



International Registration Plan (IRP) Handbook

May 2021



Effective June 1, 2021, all transactions related to the International Registration Plan (IRP) and Base Plate Registration (BPR) must be conducted electronically per Indiana Code 9-18.1-12-4(b) and 9-18.1-13-3(b), respectively.

In addition, DOR is updating the Motor Carrier Services transaction portal to better serve our customers.

For the most up-to-date information and resources, visit us online at dor.in.gov/mcs.

Indiana Department of Revenue

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Disclaimer: *The DOR IRP Handbook is published for informational purposes only. This handbook should not be used as a replacement for state and federal tax law. DOR is not responsible for any damages arising from the use or reliance on this handbook.*

Contact the Indiana Department of Revenue's Motor Carrier Services Department

By Mail:

Indiana Department of Revenue
Motor Carrier Services
ATTN: IRP
7811 Milhouse Rd., Suite M
Indianapolis, IN 46241

By Phone:

IFTA/Motor Fuel: 317-615-7345

IRP: 317-615-7340

Voice Response Unit: 866-615-7340

Oversize/Overweight: 317-615-7320

Super Loads: 317-615-7320

USDOT - Safety and Insurance: 317-615-7350

By Email: IndianalRP@dor.in.gov

Social Media:



Website: dor.in.gov/motor-carrier-services

Our online system, available at motorcarrier.dor.in.gov
allows 24/7 account management.

In-person:

Indiana Department of Revenue
Motor Carrier Services
7811 Milhouse Rd., Suite M
Indianapolis, IN 46241

Office hours are Monday through Friday,
8 a.m.—4:30 p.m. EST. Offices are closed on all
state holidays.

You can make an appointment for customer
service at all DOR offices, including Motor
Carrier Services. Appointments are required to
establish new IRP or IFTA accounts. Customers
are encouraged to visit the MCS customer walk-
in center only for transactions that cannot be
efficiently performed via telephone or online such
as:

- Payments for transactions that could not be made over the telephone or online; and
- Picking up plates and decals that cannot otherwise be mailed.

Make your appointment online at appts.dor.in.gov
or by calling 317-615-7200, Monday through
Friday, 8 a.m.—4:30 p.m. EST.

*Customers who arrive at Motor Carrier Services
without an appointment may experience longer
than expected wait times and may be requested to
make an appointment for some transaction types.
Same-day appointments may not be available.*



Indiana Motor Carrier Services

The Indiana Department of Revenue's (DOR) Motor Carrier Services (MCS) department is a specialized team providing support to motor carrier companies and commercial drivers through the administration of state and federal laws that govern the commercial use of Indiana's roads. MCS manages the International Fuel Tax Agreement (IFTA), Oversize/Overweight Vehicle Permitting and the International Registration Plan (IRP).

MCS provides services to nearly 20% of the nation's IRP fleet vehicles on the road today.

What is IRP?

The International Registration Plan (IRP) is a cooperative registration agreement between jurisdictions in the United States and Canada for payment of license fees based on the total distance operated in each jurisdiction.

IRP makes registration easy by allowing registration fees to be distributed to jurisdictions where fleet vehicles are operated with only one license plate and one cab card needed for each vehicle.

Commercial motor vehicles weighing more than 26,000 lbs., or having more than two axles (either alone or in combination) and traveling into more than one jurisdiction are likely registered under IRP. Without this type of plate, they do not have reciprocity to travel into neighboring areas and would need to obtain a temporary registration permit to travel outside their base jurisdiction.

There are over 2.4 million commercial motor vehicles in the US and Canada registered through IRP. Over \$2 billion in registration fees are collected and distributed through the IRP.

Member jurisdiction information is located at irponline.org.

Which Vehicles Need to Be Registered with IRP?

A person operating an apportionable (qualifying) vehicle should register for an IRP account. A "qualifying" vehicle is any vehicle used or intended for use in two or more member jurisdictions, and:

- Is a power unit having two axles and a gross vehicle weight, or registered gross weight, in excess of 26,000 lbs. (11,793 kg.); or
- Is a power unit having three or more axles, regardless of weight; or
- Is used in combination when the weight of such combination exceeds 26,000 lbs. (11,973 kg.) gross vehicle weight or registered weight.

Note: *A recreational vehicle displaying restricted plates or a government-owned vehicle is not an apportionable vehicle. A power unit or power unit in a combination of vehicles having a gross vehicle weight of 26,000 lbs. (11,793 kg.) or less may be registered under IRP at the option of the registrant. For a list of all vehicle exceptions to IRP registration, please see Indiana Code 9-18.1-2-2.*

Exempt/Restricted Plate Vehicles

The following vehicles do not have to be registered for apportionment:

Exempted Vehicles

- Vehicles displaying restricted plates (commodity, area, mileage restrictions), such as farm plates
- City pick-up and delivery vehicles
- Vehicles displaying special-machinery plates
- Government-owned vehicles
- Recreational vehicles used for personal pleasure or travel by an individual or family and not used in connection with any business endeavor

Indiana has four commonly used license plates exempt from the IRP. Reciprocity should be granted by member jurisdictions.

- **Dealer Plate** - Used for those persons engaged in the business of manufacturing, buying or selling motor vehicles. Dealer license plates are restricted from hauling out-of-state and should only be used by those persons engaged in the business of manufacturing, buying or selling of motor vehicles. Plates are issued by the Indiana Secretary of State for vehicles identified as auto dealers.
- **Manufacturer's Plate** - Used by those persons engaged in the business of constructing or assembling motor vehicles.
- **Transport Operator Plate** - Used by persons engaged in the business of providing drivers and operators, for the purpose of transporting vehicles from one place to another by the drive away or tow away methods; or any nonresident dealer, manufacturer engaged in such operation or business, or any business which prepares their own newly purchased vehicles and delivers them to the locations where the vehicles will be based, titled and registered.
- **Special Machinery Plate** - This plate is assigned and used to perform a specific function unrelated to transporting people or property on a highway; with permanently mounted machinery or equipment used to perform operations unrelated to transportation on a highway; and incapable of, or would require substantial modification to be capable of, carrying a load.
 - Examples for special machinery include: used for implements of husbandry, cranes, well drilling equipment, ensilage cutters, paint spray outfit, livestock dipping equipment, seed cleaning and treating equipment and other farm-related machinery.

How to Register Your Fleet Vehicles:

Registering a fleet of vehicles is a one-stop process. MCS offers three types of registrations:

1. Full Registration (BPR) - DOR assumed responsibility for base plate registrations from the Indiana Bureau of Motor Vehicles (BMV) for companies with 25 or more commercial vehicles weighing 16,001 lbs. or more
2. Apportioned Registration through IRP
3. Temporary Permits

DOR's IRP team processes new accounts through the MCS office. New accounts cannot be established through the online system at this time but can be started by emailing IRPnewaccount@dor.in.gov or by making an [appointment](#) (see page 3 for more information). Processing of transactions is accessible on the DOR's website after payment for the initial registration has posted.

