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# **IRP/Apportioned Vehicle Registration Manual**

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**MOTOR CARRIER DIVISION  
555 WRIGHT WAY  
CARSON CITY, NEVADA 89711-0600  
(775) 684-4711 FAX (775) 684-4619  
[www.dmvnm.com](http://www.dmvnm.com)**

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### **NOTE**

The following words are used interchangeably in this manual:

- “IRP,” “Apportioned” Registration,
- “Applicant” or “Registrant” and
- “State,” “Jurisdiction” or “Province”
- 26,000 lbs. is equivalent to 11,793.401 kg.

**Definitions are available in the “Glossary” section of this manual**

**Web Links:**

**Nevada Revised Statutes (NRS):**

**<http://leg.state.nv.us/NRS/Index.cfm>**

**Nevada Administrative Code (NAC):**

**<http://leg.state.nv.us/NAC/CHAPTERS.HTMI>**

**Nevada Department of Motor Vehicles – Motor Carrier Forms Link**

**[www.dmvnv.com/mcforms.htm](http://www.dmvnv.com/mcforms.htm)**

**International Registration Plan, Inc. (IRP)**

**<http://www.irponline.org/>**

**International Fuel Tax Association INC.**

**<http://www.iftach.org/>**

**Internal Revenue Service (IRS)**

**<http://www.irs.gov/>**

**Unified Carrier Registrations (UCR)**

**<http://www.ucr.in.gov>**

## **Introduction**

This manual explains how to obtain “apportioned” registration for interstate **trucks**, **tractors** and other **commercial vehicles** based in any **member jurisdiction** of the **International Registration Plan**, or **IRP** (see 1.0 “What is IRP” and/or access the following link to the International Registration Plan Website: <http://www.irponline.org/>).

The basic information needed to prepare applications is provided; however, the contents will not cover every unique situation or answer all questions that may arise. An **applicant** who requires more information than is contained in this manual may telephone 775-684-4711 option 1.

To speed up the registration process, we encourage applicants to read and follow the written instructions precisely. (Same day service may not always be available for all applications).

Send all applications to:

**Department of Motor Vehicles**  
**Motor Carrier Division**  
**555 Wright Way**  
**Carson City, Nevada 89711-0600**

### **Motor Carrier Division Registration Offices**

#### **Carson City Office**

555 Wright Way  
Carson City, NV 89711

Telephone (775) 684-4711  
Fax (775) 684-4619

Open 8am - 5pm:  
Monday thru Friday

#### **Sparks CDL Office**

810 E Greg St  
Sparks, Nevada 89431

Open 8am - 5pm:  
Monday thru Friday

#### **Elko Office**

3920 E Idaho Street  
Elko, Nevada 89801

Open 8am - 5pm:  
Monday thru Friday

#### **Las Vegas Office**

4110 Donovan Way  
North Las Vegas, Nevada 89030

Open 8am - 5pm:  
Monday thru Friday

## 1.0 What is the International Registration Plan (IRP)?

### Members of IRP

IRP is an abbreviation for the International Registration Plan, a cooperative agreement for registering commercial vehicles traveling into two or more **jurisdictions** (access the following link to the International Registration Plan Website: <http://www.irponline.org>). 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 various jurisdictions in which fleet vehicles are operated, only one (1) license plate and one (1) **cab card (credentials)** is issued for each fleet vehicle.

**Note:** Pursuant to provisions found in Nevada Revised Statute (NRS) 706.826, Nevada is a participating jurisdiction in the International Registration Plan.

**Note:** Pursuant to provisions found in Nevada Revised Statute (NRS) 706.171, Nevada may **audit** for the purposes of administration of NRS Chapter 706 and NAC Chapter 706.

## 2.0 How IRP Works

Under IRP, interstate **carriers** must file an application(s) with the jurisdiction in which they are based. The **base jurisdiction** issues registration credentials for each vehicle. Roadside enforcement uses these credentials to verify and validate registration. The apportioned plate(s), stickers, and cab card are registration credentials you need to operate on an **interstate** and **intrastate** basis in member jurisdictions (Intrastate operations 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 applicable fees for apportionment for all jurisdictions collectively and at one time. These fees are then sent to other IRP jurisdictions according to:

- percentage of distance traveled in each jurisdiction
- vehicle identification information
- maximum weight

The fees you pay for your base apportioned plate and cab card are the only license plate and registration fees due for the jurisdictions printed on your cab card.

**IRP does not include the following:**

- Motor fuel taxes or fuel permit fees
- Permits to exceed the maximum length, width, height, or **axle** limitations
- Any operating authority required by any state or province
- Registration or license fees of states or provinces that are not IRP members

Unified Carrier Registrations (UCR): Nevada is a non-participating state and does not offer this service. However, Nevada-based carriers must comply with UCR. You must register with a participating state. Online registration is available at [www.ucr.in.gov](http://www.ucr.in.gov) or see [UCR Contacts](#).

**Appportioned Registration does not:**

- Waive or exempt a truck operator from obtaining operating authority from any State/Province in which the appportioned vehicle travels
- Waive or replace the requirements of the International Fuel Tax Agreement (IFTA)
- Allow **registrants** to exceed the maximum length, width, height or **axle** limitations
- Waive or exempt the payment of tax reporting requirements or **Federal Heavy Vehicle Use Tax**
- Exempt a carrier from filing the necessary proof of liability coverage in each State/Province where required

**How Fees Are Appportioned:**

Registration fees for **appportionable vehicles** shall be determined as follows:

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

**Under the IRP all member jurisdictions:**

- Accept a single registration plate
- Accept a single **registration card** (cab card)
- Allow registrants to travel both interstate and intrastate jurisdictionally if registered for those jurisdictions (intrastate travel is subject to the terms of the operating authority issued by each member State/Province)

## 3.0 When to Apportion Your Vehicle

### Apportionable Vehicle

“Apportionable Vehicle” means (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:

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

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. Certain types of vehicles or combinations of vehicles that travel or are intended to travel in two or more member jurisdictions, but are not otherwise within the definition of apportionable vehicle may be apportioned if the registrant so chooses. Vehicles not apportioned are subject to registration and fee payment in accordance with each base jurisdiction’s general registration statutes. These non-apportionable vehicles may be entitled to **reciprocity** in other jurisdictions under applicable reciprocity agreements.

### Established Place of Business

“**Established Place of Business**” 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). The applicant or registrant need not have land line telephone service at the physical structure. **Operational 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 1000). 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.



## **Exempt Vehicles**

The IRP exempts the following vehicles from IRP registration; however, a base registration plate must be obtained and displayed on:

- Government owned vehicles
- Vehicles used for pickup and delivery within cities
- Vehicles operating under separate reciprocity agreements that the IRP has not superseded
- Recreational vehicles used for personal pleasure or travel by an individual or family
- Commercial vehicles displaying restrictive plates that have geographic area, mileage or commodity restrictions
- Trailers

## **4.0 Types of Operations**

### **For-Hire Carriers**

For-hire carriers are defined as any person who engages in the transportation of passengers or property by motor vehicle for compensation.

