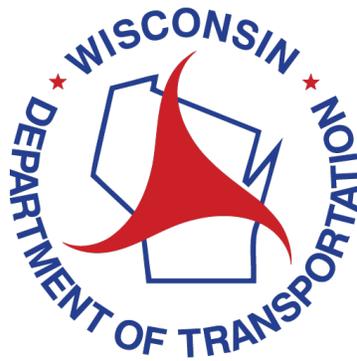


*International
Registration
Plan (IRP)
Manual*



February 14, 2019

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Introduction

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

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

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

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

When you apply for IRP registration, you are registering your fleet. A fleet consists of an individual or multiple vehicles. You must keep track of all miles accrued by the vehicles in your fleet. When you renew your registration, you must report all miles the fleet vehicles travelled in each jurisdiction. To accomplish this, you must have an acceptable mileage accounting system in place. This involves maintaining mileage records and keeping track of odometer readings for each vehicle in your fleet. (See Section 19.0 Audits)

Send all applications to:

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

Physical Address: Wisconsin Department of Transportation
Motor Carrier Registration Unit
4822 Madison Yards Way, 3rd Floor South
Madison, WI 53705

Telephone: (608) 266-9900

E-mail: irp-ifta@dot.wi.gov

Website: <https://wisconsindot.gov/Pages/dmv/com-driv-vehs/mtr-car-trkr/irp.aspx>

Fax: (608) 267-6886

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

If you have questions on enforcement of motor carrier and/or safety requirements contact State Patrol Motor Carrier Enforcement & Inspection at (608) 267-9762.

If you have questions on federal requirements or about US DOT numbers contact the Federal Motor Carrier Safety Administration (FMCSA) at (608) 662-2010 or (800) 832-5660. You may also visit their website at safer.fmcsa.dot.gov or www.fmcsa.dot.gov.

Questions concerning tax compliance should be directed to the Internal Revenue Service (IRS) at (800)-829-1040.

To obtain a Heavy Vehicle Use Tax (HVUT) Form 2290, contact the IRS at (800) 829-3676, or visit their website at www.irs.gov.

1.0 What is IRP?

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

Members of IRP

The following jurisdictions are IRP members. (Note abbreviations)

AL	Alabama	MB	Manitoba	OK	Oklahoma
AB	Alberta	MD	Maryland	ON	Ontario
AZ	Arizona	MA	Massachusetts	OR	Oregon
AR	Arkansas	MI	Michigan	PA	Pennsylvania
BC	British Columbia	MN	Minnesota	PE	Prince Edward Island
CA	California	MS	Mississippi	QC	Quebec
CO	Colorado	MO	Missouri	RI	Rhode Island
CT	Connecticut	MT	Montana	SC	South Carolina
DE	Delaware	NE	Nebraska	SD	South Dakota
DC	District of Columbia	NV	Nevada	SK	Saskatchewan
FL	Florida	NB	New Brunswick	TN	Tennessee
GA	Georgia	NL	Newfoundland & Labrador	TX	Texas
ID	Idaho	NH	New Hampshire	UT	Utah
IL	Illinois	NJ	New Jersey	VT	Vermont
IN	Indiana	NM	New Mexico	VA	Virginia
IA	Iowa	NY	New York	WA	Washington
KS	Kansas	NC	North Carolina	WV	West Virginia
KY	Kentucky	ND	North Dakota	WI	Wisconsin
LA	Louisiana	NS	Nova Scotia	WY	Wyoming
ME	Maine	OH	Ohio		

2.0 How IRP Works

Under the IRP, interstate carriers must file an application with their Base Jurisdiction. The Base Jurisdiction issues registration credentials (license plate and cab card) for each vehicle. Law Enforcement uses the apportioned plate, weight sticker, and cab card to verify registration. These are the registration credentials needed to operate on an interstate basis in member jurisdictions. Registration fees are calculated according to each jurisdiction's specific registration schedules.

IRP jurisdictions have agreed to allow the Base Jurisdiction to collect the vehicle registration fees for all jurisdictions at one time. Once collected, these fees are distributed to the other IRP jurisdictions.

