

# MOTOR CARRIER NEWSLETTER



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Welcome to the 2008 4th Quarter Edition of the Motor Carrier Newsletter. We hope you find the information contained herein beneficial to you and your company. We encourage you to provide your ideas and comments so that we may include them in future issues.

## **RENEWAL TIME IS RIGHT AROUND THE CORNER**



You can be the first in line! Did you know that the majority of the 2009 renewal forms can now be found on our Website? Visit <http://www.dmvnv.com/mcforms.htm#2009> and check it out!

### **New Deadline for Submitting Renewal Documentation and Payments**

If you are a 100% Nevada Carrier you will receive notice of your new assigned registration cycle with your **2009** Renewal package which will be sent via US mail. The new registration cycle periods are the following:

**100% (Nevada only) carriers are April – March and October – September.**

**IRP (Interstate) carriers will remain on a registration cycle of January – December.**

In the 2007 Legislative session, Assembly Bill 5 (AB5) was passed to allow staggered registration for 100% Nevada Carriers. AB5 also included new deadlines for Renewal documentation and payments (s). **renewal documentation** must be in our office or postmarked by **December 1<sup>st</sup>**. **Payment** must be in our office by **January 1<sup>st</sup>**.

## IMPORTANT INFORMATION

Renewals and supporting paper work must be postmarked on or before **December 1, 2008**. Renewals missing required paperwork, appropriate documentation or signature will be considered incomplete and assessed administrative fines. Failure to submit the renewal and supporting paperwork for each fleet by due date of **December 1, 2008** will result in the assessment of administrative fines as follows:

- 1-7 calendar days after due date, an administrative fine of \$100.00.
- 8-14 calendar days after due date, an administrative fine of \$200.00.
- 15-21 calendar days after due date, an administrative fine of \$300.00.
- 22 calendar days after due date, an administrative fine of \$400.00.
- If receive after the expiration of the registration, an administrative fine of \$500.00.

The official regulations can be found at <http://leg.state.nv.us/Register/2008Register/R002-08A.pdf>

### Acceptable Types of Payment

Effective July 1, 2008, per Senate Bill 517, **the Motor Carrier Division will no longer accept credit cards for payments of \$10,000 or greater in the aggregate.**

## Programming Underway



Development of our new registration system; **Nevada Commercial On-Line Registration System (NCORS)** will be tested in November, December and January. The expected go-live date of NCORS is sometime late in January of 2009. If you are interested in testing NCORS as an outside user; please contact our office.



### **The Sparks Office has some new faces!!**

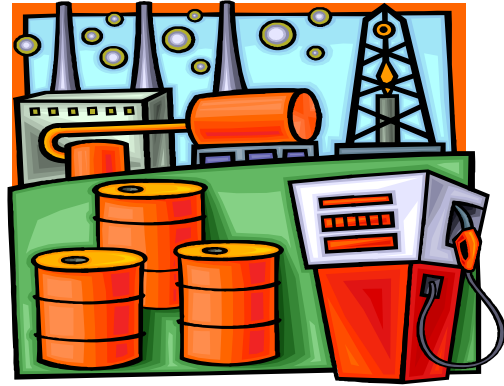
Starting August 18, 2008 the Sparks Motor Carrier positions have been staffed with new employees; Sandie Nicholson, new Tax Examiner II and Lia Whitenack, new DMV Services Tech III.

Sandie has been with the Carson City DMV office for fourteen years and Motor Carrier for 4 years. Lia has been with the Reno DMV office, Field Services Division for three years.

Both are getting acquainted with their customers in the Sparks office and will be happy to assist with any Motor Carrier issues.

### **A notice about the Elko Office:**

Becky is currently the only Elko Motor Carrier employee. Becky will be on vacation from October 6 – 24, 2008. In her absence please contact the Carson City office at (775)-684-4711 ext 1.



Nevada-Only Fleets: you are required to track your miles travelled and gallons purchased for Audit purposes; however you are NOT required to submit a quarterly Fuel Tax Return. You can use the following link to access the Trip Record Sheet Form.

<http://www.dmvnv.com/pdfforms/mctriprecord.pdf>  
Records must be kept for four (4) years, and must include actual odometer reading and routes of travel driven.

IRP (Interstate) Fleets: for vehicles over 26, 000 pounds (or 3 axles, regardless of weight) traveling interstate; you are required to report miles travelled and gallons of fuel purchased on your quarterly Fuel Tax Return.

Bulk tank users are only required to report the fuel that is pumped from the bulk tank into their trucks; not what was purchased to fill the bulk tank.