### **Private Carriers**

Private carriers are defined as a person, firm, or a corporation that uses its own trucks to transport its own freight.

### **Owner-Operators**

**Owner-operators** who lease their vehicle(s) may register in either 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 owner-operator will be responsible for registration of such vehicle(s) and for establishing and maintaining records required of registered fleets. The allocation of fees shall be according to the operational records of such owner-operator. The identification plates and cab card shall be the property of the **lessor** and may reflect both the owner-operator's name and that of the carrier as **lessee**.
- The carrier (lessee) may be the registrant. The vehicle(s) will be registered in the names of both the carrier as lessee and the owner-operator as lessor. The carrier will be responsible for registration of such vehicle(s) and for establishing and maintaining records required of registered fleets. The allocation of fees shall be according to the records of the carrier. The identification plates and cab card shall be the property of the lessee.

## **Insurance Requirements:**

Acceptable Proof of Nevada Insurance:

A copy of the Nevada Evidence of Motor Vehicle Liability Insurance card issued by an insurance company authorized to do business in the State of Nevada, showing the **Vehicle Identification Number** (VIN) or “Fleet Insured” and the registrant’s name.

Evidence of insurance for all motor vehicles being registered for the first time with the division may be in the form of:

- A card issued pursuant to NRS 690B.023
- A certificate of self-insurance issued by the Department
- A certificate of insurance approved by the Commissioner of Insurance
- Evidence of insurance may be presented on an electronic mobile device.

**Note:** Please reference NRS706.291 through NRS 706.306 in regards to specific Motor Carrier Insurance requirements and coverages.

**If the minimum amount of insurance required to be maintained pursuant to Title 49 of the Code of Federal Regulations is increased above the amount listed above, the common or contract motor carrier of property or the private motor carrier shall, at all times, maintain insurance in an amount that is equal to or greater than the federally required minimum amount.**

## **Buses**

### **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 all actual in-jurisdiction miles or a sum equal to the scheduled route miles per jurisdiction from the farthest point of origination to the farthest point of destination of the route schedule.

### **Private**

Apportionment is a requirement under IRP for all buses used exclusively for the transportation of passengers for compensation or gain.

## **Household Goods Carriers**

### **Equipment Leased From Service Representative**

Household Goods Carriers using equipment leased from **service representatives** may elect to base such equipment in 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 distance 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, the 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 distance records of the carrier and those of the service representative which must include intra-jurisdiction miles or kilometers operated by those vehicles applicable under the IRP agreement. Such records must be kept or made available in the Household Goods Carrier's base jurisdiction.

### **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 as lessee, with the apportionment of fees according to the records of the carrier.

## **5.0 Nevada Requirements**

### **Base Jurisdiction**

“Base Jurisdiction” means, for purposes of fleet registration, the jurisdiction where the registrant has an established place of business, where distance is accrued by the fleet and where operational records of such fleet are maintained or can be made available in accordance with the provisions of Section 315 of the IRP Manual. Before a vehicle may be registered with ***appportioned registration*** in the state of Nevada, the carrier must have an established place of business in the state. An “Established Place of Business” 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). The applicant or registrant need not have land line telephone service at the physical structure. Operational 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 1000 of the IRP Manual). 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

**Proof of Residency must be provided upon initial registration, a change of address, or upon request from the Department. Acceptable documents proving residency must include a verifiable physical address. Examples include (but are not necessarily limited to); a utility bill such as a gas bill or power bill or a real-estate lease/mortgage wherein the property address is clearly indicated. Established place of business does not include a service agent, CPA or accounting firm.**

### **Vehicle Title/Ownership**

Acceptable proofs of ownership are listed below:

- Nevada Dealer’s Report of Sale
- Original title or Nevada title receipt
- Copy of front and back of Nevada or out-of-state title in the owner’s name (if the title is not in the owner’s name, the original title is required)
- Lease agreement
- Bank security agreement

## **Emission Control Information**

Nevada Revised Statute 445B.795 requires an Emission Control Inspection for all vehicles based in Washoe or Clark Counties that are gasoline powered regardless of weight and diesel powered weighing 14,000 lbs. or less. Vehicles within two years of their year of manufacture are exempt from an emission control inspection. An emission control inspection is required for gasoline-powered vehicles 1968 and newer.

If you have any questions regarding emission control inspections, please contact the Compliance Enforcement Division in Reno at (775) 684-3580 or in Las Vegas at (702) 486-4981.

## **Sales Tax Information:**

The Department will collect sales tax on any purchased new or used vehicle unless one of the following occurs:

- A Nevada Dealer's Report of Sale indicates tax paid
- It was registered to you in another state for more than 90 days
- Proof of sales tax paid to an out-of-state dealer at a rate higher or equal to the amount that would have been paid in Nevada, based on the county rate where the vehicle is to be registered
- A lease document shows proof sales tax is paid in the lease
- It was purchased from a private party

## **Federal Heavy Vehicle Use Tax (IRS FORM 2290)**

The U.S. Internal Revenue Service requires all states to verify proof of payment or exemption from the Heavy Vehicle Use Tax before registering vehicles at 55,000 lbs or more. Agricultural and special equipment are NOT exempt from this requirement. (This is based on information from the IRS website)

To register, renew, or increase the weight, which changes your tax category, you must submit a copy of your validated Schedule 1 (IRS Form 2290) for the period of July 1 through June 30. A photocopy of this document is acceptable and will be kept by the Motor Carrier Division.

Acceptable proofs of IRS Heavy Vehicle Use Tax are listed below:

- Copy of the receipted Schedule 1 from IRS Form 2290
- Copy of the Schedule 1 from the IRS Form 2290 and copies of your certified check payment or both sides of your cancelled check
- Copy of a bill of sale if the purchase date is not over 60 days from the application date

**YOUR APPLICATION WILL NOT BE PROCESSED WITHOUT THE REQUIRED PROOF OF PAYMENT OR EXEMPTION FROM THE HEAVY VEHICLE USE TAX.**

If you have any questions about the Heavy Vehicle Use Tax, contact a local Internal Revenue Service office or visit their website at [www.irs.gov](http://www.irs.gov).

## **Enforcement**

Enforcement representatives look at the cab card for verification that vehicles are properly registered. The cab card or legible copy must always be carried in the vehicle described. Cab cards may not be altered in any way.