Each IRP jurisdiction uses a variety of the following items when calculating registration fees, including but not limited to:

- Percentage of mileage travelled in each jurisdiction
- Vehicle identification information
- Maximum weight
- Value
- Age
- Unladen weight (empty weight)

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

Example:

<u>Mileage %</u>		X	<u>Full Fee = Apportioned Fee</u>		
IL	25%	X	\$2,790	=	\$697.50
MI	25%	X	\$1,660	=	\$416.50
MN	25%	X	\$1,760	=	\$440.00
WI	25%	X	\$2,578.00	=	<u>\$644.50</u>
Total Registration Fee				=	\$ 2,198.50

Under the IRP all member jurisdictions:

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

IRP Registration Does Not:

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

3.0 When to Apportion Your Vehicle

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

Apportionable Vehicle (except as provided below) is any power unit that is used or intended for use in two or more member jurisdictions and is used for the transportation of persons 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; or (11,793.401 kilograms)
- Has three or more axles, regardless of weight; or
- Is used in combination, when the gross vehicle weight of such combination, when the gross vehicle of such combination exceeds 26,000 pounds (11,793.401 kilograms).

Buses

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

Or;

Buses used exclusively for the transportation of “chartered parties”.

Non-Apportionable or Exempt Vehicle

Recreational vehicles, vehicles displaying restricted plates (a plate having time, geographic area, distance, or commodity restriction), and government-owned vehicles, are not Apportionable Vehicles; 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, nevertheless may be registered under the Plan at the option of the Registrant.

Intrastate Operations (vehicles less than 26,001 pounds) in other Jurisdictions

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

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

Note: A complete copy of *The International Registration Plan*, *The IRP Audit Manual*, and *The IRP Policy & Procedures* may be obtained through IRP Inc.'s website www.irponline.org (click on *Publications/The Plan*) or contact IRP Inc. at (703) 522-1905.

4.0 Where to Apportion

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

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

Residence (as defined under Article II Definitions in the International Registration Plan)

“Residence” means the status of an Applicant or Registrant as a resident of a Member Jurisdiction

Established Place of Business (as defined under Article II Definitions in the International Registration Plan)

“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. 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).

Selection of Base Jurisdictions (according to Section 305 of the International Registration Plan)

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

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

- That the Applicant has paid real estate or personal property taxes to that Jurisdiction;
- That the Applicant receives utility bills in that Jurisdiction in its name;
- That the Applicant has a vehicle titled in that Jurisdiction in their name; or
- That other factors clearly evidence the Applicant's legal Residence in that Jurisdiction.

5.0 Types of Operations

For-Hire Carrier

A carrier that is an individual or entity that engages in transportation by motor vehicle of passengers, commodities, or property for compensation

Common Carrier

A carrier who transports by offering themselves for hire to transport passengers or property by motor vehicle upon public highways.

Contract Carrier

A carrier that is a For Hire interstate operator that offers transportation services to certain shippers under contracts.

Private Carrier

An individual or entity that uses their trucks to transport their freight.

Owner-Operators

An Owner-operator who leases their vehicle(s) may register in either one of two ways:

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

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

Household Goods Carriers

1. Equipment Leased from Service Representative

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

If the Base Jurisdiction of the service representative is selected, the equipment shall be registered in the service representative's name and the Household Goods Carrier shall be shown as lessee. The apportionment of fees shall be according to the combined

mileage records of the service representative and the carrier. Such records must be kept or made available in the service representative's Base Jurisdiction.

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

2. Owner-Operator Leased Equipment

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

Rental Vehicles

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

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

Such person or firm registers the vehicles as described below:

1. Rental Definitions

For purposes of IRP, the following definitions are applicable to rental vehicles:
(as defined under Article II Definitions in the International Registration Plan)

- "Rental Owner" means someone who rents Vehicles to others with or without drivers.
- "Rental Fleet" means Vehicles the Rental Owner designates as a Rental Fleet and which are offered for rent with or without drivers.
- "Rental Vehicle" means a Vehicle of a Rental Fleet.

- “Renting and Leasing” means the giving of possession and control of a vehicle for valuable consideration for a specified period of time.
- “Rental Transaction” means that for the rental of a vehicle, this shall be deemed to occur in the jurisdiction where such vehicle first comes into possession of the user.

2. *One-Way Vehicles*

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

6.0 Fees

Total Distance (as defined under Article II Definitions of the International Registration Plan)

“Total Distance” means all distance operated by a Fleet of Apportioned Vehicles. Total Distance includes the full distance travelled in all Vehicle movements, both inter-jurisdictional and intra-jurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance travelled by a Vehicle while under a trip Lease shall be considered to have been travelled by the Lessor’s Fleet.

