TENNESSEE REGULATORY AGENCIES

Tennessee Department of Safety
1148 Foster Avenue
Cooper Hall
Nashville, TN 37210

International Registration Plan (IRP)
Telephone: Toll Free: 888-826-3151 or (615) 687-2260 Fax: (615) 532-7015

International Fuel Tax Agreement (IFTA)
Telephone: Toll Free: 888-468-9025 or (615) 687-2274 Fax: (615) 253-2283

International Registration Plan and International Fuel Tax AUDIT
Telephone: (615) 687-2359 Fax: (615) 253-6819

Single State Registration & Intrastate Registration
Telephone: (615) 687-2285 Fax: (615) 253-2283

Driver Inspection Reports
Telephone: (615) 687-2289 Fax: (615) 253-2287

Enforcement Issues, PrePass, Homemade Trailers
Telephone: (615) 687-2335 Fax: (615) 253-2278

Oversize/Overweight Assessments
Telephone: (615) 741-3821 Fax: (615) 256-5894

Pupil Transportation (State School Bus Inspections)
Telephone: (615) 687-2300 Fax: (615) 253-2280

Title and Registration Division
44 Vantage Way
Suite 160
Nashville, TN 37243-8050
Certificate of Title Inquiries
Telephone: (615) 741-3101

Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505
Telephone: (615) 741-2904

Tennessee Department of Revenue
Taxpayer Services Division
3rd Floor Andrew Jackson State Office Bldg.
500 Deaderick Street
Nashville, TN 37242
Sales Tax Inquiries
Telephone: (615) 253-0600

Tennessee Department of Transportation
Suite 300
James K. Polk Building
5th Avenue at Deaderick Street
Nashville, TN 37243-0331
Overweight and/or Over Dimensional Permits
Telephone: (615) 741-3821

Federal Motor Carrier Safety Administration
640 Grassmere Park
Nashville, TN 37211
Telephone: (615) 781-5781

Tennessee Secretary of State
312 8th Avenue North
6th Floor William R. Snodgrass Tower
Nashville, TN 37243
Telephone: (615) 741-2286

SECTION I

The International Registration Plan

INTRODUCTION TO

TENNESSEE'S
International Registration Plan

This manual explains how to
obtain "apportioned" registration
for commercially owned and
privately owned vehicles based in the State of Tennessee.

Assistance, information, applications, forms and this manual relating to the International Registration Plan may be obtained by contacting the Motor Carrier Section at the addresses, telephone numbers or fax numbers listed below.

IRP applications, forms and this manual are also available on our web site: http://www.tennessee.gov/safety/forms/index.html. Detailed instructions follow each schedule.

All applications must be signed. The signature certifies that the information furnished in the applications and documents submitted are true and correct.

Tennessee Department of Safety
Motor Carrier Section
IRP Office
1148 Foster Avenue
Cooper Hall
Nashville, TN 37210

Telephone (615) 687-2260
Fax (615) 532-7015
Toll Free: 1-888-826-3151

Tennessee Department of Safety
Commercial Vehicle Registration
225 Highway 45 West
Humboldt, TN 38343

Telephone: (731) 784-1421
Fax: (731) 784-1420

Office hours are from 8:00 to 4:30 C.S.T., Monday through Friday. The office is closed on Saturdays, Sundays, and all official state holidays. Walk-in applications should be processed on the same day. Same day credentials are not guaranteed for applications received after 2:00 C.S.T. due to the large volume of walk-in applicants.

WHAT IS "IRP"?

"IRP" stands for ***International Registration Plan.*** The IRP is a plan used *for registering vehicles that travel in two or more member jurisdictions.*
(A jurisdiction may be a state or Canadian province).

The International Registration Plan is a reciprocal agreement to promote and encourage the fullest possible use of the highway systems by authorizing apportioned registration of commercial vehicles, and the recognition of commercial motor vehicles proportionally registered in other jurisdictions.

The purpose of the IRP is to implement the concept of one registration plate for each vehicle.

All IRP member jurisdictions have agreed to allow one jurisdiction to collect registration fees (apportioned fees) for all jurisdictions at one time. The fees are then divided among the other IRP jurisdictions based on:

- *Percentage of mileage travel in each jurisdiction;*
- *Vehicle specific information; and*
- *Maximum weight.*

Member jurisdictions of the IRP must comply with three basic principles:

- ☑ *A single registration plate*
- ☑ *A single registration cab card; and*
- ☑ *Allowing registrants to operate both interstate and intrastate movements.*

IF YOU DO NOT OPERATE OR INTEND TO OPERATE IN TWO OR MORE JURISDICTIONS, LICENSE PLATES MAY BE PURCHASED AT THE NINETY-FIVE (95) LOCAL COUNTY CLERK OFFICES THROUGHOUT TENNESSEE.

IRP APPORTIONED REGISTRATION WILL NOT-----

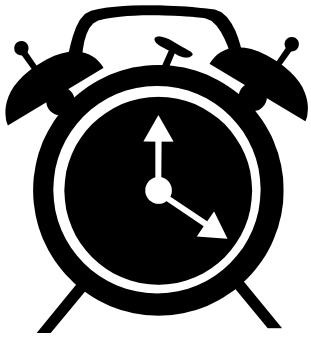
- *Waive or exempt a vehicle operator from obtaining operating authority from any jurisdiction in which the apportioned vehicle travels; or*

- *Waive or exempt the payment of heavy vehicle use tax or motor fuel taxes in any state; or*

- *Permit the truck operator to exceed the maximum size, weight and axle limitations in any jurisdiction.*

72 HOUR TRIP PERMIT

An IRP 72 HOUR TRIP PERMIT ***is required prior to entering a jurisdiction*** *for any vehicle having a registration, but not registered or apportioned for a particular jurisdiction. This permit allows both inter or intra movement in Tennessee.*



72 Hours 72 Hours 72 Hours

The fee for a Tennessee IRP Trip Permit is ***$30.00 plus wire service fees*** *and is available through the following contractors:*

Custom Permits 1-800-669-5014

Fleet One 1-800-738-7587

Interstate Permit Service 1-800-343-4889

Jet Permit Ltd. 1-800-788-0603

T-Check System 1-800-767-2435

Transceiver/Comdata 1-800-749-7107

Trans Mid America 1-800-228-7577

Xero-Fax 1-800-937-6329

TENNESSEE RESTRICTED PLATES

The following license plates in Tennessee meet the definition of a restricted" license plate. Tennessee does not have the wording "Restricted" on any plate and these plates can only be obtained through the ninety-five (95) County Clerk Offices.

***Farm Truck** – Any truck motor vehicle used in connection with the agricultural pursuits usual and normal to the owner's farming operations, such as the transportation of products of the soil, livestock, poultry, seed or any materials to be used by the owner in production, cultivation, growing, or harvesting of agricultural commodities; also for use incidental to farming as the transportation of farm products or materials that may be used for its improvement or promote its operation.*

Farm truck shall not be so construed as to permit the vehicle's use either part time or incidentally in the conduct of any commercial enterprise, or for the transportation of farm products after such commodities have entered the "channels of commerce," as for example in the "house to house" delivery of milk. T.C.A. 55-1-119

***Fixed Load** – A vehicle not designed or used to carry convey or move any freight, property, article or thing over the highways, except its own weight of any equipment, appliance or apparatus constructed as a part of, or permanently attached to the body of the vehicle. "Fixed Load" includes well-drilling apparatus, cranes and portable feed mills and such other vehicles as are within the general terms hereof, the primary use of which is not upon the highways and streets of this state, but does not include wreckers or tow cars equipped with cranes, hoists or dollies and used for transporting wrecked motor vehicles or motor vehicles designed to deliver ready mixed concrete. T.C.A. 55-1-117*

TENNESSEE RESTRICTED PLATES
(Continued)

Special Mobile Equipment *– A vehicle not designed or used primarily for the transportation of persons or property and only incidentally operated or moved over a highway or street, including, but not limited to: ditch-digging apparatus and road construction and maintenance machinery, such as asphalt spreaders, bituminous mixers, bucket loaders, tractors other than truck-tractors, ditchers, leveling graders, fishing machines, motor graders, road rollers, scarifiers, and scrapers, track mounted power shovels and drag lines. Special mobile equipment: does not include dump trucks or truck mounted transmit mixers, earth movers, cranes, shovels, well-boring apparatus and feed mills, such as may be fixed load vehicles or other vehicles designed for the transportation of persons or property to which machinery has been attached, even though the movement over the streets and highways may be only incidental to the operation of such vehicle. T.C.A. 55-1-109*

Special Zone *– A freight motor vehicle which is to be operated exclusively within a zone limited to the streets of a designated municipal corporation and to the highways for a distance not to exceed fifteen (15) air miles beyond the limits of the municipality, to apply for and be issued a special municipal zone license. In counties having a metropolitan form of government, the county line shall be the limit for the operation of motor vehicles registered under this special license.*
T.C.A. 55-4-113

WHAT ARE THE IRP REQUIREMENTS IN TENNESSEE?

DO I QUALIFY?

- *The carrier (registrant) must have an established place of business in Tennessee. This means a physical structure, owned, leased, or rented in the name of the person registering the vehicle. The structure must be designated by a street number or road and be open during normal business hours.*

- *The registrant must have a publicly listed telephone in the same name as the carrier registering the vehicle.*

- *The registrant must have a person conducting the registrant's business, and*

- *The registrant must be willing to reimburse the base jurisdiction per diem and travel expenses incurred by Tennessee auditors during an audit.*

- *The vehicle is a part of a fleet that operates or intends to operate in Tennessee and at least one other IRP jurisdiction for the transportation of persons or property and:*
  - *has a gross vehicle weight in excess of 26,000 pounds;*
  - *has three or more axles; or*
  - *if the power unit and trailer combined gross vehicle weight exceeds 26,000 pounds.*

OWNER OPERATOR AS REGISTRANT

An owner-operator (lessor) may choose to register an apportioned vehicle in:

His or her own name, or

In the motor carrier's name.

In either case, the registrant will be issued all credentials and will be responsible for maintaining accurate operational records of their operation,

The lessee may be the registrant at the option of the lessor and the vehicle may be registered by the carrier, but in both the owner-operator's name and that of the carrier as lessee. The distribution of fees shall be according to the records of the carrier. All credentials shall be the property of the lessee and may reflect both the owner-operator's name and that of the carrier as lessee.

PLACE OF BUSINESS FOR AN OWNER OPERATOR

If an owner-operator cannot fully meet the Established Place of Business definition in Section 218 of the IRP, they may still register the vehicle in Tennessee by furnishing a Tennessee street address, a telephone number and a valid Tennessee driver's license in the name of the registrant.

NO,NO,NO - THE TENNESSEE ADDRESS AND TELEPHONE NUMBER CANNOT BE THE ADDRESS OF THE TRUCKING COMPANY AND CANNOT BE THE ADDRESS OF A SERVICE PROVIDER.

OWNER OPERATOR
NEW ACCOUNT OR RENEWAL CHECKLIST

This checklist is to ensure necessary criteria is obtain prior to filing application.

____ Complete address or road location of the physical structure

____ A publicly listed Tennessee phone number in the name of the fleet registrant at the address provided on the application or a cell phone number and one of the following documents **with the same address provided on the application**:

- ❖ Property tax statement
- ❖ Voter's registration card
- ❖ A copy of a Tennessee vehicle registration in the registrant's name
- ❖ A property lease agreement in the registrant's name (junk mail is not acceptable)
- ❖ D.O.T. medical card in the registrant's name
- ❖ Mortgage payment stub
- ❖ Homeowner's insurance statement

____ A valid Tennessee driver's license with the same address provided on the application

____ A MCS-150 completed in the name of the registrant. If the information has been updated within the past 12 months a copy is not required. Forms available at https://www.mcqecom.com/mcs150v5/welcome.asp

____ A copy of lease agreement

____ A MCS-150 completed by the leasing company. If the information has been updated within the past 12 months a copy is not required

____ A copy of the Heavy Vehicle Use Tax (Form 2290) stamped "received" by the IRS. Forms available: www.fmcsa.dot.gov

- ❖ If less than 21 vehicles reported provide a detailed list of vehicle identification numbers (VIN)
- ❖ If over 21 vehicles reported a detailed list is not required

____ Tennessee title number, copy of Tennessee title or a valid Tennessee title application from the clerk's office on all vehicles

Leased Vehicle Information

This checklist is to ensure necessary criteria is obtained prior to filing application.

APPORTIONED OWNER-OPERATORS:

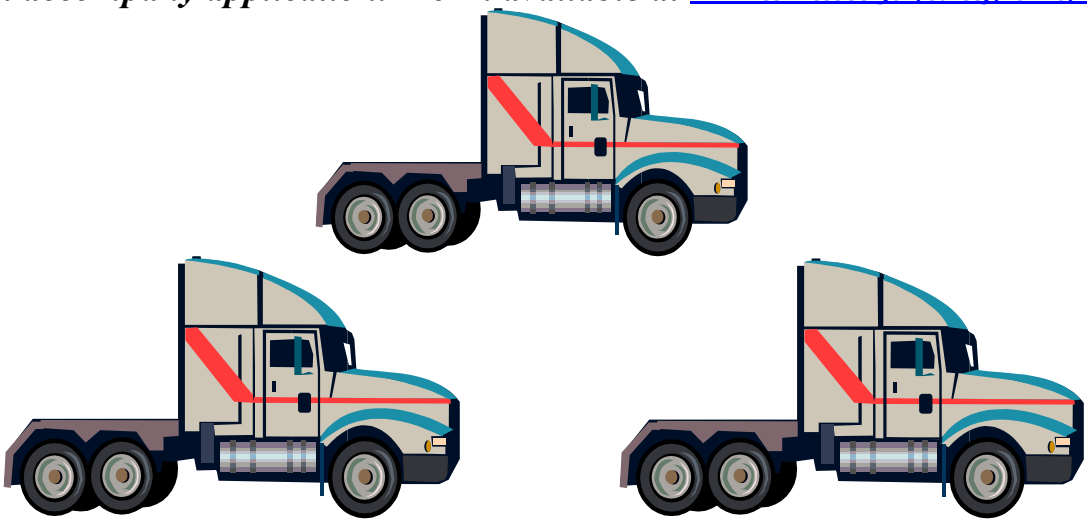
May lease equipment to another apportioned fleet operator and the lessor shall be responsible for reporting on the apportioned application the miles traveled by the leased equipment. The lessee shall be the person using and operating the equipment under the lease agreement.