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

## 6.0 Applications, Forms, and Documentation

### Applications

- **Motor Carrier Vehicle Registration Application Checklist** – Sections A and B should be completed for IRP registration.
- **Licensing Application** – Schedule A
- **Vehicle Application** – Schedule B
- **Mileage and Weight Application** – Schedule C

### Forms

- **Vehicle Inspection Certificate (VIN Inspection)** – If the vehicle has never been registered or titled in the State of Nevada, a VIN Inspection is required and must be done using the Nevada VIN Inspection Certificate Form. Any member of law enforcement can perform this inspection.
- **Average Per Vehicle Distance Chart (APVD)** – If registrant does not have reported mileage for the jurisdictions desired for registration for the 3<sup>rd</sup> & 4<sup>th</sup> quarters of the tax **reporting period** of the previous year **AND** 1<sup>st</sup> & 2<sup>nd</sup> quarters of the tax reporting period of the current year, the registrant must report distance for every jurisdiction by using the Average Per Vehicle Distance (APVD) Chart.
- **Heavy Highway Vehicle Usage Tax Form 2290** – This is an annual tax that is paid to the IRS for any vehicles that have a gross vehicle weight (GVW) of 55,000 LBS or more. We will need to see a copy of this form once it has been stamped “Received” by the IRS.
- **Colorado Schedule** – This form is needed if registrant is going to register for the State of Colorado. This form is required for all first time registrants with no actual mileage.
- **Registrant / Taxpayer Responsibilities** – This form is used to briefly explain the way the registrant is to maintain records and fuel logs. This form must be read and any additional required information must be completed.
- **IRP Registration Certification** – If registrant answers any of the questions with a “no”, a brief explanation must be supplied on the provided lines.
- **Farmer / Rancher Affidavit** – This form is needed if the registrant is registering Farmer / Rancher. The original form must be returned to the department; it does need to be notarized.
- **Power of Attorney** – If any party other than registrant is acting on behalf of the registrant.

## **Documentation**

- **Proof of Ownership** – Title (if not yet in the name of registrant) or copy of title – front and back (if already in the name of registrant)
- **Proof of Sales Tax** – If title is not yet in the name of registrant and the vehicle was purchased through a dealer, the department will collect sales tax. If sales tax has already been collected, then proof of the sales tax collection or proof of the previous out of state registration, which was valid for more than 90 days, must be submitted. If your vehicle was purchased “private party”, this will not apply.
- **Proof of Residency** – The IRP requires registrants to provide, to the satisfaction of the jurisdiction, proof of residency. Nevada requires 3 acceptable proofs. Examples of acceptable proof of residency: property lease agreement, gas bill, power bill, phone bill (land line), and copy of property tax return. It is important that the name on these documents match the name that the registrant is going to use to open the account. Also, these items must list the PHYSICAL address, not the mailing address (PO Boxes are not accepted as a form of physical address).
- **Proof of USDOT Number** – All interstate operators of vehicles with a gross vehicle weight in excess of 10,000 lbs. must have a US DOT number and report that number to the Motor Carrier Division. The application to obtain a USDOT number can be found at the following link: <http://www.fmcsa.dot.gov/registration-licensing/online-registration/onlineregdescription.htm>

The Federal Motor Carrier Safety Administration (FMCSA) is responsible for this application process and contact information can be found on their web page.
- **SMOG Check** – SMOG checks are required in Clark County and Washoe County for all gasoline powered vehicles (new vehicles on their third registration; first and second registrations are exempted) and diesel vehicles that have a gross vehicle weight (GVW) of 14,000 lbs. and lower.
- **Secretary of State Listing** – If registrant is a Corporation or LLC, a copy of the Incorporation papers given to the registrant from the Secretary of the State.
- **Proof of FEIN** – A copy of the letter from the IRS that lists the registrant’s FEIN (Federal Employer Identification Number).
- **Proof of Nevada Insurance** – A copy of the insurance card that the registrant keeps inside the vehicle. The insurance card must say Nevada.
- **Weight Slip from CERTIFIED PUBLIC WEIGHMASTER** – This is needed if registrant is registering **Farmer / Rancher**. As a Farmer / Rancher, the registration fees will be based on the **unladen weight** of the unit as opposed to the gross weight. The registrant will need to take the empty truck and heaviest trailer, also empty, to a Certified Public Weighmaster to get weighed. Registrant will want to leave the trailer attached to the truck when it gets weighed. Registrant will then be given a weight slip that must be submitted with all other documents.
- **UCR Registration (Unified Carrier Registration)** – Registrant must partake in the UCR Registration if they wish to run their vehicle Interstate. Nevada is a non-participant, in the sense that, Nevada does not collect the fees for this registration therefor; the registrant must register with a participating state that borders Nevada, such as Utah or California. Failure to obtain UCR Registration can result in large penalties. For more information regarding Unified Carrier Registration, registrant may visit the following web address: [www.ucr.in.gov](http://www.ucr.in.gov)



- **Lease Agreements** – If the registrant wishes to lease a vehicle to a company, all of the same documentation as listed above will be required. In addition, the division will need to see a copy of the lease agreement which will state the terms and responsibilities of the Lessee and Lessor. Example: Who will be responsible for the registration, tax returns, etc.? The important thing to remember is that all of the names on all of the documents **MUST** match.
- If registrant chooses to register the vehicle in their own name, the registrant **MUST** reside in the State of Nevada and must have their own FEIN. The lease agreement must address the US DOT Number, MC Number, FEIN, UCR Registration, and 2290 (if applicable).
- If registrant wishes to register the vehicle under the company's name that the registrant is leasing to, they **MUST** have a physical place of business in the State of Nevada and the registrant would need to register using their DOT Number, MC Number, FEIN, UCR Registration, and 2290 (if applicable). If the company the registrant is leasing to **DOES NOT** have a physical place of business in the State of Nevada, and wishes to register the vehicle using their Name, DOT Number, MC Number, FEIN, UCR Registration, and 2290 (if applicable), registrant **MUST** register the vehicle in the state in which the company **HAS** a physical place of business. This is per the rules of the International Registration Plan (IRP).

## **Completion of Applications and Forms**

The applicant is responsible for properly completing all applications and forms necessary to register vehicles under apportioned registration agreements. 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. Data on the application is subject to review and verification; the base jurisdiction acts for all jurisdictions in the collection and verification of such information, and the registrant's signature attests to the accuracy. Reference Appendix A regarding the completion of the APVD Card, Licensing Application – Schedule A, Vehicle Application – Schedule B, and the Mileage and Weight Application – Schedule C. Applications, forms and additional information are available at any DMV Motor Carrier

**Note:** To avoid delay in processing your application, be sure to complete all requested information on each form.

## **7.0 New Registrations**

In order for a new applicant to obtain Nevada apportioned registration, the following forms and documentation must be submitted, completed in full:

- **Motor Carrier Vehicle Registration Application Checklist**
- **Proof of Ownership**
- **Vehicle Inspection Certificate (VIN Inspection)** – If applicable
- **Proof of Sales Tax** – If applicable
- **Proof of Residency**
- **Licensing Application** – Schedule A
- **Vehicle Application** – Schedule B
- **Proof of USDOT Number**
- **Mileage and Weight Application** – Schedule C
- **Average Per Vehicle Distance Chart (APVD)** – If applicable
- **Heavy Highway Vehicle Usage Tax Form 2290** – If applicable
- **SMOG Check** – If applicable
- **Secretary of State Listing** – If applicable
- **Proof of FEIN**
- **Proof of Nevada Insurance**
- **Colorado Schedule** – If applicable
- **Registrant / Taxpayer Responsibilities**
- **IRP Registration Certification**
- **Farmer / Rancher Affidavit** – If applicable
- **Copy of current base registration** – If applicable
- **Power of Attorney** – If applicable
- **Weight Slip from CERTIFIED PUBLIC WEIGHMASTER** – If applicable
- **UCR Registration (Unified Carrier Registration)** – Registrant must partake in the UCR Registration if they wish to run their vehicle Interstate. Nevada is a non-participant, in the sense that, Nevada does not collect the fees for this registration therefor; the registrant must register with a participating state that borders Nevada, such as Utah or California. Failure to obtain UCR Registration can result in large penalties. For more information regarding Unified Carrier Registration, registrant may visit the following web address: [www.ucr.in.gov](http://www.ucr.in.gov)
- **Lease Agreements** – If applicable

## **8.0 Billing Notice**

When Nevada processes each application, the fees are calculated for all IRP jurisdictions. (Every jurisdiction bases its fees on different criteria, such as vehicle weight, ***purchase price***, model year of the vehicle, carrier type, number of axles and so on.) Some jurisdictions have more than one fee, such as an ***ad valorem*** tax, excise tax, privilege tax or clean air levy. All fees are inclusive within the breakdown for each jurisdiction on the notice.

The billing notice is sent to the carrier's mailing address as shown on the application, and it shows the total due for the registration. The billing notice consists of:

- Total fees due for each jurisdiction apportioned
- Credential fees due (plate fees, cab card fees, sticker fees)
- Vehicle(s) listed on the application

## **Payments**

After your application is processed you will be sent a billing invoice. The total amount due is shown on the invoice. Payment can be remitted in person at any Motor Carrier Office, or mail, or by fax. In order to remit payment via fax, a Payment Authorization Form must be completed. This form is available on the Nevada DMV website: [www.dmv.nv.com](http://www.dmv.nv.com). If submitting payment via mail, please use the following mailing address:

**Department of Motor Vehicles  
Motor Carrier Division  
555 Wright Way  
Carson City, NV 89711**

Please make checks payable to: **“Department of Motor Vehicles”**

**Do not remit payment with any applications.** Once the application(s) have been processed, an invoice referencing the balance due will be sent to the registrant.

## **Receiving Credentials**

Your new cab card and sticker will be sent to you upon receipt of your payment.

**Apportioned Cab cards and plates are issued from any Motor Carrier Office. They expire December 31 at 11:59 p.m. There is no fee for an original cab card; however, replacement cab cards are \$5.00. License plates are 3.50 each.**

All payments should include the summary pages or payment coupon of the invoice in order to expedite service.

## **Installments**

Nevada Revised Statute 482.482.2 allows you to make installment payments at time of renewal (on or before December 31) on power units over 26,000 lbs. The installment payment is for the Nevada fees only, the other IRP jurisdictional fees must be paid in full. **If you make installment payments, you are legally responsible for the subsequent payments due on or before March 31, June 30, and September 30.** Payment is required unless the vehicle has been deleted and the plate and cab card returned to the Motor Carrier Offices for adjustment of the bill. If you do not pay an installment timely, penalty and interest will be added and you may be subject to possible sanctions, including but not limited to payment of the remaining balance due, the denial of installment payments on future renewals, and administrative fines. Subsequent supplements are required to be paid in full.

**When a carrier has requested installment payments, they are responsible for remitting installment payments timely. The Department does not send out courtesy installment invoices. It is the carrier's responsibility to submit payment timely. All carriers must maintain a personal record of when installment payments are required.**

All installment payments should include the summary pages or payment coupon of the invoice in order to expedite service.

## **9.0 Renewals**

Each fall you will be sent a computer generated renewal application. You will receive an application for each fleet and account number registered in your name.

### **Renewal Application**

The renewal application will contain the following documentation:

- **Fleet information:** This page will reference your account information (Account Number, Federal Employer Identification Number (FEIN), US DOT number, Account Name, mailing address, physical address, and contact information)
- **Vehicle information:** This section references the vehicle information for the units that are registered in the fleet (unit number, VIN, year, make, model, etc.). This page will also list each jurisdiction that a unit is registered in with a weight exception and what the specific weight exception is.
- **Mileage Schedule:** This page references each jurisdiction, Wyoming Intrastate Authority, Renewal payment options, and the number of International Fuel Tax Agreement (IFTA) decals being requested. *(This schedule must reflect the actual mileage traveled for all units during any portion of the reporting period, July 1 through June 30.)*
- **Colorado Schedule:** This form is to be completed by carriers that traveled into Colorado during the referenced reporting period.
- **IRP Registration Certification**
- **Registrant / Taxpayer Responsibilities**

**Note:** If the vehicle is first registered for a given jurisdiction for the period of April 1 through June 30, the taxpayer would use Average Per Vehicle Distance (APVD) Chart.

**UPON RECEIPT OF THE RENEWAL APPLICATION,  
REVIEW ALL INFORMATION FOR ACCURACY.**

**IT IS ESSENTIAL AND YOUR RESPONSIBILITY THAT YOU REVIEW THE APPLICATION FOR ACCURACY OR OMISSION OF PERTINENT INFORMATION. FAILURE TO REPORT OR INCLUDE FACTUAL DATA COULD RESULT IN PROCESSING DELAYS, ASSESSMENT OF INCORRECT FEES OR MAINTENANCE OF INCORRECT RECORDS.**

### **Corrections**

Updates or corrections to any information will be completed by drawing a single line through the invalid information and printing the correct information next to the correction. If any vehicle information has changed a "C" must be printed next to the

vehicle information on the renewal, a single line must be drawn through the invalid information and the correct information must be printed next to the correction. If the vehicle ownership has changed, a “C” must be printed next to the vehicle information on the renewal, the information must be corrected and a copy of the title must be submitted with the renewal documentation.

**Note:** Pursuant to NRS 482.245 the name of the registered **owner** on the title must match that of the registered owner on the certificate of registration.

### **Addition(s)**

Vehicles that were added after the renewal print date will not be listed on the computer generated renewal application and must be listed on a Vehicle Application –Schedule B.

### **Deletion(s)**

Deletions of any vehicles that are no longer in your fleet can be completed by printing a “D” for delete next to the information and drawing a single line through the vehicle information. This applies to all units being added and/or deleted from the fleet that were not listed on the mailed renewal. **Credentials for vehicles being deleted from a renewal must be surrendered to a Motor Carrier office by January 10 in order to avoid additional billing.**

### **Submission of Renewal Application**

The Renewal Application must be completed in full and returned to the Motor Carrier Division. If any units are registered at a **Gross Vehicle Weight (GVW) greater than 55,000 pounds**, proof of IRS Heavy Vehicle Use Tax payment (**Form 2290**) must be submitted. A **Power of Attorney** must be submitted if any party other than the registrant is acting on the registrant’s behalf. Renewal applications can be submitted in person at any Motor Carrier Office, by fax, or by mail.

