. **REGISTRANT NAME:** Enter the legal name of the person, firm, or corporation in which the account is to be registered.
7. **TEMPORARY VEHICLE REGISTRATION (TVR):** If this is an application for a TVR, please fax this schedule only. All supporting documents should be mailed.
8. **CONTACT PERSON:** A name, telephone number, fax number, and e-mail address of the person to contact if there is a question concerning the application.
9. **WEIGHT GROUP:** Indicate the appropriate weight in the jurisdiction for which apportioned registration is sought. A separate schedule should be used for each different weight group.
10. **UNIT NUMBER:** Show the equipment or unit number assigned by the applicant. Be sure to use a different unit number for each vehicle.
11. **YEAR:** Enter the model year of each vehicle.
12. **MAKE:** Enter the trade name of each vehicle. (MACK, FRHT, FRUE, etc.) See *Alabama IRP Manual*.
13. **COLOR:** Enter the color of the vehicle as indicated on the title or application for title. See the *Alabama IRP Manual* for a list of color codes.
14. **VEHICLE IDENTIFICATION NUMBER (VIN):** Show complete serial (VIN) number as listed on title.
15. **TYPE:** TR – tractor, TK – truck, TT – truck tractor, BS – bus.
16. **AXLE/SEATS:** Enter the number of axles, including steering axle, on the vehicle. Do not include trailer axles. Enter the number of seats for buses.
17. **FUEL:** Enter the type of fuel used by the vehicle. D – diesel, G – gasoline, P – propane.
18. **UNLADEN WEIGHT:** The empty weight of the vehicle, fully equipped for service.
19. **COMBINED GROSS WEIGHT:** The combined weight of the vehicle and the maximum load to be carried on the combination of vehicles.
20. **PURCHASE PRICE:** The price of the vehicle including trade-ins, but excluding sales or use tax and finance charges. Do not show cents. When payments are "taken-over", the purchase price is equity paid plus the amount of principal still owed.
21. **PURCHASE/LEASE DATE:** Show the month, date, and year the vehicle was purchased/leased. If the date of acquisition or lease is later than the date of purchase, enclose a statement of explanation including date of acquisition or lease-on date.
22. **NAME OF OWNER/LESSOR:** The name of the owner as it appears on the title (or application for title). For vehicles under a lease-purchase plan, show name of the owner as shown on title or title application. The name of the lease purchaser may be shown after the name of owner.
23. **TITLE NUMBER:** Enter the number shown on the Alabama Title or the Alabama Application for Title. If the vehicle is titled in another state, show the state in which titled. The ownership of each titled vehicle must be supported by a copy of a title (or application for title).
24. **US DOT NUMBER:** Enter the US DOT Number assigned to the vehicle.
25. **Y/N** – Will the control and responsibility for the safety of this vehicle be assigned to a different motor carrier during the registration year by lease?
26. **CURRENT TAG NUMBER:** Enter the most recent license plate number.

The IRP mailing address is:

ALABAMA DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION
IRP SECTION
P.O. BOX 327620
MONTGOMERY, AL 36132-7620

The office is located in the:

GORDON PERSONS BUILDING, 1ST FLOOR
50 NORTH RIPLEY STREET
ROOM 1239
MONTGOMERY, AL 36104

Telephone: (334) 242-2999
Fax: (334) 242-9078

MV-IRP-B (10/03)

ALABAMA DEPARTMENT OF REVENUE
INTERNATIONAL REGISTRATION PLAN
MILEAGE SCHEDULE



SEE INSTRUCTIONS ON REVERSE SIDE.
ALL ANSWERS MUST BE TYPEWRITTEN OR PRINTED IN INK

(1) Registrant Name _____

(2) Street Address _____ City _____ State _____ Zip _____

(3) Registrant Telephone Number _____

(4) Mailing Address _____ City _____ State _____ Zip _____

(5) Renewal Mo./License Yr. _____ (6) Account No. _____ (7) Fleet No. _____

(8) US DOT No. _____ (9) Topayer/Identification No. _____

(10) Contact Person _____ Telephone Number _____

Fax Number _____ E-mail Address _____

Are IRP/IFTA miles the same for this fleet? Yes No

OFFICE USE

SUPP. NO.: _____ INTEREST: _____ BILL: _____

TOTAL VEH.: _____ CHG. OWN: _____ POA: _____

EFF DATE: _____ NU: _____ LEASE: _____

MONTHS: _____ AUDITOR: _____ 180: _____

PENALTY: _____ VERIFIED: _____ OTHER: _____

(11) Type of Operation (Check One)

For Hire Exempt For Hire Logs

Contract Carrier For Hire Rental Exempt Passengers

Private Common Carrier Household Goods

(12) Commodity Class (Check One)

All Exempt Household Goods

List mileage accrued in each jurisdiction in which this fleet traveled during the period July 1, _____ through June 30, _____. If this is a new operation or the estimated miles differ from those listed on Alabama estimated mileage chart, please attach a Schedule G.

(13) A.P.O. T-I-O-N	(14) A.P.O. T-I-O-N	(15) E-S-T-I-M-A-T-E D-I-S-T-A-N-C-E (A) (E)	(16) MILEAGE	(17) A.P.O. T-I-O-N	(18) E-S-T-I-M-A-T-E D-I-S-T-A-N-C-E (A) (E)	(19) MILEAGE
Alabama	Alabama			Alabama		
Alaska	Alaska			Alaska		
Arkansas	Arkansas			Arkansas		
Arizona	Arizona			Arizona		
California	California			California		
Colorado	Colorado			Colorado		
Connecticut	Connecticut			Connecticut		
District of Columbia	District of Columbia			District of Columbia		
Delaware	Delaware			Delaware		
Florida	Florida			Florida		
Georgia	Georgia			Georgia		
Iowa	Iowa			Iowa		
Idaho	Idaho			Idaho		
Illinois	Illinois			Illinois		
Indiana	Indiana			Indiana		
Kansas	Kansas			Kansas		
Kentucky	Kentucky			Kentucky		
Louisiana	Louisiana			Louisiana		
Massachusetts	Massachusetts			Massachusetts		
Maryland	Maryland			Maryland		
Maine	Maine			Maine		
Michigan	Michigan			Michigan		
Minnesota	Minnesota			Minnesota		
Missouri	Missouri			Missouri		
Mississippi	Mississippi			Mississippi		
Montana	Montana			Montana		
North Carolina	North Carolina			North Carolina		
North Dakota	North Dakota			North Dakota		
Nebraska	Nebraska			Nebraska		
Nevada	Nevada			Nevada		
New Hampshire	New Hampshire			New Hampshire		
New Jersey	New Jersey			New Jersey		
New Mexico	New Mexico			New Mexico		
Nevada	Nevada			Nevada		
New York	New York			New York		
Ohio	Ohio			Ohio		
Oklahoma	Oklahoma			Oklahoma		
Oregon	Oregon			Oregon		
Pennsylvania	Pennsylvania			Pennsylvania		
Rhode Island	Rhode Island			Rhode Island		
South Carolina	South Carolina			South Carolina		
South Dakota	South Dakota			South Dakota		
Tennessee	Tennessee			Tennessee		
Texas	Texas			Texas		
Utah	Utah			Utah		
Virginia	Virginia			Virginia		
Vermont	Vermont			Vermont		
Washington	Washington			Washington		
Wisconsin	Wisconsin			Wisconsin		
			(17) ACTUAL MILES			
			(18) ESTIMATED MILES			
			(19) TOTAL FLEET MILES			

