

INTRODUCTION

The focus of this manual is on registering vehicles that weigh over 26,000 pounds and travel in Wisconsin and other states. If your vehicle(s) travels only in Wisconsin (intrastate operation), the registration information in this manual does not apply to you. However, if your vehicle(s) travels outside of Wisconsin, you are conducting an interstate operation. This manual will explain the steps to take to properly register your vehicle for interstate travel and some of the requirements that go along with interstate registration.

When you travel outside of Wisconsin with your heavy vehicle, you have to register the vehicle with each jurisdiction and pay registration fees. (The term “jurisdiction” means a state or Canadian province.) To accomplish this, jurisdictions have entered into an agreement called the International Registration Plan (the IRP). The IRP allows a motor carrier to make one application to its base (home) jurisdiction instead of applying separately to each jurisdiction where the carrier operates. Registration fees paid to each jurisdiction are determined by the percentage of miles fleet vehicles travel in that jurisdiction. The terms “apportioned” and “apportionment” refer to IRP registration because registration fees are divided or “apportioned” among jurisdictions.

When you apply for IRP registration, you are registering your “fleet.” A fleet is the unit of registration. A fleet can be one or several vehicles, or as many as hundreds of vehicles. You must keep track of all miles accrued by all vehicles in your fleet. When you renew your registration, you must report all miles fleet vehicles traveled in all jurisdictions. To accomplish this, you must have an acceptable mileage accounting system in place. This involves maintaining mileage records and keeping track of odometer readings for each vehicle in your fleet. (See Section 18.0 Audits)

This manual provides the basic information needed to prepare applications. The contents of this manual, however, will not cover every unique situation or answer all questions that may arise. Some of the information in this manual applies to specific operations and vehicle types such as one-way rentals and buses and may not apply to you.

To speed up the registration process, we encourage applicants to read and follow the written instructions precisely.

Send all applications to:

Mailing Address: Wisconsin Department of Transportation
Motor Carrier Services IRP Unit
PO Box 7955
Madison, WI 53707-7955

Physical Address: Hill Farms State Transportation Building
Motor Carrier Services, Room 151
4802 Sheboygan Avenue
Madison, WI 53705

Telephone: (608) 266-9900

Fax: (608) 267-6886
(Note: Supplement and amended applications may
be faxed. **New operation and renewal
applications must be mailed.**)

If you have questions on registration on non-IRP vehicles or Wisconsin titles, contact the DMV Research and Information Unit at (608) 266-1466.

If you have questions on enforcement of motor carrier requirements contact State Patrol Motor Carrier Enforcement & Inspection at (608) 266-3212.

If you have question on federal requirements, contact the United States Department of Transportation at (608) 662-2010.

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1.0 What is IRP?

Members of IRP

IRP stands for International Registration Plan, a co-operative agreement for registering vehicles that travel into two or more jurisdictions (states/Canadian provinces). The IRP provides for payment of licensing fees based on fleet miles operated. The unique feature of the IRP is that although license fees are paid to the base jurisdiction and distributed to various jurisdictions in which fleet vehicles are operated, only one (1) license plate and one (1) cab card (registration certificate) are issued for each fleet vehicle. The cab card lists the jurisdictions and registered weights where fleet vehicles travel. The following jurisdictions are IRP members. (Note abbreviations)

AB	Alberta	LA	Louisiana
AL	Alabama	MA	Massachusetts
AR	Arkansas	MB	Manitoba
AZ	Arizona	MD	Maryland
BC	British Columbia	ME	Maine
CA	California	MI	Michigan
CO	Colorado	MN	Minnesota
CT	Connecticut	MO	Missouri
DC	District of Columbia	MS	Mississippi
DE	Delaware	MT	Montana
FL	Florida	NB	New Brunswick
GA	Georgia	NC	North Carolina
IA	Iowa	ND	North Dakota
ID	Idaho	NE	Nebraska
IL	Illinois	NH	New Hampshire
IN	Indiana	NJ	New Jersey
KS	Kansas	NL	Newfoundland
KY	Kentucky	NM	New Mexico

NS	Nova Scotia	SD	South Dakota
NV	Nevada	SK	Saskatchewan
NY	New York	TN	Tennessee
OH	Ohio	TX	Texas
OK	Oklahoma	UT	Utah
ON	Ontario	VA	Virginia
OR	Oregon	VT	Vermont
PA	Pennsylvania	WA	Washington
PE	Prince Edward Island	WI	Wisconsin
QC	Quebec	WV	West Virginia
RI	Rhode Island	WY	Wyoming
SC	South Carolina		

2.0 How IRP Works

Under the IRP, interstate carriers must file an application with the jurisdiction in which they are based. The base jurisdiction issues registration credentials (license plate and cab card) for each vehicle. Law Enforcement use these credentials to verify and validate registration. The apportioned plate, weight stickers and cab card are registration credentials you need to operate on an interstate and intrastate basis in member jurisdictions. (Intrastate operations also may require meeting the operating authority of the individual jurisdictions.) Registration fees are calculated according to each jurisdiction's specific registration schedules.

IRP jurisdictions have agreed to allow the base jurisdiction to collect the vehicle registration fees for apportionment for all jurisdictions collectively and at one time. These fees are then sent to other IRP jurisdictions according to:

- Percentage of mileage travelled in each jurisdiction
- Vehicle identification information and
- Maximum weight
- Value, age, unladen weight, etc. (In some jurisdictions)

Here is an example of how registration fees for a vehicle based in Wisconsin are calculated. The registrant travels in Wisconsin, Illinois, Michigan, and Minnesota and accrues 25,000 miles in each jurisdiction for a total of 100,000 miles. The registered gross weight of the vehicle is 80,000 pounds. Through the IRP, each state receives a portion of its registration fee. Using this example, you pay each state a portion equal to 25% of their registration fee for an 80,000-pound vehicle.

