

# 2009 Nevada Renewal Times

## New deadline for Submitting Renewal Documentation and Payments

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

### 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.

Acceptable types of payments are debit cards, checks, money orders, cashiers checks, traveler's checks, or cash.

### Not Renewing for the 2009 year?

If you are not renewing your account for the year 2009, please sign and return the renewal, indicating anywhere on the renewal that your account will not be renewed. All license plates and cab cards must be returned no later than January 10, 2009 or you will be charged Registration fees for those vehicles through the end of the month in which the plates and cab cards are returned. Any questions please contact us 775-684-4711. See Page 4 for important dates.

### Send us the IRP Certification & Taxpayer Responsibilities Forms

Please complete and return the Taxpayer Responsibilities (pg 7) and the IRP Registration Certification (pg 8) forms with the renewal. Renewals missing required documentation or signature will be considered incomplete and may be returned; if returned, penalties and administrative fines may be assessed.

### Useful links

#### Renewal regulations:

[http://leg.state.nv.us/  
Register/2008Register/R002-08A.pdf](http://leg.state.nv.us/Register/2008Register/R002-08A.pdf)

#### Renewal forms:

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

IRP Rules: [www.irponline.org](http://www.irponline.org)

IFTA Rules: [www.iftach.org](http://www.iftach.org)

US DOT #: [www.fmcsa.dot.gov](http://www.fmcsa.dot.gov)

IRS: [www.irs.gov](http://www.irs.gov)

Nevada DMV: [www.dmvnv.com](http://www.dmvnv.com)

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Nevada DMV  
Motor Carrier Division  
555 Wright Way  
Carson City, NV 89711-0600  
775-684-4711  
775-684-4619 fax

# RENEWAL INFORMATION

Please mail all renewal documents and fees by October 15, 2008, to ensure credentials are received prior to December 31, 2008. Renewals and supporting renewal paperwork must be postmarked on or before December 1, 2008, or administrative fines will be assessed. Renewals with missing required paperwork, appropriate documentation or signature will be considered incomplete and assessed penalties and administrative fines. (Please see the fine structure on form MC081 in your renewal packet.)

Carefully review the renewal for accuracy and make necessary corrections by inserting the changes below the incorrect area.

\*\*All of the renewal forms and information may be accessed online at [www.dmvnv.com/mcforms.htm](http://www.dmvnv.com/mcforms.htm). If you are unable to access forms online, you may contact our office and a packet will be mailed to you. If you have any questions or need help with your renewal forms, you may contact the Department at (775) 684-4711, ext 1.

## RENEWAL PROCESSING INSTRUCTIONS

1. Verify all equipment registered to your company/business is listed on the renewal notice.
2. Vehicles with a Gross Vehicle Weight of 10,001 lbs. or greater, running interstate operations must have a US Department of Transportation (USDOT) number. If you do not have a USDOT number, contact the USDOT at 1-800-832-5660 or visit them online at [www.fmcsa.dot.gov](http://www.fmcsa.dot.gov).
3. If you operate an IFTA Qualified Vehicle and another carrier files your fuel tax return, you must submit a letter signed by that carrier, stating they are responsible for filing your fuel tax returns. The letter must include the jurisdiction in which the tax return is filed with and the fuel tax license number. Additionally, an updated copy of the lease agreement that includes the VIN must be attached.
4. If someone other than the registered owner will be processing the renewal paperwork, please include a Power of Attorney form.
5. Complete the enclosed *Renewal Mileage Schedule*. The mileage-reporting period for the 2009 renewal is July 1, 2007 through June 30, 2008.
  - Include only the miles driven by vehicles that were licensed in this fleet during the mileage reporting period, even if only for a portion of the reporting period.
  - Include any miles for which a temporary trip permit was issued.
  - IRP carriers must estimate mileage for any jurisdictions in which they wish to license, even if there were no actual miles accrued during the mileage-reporting period. If you estimate mileage, you must use Method 1 (Schedule G) or Method 2 (Estimated Mileage Chart) to support your estimates.
  - 100%-based carriers are not required to list miles, but must maintain mileage and fuel records.
6. Vehicles with a combined gross weight of 55,000 lbs. or more (regardless of registered weight) must include proof of payment or exemption of the Federal Heavy Vehicle Use Tax (IRS Form 2290). Agricultural vehicles and Special Mobile Equipment are not exempt from this requirement. The reporting period is July 1, 2008 to June 30, 2009.
  - An IRS stamped copy or e-filed receipt is considered valid proof. The vehicle identification number must be listed with the weight category. Additionally, the weight category must match the registered weight.
  - IRS telephone number is (800) 829-3676, or you can visit them online at [www.irs.gov](http://www.irs.gov)
  - Name and Federal Employer Identification Number (FEIN) on the 2290 form must match the name on Registration.