To ensure you have everything you need reference the IRP checklist below:

- **Proof of Established Place of Business or Residency**
 - You must be able to prove your business is established in Indiana. If you cannot, you may qualify to register in Indiana using residency.
 - Please visit the definitions section in Appendix B to determine in which category your business may fall.
 - Please visit Appendix C for a list of required documents.
- **Application for International Registration Plan (Schedule FRP-A)** - This is the general registration form that provides general information on the business and vehicles to be registered.
- **International Registration Plan New Account (Schedule INIRP-BN) or Schedule FRP-B** - (Use Schedule B when the carrier has had prior registration history in Indiana or any other apportioned jurisdiction in the pending new account name in which registrations will be obtained.) This form documents the vehicle history, including if the vehicle has been previously registered and if the company had an IRP account in another state.

- **Schedule FRP-G** - This form is used to determine all registered IRP vehicles in Indiana.
- **Copy of a processed Indiana title or application for title** - Titlework must be in the name of the registrant. If leased, the title can be an out-of-state processed title. MCS can process title work. Submit title work along with completed signed-over information, ST-108, ST-108E and Power of Attorney (Indiana BMV requires a notarized Power of Attorney), if necessary. Proof of payment of the Federal Form 2290 for the current year is required. If the vehicle purchase date is within 60 days of the date of plating, this form is not required. MCS accepts payments unless applicants are increasing a vehicle's weight.
- **Copy of the vehicle lease agreement for all leased vehicles.**
- **Copy of prior registrations for vehicle(s) registered through Indiana base plate(s) or apportioned plate(s).**
- **U.S. Department of Transportation (USDOT) number** - If the registrant has a safety permit to transport hazardous materials, it must be active or if leasing this vehicle to an interstate motor carrier who will be responsible for the safety operation of this vehicle, please provide a copy of the Motor Carrier Authority Lease Agreement.
 - Short-term lease - If the vehicle will be leased for 30 days or less to a motor carrier, please provide the registrant's USDOT number for this vehicle.
 - Long-term lease - If the vehicle will be leased for more than 30 days to an interstate motor carrier, please provide the USDOT number for the motor carrier responsible for the safety of this vehicle.
 - If you do not know your USDOT call MCS at 317-615-7350 or the USDOT at 800-832-5660.
 - Visit fmcsa.dot.gov/registration for more information.
- **Copy of the lease agreement** - confirming who will carry the Registrants Authority (an intent to lease is not acceptable).
- **Copy of the valid International Fuel Tax Agreement (IFTA) license** - or a copy of the lease if someone else will be responsible for the IFTA other than the registrant.
- **Copy of the Power of Attorney** - if someone (other than the registrant or corporate officer) is representing the company.
- **Proof of payment of the Unified Carrier Registration (UCR) fees** - Unified Carrier Registration (UCR) is the organization of state, federal and industry representatives responsible for developing, implementing and administering the UCR Agreement. The UCR Agreement is the interstate agreement, developed under the UCR Plan, governing the collection and distribution of registration information and fees generated under the UCR Agreement. Visit ucr.gov for more information. The IRP section will verify that all UCR fees are paid prior to reviewing any IRP account.
- **Proof of active federal operating authority** - Visit safer.fmcsa.dot.gov for more information.
- **A signed Notice of Understanding of the IRP Requirements.**

All forms referenced above can be found on DOR's website at dor.in.gov/tax-forms/motor-carrier-forms-and-applications or in Appendix A.

Temporary Permits

There are five types of temporary permits that may be issued instead of apportioned or full registration. All temporary permits are available through the special permits link at motorcarrier.dor.in.gov. Special permit types include:

45-Day Temporary Permits

45-Day Temporary Registration Permits are issued solely to vehicles within established Indiana IRP fleets that are currently registered or are in the process of registering. These permits allow you to run legally in the jurisdictions listed on the permit for a specific vehicle within your fleet. This permit is not a means by which a vehicle can travel through Indiana or other jurisdictions without registering for the year or a way to delay payment of fees.

The 45-day permit allows you to place qualified vehicles into service immediately after your payment is processed (with the exception of added vehicles and replacement plates). Follow-up documentation must be submitted within 20 days.

The permit will be sent in pdf format to be printed and displayed. This permit must be obtained prior to entry into Indiana and should remain in the vehicle at all times while the vehicle is operated in Indiana.

Altered temporary registrations are invalid. Altered permits may result in an assessment of full year registration fees and vehicle impoundment. Your IRP account will be denied any access to Temporary Registration Permits for all fleets in the future.

Misused permits will result in assessment of full year registration fees at 80,000 lbs. regardless of the weight listed on the permit.

Three-Day Trip Permit(s)

Three-Day Trip Permits (72 hours) are offered by the IRP unit to all out-of-state carriers that have not proportionally registered in Indiana, but are properly registered and insured in their base state.

This \$15 permit affords qualifying out-of-state carriers the opportunity to occasionally operate in or drive through the state of Indiana without having to proportionally register for Indiana. This permit must be secured prior to entry and must remain within the vehicle while in Indiana.

Unladen Vehicle Registration - Hunter's Permit

A Hunter's Permit is applied for by a common carrier in situations in which a vehicle owner moves an empty vehicle from one fleet to another without violating general registration statutes. This shall be valid in all member jurisdictions. In such cases, the carrier that contracted with the owner-operator may apply for a "hunter's permit" to allow the owner-operator to operate their vehicle legally while they search for new employment or contracted service. The term "hunter" has to do with the owner-operator "hunting" for work, and has nothing to do with the hunting of wildlife. The common carrier will transfer the hunter's permit to the owner-operator at their request.

A DOR-issued Hunter's Permit is invalid if any alterations are made, or if the owner-operator attempts to operate the vehicle for reasons other than seeking employment.

Hunter's Permits may be obtained for \$10 through the IRP unit after the common carrier provides a copy of the previous registration cab card, a copy of the vehicle title, insurance information pertaining to the insured, insurer's name and policy number.

Hunter's Permits are valid for a period of 30 days to search for a new independent contract for services with a common carrier without first registering the motor vehicle.

Annual Yard Tractor Permits

Yard Tractor Permits (Form YT-1) are issued annually to non-apportioned tractors that are used to move semi-trailers from one point to another at a terminal site, loading facility or spotting.

Any tractor operating with a yard tractor permit is ineligible to carry cargo, transport or draw a semi-trailer.

Carriers may obtain a yard tractor permit through the IRP unit for an annual fee of \$40.

The registration year for yard tractors is July 1 through June 30.

Repair and Maintenance Permit

The Repair and Maintenance Permit (Form MF-660) authorizes the carrier to travel from another state into Indiana for the repair or maintenance of vehicles or semi-trailers for an annual fee of \$40. The carrier must return to the same state after repair or maintenance. The cost for both an IFTA and IRP repair/maintenance permit is \$80. The permit is valid for one year from the date of issuance.