Nevada has no grace period. Renewal documents must be submitted on or before December 1<sup>st</sup> of each year. The first installment and payment (or payment in full if installments are not available) must be submitted on or before December 31<sup>st</sup> of each year.

**Note:** The Motor Carrier Division will not issue a temporary apportionment authorization for vehicles being renewed.

**IF YOUR ACCOUNT IS DELINQUENT YOUR CREDENTIALS AND/OR APPLICATIONS WILL NOT BE PROCESSED.**

## **10.0 Supplemental Applications**

A supplemental application is submitted by the carrier after the original/renewal application has been filed and paid.

**Note:** All supplemental applications must be paid in full - No Installment payments are accepted.

### **To Add a Vehicle to a Fleet**

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

The following documentation will be required to add a vehicle to an existing fleet:

- **Vehicle Application** – Schedule B
- **Proof of Ownership**
- **Vehicle Inspection Certificate (VIN Inspection)** – If applicable
- **Proof of Sales Tax** – If applicable
- **Heavy Highway Vehicle Usage Tax Form 2290** – If applicable
- **SMOG Check** – If applicable
- **Proof of Nevada Insurance**

Applications are available at any Motor Carrier Office or via the internet at:  
[www.dmvnv.com/mcforms.htm](http://www.dmvnv.com/mcforms.htm).

### **Processing**

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

### **To Delete a Vehicle from a Fleet**

Vehicles may be deleted from an existing fleet anytime during the registration year. To delete a vehicle from an existing fleet, a completed Vehicle Application – Schedule B or a Credential Return Receipt must be completed in full and submitted with the cab card and license plates for the referenced vehicle. Both license plates for a power unit must be surrendered to the Motor Carrier Division.

**Note:** Keep accurate records of submission of such documents and any correspondence, as the absence of such may affect any credit or refund possibility.

## **Nevada Refund Policy**

Nevada will refund unused Nevada fees in the amount of \$5.00 or more for all vehicles deleted from a fleet, with a GVW of 26,001 pounds or greater. Nevada does not refund fees paid to other jurisdictions. You must apply for refunds from individual jurisdictions.

The following documentation will be required when applying for a refund

- Vehicle Application – Schedule B with a written request for a refund
- Credential Return Receipt
- check box marked “refund”
- Plates and cab card must be surrendered to the Motor Carrier Division

**Note:** In order to obtain a refund the Motor Carrier Account cannot be in a delinquent status.

## **IRP Jurisdictions**

Application for a refund of apportioned registration fees for other IRP jurisdictions must be handled directly between the Nevada-based carrier and the individual jurisdictions in accordance with their statutes.

## **To Replace Vehicles - Fee Transfer**

Vehicles may be added or removed from an existing fleet anytime during the registration year. In order to apply the credit from a deletion of one vehicle to the addition of another vehicle, the deletion and addition must be provided on the same Vehicle Application – Schedule B.

**Note:** No credit or refund is given for the transfer of any power units with a GVW of 26,000 pounds or less; or any trailers.

Credit can only be applied when deleting a power unit and adding an additional power unit within the same day. Not all jurisdictions allow fee transfers. You will be charged full fees on the new vehicle for those jurisdictions

**Note:** Keep accurate records of submission of such documents and any correspondence, as the absence of such may affect any credit or refund possibility.

## **Updating Vehicle Information**

In order to update any vehicle information, a Vehicle Application – Schedule B must be completed in full and submitted to the Motor Carrier Division.



## **To Increase/Decrease Vehicle Weight in a Jurisdiction**

A change to vehicle weight may be made anytime during the registration year. If the GVW is increased, you will be billed for any difference in registration fees. Weight decreases can occur only in specified circumstances; for more information, contact the Motor Carrier Division.

To increase the weight of a vehicle or fleet of vehicles, the following documentation must be completed in full and submitted to the Motor Carrier Division:

- **Vehicle Application** – Schedule B
  - ✓ This form must be completed to indicate the increase in weight for the referenced vehicle(s).
- **Heavy Highway Vehicle Usage Tax Form 2290** – If applicable
  - ✓ This form is required if the increase in weight results in any vehicle(s) weighing 55,000 pounds or greater.

**Note:** A **Mileage and Weight Application** – Schedule C will be required for any vehicle(s) that result in a weight increase in excess of 80,000 pounds.

**Note:** Exceeding 80,000 lbs. may require the purchase of an overweight/oversize permit. Please contact the applicable jurisdictions. For a listing of each jurisdiction's Maximum Weight allowances, please access the Jurisdiction Information on the International Registration Plan, Inc. (IRP) website at: <http://www.irponline.org>.

## **Replacement of Credentials**

In order to obtain replacement credentials, a Lost, Stolen, or Mutilated License Plate Affidavit must be completed in full and submitted to the Motor Carrier Division with the applicable fees.

### **REPLACEMENT CREDENTIAL FEES**

<b>Credential Type</b>	<b>Credential Fee</b>
Replacement cab card/decal	\$5.00
Replacement license plate	\$3.50 Trailers require 1 replacement plate
	\$7.00 Power Units require 2 replacement plates
Technology Fee	\$1.00

## 11.0 Fees

All Nevada-based and apportioned vehicles are subject to yearly registration fees

### Registration Fees

Payment for registration fees must be received prior to issuance of credentials. Applications received without payment will be processed, fees will be calculated, an invoice will be generated and forwarded to the registrant. Upon receipt of payment, credentials will be issued.

**REGISTRATION FEES TABLE**

<b>MOTOR VEHICLES</b>	
<b>Weight</b>	<b>Fee Amount</b>
5,999 LBS and Less	\$33.00
6,000 LBS to 8,499 LBS	\$38.00
8,500 LBS to 10,000 LBS	\$48.00
10,001 LBS to 26,000 LBS	\$12.00 for each 1,000 LBS or fraction thereof
26,001 LBS to 80,000 LBS	\$17.00 for each 1,000 LBS or fraction thereof
<b>Permanent Trailers</b>	
Semi and Full Trailers	\$110.00

All **IRP vehicles** are licensed by the calendar year. Registration fees for a motor-truck, truck, tractor, bus or combination of vehicles having a declared GVW of 10,001 pounds or more that are registered on the basis of a calendar year will be reduced by one twelfth for each calendar month, which has elapsed from the beginning of the year. Interstate prorate motor vehicle registration fees are multiplied by the Nevada mileage percentage.

**ADDITIONAL FEES TABLE**

<b>Fee Type</b>	<b>Fee Amount</b>
Replacement cab card	\$5.00
New License plate or Replacement license Plate	\$3.50 Trailers require 1 replacement plate
	\$7.00 Power Units require 2 replacement plates
VIN Inspection	\$1.00
Technology Fee	\$1.00

### Governmental Services Tax Rate Tables

The most recent version of the Governmental Services Tax Rate Table is available on the IRP Website at: <http://www.irponline.org/InfoExchange/FeeSchedules/>

All apportioned vehicles are licensed by the calendar year. Governmental Services Tax fees for motor vehicles with a declared GVW in excess of 26,000 pounds or traveling interstate, added after the beginning of the registration year are reduced by one twelfth for each month which has elapsed from the beginning of the registration year.