	<u>Mileage %</u>	<u>X</u>	<u>Full Fee</u>	=	<u>Apportioned Fee</u>
IL	25%	X	\$2,790	=	\$697.50
MI	25%	X	\$1,660	=	\$416.50
MN	25%	X	\$1,760	=	\$440.00
WI	25%	X	\$2578.00	=	<u>\$644.50</u>
Total Registration Fee				=	\$ 2198.50

Under the IRP all member jurisdictions:

- Accept a single registration plate
- Accept a single certificate of registration (cab card)
- Allow registrants to travel both interstate and intrastate. (Note: If you haul persons or property for-hire intrastate, that transportation is subject to the terms of the operating authority issued by each member State/Province.)

Apportioned Registration Does Not:

- Waive or exempt a truck operator from obtaining operating for-hire authority from any State/Province in which the apportioned vehicle travels (either inter or intra); or
- Waive or replace the requirements of the International Fuel Tax Agreement (IFTA); or
- Waive or exempt the payment or reporting of other taxes (income tax, sales tax, etc.); or
- Allow registrants to exceed the maximum length, width, height or axle limitations; or
- Waive or exempt the payment for reporting of the Federal Heavy Vehicle Use Tax (Form 2290); or
- Exempt a carrier from filing the necessary proof of insurance coverage in each State/Province where required.

3.0 When To Apportion Your Vehicle

Apportionable Vehicle (Article II Definitions in the International Registration Plan):

“Apportionable Vehicle” (except as provided below) 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:

1. Has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds; or (11,793.401 kilograms)
2. Has three or more axles, regardless of weight; or
3. Is used in combination, when the gross vehicle weight of such combination, when the gross vehicle of such combination exceeds 26,000 pounds (11,793.401 kilograms).

Non-Apportionable or Exempt Vehicle

A Recreational Vehicle, a vehicle displaying restricted plates, a bus used in the transportation of chartered parties or a government-owned vehicle, is not an Apportionable Vehicle; except that a Truck or Truck Tractor, or the Power Unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, and a bus used in the transportation of chartered parties, nevertheless may be registered under the Plan at the option of the Registrant.

Intrastate Operations (Vehicles less than 26,001 pounds)

A vehicle that weighs less than 26,000 pounds and operates intrastate in another jurisdiction besides the base jurisdiction requires registration for that jurisdiction. Therefore such vehicles are generally registered through the IRP instead of obtaining non-apportioned registration from both the base jurisdiction and the other jurisdiction where intrastate operations occur.

You may register a vehicle(s) in Wisconsin if you have an established place of business here, or if you are an owner-operator you must be a Wisconsin resident. Your fleet must accumulate mileage in Wisconsin and the operational records for your vehicles must be kept or be made available in Wisconsin for audit.

Note: A complete copy of The International Registration Plan, The IRP Audit Manual, and The IRP Policy & Procedures may be ordered through IRP Inc.'s website: <http://www.irpinc.org> then click on Publications/Order Publications; or contact IRP Inc. at (703) 522-1905.

4.0 Where to Apportion

Base Jurisdiction (as defined under Article II of the International Registration Plan)

“Base Jurisdiction” means, the member jurisdiction, selected in accordance with Section 305, to which an Applicant applies for apportioned registration under the Plan or the Member Jurisdiction that issues apportioned registration to a Registrant under the Plan.

Established Place of Business or Residence (means the status of an Applicant or Registrant as a resident of a Member Jurisdiction) (as defined under Article II Definitions in the International Registration Plan)

Means 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) or the Registrant has an Established Place of Business within the Base Jurisdiction. Reference **Section 305** for details.

Selection of Base Jurisdictions – Section 305 (as defined under Article II Definitions in the International Registration Plan)

To establish Residence in a Member Jurisdiction, an Applicant must demonstrate to the satisfaction of the Member Jurisdiction at least three of the following:

- (i) If the Applicant is an individual, that his or her driver’s license is issued by that Jurisdiction;
- (ii) If the Applicant is a corporation, that it is incorporated or registered to conduct business as a foreign corporation in that Jurisdiction;
- (iii) If the Applicant is a corporation, that the principal owner is a resident of that Jurisdiction;
- (iv) That the Applicant’s federal income tax returns have been filed from an address in that Jurisdiction;

- (v) That the Applicant has paid personal income taxes to that Jurisdiction;
- (vi) That the Applicant has paid real estate or personal property taxes to that Jurisdiction;
- (vii) That the Applicant receives utility bills in that Jurisdiction in its name;
- (viii) That the Applicant has a Vehicle titled in that Jurisdiction in his/her name; or
- (ix) That other factors clearly evidence the Applicant's legal Residence in that Jurisdiction.

5.0 Types of Operations

For-Hire Carrier

Any person, firm or corporation who engages in transportation by motor vehicle of passengers, commodities, or property for compensation.

Private Carrier

A person, firm or corporation that uses its own trucks to transport its own freight.

Owner-operators

Owner-operators who lease their vehicle(s) may register in either one of two ways:

- The owner operator may be the registrant. The vehicle(s) will be titled and registered in the name of the owner operator. The apportioned plate(s) will be the property of the owner-operator. The owner-operator will be responsible for registration of such vehicles(s) and for establishing and maintaining mileage records and making records available for audit.
- The carrier (lessee) may be the registrant. The vehicle(s) will be registered in the name of both the carrier as lessee and the owner-operator as lessor. The apportioned plate(s) will be the property of the registrant (lessee-carrier). The lessee-carrier will be responsible for registration of such vehicle(s) and for establishing and maintaining mileage records and making records available for audit.

Buses

a) Regular routes

Apportionment is a requirement under IRP for all buses traveling regularly scheduled routes. At the option of the registrant, total miles may be the sum of actual in-jurisdiction miles or a sum equal to the scheduled route miles per jurisdiction from the farthest point of origination to the point of destination of the route scheduled.

b) Charters

Buses used exclusively for the transportation of “chartered parties” are exempt from apportioned registration under IRP. They may apportion if they choose to do so.

