

International Registration Plan

International Fuel Tax Agreement

Hazardous Waste/Waste Tire Transporter

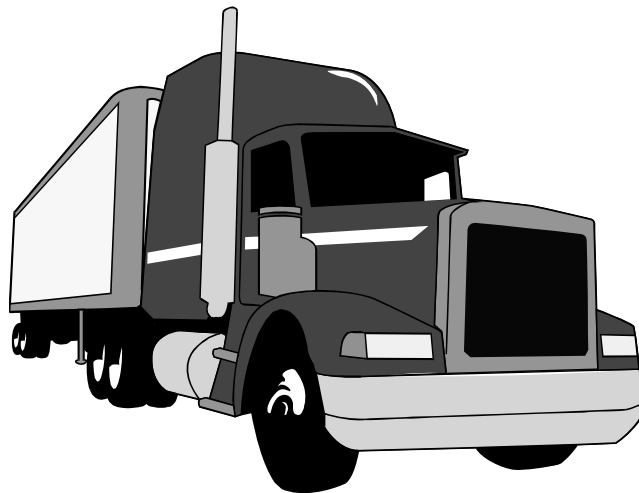
Intrastate Regulatory Authority

Oversize/Overweight

Safety and Compliance

United Carrier Registration (UCR)

IFTA/IRP Recordkeeping/Retention Requirements



MOTOR CARRIER SERVICES

Motor Carrier Services (MCS) will strive to improve the safety and traffic flow on Missouri's transportation system by working closely with the public and our stakeholders.

Motor Carrier Services - MoDOT Motor Carrier Services (MCS) provides a service for the commercial motor vehicle industry so carriers can receive what they need in one physical location or in their place of business via web applications. The motor carrier's business is to deliver goods as quickly, safely, efficiently and cost-effectively as possible – MCS works with the carriers to do just that. MCS provides information, credentials, permits and enforces safety and economic regulations for businesses and individuals operating commercial vehicles on the public highways in and through Missouri. Headquartered in Jefferson City, there are ten regional safety and compliance offices, which will be incorporated into MoDOT's 10 districts across the state. MCS partners with state, national and international entities to meet public and carrier needs.

Specific responsibilities of MCS are as follows:

International Registration Plan (IRP) - The IRP is a registration reciprocity agreement among 48 contiguous states of the United States, District of Columbia, and 10 provinces of Canada. The program for apportioned registration is based upon the percentage of miles traveled in two or more jurisdictions. The unique feature of this Plan is that, license fees are paid to the base jurisdiction and one license plate and cab card is issued for each apportionable vehicle registered under this Plan. The license fees are distributed on a pro-rata basis by the base jurisdiction to the other jurisdictions in which the vehicle operates. An apportionable vehicle is one that may be operated both interstate and intrastate.

International Fuel Tax Agreement (IFTA) - The IFTA is an agreement among 48 contiguous states of the United States and 10 provinces of Canada to promote and encourage the most efficient use of the highway system by making uniform the administration of motor fuels taxation for motor vehicles operating in multiple member jurisdictions. Under the agreement, one license is issued per licensee and one set of door decals for each registered vehicle. Licensees are required to file quarterly tax returns with the base jurisdiction, showing all miles traveled, fuel purchased, fuel consumed and tax liability or credit for each member jurisdiction.

Hazardous Waste/Waste Tire Transporter - MCS provides for the licensing and registration of hazardous waste and/or waste tires transporters operating in or through Missouri. MCS collects and deposits fees into the Missouri Department of Natural Resources (MDNR) fund and coordinates licensing with MDNR.

Intrastate Regulatory Authority - For-hire motor carriers transporting property or passengers in intrastate commerce (wholly within the state) are required to apply for authority to operate in Missouri. MCS issues USDOT numbers, certificates, permits and/or property carrier registration, including a one-year license to for-hire transporters moving houses within Missouri. This process allows for verification that motor carriers have required insurance.

Oversize/Overweight (OS/OW) Permits - MCS issues permits for vehicles and/or equipment exceeding the legal limits for width, length, height and weight, provided a safe route can be found. Applications are taken by direct telephone, telephone from MoDOT districts, mail, the Internet and walk-ins. Permits are issued for either a single trip or a definite time period. MCS also ensures that loads in excess of routine permit limits are evaluated by district offices and MoDOT's Bridge Division and meets fuel, licensing, safety and insurance requirements.