Note: *Altering any permit renders it invalid and the Indiana State Police Commercial Motor Vehicle Enforcement will confiscate the permit and impound the vehicle. Permits altered by any carrier will result in proportional registration at 80,000 lbs. for Indiana. Criminal charges may also be brought against anyone guilty of permit fraud.*

All registrants should review permit information for accuracy prior to operating vehicles on the permit's authority.

You may fax or copy all temporary permits listed above.

Staggered Registration Periods

Staggered registration is a method of distributing fleet registrations so credentials expire in different months during the same registration year. Staggered registration offers registrants the flexibility of selecting a different expiration month for each fleet. Registrants may also break a single fleet into multiple fleets with each having a different expiration month.

If apportioned fleets transition from other jurisdictions, Indiana will not issue registrations for fleets that cover a period of more than 18 months or less than six months.

Note: The enforcement date is the first day of the staggered registration month. For example, if May is a registration month, the enforcement day starts May 1. The registration period is: May 1 through April 30.

The due date for returning non-renewed apportioned license plates to the IRP team is the 17th day of your staggered month. Using May as an example, the non-renewed apportioned license plate would be due in the IRP team on or before May 17 of the same calendar year. If apportioned license plates are not returned, fees equal to the registration will be charged.

Registration Costs

Registration costs may vary based on vehicle type and weight. Registration costs vary greatly based on jurisdiction and miles traveled.

The following example illustrates how apportioned registration license fees are calculated:

An 80,000-lb. tractor is Indiana-based and operates in Illinois, Kentucky and Ohio. The total preceding year actual distance for the tractor was 100,000 miles with an exact 25,000 miles in each of the four jurisdictions. Under the apportioned registration, the license fees will be computed as follows.

Jurisdiction	Jurisdiction Mileage	Percentage of Total		Full Year Fees per Jurisdiction		Apportioned Fees
Indiana	25,000	0.25	X	\$1944	=	\$486
Illinois	25,000	0.25	X	\$3795	=	\$948.75
Kentucky	25,000	0.25	X	\$1410	=	\$352.50
Ohio	25,000	0.25	X	\$1340	=	\$335
Total	100,000	100		\$8489		\$2,122.50

Prorated Fees

New vehicles added to the fleet during the registration year shall be determined according to the requirements for each jurisdiction's fee schedule. The base jurisdiction shall calculate the apportionable fees from the first day of the month in which the new vehicles are added to the fleet.

Fees are prorated from the full year registration fee to each registered jurisdiction's fee calculation procedure.

To help determine your fees the IRP Fee Estimator tool can be found on the IRP website at:

irponline.org/page/FeeEstimator.

Where to Display License Plates and Cab Cards

Each vehicle registered under the IRP will be issued one apportioned license plate bearing the word "App" for as long as the vehicle remains properly registered.

Subsequent annual renewal of registration credentials will result in a registration cab card that will list all member jurisdictions on the registration cab card.

Note: *Weights for all Canadian provinces, except Quebec, are shown in kilograms on the apportioned license cab card. Quebec apportionments are based on the number of axles.*

Where to Display Credentials

Apportioned license plates must be displayed on the front of tractors, dump trucks and truck-tractors, and on the rear of trucks, trailers and buses.

The cab card must always be carried in the vehicle for which it is issued. All Indiana apportioned cab cards display an enforcement control number and a telephone number available 24/7, for law enforcement to contact to validate the information on the card. Law enforcement can access information electronically by scanning a bar code on the card. Additionally, IRP cab cards are available in an electronic image format. All U.S. and Canadian provinces are required to accept these electronic images.

When to Display Credentials

Apportioned license plates and cab cards must be displayed by midnight on the first day of your registration month.

Violations

Vehicles not displaying the current apportioned license plate and cab card, valid trip permit or temporary registration instead of credentials, are in violation. Drivers will be subject to enforcement action, including violation citations, fines and/or vehicle impoundment.

How to Renew

Registration Renewal Reminders

MCS will send IRP renewal reminders to the email address listed on your account profile at motorcarrier.dor.in.gov.

You may now renew IRP registration(s) through our online system at motorcarrier.dor.in.gov. We encourage you to renew online as mailing your payment may result in processing delays that could lead to expired registrations.

Electronic renewal reminders have several benefits over mailed notices, including:

- The ability to renew registrations immediately through a link in the reminder; and
- Cost savings to Hoosier taxpayers.
- If you have any questions, you may contact our office at 317-615-7340, Monday through Friday, 8 a.m.—4:30 p.m. EST.

Renewal Mileage Reporting Period

Renewal mileage reporting periods for October, November, and December staggered months will report current mileage accrued. The mileage reporting period is from July 1 through June 30 for all 12 months.

What You Need to Renew

Please include all of the following when sending in a renewal:

- Copy of paid Federal Heavy Vehicle Use Tax (FHVUT- Form 2290);
- Copy of title, if ownership changed;
- Applicable vehicle lease agreements; and,
- Applicable motor carrier authority lease agreements. The renewal supporting documents mentioned above may be emailed to IndianalRP@dor.in.gov or faxed to (317) 615-7310.

Returning Non-Renewed License Plates

All non-renewed apportioned license plates must be postmarked on or before the 17th day of your registration month and be sent to:

Indiana Department of Revenue
Motor Carrier Services
ATTN: IRP
7811 Milhouse Rd., Suite M
Indianapolis, IN 46241

Note: *Failure to return apportioned license plates will result in a bill for a full year of registration fees.*

Fleet Consolidations

A registrant may combine two or more existing fleets of its apportioned vehicles. In this situation, the apportioned fees of the vehicles shall be determined by the actual accrued distance reported in the reporting period for all vehicles in the consolidated fleet.

Records

Records are needed to support the distance reported on IRP applications and IFTA tax returns to ensure appropriate distribution of fees and taxes.

Please keep all records that reflect the activity of every apportioned vehicle, whether loaded, empty, bobtailed or deadhead. Also keep all fuel and distance records, including the source documents from the driver and the monthly, quarterly and annual summaries by vehicle and fleet.

IRP requires that a motor carrier keep the records supporting the distance reported on their IRP registration application for the current and past three registration years. For example, the distance records for a 2019 registration need to be kept through calendar year 2023.

Electronic Logging Devices (ELD)

The USDOT ELD rule applies to motor carriers and drivers who are required to keep records of duty service (RODS). An ELD is technology that automatically records a driver's driving time and other aspects of the hours-of-service (HOS) records. This allows easier, more accurate HOS record-keeping. An ELD monitors a vehicle's engine to capture data on whether the engine is running, whether the vehicle is moving, miles driven and duration of engine operation (engine hours). With an ELD, law enforcement can review a driver's hours of service by viewing the ELD's display screen, by a printout from the ELD and in the near future by retrieving data electronically from the ELD.