Calculation of Apportionable Fees (according to Section 400 of the International Registration Plan)

The Apportionable Fees for a Fleet in a Member Jurisdiction shall be calculated by multiplying the Apportionment Percentage calculated for the Member Jurisdiction by the total Apportionable Fees required under the law of the Member Jurisdiction for full registration of the Vehicles in the Fleet for the Registration Year, or the unexpired portion of the Registration Year, as the case may be.

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

“Apportionment Percentage” means the ratio of the distance travelled in the Member Jurisdiction by a Fleet during the Reporting Period to the distance travelled in all Member Jurisdictions by the Fleet during the Reporting Period, calculated to six decimal places, rounded to five decimal places, and multiplied by one hundred.

Official Commentary: Note that Sections 320 and 805 allow certain operations to use an alternate derivation of Apportionment Percentages.

New Fleets (according to Section 420 of the International Registration Plan)

1. The establishment of a new Fleet by an Applicant does not in itself qualify the Applicant to have the apportioned fees for the new Fleet calculated the average per-Vehicle distance specified in Section 320. An Applicant may not use average per-Vehicle distance when the new Fleet is composed entirely or primarily of Vehicles which the Applicant operated or over which the Applicant exercised control during the Reporting Period and these Vehicles accrued actual distance in the Member Jurisdictions for which the Applicant seeks apportioned registration.

2. When a Vehicle that has been (i) operated under long-term Lease that includes the Vehicle driver and (ii) registered as part of a Fleet of Apportioned Vehicles is sought to be registered under the Plan as a Fleet of a single Vehicle, the actual distance accrued

by the Vehicle during the Reporting Period shall be used to calculate the Apportionable Fees of the Fleet, but only if the operation will reflect the operation under the long-term Lease.

Official Commentary: Subsection (2) governs the registration of a Vehicle that has been leased with its driver as a part of a Fleet registered under the Plan and now is intended to be registered in the driver's name but whose operation will remain the same.

Additional Vehicles (according to Section 425 of the International Registration Plan)

1. A Registrant may add Vehicles to its Fleet after the beginning of the Registration Year. The apportioned fees for such added Vehicles shall be calculated according to the Apportionment Percentages reported in from the Registrant's initial application for the registration of its Fleet for the year, subject to such adjustments as may have been necessary since registration was issued to the Fleet.

2. The apportioned fees for Vehicles added to a Fleet during the Registration Year shall be determined according to the requirements of each Member Jurisdiction. Unless a Member Jurisdiction imposes a different requirement, the Base Jurisdiction shall calculate the Apportionable Fees from the first day of the month in which the Vehicles are added to the Fleet.

3. If a reallocation of Vehicles by a Registrant is described in Section 430, the registration of the Vehicles in the resulting Fleet shall be governed by Section 430 rather than by Section 425.

7.0 International Fuel Tax Agreement (IFTA)

IFTA is a base-state fuel tax agreement. The carrier's Base Jurisdiction issues credentials that allow the IFTA licensee to travel in all IFTA member jurisdictions. The 48 contiguous States of the United States and the 10 Canadian Provinces are members of IFTA.

Wisconsin is your Base Jurisdiction for IFTA licensing and reporting if:

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

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

IFTA License Application Procedure

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

A qualified motor vehicle is a motor vehicle used for the transportation of persons or property and:

- has at least two axles and a gross Vehicle weight exceeding 26,000 pounds, or
- is used in combination when the combination exceeds 26,000 pounds, or
- has three or more axles regardless of weight.

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

Carriers licensed through IFTA must submit tax reports each quarter to the Wisconsin Department of Transportation, Motor Carrier Registration Unit. A tax report will be made available at the end of each quarter.

Quarterly tax reports must be completed and returned with any payment due. The Motor Carrier Registration Unit will verify calculations and refund on overpayments. Reports and amendments must be filed by due date or a penalty of \$50 or 10% of tax due, whichever is greater, will be assessed. For late returns and amendments an interest fee per month is calculated on any tax due for IFTA member jurisdictions. This interest rate is set each December for the following calendar year. Reports not postmarked by due date will cause the IFTA account to be revoked. In addition, payment of taxes due not postmarked by the due date will also cause the account to be revoked. A \$25.00 reinstatement fee will be required to reactivate the account to good standing. As a reminder if your IFTA is revoked, your IRP will also go suspended requiring an additional \$25.00 unsuspend fee per fleet.