Safety and Compliance – MCS Safety and Compliance section provides for the education and enforcement of Missouri state laws and federal safety and hazardous materials regulations for the transportation of freight and passengers. The section has an extensive outreach training program to benefit the industry, conducting more than one hundred sessions per year. These efforts promote motor carrier safety, including the agricultural community, industry productivity, and encourage safer transportation practices by ensuring operating requirements for commercial vehicle drivers, carriers, vehicles and equipment are met. Through the medical waiver program, Missouri provides an opportunity for drivers who cannot meet the minimum medical qualifications to have an alternate method to obtain a skill performance evaluation certificate (federal and state). The enforcement of hazardous materials regulations is designed to ensure safe and secure transportation, proper packaging, employee training, hazard communication and operational requirements are followed. Staff relies on the inspection of commercial vehicles at terminals and destinations, compliance reviews, new entrant safety audits to new applicants, hazardous material package inspections, and investigation of complaints to ensure compliance. The generation of a safety rating for the company, prosecution of penalty cases when serious violations are discovered, and improved homeland safety and security are the benefits of the program. The section also provides oversight for the settlement of state safety, hazardous materials and economic prosecution cases.

UCR – The Unified Carrier Registration (UCR) replaced the Single State Registration Program. Any motor carrier, motor private carrier, leasing company, broker or freight forwarder that operates in interstate or international commerce is subject to this new program. Registrants must annually file an application and pay UCR fees to its base state. Registrants may register and file with MCS at www.modot.org/mce or at the national UCR on-line system at www.ucr.in.gov. The UCR agreement procedures can be found at www.maruc.org/NCSTS/. For more UCR information, forms and question and answer documents visit our web site at <http://www.modot.org/mcs/>.

Questions on all programs, such as OS/OW, IFTA/IRP, Hazardous Waste/Waste Tire, Intrastate Regulatory Authority or UCR? Call (866) 831-6277

INTERNATIONAL FUEL TAX AGREEMENT AND INTERNATIONAL REGISTRATION PLAN RECORDKEEPING AND RETENTION REQUIREMENTS

QUALIFIED VEHICLES

In accordance with the International Fuel Tax Agreement (IFTA) Articles of Agreement Section R245 and the International Registration Plan (IRP) Section 204, licensees shall report all vehicle activity for qualified vehicles. A qualified motor vehicle is defined as follows:

1. Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds.
2. Having 3 or more axles regardless of weight.
3. Being used in combination where the combined weight exceeds 26,000 pounds.
4. IFTA qualified motor vehicles do not include recreational vehicles.
5. IRP qualified vehicles do not include recreational vehicles, vehicles displaying restricted plates (i.e. farm vehicles), city pickup and delivery vehicles, buses used in transportation of chartered parties, and government-owned vehicles.

DISTANCE ACCOUNTING

Section P540 of the IFTA Procedures Manual and Section 400 of the IRP Audit Procedures Manual require every carrier to maintain detailed distance records, which show operations on an individual vehicle basis. Carriers may use Individual Vehicle Mileage Records (IVMR), also known as trip sheets or trip reports, for all qualified motor vehicles. All travel (loaded, empty, deadhead, and bobtail) must be reflected on an IVMR. IVMRs must be summarized monthly by vehicle and for the licensee's fleet. Monthly records must be recapped in quarterly summaries.

Section P500 of the IFTA Procedures Manual states that the licensee is required to preserve the records upon which the quarterly tax return or annual tax return is based for **four years** from the tax return due date or filing date, whichever is later. Section 1500 of the IRP indicates any registrant whose application for apportioned registration has been accepted shall preserve the records on which it is based for a period of **three years** after the close of the registration year. Upon request, records must be made available to any member jurisdiction. In the event the carrier fails to retain and preserve such records, assessments and penalties shall be imposed. Failure to comply could result in suspension or revocation of the licensee's operating credentials.

Mileage should be determined using consistent internal controls and cutoff dates and recorded on standardized trip reports. At a minimum, the following information should be maintained:

1. Trip dates (beginning and ending);
2. Trip origin and destination;
3. Route of travel;
4. Beginning and ending odometer readings;
5. Total trip distance traveled;
6. Miles by jurisdiction;
7. Vehicle identification and fleet number; and
8. Licensee's name.

If a licensee fails to maintain records from which their true liability can be determined, Section R1210.300 of the IFTA Articles of Agreement states the base jurisdiction shall, after adding the appropriate penalties and interest, serve an assessment upon the licensee in the same manner as an audit assessment.

FUEL ACCOUNTING

Under Section P550 of the IFTA Procedures Manual, every carrier must maintain complete records of all motor fuel purchased, received, and used. Separate totals must be compiled for each motor fuel type. Retail fuel and bulk fuel purchases are to be accounted for separately.