Motor carriers and drivers must choose only ELDs that are certified and registered on the Federal Motor Carrier Safety Administration's website, as other devices may not be compliant. **The information that FMCSA requires an ELD to capture does not satisfy IRP record-keeping requirements.**

More information on selecting an ELD can be found at cdn.ymaws.com/www.irponline.org/resource/resmgr/about_irp/eld_5_23_17.pdf See DOR's [guidance on ELDs](#) and [audit tips](#) to help ensure you keep accurate records.

Distance Records

If your distance records are paper trip reports, they must contain the following information:

- Beginning and ending dates of the trip to which the records pertain;
- Origin and destination of the trip;
- Route of travel;
- Beginning and ending reading from the odometer, hubodometer, engine control module (ECM) or any similar device for the trip;
- Total distance of the trip;
- Distance traveled in each jurisdiction; and,
- Vehicle identification number or vehicle unit number.

If your distance records are produced by a vehicle-tracking system, such as GPS, they should contain the following information:

- Original GPS or other location data for the vehicle to which the records pertain;
- Date and time of each GPS or other system reading;
- Location of each GPS or other system reading;
- Beginning and ending reading from the odometer, hubodometer, engine control module (ECM) or any similar device for the period to which the records pertain;
- Calculated distance between each GPS or other system reading;
- Route of travel;
- Total distance traveled by the vehicle;
- Distance traveled in each jurisdiction; and,
- Vehicle identification number or vehicle unit number.

Summaries

The registrant is required to maintain the following summaries:

- Summary of the fleet's operations for each month, which includes both the full distance traveled by each apportioned vehicle in the fleet during the calendar month;
- The distance traveled in the month by each apportioned vehicle in each jurisdiction;
- Summary of the fleet's operations for each calendar quarter, which includes both the full distance traveled by vehicles in the fleet during the calendar quarter;
- The distance traveled in each jurisdiction by the vehicles in the fleet during the calendar quarter; and,
- A summary of the quarterly summaries for the distance period. This information will be used to report distance on the Schedule B.

Billing

Online access will allow you to generate a billing notice, make payments and print your credentials. All renewal billings are due 15 days prior to the start of the staggered month. Late payment of bills will result in an assessed penalty.

Re-Billing

The IRP unit accepts requests to have a transaction or renewal application re-billed if modifications to the original transaction have occurred and the transaction fees are not paid at the time of the request. This request may result in a delay in processing your registration credentials.

Note: *Re-billing a transaction may not result in a lower registration fee. Alterations or adjustments to the transaction must be done prior to making payment. All re-billings regarding actual distance changes must be supported by a written explanation of the distance change prior to being accepted by the IRP unit. Registrants adjusting actual distance will be subject to a DOR audit.*

Payments

Payments can be made by the following options:

- Online* - using Visa, Mastercard, Discover or e-check;
- By mail;
- By fax at 317-615-7388; or,
- At the MCS Customer Service Center using Visa*, Mastercard*, Discover*, check or cash.

***Note:** *Payments made by credit card are subject to additional convenience fees.*

Refunds

The IRP team may issue refunds if:

- Registrant notifies IRP that the vehicle registration fee was paid, prior to commencement of registration year; however, the vehicle will not be used during the new registration year and the license plate was returned by the 17th of the renewal month;
- An error was made by the IRP unit in calculating fees;
- A duplicate vehicle registration exists and registration fees were paid twice for the same IRP account;
- An IRP audit reveals an overpayment of Indiana fees;
- An Indiana non-apportioned license plate is purchased in error. A registrant wishes to change his operation from intrastate to interstate; or,
- If a registrant's operation changed to interstate upon obtaining an Indiana Base Plate.

Note: *Registrant's refund requests must include the appropriate state forms and all necessary supporting documentation.*

IRP Online System

Indiana's IRP Online System, available at motorcarrier.dor.in.gov, allows registered carriers to manage their accounts online 24/7. In the online system, you can:

- **Add Vehicles**

- To add a vehicle you will need the following information:
 - Copy of title or title application;
 - Copy of paid Federal Heavy Vehicle Use Tax (FHVUT- Form 2290) Vehicle lease agreement(s), if the name on title and IRP account name are different (if applicable); and,
 - Motor Carrier Authority Lease Agreement (if applicable).

- **Transfer Plates**

- To transfer plates to another vehicle you will need:
 - Copy of title or title application;
 - Copy of paid Federal Heavy Vehicle Use Tax (FHVUT- Form 2290);
 - Vehicle lease agreement(s), if the name on title and IRP account name are different (if applicable); and,
 - Motor Carrier Authority Lease Agreement (if applicable).

***Note:** Apportioned license plates may be transferred to an available apportionable vehicle of the same fleet, weight and plate type. The new vehicle cannot be operated with the transferred apportioned license plate, until the new cab card/45-day temporary permit is issued. Jurisdictions may also assess additional fees for apportioned license plate transfers.*

- **Increase the Number of Axles**

- **Increase the Number of Available Seats**

- **Change the Mailing Address** - Provide the mailing address where correspondence from the IRP unit is received for a specific fleet. Each fleet can have its own mailing address.

- **Change the Lessor's Name**

- The following is needed for this transaction:
 - Copy of title or title application; and
 - The lease agreement (if applicable).

- **Change the Vehicle Make**

- The following is needed for this transaction:
 - Copy of title or title application (e.g., "Pbt" for Peterbilt, "Frt" for Freightliner)

- **Order a Replacement Plate**

- The registrant is responsible for submitting a police report to the appropriate law enforcement agency for any stolen plate.
- Registrants requesting an apportioned license plate replacement, due to the original being lost, stolen or mutilated, must validate the transaction with a Request for Lost Plate Affidavit (Form L) obtained from the IRP unit.
- The lost, stolen or mutilated apportioned license plate may not be transferred to another vehicle, until a replacement apportioned license plate has been issued by the IRP unit.

- **Change the Unit Number**

- **Delete a Vehicle from the Fleet**
 - List each deleted vehicle individually in the appropriate section on Schedule C.
 - Deleted vehicle's apportioned license plate which is not transferred to a replacement vehicle must be returned to the IRP unit prior to the registrant's next registration year. If the registration credentials are not submitted to the IRP unit prior to the registrant's next registration year, then the registrant may be responsible for full registration fees.
- **Gross Weight and Combined Gross Weight Increase**
 - The following is needed to complete this transaction:
 - Copy of paid Federal Heavy Vehicle Use Tax (FHVUT- Form 2290) - If the vehicle weight increase exceeds 55,000 lbs. (24,947 kg.) or more and the vehicle was purchased more than 60 days ago.

***Note:** Gross vehicle weight may be increased for a particular vehicle in any or all jurisdictions in the fleet. Additional registration fees may be due for the difference between the previous weight to the increased weight.*

Audit Information

Indiana is required to audit 3% of their registered carriers per year (approximately 240 registrants per year).

What can I expect during an audit?

Initial Contact

If you are selected for audit, you will receive a letter from DOR. The letter will indicate that an auditor will be calling you within 10 days to schedule the audit and discuss record keeping requirements. Unless you agree to start the audit earlier, you will have at least 30 days to prepare for the audit.