Signature _____ Title _____ Date _____

(20) The undersigned swears under penalty of perjury that the information furnished on this application and the attached schedules is true and correct. Furthermore, the undersigned also affirms that the vehicles hereon described are insured as required by Alabama law.

INSTRUCTIONS FOR COMPLETING MILEAGE SCHEDULE

1. **REGISTRANT NAME:** The legal name of the person, firm, or corporation in which the account is to be registered.
2. **STREET ADDRESS:** The physical location of the business where records are maintained, the street or highway and building number, or rural route box number along with the city, state, and zip code and county. Indicate whether this location is within or outside the city limits.
3. **REGISTRANT TELEPHONE NUMBER:** A telephone number publically listed in the name of the registrant.
4. **MAILING ADDRESS:** The address to which any correspondence may be mailed if different from the street address.
5. **RENEWAL MONTH/LICENSE YEAR:** The renewal month and license year for which you are registering. The IRP staff will assign a renewal month and license year for new applicants.
6. **ACCOUNT NUMBER:** Insert the account number only if you have been assigned a number by the Motor Vehicle Division.
7. **FLEET NUMBER:** Insert the two digit fleet number. A separate application must be filed for each fleet. Number each fleet in order (example: 01, 02, 03).
8. **US DOT NUMBER:** All IRP registrants are required to obtain a US DOT Number unique to the registrant.
9. **TAXPAYER IDENTIFICATION NUMBER:** Enter the nine digit FEIN or social security number of the registrant.
10. **CONTACT PERSON:** Enter the name, telephone number, fax number, and e-mail address of the person to contact, if there is a question concerning the application.
11. **TYPE OF OPERATION:**
 - For Hire Exempt** – Hauls property exempt from federal regulation when it crosses jurisdiction lines.
 - For Hire** – Hauls FMCSA regulated property for common or contract carriers.
 - Private** – Hauls your own property.
 - Common Carrier** – Has FMCSA authority to haul for anyone at any time.
 - Contract Carrier** – Has FMCSA authority to haul only under contract.
 - For Hire Rental** – Has a fleet of vehicles to be rented to others.
12. **COMMODITY CLASS:**
 - All** – Any type of property/commodities.
 - Exempt** – Anything not regulated by the FMCSA.
 - Logs** – Trees cut from the forest with the branches and roots removed.
 - Passengers** – FMCSA regulated when crossing jurisdiction lines.
 - Household Goods** – FMCSA regulated when crossing jurisdiction lines.
13. **APPORTION COLUMNS:** Mark the apportion columns with an X for IRP jurisdictions where registration is desired. Mark N for other jurisdictions in which mileage is shown, but registration is not desired.
14. These columns contain listings of the jurisdictions in which you may apportion your vehicle(s).
15. **ESTIMATED/ACTUAL MILEAGE COLUMNS:** Mark the EST/ACT columns with an E for estimated miles or A for actual mileage.
16. List your actual or estimated miles (from the mileage chart) in the appropriate mileage column for each jurisdiction. Do not round your actual miles.
17. **ACTUAL MILES:** Report the actual miles traveled by all IRP registered vehicles during the mileage reporting period. You must show the mileage traveled in non-IRP states as well as that traveled in IRP states including deadhead, bobtail, and maintenance. Rounded mileage figures will not be accepted.
18. **ESTIMATED MILES:** If no history of mileage for the reporting period exists, estimated mileage should be shown. See the *Alabama IRP Manual* for the estimated mileage chart.
19. **TOTAL FLEET MILES:** Add the total actual miles and total estimated miles and enter the total in this space.
20. **SIGNATURE:** The signature must be the original signature of the owner, partner, corporate officer, or person holding power of attorney for the company.

The IRP mailing address is:
 ALABAMA DEPARTMENT OF REVENUE
 MOTOR VEHICLE DIVISION
 IRP SECTION
 P.O. BOX 327620
 MONTGOMERY, AL 36132-7620

The office is located in the:
 GORDON PERSONS BUILDING, 1ST FLOOR
 50 NORTH RIPLEY STREET
 ROOM 1239
 MONTGOMERY, AL 36104

Telephone: (334) 242-2999
 Fax: (334) 242-9073

MV: IIP-C (10/03)

ALABAMA DEPARTMENT OF REVENUE
INTERNATIONAL REGISTRATION PLAN
SUPPLEMENTAL APPLICATION



SEE INSTRUCTIONS ON REVERSE SIDE
ALL ANSWERS MUST BE TYPEWRITTEN OR PRINTED IN INK

(1) Renewal Mo./License Yr. (2) Account No. (3) Fleet No.
(4) US DOT No. (5) Taxpayer Identification No.
(6) Registrant Name
(7) Street Address County
City State Zip

OFFICE USE

SUPP. NO.: INTEREST: BILL: _____
TOTAL VEH.: CHG. OWN: POA: _____
EFF DATE: N/U: LEASE: _____
MONTHS: AUDITOR: 180: _____
PENALTY: VERIFIED: OTHER: _____

(10) Is this an application for a TVR? Yes No

(8) Mailing Address State Zip
Telephone Number ()
(9) Contact Person Telephone Number ()
E-mail Address

(11) WEIGHT GROUP

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

ADDITIONS

(12) Unit Number	(13) Year	(14) Make	(15) Color	(16) Vehicle Identification Number	(17) Type	(18) Axles/Seats	(19) Fuel	(20) Unladen Weight	(21) Combined Gross Weight	(22) Purchase Price	(23) Date of Purchase/Lease	(24) Name of Owner/Lessor	(25) Title Number	(26) US DOT Number	(27) Y/N	(28) Current Tag Number

DELETIONS

(29) Unit Number To Use This Tag	(30) Deleted Unit Number	(31) Vehicle Identification Number	(32) Combined Gross Weight	(33) Reason Removed	(34) Date Removed	(35) Tag Number

(38) The undersigned, under oath, swears under penalty of perjury that the information furnished in this application and the attached schedules is true and correct. Furthermore, the undersigned also affirms that the vehicles hereon described are insured as required by Alabama law.