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

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

8.0 Related Motor Carrier Requirements

USDOT Number

The USDOT number is an identification number issued to motor carriers, and shippers by the US Department of Transportation.

You are required to obtain a USDOT number if you have a vehicle that:

- Has a gross Vehicle weight rating or gross combination weight rating, or gross Vehicle weight or gross combination weight, of 4,536 kg (10,001 pounds) or more, whichever is greater; or
- Is designed or used to transport more than 8 passengers (including the driver) for compensation; or
- Is designed or used to transport more than 15 passengers, including the driver, and is not used to transport passengers for compensation; or
- Is used in transporting material found by the Secretary of Transportation to be hazardous and transported in a quantity requiring placarding.

AND is involved in Interstate commerce: Trade, traffic, or transportation in the United States:

- Between a place in a State and a place outside of such State (including a place outside of the United States);
- Between two places in a State through another State or a place outside of the United States; or
- Between two places in a State as part of trade, traffic, or transportation originating or terminating outside the State or the United States.

PRISM

Wisconsin is a PRISM state, so updates must be made in accordance with information provided in the PRISM section of this manual. You may update your DOT number by completing the MSC-150 form (effective October 23, 2015 the form will be online form MCSA-1.)

For information or applications, contact the USDOT, 1 Point Place, Madison, WI 53719 or call (608) 662-2010 or (800) 832-5660. You can also visit their website at safer.fmcsa.dot.gov or www.fmcsa.dot.gov.

Motor Carrier Operating Authority

Operating Authority is required for anyone receiving compensation to carry someone else's property, or in some cases, passengers. Operating Authority is required if you travel:

1. Intrastate - From one place in Wisconsin to another place in Wisconsin. You could need Local (LC#), Passenger (PC#), or Rental (RC#) Carrier Authority.
2. Interstate Non-Exempt - A Wisconsin based carrier with federal authority, crossing state lines with passengers or property needs Motor Carrier Authority (MC#) regulated by the FMCSA.
3. Interstate Exempt - Crossing state lines with commodities exempt from federal regulation. Exempt commodities are products that are not manufactured or processed, such as, grain, produce, cattle, etc. Exempt commodities do not require operating authority.

Additional Authorities may be required by other jurisdictions. Be sure to research each jurisdiction's requirement before travelling through the jurisdiction.

For information concerning Wisconsin Operating Authority, contact the Wisconsin Department of Transportation:

Telephone (608) 266-9900
Email irp-ifta@dot.wi.gov
US Mail P.O. BOX 7955, Madison, WI, 53707-7955

For information concerning Federal Operating Authority, contact the FMCSA:

Telephone (608) 662-2010 or (800) 832-5660
Website <https://safer.fmcsa.dot.gov> or <https://www.fmcsa.dot.gov>

Heavy Vehicle Use Tax (HVUT)

If you operate vehicles at a gross Vehicle weight of 55,000 pounds or more, you must provide proof that you have filed your Heavy Vehicle Use Tax Form 2290 and paid with the Internal Revenue Service, in order to obtain or maintain vehicle registration credentials.

You must submit a copy of the stamped or water marked receipt that is returned to you by the IRS. You need to submit the copy of the receipt with your IRP renewal notice to the address listed on the notice. If you have extranet access, you must fax the receipt to (608) 267-6886 or email to irp-ifta@dot.wi.gov.

Questions regarding HVUT relating to Wisconsin IRP registration or renewal may be directed to (608) 266-9900 or email to irp-ifta@dot.wi.gov.

If you have questions concerning tax compliance contact the Internal Revenue Service at (800) 829-1040. To obtain a Form 2290, contact the IRS at (800) 829-3676 or visit their website at www.irs.gov.

Insurance

USDOT requires interstate regulated carriers to file a BMC91X Federal Liability Certificate. The commercial underwriter will file this with the FMCSA electronically. WisDOT will use the information from the federal website to verify insurance coverage. WisDOT requires intrastate for-hire carriers to file a Form E. The commercial underwriter will file this with WisDOT either electronically or paper. For more information, contact the Wisconsin Department of Transportation, Motor Carrier Registration Unit at P.O. Box 7955, Madison, WI 53707-7955; telephone (608) 266-9900 or email irp-ifta@dot.wi.gov.