7. A Farmer/Rancher Affidavit (RD159) and weight certificate is required for all farm vehicles (as defined in NRS 482.036) being registered or renewed for the unladen weight of the motor vehicle or combination of vehicles.
8. An Emission Control Inspection for each gasoline-powered vehicle (1968 or newer) based in Washoe or Clark counties is required, and also for diesel powered vehicles 10,000 lbs. or less. New vehicles are exempt from the Emission Inspection until the third registration year.
9. If paying by credit card for an installment payment or invoice less than \$10,000, please complete and submit the credit card form with the renewal. Credit card payments \$10,000 or more in the aggregate will not be accepted.
10. Installment payments are due January 1, April 1, July 1 and October 1 or the first business day thereafter, if the due date falls on a Saturday, Sunday or Holiday. Pursuant to NRS 482.482, if a payment is missed you will be subject to penalties and interest. You may also be assessed administrative fines.  
NOTE: The Department is not required to send a reminder notice.
11. Sign and date the renewal printout and any notices and documents that are required.
12. Return 1 copy; keep the 2<sup>nd</sup> copy for your records.

#### ADDING NEW UNITS

1. Complete Vehicle Application – Schedule B
2. Include:
  - Proof of ownership, in the form of at least one of the following:
    - Current Nevada Registration
    - Title
    - Out-of-state title or registrations requires an original VIN (Vehicle Identification Number) inspection
  - Proof of sales tax payment –
    - NOTE: If proof is not submitted, sales tax will be collected. Acceptable proof of payment:
      - Nevada Dealers Report of Sale,
      - Dealer invoice, showing sales tax has been paid
      - Lease documents (must indicate breakdown of sales tax and lease amount)
  - Nevada Proof of Insurance
    - Insurance company must be licensed to do business in the State of Nevada
    - Policy must be in the same name as the Motor Carrier account
    - Proof of insurance must include:
      - Policy Number, VIN, or must state fleet insurance
      - Beginning and ending dates
  - Proof of payment or exemption of Federal Heavy Vehicle Use Tax (IRS Form 2290)
    - IRS allows 60 days from the date of purchase to file Form 2290
    - Include the vehicle identification number for each vehicle. And weight category filed

#### DELETING UNIT(S) FROM YOUR RENEWAL

- To avoid billing for the 2009 registration year, return license plates and cab cards to a Motor Carrier office by January 10, 2009.
- License plates and cab cards for vehicles, which will be renewed later in the year, must be surrendered by January 10, 2009 to avoid registration fees.

**If you are not renewing your account for the year 2009, please sign and return the renewal, indicating anywhere on the renewal that your account will not be renewed. All license plates and cab cards must be returned no later than January 10, 2009 or you will be charged Registration fees for those vehicles through the end of the month in which the plates and cab cards are returned.**

**NEVADA DOES NOT HAVE A GRACE PERIOD**

## MOTOR CARRIER DUE DATES

**Important Update: The 1<sup>st</sup> registration installment payment is now due on January 1, 2009. Failure to submit any registration installment payment by the due date will subject you to penalties, interest, possible sanctions and loss of installment privileges**

<u>2009 Registration Due Dates</u> Due on or before:		<u>2009 IFTA Fuel Due Dates</u> Due on or before:	
<b>*Renewal Information</b>	<b>12/1/2008</b>	<b>*Renewal Information</b>	<b>12/1/2008</b>
1 <sup>st</sup> Installment	1/01/2009	4 <sup>th</sup> Qtr 2008 Return (Oct, Nov, Dec)	1/31/2009
<b>If not Renewing for 2009, plates must be Returned by</b>	<b>1/10/2009</b>	1 <sup>st</sup> Qtr Return 2009 (Jan, Feb, Mar)	4/30/2009
2 <sup>nd</sup> Installment	4/1/2009	2 <sup>nd</sup> Qtr Return 2009 (Apr, May, Jun)	7/31/2009
3 <sup>rd</sup> Installment	7/1/2009	3 <sup>rd</sup> Qtr Return 2009 (Jul, Aug, Sept)	10/31/2009
4 <sup>th</sup> Installment	10/1/2009	4 <sup>th</sup> Qtr Return 2009 (Oct, Nov, Dec)	1/31/2010

\*Renewals and supporting renewal paperwork 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 December 1, 2008 will result in the assessment of administrative fines as follows:

- 1-7 calendar days after it is due, an administrative fine of \$100.
  - 8 -14 calendar days after it is due, an administrative fine of \$200.
  - 15-21 calendar days after it is due, an administrative fine of \$300.
  - 22 calendar days after it is due but on or before the expiration, an administrative fine of \$400.
- If received after the expiration of the registration, an administrative fine of \$500.