Household Goods Carriers

a) Equipment Leased From Service Representative

Household Goods Carriers using equipment leased from service representatives may elect to base that equipment in either the base jurisdiction of the service representative or that of the carrier

- If the base jurisdiction of the service representative is selected, the equipment shall be registered in the service representative's name and the Household Goods Carrier shall be shown as lessee. The apportionment of fees shall be according to the combined mileage records of the service representative and the carrier. Such records must be kept or made available in the service representative's base jurisdiction.
- If the base jurisdiction of the household goods carrier is selected, equipment shall be registered in the name of the carrier and that of the service representative as lessor. The apportionment of fees shall be according to the combined mileage records of the carrier and those of the service representative. Such records must be kept or made available in the Household Goods Carrier's base jurisdiction.

b) Owner-Operator Leased Equipment

For equipment owned and operated by owner-operators other than service representatives, and used exclusively to transport cargo for the Household Goods Carrier, the equipment shall be registered by the carrier in the base jurisdiction of the carrier, but in both the owner-operator's name as lessor, and that of the carrier's as lessee, with the apportionment of fees according to the records of the carrier.

Rental Vehicles

The IRP specifically provides for the registration of various types of rental fleets. Rental fleets owned by any person or firm engaging in the business of renting vehicles with or without drivers for valuable consideration for a specific period of time shall be extended full interstate or intrastate privileges providing that:

- Such person has received either the appropriate operating authority or approval from the jurisdiction to apportion such rental; and
- The operational records of the fleet are maintained by the rental owner and must be identifiable as being part of such fleet; and

- Such vehicles are part of a rental fleet that are identifiable as being a part of such fleet and must include the specified number of vehicles; and
- Such person or firm registers the vehicles as described below:

a) Rental Definitions

For purposes of IRP, the following definitions are applicable to rental vehicles:

- **Rental Owner** - an owner principally engaged in renting (one or more rental fleets) to others or offering for rental the vehicles of such fleets without drivers.
- **Rental Fleet** - one or more vehicles that are rented or offered for rental without drivers and designated by a rental owner as a rental fleet.
- **Rental Vehicle** - a vehicle of a rental fleet.
- **Renting and Leasing** - the giving of possession and control of a vehicle for valuable consideration for a specified period of time.
- **Rental Transaction** - for the rental of a vehicle, this shall be deemed to occur in the jurisdiction where such vehicle first comes into possession of the user.

b) One-Way Vehicles

Trucks of less than 26,000 pounds (11,800 kilograms) gross vehicle weight operated as part of an identifiable one-way fleet will allocate and fully plate vehicles to the respective jurisdictions based on the fleet mileage factor. All trucks of such one-way fleets so qualified will be allowed to perform both interstate and intrastate movements in all jurisdictions. These vehicles must also meet all specific requirements for intrastate and interstate travel.

6.0 Fees

Calculation of Apportionable Fees (as defined under Article II Definitions of the International Registration Plan)

Section 400 states the Apportionable Fees for a Fleet in a Member Jurisdiction for which registration is sought shall be calculated by multiplying the apportionment percentage calculated for the Member Jurisdiction pursuant to **Section 405 or 415** by the total Apportionable Fees required under the law of the Member Jurisdiction for full registration of the Vehicles in the Fleet for the Registration Year, or the unexpired portion of the Registration Year, as the case may be.

Calculation of Apportionment Percentage (as defined under Article II Definitions of the International Registration Plan)

Section 405 states the following method is to be used to calculate the apportionment percentage with respect to a Fleet for each Member Jurisdiction in which apportioned registration is sought.

- (a) For a Member Jurisdiction in which the Fleet (1) accrued distance during the Reporting Period, or (2) has never been apportioned and did not accrue distance during the Reporting Period:
 - i. Determine the total actual distance operated during the Reporting Period in all Member Jurisdictions where Fleet Vehicles were apportioned during the Reporting Period and where the Registrant desires to renew apportioned registration;
 - ii. Estimate the Total Distance to be operated by the Fleet during the Registration Year in all Member Jurisdictions where Fleet Vehicles were neither previously apportioned nor accrued actual distance during the Reporting Period, but in which the Registrant desires apportioned registration; and
 - iii. Add the amount determined in clause (i) to the amount determined in clause (ii).

The apportionment percentage for each such Member Jurisdiction is the distance attributed to that Member Jurisdiction divided by the amount determined in clause (iii) of this subsection (calculated to 6 decimal places and rounded to 5 decimal places), times 100.

- (b) For a Member Jurisdiction in which the Fleet did not accrue distance during the Reporting Period but in which it has previously been apportioned:
 - i. Estimate the Total Distance to be operated during the Registration Year in all such Member Jurisdictions; and
 - ii. Add this amount to the amount determined in clause (iii) of subsection (a).

The apportionment percentage for each Member Jurisdiction is the Estimated Distance attributed to that Member Jurisdiction divided by the amount determined in clause (ii) of this subsection (calculated to 6 decimal places and rounded to 5 decimal places), times 100.

- (c) For purposes of subsection (a), a Fleet shall be considered never to have been apportioned in a Member Jurisdiction if the Registrant has neither (i) owned or Leased Apportioned Vehicles during the 18 months prior to the date of its application for apportioned registration, nor (ii) accrued actual distance by operating Apportioned Vehicles in any Member Jurisdiction during the Reporting Period.
- (d) If a Fleet was apportioned in a Member Jurisdiction for no more than the last 90 calendar days of the Reporting Period, the Fleet's apportionment percentage for that Member Jurisdiction may, at the option of the Registrant, be calculated under subsection (a) if, with respect to that Member Jurisdiction, the Fleet otherwise meets the qualifications of subsections (a) and (c).