Any receipts or vendor invoices containing erasures or alterations will not be accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid. Under Section A550 of the IFTA Audit Manual, when tax paid fuel documentation is unavailable, all claims for tax paid fuel will be disallowed.

Retail Fuel

As stated in Section P560 of the IFTA Procedures Manual, retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt or invoice. At a minimum this documentation **must** include:

1. Date of purchase;
2. Seller's name and address;
3. Numbers of gallons (liters) purchased;
4. Fuel type;
5. Price per gallon or amount of sale;
6. Unit numbers; and
7. Purchasing company's name.

Recording fuel purchased on the IVMR is recommended to ensure accurate recording and reporting.

Bulk Fuel

The IFTA Procedures Manual Section P570 defines bulk fuel as fuel delivered into a storage tank owned, leased or controlled by the licensee and not delivered directly to the fuel tank of a qualified vehicle. The licensee must retain copies of all delivery tickets and/or receipts. Bulk fuel inventory reconciliations must be maintained.

A licensee may claim a tax-paid credit on the IFTA tax return for bulk fuel from the aforementioned tank when the fuel is placed into the fuel tank of a qualified motor vehicle and either the purchase price of the fuel includes tax paid to the member jurisdiction where the tank is located or the licensee has paid fuel tax to the member jurisdiction where the tank is located. The licensee must maintain the following records:

1. Date of withdrawal;
2. Number of gallons or liters;
3. Fuel type;
4. Unit number; and
5. Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

MoDOT AUDIT CONTACTS

Questions regarding IFTA or IRP recordkeeping, record retention or other issues may be addressed to any of the following personnel:

Name	Title	City	Phone
Dwayne Bechel	Senior Auditor	Sikeston	573-472-5320
Barbara Black	Auditor	St. Joseph	816-387-2510
Kim Carriger	Intermediate Auditor	Chesterfield	314-340-4194
Rusty Halton	Senior Auditor	Park Hills	573-518-1782
Jon Maloney	Senior Auditor	Buffalo	417-345-8856
Lisa Martin	Senior Auditor	Van Buren	573-323-4310
Bob Mason	Intermediate Auditor	Chesterfield	314-340-4195
Bill Nims	Senior Auditor	Nevada	417-448-1180
Amy Rugen	Intermediate Auditor	Sedalia	660-530-5577
Bob Schwab	Senior Auditor	Chesterfield	314-340-4191
Stephanie Teasley	Senior Auditor	Springfield	417-895-6305
Debbie Hill	Audit Manager	Jefferson City	573-526-3441

Other IFTA or IRP questions can be addressed by calling MoDOT Motor Carrier Services toll-free at 1-866-831-6277.

NOTE: The following form is not an official record. It is provided as an example of information required for IFTA and IRP compliance. IVMRs may vary due to specific business needs.

Individual Vehicle Mileage And Fuel Record

Carrier	ABC Carriers, Inc.	Account Number	999999999	Driver Name	John Doe, Jr.	Unit Number	58
Load Information	Origins: 1/2/04 Pickup Maplewood, MO 1/3/04 Pickup Springfield, IL		Destinations: 1/2/04 Delivery Springfield, IL 1/3/04 Delivery Dayton, OH		Driver Comments:		
Date	Town Origin-Jurisdiction Lines-Town Destination	State	Ending Odometer	Miles by Jurisdiction	Highways or Routes Traveled	Name of Fuel Stop and Location	Gallons Purchased
1/2/04	Beginning State & Odometer Reading	MO	45,869				
	Maplewood MO - IL Line	MO	45,878	9	64		
	Springfield IL	IL	45,976	98	55-29	Ted's I-72 Fuel Springfield, IL	98
1/3/04	IL - Dayton OH	OH	46,297	38	70-49		
	OH Line - Dayton OH	OH	46,297	38	70-49		
Total Trip Miles **				428	Total Fuel Purchases		98
Odometer Miles, Total Trip Miles & Total Jurisdictional Miles Must Agree			Total Jurisdictional Miles **				
			→	<u>Jurisdiction</u>	<u>Miles</u>	<u>Jurisdiction</u>	<u>Miles</u>
Ending Odometer		46,297	OFFICE USE	MO			
Beginning Odometer		45,869	→	IL			
Total Odometer Miles **		428		IN			
				OH			

Note: Beginning odometer reading on this trip must match ending reading from prior trip and ending reading from this trip must be the beginning reading on the next trip.

Blank copies of the document are available on the Motor Carrier Services web site, www.modot.org/mcs, on the Forms and Manuals page.