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

- It is the carrier's responsibility to provide the Motor Carrier Division with their current mailing address at the time of renewal each year, and to provide address changes timely, so registration packets and invoices can be sent to the carrier via the United States Postal Service. If the carrier does not receive the invoice and/or registration information timely, it is the carrier's responsibility to call and request the registration and/or payment information so there is adequate time to file the information and/or make the payment before the due date. Upon receiving a request for information, the Motor Carrier Division may provide the information via fax, mail, or over the phone.
- It is the carrier's responsibility to ensure that the postmark cancellation date is prior to the due date of the registration payment if the payment is being mailed to the Motor Carrier Division.

## 2009 MOTOR CARRIER RENEWAL FORMS AND ATTACHMENTS

Motor Carrier renewal forms can be accessed online at [www.dmvnv.com/mcforms.htm](http://www.dmvnv.com/mcforms.htm)

**Please ensure all of the following forms are included when sending in your completed renewal form, if applicable:**

- Completed 2009 Renewal Form (green bar)
- Estimated Mileage Schedule (Method 2) – (form MC004)
- Colorado Schedule – (form MC007)
- Estimated Mileage Schedule G (Method 1) – (form MC015)
- Credential Return Receipt – (form MC021)  
(If your plates and credentials are not returned to our office by January 10<sup>th</sup>, you will be assessed registration and governmental service tax fees)
- IRP Registration Certification – (required with IRP accounts) - (form MC040)
- Registrant / Taxpayer Responsibilities (required with all renewal applications) – (form MC076)
- Power of Attorney – (form MC078)
- Federal Heavy Vehicle Use Form 2290 (required for all vehicles with a GVW of 55,000 lbs. or more) (Farmer/Ranchers and Special Mobile Equipment are **not** exempt from this requirement)
- Vehicle Smog Certificate  
(Required for Clark and Washoe County; all gas vehicles 1968 or newer and diesel vehicles less than 10,000 lbs.)
- Farmer / Rancher Affidavit
- Farmer/ Rancher Updated Weight Slip (a new weight slip is required each year)
- Credit Card Authorization – (form RD-205) (Please be aware if you are making changes on your 100% renewal do not send payment, you will receive a new invoice. IRP payments can not be made until completed renewal has been processed)

**When adding a new vehicle also include the following information and completed forms:**

- Vehicle Application Schedule B – (form MC003)
- Proof of Ownership  
(Current Nevada Registration or Title -or- Out-of-State Titles accompanied by a VIN Inspection)
- Proof of Sales Tax payment, with DRS, Dealer invoice or lease documents  
(Show sales tax has been collected or the breakdown of sales tax collection in the lease)
- Nevada Proof of Insurance  
(Insurance Company must be licensed to do business in Nevada, name on the insurance must match registered name)
- Federal Heavy Vehicle Use Form 2290 (Required for all vehicles with a GVW of 55,000 lbs. or more) (Farmer / Ranchers and Special Mobile Equipment are **not** exempt from this requirement)
- VIN Inspection (form RD15)

## FEDERAL HEAVY VEHICLE USE TAX

All motor vehicles, including farmer/rancher and special mobile equipment, operating at or registered for a gross vehicle weight (GVW) in excess of 55,000 pounds **must** show proof of payment of Federal Heavy Vehicle Use Tax per U.S.C. Title 23 Section 141.

Proof of payment or exemption of the Federal Heavy Vehicle Use tax on the IRS Form 2290 must be submitted with your renewal packet or your renewal **will not** be processed. Note: 2290 forms are due to the IRS no later than the end of August of each year.

You may obtain information and forms by accessing the IRS website at [www.irs.gov](http://www.irs.gov). See this link for more 2290 e-filing information and new IRS publications on Imported Heavy Vehicles.

**\*Proof of 2290 filing must match name and FEIN of the person/business the vehicles are registered in.**

# REGISTRANT/TAXPAYER RESPONSIBILITIES

All Nevada Motor Carrier registrants **must maintain operational records**. These records **must** be used to support the total on and off road miles traveled AND fuel purchased for each vehicle in each jurisdiction. Operational records include source documents such as **logbooks and receipts**. Specified records must be suitable for verification of fleet mileage and fuel purchased as reported on the registrant's application for apportionment and/or quarterly fuel tax returns. Refer to IRP [www.irponline.org](http://www.irponline.org) & IFTA [www.iftach.org](http://www.iftach.org) for additional information.