Additional Jurisdictions (as defined under Article II Definitions of the International Registration Plan)

Section 415 states

- (a) A Registrant may, after the beginning of the Registration Year, add one or more Member Jurisdictions to those in which its Fleet is apportioned.
- (b) If the Fleet accrued actual distance in an added Member Jurisdiction during the Reporting Period, this amount must be used in calculating the apportioned fee for the Member Jurisdiction, and an estimate of distance may not be used. If the Fleet did not accrue actual distance during the Reporting Period in the Member Jurisdiction being added, an estimate representing annual distance to be traveled in the Member Jurisdiction shall be used.

- (c) The apportionment percentage for a Member Jurisdiction to be added shall be:
- i. The actual distance or estimate determined for the Member Jurisdiction in subsection (b) divided by,
 - ii. The sum of: the denominator determined under Section 405 for the apportionment percentages of the Registrant at the time of its initial application for apportioned registration for the Registration Year, plus the actual distance or estimate determined for the Member Jurisdiction in subsection (b), plus the sum of the actual distance or estimates for any other Member Jurisdiction or Member Jurisdictions added to its registration by the Registrant since the beginning of the Registration Year,
- (d) The apportioned fee for the added Member Jurisdiction shall then be calculated according to Section 400.
- (e) In no event shall the calculation of an apportioned fee for a Member Jurisdiction added to a registration during the Registration Year alter the apportionment percentages previously determined for any other Member Jurisdiction for the year.

7.0 International Fuel Tax Agreement – IFTA

IFTA is a base-state fuel tax agreement. The carrier's base jurisdiction issues credentials that allow the IFTA licensee to travel in all IFTA member jurisdictions. Except Alaska, Mexico, Northwest Territory, Washington D.C., and Yukon Territory, all contiguous states and provinces are IFTA member jurisdictions.

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

Wisconsin is your base jurisdiction for IFTA licensing and reporting if:

- Your qualified motor vehicles are registered in Wisconsin;
- You have an established place of business in Wisconsin from which motor carrier operations are performed;
- You maintain the operational control and operational records for qualified motor vehicles in Wisconsin) or can make those records available there; and
- You have qualified motor vehicles that actually travel on Wisconsin highways.

The IFTA license offers several benefits to the interstate motor carrier. These benefits include one license, one set (two) of decals and one quarterly fuel tax report that reflects the tax or refund due. These advantages all lead to cost and time savings for the interstate carrier.

IFTA License Application Procedure

Any motor carrier based in Wisconsin and operating one or more qualified motor vehicles in at least one other IFTA member jurisdiction may file an IFTA licensee application in Wisconsin. If a carrier qualifies as an IFTA licensee but does not wish to participate in the IFTA program, fuel permits must be obtained to travel through member jurisdictions according to the regulations of each jurisdiction.

- A qualified motor vehicle is a motor vehicle used for the transportation of persons or property and has at least two axles and a gross vehicle weight exceeding 26,000 pounds, or is used in combination when the combination exceeds 26,000 pounds, or has three axles regardless of weight.

Upon applying for an IFTA license and paying the required fees, you will be issued an IFTA license and decals. You must keep a photocopy of IFTA license in each vehicle and display decals on both sides of the cab of each vehicle.

Carriers licensed through IFTA must submit tax reports each quarter to the Wisconsin Department of Transportation, Motor Carrier Services, Motor Carrier Registration Unit. We will provide you with a tax report before the end of each quarter.

Quarterly tax reports must be completed and returned with any payment due. We will verify calculations and refund on overpayments. Reports must be filed by due date or a penalty of \$50 or 10% of tax due, whichever is greater, will be assessed. For late returns a 1% interest fee per month is calculated on any tax due for IFTA member jurisdictions. Reports not received by due date will be revoked. In addition, accounts payments of taxes due not postmarked by due date will also be revoked. A \$25.00 reinstatement fee will be required to reactivate the account to good standing.

<u>Quarter</u>	<u>Due on or before</u>
First: Jan./Feb./Mar.	April 30 th
Second: Apr./May/Jun.	July 30 th
Third: Jul./Aug/Sep.	October 31 st
Fourth: Oct./Nov./Dec.	January 31 st

If you are applying for IRP registration, you must apply for an IFTA license at the same time or provide a verifiable lease specifying the entity responsible for filing IFTA returns for your operation.

8.0 Related Motor Carrier Requirements

Motor Carrier Operating Authority

Authority is required for anyone receiving compensation to carry someone else's property, or in some cases, passengers. (1) Intrastate - From one place in Wisconsin to another place in Wisconsin. (2) Interstate Exempt - Crossing state lines with commodities exempt from federal regulation, (exempt commodities are products that are not manufactured or processed, such as, grain, produce, cattle, etc. (3) Interstate Regulated - A Wisconsin based carrier with federal authority, crossing state lines with passengers or property regulated by the USDOT.

For information concerning Wisconsin authority, contact the Wisconsin Department of Transportation, Motor Carrier Services, and P.O. BOX 7967 MADISON, WI 53707-7967; telephone (608) 266-9900.

Federal Heavy Vehicle Use Tax (HVUT)

If you operate vehicles at a gross vehicle weight of 55,000 pounds or more, you must provide proof that you have paid your Heavy Vehicle Use Tax and filed Form 2290 with the Internal Revenue Service in order to obtain or maintain vehicle registration credentials. Questions concerning tax compliance should be directed to the Internal Revenue Service at 1-800-829-1040. To obtain a Form 2290, contact the IRS at 1-800-829-3676. Submit a copy of the stamped receipt, returned to you by the IRS, with your base plate or IRP, apportioned license plate, renewal notice to the address listed on the notice. HVUT questions relating to Wisconsin IRP registration or renewal may be directed to 608/266-9900. HVUT questions relating to Wisconsin intrastate registration or renewal may be directed to (608) 264-8735. For all other questions regarding the intrastate plate renewal process, call (608) 266-1466. It is the applicant's responsibility to fully comply with all requirements listed in the Federal Form 2290.