An audit can be conducted at your business location, in the office of an appointed Power of Attorney or a [DOR district office](#).

Initial Conference

An initial conference will be held on the first day of the audit for the purpose of learning about your operations and your record keeping system. At this time, with your input, a sample of vehicles may be selected for the purpose of audit.

Record Examination

An auditor examines distance records to verify that the required information is maintained and that the distance reported on your IRP application is accurate.

Final Conference

A final conference will be held to inform you of proposed results of the audit. Your record keeping process will be rated as adequate or inadequate. If your record keeping process is rated as inadequate you will be given guidance as to improvements you should make so that any future audit would result in an adequate rating. Guidance may include a specific list of records to be created and maintained.

An audit can result in no changes being made, refunds, or assessments. You will be provided with a draft audit report. The auditor will explain the draft report and the basis for any refunds or assessments.

Audit Findings

You will be mailed an official audit report. The report will include a written explanation of any adjustments to your reported information, pages that show calculations of the adjustments and a proposed assessment/refund document. The proposed assessment/refund document will indicate if the result of your audit is a no change, refund or assessment and will include contact information for payment or appeal of the audit results.

If your records are rated as inadequate, your assessment will be 20% of your registration fees. If you are audited a second time and receive an inadequate rating your assessment will be 50% of your registration fee. If you are audited a third time and receive an inadequate rating your assessment will be 100% of your registration fees.

Appeal Process

If you disagree with the audit results you have 60 days from the proposed assessment/refund issuance date to submit a written appeal. A Protest Submission Form (State Form 56317) located at dor.in.gov/legal-resources/appeals, must be included with the written protest and mailed to:

Indiana Department of Revenue
Attn: Legal Division – Motor Carrier Services
100 N. Senate Ave., MS 102 N248
Indianapolis, IN 46204-2253

For more information on filing a protest, visit in.gov/dor/files/dor-protest-guide.pdf.

Additional Resources

Federal Heavy Vehicle Use Tax (Form 2290)

Internal Revenue Service
575 N. Pennsylvania, Suite 261
Indianapolis, IN 46204

PO Box 44211
Stop 60 Group 11
Indianapolis, IN 46244
800-829-1040

Indiana State Police

Commercial Motor Vehicle Enforcement
7811 Milhouse Rd, Suite S
Indianapolis, IN 46241
317-615-7373
800-523-2350
Fax: 317-821-2350
in.gov/isp/2500.htm

United States Department of Transportation

Federal Motor Carrier Safety Administration
800-877-8339
fmcsa.dot.gov

Appendix A: International Registration Plan Forms

When submitting state forms or supporting documentation to the IRP unit, provide the IRP account number, Social Security number or Federal Identification Number and USDOT number where required. Fax all required documents to 317-615-7310 or email them to IndianalRP@dor.in.gov. For forms, go to dor.in.gov, click on the Motor Carrier Services link, then on the MCS forms button.

Name	State Form Number	Description
FRP-A	4947	Application for the International Registration Plan Schedule A
FRP-B	4949	Schedule B
INIRP-BN	55550	New Account Schedule BN
FRP-C	4950	Transaction Schedule C
FRP-G	48125	Estimated Miles and First Year Applicants Schedule G
INIRP-L	51290	Affidavit for Replacement Apportion IRP License Plate Schedule L
INIRP-N		IRP Notice of Understanding (New Applicants Only)
INIRP-S	48284	Declaration of Signature Schedule S
INIRP-VLA	12787	Statement of Existing Vehicle Lease Agreement
MF-660C		Application for Repair and Maintenance Permit
YT-1	47692	Application for a Yard Tractor Permit

Appendix B: Definitions

Additional Fleet Vehicles: Vehicles acquired by the registrant after the start of the registration year and added to the proportionally registered fleet.

Agent Lessor and/or Service Representative: One who furnishes facilities and services including sales, warehousing, motorized equipment and drivers, under contract or other arrangements, to a carrier for transportation of property by a household goods carrier.

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

Applicant: A person in whose name the application is filed for registration under the Plan.

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

Apportionable Vehicle: Any Power Unit that is used or intended for use in two or more Member Jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and: (i) has two Axles and a gross Vehicle weight or registered gross Vehicle weight in excess of 26,000 lbs. (11,793.401 kg.), or (ii) has three or more Axles, regardless of weight, or (iii) is used in combination, when the gross Vehicle weight of such combination exceeds 26,000 lbs. (11,793.401 kg.).

A Recreational Vehicle, a Vehicle displaying Restricted Plates or a government-owned Vehicle, is not an Apportionable Vehicle; except that a Power Unit, or the Power Unit in a Combination of Vehicles having a gross Vehicle weight of 26,000 lbs. (11,793.401 kg.), or less, nevertheless may be registered under the Plan at the option of the Registrant.

Apportioned Vehicle: An Apportionable Vehicle that has been registered under the Plan.

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

Audit: The examination of a Registrant's Records, including source documents, to verify the distances reported in the Registrant's application for apportioned registration and evaluate the accuracy of the Registrant's distance-accounting system for its Fleet. Such an examination may be of multiple Fleets for multiple years.

Auxiliary Axle: An auxiliary undercarriage assembly with a fifth wheel and tow-bar that is used to convert a semi-trailer to a full trailer.

Axle: An assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway. For purposes of registration under the Plan, an "Axle" is any such assembly whether or not it is load-bearing only part of the time.

Axle Weight: The weight concentrated on one or more axles spaced less than 40 inches from center to center.

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

Base Plate: A term normally associated with proportional registration that applies to the apportioned license plate(s) issued by the base jurisdiction. A base plate issued by the base jurisdiction for interjurisdiction travel under the IRP. This is the only registration identification plate needed by the vehicle when traveling through any member jurisdiction unless traveling in the following jurisdictions: California, Oregon, Washington or Nevada. In this case it is the registrant's responsibility to contact these jurisdictions for additional requirements. An intrajurisdiction vehicle traveling solely in Indiana can obtain an Indiana base plate from the local BMV or MCS provided the registrant has an active IRP account in good standing.

Cab Card: An evidence of registration, other than a Plate, issued for an Apportioned Vehicle registered under the IRP Plan by the Base Jurisdiction and carried in or on the identified vehicle.

Canadian Provincial Authority Number: A unique number assigned to a motor carrier authorized to conduct highway transportation operations within the boundary of the Canadian province issuing the number.

Chartered Party: "Chartered Party" means a group of Persons who, pursuant to a common purpose and under a single contract, 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 group after leaving the place of origin. This term includes services rendered to a number of passengers that a passenger carrier or its agents has assembled into a travel group through sales or a ticket to each individual passenger covering a round trip from one or more points of origin to a single advertised destination.

Combination of Vehicles: A power unit used in combination with one or more trailers, semi-trailers or auxiliary axles.

Combined Gross Vehicle Weight: The total weight allowed on each axle and the combination of the attached load.