Oversize-Overweight Permits

Permits are required when a vehicle or a load exceeds statutory length, width, or height. For information, contact the Wisconsin Department of Transportation Oversize/Overweight Permit Unit at PO Box 7980, Madison, WI 53707-7980; telephone (608) 266-7320, or email oversize-permits.dmv@dot.wi.gov.

Uniform Carrier Registration (UCR)

The UCR Program is required for individuals and companies that are set up as an Interstate carrier according to their USDOT number. Monies collected from this are used for various safety implementations. Each calendar year, carriers need to register for UCR. Entities operating solely intrastate, i.e., only in Wisconsin, are not required to register for UCR. You can register at plan.ucr.gov.

For more information about whether or not UCR must be completed, contact:

Wisconsin Department of Transportation
Motor Carrier Registration Unit
P.O. Box 7955
Madison, WI 53707-7955

(608) 266-9900
irp-ifta@dot.wi.gov

9.0 Application and Forms

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

Data on an application is subject to review and verification. Wisconsin acts on behalf of all IRP jurisdictions in the collection and verification of information. The registrant's signature attests to the accuracy of information on the application. If a permitting service is completing the applications, a Power of Attorney form must also be submitted.

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

Information is available on record keeping here:

<https://wisconsin.gov/Pages/dmv/com-drv-vehs/mtr-car-trkr/audit.aspx>.

For first time applicants, Wisconsin IRP application forms and information can be found at <https://wisconsin.gov/Pages/dmv/com-drv-vehs/mtr-car-trkr/mc-forms.aspx>.

[Application Process](#) (according to Section 315 of the International Registration Plan) The Base Jurisdiction shall determine the manner, the standard for measuring distance (miles or kilometers), application process and filing deadlines for applications for registration under the Plan.

An application for registration under the Plan shall contain information elements required by the Plan and such other information that is required by the Base Jurisdiction.

Except where the Plan permits an Applicant to use average per-vehicle distance, an application for registration under the Plan shall contain the actual distance that the Fleet being registered was operated during the Reporting Period.

If the Fleet did not accrue any actual distance during the Reporting Period, an Applicant shall use average per-vehicle distance.

The expiration date of apportioned registration for all Apportioned Vehicles in a Fleet shall be the same date.

Average Per-Vehicle Distance (according to Section 320 of the International Registration Plan)

When the Application is for a Fleet that did not accrue any actual distance during the Reporting Period, the Base Jurisdiction shall assess registration fees for the Fleet based on the average per-Vehicle distance in each Member Jurisdiction, as provided below.

In calculating average per-Vehicle distance, the Base Jurisdiction shall use its own data and the method prescribed below to determine the average per-Vehicle distance per Member Jurisdiction.

By March 31 each year, each Member Jurisdiction shall update its average per-Vehicle distance per Member Jurisdiction.

The Base Jurisdiction shall calculate its average per-Vehicle distance per Member Jurisdiction by:

1. determining the total actual distances reported to the Base Jurisdiction as having been operated in each Member Jurisdiction by Fleets for which the Base Jurisdiction served as the Base Jurisdiction during the previous Registration Year;
2. determining the number of Apportioned Vehicles for which the Base Jurisdiction served as Base Jurisdiction during the previous Registration Year that accrued distance in each respective Member Jurisdiction; and
3. for each Member Jurisdiction, dividing the distance determined under clause (1) by the number of Apportioned Vehicles determined under clause (2).

Official Commentary: Where during the Registration Year a Fleet included Vehicles that were deleted for transfer and other Vehicles that served as replacement Vehicles, only the replacement Vehicles should be counted toward the total calculated in (2).

Variance of Registered Weights (according to Section 325 of the International Registration Plan)

If an Applicant requests registration weights for a Vehicle in Member Jurisdictions that register according to gross Vehicle weight that differ by more than 10% between such Member Jurisdictions, the Base Jurisdiction may require that the Applicant provide documentation concerning the actual operations of the Vehicle. The Base Jurisdiction may deny registration for such a Vehicle if the Base Jurisdiction determines that the requested variance does not reflect actual operations.

Calculation of Apportionable Fees (according to Section 400 of the International Registration Plan)

The Apportionable Fees for a Fleet in a Member Jurisdiction shall be calculated by multiplying the Apportionment Percentage calculated for the Member Jurisdiction by the total Apportionable Fees required under the law of the Member Jurisdiction for full registration of the Vehicles in the Fleet for the Registration Year, or the unexpired portion of the Registration Year, as the case may be.