Insurance

Interstate regulated carriers are required to file a BMC91X Federal Liability Certificate. The commercial underwriter will file this with the FMCSA electronically. WIS DOT will use the information from the federal website to verify insurance coverage. Intrastate carriers may file a Form E with WIS DOT. For more information, contact the Wisconsin Department of Transportation, Motor Carrier Services Unit, P.O. Box 7967; Madison, WI 53707-7967; telephone (608) 266-9900.

Interstate Exempt Permit

All “for hire” carriers with interstate exempt authority, hauling only exempt commodities must obtain an interstate exempt permit. For information, contact the Wisconsin Department of Transportation, Motor Carrier Services Unit, P.O. Box 7967; Madison, WI 53707-7967; telephone (608) 266-9900. Carriers are responsible for contacting each state where they plan to operate to be sure they’re in compliance.

Oversize-Overweight Permits

Permits are required when a vehicle or a load exceeds statutory length, width or height. For information, contact the Wisconsin Department of Transportation Motor Carrier Services Section Permit Unit; PO Box 7980; Madison, WI 53707-7980; telephone (608) 266-7320.

Uniform Carrier Registration (UCR)

The UCR Program requires individuals and companies that operate commercial motor vehicles, including buses, in interstate or international commerce to register their businesses and pay an annual fee based on the size of their fleet. Entities operating solely intrastate, i.e., only in Wisconsin, are not required to register for UCR. We encourage you to register now at: www.ucr.in.gov.

USDOT Number

If you are an interstate motor carrier you need a USDOT number. The USDOT number is an identification number issued to motor carriers, registrants and shippers with vehicles weighing more than 10,000 lbs., by the United States Department of Transportation. For information or applications, contact the Federal Motor Carrier Safety Administration, 1 Point Place, Madison, WI 53719 or call (608) 662-2010. You can also visit their website at www.fmcsa.dot.gov or www.safersys.org.

9.0 Application and Forms

The applicant is responsible for properly completing all forms necessary to register vehicles under the IRP. If you submit an incomplete application, you will be asked to provide the information or submit a new, revised application. Incorrect or partial completion of an application will delay processing.

The basic application forms are Schedule A, which is used to provide vehicle information, and Schedule B which is used to provide carrier and jurisdiction information.

Data on an application is subject to review and verification. Wisconsin acts on behalf of all IRP jurisdictions in the collection and verification of information. The registrant's signature attests to the accuracy of information on the application.

Once you begin operations, you must maintain records to account for all miles fleet vehicles travel. Mileage records are subject to audit. All operational and mileage records that support the application and supplements must be kept for three years after the close of the registration year. You will be subject to penalties if you do not keep adequate records. (For more information on record keeping and audits, see Sections 17 and 18.)

For first time applicants, Wisconsin IRP application forms and additional information are included in Wisconsin's "New Operation" packet. To obtain a packet, contact Wisconsin Motor Carrier Services, PO Box 7955, Madison, WI 53707-7955; telephone (608) 266-9900.

Application Process Section 315 (as defined under Article III Applications for Apportioned Registration in the International Registration Plan)

- A. The Base Jurisdiction shall determine the manner, the standard for measuring distance (miles or kilometres), application process and filing deadlines for applications for registration under the Plan.
- B. An application for registration under the Plan shall contain information elements required by the Plan and such other information that is required by the Base Jurisdiction.
- C. Except where the Plan permits an Applicant to use estimates of distance, an application for registration under the Plan shall contain the actual distance that that the Fleet being registered was operated during the Reporting Period.

- D. If the Fleet did not accrue any actual distance during the Reporting Period, an Applicant may estimate the distance the Fleet is anticipated to travel in each Member Jurisdiction during the Registration Year. The Applicant shall be required to support such estimates to the satisfaction of the Base Jurisdiction.
- E. The Base Jurisdiction shall review any estimate of distance and any supporting documentation. If the Base Jurisdiction does not accept the Applicant's estimate of distance, or if the Applicant does not submit an estimate, the Base Jurisdiction shall estimate the distance for the Applicant's Fleet using the method provided in Section 320.
- F. The expiration date of apportioned registration for all Apportioned Vehicles in a Fleet shall be the same date.

Distance Estimates – Section 320 (as defined under Article III Applications for Apportioned Registration in the International Registration Plan)

A reasonable alternative method is allowed if the data is not adequate to determine a valid estimate of distance.

Apportionment percentages for actual and first year estimates are calculated prior to calculating second and subsequent-year estimated distance percentages.

Actual distance is required for any vehicle registered during the reporting period unless:

- A. The registrant has neither owned or leased apportioned vehicles for 18 months prior to the application date; or
- B. The fleet was apportioned for no more than the last 90-days of the reporting period.

A registrant that has neither owned nor leased apportioned vehicles during the 18 months prior to the application date, nor accrued actual distance by operating Apportioned Vehicles in any Member Jurisdiction during the reporting period, is eligible for first-year estimated distance.

Variance of Weight – Section 325 (as defined under Article III Applications for Apportioned Registration in the International Registration Plan)

If an Applicant requests registration weights for a Vehicle in Member Jurisdictions that register according to Gross Vehicle Weight that differ by more than 10% between such Member Jurisdictions, the Base Jurisdiction may require that the Applicant provide documentation concerning the actual operations of the

Vehicle. The Base Jurisdiction may deny registration for such a Vehicle if the Base Jurisdiction determines that the requested variance does not reflect actual operations.

Calculation of Apportion Percentages-Section 405 (as defined under Article IV Fees in the International Registration Plan)

Apportionment percentages for actual and first year estimates are calculated prior to calculating second and subsequent-year estimated distance percentages.