## **12.0 Temporary Registrations**

### **Temporary Vehicle Registration (TVR)**

Temporary apportionment authorizations (temporary authority) are available if for some reason the plate, sticker and cab card cannot be issued. Temporaries will not be issued for vehicles being renewed. The temporaries are valid for 30 days and invoice billings must be paid to ensure credentials can be processed and sent/received before the temporaries expire. The Motor Carrier Division will not issue any extensions on temporaries.

### **Commercial Trip Permit**

You may be required to have a “registration” trip permit before entering a jurisdiction.

For Nevada, trip permits must be obtained at an authorized vendor station or from a Motor Carrier Branch office prior to entering Nevada.

Nevada Permits are good for a 24-hour period (120 hour period for buses), or one trip in and one trip out of the state, whichever occurs first, and are valid for Nevada intra-jurisdictional movement only.

Fees are \$0.15 per mile plus a \$5.00 administrative fee. Those purchasers who have not paid IFTA fees (as evidenced by a current IFTA permit) are required to pay an additional \$30 fee for a fuel permit.

Additional information regarding IFTA (International Fuel Tax Agreement) is available at the following links:

<b>International Fuel Tax Association INC.</b>	<b>DMV Motor Carrier Forms</b>
<a href="http://www.iftach.org/">http://www.iftach.org/</a>	<a href="http://www.dmvnv.com/mcforms.htm">http://www.dmvnv.com/mcforms.htm</a>

### **Unladen Weight Permit (also known as a “Hunter’s Permit”)**

An unladen weight permit is issued to an owner-operator (lessor) who terminates a lease and has to surrender the apportioned license plate and cab card to the carrier (lessee). This permit enables a vehicle or combination of vehicles to use the highways in all jurisdictions for the purpose of finding a new job.

The unladen weight permit is valid for vehicles operating at unladen weight only, and is non-transferable.

The Nevada unladen weight permit is valid for 15 days at a cost of \$10.00. The unladen

weight permit is valid for the power unit or power unit and trailer (unladen). Vehicles over 26,000 lbs. will also need to obtain a temporary pass for weight-mile tax purposes and/or a fuel trip permit.

**Note:** Copies of all trip permits obtained for operations by prorated vehicles must be available on file.

### **Oversize/Overweight Permit**

Any vehicle, combination of vehicles, or load whose size or weight is not provided for in Nevada laws must have an oversize or overweight permit. These special transportation permits may be obtained from the Motor Carrier Division.

- Required for combinations of vehicles over 70' and reducible load vehicles operating between 80,001 and 129,000 lbs.
- A \$10.00 processing fee per overlength permit is required or a fee of \$60.00 per thousand pounds in excess of 80,000 lbs.

**Note:** For vehicles exceeding the above requirements, you must contact the Nevada Department of Transportation (NDOT), 1263 South Stewart Street, Room 201, Carson City, NV 89712, (775) 888-7410.

## **13.0 Mileage/Operational Records**

Every registrant with IRP registration must maintain records to substantiate the actual distance traveled and other information used to determine the registration fees for all vehicles in the IRP fleets.

### **Records Retention Period**

*All operational and distance records* that support the application and supplements must be kept for four years after the close of the registration year. For example, records for registration year 2015 (mileage year 7/1/13 - 6/30/14) must be retained through December 2019.

*Vehicle cost and weight records* must be maintained for all vehicles that are currently registered in the fleet. These records must be kept for four years after the close of the registration year.

### **Driver's Trip Records**

An acceptable document to record distances is an "Individual Vehicle Distance Record" (IVDR). This document is completed by the driver for each trip made by a vehicle in an IRP fleet, including owner-operated vehicles and leased vehicles. The most common vehicle **trip records** are the driver's trip sheets and driver's log. These and other records are acceptable provided they contain the following basic information:

- Carrier's name
- Vehicle unit number or VIN
- Vehicle fleet number
- Date of trip (starting and ending)
- Trip origin and destination (city and state/province)
- Beginning odometer reading (for each state being entered)
- Ending odometer reading (for each state exited)
- Route of travel (highway used for travel)
- Total miles traveled for each state for each trip
- Grand total of miles traveled for each trip
- Total off road miles traveled

### **Trip Permits**

Copies of all trip permits obtained for operations by prorated vehicles must be available on file. The distances traveled under these permits are to be reported on the next application for IRP registration.

## **Monthly Summaries**

The vehicle trip record information must be summarized monthly and/or quarterly. The summary should contain information by individual vehicle (beginning and ending odometer/hubometer readings, individual trip details, distance by jurisdiction, total distance traveled) and by fleet (distance by jurisdiction, total distance).

## **Yearly Summaries**

A yearly summary for each July 1 through June 30 reporting period should show the ***total fleet distance, separated*** by month for each jurisdiction.

## **14.0 Audits - IRP**

### **Authority to Audit**

Article X, requires each member jurisdiction to conduct audits of carriers based in its jurisdiction on behalf of all IRP member jurisdictions. IRP audits on Nevada carriers will be performed by DMV Motor Carrier Division, Audit Team.

### **Purpose of Audit**

The purpose of the audit is to ensure compliance with established rules and regulations governing prorated registration and proper payment of prorated registration fees to Nevada and to all other IRP member jurisdictions in which the carrier is (or was) registered for multi-jurisdictional travel.

### **Audit Procedures**

In conducting the IRP audit, auditors will use the source documents to determine the accuracy and completeness of the distance and vehicle information recorded on the IVDRs, on the monthly and yearly summaries and on the forms used for IRP registration. The registrant will be subject to audit on the actual distance traveled during the preceding year, which corresponds to the registration year regardless of the number of months operated. Any registrant failing to maintain adequate records from which true liability can be determined is subject to an assessment based on Section 1015 of The Plan, application of penalty and interest as prescribed by the laws of the base jurisdiction, and/or the cancellation of registration.

## Appendix A

Applications are available at any Motor Carrier Office or via the internet at:  
[www.dmvnv.com/mcforms.htm](http://www.dmvnv.com/mcforms.htm).

**Note:** Applications are processed in the order in which they are received. Once an application has been processed, a billing invoice will be mailed to the registrant.

### Average Per Vehicle Distance Chart (APVD) Formula

The **APVD Chart** is to be used by registrant if registrant is:

- Applying for apportioned registration for the first time
- Expanding their operations by setting up a new fleet
- Renewing their fleet and had no actual mileage in the reporting period

New accounts and/or fleets where no actual miles were accrued during the reporting period in any jurisdiction must use the average per vehicle distance for all jurisdictions. Zero miles will not be accepted. If, at the time of audit, the fleet is found to have accrued actual miles during the reporting period, applicable fees will be assessed.

**Note:** The reporting period for registration is July 1<sup>st</sup> of the prior year to June 30<sup>th</sup> of the current year of registration.