Signature _____ Title _____
Date _____

**INSTRUCTIONS FOR COMPLETING
SUPPLEMENTAL APPLICATION**

1. **RENEWAL MONTH/LICENSE YEAR:** Enter the renewal month and license year for which you are registering.
2. **ACCOUNT NUMBER:** Insert the account number if you have been assigned a number by the Motor Vehicle Division.
3. **FLEET NUMBER:** Insert the two digit fleet number.
4. **US DOT NUMBER:** All IRP registrants are required to obtain a US DOT Number.
5. **TAXPAYER IDENTIFICATION NUMBER:** Enter the nine digit FEIN or SSN of the registrant.
6. **REGISTRANT NAME:** Enter the legal name of the person, firm, or corporation in which the account is registered.
7. **STREET ADDRESS:** Enter the physical location of the business where records are maintained, the street or highway and building number, or rural route box number, along with the city, state, and ZIP code and county.
8. **MAILING ADDRESS:** The address to which any correspondence may be mailed if different from the street address.
9. **CONTACT PERSON:** A name, telephone number, fax number, and e-mail address of the person to contact if there is a question concerning the application.
10. **TEMPORARY VEHICLE REGISTRATION (TVR):** If this is an application for a TVR, please fax this schedule only. All supporting documents should be mailed.
11. **WEIGHT GROUP:** Indicate the appropriate weight in the jurisdiction for which apportioned registration is sought. A separate schedule should be used for each different weight group.
12. **UNIT NUMBER:** Show the equipment or unit number assigned by the applicant. Be sure to use a different unit number for each vehicle.
13. **YEAR:** Enter the model year of each vehicle.
14. **MAKE:** Enter the trade name of each vehicle. (MACK, FRHT, FRUE, etc.) See *Alabama IRP Manual* for a list of abbreviations.
15. **COLOR:** Enter the color of the vehicle as indicated on the title or application for title. See the *Alabama IRP Manual* for a list of color codes.
16. **VEHICLE IDENTIFICATION NUMBER (VIN):** Show the complete serial (VIN) number as listed on title or application for title.
17. **TYPE:** TR – tractor, TK – truck, TT – truck tractor, BS – bus.
18. **AXLE/SEATS:** Enter the number of axles, including steering axle, on the vehicle. Do not include trailer axles. Enter the number of seats for buses.
19. **FUEL:** Enter the type of fuel used by the vehicle. D – diesel, G – gasoline, P – propane.
20. **UNLADEN WEIGHT:** The empty weight of the vehicle fully equipped for service.
21. **COMBINED GROSS WEIGHT:** The combined weight of the vehicle and the maximum load to be carried on the combination of vehicle(s).
22. **PURCHASE PRICE:** The price of the vehicle including trade-ins, but excluding sales or use tax or finance charges. Do not show cents. When payments are "taken-over," the purchase price is equity paid plus the amount of principal still owed.
23. **PURCHASE/LEASE DATE:** Show the month, date, and year the vehicle was purchased/leased. If the date of acquisition or lease is later than the date of purchase, enclose a statement of explanation including date of acquisition or lease date.
24. **NAME OF OWNER/LESSOR:** The name of the owner as it appears on the title (or the application for title). For vehicles under a lease-purchase plan, show the name of the owner as shown on the title or title application. The name of the lease-purchaser may be shown after the name of the owner.
25. **TITLE NUMBER:** Enter the number shown on the Alabama Title or the Alabama Application for Title. If the vehicle is titled in another state, show the state in which titled. The ownership of each titled vehicle must be supported by a copy of a title (or application for title).
26. **US DOT NUMBER:** enter the US DOT Number assigned to the vehicle.
27. **Y/N:** Will the control and responsibility for the safety of this vehicle be assigned to a different motor carrier during the registration year by lease?
28. **CURRENT TAG NUMBER:** Enter the most recent license plate number.
29. **EQUIPMENT NUMBER:** If the license plate is to be reassigned, show the equipment number or unit number to which it is to be assigned.
30. **DELETED EQUIPMENT NUMBER:** Show the equipment or unit number assigned by the applicant from which tag is being transferred.
31. **VEHICLE IDENTIFICATION NUMBER:** Show the **complete** serial (VIN) number.
32. **COMBINED GROSS WEIGHT:** The combined weight of the vehicle and the maximum load carried on the combination vehicle(s).
33. **REASON REMOVED:** Write the reason the vehicle was removed from service.
34. **DATE REMOVED:** Write the date the vehicle was removed from service.
35. **TAG NUMBER:** Enter the complete number of the license plate being transferred or deleted.
36. **SIGNATURE:** The signature must be the original signature of the owner, partner, corporate officer or person holding power of attorney for the company.

The IRP mailing address is:

ALABAMA DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION
IRP SECTION
P.O. BOX 327620
MONTGOMERY, AL 36132-7620

The office is located in the:

GORDON PERSONS BUILDING, 1ST FLOOR
50 NORTH RIPLEY STREET
ROOM 1239
MONTGOMERY, AL 36104

Telephone: (334) 242-2999



ALABAMA DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION
INTERNATIONAL REGISTRATION PLAN

MV-IRP 40-12-242/248-01
A PUBLIC DOCUMENT
2/97

P.O. BOX 327620 • Montgomery, AL 36132-7620 • (334) 242-2999

Affidavit of Non-Use of a Motor Vehicle

I, _____, am the lawful and true owner or the legal representative of the owner of the vehicle described as:

(Year) _____, (Make) _____

(Vehicle Identification Number) _____

I hereby certify under the penalties of perjury that this vehicle has not been driven or operated on any public street, road, or highway within the state of Alabama during the license registration period:

_____ through _____
(Date) (Date)

I understand that Alabama law provides for an annual registration fee (license tax) collected on a staggered monthly basis for the use or operation of this vehicle on public streets, roads, and highways of this State and that this "Affidavit of Non-Use" will provide an exemption from the registration fee (license tax) and/or penalty, if applicable, during the period cited above.