Actual distance is required for any vehicle registered during the reporting period unless:

- The registrant has neither owned nor leased apportioned vehicles for 18 months prior to the application date; or
- The fleet was apportioned for no more than the last 90 days of the reporting period.

Added Jurisdictions-Section 415 (as defined under Article IV Fees in the International Registration Plan)

A registrant may add a jurisdiction to an existing fleet during the registration year.

If the fleet was previously apportioned for the added jurisdiction for more than 90 days of the reporting period, the registrant must declare actual distance.

If registered for less than 90 days of the reporting period, the registrant has the option of using actual or estimated distance.

All added jurisdiction percentages are calculated over 100%.

Percentages for the existing jurisdictions will not change at any time during the registration year.

New Fleets-Section 420 (as defined under Article IV Fees in the International Registration Plan)

A new fleet does not automatically qualify for estimated distance.

Actual distance is required if:

The new fleet is composed entirely, or primarily, of vehicles in which the applicant operated or exercised control over during the reporting period and the

vehicles accrued actual distance in the jurisdictions for which the applicant seeks apportioned registration.

This includes vehicles previously apportioned under long-term lease to a motor carrier (including the driver) if the operation will reflect the operation under the long-term lease.

Fleet Consolidation-Section 430 (as defined under Article IV Fees in the International Registration Plan)

A Registrant may combine two or more existing Fleets of its Apportioned Vehicles.

In such a situation, the Apportioned Fees of the Vehicles in the resulting Fleet shall be determined according to the actual distances accrued in the Reporting Period by all the Vehicles in the resulting Fleet.

Cancellation of Registration-Section 505 (as defined under Article V Registration on Apportionable Vehicles in the International Registration Plan)

The Base Jurisdiction shall cancel, suspend, or revoke any apportioned registration if the registration was granted erroneously, or if the Registrant fails to pay any Apportionable Fees.

Credentials for Apportion Registration-Section 600 (as defined under Article VI Credentials in the International Registration Plan)

The Base Jurisdiction **shall not issue** Credentials for an Apportioned Vehicle until the Registrant has paid all **Apportionable Fees due or past due**.

10.0 New IRP Registrants

Before you can register through Wisconsin IRP, you must meet the IRP's "base jurisdiction" and "established place of business" requirements. (See definitions listed in Section 3.0)

Complete and submit both Schedule A (vehicle info.) and Schedule B (carrier and jurisdiction info.) If you were previously based in another IRP jurisdiction, you must report actual miles. (See Section 9.0 for Application Process, Distance Estimates, Variances of Weight, Calculation of Apportion Percentages, Added Jurisdictions, New Fleets, Fleet Consolidation, Cancellation of Registration, Credentials for Apportion Registration.)

If you are obtaining an IFTA license in your name, the IFTA application and applicable fee must be submitted with the IRP application. If you are not obtaining an IFTA license under your name, you must provide a lease verification form stating who is providing the IFTA license. The agreement must specify the entity responsible for filing quarterly fuel tax returns.

Unlike Wisconsin intrastate state registration, which provides for quarterly registration, the IRP is an annual registration. Therefore, you are required to pay for 12 months of registration when registering with IRP. Wisconsin IRP has a "staggered" registration period, which begins in the month during which you begin operations. For example, if you begin registration in May, you will pay for the twelve months of registration expiring April 30 of the next year. The designated year of registration reflects the year in which registration expires.

Processing

Applications are processed in the order in which they are received. Once an application has been processed, a billing will be sent to you.

Points to remember:

- If applying under the name of a corporation, the corporation name must first be registered with the Wisconsin Department of Financial Institutions.
- Be sure that you have obtained a USDOT number, proper operating authority, and UCR information.
- If you are not obtaining an IFTA license, you must provide a lease verification form that designates who files fuel tax for your operation.
- If hauling for-hire, you must have proper authority on file with Wisconsin Motor Carrier Unit.
- Be sure that you have obtained all applicable operating requirements from other jurisdictions. Requirements can be commodity specific. For example, if

you haul fruit or livestock, you will need to obtain proper authority from those jurisdictions, which regulate the transportation of fruit/livestock into their jurisdiction. Similarly, if you haul hazardous materials, you will need to obtain proper authority from the jurisdiction where you will be travelling.

11.0 Renewal Applications

Renewal applications are sent out to Wisconsin based carriers approximately three months prior to the beginning of the new registration year. The renewal applications are computer printouts containing active fleet and vehicle information at the time of printing.

Because the renewal is printed and mailed prior to expiration of current registration, any supplement activity that has taken place after printing will not be listed on the renewal printout. This includes additions/deletions of vehicles, changes of fleet/vehicle information, added jurisdictions, and unpaid billings.

It is essential that you review your renewal application for accuracy or omission of pertinent information. Failure to report or include factual data could result in processing delays and assessment of incorrect fees. The Department is not responsible for situations that may arise from erroneous information reported on your renewal application.

Renewal applications are processed by the date received. No renewal applications are processed at our counter. Be sure to submit your renewal application in a timely manner. **There is no grace period.**

Reporting Period (as defined under Article II Definitions of the International Registration Plan)

Reporting Period means 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, September, the Reporting Period shall be the previous such twelve-month period. Staggered jurisdictions **NOT** currently requiring July, August, and/or September registrants to report actual distance for the July-June period prior to the immediately preceding July-June, will need to transition those registrants to the correct reporting period when they renew in 2008.

12.0 Supplemental Applications

A supplemental application is submitted after the original/renewal application has been filed and paid. Supplemental applications should be made using Schedule A and B applications forms.

You must submit a supplemental application (Schedule A – MV 2914) for the following transactions:

To Add A Vehicle(s)

Vehicles may be added to an existing fleet anytime during the registration year. Mileage information provided with your original application will be used to calculate the fees due.

