

For more information concerning titles or title applications, contact the Alabama Department of Revenue, Motor Vehicle Division's Title Section at [titles@revenue.alabama.gov](mailto:titles@revenue.alabama.gov).

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

Under PRISM, the US DOT Number and taxpayer identification number (TIN) 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 and TIN of the registrant.

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

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 is leased. 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 (FHVUT) when any power unit is registered that has a gross or combined gross weight of 55,000 pounds or more. Federal Heavy Vehicle Use Tax must be paid directly to the IRS. The processing time for mailing the tax payment to the IRS and for receiving the Schedule 1 form back from the IRS is usually six to eight weeks. Electronic filing is required for each return with 25 or more vehicles. However, all taxpayers are encouraged to file electronically.

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.

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