I further understand that a false affirmation in the execution of a "public document" is a serious matter, in that, Section 13A-10-102, Code of Alabama 1975, (as amended), provides that a false oath which misleads a public servant in the performance of his duty is a Class A misdemeanor punishable by imprisonment for not more than one year and/or a fine of not more than \$2,000. I also understand that the County official who accepts this affidavit, or agents of the State Revenue Department, State Examiners of Public Accounts, or any other law enforcement agency of this State may conduct a thorough investigation to determine the validity of this affidavit about the non-use of this vehicle on public streets, roads, and highways of this State.

Signature: _____

Resident Address: _____

Sworn to and subscribed before me this _____ day of _____, _____
(Year)

(Notary Public) My commission expires on _____, _____
(Year)

This affidavit accepted _____, _____
(Year)

By: _____ Title: _____

Agency: _____

NOTE: This affidavit must be retained by the State or County Agency who accepts it for a period of no less than three (3) years.



State of Alabama
Department of Revenue

Montgomery, Alabama 36132

MV IRP-8
2/96

TO: Alabama Department of Revenue
Motor Vehicle Division
International Registration Plan Section
P.O. Box 327620
Montgomery, AL 36132-7620

Certificate To Transfer Vehicle License Plates

Reference: Department of Revenue Regulation 810-5-1-.458.01

Account Number Fleet Number Supplement Number Year

I request that the apportioned license plate for the following vehicle be transferred to the following vehicle, due to the following reason(s):

- Owner has secured a full-free (non-apportioned) Alabama license plate for the vehicle. Tag number:
Owner has properly registered the vehicle in another jurisdiction. State registered: Date registered:
Owner has parked the vehicle at on (date) and is actively advertising the vehicle for sale.
The vehicle has been wrecked/has a mechanical problem and repairs will not be completed within the next 180 days or before the expiration of the current registration year, "whichever is first."
Other:

I certify that no license plate will be transferred to this vehicle within the next 180 days or before the end of registrant license year.

The undersigned swears under penalties of perjury that the above statements are true.

Date Name of Registrant

Signature of Owner or Legal Representative

FORM
2848A
(REV. 7/04)

ALABAMA DEPARTMENT OF REVENUE
**Power of Attorney
and Declaration of Representative**



NOTE: If you have questions concerning the completion of this form, please refer to the instructions for Federal Form 2848 (revised March 2004). Alabama Form 2848A is very similar to the federal form.

PART I – POWER OF ATTORNEY

1 TAXPAYER INFORMATION

TAXPAYER NAME(S) AND ADDRESS (Please Type or Print)	SOCIAL SECURITY NUMBER(S)	EMPLOYER IDENTIFICATION NUMBER
		DAYTIME TELEPHONE NUMBER ()

Hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 REPRESENTATIVE(S) (Please Type or Print)

NAME AND ADDRESS	TELEPHONE NUMBER ()
	FAX NUMBER ()
NAME AND ADDRESS	TELEPHONE NUMBER ()
	FAX NUMBER ()
NAME AND ADDRESS	TELEPHONE NUMBER ()
	FAX NUMBER ()

To represent the taxpayer(s) before the Alabama Department of Revenue for the following tax matters:

3 TAX MATTERS

TYPE OF TAX (Individual, Corporate, Sales, etc.)	TAX FORM NUMBER (40, 20, 41, 65, etc.)	YEAR(S) or PERIOD(S)

4 ACTS AUTHORIZED

The representative(s) are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, (for example, the authority to sign any agreements, consents, or other documents). The authority does not include the power to receive refund checks or the power to sign certain returns.

LIST ANY SPECIFIC ADDITIONS OR DELETIONS TO THE ACTS OTHERWISE AUTHORIZED IN THIS POWER OF ATTORNEY:

5 RECEIPT OF REFUND CHECKS

If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

NAME OF REPRESENTATIVE TO RECEIVE REFUND CHECK(S) ► _____

6 NOTICES AND COMMUNICATIONS

Notices and other written communications will be sent to the first representative listed in Part I, section 2.

- a If you want the second representative listed to receive such notices and communications, check this box
- b If you do not want any notices or communications sent to your representative, check this box
- c If you want any notices and communications sent to both you and your representative, check this box

7 RETENTION / REVOCATION OF PRIOR POWER(S) OF ATTORNEY

The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Alabama Department of Revenue for the *same* tax matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

8 SIGNATURE OF TAXPAYER(S)

If a tax matter concerns a joint return, *both* husband and wife must sign if joint representation is requested, otherwise, see federal instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ If this power of attorney is not signed, it will be returned.

SIGNATURE	DATE	TITLE (If Applicable)
PRINT NAME		
SIGNATURE	DATE	TITLE (If Applicable)
PRINT NAME		

PART II – DECLARATION OF REPRESENTATIVE

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney – a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant – duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent – enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d Officer – a bona fide officer of the taxpayer’s organization.
 - e Full-Time Employee – a full-time employee of the taxpayer.
 - f Family Member – a member of the taxpayer’s immediate family (i.e., spouse, parent, child, brother, or sister).
 - g Enrolled Actuary – enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d)(1) of Treasury Department Circular No. 230).
 - h Unenrolled Return Preparer – an unenrolled return preparer under section 10.7(c)(1)(viii) of Treasury Department Circular No. 230.

▶ If this declaration of representative is not signed and dated, the power of attorney will be returned.

DESIGNATION – INSERT ABOVE LETTER (a-h)	JURISDICTION (State) or ENROLLMENT CARD NO.	SIGNATURE	DATE



ALABAMA DEPARTMENT OF REVENUE
 MOTOR VEHICLE DIVISION
 IFTA SECTION • PHONE (334) 353-7839
 P.O. Box 327570 • Montgomery, AL 36132-7570

IFTA-100-MN

Use this form to report operations for the quarter ending .
 Month Day Year

This report must be filed by the last day of the month following the end of the quarter.