To Replace a Vehicle(s) (Replacement Credit)

Replacement credit may apply when you have a vehicle you wish to add to your fleet and at the same time you have a vehicle you wish to delete from your fleet. Registration fees initially paid for the deleted vehicle are credited to the registration fees due on the added vehicle. Replacement credit does not apply if the vehicle, which you wish to add, was registered in your fleet during the same registration year.

Not all jurisdictions allow replacement credit. You will be charged full fees on the new/replacement vehicle if apportioned in California, Colorado, Idaho, Montana, or Wyoming. Other jurisdictions allow full or partial credit depending on the type of vehicle or application.

To Change Vehicle Weight

An increase in vehicle weight may be made anytime during the registration year. If the registered vehicle weight is increased, you will be billed for any difference in registration fees. A weight may be decreased by no more than 10% of the current registered weight, however no credit or refund will be given.

To Replace Credentials

A \$3.00 fee is charged for each replacement plate; a \$3.00 fee is charged for each replacement cab card. If you are requesting a replacement plate, the total fee due is \$6.00 per plate (\$3.00 plate fee + \$3.00 cab card fee).

Wisconsin issues a permanent IRP power unit plate (WI DOT Chapter Trans 152.126 Display of IRP plates). You are responsible for making sure your plate(s) is legible. If you need to replace a plate because it is worn out, bent, faded, etc., you must order a replacement plate.

To Add a Jurisdiction(s)

You may add a jurisdiction(s) to your apportioned fleet account anytime during the registration year. To add a jurisdiction(s), you must submit Application Schedule B Amendment (MV 2912) and list the jurisdiction(s) you want to add. Added jurisdictions apply to all vehicles in your fleet.

To Change Name, Operation Type or Business Type

You may change your business name, operation type or business type any time during the registration year. To change, you must submit Application Schedule B Amendment (MV 2912) and check the appropriate box. Write in the corrected changes.

13.0 Registration Fees

Wisconsin Fees

All Wisconsin based apportioned vehicles are subject to annual registration fees. Wisconsin's registration fees are based on weight and vehicle type as follows:

Wisconsin registration fees for truck tractors are based on the combined gross weight of the tractor/semi-trailer combination; fees for straight trucks, and road tractors are based on the gross vehicle weight of the power unit only; bus fees are based on gross vehicle weight; fees for wreckers are based on the fully equipped wrecker without the weight of the towed vehicle.

A weight-based schedule is the most common method IRP jurisdictions use to determine a vehicle's registration fee. However, some jurisdictions use additional criteria such as purchase or factory price, vehicle model year, and carrier type. Therefore, this information is also required to register a vehicle through the IRP.

For apportionment purposes, the full fee due each jurisdiction is reduced by a percentage factor. For each jurisdiction, the percentage factor is calculated by dividing by the total fleet miles travelled in that jurisdiction by total miles fleet vehicles travelled in all jurisdictions during the mileage reporting period (July 1 – June 30).

Apportioned fees for all jurisdictions you mark on your application are due at the time of initial registration or upon renewal of your apportioned plates. You must pay your apportioned billing in full before credentials can be issued.

Registration fee schedules for IRP jurisdictions can be ordered through IRP Inc.'s website at <http://www.irpinc.org/> (click on Jurisdiction Information, Fee Schedules) or contact IRP Inc. at (703) 522-1905.

14.0 Billing Notice

Fees are calculated for all IRP jurisdictions for which apportioned registration has been requested. The billing notice is sent to your mailing address as shown on the application and shows the total due for the registration. We send two copies of the billing notice. Keep one copy for your records and send the other with payment to the IRP office. The billing includes registration fees for Wisconsin and other IRP jurisdictions, plate fees, and cab card fees.

Payment

Please make your checks payable to: Registration Fee Trust

Mail check and copy of billing to:

Motor Carrier Services IRP Unit

PO Box 7955

Madison, WI 53707-7955

It is important that you pay the billing promptly. If payment is not received within thirty days, we will suspend all vehicles in your name and refuse registration of any other vehicles in your name as authorized by WI Stat. 341.10 and 441.63(3).

15.0 Refunds and Credits

Wisconsin Refunds

Refunds of Wisconsin apportioned registration fees are allowed when:

- Registration is cancelled prior to the effective date of the application in which fees were paid. You must return the plate(s) and cab card(s). Cab cards and plates must be received prior to the effective date of the application.
- A duplicate payment or over-payment of a registration billing.
- The result of an audit indicates a refund.
- The amount of the refund is \$2.00 or more.
- If we make a mistake.

We cannot issue partial year refunds once your vehicle has operated during the year.

Refunds From Other IRP Jurisdictions

- Refunds for registration fees paid to other IRP jurisdictions must be handled directly between you and the individual jurisdiction(s) in accordance with their statutes.

Registration Fee Credit

Registration fee credit (replacement credit) is allowed when a vehicle is destroyed, sold, or otherwise permanently removed from a fleet and another vehicle takes its place. Not all jurisdictions allow replacement credit.

16.0 IRP Credentials

License Plate, Sticker, and Cab Card

Upon full payment of your bill, we will issue an IRP license plate; cab card and a weight and month/year expiration stickers for each vehicle on your application. The plate will be “non-expiring”; meaning when registration is renewed, we will not issue a new plate.

The weight sticker indicates the vehicle’s weight class. You will not receive a new weight sticker at renewal unless you change the registered weight of the vehicle. The month/year expiration sticker indicates when the registration period expires. At renewal, we will issue you a new month/year expiration sticker to affix to your plate. Also, at renewal we will issue a new cab card for your vehicle.

When you receive your credentials, verify that the VIN, unit #, and other listed information are correct prior to operation.

Temporary Vehicle Registration (TVR)

On supplemental and amended applications, we will issue temporary vehicle registration (TVR) for your vehicle(s) prior to payment of fees. We can either fax or mail a TVR to you. TVR’s are valid for 30 days and cannot be renewed or extended. If the TVR is for a vehicle replacing a deleted vehicle, do not affix the plate to the added vehicle until the application is paid and the cab card is received. TVR’s are not issued for vehicles on original/renewal applications.