New Fleets (according to Section 420 of the International Registration Plan)

The establishment of a new Fleet by an Applicant does not in itself qualify the Applicant to have the apportioned fees for the new Fleet calculated using the average per-Vehicle distance specified in Section 320. An Applicant may not use average per-Vehicle distance when the new Fleet is composed entirely or primarily of Vehicles which the Applicant operated or had control during the Reporting Period and these Vehicles accrued actual distance in the Member Jurisdictions for which the Applicant seeks apportioned registration.

When a Vehicle that has been (i) operated under long-term Lease that includes the Vehicle driver and (ii) registered as part of a Fleet of Apportioned Vehicles is sought to be registered under the Plan as a Fleet of a single Vehicle, the actual distance accrued by the Vehicle during the Reporting Period shall be used to calculate the Apportionable Fees of the Fleet, but only if the operation will reflect the operation under the long-term Lease.

Fleet Consolidation (according to Section 430 of the International Registration Plan)

A Registrant may combine two or more existing Fleets of its Apportioned Vehicles. In such a situation, the Apportioned Fees of the Vehicles in the resulting Fleet shall be determined according to the actual distances accrued in the Reporting Period by all the Vehicles in the resulting Fleet.

Cancellation of Registration (according to Section 505 of the International Registration Plan)

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

Credentials for Apportioned Registration (according to Section 600 of the International Registration Plan)

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

10.0 New IRP Registrants

Before you can register through Wisconsin IRP, you must meet the IRP “Base Jurisdiction” and “established place of business” requirements. (See definitions listed in Section 3.0)

Complete and submit the New Operations application MV2854. If you were previously based in another IRP jurisdiction, you must report actual miles. (See Section 9.0 for Application Process, Average per-Vehicle distance, Variances of Weight, Calculation of Apportion Percentages, New Fleets, Fleet Consolidation, Cancellation of Registration, Credentials for Apportion Registration.)

If you are obtaining an IFTA license in your name, the IFTA application MV2667 and applicable fee must be submitted with the IRP application. If you are not obtaining an IFTA license under your name, you must provide a lease verification form stating who is providing the IFTA license. The agreement must specify the entity responsible for filing quarterly fuel tax returns.

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

Processing

Applications are processed in the order in which they are received. New operation applications will not be processed at our counter. Once an application has been processed, a billing notice will be sent to you. Once you pay the bill, you may request at the bottom of the bill for a temporary vehicle registration (TVR) to be faxed or emailed to you. The permanent registration/plate will go out in the mail.

Points to remember:

If applying under the name of a corporation, the corporation name must first be registered with the Wisconsin Department of Financial Institutions (DFI).

Be sure that you have obtained a USDOT number and/or proper interstate operating authority or you must provide a lease verification form that designates who will be your safety carrier responsible for your authority.

Be sure you have registered for Unified Carrier Registration (UCR), if applicable.

If you are not obtaining an IFTA license, you must provide a lease verification form that designates who files fuel tax for your operation.

If hauling intrastate for-hire, you must have proper authority on file with the Wisconsin Motor Carrier Unit.

Be sure that you have obtained all applicable operating requirements from other jurisdictions. Requirements can be commodity specific. For example, if you haul fruit or livestock, you will need to obtain proper authority from those jurisdictions, which regulate the transportation of fruit or livestock into their jurisdiction. Similarly, if you haul hazardous materials, you will need to obtain proper authority from the jurisdiction where you will be travelling.

11.0 Renewal Applications

Renewal applications are either mailed or emailed to Wisconsin based carriers approximately three months prior to the beginning of the new registration year. The renewal applications generate a list of active fleet vehicles and their information at the time of printing.

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

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

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

Renewal Applications may also be completed online. You must be granted access before you may process changes online. See <https://wisconsindot.gov/Pages/dmv/com-drv-vehs/mtr-car-trkr/wiscrs.aspx> for information on how to obtain online access.

Note: Once online access has been granted, you will be required to perform a majority of IRP processing online.

Reporting Period (as defined under Article II of the International Registration Plan) “Reporting Period” means, except as provided below, the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought.

If the Registration Year begins on any date in September, October, November or December the Reporting Period shall be the previous such twelve-month period.