Licensee IFTA identification number		
AL		
Name		
Street address		
City	State	Zip Code

- Address change
- No operation in any jurisdiction
- Cancel license
- Amended report

IFTA Quarterly Fuel Use Tax Report

File this report even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA). **Read the instructions on the back carefully. Make a copy of this report for your records.**

Attach check or money order payable to: ALABAMA DEPARTMENT OF REVENUE. See <i>Mailing Instructions</i> on the back of this form.	Enter the amount of your payment here \$
---	---

Enter the Total from column Q of Form IFTA-101-MN, *IFTA Quarterly Fuel Use Tax Schedule*, for fuel types listed in lines 1 thru 4. For all other fuel types enter the Total Amount from column S of the worksheet on back of Form IFTA-101-I-MN. Enter any credit amounts in brackets. Attach a Form IFTA-101-MN for each fuel type reported below.

1 Diesel	1		
2 Motor fuel gasoline	2		
3 Ethanol	3		
4 Propane (LPG)	4		
5 All other fuel types not listed in lines 1 thru 4 (<i>from worksheet on back of IFTA-101-I-MN</i>)	5		
6 Subtotal of amount due or (credit) (<i>add lines 1 through 5</i>)	6		
7 Penalty (<i>see instructions</i>)	7		
8 Total balance due or (credit) (<i>add lines 6 and 7</i>)	8		
9 Credits to be applied	9		
10 Balance due/(credit) (<i>subtract line 9 from line 8</i>)	10		
11 Refund amount requested	11		

I certify that this business is duly licensed and that this report, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized signature	Date	Taxpayer's phone number
Official title	Paid preparer's EIN	
Paid preparer's name or firm (if other than taxpayer)		Paid preparer's phone number
Paid preparer's address		
Paid preparer's signature		Date

For Office Use Only	
Sig <input type="checkbox"/>	Corr <input type="checkbox"/> Name/ID <input type="checkbox"/>
AL	
Date Received	

Please make a copy of this report for your records.

General Information

Who Must File - Anyone holding a license under the International Fuel Tax Agreement (IFTA) is required to file, on a quarterly basis Form IFTA-100, *IFTA Quarterly Fuel Use Tax Report*, and Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule* for each fuel type. These forms are preprinted with your taxpayer identification number, name, address, fuel types and traveled jurisdictions and are mailed to you. (IFTA-100-MN, IFTA Quarterly Fuel Use Tax Report and IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule, are the manual versions of these forms that require you to enter all pertinent information and should only be used when the preprinted version is unattainable.)

Form IFTA-100 summarizes the amount of tax due or the amount to be credited for the various fuel types computed on each Form IFTA-101 and is used to determine the total amount due/credit, including any appropriate penalty and interest.

Instructions

Enter the ending date of the quarter covered by this report.

Enter your licensee IFTA identification number. This is your federal employee identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA License.

fold
here

Enter your legal name as it appears on your IFTA license and complete mailing address.

Address Change - Mark in this box if this address is your new or corrected address.

No Operation - Mark in this box if you did not operate a qualified motor vehicle(s) in any jurisdiction including your base jurisdiction during the quarter. Sign this report and mail to the address indicated on the report.

Cancel License - Mark in this box if you are filing a final report and requesting your license be canceled. Complete this report for your operations during the quarter and return your IFTA license and any unused decals to the address on your license. Destroy any used decals.

Amended Report - Mark in this box if this report corrects a previous report. Indicate the quarter and year of the report you are correcting. The amended report should show the correct figures for that quarter - not the difference. An explanation of the changes must accompany the amended report.

Line Instructions

Enter any credit amounts in brackets.

fold
here

Line 1 - Enter the total amount from column Q on the front of Form IFTA-101-MN for diesel fuel.

Line 2 - Enter the total amount from column Q on the front of Form IFTA-101-MN for motor fuel gasoline.

Line 3 - Enter the total amount from column Q on the front of Form IFTA-101-MN for ethanol.

Line 4 - Enter the total amount from column Q on the front of Form IFTA-101-MN for propane (LPG).

Line 5 - Enter the total amount from column S of the worksheet on the back of Form IFTA-101-I-MN for all other fuel types.

Line 6 - Add lines 1 through 5. This amount is the net of all credits and taxes due for each fuel type reported on lines 1 - 5. Enter a net credit amount in brackets.

Line 7 - Penalty - A penalty of \$50 or 10% of delinquent taxes, whichever is greater, is imposed for the failure to file a report, for filing a late report, or for underpayment of taxes due.

Line 8 - Add lines 6 and 7. Enter a credit amount in brackets.

Line 9 - Enter the amount of prior credit you are claiming. Any credit not claimed will be carried over to the next filing period.

fold
here

Line 10 - Subtract line 9 from line 8. Enter a credit amount in brackets. If the amount on line 10 is a balance due, enter the amount of your payment in the payment box above line 1.

Line 11 - Enter the portion of the credit that you want refunded to you. If you do not request a refund of the total credit, any remaining credit balance will be available on your next quarterly report. Caution: Credit balances can not be carried forward for more than eight quarters (two years) from the quarter earned.

Signature - The report must be signed and dated by the owner (if an individual business), a partner (if a partnership or a limited liability partnership), a member (if a limited liability company), or (if a corporation) by the president, treasurer, chief accounting officer, or any other person specifically authorized to act on behalf of a corporation. The fact that an individual's name is signed on the certification shall be prima facie evidence that the individual is authorized to sign and certify the report on behalf of the business.

Additionally, if anyone other than an employee, owner, partner, officer or member of the business is paid to prepare the report he or she is required to sign and date the report and provide his or her EIN/social security number, mailing address and telephone number.

fold
here

For additional forms or information, see the back of Form IFTA-101-I-MN, *Instructions for completing Form IFTA-101-MN.*

MAILING INSTRUCTIONS

1. Attach check or money order payable to
2. Include on your check or money order your identification number Form IFTA-100-MN and the period covered by this return.
3. Place this form (this side up) on top of the IFTA-101-MN schedule(s) you are returning.

Mail your report to the
IFTA Processing Center at this address.