AN APPORTIONED VEHICLE:

May be leased to a carrier that is not apportioned. The lessor of the vehicle shall be responsible for reporting the mileage traveled by the leased equipment.

The leased vehicle must display apportioned credentials and can be operated in IRP jurisdictions only if fees have been paid to those jurisdictions, otherwise a trip permit will be required.

In the event of a leased vehicle, Form SF-1087 Owner's Authorization to Lessee must accompany application. Form available at www.tennessee.gov/safety/forms/index.html .



MOTOR CARRIER
NEW ACCOUNT CHECKLIST

This checklist is to ensure necessary criteria is obtained prior to filing application.

In order to establish an IRP account and register an apportioned vehicle in Tennessee you must meet the following criteria.

____ Proof that registrant owns, leases, or rents a physical structure in Tennessee

- For rental or leased property please provide at least one of the following:
  - Signed lease agreement
  - Rental insurance statement
- For proof of ownership, please provide at least one of the following:
  - Mortgage payment stub
  - Property tax statement
  - Homeowners insurance statement

____ Street number or road location of the physical structure

____ A person conducting the fleet business (provide a statement explaining who is there, what hours they are there and what takes place at the business location)

____ Publicly listed telephone in the name of the fleet registrant at address provided on the Schedule A

- Motor Carrier Identification Report (MCS-150) & (MCS-150A). These forms are available at www.*fmcsa.dot.gov* or http://www.tennessee.gov/safety/forms/index.html. **If updated within the past twelve (12) months, this is not needed.**
- Heavy Vehicle Use Tax, provide documentation tax has been paid.
- If less than 21 vehicles reported provide detailed list of VIN.
- If over 21 vehicles detailed list is not needed.

____ Proof of TN title

- When applying for title through IRP please provide the following:
  - Original title if no lien noted.
  - Copy of title, front and back, if lien noted (excluding states where owners hold their own titles.
  - Bill of sale required on all certificates of origin (MSO) and for proof of sales tax paid.
  - Sales tax satisfied at time of application (if exempt provide sales tax exemption form with MC# noted).
- Provide copy of valid application from clerk's office.

ATTENTION

All registrants that were previously licensed in another state must report actual miles and provide a copy of the previous registration on all vehicles being registered.

HOUSEHOLD GOOD CARRIERS

For equipment leased from service representatives, the household good carrier may elect to register in:

The base state of the service representative,

Or

That of the carrier.

If the household good carrier elects to register in their service representative's base state, the equipment shall be registered in:

The name of the service representative, <u>and</u>

That of the carrier as lessee.

The apportionment of fees will be according to the service representative's records.

If the household good carrier elects to register in his base state, the equipment shall be registered in:

The name of the carrier, <u>and</u>

That of the service representative as lessor.

The apportionment of fees will be according to the mileage records maintained by the carrier and must include both interstate and intrastate miles operated by those vehicles under the IRP agreement.

HOUSEHOLD GOOD CARRIERS

(Continued)

For equipment owned and operated by owner-operators, other than service representatives, and used exclusively to transport cargo for the household good carrier, the equipment must be registered by the carrier in his base state, but in both the owner-operator name and that of the carrier as lessee.

The apportionment of fees is based on the mileage records of the carrier.

MOTOR BUS

APPORTIONMENT

Carriers of passengers operating interstate on a regular scheduled route must be registered as an apportioned fleet.

DETERMINATION OF TOTAL BUS MILES

There are two options offered to the registrant for the purpose of summing total bus miles. These are:

1. *To sum all actual in-jurisdiction miles, or*
2. *To sum the scheduled routed miles per jurisdiction from the farthest point of origination to the farthest point of destination of the scheduled pool.*

Buses used exclusively for chartering are exempt from apportioned registration.

"Chartered Party" means a group of persons who, pursuant to a common purpose and under a single contract, and at a fixed tariff, lawfully on file with the United States Federal Motor Carrier Safety Regulations, 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.

APPORTIONED TRAILER REGISTRATION

NOT ANY MORE ……..

SEMI-TRAILERS, TRAILERS AND CONVERTER GEARS

The IRP does not consider trailers and converter gears as Apportionable Vehicles.

Effective January 2002, all trailer registration must be obtained from one of the ninety-five (95) County Clerk Offices throughout Tennessee.

HUNTER PERMIT REQUIREMENTS

A HUNTER PERMIT is a permit that may be obtained by owner-operators who are not currently leased to a motor carrier and do not have an IRP registration.

THE HUNTER PERMIT will allow an owner-operator the ability to operate his EMPTY vehicle and move jurisdiction-to-jurisdiction.

A HUNTER PERMIT issued by Tennessee is valid for fifteen (15) days. There are no fees associated with the Hunter Permit in Tennessee.

Tennessee will recognize a valid HUNTER PERMIT issued by another jurisdiction and will allow the carrier to travel in Tennessee without the issuance of a "Tennessee" HUNTER PERMIT.

EMPTY ***EMPTY***

EMPTY ***EMPTY***

FEDERAL HEAVY HIGHWAY VEHICLE USE TAX RETURN – FORM 2290

Any highway motor vehicle, **registered** or **required to be registered** in your name, with a taxable gross weight* of 55,000 pounds or more is subject to the Federal Heavy Vehicle Use Tax.

In order to register a Heavy Highway Vehicle, proof of payment or suspension of the tax must be provided. Internal Revenue Service Form 2290 is used to report and pay the tax due or to claim suspension of the tax when the vehicle will be used 5,000 miles or less (7,500 miles or less for an agricultural vehicle) during the tax period.

The tax year for a Heavy Highway Vehicle runs from July 1 of one year thru June 30 of the next. The tax is due to be paid, in full, at the beginning of the tax year; however when the tax return is filed on or before the due date of August 31st, the tax may be paid in four equal installments. The tax year for a brand new truck begins with the month first placed in service and ends on the following June 30. The tax return is due on the last day of the month following the month placed in service and a pro-rated tax will be computed. If the 2290 tax return is not filed by the appropriate due date, the installment privilege is not an option and full payment of the tax is required in order to receive a stamped Schedule 1.

Registrants are required to surrender proof that the Federal Heavy Vehicle Use Tax has been paid or that the tax has been suspended. A copy of Schedule 1 (Form 2290) stamped by the IRS is proof of payment or suspension. If a stamped copy of Schedule 1 (Form 2290) is not available, a non-receipted copy of Form 2290 with Schedule 1 and a copy of both sides of the cancelled check used for payment may be accepted.

Exception for newly purchased vehicles (new or used):
No proof of payment is required for a newly purchased vehicle if you present the state a copy of the bill of sale showing that the vehicle was purchased within the last 60 days. This exception is for registration only, **the HEAVY HIGHWAY VEHICLE USE TAX RETURN, FORM 2290 is still required and must be filed and paid no later than the last day of the month following the month of purchase**. For example, if the truck was purchased in October, the truck can be registered with the state, within 60 days of the purchase date, and tags received without providing Form 2290 and Schedule 1; however the Form 2290 must be filed with the IRS and paid no later than November 30, in this example, to avoid a penalty for filing and paying late.

*Taxable gross weight of a vehicle is the total of the vehicle fully equipped for service plus the actual weight of the unloaded trailer plus the weight of the maximum load customarily carried. In the case of a bus, the taxable gross weight is the unloaded weight of the bus plus 150 pounds for each seat provided for passengers and driver.

FEDERAL HEAVY HIGHWAY VEHICLE USE TAX
(Continued)

For additional information about the Heavy Highway Vehicle Use Tax, Form 2290 please contact the IRS at 1-800-829-1040 or visit a Taxpayer Assistance Center.
To order forms, please call 1-800-829-3676 or www.fmcsa.dot.gov.

TAXPAYER ASSISTANT CENTERS in TENNESSEE are listed below:

CHATTANOOGA
5740 UPTAIN ROAD
SUITE 7800
CHATTANOOGA, TN 37411

JACKSON
ED JONES FEDERAL BUILDING
109 SOUTH HIGHLAND, ROOM 103
JACKSON, TN 38301

JOHNSON CITY
AM SOUTH CENTER
208 SUNSET DRIVE, SUITE 201
JOHNSON CITY, TN 37604

KNOXVILLE
710 LOCUST STREET, SUITE 100
KNOXVILLE, TN 37902

MEMPHIS
FALLS BUILDING
22 NORTH FRONT STREET
4TH FLOOR, SUITE 400
MEMPHIS, TN 38103

NASHVILLE
801 BROADWAY
ROOM 188
NASHVILLE, TN 37203

Generally, these offices are open Monday-Friday, 8:00 a.m. to 4:30 p.m.; however hours may vary per location or time of year. Please call 1-800-829-1040 to verify the current hours.

% % % %

HOW IRP FEES ARE APPORTIONED

1. ***Total fleet mileage for the preceding year divided by apportioned jurisdiction mileage to determine a jurisdiction percent.***

2. ***Determine the full year fee per apportioned jurisdictions.***

3. ***Multiply the jurisdiction percent determined in #1 by the fee determined in #2.***

The following is an example of fee calculations for a fleet that operated a total of 100,000 miles in four (4) jurisdictions.

Jurisdiction	*Jurisdiction Mileage*	*Percent of Total*		*Full Year Fee Per Jurisdiction*	*Apportioned Fee*
Tennessee	*45,000*	*(45%*	*X*	*$1,366.00)*	*$614.70*
Alabama	*25,000*	*(25%*	*X*	*$780.00)*	*$195.00*
Georgia	*15,000*	*(15%*	*X*	*$725.00)*	*$108.75*
Kentucky	*15,000*	*(15%*	*X*	*$1,280.00)*	*$192.00*
TOTALS	*100,000*	*100*			*$1,110.45*

The above example does not include Tennessee administrative and transaction fees.

Of the total funds, Tennessee would retain $614.70 and would disburse the remaining money to the other apportioned jurisdictions.

IRP PAYMENTS

NO

Upon receipt of all completed registration schedules and applicable supporting documentation, the IRP Office will determine the apportioned fees and will mail, or fax upon request, an invoice to the registrant.

DO NOT MAIL CASH

Acceptable forms of payment for IRP credentials are:

Cash – in person only
Certified Check, Cashier's Check or Money Order- Mail or walk-in

COMCHEKS and EFS checks are also acceptable forms of payments for IRP credentials. For details please contact the IRP Office.

Payments and Billing Notice should to be mailed to the following address:

TN Department of Safety
500 Deaderick Street
Andrew Jackson State Office Building
Nashville, TN 37242

TENNESSEE TEMPORARY AUTHORIZATION PERMIT

The issuance of this authorization is a privilege and a courtesy in order that new or additional vehicles may be operated immediately, prior to receipt of original credentials. A Temporary Authorization Permit is valid for forty-five (45) days.

Payment must be received prior to issuance of a Temporary Authorization permit. If a request for permit has been received, the permit will be faxed from the IRP Office.

A Temporary Authorization Permit will not be issued for vehicles with a registered weight of 55,000 pounds or more without receipt of proof or suspension of the Federal Heavy Vehicle Use Tax.

TEMPORARY AUTHORIZATION PERMITS ARE NOT ISSUED ON RENEWAL VEHICLES

A "RENEWAL VEHICLE" is any vehicle that had a Tennessee IRP license plate during the previous registration year.

Tennessee Size and Weight Limitations

GROSS WEIGHT – 80,000 pounds

Freight motor vehicles operated on the interstate system where the Gross weight exceeds 73,280 pounds or where the weight on any single axle exceeds 18,000 pounds, or where the weight on any tandem axles group exceeds 32,000 pounds, must comply with the Federal Bridge Formula B.

SINGLE AXLE – 20,000 pounds (except as provided above)

TANDEM AXLE – 34,000 pounds (except as provided above)

WIDTH – 8 feet 6 inches (102 inches)

HEIGHT – 13 feet 6 inches

LENGTH LIMITATIONS

STRAIGHT TRUCK – 40 feet (overall length)

STRAIGHT TRUCK WITH TRAILER ATTACHED – 65 feet (overall length)

TRUCK-TRACTOR AND SEMI-TRAILER – The towed vehicles shall not exceed 48 feet in length from the point of attachment to the tractor [kingpin] to the rearmost portion of the trailer or load.

EXCEPT, the distance from the point of attachment to the tractor [kingpin] to the rearmost portion of the trailer or load may be 50 feet so long as the distance from the point of attachment to the tractor [kingpin] to the center of the rear axle, or a point midway between the rear axles, if the rear axles are a tandem, shall not exceed 41 feet.

EXCEPT, if transporting livestock or automobiles and/or motor vehicles the distance from the point of attachment to the tractor [kingpin] to the rearmost portion of the trailer or load may be 52 feet.

OR, if transporting poles, logs or timber in single length pieces, the overall length may not exceed 75 feet.

