



## VIRGINIA INTERNATIONAL REGISTRATION PLAN (IRP) NEW ACCOUNT APPLICATION

**Purpose:** USE THIS APPLICATION TO CREATE A NEW INTERNATIONAL REGISTRATION PLAN (IRP) ACCOUNT IN VIRGINIA. If you already have a Virginia IRP account, please use the Supplemental Application (IRP 1B) or visit virginiamcs.com to add or delete vehicles or conduct other transactions for your fleet.

### INSTRUCTIONS

**Helpful Hints:**

- To prevent processing delays, please read and follow the instructions precisely and complete all parts of the application that pertain to your business operations.
- Please refer to Information for Interstate Motor Carriers (DMV 247) for important information about other state and federal requirements, and steps you may need to take before submitting your application to DMV.

**Submission of Application Information:**

- Completed applications and supporting documentation may be faxed, emailed, mailed, or dropped off at a DMV customer service center.

Fax: (804) 367-1073  
 Mail: Virginia Department of Motor Vehicles  
 P.O. Box 27412  
 Richmond, Virginia 23269-0001  
 Email: [iftairp@dmv.virginia.gov](mailto:iftairp@dmv.virginia.gov)

**Contact Information:**

- If you have questions or need help with this application contact Motor Carrier Services at:
  - (804) 249-5130
  - 711 or (800) 828-1120 (Virginia Relay - TTY)
  - [iftairp@dmv.virginia.gov](mailto:iftairp@dmv.virginia.gov)

### INSTRUCTIONS (continued)

**Established Place of Business:**

In order to apply for registration under IRP in Virginia you must either (a) have an established a place of business in Virginia (a physical structure staffed during regular business hours where business is conducted) OR (b) be a Virginia resident. Whichever option you choose, the address you provide must be where your home or your business is physically located — not a “virtual office,” a P.O. Box, or the address of another person or business.

**NOTE:** Most owner/operators operating out of their home register based on Virginia residency rather than based on having an established place of business in Virginia.

**Please select one:**

- I have an established place of business in Virginia staffed during regular hours where business is managed (additional documentation may be required upon review)
- I am a resident of Virginia and will demonstrate Virginia residency.

If you are registering based on residency, DMV will need three proofs that you are a resident of Virginia. Check any combination of the following:

**Proofs of residency that DMV can verify electronically (no documents needed):**

- Business registered with the Virginia State Corporation Commission
- Business principal owner Virginia driver's or commercial driver's license
- Virginia vehicle title record

**Proofs of residency for which you will need to submit documentation DMV with your completed application (\*\*cannot be older than 2 months):**

- |  |   |
|--|---|
| <input type="checkbox"/> Bank Statement**                                | <input type="checkbox"/> Rental/Lease Agreement       |
| <input type="checkbox"/> Business License                                | <input type="checkbox"/> SS4 IRS Document (LTR147C)   |
| <input type="checkbox"/> Deed or (Mortgage Statement**)                  | <input type="checkbox"/> Utility Bill**               |
| <input type="checkbox"/> Federal Income Tax                              | <input type="checkbox"/> Virginia Personal Income Tax |
| <input type="checkbox"/> Insurance Policy<br>(quotes are not acceptable) | <input type="checkbox"/> Virginia Real Estate Tax     |
|  | <input type="checkbox"/> Postmarked U.S. Mail         |



Photocopy this page if you need space for additional vehicles.

**SECTION C: VEHICLE TRANSACTIONS**

**Instructions:** For each vehicle to be added, enter all the applicable vehicle information requested. (You may submit your own separate report provided it includes all required information.)

**REQUIRED DOCUMENTATION**

- If the motor carrier responsible for safety is not the IRP account holder, a lease agreement may be required for the vehicle being added.
  - For each vehicle with a gross/combination gross weight of 55,000 pounds or more, attach a copy of IRS form 2290 HVUT Heavy Vehicle Use Tax, stamped as received by the IRS or showing the E-FILE symbol and date.
  - To customize the registration weights for each vehicle, complete section E.
  - For information regarding the Communication Impairment Indicator, refer to form VSA 68.
- NOTE: For the Tax ID Number (TIN) – enter the FEIN of the motor carrier responsible for safety (if no FEIN, enter motor carrier's Social Security Number).