<p>ALABAMA DEPARTMENT OF REVENUE MOTOR VEHICLE DIV IFTA SECTION P O BOX 327570 MONTGOMERY AL 36132-7570</p>
--

Instructions for Form IFTA-101-MN IFTA Quarterly Fuel Use Tax Schedule

IFTA-101-I-MN

A separate Form IFTA-101-MN must be used for each fuel type. Refer to Form IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 1*, when completing schedules for Diesel, Motor Fuel Gasoline, Ethanol, Propane and CNG. For all other fuel types refer to the IFTA-105, *Final Fuel Use Tax Rate and Rate Code Table 2*. Check the appropriate box for the fuel type you are reporting. When reporting a fuel other than those listed, check the box next to the blank line and enter in the Fuel Type Code and Fuel Type as shown on the back of these instructions.

Enter the quarter ending date of the period covered by this report.

Enter your licensee IFTA identification number. This is your federal employer identification number, social security number or other jurisdiction assigned identification number as it appears on your IFTA license.

Enter your legal name as it appears on your IFTA License.

(A) Total IFTA Miles - Enter the total miles traveled in IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule (total from column H). Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole miles (e.g., 1234.5 = 1235).**

(B) Total NON-IFTA Miles - Enter the total miles traveled in non-IFTA jurisdictions by all qualified motor vehicles in your fleet using the fuel type indicated on each form/schedule. Report all miles traveled whether the miles are taxable or nontaxable. **Round mileage to the nearest whole mile (e.g., 1234.5 = 1235).**

(C) Total Miles - Add the amount in item (A) and the amount in item (B) to determine total miles traveled by all qualified motor vehicles in your fleet.

(D) Total Gallons - Enter the total gallons of fuel placed in the propulsion tank in both IFTA and non-IFTA jurisdictions for all qualified motor vehicles in your fleet using the fuel type indicated. **Round gallons to the nearest whole gallon (e.g., 123.4 = 123).**

(E) Average Fleet MPG - Divide item (C) by item (D). **Round to 2 decimal places (e.g., 4.567 = 4.57).**

Column F - Enter the name of each IFTA jurisdiction that you operated in during the period. Enter the jurisdiction's name on two(2) consecutive lines if the traveled jurisdiction administers a surcharge¹ in addition to their regular fuel tax. Enter the jurisdiction's two letter abbreviation from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column G - Enter the rate code of the appropriate fuel type for each IFTA jurisdiction from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column H - Enter the total miles traveled (taxable and nontaxable) in each IFTA jurisdiction for this fuel type only. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles (e.g., 1234.5 = 1235).**

Column I - Enter the IFTA taxable miles for each IFTA jurisdiction. Do not include fuel use trip permit miles. Enter '0' on a surcharge line. **Round mileage to the nearest whole miles (e.g., 1234.5 = 1235).**

Column J - Enter your average fleet miles per gallon (mpg) from item (E) above. Enter '0' on a surcharge line.

Column K - Divide the amount in column I by the amount in column J to determine the total taxable gallons of fuel consumed in each IFTA jurisdiction. For surcharge¹ taxable gallons, enter the taxable gallons from the same jurisdiction's fuel use tax line, Column K. **Round gallons to the nearest whole gallon (e.g., 123.4 = 123).**

Column L - Enter the total tax-paid gallons of fuel purchased and placed in the propulsion tank of a qualified motor vehicle in each IFTA jurisdiction. (Enter "0" in column L if this line represents a surcharge, since a surcharge cannot be prepaid.) Keep your receipts for each purchase claimed. When using bulk storage, report only tax-paid gallons removed for use in your qualified motor vehicles. Fuel remaining in storage cannot be claimed until it is used.

Round gallons to the nearest whole gallon (e.g., 123.4 = 123).

Column M - Subtract the amounts in column L from column K for each jurisdiction. Enter '0' on a surcharge line.

- If column K is greater than column L, enter the **taxable** gallons.

- If column L is greater than column K, enter the **credit** gallons. Use brackets to indicate credit gallons.

Column N - Enter the rate for the appropriate fuel type from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing. Where a surcharge¹ is applicable, enter the appropriate surcharge rate from Form IFTA-105 or IFTA-105.1 for the quarter you are preparing.

Column O - Multiply the amount in column M by the tax rate for that jurisdiction in column N to determine the tax or credit. Enter any credit amount in brackets. Where a surcharge¹ is applicable, multiply the amount in Column K by the surcharge rate for that jurisdiction in Column N.

Column P - If you file late, compute interest on any tax due for each jurisdiction for each fuel type indicated on each form/schedule. Interest is computed on tax due from the due date of the report until the date payment is received. Interest is computed at 1% per month or part of a month, to a maximum of 12% per year. Reports must be postmarked no later than the last day of the month following the end of the quarter to be timely.

Column Q - For each jurisdiction add the amounts in column O and column P, and enter the total dollar amount due or credit amount. Enter any credit amount in brackets.

Subtotals - Add the amounts in columns H, O, P and Q on the front of the schedule and enter on the *Subtotal* line in the appropriate columns. Add the amounts in columns H, O, P and Q on the back of the schedule and enter in the applicable columns on the *Subtotal* line below. Enter these amounts in the applicable columns on the front of the schedule on the *Subtotal from back* line.

Total - Add the *Subtotals* and the *Subtotals from back* to determine the *Totals*. The total in column Q is the difference of all credits and taxes due for all jurisdictions. Transfer the *Total* from Column Q for each fuel type reported to the corresponding line of Form IFTA-100-MN. For all other fuel types, add the *Subtotals* and the *Subtotals from the back*, and transfer the *Total* from column Q for each of these fuel types to the corresponding line in column S of the worksheet on the back of these instructions.

¹Jurisdictions with surcharge: Indiana, Kentucky, Michigan, Ohio, and Virginia.

**(All Other) Fuel Types Worksheet
Worksheet Instructions**

For each fuel type listed below, enter the total for that fuel from column Q of IFTA-101 in column S. Add the totals in column S, and transfer the Total Amount to line 5 of Form IFTA-100.

(R) (Other) Fuel Type	(S) Total from Column (Q) of IFTA-101
CNG	
A-55 (Water Phased Hydrocarbon Fuel)	
E-85	
M-85	
Gasohol	
LNG	
Methanol	
TOTAL AMOUNT f Transfer this amount to line 5 of Form IFTA-100	

Need Help?

For forms or publications, call (334) 353-7839.

For information, call the Motor Vehicle Division, IFTA Section at (334) 353-7839.

Telephone assistance is available from 8:00 a.m. to 5:00 p.m. CST, Monday through Friday.