Tennessee Size and Weight Limitations

(Continued)

TRUCK-TRACTOR AND TWIN TRAILER COMBINATION – neither trailer may exceed 28 feet 6 inches overall length.

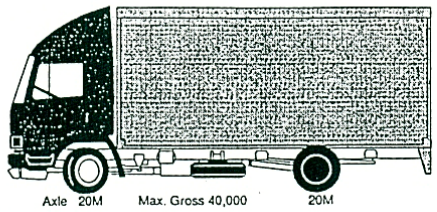
STINGER-STEERED COMBINATION – transporting automobiles and/or motor vehicles or boats are allowed a maximum overall length of seventy-five feet, and in addition are allowed maximum overhang of three (3) feet on the front and four (4) feet on the rear of the combination.

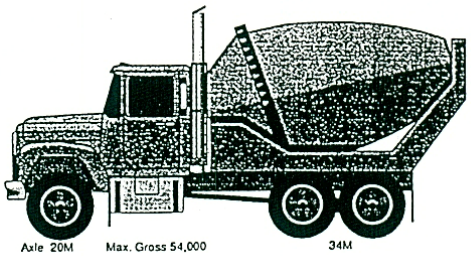
For information relating to Overweight and/or Over Dimensional Permits contact:

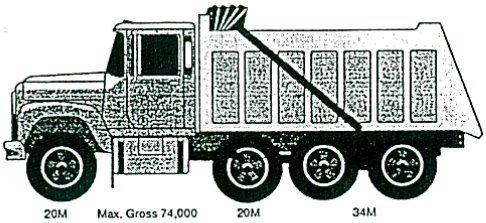
Tennessee Department of Transportation
300 James K. Polk Building
3rd Floor
505 Deaderick Street
Nashville, TN 37243-0331
Telephone: (615) 741-3821

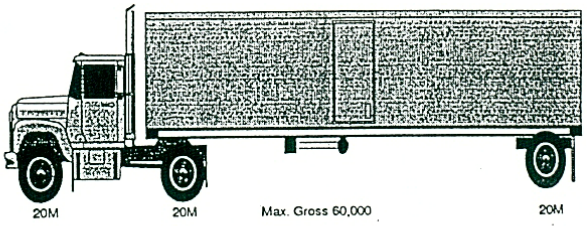
WEIGHT LIMITATIONS
BASED ON VEHICLE AND AXLE CONFIGURATIONS

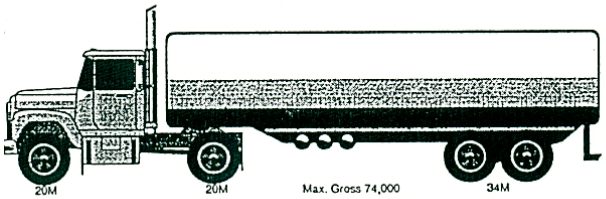
20M=20,000 Pounds
34M=34,000 Pounds

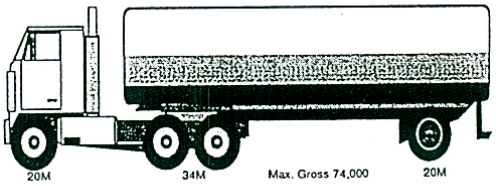


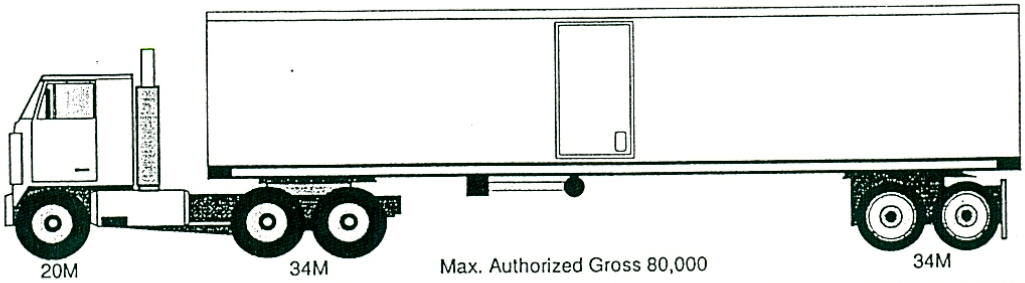


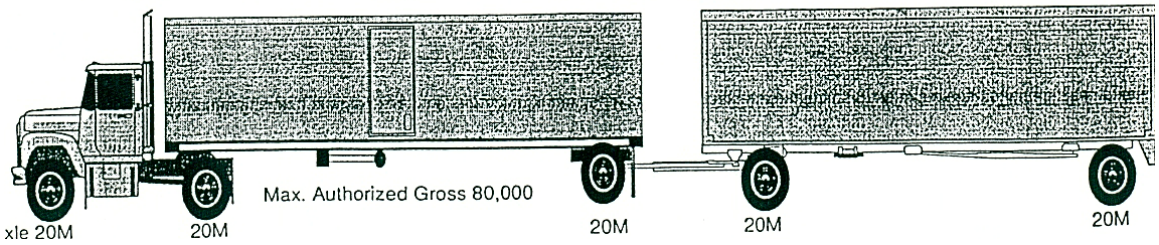












MAXIMUM GROSS WEIGHT

Jurisdiction	*Max. GVW on Cab Card*	*Max. GVW on Interstate*	*Exceptions*
Alabama	** 88,000*	**80,000*	** 80,000 lbs (4 axle combination)* ** 88,000 lbs (5 axle combination)*
Alberta	*137,812*	*137,812*	
Arizona	** 80,000*	**80,000*	*Over 80,000 overweight permit required*
Arkansas	*80,000*	*80,000*	
British Columbia	*139,994*	*141,100*	
California	*Qualified*	**80,000*	**Without overweight permit*
Colorado	*80,000*	**85,000*	**Without overweight permit*
Connecticut	**80,000*	*80,000*	**90,000 lbs. Without overweight permit*
Delaware	*80,000*	*80,000*	
District of Columbia	*80,000*	*80,000*	
Florida	*80,000*	*80,000*	
Georgia	*80,000*	*80,000*	
Idaho	*106,000*	*105,500*	*Without overweight permit*
Illinois	*80,000*	*80,000*	
Indiana	*80,000*	*80,000*	
Iowa	*Unlimited*	**No Maximum*	**Special permit over 80,000 lbs.*
Kentucky	*80,000*	*80,000*	**Special permit over 80,000 lbs.*
Louisiana	*88,000*	*88,000*	
Maine	*100,000*	*100,000*	
Manitoba	**137,770 lb or 62,500 kg**	**137,770 lb or 62,500 kg**	
Maryland	*80,000*	*80,000*	
Massachusetts	*None*	*None*	
Michigan	*160,001*	*160,001*	
Minnesota	*Unlimited*	**80,000*	**Overweight permit required*
Mississippi	*80,000*	*80,000*	
Missouri	*80,000*	*80,000*	
Montana	**124,000*	**124,000*	**Permit over 80,000 lbs.*
Nebraska	*94,000*	*94,000*	
Nevada	*80,000*	*129,000*	
Newfoundland and Labrador			
New Brunswick			
New Hampshire	*80,000*		
New Jersey	*80,000*	*80,000*	

MAXIMUM GROSS WEIGHT LIST
(continued)

New Mexico	***80,000***	***86,400***	
New York	****None***	****None***	****Overweight permit over 80,000 lbs.***
North Carolina	***80,000***	***80,000***	
North Dakota	***105,500***	***105,500***	
Nova Scotia			
Ohio	***80,000***	***80,000***	
Oklahoma	***90,000***	***90,000***	
Ontario			
Oregon	****105,500***	****105,500***	****Special permit over 80,000 lbs The only time trucks are allowed into Oregon without credentials is when the truck goes straight (no pickup or deliveries) to a Port of Entry during Port's registration office.***
Pennsylvania	***80,000***	***80,000***	
Prince Edward Island	***62,500kg/ 137,788 lbs***	***62,500kg/ 137,788 lbs***	***Overweight permits are issued for indivisible loads. Carriers must apply. Permits not issued for divisible loads, carrier fined and must off- load excess weight.***
Quebec			***Reminder: registration based on the number of axles *Overweight permit needed over 62,500 kg (137,500 lbs)***
Rhode Island	***80,000***	***80,000***	
Saskatchewan	***137,787***	***137,787***	
South Carolina	***80,000***	***80,000***	
South Dakota	****None***	****None***	****Must meet SD bridge weight laws***
TENNESSEE	***80,000***	***80,000***	
Texas	***80,000***	***80,000***	
Utah	***80,000***	****129,000 *None***	****On divisible loads with overweight permit. *On non-divisible load with overweight permit.***
Vermont	***80,000***	***80,000***	
Virginia	***80,000***	***80,000***	
Washington	***105,500***	***105,500***	
West Virginia	***80,000***	***80,000***	
Wisconsin	***80,000***	***80,000***	
Wyoming	***117,000***	***117,000***	

NOTE: Registrants desiring to register vehicles in excess of cab card weight in any jurisdiction should contact the jurisdiction for overweight permits and designated routes for desired weight.

HOW DO I MAKE CHANGES TO MY EXISTING IRP ACCOUNT????

IF YOU ARE INTERESTED IN COMPLETING YOUR IRP RENEWAL AND SUPPLEMENTAL APPLICATIONS ELECTRONICALLY, PLEASE CONTACT THE IRP UNIT:

A registrant shall submit a Schedule A and/or a Schedule B to make changes and corrections to an existing account.

SCHEDULE A:

The following provides transactions and required supporting documents.

TRANSACTIONS

- ***Adding a Vehicle to an existing fleet***
- ***Change of Ownership***
- ***License Plate Reassignment***

SUPPORTING DOCUMENTS

→ *Proof of payment for Federal Heavy Vehicle Use Tax – vehicle is purchased more than 60 days prior to registration*

→ *Sales Tax Exemption Form*

→ *Proof of Ownership – Copy of Tennessee title indicating registrant as owner, or validated copy of Certificate of Title & Registration document from the County Clerk where title application was applied, or Foreign title or previous owner's Tennessee title*

→ *Owner's Authorization to be issued to Lessee – in the event the owner of the vehicle is different from the registrant*

→ *Original cab card – not needed for adding a vehicle*

TRANSACTIONS

- ***Upgrade/Downgrade –*** *increasing/decreasing weights in Tennessee and other jurisdictions*

SUPPORTING DOCUMENTS

→ *Original cab card*

→ *License Plate*

HOW DO I MAKE CHANGES TO MY EXISTING IRP ACCOUNT????

(Continued)

TRANSACTIONS

- ***Weight Increase/Decrease***
- ***Owner Equipment Number Change***

SUPPORTING DOCUMENTS

→ *Original cab card*
→ *Schedule A*

TRANSACTION

- ***Add Jurisdictions***

SUPPORTING DOCUMENT

→ *Schedule B*

If you have more than one vehicle in your fleet, the added jurisdictions will be added to every vehicle in that fleet.

Detailed instructions follow each Schedule for your assistance!

DELETING OR WITHDRAWING A VEHICLE

A registrant may sell or withdraw a vehicle from service during the registration year. Tennessee law does not allow for a refund of the registration fees. The registrant may reassign the license plate to a new vehicle.

License plates cannot be exchanged between different owners and registrants.

SUBMITTING A "SCHEDULE C" IRP APPLICATION FOR REPLACEMENT OF CREDENTIALS

A registrant may submit a Schedule C for the replacement of credentials.

If an application is being submitted for a lost license plate the original cab card must be surrendered to the IRP Office.

An administrative fee of $2.00 is charged to replace a cab card.

An administrative fee of $2.75 is charged to replace a license plate/decal.

In order to expedite this process, a remittance may be enclosed with the application.

IRP RENEWAL PROCESS

IRP provides staggered monthly renewals.

License plates are issued on a five-year basis, unless funds for the reissue of registration plates are not appropriated specifically in the general appropriations act.

A month, validation decal and a cab card will be issued annually as proof of registration.

Registrations expire at midnight the last day of the month prior to the renewal month.

EXAMPLE: Renewal Month – January
Expiration on Cab Card – December 31

TEMPORARY AUTHORIZATION PERMITS ARE <u>NOT</u> ISSUED FOR RENEWALS.

STEP-BY-STEP RENEWAL PROCESS

A computer generated renewal packet will be mailed to every registrant approximately sixty days prior to the registration expiration. The packet will contain:

- ☑ ***Registrant Information***
  (name, addresses, fein/ssn, usdot #)

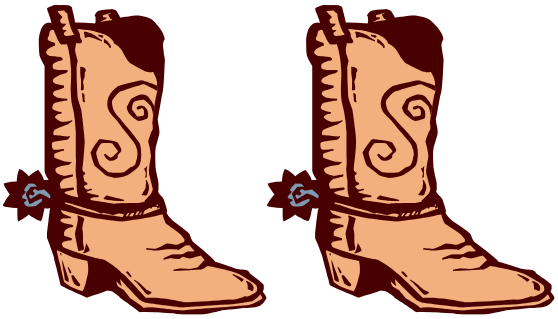
- ☑ ***Weight Group***
  (apportioned jurisdiction and registered weight group). There will be one page per weight group.

- ☑ ***Vehicle Information***
  (owner equipment #, vin, year, make, vehicle type, axles/seats, fuel, unladen weight, combined weight, purchase price, date of purchase, lessor, lessee, usdot # and license plate #)

- ☑ ***Schedule B – Blank Mileage and***

- ☑ ***Estimated Distance Chart***

Step



Open the renewal packet immediately, and:

☑ ***Read all documents***. *The Motor Carrier Manual is available by mail, upon request or* http://www.tennessee.gov/safety/forms/index.html .