OWNER EQUIPMENT NUMBER (OEN)	VEHICLE ID NUMBER (VIN)	YEAR	<b>CARRIER RESPONSIBLE FOR SAFETY</b>		IF THE MOTOR CARRIER RESPONSIBLE FOR THE SAFETY OF THIS VEHICLE IS LIKELY TO CHANGE DURING THIS REGISTRATION YEAR, CHECK YES. <input type="checkbox"/> YES	
			TAX ID NUMBER (TIN)	USDOT NUMBER		
VEHICLE MAKE	VEHICLE TYPE <input type="checkbox"/> TW-TOW TRUCK <input type="checkbox"/> BS-BUS <input type="checkbox"/> TR-TRACTOR <input type="checkbox"/> TK-TRUCK <input type="checkbox"/> TT-TRUCK TRACTOR	AXLES	SEATS (bus only)	COMBO AXLES	FUEL <input type="checkbox"/> DIESEL <input type="checkbox"/> GAS <input type="checkbox"/> OTHER: _____	VEHICLE COLOR PRIMARY _____ SECONDARY _____
VA TITLE NUMBER	VEHICLE OWNER NAME			LOCATION WHERE VEHICLE IS GARAGED		MOVE IN DATE
UNLADEN WEIGHT	GROSS REGISTERED WEIGHT	GROSS VEHICLE WEIGHT RATING (GVWR)		GROSS COMBINED VEHICLE WEIGHT RATING (GCWR)	OVERLOAD PERMIT <input type="checkbox"/> YES	
PURCHASE PRICE	PURCHASE DATE		LEASE DATE		VEHICLE IS <input type="checkbox"/> OWNED <input type="checkbox"/> LEASED – IRP account holder (registrant) and vehicle owner are different entities.	
<b>NON-APPORTIONED BASE PLATE/OVERLOAD CREDIT REQUEST</b> Credit my IRP invoice for the remaining months on my Virginia Base Plate and/or Overload Permit.			<b>PLATE CHOICE (check one)</b>			
<input type="checkbox"/> BASE PLATE	PLATE NUMBER <input style="width:100px;" type="text"/>	<input type="checkbox"/> OVERLOAD PERMIT	PERMIT NUMBER <input style="width:100px;" type="text"/>	<input type="checkbox"/> PERMANENT <input type="checkbox"/> NONPERMANENT <input type="checkbox"/> PERMANENT (personalized) <input type="checkbox"/> NONPERMANENT (personalized)		
			PERSONALIZED CHOICES:			
			1. <input style="width:100px;" type="text"/>	2. <input style="width:100px;" type="text"/>	3. <input style="width:100px;" type="text"/>	
<input type="checkbox"/> I certify that the Virginia Base Plate/Overload Permit has been destroyed.			<input type="checkbox"/> I certify that the temporary plate issued to me will be destroyed upon receipt of a personalized plate.			
<b>Communication Impairment Indicator Option</b> - For law enforcement purposes, I request a DMV record indicator for a disability that can impair communication. <input type="checkbox"/> ADD <input type="checkbox"/> REMOVE						
Colorado does not charge fees for vehicles that are rented for less than 45 days. Indicate below: <input type="checkbox"/> Yes – If rented for less than 45 days, Colorado ownership tax fees will not be charged <input type="checkbox"/> No – If rented for more than 45 days, Colorado ownership tax fees will be charged				NATIONAL VEHICLE MILES TOTAL 10,000 OR MORE <input type="checkbox"/> Yes – vehicle travels 10,000 miles or more nationally <input type="checkbox"/> No – vehicle travels 9,999 miles or less nationally		
Utah laws allow a reduction of IRP fees if your vehicle is used exclusively for: <input type="checkbox"/> Cement pump <input type="checkbox"/> Bore drill <input type="checkbox"/> Crane						

**Definitions**

**Unladen weight** – The weight of the vehicle excluding any load (empty/tare).

**Gross Registered Weight** - The empty weight of the vehicle plus the maximum weight of the load it is carrying. **Note:** The gross weight may be increased or decreased during a registration period. The new weight should not be more than the manufacturer's gross vehicle weight rating or manufacturer's gross combined weight rating

**Gross Vehicle Weight Rating (GVWR)** - The manufacturer-assigned weight. It is the total weight of the vehicle, passengers, and cargo that the vehicle is designed to safely carry.

**Gross Combined Vehicle Weight Rating (GCWR)** - The weight assigned by the manufacturer to indicate the combined maximum load weight of the vehicle, passengers, cargo and the weight to be towed (maximum load of power unit and trailer, if applicable).