If you need to write, address your letter to: Alabama Department of Revenue, Motor Vehicle Division, IFTA Section, P.O. Box 327570, Montgomery, Alabama 36132-7570.

Refunds will not be processed until credits accumulate to \$10.00.

MV: IFTA-1 11/04



ALABAMA DEPARTMENT OF REVENUE
INTERNATIONAL FUEL TAX AGREEMENT
Application For License

Registration Period 1/1/2005 - 12/31/2005

DEPARTMENT USE ONLY <input type="checkbox"/> Approved <input type="checkbox"/> Disapproved Effective Date _____ Initials _____ Fleet No. _____	DATE RECEIVED
--	--

CARRIER INFORMATION

PLEASE VERIFY THE INFORMATION BELOW AND MARK ANY CHANGES ON THIS FORM.

Application Type: Original Renewal Ownership: Individual Partnership
 Corporation LLC
 Other: _____

Federal Identification Number (FEIN): _____
Social Security Number: _____ IRP Account No.: _____ USDOT No.: _____
Carrier Name: _____
Trade Name (DBA): _____
Mailing Address:
Street Address: _____
City: _____ State: _____ Zip: _____
Business Address (physical location, must be in Alabama):
Address: _____
City: _____ State: _____ Zip: _____
Contact Person: _____
Telephone Number: (_____) _____, Ext.: _____
Fax Number: (_____) _____ E-Mail Address: _____

OWNERSHIP INFORMATION

List the names, titles, and addresses of the officers, managing partners, or members if the business is a partnership, corporation, LLC, or other form of business.

Name: _____ Title: _____
Home Address: _____
City: _____ State: _____ Zip: _____

Name: _____ Title: _____
Home Address: _____
City: _____ State: _____ Zip: _____

Name: _____ Title: _____
Home Address: _____
City: _____ State: _____ Zip: _____

REPORTING SERVICE

Please complete this section if someone other than a company employee prepares the quarterly fuel use tax report.

Preparer's Name: _____
Telephone Number: (_____) _____ Fax Number: (_____) _____
Mailing Address: _____
City: _____ State: _____ Zip: _____
E-Mail Address: _____

OPERATIONS INFORMATION

Please indicate the fuel type(s) used by the qualified IFTA vehicle by placing a "X" in the appropriate box.

Diesel Gasoline Gasohol LPG CNG Ethanol M-85 E-85 A-85 LNG
 Other: _____

Please indicate the number of IFTA qualified vehicles in your fleet: _____

Number of IFTA decals required: _____ X \$19.00 (per decal set) = \$ _____ (amount due)

Indicate with an "X" the jurisdictions in which you are operating and those in which you maintain bulk fuel storage. (OP = Operate, BF = Bulk Fuel)											
OP	BF	JURISDICTION	OP	BF	JURISDICTION	OP	BF	JURISDICTION	OP	BF	JURISDICTION
		AL Alabama			KY Kentucky			NC N. Carolina			WI Wisconsin
		AK Alaska			LA Louisiana			ND N. Dakota			WY Wyoming
		AZ Arizona			ME Maine			OH Ohio	CANADIAN PROVINCES		
		AR Arkansas			MD Maryland			OK Oklahoma			AB Alberta
		CA California			MA Massachusetts			OR Oregon			BC Br. Columbia
		CO Colorado			MI Michigan			PA Pennsylvania			MB Manitoba
		CT Connecticut			MN Minnesota			RI Rhode Island			NB New Brunswick
		DE Delaware			MS Mississippi			SC S. Carolina			NF Newfoundland
		DC Dist. of Col.			MO Missouri			SD S. Dakota			NS Nova Scotia
		FL Florida			MT Montana			TN Tennessee			ON Ontario
		GA Georgia			NE Nebraska			TX Texas			PE Prince Edward Is.
		ID Idaho			NV Nevada			UT Utah			QC Quebec
		IL Illinois			NH New Hampshire			VT Vermont			SK Saskatchewan
		IN Indiana			NJ New Jersey			VA Virginia			
		IA Iowa			NM New Mexico			WA Washington			
		KS Kansas			NY New York			WV West Virginia			

Under penalties of perjury, the applicant declares the information given is, to the best of his/her knowledge, true, accurate, and complete. The applicant agrees to comply with the reporting, payment, record keeping, and license requirements of the International Fuel Tax Agreement and/or the laws of the State of Alabama. The applicant agrees that any falsification subjects him or her to appropriate civil and/or criminal sanctions of the base jurisdiction. The applicant further agrees that the Alabama Department of Revenue may withhold any refunds due if applicant is delinquent on payment of fuel taxes due any member jurisdictions. Failure to comply with these provisions shall be grounds for revocation of the IFTA license in all member jurisdictions. If additional signatures are required, please provide an attachment to this form. This application must be signed by all partners, one corporate officer, or a member listed in the ownership information section. If the business is a sole proprietorship, the owner must sign the application. All signatures must be original; copies will be returned to the applicant.

_____	_____	_____
SIGNATURE	TITLE	DATE
_____	_____	_____
SIGNATURE	TITLE	DATE
_____	_____	_____
SIGNATURE	TITLE	DATE

Attach check (personal or company) or money order payable to **Alabama Department of Revenue**

Mail Application To: **Alabama Department of Revenue**
Motor Vehicle Division
Motor Carrier Services
P.O. Box 327620
Montgomery, AL 36132-7620

Telephone Inquiries To: **(334) 242-2999**

RENEWAL APPLICATIONS WILL NOT BE ACCEPTED BY FAX

**IFTA-D
2005**

ALABAMA DEPARTMENT OF REVENUE
MOTOR VEHICLE DIVISION
MOTOR CARRIER SERVICES
P.O. Box 327620 • Montgomery, AL 36132-7620 • (334) 242-2999

MV: IFTA-5
/04

Request for Additional IFTA Decals

YOUR NAME AND ADDRESS

1. Enter the total number of decal sets needed	
2. Price per set	\$19.00
3. Total amount due (line 1 times line 2)	
IFTA ACCOUNT NUMBER	FLEET NUMBER
AL-	
APPLICANT'S SIGNATURE	DATE SIGNED
X	
TELEPHONE NUMBER	
()	

Make check payable to:
Alabama Department of Revenue

Mail decal request and check to:
Alabama Department of Revenue
Motor Vehicle Division
Motor Carrier Services
P.O. Box 327620
Montgomery, AL 36132-7620

Telephone: (334) 242-2999

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.