If no actual mileage has been accrued during the reporting period, the figures on the APVD Chart must be used in correspondence with **Mileage and Weight Application: Schedule C** or the **Renewal Mileage Schedule**.

The **APVD Chart** must be completed and attached to the Mileage and Weight Application Schedule C or Renewal Mileage Schedule to meet the requirements for declaring average per vehicle distance.

### Mileage and Weight Application: Schedule C

The following information must be completed on this application:

<b>COMPLETE THE CARRIER INFORMATION SECTION OF THIS FORM</b>	
<b>Columns: A/E</b>	Indicate if the mileage being used is Actual "A" or Estimated "E"
<b>Columns: Y/N</b>	Indicate Yes "Y" or No "N" for the IRP Jurisdictions with whom you desire the fleet to be registered
<b>Columns: MILEAGE</b>	Enter the mileage for the referenced jurisdiction; use the mileage from the APVD chart if estimated
<b>Columns: WEIGHT</b>	Enter the gross or combined gross weight that you will be traveling in each state that was marked with a 'Y' (yes).
<b>Print Full Legal Name, Signature, Date, Telephone Number, and E-mail address section of the form</b>	

## Licensing Application: Schedule A

The following information must be completed on this application:

<b>SECTION A: LICENSING INFORMATION</b>	
<b>Company Name</b>	Enter the company's full legal name
<b>Secretary of State - Business License Number</b>	Enter license number if company is an LLC or INC
<b>Federal DOT Number</b>	Enter company's US DOT Number. A Federal DOT # is required by all motor vehicles in excess of 10,000 lbs. traveling in interstate operations.
<b>DBA</b>	Enter company's DBA, if applicable
<b>Federal Employer Identification Number (FEIN)</b>	Enter company's FEIN
<b>Principal's Address</b>	Enter the Principal of the company's address
<b>Indicate Types of Licensing Required</b>	Check appropriate boxes
<b>Indicate Types of Operation</b>	Check appropriate box
<b>Indicate Type of Application</b>	Check appropriate box
<b>Payment Option for Original or Renewal Only</b>	Check appropriate box - Not available for first time registrants

<b>SECTION B: GENERAL INFORMATION</b>	
<b>Physical Address</b>	Enter the physical address of the company
<b>Mailing Address</b>	Enter the Mailing address for the company
<b>Contact/Principals Full Legal Name and Title</b>	Enter the contact/principals name and title
<b>Contact/Principal's Address</b>	Enter the contact/principal's address
<b>Contact/Principal's Driver's License Number</b>	Enter the contact/principal's Driver's License Number (a copy of the Driver's License must be submitted)
<b>Contact/Principal's Email Address</b>	Enter the contact/principal's email address
<b>Contact/Principal's Telephone and Fax Numbers</b>	Enter the contact/principal's telephone and fax numbers

<b>SECTION C: ADDITIONAL INFORMATION</b>	
<b>Question 1.</b>	Check appropriate box and complete additional information if required
<b>Question 2.</b>	Enter physical address where records are located
<b>Question 3.</b>	Enter all owners, partners, and/or corporate officers and their titles
<b>Question 4.</b>	Check the appropriate box and complete additional information if required
<b>Question 5.</b>	Check the appropriate box and complete additional information if required
<b>Question 6.</b>	Check appropriate box or boxes
<b>Question 7.</b>	Check the appropriate box and complete additional information if required
<b>Question 8.</b>	Enter Licensing Agent/Reporting Service information, if applicable
<b>Read the declaration at the bottom of the form</b>	
<b>Print Full Legal Name, Signature, Date, Telephone Number, and E-mail address section of the form</b>	



## Vehicle Application: Schedule B

The following information must be completed on this application:

<b>COMPLETE THE CARRIER INFORMATION SECTION OF THIS FORM</b>	
<b>Column 1. TRANS CODE</b>	Enter the code applicable from the table on the top of the page. (Give a change or deleted reason: lost plate, adding state(s), vehicle no longer in service, etc.)
<b>Column 2. NEVADA COUNTY</b>	Enter the county where the vehicle is based
<b>Column 3. PLATE NUMBER</b>	Enter the previous plate number issued to the vehicle, if applicable
<b>Column 4. OPERATORS Vehicle or UNIT NUMBER</b>	Enter the unit or identification number assigned to the vehicle by the registrant
<b>Column 5. YEAR and MAKE</b>	Enter the Year and Make of the Vehicle
<b>Column 6. SERIAL NUMBER or VIN</b>	Enter the <b>Serial Number</b> or the VIN of the vehicle
<b>Column 7. VEHICLE TYPE</b>	Enter the vehicle code applicable from the table on the top of the page.
<b>Column 8. FUEL TYPE</b>	Enter the fuel code applicable from the table on the top of the page.
<b>Column 9. NUMBER OF AXLES/SEATS</b>	Enter the number of axles the vehicle has; If vehicle is a bus, enter the number of seats
<b>Column 10. NUMBER OF COMBINED AXLES</b>	Enter the number of combined axles the vehicle has
<b>Column 11. UNLADEN WEIGHT</b>	Enter the vehicles unladen weight
<b>Column 12. COMBINED DECLARED GROSS WEIGHT</b>	Enter the vehicles combined declared gross weight
<b>Column 13. ACTUAL PURCHASE PRICE</b>	Enter the vehicles actual purchase price
<b>Column 14. NEVADA COUNTY</b>	Enter the vehicles Original purchase price or the <b>factory price</b>
<b>Column 15. PURCHASE DATE</b>	Enter the date of purchase for the vehicle
<b>Column 16. LEASE DATE</b>	Enter the Lease date, if applicable
<b>Column 17. LESSOR</b>	Enter the name of the Lessor, if applicable
<b>Column 18. STATE TITLED</b>	Enter the state in which the vehicle currently is titled
<b>Print Full Legal Name, Signature, Date, Telephone Number, and E-mail address section of the form</b>	

## **Glossary**

**Ad Valorem:** A tax charged by some jurisdictions in proportion to the estimated value of the vehicle

**Applicant:** Person, firm, or corporation in whose name or names an application is filed with a base jurisdiction to apportion a fleet of vehicles, also referenced as a registrant

**Apportionable Fee:** Any periodic recurring fee required for registering vehicles, such as, but not limited to, registration, license and 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:

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

**Apportioned Registration:** Registration that allows commercial vehicles to comply with registration requirements of more than one jurisdiction and to pay registration fees based on the percentage of operation in those jurisdictions

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

**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 the purposes of registration under the IRP, an "axle" is any such assembly whether or not it is load-bearing only part of the time. For example, a single-unit truck with a steering axle and two axles in a rear-axle assembly is an apportionable vehicle even though one of the rear axles is a so-called "dummy," "drag," "tag," or "pusher" type axle

**Base Jurisdiction** The member jurisdiction to which an applicant applies for apportioned registration under the International Registration Plan (IRP)

**Base Plate:** The plate issued by the Base Jurisdiction and is the only registration identification plate issued for the vehicle by any member jurisdiction.