WE MUST BE ABLE TO READ ALL INFORMATION

☑ ***Complete and update the MCS-150 form.*** *All information provided will be verified and updated to the Federal Motor Carrier Safety Administration (FMCSA). You may update this information on-line at http://www.fmcsa.dot.gov.*

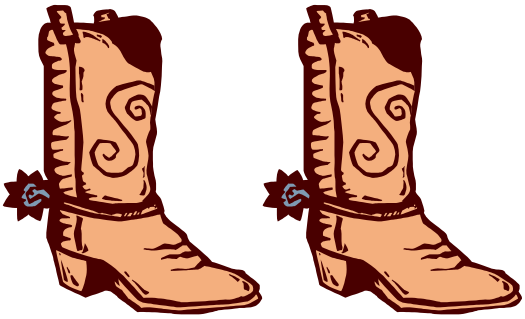
☑ ***Complete and update the computer-generated Schedule A.*** *Changes should be made by drawing a line through the incorrect information and writing or typing in the new information above the incorrect information .*

☑ ***Complete Schedule B – Mileage***
The mileage-reporting period will be July 1 through June 30 of the year immediately preceding the registration year for which registration is sought.
Actual miles accrued must be used, even if they are for a partial-year operation within the reporting period.

Report miles for all jurisdictions where vehicles traveled. If apportionment is not desired, place an "N" in the ___ beside each jurisdiction.

For actual miles, place an "A" in the ___ before the mileage.

Step



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The estimated distance chart is available from the IRP Office or: http://www.tennessee.gov/safety/forms/index.html. ***This chart is based on total actual distance and total vehicles based in Tennessee for the previous reporting period. This chart is updated September of each year.***

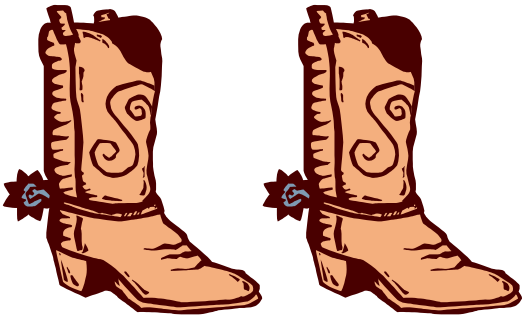
> ***Estimated Distance*** *– New carriers that applied after April 1 may estimate distance for the next registration year. Carriers, who applied before April 1, must report* ***actual*** *distances or be charged more than 100 percent for any estimated distances. Carriers, who added jurisdictions after April 1, may show estimated distance for those jurisdictions on their next year's renewal.*

All second-year distance estimates except as stated above will be charged more than 100 percent fees.

The estimated distance chart has been designed to assist you when registering as a new carrier or adding a new jurisdiction to your existing fleet when you cannot estimate the distance of your operation. This distance chart is based on fleet distance. If you do not use the chart, you must estimate the distance for one year of operation and provide a detailed explanation of how estimated distance was determined.
Example: 4 trips from Manchester, TN to Atlanta, GA, on I-24 to I-75 (180 miles x 4 trips = 1,440 miles).

NOTE: If you add a new jurisdiction and do not provide an estimate, or fail to provide an explanation for your estimates, we will use the estimated distance chart.

Step



(Continued)

☑ ***Obtain proof of payment of Federal Heavy Vehicle Use Tax (Form 2290). A copy of this receipted form must be received in the IRP Office prior to issuance of credentials.***

☑ ***Complete or update your Federal Motor Carrier Safety Administration, Motor Carrier Identification Report, MCS-150. Updating and blank forms are available:*** *www.fmcsa.dot.gov . Blank forms are also available on our web site: http://www.tennessee.gov/safety/forms/index.html.*
If you are an owner-operator leased to a Motor Carrier, you must also provide a current MCS-150 from the Motor Carrier you are leased. Credentials will not be released without these forms.

Step

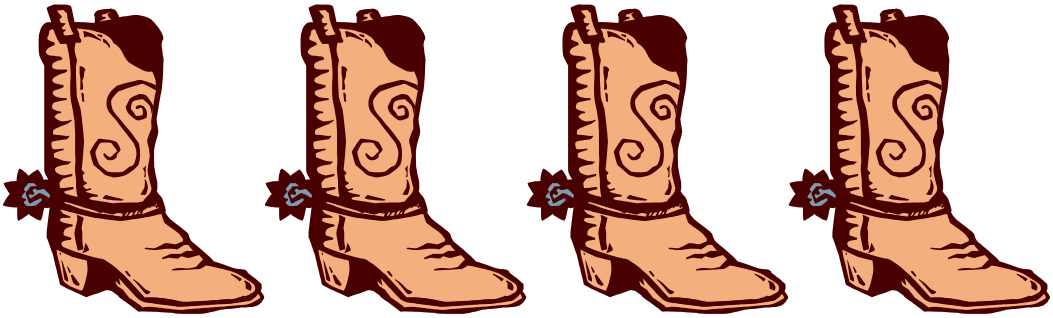
☑ ***Mail the completed computer generated printout renewal, completed Schedule B, the proof of Federal Heavy Use Tax and the Federal Motor Carrier Identification Report, MCS-150 to the IRP Office.***

STEP

(Continued)

☑ ***Once the IRP Office receives the completed renewal and supporting documents, an IRP billing notice invoice will be generated. This invoice will be mailed to you for payment.***

STEP



☑ Payments and Billing Notice Invoices are to be mailed to the following address:

TN Department of Safety
500 Deaderick Street
Andrew Jackson State Office Building
Nashville, TN 37242

STEP

☑ ***Upon receipt of payment and required supporting documentation, the credentials will be shipped or mailed to you at your mailing address. If credentials are in a license plate issuance year, license plates will be shipped to your business address.***

DO I QUALIFY FOR A REFUND OF REGISTRATION FEES?

Tennessee law allows for refunds of registration fees in the following cases:

⇒ ***Duplicate registration*** – *when two registrations are issued for the same vehicle during the same registration year and the title remains vested with the same person. T.C.A. 55-4-101*
(A copy of the valid registration and license plate must be surrendered to the IRP office).

⇒ ***Termination of a lease agreement*** – *when a lease agreement is terminated. A copy of the broken lease, the original cab card and license plate with decal must be surrendered to the IRP office. T.C.A. 55-4-101*
(The refund will be issued for the unused portion, number of full months remaining in the registration year and will be Tennessee fees only).

⇒ ***Overpayment*** – *when a carrier erroneously submits an overpayment or if a billing error was made by the IRP office. T.C.A. 55-6-102*
(The refund will be issued for the entire amount of overpayment).

⇒ ***Erroneous Registration*** – *when a carrier registers a vehicle in error. T.C.A. 55-6-102*

DO I QUALIFY FOR A REFUND OF REGISTRATION FEES?

(Continued)

⇒ ***Audit results*** *– if an audit of the registrant indicates an overpayment.* (There shall be no outstanding balances due on the account in order to be eligible for a refund).

TO OBTAIN A REFUND, SEND A WRITTEN REQUEST AND ENCLOSE SUPPORTING DOCUMENTATION AND CREDENTIALS TO:

Tennessee Department Of Safety
Motor Carrier Section
Disbursement/Refund Unit
1148 Foster Avenue
Cooper Hall
Nashville, TN 37210

Tennessee cannot accept applications for refunds of apportioned registration fees disbursed to other jurisdictions. Applications for refunds from other jurisdictions must be handled directly between the registrant and other jurisdictions and in accordance with the statutes of the various jurisdictions. For your convenience, refer to the IRP Jurisdiction Section for addresses.

IRP JURISDICTIONS

ALABAMA
Department of Revenue
Motor Vehicles Division
P.O. Box 327620
Montgomery, AL 36132-7620
Phone: (334) 242-9000
Fax: (334) 242-0312

ALBERTA
Alberta Transportation
Prorate Services
1st Floor, 803 Manning Road NE
Calgary, AB, Canada T2E 7M8
Phone: (403) 297-2920
Fax: (403) 297-2917

ARKANSAS
Office of Motor Vehicles
IRP Unit
1900 West 7th, Room 1010
Little Rock, AR 72201
Phone: (501) 682-4653
Fax: (501) 682-4615

ARIZONA
Department of Transportation
Motor Vehicle Division
1801 W. Jefferson Street
Mail Drop 520M
Phoenix, AZ 85007
Phone: (602) 712-8340
Fax: (602) 407-3048

BRITISH COLUMBIA
Insurance Corporation of British Columbia
P.O. Box 7500
Station Terminal
Vancouver, BC V6B 5R9
Phone: (604) 443-4450
Fax: (604) 443-4451

CONNECTICUT
Department of Motor Vehicles
IRP/SSRS
60 State Street
Wethersfield, CT 06161-1010
Phone: (860) 263-5281
Fax: (860) 263-5582

CALIFORNIA
Department of Motor Vehicles
P.O. Box 932320
MS: C160
Sacramento, CA 94232-3200
Phone: (916) 657-7971
Fax: (916) 657-6628

COLORADO
Department of Revenue
Motor Carrier Services Division
IRP Section
1881 Pierce Street, Room 114
Lakewood, CO 80214
Phone: (303) 205-5602
Fax: (303) 205-5981

DELAWARE
Department of Transportation
IRP Unit
P.O. Drawer 7065
Dover, DE 19903-7065
Phone: (302) 744-2701
Fax: (302) 739-6299

DISTRICT OF COLUMBIA
Department of Motor Vehicles
301 C Street, N.W.
Room 1063
Washington, D.C. 20024-1400
Phone: (202) 727-6426
Fax: (202) 727-5017

IRP JURISDICTIONS

(Continued)

FLORIDA
Department of Highway Safety & Motor Vehicles
Neil Kirkman Building
2900 Apalachee Parkway
Tallahassee, FL 32399
Phone: (850) 488-6921
Fax: (850) 922-7148

GEORGIA
Department of Revenue
Motor Vehicle Division, IRP Section
1200 Tradeport Boulevard
Hapeville, GA 30354
Phone: (404) 657-4186
Fax: (404) 675-6197

IDAHO
Transportation Department
Division of Motor Vehicles
P.O. Box 7129
Boise, ID 83707-1129
Phone: (208) 334-8611
Fax: (208) 334-2006
General E-Mail: onestop@itd.state.id.us

IOWA
Department of Transportation
Motor Vehicle Division
Office of Motor Carrier Services
P.O. Box 10382
Des Moines, IA 50306-0382
Phone: (515) 237-3258
Fax: (515) 237-3225

KENTUCKY
Transportation Cabinet
IRP Section, Box 2323
Frankfort, KY 40602-2323
Phone: (502) 564-4120
Fax: (502) 564-4138

INDIANA
IRP Section
Motor Carrier Services Division
Indiana Department of Revenue
5252 Decatur Blvd., Ste. R
Indianapolis, IN 46016
Phone: (317) 615-7340
Fax: (317) 821-2335

ILLINOIS
Secretary of State
Vehicle Services Department
Room 300, Howlett Building
Springfield, IL 62756
Phone: (217) 785-1800
Fax: (217) 524-0123

KANSAS
Department of Revenue
Division of Vehicles
Motor Carrier Services Bureau
3718 SW Burlingame Road
Topeka, KS 66609-1217
Phone: (785) 291-3384
Fax: (785) 296-7872

LOUISIANA
Department of Public Safety & Corrections
Office of Motor Vehicles
IRP Unit
7979 Independence Blvd.
Room #101
Baton Rouge, LA 70806
Phone: (225) 925-6270
Fax: (225) 925-1838

IRP JURISDICTIONS

(Continued)

MAINE
Bureau of Motor Vehicles
#29 State House Station
Augusta, ME 04330
Phone: (207) 624-9000 ext. 52135
Fax: (207) 624-9086

MASSACHUSETTS
Registry of Motor Vehicles
IRP Section
One Copley Place
Tower One, Third Floor
Boston, MA 02116
Phone: (617) 351-9320
Fax: (617) 351-9399

MARYLAND
Motor Vehicle Administration
6601 Ritchie Highway, NE
Glen Burnie, MD 21062
Phone: (410) 424-3014
Fax: (410) 768-7163

MINNESOTA
Department of Public Safety
1110 Centre Pointe Curve
Suite 425
Mendota Heights, MN 55120
Phone: (651) 405-6161
Fax: (651) 405-6136

MISSISSIPPI
State Tax Commission
P.O. Box 1140
Jackson, MS 39215
Phone: (601) 923-7100
Fax: (602) 923-7133

MANITOBA
Commercial Vehicle Registration
1075 Portage Avenue
Winnipeg, MB R3G 0S1
Phone: (204) 945-7380
Fax: (204) 945-8416

MICHIGAN
Department of State
Secondary Complex
7064 Crowner Drive
Lansing, MI 48918-9915
Phone: (517) 322-5200
Fax: (517) 322-1767

MISSOURI
Highway Reciprocity Commission
Department of Revenue
P.O. Box 893
Jefferson City, MO 65105-0893
Phone: (573) 751-6433
Fax: (573) 751-0916

MONTANA
Department of Transportation
Motor Carrier Services Division
P. O. Box 4639
Helena, MT 59620
Phone: (406) 444-6130
Fax: (406) 444-7670

NEBRASKA
Department of Motor Vehicles
Motor Carrier Services
P.O. Box 98935
Lincoln, NE 68509-8935
Phone: (402) 471-4435
Fax: (402) 471-4024

IRP JURISDICTIONS

(Continued)

NEVADA
Department of Motor Vehicles
Compliance Enforcement Division
Motor Carrier Section
555 Wright Way
Carson City, NV 89711
Phone: (775) 684-4711
Fax: (775) 684-4619