When you receive your credentials, verify that the VIN, unit #, and other listed information are correct prior to operation.

Trip Permit

Trip permit registration may be issued for any vehicle or combination of vehicles, which could be lawfully operated in the jurisdiction if full or apportioned registration were obtained. Trip permits must be obtained for the specific jurisdiction(s) where the vehicle will be operating. Trip permit registration is valid for both inter/intra-jurisdictional operations. Some jurisdictions limit the number of trip permits they will issue for a specific vehicle during a given registration year. Trip permits cost, valid time period, and issuance varies from jurisdiction to jurisdiction. In general, trip permits are available from wire services.

You can obtain a trip permit at www.dot.wisconsin.gov/business/carriers/trip-permits.htm

Trip permits are available from the following wire services:

Comdata	(800) 749-6068
Jet Permit	(800) 788-0603

IRP Unladen Weight Permit

An IRP Unladen Weight permit is issued to an owner-operator (lessor) who terminates a lease and has to surrender the IRP license plate and cab card to the lessee carrier. This permit enables a vehicle or combination of vehicles to use the highways in all jurisdictions for the purpose of finding a job. The IRP Unladen Weight permit is valid for vehicles operating at **unladen weight only** and is non-transferable.

A Wisconsin's IRP Unladen Weight permit is valid for 30 days at a cost of \$15. The IRP Unladen Weight permit is valid for the power unit or power unit and trailer. For information on obtaining a Wisconsin IRP Unladen Weight permit, contact Wisconsin IRP at (608) 266-9900.

IRP Credential Enforcement

Enforcement

Enforcement representatives look at the original cab card for verification that vehicles are properly registered. The cab card must always be carried in the vehicle described. Cab cards may not be altered in any way; photocopies are not acceptable as proof of registration.

Commercial vehicles not displaying a current registration plate, plate month/year expiration stickers and cab card, or a valid trip permit or temporary vehicle registration are in violation of the law. The registrant is subject to penalties and fines in all jurisdictions in which the vehicle travels.

17.0 Mileage/Operational Records - IRP

Every carrier who registers vehicles under the IRP must maintain records to substantiate the actual miles travelled and other information used to determine registration fees for all member jurisdictions.

Source Documents

Driver's Trip Records (Trip sheets)

An acceptable source document to record distances is an “*Individual Vehicle Distance Record*” (IVDR). The driver for each trip made by an apportioned vehicle including owner-operator vehicles and leased vehicles completes this document. The most common IVDR's are driver's trip sheets. Acceptable source documentation must contain the following basic information:

1. Registrant's name
2. Date of trip (beginning and end)
3. Trip origin and destination
4. Routes travelled (highway numbers)
5. Beginning and ending odometer readings of the trip
6. Distance by jurisdiction
7. Total trip distance
8. Vehicle unit numbers (power unit and trailer)
9. Fleet number (if registrant has more than one fleet)
10. Driver's name or signature

Vehicle Costs

Acceptable documentation to support a vehicles' purchase price and date of purchase includes a purchase invoice and bill of sale. For leased units, the lease agreement (if the purchase price is stated in the agreement) or other proof of the fair market value of the vehicle at the beginning of the lease are required. Costs of any capital additions and modifications made to the vehicle within 30 days of the purchase must be included in the purchase price. This may or may not include sales tax, FET, etc.

Trip Permits

Copies of trip permits obtained for operations by apportioned vehicles must be available on file. The distances travelled under these permits are to be reported on your renewal application.

Monthly/Quarterly Summaries

The IVDR information must be summarized monthly and quarterly. The summary must contain the distance travelled by each unit in each jurisdiction for the month/quarter.

Yearly summary

A yearly summary showing the distance travelled for each vehicle in each jurisdiction during the reporting period (July 1 through June 30.)

Records Retention Period

All operational and mileage records that support the application and supplements must be kept for three years after the close of the registration year. For example, records for registration year 2001 must be retained until the registration for 2004 expires. (Given this example, the records from July 1, 1999 through June 30, 2000 must be kept through the end of the 2004 registration year.)

Vehicle cost and weight records must be maintained for all vehicles that are currently registered in your fleet. Once the vehicle is deleted or removed, these records must be kept for three years after the close of the current registration year.

18.0 Audits

Authority to Audit

Wisconsin has the authority to audit your mileage records under statute 341.43. Additionally, Article X, Section 1015 of the IRP Agreement, requires each member jurisdiction to conduct audits of carriers based in its jurisdiction on behalf of all member jurisdictions. IRP audits on Wisconsin based carriers will be performed by auditors from the Wisconsin Department of Transportation, Motor Carrier Services, Audit Unit.

Purpose of Audit

The purpose of audit is to ensure compliance with established rules and regulations governing prorated registration, and proper payment of prorated fees to Wisconsin and to all other IRP member jurisdictions in which a carrier operated, during a given reporting period.

Audit Procedures

In conducting an IRP audit, as required in the IRP Audit Procedures Manual, auditors will use source documents to determine the accuracy of the distance and vehicle information recorded on the IVDR's on the monthly, quarterly, and yearly summaries, and on the forms used for IRP registration.

Audit Non-compliance finding

Wisconsin administrative rule Trans 152.123 establishes penalties for failure to maintain adequate records. This rule provides that upon initial audit, if you did not maintain required IVDR's and summaries, or if these documents do not contain the information listed on pages 28-29. (Mileage/Operational Records) you will be subject to a penalty equal to 20% of fees paid to each jurisdiction for each registration year that is audited. If you were previously assessed an inadequate records penalty, upon failure to maintain adequate records you will be subject to a penalty equal to 50% of fees paid. If you were previously assessed more than one inadequate records penalty, upon failure to maintain adequate records you will be subject to a penalty equal to 100% of registration fees paid.