Commercial Vehicle: Vehicles that meet the following guidelines: 1) Have a gross vehicle weight rating (GVWR) of at least 26,001 lbs.; 2) Are designed to transport 16 or more passengers including the driver; and 3) Carry hazardous waste or materials that require placarding.

Credentials: The cab card and plate issued in accordance with the Plan.

Declared Gross Vehicle Weight: The weight of a vehicle without load, plus the weight of any load on the vehicle.

Electronic Logging Device (ELD): Mandated device used to accurately track, manage and share records of duty status data. An ELD synchronizes with an engine to automatically record driving time, for easier, more accurate hours of service recording.

Enforcement Date: The date the base jurisdiction requires a registrant to display the new registration year's credentials.

Established Place of Business: A physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and whose street address shall be specified by the Applicant or Registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the Applicant or Registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the Applicant's or Registrant's trucking-related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The Applicant or Registrant need not have a land line telephone service at the physical structure. Records concerning the Fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1035). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

Exception: A deviation from the plan by a Member Jurisdiction, which has been approved by all Member Jurisdictions.

Extension: A period of time from the expiration date or end of a grace period during which registrants may operate on expired credentials by reason of the inability of the Base Jurisdiction to provide current credentials.

Factory Price: A required element in some Member Jurisdictions fee tables. Wyoming uses 90% of the manufacturer's suggested retail price. Colorado uses 75% of the manufacturer's suggested retail price in calculating those states fees.

Fifth Wheel: A device used to connect a truck-tractor or converter dolly to a semi-trailer.

Fleet: One or more apportionable vehicles designated by a registrant for distance reporting under the Plan.

Fleet Consolidation: Combining two or more fleets into the resulting fleet in which vehicles and actual distance reported determine apportioned fees for the fleet.

Grace Period: A period of time from the expiration of apportioned registration until the Enforcement Date for new Credentials.

Gross Vehicle Weight: The total weight allowed to be carried on each axle minus a combination vehicle.

Household Goods Carrier: A carrier handling (i) personal effects and property used or to be used in a dwelling, or (ii) furniture, fixtures, equipment and the property of stores, offices, museums, institutions, hospitals or other establishments, when a part of the stock, equipment or supply of such stores, offices, museums, institutions, including objects of art, displays and exhibits, which, because of their unusual nature or value, requires the specialized handling and equipment commonly employed in moving household goods.

In-Jurisdiction Miles or Kilometers: The total distance operated by a fleet of apportioned vehicles in a Jurisdiction during the reporting period. In those cases where the registrant operated a fleet of apportioned vehicles in Jurisdictions that require no apportionment and grant reciprocity, the Base Jurisdiction may add such miles or kilometers to the in-jurisdiction miles or kilometers.

Interjurisdiction Movement: Vehicle movement between or through two or more Jurisdictions.

Interstate: Transportation of persons or property across state lines, including international boundaries, or wholly within one state as part of a thorough movement that originates or terminates in another state or country.

Intrajurisdiction Movement: Vehicle movement from one point within a Jurisdiction to another point within the same Jurisdiction.

Intrastate: Traveling only within the borders of one state (specifically, Indiana).

Intrastate Carriers: Carriers that participate in the transportation of persons or property wholly within one state.

Individual Vehicle Distance Record (IVDR): Required of all apportionable vehicles. The original record is generated in the course of actual vehicle operation and is used as a source document to verify the registrant's reported distance for accuracy.

Jurisdiction: A country or a state, province, territory, possession or federal district of a country.

Lease: A transaction evidenced by a written document in which a lessor vests exclusive possession, control and responsibility for the operation of a vehicle in a lessee for a specific term. A long-term lease is for a period of 30 calendar days or more. A short-term lease is for a period of less than 30 calendar days.

Leased Vehicles: In a lessee-lessor relationship where one leases to another, the lessor who is the titled owner may decide in whose name the vehicle is registered. An apportioned operator may temporarily lease equipment to another apportioned fleet operator, and the lessor shall be responsible for reporting the distance traveled by the leased equipment. The lessee shall be the person using and operating the equipment by the lease agreement. The leased vehicle must specify which fees have been paid or a Temporary Permit will be required.

An apportioned vehicle may be leased to any non-apportioned carrier based in any Member Jurisdiction. The lessor shall be responsible for reporting the distance traveled by the leased equipment. The leased vehicle must bear proportional credentials and can be operated in Indiana only if fees have been paid to Indiana; otherwise a Trip Permit will be required.

Indiana full-fee carriers may temporarily lease proportionally registered vehicles bearing proper Indiana registration credentials, provided the apportioned carrier reports the distance traveled while the equipment is under lease. The Indiana full-fee carrier must send a report of distance traveled by the leased equipment to the apportioned carrier.

A leasing company may transfer a vehicle from one customer to another without having to re-register the vehicle as long as the fleet owner remains the same. If the fleet owner changes, the vehicle will have to be re-registered under the new fleet owner's name, and full fees will be assessed.

Lessee: A person that is authorized to have exclusive possession and control of a vehicle owned by another under terms of a lease agreement.

Lessor: A person that, under the terms of a lease agreement, authorizes another person to have exclusive possession, control of, and responsibility for the operation of a vehicle.

Long Term: A period of time that is 30 days or longer.

Member Jurisdiction: A Jurisdiction that has applied and has been approved for membership in the Plan in accordance with Section 1100 of the Plan.

Mobile Home Toter or Road Tractor (RT): A tractor unit designed for modular and manufactured housing, which is adapted for purposes of delivering or removing mobile homes on smaller home sites. Mobile home toters or road tractors must be proportionally license plated at the maximum gross weight of the combination of power unit and unit(s) being towed (combined gross weight).

Motor Carrier: A common carrier, contract carrier or carrier certified in accordance with rules adopted by DOR under Indiana Code 4-22-2.

Common Carrier: Any motor carrier which holds itself out to the general public to engage in the transportation by motor vehicles of passengers or property for compensation.

Contract Carrier: Any motor carrier transporting persons or property for compensation or hire under contract to a particular person, firm or corporation.

Exempt Carrier: An individual, partnership or corporation engaged in the business of transporting exempt goods or persons for compensation.

Private Carrier: A person, firm or corporation which utilizes its own trucks to transport its own freight.

Motor Vehicle: A Vehicle which is self-propelled by power other than muscular power and which does not move on rail.

Non-Apportioned Plate: A license plate issued to a carrier for a power unit that is restricted to only intrajurisdiction operation.

Non-qualifying Vehicles: Vehicles that do not qualify for proportional registration in Indiana.

One-Way Vehicle: The owner of Trucks registered for 26,000 lbs. (11,793.401 kg.) or less that are identified as a part of a one-way Rental Fleet may (i) allocate all of such Vehicles to the respective Member Jurisdictions in proportion to the mileage operated in each Member Jurisdiction by the Rental Fleet, or (ii) register all of such Vehicles as Apportioned Vehicles under the Plan. A one-way Rental Vehicle registered in accordance with this Section may be used in both interjurisdictional and intrajurisdictional operation.