**(Motor Carrier registrants must initial each item below. Failure to do so could result in a delay or denial of issuing credentials and/or refunds.)** Registrant/taxpayer understands:

\_\_\_\_\_ A logbook or other operational record must be maintained to track all miles traveled, and fuel receipts confirming purchases, (for each vehicle) even if the vehicle does not leave the State of Nevada. Records must be preserved for four (4) years and include actual odometer readings and routes of travel driven.

\_\_\_\_\_ Copies of logbook records may be requested when claiming a refund for off-road miles.

\_\_\_\_\_ Odometer readings on each vehicle must be documented daily and used to calculate total miles traveled. A hub-odometer must be installed if the vehicle does not have an odometer to provide mileage traveled.

\_\_\_\_\_ IFTA fuel tax returns showing actual miles traveled and fuel purchased are due each quarter. IFTA fuel tax returns submitted by a registrant claiming zero mileage must include an explanation for the zero mileage. **(Miles and gallons are to be rounded to the nearest whole number.)**

\_\_\_\_\_ If IFTA fuel tax returns are not filed timely or records are not maintained for four (4) years, fines of up to \$2,500.00 may be assessed.

\_\_\_\_\_ If a quarterly IFTA fuel tax return is not received in the mail, the registrant can contact the Motor Carrier Division at the above telephone number, or log on to our website at [www.dmvnv.com/mcforms.htm](http://www.dmvnv.com/mcforms.htm) to obtain the specified form.

\_\_\_\_\_ Refund credit for off-road miles traveled cannot be claimed in some states. Contact those jurisdictions directly for more information. Nevada off road miles must be claimed on form MC45.

\_\_\_\_\_ Any Account registered with the Department is subject to audit.

\_\_\_\_\_ Any Corporation or LLC must also be registered with the Nevada Secretary of State.

\_\_\_\_\_ Vehicle license plates, cab card(s), and fuel license(s) must be surrendered to the DMV, Motor Carrier Division, when a vehicle is sold or is non-operational. Failure to return license plates and cab card(s) may result in additional fees due. Do not sell your vehicle(s) without removing the credentials first.

\_\_\_\_\_  
Signature of Registrant/Taxpayer (Required)

\_\_\_\_\_  
Date (Required)

\_\_\_\_\_  
Printed Name and Title (Required)

\_\_\_\_\_  
Phone (Required)

\_\_\_\_\_  
Motor Carrier Account Number (Required)

\_\_\_\_\_  
E-mail Address (optional)

## IRP REGISTRATION CERTIFICATION

*THIS FORM MUST BE COMPLETED PRIOR TO IRP REGISTRATION OR RENEWAL. IF YOU ANSWER NO, AN EXPLANATION MUST BE PROVIDED.*

Is the physical structure of the "established place of business" located within the base jurisdiction of Nevada owned, leased, or rented by the fleet registrant?

Yes                       No

If no, please explain: \_\_\_\_\_

Does the physical structure have a designated street number or road location?

Yes                       No

If no, please explain: \_\_\_\_\_

Is this location open during normal business hours? (Monday – Friday 8 a.m. to 5 p.m.)

Yes                       No

If no, please explain: \_\_\_\_\_

Does the location have telephone(s) publicly listed in the name of the fleet registrant, supported by a Nevada telephone company's billing records?

Yes                       No

If no, please explain: \_\_\_\_\_

Is/Are there any person(s) conducting the fleet registrant's business in the location during normal business hours?

Yes                       No

If no, please explain: \_\_\_\_\_

Are the operational records of the fleet located at this location?

Yes                       No

If no, please explain: \_\_\_\_\_

If not, can the operational records be made available at the Nevada location in the event of an audit?

Yes                       No

If no, please explain: \_\_\_\_\_

Note: If not available, the registrant must pay all costs of travel and per diem expenses in accordance with the IRP Plan, Section 1602.

Under penalties of perjury, the applicant declares that the information given is to the best of the applicant's knowledge true, accurate and complete. The applicant understands that in the event the established place of business is proven to be outside the State of Nevada, the registrant will be suspended and registration and fees will not be refunded.

***Please print or type***

**Account Number** \_\_\_\_\_

**Company Name** \_\_\_\_\_

**Company Address** \_\_\_\_\_

**City** \_\_\_\_\_ **State** \_\_\_\_\_ **Zip Code** \_\_\_\_\_

**Printed Name of Registrant** \_\_\_\_\_