NEW BRUNSWICK
Department of Public Safety
364 Argyle Street, 3rd Floor
Fredericton, NB E3B 1T9
Phone: (516) 453-2407
Fax: (516) 444-5950

NEW MEXICO
Taxation & Revenue Department
Motor Vehicle Division
P.O. Box 1028
Santa Fe, NM 87504
Phone: (505) 827-2265
Fax: (505) 827-0135

NORTH CAROLINA
Department of Transportation
Division of Motor Vehicles
International Registration Plan Section
1425 Rock Quarry Road, Suite 100
Raleigh, NC 27610
Phone: (919)733-3642
Fax: (919) 715-9129

NORTH DAKOTA
Department of Transportation
Motor Vehicle Division
608 East Boulevard Avenue
Bismarck, ND 58505-0780
Phone: (701) 328-2725
Fax: (701) 328-3500

NEW HAMPSHIRE
Department of Safety
International Registration Plan
10 Hazen Drive
Concord, NH 03305
Phone: (603) 271-2196
Fax: (603) 271-1061

NEW JERSEY
Department of Transportation
Motor Vehicle Services
Motor Carriers Unit, IRP Section
P.O. 178
Trenton, NJ 08666-0178
Phone: (609) 633-9399
Fax: (609) 633-9394

NEWFOUNDLAND AND LABRADOR
IRP Office
P.O. Box 8710
St. John's, NL A1B 4J6
Canada
Phone: (709) 729-4921

NEW YORK
Department of Motor Vehicles
International Registration Bureau
P.O. Box 2850 – ESP
Albany, NY 12220-0850
Phone: (518) 473-5834

NOVA SCOTIA
Department of Business & Consumer Service
1505 Barrington Street
9th Floor, Merritime Center
Halifax, NS B3J 3P7
Phone: (902) 424-6964
Fax: (902) 424-2633

IRP JURISDICTIONS

(Continued)

OHIO
Bureau of Motor Vehicles
P.O. Box 16520
Columbus, OH 43216-6520
Phone: (614) 752-7587
Fax: (614) 752-7972

OREGON
Department of Transportation
Motor Carrier Transportation Division
550 Capitol Street, N.E.
Salem, OR 97301-2530
Phone: (503) 378-6699
Fax: (503) 378-6880

ONTARIO
Ministry of Transportation
Licensing & Control Branch - Operations
Main Floor, Building "A"
1201 Wilson Avenue
Downsview, Ontario M3M 1J8
Phone: (416) 235-3923
Fax: (416) 235-3924

QUEBEC
Societe de l'assurance automobile
du Quebec
333, boul. Jean Lesage, Local C-3-13
Quebec City, (Quebec)
Canada G1K 8J6
Phone: (418) 528-3379
Fax: (418) 643-4624

SASKATCHEWAN
Government Insurance
2260 11th Avenue
Regina, SK S4P 2N7
Phone: (306) 751-1200
Fax: (306) 359-0867

OKLAHOMA
Tax Commission
Motor Vehicle Division
2501 Lincoln Boulevard
Oklahoma City, OK 73194
Phone: (405) 521-3036
Fax: (405) 525-2906

PENNSYLVANIA
Department of Transportation
Commercial Registration Section
1101 S. Front Street, 1st Floor
Harrisburg, PA 17104
Phone: (717) 783-6095
Fax: (717) 783-6349

PRINCE EDWARD ISLAND
Highway Safety Operations
Department of Transportation &
Public Works
33 Riverside Drive
P.O. Box 2000
Charlottetown, Prince Edward
Island
C1A 7N8
Phone: (902) 368-5202
Fax: (902) 368-6269

RHODE ISLAND
Division of Motor Vehicles
IRP Services Section
45 Park Place
Pawtucket, RI 02860
Phone: (401) 728-6692
Fax: (401) 728-6963

SOUTH CAROLINA
Department of Public Safety
P.O. Box 1993
Blythewood, SC 29061
Phone: (803) 737-6620
Fax: (803) 737-6605

IRP JURISDICTIONS

(Continued)

SOUTH DAKOTA
Department of Revenue
Prorate & Commercial Licensing
445 East Capitol Avenue
Pierre, SD 57501-3100
Phone: (605) 773-4111
Fax: (605) 773-4117

TEXAS
Department of Transportation
Vehicle Titles & Registration Division
4000 Jackson Avenue
Austin, TX 78779-0001
Phone: (512) 465-7570
Fax: (512) 467-5909

UTAH
State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
Phone: (801) 297-6800
(888) 251-9555 toll free
Fax: (801) 297-6899

WEST VIRGINIA
Division of Motor Vehicles
1800 Kanawha Boulevard, East
Bldg. 3, Room 138
Charleston, WV 25317
Phone: (304) 558-3629
Fax: (304) 558-3735

WISCONSIN
Department of Motor Vehicles
P.O. Box 7911
Madison, WI 53707-7911
Phone: (608) 266-9900
Fax: (608) 267-0220

TENNESSEE
Department of Safety
1148 Foster Avenue
Cooper Hall
Nashville, TN 37210
Phone: (615) 687-2260
Fax: (615) 532-7015

VERMONT
Agency of Transportation
Department of Motor Vehicles
133 State Street
Montpelier, VT 05633-5001
Phone: (802) 828-2657
Fax: (802) 828-3522

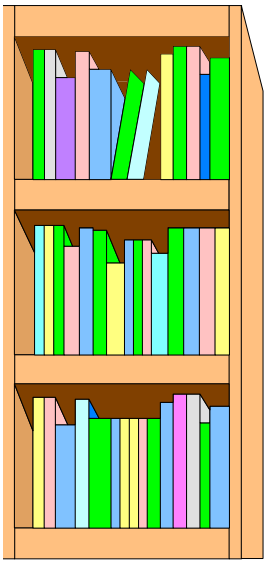
VIRGINIA
Department of Motor Vehicles
2300 West Broad Street
P.O. Box 27412
Richmond, VA 23269-0001
Phone: (866) 878-2582
Fax: (804) 367-1073

WASHINGTON
Department of Licensing
Prorate and Fuel Tax Services
P.O. Box 9048
Olympia, WA 98507-9048
Phone: (360) 664-1858
Fax: (360) 586-5905

WYOMING
Department of Transportation
Motor Vehicle Services
5300 Bishop Boulevard
Cheyenne, WY 82009-3340
Phone: (307) 777-4829
Fax: (307) 777-4772

RECORD RETENTION

All registrants must be aware of their responsibility for maintaining accurate records. These records must substantiate the miles the registrant has reported. IRP records must be retained for three years after the close of the registration year.



If records are not available to substantiate the information shown on the registrant's application, the registrant shall be given thirty (30) days written notice to provide such records.

On-board recording devices may be used in lieu of or in addition to handwritten trip reports for IRP record keeping purposes. If a registrant chooses this option, please contact the IRP Office.

Other equipment monitoring devices, such as those that transmit or may be interrogated as to vehicle location or travel, may be used to supplement or verify handwritten or electronically generated trip reports.

IRP AUDIT REQUIREMENTS

PRESERVATION OF RECORDS FOR AUDIT

Any registrant whose application for proportional registration has been approved shall preserve the "Operational Records" on which it is based for a period of three (3) years after the close of the registration year. Such records shall be made available to the department at its request for audit as to accuracy of computation, payments, and assessments for deficiencies or allowances for credits, during the normal business day.

Operational Records

"Operational Records" shall include but are not limited to all documents supporting miles traveled such as fuel reports, trip sheets, logs, etc.

An acceptable source document used to verify fleet mileage through the use of an "INDIVIDUAL VEHICLE DISTANCE RECORD." An I.V.D.R. should contain the following basic information:

- Registrant's name;
- Date of trip (Beginning and Ending);
- Trip Origin and Destination
- Route traveled and/or beginning and ending odometer or hub odometer reading of the trip;
- Mileage by jurisdiction;
- Total trip miles;
- Vehicle Unit Number or Identification Number (power unit);
- Assigned Fleet number of Vehicle;
- License number assigned to Power unit;
- Trailer number (if combination);
- Driver's name or signature

IRP AUDIT REQUIREMENTS

(Continued)

Computer printouts are merely recaps and are not acceptable at face value. Computer printouts must be supported by an I.V.D.R. in order to be of any use during an audit.

In recording the actual mileage of a vehicle, the registrant must record all movement (intrastate and interstate) including loaded, empty, deadhead, and/or bobtail miles. While operating under trip permits, registrants should maintain an individual mileage record on each apportioned vehicle and mileage should be summarized as actual miles traveled in each member's jurisdiction, each other jurisdiction, and total miles. From these monthly summaries the yearly recap should be prepared for each jurisdiction and total of all jurisdictions.

As long as the method used is consistent and accurate, the mileage figures to be entered on the I.V.D.R. can be obtained from various sources such as odometer and/or hub odometer readings, or state maps. However, if individual trip miles recorded in the various jurisdictions are questionable in the opinion of the auditor, then official jurisdiction mapping software shall be the final authority unless proven otherwise by an approved method of calculation.

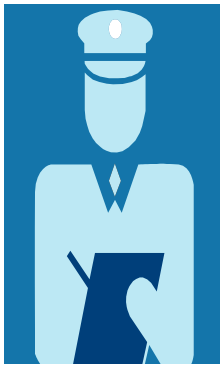
In the event a registrant operates more than one (1) apportionable fleet, the registrant must of course, maintain a separate monthly and yearly recap summary for each fleet.

Lessor Responsibility
It shall be the responsibility of the lessor in a trip lease situation to report all miles accumulated by the apportioned units.

IRP-Audit Section

IRP ENFORCEMENT FACTS

Enforcement personnel refer to the IRP cab card as proof that vehicles are properly registered!



Apportioned vehicles not displaying:

→ *a current license plate and a current cab card,*
→ *a valid temporary authorization permit,*
→ *or a valid trip permit,*

will be in violation of the law and the driver will be subject to citations, assessments and fines in all jurisdictions traveled.

It is the responsibility of the driver to be fully aware of the requirements in other jurisdictions prior to operating in those jurisdictions.

IRP DEFINITIONS

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

APPORTIONABLE VEHICLE – Any vehicle, except recreational vehicles, vehicles displaying restricted plates, city pick up and delivery vehicles, buses used in transportation of chartered parties, and Government-owned vehicles, used or intended for use in two or more member jurisdictions that allocate or proportionally register vehicles and is used for the transportation of persons for hire or designed, used or maintained primarily for the transportation of property and:

1. ***Is a power unit having two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds; or***

2. ***Is a power unit having three or more axles, regardless of weight; or***

3. ***Is used in combination, when the weight of such combination exceeds 26,000 pounds***

Vehicles, or combinations thereof, having a gross weight of 26,000 pounds or less, and buses used in transportation of chartered parties may be proportionally registered at the option of the registrant.

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. For example, a single-unit truck with a steering axle and two axles in a rear-axle assembly is an apportionable vehicle even though one of the rear axles is a so-called "dummy," "drag," "tag" or "pusher" type axle.

Audit – A physical examination of a registrant's operational records including source documentation to verify fleet distance and accuracy for a registrant's record keeping system for that fleet. The examination will be of the records maintained for a fleet during the respective preceding year. This does not preclude an audit of multiple fleets for multiple years. The purpose of the audit is to determine the proper total distance traveled and the percentage of distance traveled in each jurisdiction. These percentages equate to the proper registration fees owed by the registrant for a particular fleet or the registration fees owed to the registrant for a particular fleet.

BASE JURISDICTION – For the purpose of fleet registration, the jurisdiction where the registrant has an established place of business, where mileage is accrued by the fleet and where operational records of such fleet are maintained or can be made available in accordance with the provisions of Article XVI, of the International Registration Plan.

Established Place of Business – 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:

1. ***A telephone(s) publicly listed in the name of the fleet registrant.***

IRP DEFINITIONS

(Continued)

2. ***A person(s) in the permanent employment of the registrant conducting the fleet registrant's trucking-related business.***
3. ***The operational record of the fleet and the maintenance of such records, unless such records can be made available.***

The trucking-related business within the base jurisdiction must constitute more than just credentialing, distance and fuel reports, and/or answering a telephone. Employees in the permanent employment of the registrant, not contractual labor, must be performing the trucking-related duties. A jurisdiction may require whatever information the jurisdiction deems pertinent to show that the registrant has an established place of business within the jurisdiction and that all proper fees and taxes are paid.

FLEET – One or more apportionable vehicle.

HOUSEHOLD GOOD CARRIER – a carrier handling:

(a) personal effects and property used or to be used in a dwelling;

(b) furniture, fixtures, equipment, and the property or stores, offices, museums, institutions, hospitals or other establishments, when a part of the stock, equipment, or supply of such stores, offices, museums, institutions, including object 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.

I.V.D.R. – "Individual Vehicle Distance Record" and is the original record generated int he course of actual vehicle operation and is used as a source document to verify the registrant's application for accuracy.

JURISDICTION – A state, territory or possession of the United States, the District of Columbia, or a state, province, or territory 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 which has the legal possession and control of a vehicle owned by another under terms of a lease agreement.

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.

IRP DEFINITIONS

(Continued)

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

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

PRECEDING YEAR – The period of July 1 through June 30, which immediately precedes the registration or license year for which proportional registration is sought.

PRISM – (Performance and Registration Information Systems Management) A cooperative Federal/State program to link Safety Fitness to Vehicle Registration and was mandated by Section 4003 of the ISTEA of 1991.

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.