**Overload Permit** – In no case shall the permit allow a vehicle or combination of vehicles to exceed a gross weight of 84,000 pounds. Overload permits are valid only on Virginia state roads. They are not valid on interstate highways. An overload permit authorizes a 5% weight extension for:

- ◇ Single axle weight limit of 20,000 pounds
- ◇ Tandem axle weight limit of 34,000 pounds, and
- ◇ Gross weight limit based on the axle spacing and number of axles of the vehicle.

**Combo Axles** – The maximum total number of axles for the power unit and trailer(s)

**SECTION D: MILEAGE AND REGISTRATION INFORMATION**

**INSTRUCTIONS:**

- This is only applicable to applicants that are moving from other jurisdictions. If you are moving an account/fleet from another jurisdiction, enter the actual distanced traveled, for each jurisdiction, for the latest July 1st to June 30th IRP reporting period.
- Please indicate the year in which you are reporting distance. July 1, \_\_\_\_\_ to June 30, \_\_\_\_\_

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



**Photocopy this page if you need to record additional weight groups**

**IMPORTANT NOTE:** If you complete this section, DMV will use the EXACT weights provided on your registration. If you do not complete this section, DMV will set the jurisdictional weights based on the VA gross registered weight. Example: If VA registered gross weight is 26,000 lbs or 80,000 lbs then all jurisdictions will be set to 26,000 lbs or 80,000 lbs. Canadian member jurisdictions will show the kilograms or combination axle count conversion that is required.

**SECTION E: CUSTOM WEIGHT GROUP**

OWNER EQUIPMENT NUMBERS (Enter the OEN of each vehicle to be included in this custom weight group)

---



---

**NOTE: Jurisdictions noted on this chart must also be included in Section E.**

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

**SECTION E: CUSTOM WEIGHT GROUP**

OWNER EQUIPMENT NUMBERS (Enter the OEN of each vehicle to be included in this custom weight group)

---



---

**NOTE: Jurisdictions noted on this chart must also be included in Section E.**

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

NOTE: If any weight varies by more than 10% from the Virginia Registered weight, attach an explanation.

**SECTION F: INTERNATIONAL FUEL TAX AGREEMENT (IFTA)**

\*Check and complete the appropriate section.

**NOTE:** To obtain a Virginia IFTA license and decals, submit a completed IFTA Licensing Application (RDT120).

Fleet is IFTA licensed in Virginia or applied for Virginia IFTA license.

VA IFTA ACCOUNT NUMBER	FLEET IDENTIFIER NUMBER
------------------------	-------------------------

Fleet is IFTA licensed in another IFTA jurisdiction.

IFTA STATE (filing through)	IFTA ACCOUNT NUMBER	FLEET IDENTIFIER NUMBER
-----------------------------	---------------------	-------------------------

Fleet is IFTA leased to a Virginia based carrier who is reporting the fuel tax.

COMPANY NAME	
VA IFTA ACCOUNT NUMBER	FLEET IDENTIFIER NUMBER

Fleet is IFTA leased to an out-of-state based carrier who is reporting the fuel tax.

COMPANY NAME		
IFTA STATE (filing through)	IFTA ACCOUNT NUMBER	FLEET IDENTIFIER NUMBER

Fleet does not qualify for IFTA - each vehicle has no more than 2 axles and a registered gross weight or gross combined weight of 26,000 pounds or less.

**SECTION G: CERTIFICATION**

I certify that all vehicles are currently insured by a policy issued by an insurance company licensed to do business in Virginia and that the policy provides at least the minimum amount of coverage as required by Virginia law. My signature attests to knowledge of all state and federal motor carrier safety and hazardous materials laws and regulations when applicable and that I have read the record keeping requirements and understand my responsibilities for keeping detailed records and actual mileage records in accordance with IRP.

I also certify that the individual indicated as the Contact is authorized to conduct transactions and receive information pertaining to those transactions on behalf of the carrier/applicant.

I also certify and affirm that all information presented in this form is true and correct, that any documents I have presented to DMV are genuine, and that the information included in all supporting documentation is true and accurate. If the vehicles listed herein are leased vehicles, I certify and affirm that I or the company I represent have authorization to register the vehicles. I make this certification and affirmation under penalty of perjury and I understand that knowingly making a false statement or representation on this form is a criminal violation.