ACCOUNT – A person, firm or corporation who has established an IRP or IFTA fleet.

ALLOCATED VEHICLE – A vehicle to which a particular jurisdiction's basic license plate or IRP license plate is attached upon payment of the jurisdiction's full basic license fee. A portion of each fleet of one-way vehicles is "allocated" to each jurisdiction into or through which the fleet travels.

APPLICANT – A person, firm or corporation in whose name an application is filed with a base jurisdiction in order to obtain an IFTA and/or IRP license.

APPORTIONABLE FEE – Any periodic recurring fee required for licensing or registering vehicles, such as but not limited to, registration fees, license or weight fees.

APPORTIONMENT – A registration based on the proportional payment of registration fees, whether determined by the quotient of total distance traveled, revenue received, average presence, or any other similar method approved in the Plan.

AUDIT – A physical examination of a registrant's operational records including source documentation to verify fleet distance and accuracy of a registrant's record keeping system for that fleet.

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 IRP, an "axle" is any such assembly whether or not it is load-bearing only part of the time.

BASE JURISDICTION – 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 PLATE – The license plate issued by the base jurisdiction and shall be the only registration identification plate issued for the vehicle by any member jurisdiction.

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.

BASE PLATE – The plate issued by the base jurisdiction shall be the only registration identification plate issued for the vehicle by any member jurisdiction.

CAB CARD – A registration issued by the base jurisdiction for a vehicle of an IRP fleet which identifies the vehicle, the registrant, the jurisdictions for which the vehicle is apportioned, the plate number, the registered weight by jurisdiction, and any other necessary information.

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.

CHARTERED PARTY – A group of persons, who pursuant to a common purpose and under a single contract, and at a fixed charge for the vehicle in accordance with the carrier's tariff, lawfully on file with the U.S. Department of Transportation, 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 chartered group after having left the place of origin.

COMBINATION OF VEHICLES – A power unit used in combination with trailers, semi-trailers and/or auxiliary axles.

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 license plate, cab card, and/or decal issued to reflect the apportioned registration of a vehicle.

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

DISTANCE – Term used for “mileage” or “kilometers.”

ENFORCEMENT DATE – 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 that is owned, leased or rented by the fleet registrant. The physical structure shall be designated by a street number or road location. A post office box is not sufficient to satisfy this requirement. This physical structure must be open during normal business hours, and have located within it:

- A telephone or telephones publicly listed in the name of the fleet registrant,
- A person or persons in the permanent employment of the registrant conducting the fleet registrants trucking-related business, and
- The operational records of the fleet and the maintenance of such records.
- The trucking-related business within the base jurisdiction must constitute more than just credentialing, distance and fuel reporting, and/or answering a telephone. Employees in the permanent employment of the registrant, not contractual labor, must be performing the trucking-related duties.

EXCEPTION – A deviation from the Plan by a member jurisdiction, which has been approved by all member jurisdictions.

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 vehicles.

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.

GRACE PERIOD – A period of time from the expiration of the current year’s credentials until the date new credentials are required to be displayed or enforcement action could be taken

HOUSEHOLD GOODS CARRIER – A carrier handling (a) personal effects and property used or to be used in a dwelling; (b) 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, require the specialized handling and equipment usually 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.

INTERSTATE DISTANCE – The total distance operated by a fleet of vehicles in a jurisdiction during the preceding year.

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

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

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

- LEASE** – A written document vesting exclusive possession, control and responsibility for the operation of the vehicle to the lessee for a specific period of time. (a) A long-term lease is for a period of 30 days or more. (b) A short-term lease is for a period of fewer than 30 days.
- LESSEE** – A person, firm or corporation that has the legal 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, firm or corporation which, under the terms of a lease, grants the legal right of possession, control of, and responsibility for the operations of the vehicle to another person, firm or corporation.
- 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** – Every vehicle which is self-propelled by power other than muscular power.
- 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** – An individual, corporation, partnership, association, trust, or other entity.
- 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** – See “Motor Vehicle,” “Tractor,” “Truck” or “Truck-Tractor.”
- PRECEDING YEAR** – Period of twelve (12) consecutive months immediately prior to July 1st of the year immediately preceding the commencement of the registration or license year for which apportion registration is sought.
- 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 that 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** – A vehicle properly licensed shall be exempt from further licensing by any other member jurisdiction.
- RECIPROCITY AGREEMENT** – Agreement, arrangement or understanding governing the reciprocal grant of rights and/or privileges to vehicles which are based in and properly registered under the applicable laws of the jurisdictions which are parties to such an agreement, arrangement or understanding.
- RECREATIONAL VEHICLE** – A vehicle used for personal pleasure or personal travel, not in connection with any commercial endeavor.
- REGISTRANT** – A person, firm, or corporation in whose name or names a vehicle is properly registered.
- REGISTRATION YEAR** – The twelve month period during which the registration issued by the base jurisdiction is valid according to the laws of the base jurisdiction.
- RENEWAL MONTH** – The month that a vehicle's registration (license plate) expires.
- RENTAL OWNER** – An owner principally engaged, with respect to one or more rental fleets, in renting to others or offering for rental the vehicles of such fleets, with or without drivers.
- RENTAL FLEET** – Vehicles which are rented or offered for rental with or without drivers, and which are designated by a rental owner as a rental fleet.
- 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.
- RESTRICTED PLATE** – A license plate that has time (less than a license year), geographic area, distance, or commodity restrictions.
- 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 motive power designed for carrying persons or property and for being pulled by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by the towing vehicle.
- SERVICE REPRESENTATIVE** – One who furnishes facilities and services including sales, warehousing, motorized equipment and drivers under contract or other arrangements to a carrier for transportation of property by a household goods carrier.
- SUSPENSION** – Temporary removal of privileges granted to the licensee by the licensing jurisdiction.
- TAXABLE MILES** –
- 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 VEHICLE REGISTRATION** –
- 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 its load so drawn.
- TOTAL DISTANCE** – 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 nontaxable by a jurisdiction.
- TRAILER** – A vehicle without motive power, designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon 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 temporary permit issued by a jurisdiction in lieu of regular registration or reciprocity.
- TRUCK (TK)** – A motor vehicle 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.
- UNLADEN VEHICLE WEIGHT** – The weight of a vehicle fully equipped for service, excluding the weight of any load.
- 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.