Operating Authority: Authority granted to a carrier by either the Interstate Commerce Commission (ICC) or a Jurisdiction's Regulatory Commission for Interstate and/or Intrastate commerce.

Operational Records: Documents supporting the total distance traveled in each Jurisdiction and total distance traveled such as fuel reports, trip sheets, and driver logs which may be generated through onboard recording devices and maintained electronically.

Owner: A person, firm or corporation, other than a lien-holder, holding legal title to a vehicle.

Plate: The license plate, including renewal decals, if any, issued for a vehicle registered under the Plan by the Base Jurisdiction.

Pool: With respect to motor bus operations, means an agreement or combination among motor carriers of passengers, with the approval of the U.S. Department of Transportation or relevant provincial authority, to combine or divide traffic, services or any part of their earnings.

Power Unit: A motor vehicle (but not including an automobile or motorcycle), as distinguished from a trailer, semi-trailer or an auxiliary axle.

Properly Registered Vehicle: A vehicle which has been registered in full compliance with the laws of all Jurisdictions in which it is intended to operate.

Purchase Price Vehicle:

- A. *Original Purchase Price* - For purposes of apportionment registration, the actual purchase price of the vehicle when new, excluding trade-in and sales tax, including accessories or modification attached to the vehicle.
- B. *Factory List Price* - The manufacturer's retail price, excluding trade-in and sales tax, including accessories or modification attached to the vehicle, as provided for in Branham's Automobile Reference Book or Truck Blue Book.
- C. *Latest Purchase Price* - The actual purchase price of the vehicle paid by the current owner, excluding trade-in and sales tax, including accessories or modification attached to the vehicle.

Reciprocity: The reciprocal grant by one Jurisdiction of operating rights or privileges to properly registered vehicles registered by another Jurisdiction, especially but not exclusively including privileges generally conferred by vehicle registration.

Reciprocity Agreement: An agreement, arrangement or understanding between two or more jurisdictions under which each of the participating Jurisdictions grants reciprocal rights or privileges to properly registered vehicles that are registered under the laws of other participating Jurisdictions.

Reciprocity Distance: Distance traveled by apportionable vehicles in Jurisdictions which are not Member Jurisdictions and which grant Reciprocity without charge.

Recreational Vehicle: A vehicle used for personal pleasure or travel and not in connection with any commercial endeavor.

Registered Weight: The weight for which a vehicle is licensed or registered within a particular Jurisdiction.

Registrant: A person in whose name a Properly Registered Vehicle is registered.

Registration Fee: For apportionable vehicles, the registration fee shall be the total fee required under the laws of each Jurisdiction for each vehicle at the regular annual or unexpired portion of the registration year.

Registration Year: A 12-month period during which under the laws of the Base Jurisdiction, the registration issued to a registrant by the base jurisdiction is valid.

Rental Owner: A person who rents vehicles to others with or without drivers.

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

Rental Transaction: For the rental of a vehicle, a rental transaction shall be deemed to occur in the Jurisdiction where such vehicle first comes into the possession of the user.

Rental Vehicle: Vehicles of a rental fleet.

Rental Vehicle Base Jurisdiction: The “Base Jurisdiction” definition and the conditions therein specified must be met by the rental company as registrant of the fleet; except when the rental agreement is for more than 60 days, the rental customer must have an established place of business and his fleet must accrue distance in the Jurisdiction selected as the Base Jurisdiction for the registration year.

Rental Fleet Owner: A person or firm engaging in the business of renting such vehicles shall be extended full interjurisdiction and intrajurisdiction privileges, provided:

- The operational records of the fleet are maintained by the owner rental company. Such vehicles are part of a rental fleet which are identifiable as being a part of such fleet.
- Such person or firm has received approval from the Jurisdiction to apportion such rental fleet.

Such person or firm registers the vehicles in accordance with the following instructions:

See Service Representative under “AGENT”

Fleets of Tractors, Single Trucks and Truck-Tractors based in Indiana - Indiana registrants engaged in the business of renting and/or leasing such apportionable vehicles without drivers into or through one or more Member Jurisdictions, as well as any person or firm (registrant) of any other Jurisdiction electing to base a fleet of rental apportionable vehicles in Indiana, must pay apportionable registration fees based on distance using the forms Schedule A, Schedule B and Schedule C, if needed. Any vehicles based in Indiana for use only in Indiana would continue to be registered in Indiana on a non-apportioned basis.

A Rental Owner has the option of licensing a rental fleet in the name of the Rental Owner rather than in the name of each individual lessee. The following rules shall apply if registering in the name of the Rental Owner:

- On Schedule A, the name of the Lessee must be indicated and a copy of the lease agreement between the Rental Owner and the Lessee is required. If the Lessor is based out-of-state, a photocopy of the out-of-state title must accompany the application.
- On Schedule B, the Type of Operation must be indicated. When geographical area and type of operation (PV or FH, Daily Rental or Long-Term Lease) are similar, an attempt should be made to consolidate the fleet.

Rental Trucks and Truck Tractors - Must be registered in accordance with the IRP agreement except that the Base Jurisdiction selected by the rental owner must confirm to the definition of Base Jurisdiction.

Rental Trailers and Semi-Trailers - Trailers and semi-trailers not in separate pool fleets and used in normal tractor-trailer operations shall be apportioned under IRP. Where required, Trailers and Semi- Trailers over 6,000 lbs. gross vehicle weight and used solely in pool fleets shall be licensed by dividing the gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions occurring in the Jurisdiction by the total gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions in all Jurisdictions. The resulting percentage shall be applied to the number of units in such fleets, and the number of vehicles fully registered and plated in the jurisdiction. Allocation of such fleets may continue to be done through the Registrations Department of the BMV.

One-Way Vehicles - Indiana requires one-way trucks of less than 26,000 lbs. (11,793 kg.) gross vehicle weight operated as part of an identifiable one-way and local fleet, to be licensed by class of vehicle depending on gross vehicle weights. All vehicles in each class shall be licensed in Indiana for the same gross vehicle weights. A separate application is required to allocate and license each class.

The minimum number of such trucks in each class to be full-fee licensed in Indiana during the appropriate annual license renewal period of each registration or license year shall be determined as follows:

For each class of vehicles, divide the Indiana distance by the total distance traveled (all Jurisdictions) during the preceding year.

Multiply the resulting Indiana percent by the total number of vehicles in the particular class owned or operated on the first day of the registration or license year. The resulting figure shall be the minimum number of such vehicles subject to registration and licensing in Indiana.

All trucks of such one-way fleets so qualified will be allowed to perform both interjurisdiction and intrajurisdiction movements in all Jurisdictions.

Allocation of such fleets may continue to be done through the Registrations Department of the BMV.

When equipment is added to the fleet after the original application is filed for any registration or license year, the same percentage used at the beginning of the registration or license year shall be used to determine the number of additional vehicles subject to registration and license in Indiana.