AUTHORIZED REPRESENTATIVE NAME (print)	TITLE
AUTHORIZED REPRESENTATIVE SIGNATURE	DATE (mm/dd/yyyy)

***Failure to submit the required supporting documents (see instructions on first page of this form) will delay the processing of your application.***



# Information for Interstate Motor Carriers

## The International Registration Plan (IRP), the International Fuel Tax Agreement (IFTA), and More

This brochure contains basic program information for interstate motor carriers applying to the Department of Motor Vehicle (DMV) for registration under the International Registration Plan (IRP) and for licenses and decals under the International Fuel Tax Agreement (IFTA). It also contains important information about steps that carriers may need to take to comply with other federal and state requirements, including Unified Carrier Registration and the federal Heavy Vehicle Use Tax.

### First Steps: Things to Take Care of Before Going to DMV

Especially if you're just getting started in business as a motor carrier, you should review this checklist to make sure that you have taken care of these items *before* you apply with DMV. This will ensure the quickest possible service.

- Forming a business.** When you apply to DMV, you will need to provide information about your business, so it is essential that you set it up before you try to complete an application.

Specifically, DMV will need to know:

- the type of business entity you have (sole proprietorship, general partnership, limited partnership, corporation, limited liability company, etc.);
- the official, legal name of the business (or the names of the individual owners, in the case of sole proprietorships and general partnerships);
- the business address(es); and
- the names of those authorized to conduct DMV transactions on behalf of the business.

*For more information:* Office of the Clerk, State Corporation Commission ([scc.virginia.gov](http://scc.virginia.gov))

- Registering your business with the State Corporation Commission (SCC).** When processing your application, DMV will need to confirm you are properly registered with the SCC and that the information on your DMV application matches the information on file with the SCC.

Every business, other than sole proprietorships and general partnerships, is required to register with the SCC. Also, sole proprietorships and general partnerships that intend to operate in Virginia under a fictitious name (such as a "trading as" or "doing business as" name) are required to register that fictitious name with the SCC. Even if your business is organized outside of Virginia—a "foreign" business entity—you must also make certain filings with the SCC before doing business in Virginia.

*For more information:* Office of the Clerk, State Corporation Commission ([scc.virginia.gov](http://scc.virginia.gov))

- Obtaining a Taxpayer Identification Number (TIN).** Your TIN is used to identify your business in federal and state tax filings, but it also serves as an identifier for many other purposes, including establishing your records at DMV. Depending on the nature of your business, you may be able to use a Social Security Number as your TIN; in other cases, you may need to obtain a Federal Employer Identification Number (FEIN) from the Internal Revenue Service.

*For more information:* Internal Revenue Service ([irs.gov](http://irs.gov))

- Obtaining a US Department of Transportation (USDOT) number.** To process your application, DMV will need your USDOT number (if you are required to have one) or the USDOT number of the motor carrier responsible for safety that holds your lease agreement.

You are required to register with the Federal Motor Carrier Safety Administration (FMCSA) and obtain a USDOT number to operate a vehicle in interstate commerce that:

- has a gross vehicle weight rating or gross combination weight rating, or gross vehicle weight or gross combination weight, of 10,001 pounds or more, whichever is greatest; or
- is designed or used to transport more than 8 passengers (including the driver) for compensation; or
- is designed or used to transport more than 15 passengers, including the driver, and is not used to transport passengers for compensation.

Also, anyone transporting hazardous materials that require placarding of the vehicle must register, even if the vehicle is being operated entirely intrastate. (Other than for hazardous materials, Virginia does not

require a USDOT number for carriers exclusively operating intrastate.)

*For more information:* Federal Motor Carrier Safety Administration ([fmcsa.dot.gov](http://fmcsa.dot.gov))

- **Obtaining federal operating authority (MC number).** Any motor carrier required to have a USDOT number is also required to obtain an MC number from FMCSA if they receive compensation for:

- transporting passengers, or arranging for their transportation, in interstate commerce; or
- transporting federally regulated commodities, or arranging for their transportation, in interstate commerce.

However, those who operate exclusively within a federally designated “commercial zone” are exempt from the requirement to have federal operating authority. Also, federal operating authority is not required to transport passengers for hire within the Metropolitan Area around Washington, DC, but such transportation may require a certificate from the

Washington Metropolitan Area Transit Commission, as explained below.

*For more information:* Federal Motor Carrier Safety Administration ([fmcsa.dot.gov](http://fmcsa.dot.gov))

- **Obtaining other required operating authority.** You may need other operating authority if, in addition to your interstate operations, you either (a) transport passengers or freight for hire point to point within Virginia, or (b) transport passengers for hire in the “Metropolitan District,” which is those parts of Virginia, Maryland, and the District of Columbia that are subject to the jurisdiction of the Washington Metropolitan Area Transit Commission (WMATC).