Nevada's Diesel Tax Rate is twenty-seven (27) cents per gallon. Off Road miles are no longer reported on the IFTA return; for a refund of fuel purchased for off-road use; carriers must submit an MC45 form. You can access this form at: <http://www.dmvnv.com/pdfforms/mc045.pdf>



### **2008 IFTA Fuel Tax Return Due Dates**

3<sup>rd</sup> Quarter Return (July, Aug, Sept.) 10/31/08

4<sup>th</sup> Quarter Return (Oct, Nov, Dec.) 01/31/09

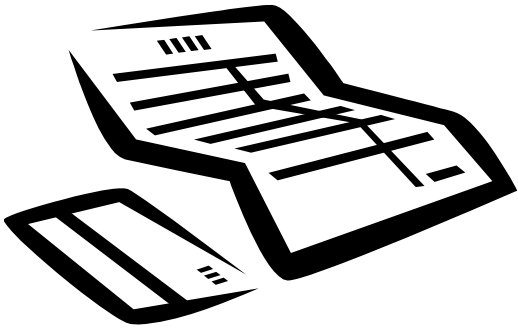
**Reminder:** Tax returns must be postmarked or received by the Motor Carrier Division by the quarter due date to avoid any additional fines and penalties. We encourage you to file you Fuel Tax Returns early in the month to reduce the risk of additional fees resulting from miscalculations.

## **Potential Fuel Tax Evasion Report**

Help ensure everyone pays their fair share! Report the illegal sale or use of dyed diesel fuel or other forms of untaxed product such as; used motor oil, Biodiesel produced or sold from a source other than a retail location or other waste oil.

Your report will be anonymous and may be filed by calling the Motor Carrier Audit Team at (775) 684-4634 or use the following link: [http://www.dmvnv.com/surveys/fuel\\_report.asp](http://www.dmvnv.com/surveys/fuel_report.asp)  
Please be specific and include as much information as possible; leave a field blank if unknown or not applicable.





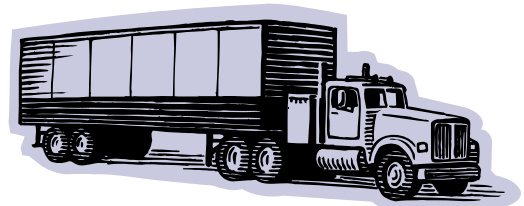
The Fuel Industry and Audit Teams wish to address some tax filing issues that affect both teams.

**Bill of Lading Numbers** – The original Bill of Lading number must follow the fuel from origin to final destination. When an in-house Bill of Lading number is used, it becomes extremely difficult, if not impossible to track the fuel movement from supplier to supplier. When a company is being audited, if the auditor is unable to verify and track fuel movements due to changes in Bill of Lading numbers, the company being audited **may be** assessed excise taxes on each load the auditor is unable to verify.

**Ethanol Blending** – A small number of suppliers have contacted the Motor Carrier Offices requesting permission to blend ethanol at the retail location. In order to get the proper 90.10 blend, the fuel has to be blended at the terminal. In addition, the ethanol must be blended with the gasoline prior to delivery at the retail location. It is equally important for the ethanol quantity to be in-line with the gasoline portion being delivered to ensure the proper blend is occurring.

Those suppliers blending ethanol with gasoline must also remit the Inspection Fee, utilizing the following steps:

1. In the State of Nevada, the Inspection is assessed on certain imported fuels **and blending products when blended with qualifying fuel.** If you only import blending products, (ethanol), and **do not blend it** with fuel before selling it, you will not be charge the Inspection Fee.
2. Worksheet 5 is where the receipts and disbursements for blending products are manually entered. This is also where **blending products that have been blended with fuel is entered at the bottom of the worksheet.** These blended totals flow to Worksheet 2 and the tax return on line 3.  
Ethanol – is the exception to the above statement. The blending product must be recorded on the Excel worksheet (used to upload) as fuel type 241 and also recorded on Worksheet 5.
3. The Inspection Fees are calculated by the system on Worksheet 2. On the tax return, the blend products are taxed the same rate as the fuel type they are blended with, if the transaction is taxable.





The Revenue Team would like to remind you of the following:

- Beginning in 2009, Fuel Users who file tax reports late two or more times in a twelve month period are considered “habitually late” filers and subject to a \$2,500.00 bond requirement. (NRS 366.235 (2) & (7));
- Corporations, LLC’s and LLP’s must be registered with the Nevada Secretary of State prior to commencing business in Nevada and must maintain an “Active” / Good Standing status. NRS 78.175 (Domestic) and NRS 80.010 (Foreign) **Nevada Motor Carrier Corporate, LLC and LLP customers must be in Good Standing with the Nevada Secretary of State;**
- If your account is placed on a “Guaranteed Funds Only” status, you may also lose your installment payment privileges and must pay your registration in full;
- If a hold/stop is placed on your account for any unresolved issue, no further transaction will be permitted until the delinquency has been cleared;
- The Nevada Motor Carrier Division may also notify other jurisdictions and law enforcement agencies regarding the revocation of credentials.

**For Revenue issues please contact a Revenue team member at:  
775-684-4711 Select #3**