**Bus (BS):** A motor vehicle designed to carry more than 10 passengers

**Cab Card:** A registration card issued by the base jurisdiction for a vehicle of an apportioned fleet which identifies the specific vehicle for which it was issued, the registrant, the base jurisdiction of the fleet, the plate number, the registered weight of the vehicle in each apportioned jurisdiction and carried in or on the identified vehicle.

**Carrier:** Individual, partnership, or corporation engaged in the business of transporting persons or property

**Chartered Party:** A group of persons who, pursuing a common purpose, under a single contract, and at a fixed charge, 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

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

**Combined Gross Weight:** Total empty weight (unladen weight) of a combination of vehicles plus the total weight of the maximum load carried on that combination of vehicles

**Commercial Vehicle:** Vehicle that is used for the transportation of persons for compensation or profit; or, is designed or used primarily for the transportation of property

**Credentials:** The registration, plate, cab card, and decals issued to reflect the apportioned registration of a vehicle

**Dump Truck (DT):** A truck whose contents are unloaded by tilting the truck bed backwards with the tailgate open

**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 land line telephone service at the physical structure. Operational 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 in the IRP Manual). 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

**Factory Price:** The manufacturer's retail price, excluding trade-in and sales tax, including accessories or modifications attached to the vehicle

**Federal Heavy Vehicle Use Tax:** Tax paid to the US Federal government by all carriers with vehicles having a gross weight of 55,000 lbs/24,947 kg or more

**Fleet:** One or more vehicles registered for operation in the same jurisdictions

**Full Trailer:** Any commercial vehicle without motive power, supported by front and rear axles and pulled by a drawbar

**Gross Vehicle Weight:** The number of pounds derived by adding the weights on all the axles of a commercial vehicle

**IRP:** International Registration Plan

**International Registration Plan:** An agreement between member jurisdictions for prorating or apportioning registration fees based on fleet mileage traveled in each jurisdiction

**Interstate/Interjurisdiction Movement:** Vehicle movement between or through two or more jurisdictions

**Intrastate/Intrajurisdiction Movement:** Vehicle movement from one point within a jurisdiction to another point within the same jurisdiction

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

**Lease:** Written document vesting exclusive possession, control of and responsibility for the operation of the vehicle to a lessee for a specific period of time.

- Long term lease - a lease of 30 days and longer
- Short term lease - a lease of less than 30 days which is considered a "Rental" in Nevada

**Lessee:** Individual, partnership, or corporation having the legal possession and control of a vehicle owned by another under the terms of a lease agreement

**Lessor:** Individual, partnership, or corporation which under the terms of a lease, grants the legal right of possession, control of and responsibility for the operation of the vehicle to another individual, partnership, or corporation

**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 (MT):** A motor vehicle designed without a fifth wheel and used exclusively for pulling mobile homes on their own axles

**Operational Records:** Documents supporting the total distance traveled in each jurisdiction and total miles or kilometers traveled, such as Vehicle Trip Record(s), fuel reports, trip sheets and logs

**Owner:** Any individual, partnership, or corporation other than a lien-holder, holding legal title to a vehicle

**Owner-Operator:** A person, firm or corporation leasing an apportioned motor vehicle with driver to a carrier. The base jurisdiction shall verify that a lease exists between the owner-operator and the carrier

**Permanent Trailer:** A full or Semi-trailer that is based out of Nevada with registration that is valid until ownership is transferred.

**Postmark:** Pursuant to NRS 366.370, a postmark is a valid cancellation mark stamped by the United States Postal Service or the postal service of any other country upon an envelope which is properly addressed to the department.

**Power Unit:** See bus, truck, truck-tractor, road tractor, tractor, dump truck, tow truck, or mobile home toter

**Private Carrier:** Individual, partnership, or corporation which utilizes its own trucks to transport its own freight

**Purchase Price:** Actual price of the vehicle paid by the current owner, excluding sales tax, including accessories or modifications attached to the vehicle. A trade-in cannot be used to reduce the taxable purchase price

**Reciprocity:** Reciprocal granting of rights and/or privileges to vehicles properly registered under the IRP and to vehicles not so registered if such vehicles are subject to separate reciprocity agreements, arrangements, declarations, or understandings

**Recreational Vehicle/Motor Home:** A motor vehicle used for personal pleasure or personal travel, not in connection with any commercial endeavor

**Registrant:** Person, firm, or corporation in whose name or names an application is filed with a base jurisdiction to apportion a fleet of vehicles, also referenced as applicant

**Registration Card:** A registration card issued by the base jurisdiction for a vehicle of an apportioned fleet which identifies the specific vehicle for which it was issued, the registrant, the base jurisdiction of the fleet, the plate number, the registered weight of the vehicle in each apportioned jurisdiction, and the jurisdictions where the vehicle is properly registered and carried in or on the identified vehicle. Also known as a cab card

**Registration Year:** The twelve month period during which the registration issued by the base jurisdiction is valid according to the laws of the base jurisdiction

**Reporting Period:** A period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the registration or license year for which apportioned registration is requested. In Nevada this period is July 1 through June 30

**Restricted Plate:** A registration plate that has time (less than a registration year), geographic area, distance, or commodity restrictions (farm, log, or dealer plate)

**Road Tractor (RT):** A motor vehicle designed without a fifth wheel and used for pulling other vehicles by means of a ball hitch and so constructed to carry only part of the weight of the vehicle being towed

**Semi-trailer (ST):** Every vehicle of the trailer type so designed and used in conjunction with a motor vehicle that some part of its own weight and that of its own load rests upon or is carried by another vehicle.

**Serial Number:** Identifying numbers and letters assigned to a vehicle for the purpose of titling and registration

**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

**Total Fleet Distance:** Total distance (including nontaxable distance and distance accrued under a trip permit) operated by a fleet of apportioned vehicles registered in all jurisdictions during the distance reporting period

**Tractor (TR):** Motor vehicle designed and used to pull other vehicles, NOT constructed to carry a load other than part of the weight of the pulled vehicle and its load

**Trip Permit:** A temporary permit issued by a jurisdiction in lieu of regular registration

**Trip Records:** Records maintained on distances traveled for each unit on a monthly/quarterly basis and accumulate totals annually. The reporting period for actual distance traveled is July 1 to June 30 of the preceding year. The reporting period for estimated distance is for the projected registration year. These records are subject to audit by the base jurisdiction as well as host jurisdictions

**Truck (TK):** A motor vehicle designed and used for the transportation of property -- generally not designed and used to pull other vehicles

**Truck-Tractor (TT):** A motor vehicle designed and used for pulling other vehicles, but constructed to carry a load other than part of the vehicle being pulled and its load

**Unladen Weight (Tare Weight):** The actual weight of the vehicle including the cab, body and all accessories with which the vehicle is equipped for normal use on the highway excluding the weight of any load

**Vehicle Identification Number:** Identifying numbers and letters assigned to a vehicle for the purpose of titling and registration