*For more information:* For transporting passengers or freight intrastate within Virginia, see the *Virginia Motor Carrier Manual* (DMV 248); for transporting passengers within the Metropolitan District, contact the Washington Metropolitan Area Transit Commission ([wmatc.gov](http://wmatc.gov))

## International Registration Plan (IRP)

**What is it?** IRP is an agreement among the lower 48 US states, DC, and the 10 Canadian provinces for registering fleets of vehicles that travel across jurisdictional lines and thus are required to pay split or “apportioned” registration fees based on the distance traveled in each jurisdiction.

IRP simplifies the process of calculating and paying those fees by having you report all your information to a single base jurisdiction, which is the jurisdiction where you have either residence or an established place of business. You report your fleet’s total distance over a 12-month reporting period, and divide that total distance by the distance traveled in each jurisdiction to calculate the fraction (“apportionment percentage”) of apportionable fees that you owe to each jurisdiction. (When you’re getting started and have no distance to report, fees are based on the average apportionment percentages of all fleets based in Virginia.) You then pay all of those fees to your base jurisdiction, which in turn distributes the money to the jurisdictions in which you operated.

**Who needs it?** Registration under IRP is required for any motor vehicle operating across jurisdictional lines that is used to transport passengers for hire or that is designed, used, or maintained primarily to transport property, and:

- has 2 axles and a registered gross vehicle weight or actual weight in excess of 26,000 pounds; or
- has 3 or more axles, regardless of weight; or
- is used in combination and the actual weight of the combination exceeds 26,000 pounds.

**Are there any exceptions?** Yes, the following vehicles are not required to have apportioned registration:

- government-owned vehicles
- trailers and semi-trailers
- vehicles displaying restricted plates such as equipment, dealer or farm plates if operated on an interstate basis
- recreational vehicles, such as motor homes, that are not used in connection with a business
- tow trucks or wreckers displaying Virginia Tow Truck For-Hire plates on an interstate basis into North Carolina, Maryland, and/or Tennessee, if only vehicles or parts of vehicles are being transported
- vehicles operated into Tennessee in interstate commerce less than 10 miles per trip from the Virginia border

**How do I apply?** Complete the Virginia International Registration Plan Application (form IRP1). DMV will process your application, calculate the fees due to each jurisdiction, and provide an invoice showing what you owe. After you’ve paid the invoice, you’ll receive a cab card and license plate(s). Once your account has been created, you can register to use VirginiaMCS ([virginiamcs.com](http://virginiamcs.com)) to conduct future IRP transactions online.

**For more information:** International Registration Plan, Inc. ([irponline.org](http://irponline.org))



## Some Key Terms and Concepts in IRP

IRP has its own terminology, which you should get to know. Below are definitions (taken directly from the definitions section of the International Registration Plan) of some terms used in this brochure and elsewhere in DMV's IRP applications and publications.

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

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

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

**Established Place of Business.** A physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and whose street address shall be specified by the Applicant or Registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the Applicant or Registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the Applicant's or Registrant's trucking-related 17 business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The Applicant or Registrant need not have landline telephone service at the physical structure. Records concerning the Fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the

provisions of Section 1035). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

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

**Reporting Period.** The period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought. If the Registration Year 24 begins on any date in July, August, or September, the Reporting Period shall be the previous such twelve-month period.

**Residence.** The status of an Applicant or a Registrant as a resident of a Member Jurisdiction

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

**Total Distance.** All distance operated by a Fleet of Apportioned Vehicles. Total Distance includes the full distance traveled in all Vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a Vehicle while under a trip Lease shall be considered to have been traveled by the Lessor's Fleet.

## International Fuel Tax Agreement (IFTA)

**What is it?** As a motor carrier you are required to pay taxes on the fuel you use when traveling in a jurisdiction, even if you purchase and pay taxes on that fuel in another jurisdiction. IFTA simplifies the reporting of taxes owed on fuel use, and of tax credits earned on fuel purchased at the pump, for carriers who travel in more than one IFTA member jurisdiction (the lower 48 US states and the 10 Canadian provinces). As with IRP, under IFTA a motor carrier reports all its information and makes all its payments to a single base jurisdiction, which then distributes the money to all the jurisdictions in which the carrier has traveled. Generally, carriers licensed under IFTA report their fuel and travel information in quarterly tax returns.