Utility Trailers - Where required, registrants engaged in the business of renting and leasing Utility trailers at 6,000 lbs. gross vehicle weight and under in more than one Jurisdiction, shall prepare and maintain monthly inventories of each vehicle owned and/or operated.

Actual inventory reports must support the monthly inventories.

Every owner of such Trailers shall allocate and register at the beginning of each registration year, a number of trailers equal to no less than the average number of such trailers rented in or through the Jurisdiction during the preceding year.

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

Records: Information created, received and maintained as evidence by an organization or person in the transaction of business, or in the pursuance of legal obligations, regardless of media.

Records Review: An evaluation of a registrant's distance accounting system and internal controls to assess the registrant's compliance with the requirements of the Plan. Unlike an audit, a records review focuses only on the adequacy of the internal controls and the record-keeping system; it may be limited in scope to less than a full registration year; it may be conducted before the registrant's first registration renewal; and it does not result in any fee adjustments.

Repository: The entity designated as such in Section 1300 of the IRP Plan.

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

- An Applicant may elect as its Base Jurisdiction any Member Jurisdiction:
 - where the Applicant has an Established Place of Business,
 - where the Fleet the Applicant seeks to register under the Plan accrues distance, and
 - where Records of the Fleet are maintained or can be made available.
- An Applicant that does not have an Established Place of Business in any Jurisdiction may designate as a Base Jurisdiction any Member Jurisdiction:
 - where the Applicant can demonstrate Residence,
 - where the Fleet the Applicant seeks to register under the Plan accrues distance, and
 - where Records of the Fleet are maintained or can be made available.
- To establish Residence in a Member Jurisdiction, an Applicant must demonstrate to the satisfaction of the Member Jurisdiction at least three of the following:
 - if the Applicant is an individual, that his or her driver's license is issued by that Jurisdiction,
 - if the Applicant is a corporation, that it is incorporated or registered to conduct business as a foreign corporation in that Jurisdiction,
 - if the Applicant is a corporation, that the principal owner is a resident of that Jurisdiction,
 - that the Applicant's federal income tax returns have been filed from an address in that Jurisdiction,
 - that the Applicant has paid personal income taxes to that Jurisdiction,
 - that the Applicant has paid real estate or personal property taxes to that Jurisdiction,
 - that the Applicant receives utility bills in that Jurisdiction in its name,
 - that the Applicant has a Vehicle titled in that Jurisdiction in its name, or
 - that other factors clearly evidence the Applicant's legal Residence in that Jurisdiction.

Restricted Plate: A plate that has a time, geographic area, distance or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial transportation authority, or a private party, and operated as part of an urban mass transit system, as defined by the Jurisdiction that issues the plate. See page 4 and Appendix C for information specific to Indiana.

Semi-Trailer: A Vehicle without motor power that is designed to be drawn by a Motor Vehicle and is constructed so that a part of its weight rests upon or is carried by a towing Vehicle.

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

The Plan: Refers to the IRP plan located at irponline.org/page/theplan

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

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.

Trailer: A vehicle without motor power, designed to be drawn by a motor vehicle and so constructed that no part of its weight or that of its load rests upon or is carried by the towing vehicle.

Trip Lease: A lease of vehicular equipment to a carrier (lessee) for a single interjurisdictional movement. The term may also include a similar intrajurisdiction movement where such a movement is authorized under the laws of the Jurisdiction.

Trip Permit: A permit issued by a Member Jurisdiction in lieu of apportioned or full registration.

Truck: A power unit 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.

United States Regions: For purposes of Section 1325 of the IRP Plan, the following allocation of the United States Member Jurisdictions:

- Region No. 1— Connecticut, Delaware, the District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island and Vermont.
- Region No. 2— Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia and West Virginia.
- Region No. 3— Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota and Wisconsin.
- Region No. 4— Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington and Wyoming.

Unladen Vehicle Weight: The weight of a vehicle fully equipped for service excluding the weight of any load.

Vehicle: Means 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.

Appendix C: New Account Documents List

To open a new IRP account, you must either:

- Claim Indiana as your base jurisdiction by having a qualifying “Established Place of Business” (EPB); or
- Reside in Indiana.

Most owner-operators, sole proprietors and new businesses in Indiana can establish base jurisdiction using residency. Residency may also be an option if a business cannot show an EPB because it is new to Indiana or does not have the most recent three consecutive years of Indiana tax returns with an Indiana address. **Information on establishing or proving Indiana residency is located below.**

When conducting business with DOR, you will need:

- Valid government-issued ID. An Indiana Driver License is required to show residency.
- A Power of Attorney (POA-1) if you are representing the applicant (see dor.in.gov/tax-professionals/power-of-attorney-procedures-and-form).

Documents to help MCS in determining an Established Place of Business in Indiana

- IRP forms, all state forms are available at dor.in.gov/tax-forms/motor-carrier-forms-and-applications:
 - State Form FRP-A (55661): International Registration Plan Schedule A
 - State Form FRP-B (55662): International Registration Plan Schedule B, or State Form INIRP-BN (55550): New Account Schedule
 - State Form FRP-G (55664): International Registration Plan Schedule G
 - INIRP-N: Notice of Understanding
- State Form 56148: Municipal Wheel Tax;
- Verification of valid US DOT number;
- FMCSA Certificate of Operating Authority;
- Federal Form 2290: Proof of paid Heavy Highway Vehicle Use Tax Return (HHVUT), including Form 2290 Schedule 1: Schedule of Heavy Highway Vehicles (if applicable);
- Lease agreements from the motor carrier responsible for safety;
- Verification of paid Unified Carrier Registration (UCR fees);
- Verification or copy (foreign jurisdiction) of valid IFTA applications (includes applications in approval process);
- Copies of previous IRP registrations;
- Copies of vehicle titles processed or to be processed in Indiana (along with a notarized POA, if applicable);
- If the business is an LLC or corporation: a Certificate of Existence from the Indiana Secretary of State (available through inbiz.in.gov/business-filings/information-requests);
- Filed Federal Form SS4: Application for Employer Identification Number (EIN), showing an Indiana address for the company .

The following documents will assist Motor Carrier Services in establishing Indiana residency.

For Sole Proprietors

Provide Indiana income tax returns with the same address for the previous three consecutive years OR one each of the following:

- A current mortgage or property tax statement, deed, or rental/lease agreement with an Indiana address; and,
- The most recent gas, water or electric utility bill in the registrant's name or included in rental/lease agreement.

For Businesses

Indiana income tax returns with the same business address for the previous three consecutive years; or three of the five items below:

- Lease (commercial, mortgage, rental), property deed or receipt for paid property tax with an Indiana address;
- The most recent gas, water or electric utility bill in the business's name or included in rental/lease agreement;
- Proof of business existence:
 - LLCs or corporations: a Certificate of Existence) from the Indiana Secretary of State (available through inbiz.in.gov/business-filings/information-requests); or
 - For partnerships: a copy of the partnership contract.
- Filed Federal Form SS4, Form Application for Employer Identification Number, with an Indiana address;
- The business owner's valid Indiana driver license.