TRACTOR – A motor vehicle designed and used primarily for drawing other vehicles, but not so constructed as to carry a load other than part of the weight of the vehicle and load so drawn.

TRIP PERMIT – A temporary permit issued by a jurisdiction in lieu of regular registration or reciprocity.

TRUCK – A motor vehicle designed, used or maintained primarily for the transportation of property.

TRUCK TRACTOR – A motor vehicle designed and used primarily for drawing other vehicles, but so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

UNLADEN WEIGHT – The weight of the 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.

SECTION II

The International Fuel Tax Agreement

INTRODUCTION TO

TENNESSEE'S INTERNATIONAL FUEL TAX AGREEMENT

This manual explains how to obtain "international fuel tax registration" for commercially owned and privately owned vehicles based in the State of Tennessee.

Please keep this manual for future reference purposes.

Assistance and information pertaining to the International Fuel Tax Agreement can be obtained by contacting the Motor Carrier Section, IFTA Unit at the following address, telephone numbers or fax. The **IFTA application, power of attorney form and this manual are available by contacting the IFTA Office or on our web site**:
http://www.tennessee.gov/safety/forms/index.html

IF YOU ARE INTERESTED IN COMPLETING YOUR IFTA TAX RETURN ELECTRONICALLY, PLEASE CONTACT THE IFTA OFFICE.

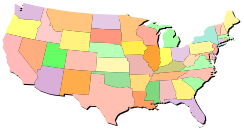
Tennessee Department of Safety
Motor Carrier Section
IFTA Office
1148 Foster Avenue
Cooper Hall
Nashville, TN 37210

Telephone (615) 687-2274
Fax (615) 253-2283
Toll Free: 1-888-468-9025

Tennessee Department of Safety
Commercial Vehicle Registration
225 Highway 45 West
Humboldt, TN 37343

Telephone: (731) 784-1421
Fax: (731) 784-1420

Office hours are from 8:00 a.m. to 4:30 p.m. (CST), Monday through Friday, holidays excepted. Walk-in applications should be processed on the same day. Same day credentials are not guaranteed for applications received after 2:00 C.S.T. due to the volume of walk-in applicants.



INTERNATIONAL FUEL TAX AGREEMENT

The International Fuel Tax Agreement (IFTA) is a base state fuel tax agreement. Upon application, Tennessee will issue credentials that will allow the IFTA licensee to travel in all IFTA member jurisdictions.

IFTA JURISDICTIONS

Alberta	Nevada
Alabama	New Brunswick
Arizona	New Hampshire
Arkansas	New Jersey
British Columbia	New Mexico
California	New York
Colorado	North Carolina
Connecticut	North Dakota
Delaware	Nova Scotia
Florida	Ohio
Georgia	Oklahoma
Idaho	Ontario
Iowa	Oregon
Illinois	Pennsylvania
Indiana	Prince Edward Island
Kansas	Quebec
Kentucky	Rhode Island
Louisiana	Saskatchewan
Maine	South Carolina
Manitoba	South Dakota
Maryland	Tennessee
Massachusetts	Texas
Michigan	Utah
Minnesota	Vermont
Mississippi	Virginia
Missouri	Washington
Montana	West Virginia
Nebraska	Wisconsin
Newfoundland	Wyoming

The IFTA license offers several benefits to the interstate motor carriers. These benefits include one license, two decals per vehicle, one quarterly tax return that reflects the net tax or refund due, and one audit in most circumstances. These advantages all lead to administrative cost and timesavings for the interstate carrier.

?????? ABOUT THE IFTA

Who Shall Obtain an IFTA License in Tennessee?

Any person based in Tennessee operating a qualified motor vehicle(s) in two or more member jurisdictions; the qualified motor vehicle is registered in Tennessee; and Tennessee is where the operational control and records of the licensee's qualified motor vehicles are maintained or can be made available; and where some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

If a carrier qualifies as an IFTA licensee but does not choose to participate in the IFTA program, trip-by-trip permits must be obtained to travel through member jurisdictions.

Who Will Not Be Issued an IFTA License?

A license will not be issued if the applicant has been previously licensed under this Agreement and that License is still under revocation by any member jurisdiction or the application contains any misrepresentation, misstatement, or omission of information required in the application.

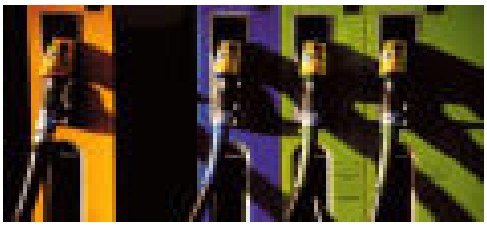
What Can I Do If My License Has Been Revoked In Another Jurisdiction, And I Want To Register In Tennessee?

A former licensee whose license has been revoked may have that license reinstated. Before a license may be reinstated, the base jurisdiction may require a reinstatement fee in accordance with the existing jurisdictional laws. The base jurisdiction may also require the reinstated licensee to post a fuel tax bond in an amount sufficient to satisfy any potential liability to all member jurisdictions.

What Information Will Be Provided To Me As a Licensee?

This manual will provide licensees and prospective licensees with all information required to enable them to comply with all the terms of the IFTA.

Does Tennessee exempt any fuels?



Tennessee provides refunds for licensees who have a refund permit issued through the Tennessee Department of Revenue, Audit Division. These refunds relate to specialized equipment and some restrictions apply: **All fuel placed in tanks of qualified motor vehicle(s) will be considered taxable.** The licensee is not allowed to place dyed fuel or tax-paid fuel which has been mixed with any untaxed product in the supply tank of a qualified motor vehicle and report the fuel as tax paid on the IFTA tax return. For detailed information contact (615) 741-3501.

What Tax-Exempt Miles Are Authorized Under The IFTA?

Tennessee does not authorize any tax-exempt miles. For reporting tax-exempt miles or kilometers, the licensee is required to obtain the definition of distances that qualify for tax exemption status for the various jurisdictions of the agreement.

What are the licensing requirements for Lessor, Lessee and Household Goods Carriers?

Short-Term Leases In the case of a short-term motor vehicle rental, by a lessor regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensees or other lessees of 29 days or less, the lessor will report and pay fuel use tax unless the following two conditions are met:

> The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
>
> 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 A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

Household Goods Carriers In the case of a household goods carrier using independent contractors, agents, or service representatives, under intermittent leases, the party liable for motor fuel use tax shall be:

> The lessee (carrier) when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessee (carrier), regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.
>
> The lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessor, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.

Independent Contractors

Short-Term Leases. In the case of a carrier using independent contractors under short-term/trip leases of 29 days or less, the trip lessor will report and pay all fuel taxes.

Long-Term Leases. In the case of a carrier using independent contractors under long-term leases (30) days or more), the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. In the absence of a written agreement or contract, of if the document is silent regarding responsibility for reporting and paying fuel use tax, the lessee will be responsible for reporting and paying fuel use tax. If the lessee (carrier) through a written agreement or contract assumes responsibility for reporting and paying fuel use taxes, the base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.

How Can I Obtain Credit For Tax Paid Purchases?

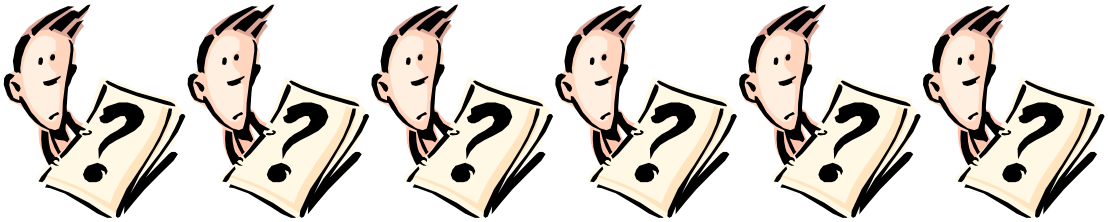
In order for the licensee to obtain credit for tax paid purchases, a receipt or invoice, a credit card receipt or microfilm/microfiche of the receipt or invoice must be retained by the licensee showing evidence of such purchases and tax having been paid.

An acceptable receipt or invoice for tax paid purchases taken as credit must include, but not be limited to; date of purchase; seller's name and address; number of gallons or liters purchased; fuel type; price per gallon or liter or total amount of sale; unit members; and purchaser's name.

How May I Obtain Credit For Tax Paid Fuel Withdrawn From Bulk Storage?

In the case of withdrawals from licensee-owned, tax-paid bulk storage, credit may be obtained if the following detailed records are maintained: date of withdrawal; number of gallons or liters; fuel type; unit number; and purchase and inventory records to substantiate that tax was paid on all bulk purchases.

When fuel is withdrawn from the licensee's own bulk storage and placed in its qualified motor vehicles, <u>the licensee must maintain adequate records to distinguish fuel placed in qualified versus non-qualified motor vehicles for all member jurisdictions</u>.



Am I Qualified for IFTA?

If you have a Qualified Motor vehicle, *a motor vehicle used, designed or maintained for transportation of persons or property; and (1) having 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 weight or registered gross vehicle weight. Qualified motor vehicle does not include recreational vehicles.*

> ***NOTE:*** *Tennessee will exempt the following from IFTA registration. These exemptions may or may not be the same in other member jurisdiction. (1) Freight motor vehicles carrying products of the farm during the seasonal harvest seasons to such an extent as is practical in order to encourage bringing of farm products to Tennessee plants and mills; (2) Freight motor vehicles operated over the highways of this state on an occasional or infrequent basis for the purpose of transporting horses, cattle, or other livestock, for exhibition or breeding within this state; (3) Freight motor vehicles operated over the highways of this state for federal, state, and local government entities; and (4) Freight motor vehicles operated over the highways of this state on an occasional or infrequent basis upon the owner obtaining a fuel tax trip permit for the vehicle.*

RECREATIONAL VEHICLE *– means vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.*

Is A Fuel Tax Bond Required?

Tennessee may require a licensee to post a bond when the licensee has failed to file timely returns, when tax has not been remitted, or when an audit indicates problems severe enough that, in the commissioner's discretion; a bond is required to protect the interest of the member jurisdictions. The total amount of the bond will be equivalent to at least twice the estimated average quarterly tax liability.

How Do I Request An IFTA Application?

A licensee may request an IFTA license application by contacting the Tennessee Department of Safety, Motor Carrier Section. The application will request basic information about the licensee and its operation and must be completed in its entirety.
Forms available @ http:// ***www.tennessee.gov/safety/forms/index.html***

When Will I Be Issued An IFTA License And Decals?

An IFTA license and decals will be issued upon completion of the IFTA application accompanied with a power of attorney where applicable. The license will contain an account number assigned by Tennessee. This account number shall be used for reporting all IFTA activity of the licensee.

How Long Is My IFTA License Valid?

The license is valid for the period of January 1 through December 31 and must be renewed for the next calendar year. The Tennessee Department of Safety will automatically mail every IFTA license holder a renewal notice. You will be asked to verify the existing license information and order the appropriate number of decals for the next year. **YOUR LICENSE WILL NOT BE RENEWED IF YOU ARE DELINQUENT IN FILING YOUR TAX RETURNS OR IF YOU HAVE ANY OUTSTANDING LIABILITIES.**

What Must I Do With The License And Decals?

The licensee is required to make legible copies of the license so that one copy is carried in each vehicle. A vehicle will not be considered to be operating under the IFTA unless there is a copy of the license in each vehicle. **Failure to display a copy of the license may subject the vehicle operator to the purchase of a trip permit and/or a citation**. If the original copy of the IFTA license is lost or destroyed, a duplicate may be obtained by submitting a written request to the Tennessee Department of Safety, Motor Carrier Section.

Each licensee shall be issued two decals for each qualified vehicle in its fleet. The identification decals must be placed on the exterior portion of the cab on both sides. In the case of transporters, manufacturers, dealers or driveway operations, the decals need not be permanently affixed but may be temporarily displayed in a visible manner on both sides of the cab. A temporary permit may be carried in the cab in lieu of the permanent decals for a 30-day period. The IFTA decal may be displayed one month prior to its effective date. However, those carriers are responsible for filing a fourth quarter report for the year preceding the effective date of the new credentials.

Can I Transfer IFTA Decals Between Motor Vehicles?

Decals shall **not** be transferred between motor vehicles.

How Do I Request Additional IFTA Decals?

Additional decals may be obtained by applying in writing or by fax to the Tennessee Department of Safety, Motor Carrier Section. The request must include a statement explaining the why additional decals are needed, the licensee's IFTA account number and number of qualified vehicles requiring additional decals.

Is There A Grace Period Under The IFTA?

Carriers renewing their IFTA license and decals have a two-month grace period (January and February) to display the renewal IFTA license and decals. To operate in IFTA jurisdictions during this grace period, carriers must display either a valid current or prior year IFTA license and decals from the jurisdiction in which they were operating or a valid single-trip permit from the IFTA jurisdiction in which they are operating.

Carriers from new member jurisdictions shall be allowed a two-month grace period from the date of the new member's IFTA program implementation to display the IFTA license and deals. However, carriers must maintain the proper credentials of traveling in member jurisdictions until they display the valid IFTA license and decals.

Where May I Get An IFTA Application and Power Of Attorney Form?

The **IFTA application, power of attorney form and this manual are available by contacting the IFTA Office or on our web site**: http://www.tennessee.gov/safety/forms/index.html

IF YOU ARE INTERESTED IN COMPLETING YOUR IFTA TAX RETURN ELECTRONICALLY, PLEASE CONTACT THE IFTA OFFICE.

When Will I Receive My Tax Return?

Tax returns will be furnished at no charge to each licensee at least 30 days prior to the due date of the return. Licensee shall file a quarterly report with Tennessee and pay all taxes due to all member jurisdictions with one payment to Tennessee.