**Who needs it?** You need an IFTA license if you intend to operate a qualified motor vehicle across jurisdictional lines. Qualified motor vehicles include:

- vehicles that have 2 axles and a gross vehicle weight or registered gross vehicle weight of more than 26,000 pounds; or
- vehicles that have 3 or more axles regardless of weight; or
- vehicles used in combination with a combined gross weight (registered weight) over 26,000 pounds

**Are there any exceptions?** In Virginia, the following are not subject to the fuel use tax under IFTA:

- recreational vehicles, such as motor homes used exclusively for personal pleasure
- the first 2 trucks or tractor trucks licensed in Virginia and used only for farm use
- vehicles owned by a licensed motor vehicle dealer that are operated without compensation for purposes related to a sale or for demonstration

- vehicles owned and operated by federal, state, or local governments (vehicles operated by government contractors are *not* exempt)
- vehicles or equipment such as well drills and cranes, if not required to display license plates and moved under a special oversize/overweight permit (vehicles operated under an equipment plate are not exempt)

Note that the same exceptions may not apply in other jurisdictions.

**How do I apply?** Complete the International Fuel Tax

Licensing Application (RDT120). When your application has been processed you will receive an invoice showing what you owe. Once the invoice has been paid, you will receive an IFTA license and IFTA decals for your vehicles, which will allow you to travel in all IFTA member jurisdictions. Once your account has been set up, you can register to use VirginiaMCS ([virginiamcs.com](http://virginiamcs.com)) to conduct future IFTA transactions online.

**For more information:** International Fuel Tax Association, Inc. ([iftach.org](http://iftach.org))

## Unified Carrier Registration (UCR)

**What is it?** UCR is a federal program that requires those who operate commercial vehicles in interstate or international commerce to register their business with the state where the business is located and to pay an annual fee based on the size of the fleet.

**Who needs it?** Generally, anyone who uses one or more motor vehicles principally to transport passengers or cargo in interstate or international commerce, if the vehicle:

- has a gross vehicle weight rating or gross vehicle weight of at least 10,001 pounds, whichever is greater; or
- is designed to transport more than 10 passengers (including the driver); or

- is used in transporting hazardous materials in a quantity requiring a placard

**When is it needed?** After you have applied for a USDOT number, and before you begin interstate or international operations.

**Are there any exceptions?** If you only operate as a private carrier of passengers you are not required to register. Fire trucks and emergency vehicles are also exempt.

**For more information and to apply:** Unified Carrier Registration Plan ([ucr.gov](http://ucr.gov))

## Heavy Vehicle Use Tax (HVUT)

**What is it?** HVUT is a federal excise tax paid each year on highway vehicles with a gross weight of 55,000 pounds or more. The tax is paid to the US Treasury with the filing of IRS Form 2290.

**Who needs it?** Anyone who operates on the highway a vehicle that is subject to the tax. DMV is required to obtain proof of payment of HVUT when you apply for registration (including renewal), or within 90 days thereafter. The proof may be either a copy of the receipted Schedule 1 (the vehicle list included in Form 2290) returned to you by the IRS, or a complete copy of your signed Form 2290, including Schedule 1, together with proof payment was made to the IRS (such as a canceled check or receipt).

DMV will not require proof of payment of HVUT if you present a bill of sale or similar document showing that you

acquired the vehicle during the 60 days before the date of your application for registration.

**When is it needed?** Form 2290 must be filed by the last day of the month following the month the vehicle is first used on the highway.

**Are there any exceptions?** Yes; see the IRS instructions to Form 2290 for a complete list of exemptions.

HVUT is not levied on trucks used for 5,000 or fewer miles or agricultural vehicles used for 7,500 or fewer miles on public highways, but those vehicles still must be listed as "tax-suspended vehicles" (Category W) on Schedule 1.

**For more information:** Internal Revenue Service ([irs.gov](http://irs.gov))

## Need More Help?

The *Virginia Motor Carrier Manual* (DMV 248, available at [dmv.virginia.gov](http://dmv.virginia.gov)) provides additional detail about the programs covered in this brochure as well as other programs that apply to motor carrier operations. You can also email questions about IFTA or IRP to

[iftairp@dmv.virginia.gov](mailto:iftairp@dmv.virginia.gov), and your questions about UCR and HVUT to [mcsonline@dmv.virginia.gov](mailto:mcsonline@dmv.virginia.gov). You may contact a DMV Motor Carrier Services representative by telephone at (804) 249-5130 (voice) or (800) 272-9268 (deaf and hearing impaired only).