If you are interested in completing your IFTA tax return electronically, please contact the IFTA Unit: 888-468-9025 or 615-687-2274

The licensee may submit a written report setting forth all required information, in lieu of a report on the prescribed form. Upon prior approval, a licensee may be allowed to submit a computer generated tax return in lieu of the standard tax return if all required information is provided.

Failure to receive the authorized return does not relieve the licensee from the obligation of submitting a tax return.

It is the responsibility of the licensee to inform the Tennessee Department of Safety, Motor Carrier Section, in writing, of any changes in the business name, location, mailing address, or permitting service.

Every licensee must submit a tax return even if there were no taxable operations for the period.

When Must A Tax Return Be Filed?

Tax reports shall be filed on a quarterly basis.

Reporting Quarter	***Due Dates***
January-March	April 30
April-June	July 31
July-September	October 31
October-December	January 31

DUE TO THE SCANLINE ON THE IFTA TAX RETURN, FORMS ARE ACCOUNT SPECIFIC AND CANNOT BE MADE AVAILABLE ON OUR WEB SITE.

If My Return Indicates An Overpayment, What Should I Do?

When filing a return, a licensee may apply the overpayment generated in one jurisdiction to the taxes owed to another jurisdiction and remit the net tax owed to Tennessee. If the total tax payment by a licensee as a result of tax paid purchases exceeds the total tax due in any one period, the net credit will be carried over to cover future tax liability, or it may be refunded upon request, if amount EXCEEDS $9.99.

What Must I Do To Avoid A Penalty For Late Filing?

To avoid a penalty for late filing, the tax return must be postmarked no later than midnight on the last day of the month following the close of the reporting period. If the last day of the month falls on a Saturday, Sunday, or legal holiday, the next business day is considered the final filing date. Reports are considered filed and received on the date shown by the US Postal Service, Canada Post or Delivery Service cancellation mark stamped on the envelope containing the return, properly addressed to the Department of Safety.

If a return is hand delivered, it is considered filed and received on the date that it is delivered to an employee of the Department of Safety.

Under the IFTA, a penalty is $50.00 or 10% of delinquent taxes, whichever is greater, for failing to file a return, filing a late return or underpaying taxes due.

% % % %

Would I Ever Have To Pay Interest ???????

Tennessee for itself and on behalf of the other jurisdictions shall assess interest on all delinquent taxes due each jurisdiction. For a fleet in a U.S. jurisdiction, interest shall accrue at a rate of one percent per month. For a fleet based in a Canadian jurisdiction, interest shall accrue at a rate equal to the Canadian Federal Treasury Bill rate plus two percent and adjusted every calendar quarter.

Tax return interest shall be calculated from the date tax was due for each month or fraction thereof until paid.

Audit interest shall be calculated separately for each jurisdiction. Audit interest shall accrue monthly on the cumulative net tax balance owed to a jurisdiction until paid. A cumulative net tax balance is the amount of additional tax owed or tax overpayment made to a jurisdiction immediately following the due date of any reporting period taking into account all prior additional tax owed or overpayments made to a jurisdiction during the audit period. The cumulative net tax balance shall be adjusted immediately following the due date of any subsequent reporting period to reflect tax owed or overpayment made for that reporting period. A full month's interest shall accrue for any portion of a month on which tax owed remains unpaid. An overpayment for one jurisdiction shall have no effect on the interest calculation for any other jurisdiction.

IFTA PAYMENTS

AND

TAX RETURN MAILING ADDRESSES

Effective April 22, 2004, *The Department of Safety is required to accept payment for the International Fuel Tax Agreement taxes by Cash, Money Order, Certified check or Cashier's Check. Payable to the Department of Safety*

Money Due Tax Returns Shall Be Mailed To:
Department of Safety
C/O Department of Revenue
500 Deaderick Street
Nashville, TN 37210

No Money Due Tax Returns Mail To:
Department of Safety
Cooper Hall Bldg.
1148 Foster Ave.
Nashville, TN. 37210

Electronic Filers - Make Certified Check, Cashier Check, or Money Order Payable to the Department of Safety.

MAIL TO: Department of Safety
C/O Department of Revenue
500 Deaderick Street
Nashville TN. 37210

When Will I Receive A Refund?

Refunds to licensees will be made only when all tax liability, including audit assessments; have been satisfied to all member jurisdictions. If a licensee requests a refund of a credit balance from Tennessee, it will be paid within 90 days from receipt of the request. All requests for refund of credit balances must be filed in writing.

When Would I Receive An Assessment?

In the event that any licensee fails, neglects or refuses to file a tax return when due or fails to pay appropriate taxes and/or fees, Tennessee will assess the licensee for the tax delinquency, penalty, and interest. The assessment will be based on the best information available. The assessment made by a base jurisdiction pursuant to this procedure shall be presumed to be correct, and in any case where the validity of the assessment is questioned, the burden shall be on the licensee to establish by fair and strong evidence that the assessment is erroneous or excessive.

To Whom May I Appeal An Assessment Of Taxes?

Assessments made for taxes due in a jurisdiction may be appealed to the Tennessee IFTA commissioner, through the IFTA Unit in Nashville. If a licensee decides to appeal the assessment, they must submit a written request for an informal conference within the 30-day time limitation.

How Do I Make Changes To My Existing IFTA Account?

Changes may be made at any time to your existing account. A license may mail or fax a written request to change IFTA account information. Please include the following information:

- *Reason for Change*
- *IFTA Account Number*
- *Company Name*
- *Effective Date of Change*
- *Signature of Licensee*

IFTA RENEWAL PROCESS

STEP

An International Fuel Tax Agreement renewal application will be mailed to all active accounts during the month of September each year.

⇒ Upon receipt of application and forms, verify that all information is correct.

STEP

⇒ Mark through any incorrect information with a red pen, and write correct information above the incorrect data.

STEP

⇒ Complete the following items on the application:

- USDOT number
- Indicate types of fuel used
- Do you have bulk storage located in Tennessee
- Number of qualified motor vehicles requiring Tennessee IFTA decals
- Have you ever been licensed in another IFTA jurisdiction
- Was the license ever revoked
- Is the license still under revocation
- Place a ✖ beside all jurisdictions in which you plan to operate
- Place a ☑ beside all jurisdictions in which you maintain bulk storage
- Provide signature
- Provide date

- Provide Title of person signing application
- Provide a completed Power of Attorney form if you have an Accounting Firm, Reporting Service, or anyone other than the licensee, complete your applications and returns for you. The Power of Attorney form is available on our web site: http://www.tennessee.gov/safety/forms/index.tml.

STEP

IN ORDER TO ENSURE YOU HAVE YOUR CREDENTIALS PRIOR TO DECEMBER 31, APPLICATIONS WOULD NEED TO BE RECEIVED IN THE IFTA OFFICE NO LATER THAN NOVEMBER 15.

⇒ Mail completed IFTA renewal application and Power of Attorney, if applicable, to the following address:

Department of Safety
IFTA Unit
Cooper Hall Bldg.
1148 Foster Ave.
Nashville, TN. 37210

STEP

Upon receipt of applications and after review, the IFTA Unit will issue a license and 2 decals per qualified motor vehicle. The license and decals will be mailed to the licensee business address.

What Happens If My License Is Revoked Or Suspended?

A licensee whose license has been revoked or suspended may have that license reinstated once the licensee files all required tax returns and remits all outstanding liabilities due all member jurisdictions. A reinstatement fee of $100.00 will be required at the time of the reinstatement. Tennessee may also require the licensee to post a fuel tax bond.

How Do I Close My IFTA Account?

A license may mail or fax a written request to close your IFTA account. Please include the following information:

- *Reason for Request To Close*
- *IFTA Account Number*
- *Company Name*
- *Effective Date of Closure*
- *Signature of Licensee*

Who will audit my records?

Tennessee will audit its licensees on behalf of all member jurisdictions.

IFTA (International Fuel Tax Agreement)
Audit Requirements

RECORDKEEPING

- The licensee is required to preserve the records upon which the quarterly tax return is based for four years from the return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments.

- Failure to provide records demanded for audit purposes extends the four-year record retention requirement until the records are provided.

- Records may be kept on microfilm, microfiche, or other computerized or condensed record storage system acceptable to the base jurisdiction.

AVAILABILITY OF RECORDS

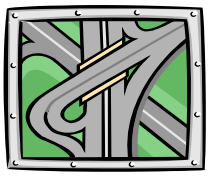
- Records shall be made available upon request by any member jurisdiction and shall be available for audit during normal business hours.

- If records to be audited are located outside of the base jurisdiction, and the base jurisdiction must send auditors to the place records are kept, the licensee may be required to reimburse the base jurisdiction for reasonable per diem and travel expenses of its auditors as authorized by law.

NON-COMPLIANCE

- Failure to maintain records upon which the licensee's true liability may be determined or to make records available upon proper request may result in an assessment as stated in IFTA Articles of Agreement Section R1200.

- Non-compliance with any record-keeping requirement may be cause for revocation of the license. The base jurisdiction may defer license revocation if the licensee shows evidence of compliance for future operations.



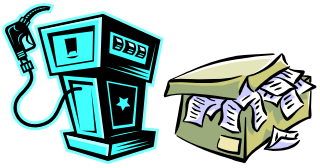
DISTANCE RECORDS

- Licensees shall maintain detailed distance records which show operations on an individual-vehicle basis. The operational records shall contain, but not be limited to:

    - Taxable and non-taxable usage of fuel;
    - Distance traveled for taxable and non-taxable use; and
    - Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.

- An acceptable distance accounting system is necessary to substantiate the information reported on the tax return filed quarterly or annually. A licensee's system at a minimum, must include distance data on each individual vehicle for each trip and be recapitulated in monthly fleet summaries. Supporting information should include:

    - Date of trip (starting and ending);
    - Trip origin and destination;
    - Route of travel;
    - Beginning and ending odometer or hub odometer reading of the trip;
    - Total trip miles/kilometers;
    - Miles/kilometers by jurisdiction;
    - Unit number or vehicle identification number;
    - Vehicle fleet number; and
    - Registrant's name.



FUEL RECORDS

- 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. The fuel records shall contain, but not be limited to:

    - The date of each receipt of fuel;
    - The name and address of the person from whom purchased or received;
    - The number of gallons or liters received;
    - The type of fuel; and
    - The vehicle or equipment into which the fuel was placed.

TAX PAID RETAIL PURCHASES

- 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. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid. Receipts for retail fuel purchases must identify the vehicle by the plate or unit number or other licensee identifier, as distance traveled and fuel consumption may be reported only for vehicles identified as part of the licensee's operation.

- An acceptable receipt or invoice must include, but shall not be limited to, the following:

    - Date of purchase;
    - Seller's name and address;
    - Number of gallons or liters purchased;
    - Fuel type;
    - Price per gallon or liter or total amount of sale;
    - Unit numbers; and
    - Purchaser's name.

TAX PAID BULK FUEL PURCHASES

- 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. Copies of all delivery tickets and/or receipts must be retained by the licensee.

- Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

- 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:

    - Date of withdrawal;
    - Number of gallons or liters;
    - Fuel type;
    - Unit number; and
    - Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

- Upon application by the licensee the licensee must show that adequate records are maintained to distinguish fuel placed in qualified vs. non-qualified motor vehicles for all member jurisdictions.

IFTA DEFINITIONS

APPLICANT *- is a person in whose name the uniform application for licensing is filed with a base jurisdiction for the purpose of motor fuel tax reporting under the provisions of this Agreement.*

AUDIT *–a physical examination of the source documentation of the licensee's operations either in detail or on a representative sample basis; the evaluation of the internal controls of the licensee's accounting system and operations; and the accumulation of sufficient competent evidential matter to afford a reasonable basis for determining whether or not there are any material differences between actual and reported operations for each affected jurisdiction in accordance with the provisions of the International Fuel Tax Agreement and all affected jurisdictions' fuel use tax laws.*

BASE JURISDICTION *– the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and (1) where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and (2) where some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.*

CANCELLATION *– the annulment of a license and its provisions by either the licensing jurisdiction or the licensee.*

COMMISSIONER *– the official designated by the jurisdiction to be responsible for administration of this Agreement.*

FLEET *– one or more motor vehicles.*

IN-JURISDICTION DISTANCE *– the total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction including miles/kilometers operated under an IFTA temporary permit. In-jurisdiction distance does not include miles/kilometers operated on fuel tax trip permit or exempted from fuel taxation by a jurisdiction.*

JURISDICTION *– a state of the United States, the District of Columbia or a province or territory of Canada.*

LESSEE *– the party acquiring the use of equipment with or without a driver from another.*

LESSOR – *the party granting the use of equipment with or without a driver to another.*

LICENSEE *– a person who holds an uncancelled Agreement license issued by the base jurisdiction.*

IFTA DEFINITIONS

(Continued)

MOTOR FUELS *– all fuels placed in the supply tank of qualified motor vehicles.*

PERSON *– an individual, corporation, partnership association, trust or other entity.*

QUALIFIED MOTOR VEHICLE *– a motor vehicle used, designed or maintained for transportation of persons or property; and (1) having 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 weight or registered gross vehicle weight. Qualified motor vehicle does not include recreational vehicles.*

> ***NOTE:*** *Tennessee will exempt the following from IFTA registration. These exemptions may or may not be the same in other member jurisdiction. (1) Freight motor vehicles carrying products of the farm during the seasonal harvest seasons to such an extent as is practical in order to encourage bringing of farm products to Tennessee plants and mills; (2) Freight motor vehicles operated over the highways of this state on an occasional or infrequent basis for the purpose of transporting horses, cattle, or other livestock, for exhibition or breeding within this state; (3) Freight motor vehicles operated over the highways of this state for federal, state, and local government entities; and (4) Freight motor vehicles operated over the highways of this state on an occasional or infrequent basis upon the owner obtaining a fuel tax trip permit for the vehicle.*

RECREATIONAL VEHICLE *– vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.*

REGISTRATION *– the qualification of motor vehicles normally associated with a prepayment of licensing fees for the privilege of using the highway and the issuance of license plate and a registration card or temporary registration containing owner and vehicle data.*

REINSTATEMENT FEE *– a fee collected due to a suspension or revocation of a license for failure to file or a delinquency in the payment of any taxes or fees. Tennessee's reinstatement fee shall be $100.00.*

REPORTING PERIOD *– a period of time consistent with the calendar quarterly periods of January 1 – March 31, April 1 – June 30, July 1 – September 30, and October 1 – December 31.*

REVOCATION *– withdrawal of license and privileges by the licensing jurisdiction.*

SUSPENSION *– means temporary removal of privileges granted to the licensee by the licensing jurisdiction.*

IFTA DEFINITIONS

(Continued)

TEMPORARY PERMIT *– means 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. A temporary permit is valid for a period of 30 days to give the carrier adequate time to affix the annual permanent decals.*

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

TRIP PERMITS *– in lieu of motor fuel tax licensing under this Agreement, persons may elect to satisfy motor fuels use tax obligations on a trip-by-trip basis.*

WEIGHT *– means the maximum weight of the loaded vehicle or combination of vehicles during the registration period.*

PART III

Single State Registration

Exempt For-Hire Motor Carriers

Intrastate For-Hire Motor Carriers

Intrastate For-Hire and Private Towing and Wrecker Service

Assistance and information pertaining to these requirements may be obtained by contacting the Motor Carrier Section at the following addresses, telephone numbers, by fax or on our web site: http://www.tennessee.gov/safety/forms/index.html.

Tennessee Department of Safety
Motor Carrier Section
Single State Registration Unit
1148 Foster Avenue
Cooper Hall
Nashville, TN 37210

Telephone (615) 687-2285
Fax (615) 253-2283

Tennessee Department of Safety
Commercial Vehicle Registration
225 Highway 45 West
Humboldt, TN 38343

Telephone: (731) 784-1421
Fax: (731) 784-1420

Office hours are from 8:00 to 4:30 C.S.T., Monday through Friday. The office is closed on Saturdays, Sundays, and all official state holidays. Walk-in applications should be processed on the same day. Same day credentials are not guaranteed for applications received after 2:00 C.S.T. due to the large volume of walk-in applicants.

USDOT Numbers

All motor carriers must be issued a USDOT number. Motor carriers may apply for the USDOT number online at **www.usdotnumberregistration.com.** If you choose not to apply online, forms are available by contacting the SSRS Unit - 615-687-2285 or by going on line at http://www.tennessee.gov/safety/forms/index.html.

Credentials will not be released without a USDOT number.

Applications and Payment Processing:

Single State Registration
Intrastate Operating Authority
Exempt Operating Authority
Towing and Wrecker Services

Applications and payments are to be mailed to the following address:

Tennessee Department of Safety
C/O Department of Revenue
500 Deaderick Street
Nashville, TN 37242

DO NOT MAIL CASH

Acceptable forms of payment for Single State Registration credentials are:

Cash – in person only
Personal/Company Check – Mail or walk-in
Cashier's Check or Money Order – Mail or walk-in

Upon receipt of all forms and remittances, the following credentials will be issued:

SSRS – An 81/2" x 11" receipt, listing carrier and state information.

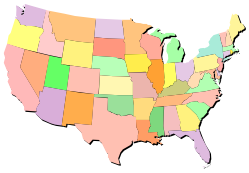
Exempt For-Hire Motor Carrier's – One bingo per each vehicle registered.

Intrastate For-Hire Motor Carriers, Intrastate For-Hire and Private Towing and Wrecker Service - An 81/2" x 6" Intrastate permit card, listing each stamp number issued.

INTRODUCTION TO
TENNESSEE'S
SINGLE STATE REGISTRATION SYSTEM

Please keep this manual for future reference purposes. This manual and Tennessee forms are available by contacting the SSRS Office or on our web site: www.tennessee.gov/safety/

The registration year for Single State Registration is January-December. A renewal packet will be mailed to every active registered account during the month of August.



SINGLE STATE REGISTRATION SYSTEM

Single State Registration member jurisdictions:

Alabama	Montana
Arkansas	Nebraska
California	New Hampshire
Colorado	New Mexico
Connecticut	New York
Georgia	North Carolina
Idaho	North Dakota
Iowa	Ohio
Illinois	Oklahoma
Indiana	Rhode Island
Kansas	South Carolina
Kentucky	South Dakota
Louisiana	Tennessee
Maine	Texas
Massachusetts	Utah
Michigan	Virginia
Minnesota	Washington
Mississippi	West Virginia
Missouri	Wisconsin

Who Should Register For The

SINGLE STATE REGISTRATION PROGRAM?

Motor carriers operating for-hire under permit or certificate issued by the Federal Motor Carrier Safety Administration (FMCSA) must participate in the Single State Registration System (SSRS Program).

The SSRS Program creates a single point of contact with a base state for motor carriers to register their authority in all states they need to operate. The base state is determined by the principal place of business of the motor carrier. A principal place of business is a single location that serves as a motor carrier's headquarters and where it maintain or can make available its operation records. If the motor carrier's base state does not participate in the program, then the base state must be the state which the carrier will operate the most vehicles during the next registration year. Carriers must pay a per vehicle fee for each SSRS state where vehicles will operation. Fees are determined by the state fee multiplied by the total number of vehicles per state.

This program reporting requirements for insurance and process agent information has to be on file in two places, with the Federal Motor Carrier Safety Administration and the base state, in this case Tennessee Department of Safety. Carriers must contact their base state to add states or vehicles to their Single State Registration receipt.

The federal definition of a for-hire motor carrier is a person engaged in the transportation of goods or passengers for compensation. To assist you in meeting the federal requirements, we are providing you with a telephone number and their web site. Telephone: (202) 366-9805 or http://www.usdotnumberregistration.com. If you meet the definition of a for-hire motor carrier with the Federal Motor Carrier Safety Administration and Tennessee is your base state you must **register with the Department of Safety only after the federal requirements are met.**

Tennessee's Requirements:

- Complete a Uniform Application Form RS-1 For Single State Registration For Motor Carriers Operating Under Authority Issued By The Federal Motor Carrier Safety Administration
- Complete a Form RS-2A Calculation Of Fee Amounts Due Each State.
- Prepare remittance for Total of All States Fees.
- Enclose a copy of Form BOC-3 – **furnished by the Federal government.**
- Enclose a copy of the Certificate **furnished by the US DOT** as evidence of the carrier's authority to engage in transportation as a common carrier of property by motor vehicle in interstate or foreign commerce.

Exempt For-Hire Motor Carrier's

If you meet the requirements as an exempt for-hire motor carrier with the Federal Motor Carrier Safety Administration and are not required to submit documents to the federal government, **you must still comply** with the State of Tennessee requirements.

To determine if you qualify as an exempt carrier with the FMCSA please reference: http://www.fmcsa.dot.gov/. On the FMCSA home page in the –Select a Search Keyword – scroll down to commodity list and press enter.

Tennessee Exempt For-Hire Motor Carrier Requirements

- Complete an Uniform Application For Exempt Registration of Interstate Motor Carriers Exempted from FMCSA Regulations. Forms are available by contacting the SSRS Unit - 615-687-2285 or http://www.tennessee.gov/safety
- Pay a fee of $8.00 per vehicle
- Complete a Designated Agent For Service of Process form. A process agent is a representative upon whom court papers may be served in any proceeding brought against a motor carrier.
- Provide proof of insurance. Insurance companies will furnish these forms.
    1. Form E – Uniform Motor Carrier Bodily Injury and Property Damage Liability Certificate of Insurance
    2. Form H – Uniform Motor Carrier Cargo Certificate of Insurance

To eliminate processing delays, please make sure all forms are enclosed.

Intrastate For-Hire Motor Carrier's

The following are forms and documents that must be filed
If you meet the requirements as an exempt for-hire motor carrier with the Federal Motor Carrier Safety Administration and are not required to submit documents to the federal government, **you must still comply** with the State of Tennessee requirements.

To determine if you qualify as an exempt carrier with the FMCSA please reference: http://www.fmcsa.dot.gov/. On the FMCSA home page in the –Select a Search Keyword – scroll down to commodity list and press enter.

Tennessee Exempt For-Hire Motor Carrier Requirements

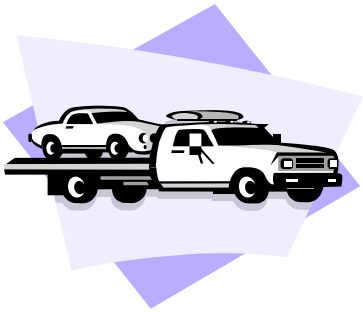
- Complete a Uniform Application For Exempt Registration of Interstate Motor Carriers Exempted from FMCSA Regulations. Forms are available by contacting the SSRS Unit - 615-687-2285 or http://www.tennessee.gov/safety/forms/index.html.

- Pay a fee of $8.00 per vehicle

- Complete a Designated Agent For Service of Process form. A process agent is a representative upon who court papers may be served in any proceeding brought against a motor carrier. Forms are available by contacting the SSRS Unit - 615-687-2285 or http://www.tennessee.gov/safety/forms/index.html.

- Provide proof of insurance. **Insurance companies must furnish these forms.**
  1. Form E – Uniform Motor Carrier Bodily Injury and Property Damage Liability Certificate of Insurance
  2. Form H – Uniform Motor Carrier Cargo Certificate of Insurance
  3. MCS-90 - Endorsement For Motor Carrier Policies of Insurance For Public Liability Under Sections 29 and 30 Of the Motor Carrier Act of 1980

To eliminate processing delays, please make sure all forms are enclosed.



INTRASTATE For-Hire and Private Towing
and Wrecker Service

All For-Hire and Private Towing and Wrecker Services that operate in Tennessee must register only with the Tennessee Department of Safety, Single State Registration Unit.

Requirements:

⇒ Complete a Uniform Application For Motor Carrier Towing and Wrecker Services. Forms are available by contacting the SSRS Unit - 615-687-2285 or by going on line http://www.tennessee.gov/safety/forms/index.html.

⇒ Attach to the completed Uniform Application for Motor Carrier Towing and Wrecker Service:

- A remittance for a one-time application fee of $50.00.
- A per vehicle stamp fee of $8.00.
- A completed copy of an Acord Certificate of Liability Insurance. (**Insurance companies must furnish this forms.**)
- Complete a Designated Agent For Service of Process form. A process agent is a representative upon who court papers may be served in any proceeding brought against a motor carrier. **Processing agent must be a legal resident of Tennessee**. Forms are available by contacting the SSRS Unit – 615-687-2285 or by going on line at http://www.tennessee.gov/safety/forms/index.html.

To eliminate processing delays, please make sure all forms are enclosed.

Renewal Process

Single State Registration
Intrastate Authority
Exempt Registration

A renewal application will be mailed to all active accounts during the month of August each year.

⇒ Upon receipt of application and forms, verify that all information is correct.

⇒ Line through any incorrect information and write the correct information above the incorrect data.

⇒ Complete the following fields:

INTRASTATE AUTHORITY and EXEMPT REGISTRATION

- # of Vehicles @ $8.00 per vehicle
- Total Amount Due

FOR SSRS

- RS2-A - # of vehicles multiplied by the fee for each jurisdiction
- Total Amount Due

⇒ Sign and date the application.

⇒ Attach remittance due

⇒ Mail application and remittance to:

Tennessee Department of Safety
C/O Department of Revenue
500 Deaderick Street
Nashville, TN 37242

The forms are available by going on line. www.tennessee.gov/safety/forms/index.html.

In order to ensure credentials are on vehicles prior to January 1, applications and remittance must be received in this office no later than November 30.

Single State Registration Definitions

Cancellation of Registration – the annulment of a registration by the registrant.

Driveaway Operation – an operation in which any vehicle or vehicles, operated singly or in lawful combinations, new or used, not owned by the transporting motor carrier, constitutes the commodity being transported.

Exempt Motor Carrier – a person engaged in transportation exempt from economic regulation by the Interstate Commerce Commission.

FMCSA – Federal Motor Carrier Safety Administration.

For-Hire Motor Carrier – a person engaged in the transportation of goods or passengers for compensation.

Jurisdiction – a state of the United States, the District of Columbia, a province or territory of Canada or the Republic of Mexico.

Motor Carrier and Carrier – a person authorized to engage in the transportation of passengers or property, as a common or contract carrier, in interstate or foreign commerce.

Motor Vehicle – a self-propelled or motor-driven vehicle operated by a motor carrier in interstate or foreign commerce under authority issued by FMCSA.

Person – an individual, corporation, partnership, association, trust or other legal entity.

Proof of Insurance – evidence that the motor carrier is insured to the extent required by federal law and has been filed and approved in the registration state in compliance with federal and state procedures using valid required forms.

Registration Period – a period of time from August 1 through November 30 of the year preceding the registration year.

Registration Receipt – a receipt issued to the motor carrier that indicates that the required proof of insurance has been filed and fees have been paid. A copy of this receipt must be maintained in the cab of each vehicle for inspection.

Registration Year – a period of time from January 1 through December 31.

Suspension – temporary removal of privileges granted to the registrant by a registration state