12.0 PRISM

Background

The Performance and Registration Information Systems Management (PRISM) program was developed to meet the challenge of reducing the number of commercial vehicle crashes of a rapidly expanding interstate carrier population. It has increased the efficiency and effectiveness of federal and state safety efforts through a more accurate process of targeting the highest-risk carriers, which allows for a more efficient allocation of scarce resources for compliance reviews and roadside inspections. The PRISM program requires that motor carriers improve their identified safety deficiencies or face progressively more stringent sanctions up to the ultimate sanction of a Federal Out-of-Service order and concurrent State registration suspensions. The PRISM program has proven to be an effective means of motivating motor carriers to improve their compliance and performance deficiencies.

How does PRISM affect IRP registration?

IRP serves as the framework for the PRISM program. The USDOT number is verified during the registration process.

The USDOT number must be current and updated every two years. Carriers must file the MCS-150 form according to a designated schedule indicated by their USDOT number.

Carriers can submit the form via:

Website - <https://www.fmcsa.dot.gov>
Fax - (202) 366-3477
US Mail - Federal Motor Carrier Safety Administration
Attn: USDOT Number Application
1200 New Jersey Avenue SE
Washington, DC 20590

***Effective October 23, 2015 form MCS-150 will become the online only form MCSA-1.*

If a vehicle or your operation has been put Federally Out of Service, the vehicle in question or the entire IRP fleet will be suspended. If the entire IRP fleet goes suspended, your IFTA account will go revoked as well. Once the Federal Out of Service order has been lifted, reinstatement fees of \$25.00 for each of the IRP fleets and \$25.00 for the IFTA will be assessed. You must notify us if only one vehicle was placed out of service, so we can remove the suspension.

Additional information on PRISM may be found [here](#).

13.0 Supplemental Applications

A supplemental application is submitted after the original/renewal application has been filed and paid. Supplemental applications should be made using Schedule A Vehicle Information MV2914 and Schedule B Amendment MV2912 forms.

Forms are available online here:

<https://wisconsindot.gov/Pages/dmv/com-drv-vehs/mtr-car-trkr/mc-forms.aspx>

Supplemental Applications may also be completed online. See <https://wisconsindot.gov/Pages/dmv/com-drv-vehs/mtr-car-trkr/wiscrs.aspx> for information on how to obtain online access.

You must submit a supplemental application (Schedule A – MV2914) for the following transactions:

To Add or Reinstate a Vehicle(s)

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

Reinstated vehicles will be billed back to the beginning of the current registration year or the date when it was removed from the current registration year.

To Replace a Vehicle(s) with Transfer Credit

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

Not all jurisdictions allow transfer credit. Other jurisdictions allow full or partial credit, depending on the type of vehicle or application.

To Change Vehicle Weight

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

To Replace Credentials

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

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

You must submit a supplemental application (Schedule B – MV2912) for the following transactions:

To Change Name, Operation Type or Business Type

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

A name change can only be done for an individual to a company or a company to a company if a merger is listed as such in DFI. A copy of the IRS issued letter indicating the Federal Employee Identification Number must also be submitted.

This change cannot be completed online. The MV2912 must be mailed, faxed, emailed, or dropped off at our counter.

14.0 Registration Fees

Wisconsin Fees

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

Wisconsin registration fees for truck tractors are based on the combined gross weight of the tractor/semi-trailer combination;

- Fees for straight trucks and road tractors are based on the gross Vehicle weight of the power unit only;
- Bus fees are based on gross Vehicle weight;
- Wrecker fees are based on the fully equipped wrecker without the weight of the towed vehicle.

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

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

Apportioned fees for all jurisdictions, in which miles were travelled during the report period, are due at the time of initial registration or upon renewal of your apportioned plates. You must pay your apportioned billing in full before credentials can be issued.

Registration fee schedules for IRP jurisdictions can be found through IRP Inc.'s website at www.irponline.org (click on Jurisdiction Information/Fee Schedules) or contact IRP Inc. at (703) 522-1905.

15.0 Billing Notice

Fees are calculated for all IRP jurisdictions for which apportioned operation has occurred. The billing notice is faxed, emailed, or mailed to the address shown on the application. If you are an online user, you will generate your own invoice.

The billing includes registration fees all IRP jurisdictions, plate fees, and cab card fees.

Payment

Please make your checks payable to: **Registration Fee Trust**

Mail check and copy of billing to:

Wisconsin Department of Transportation
Motor Carrier Registration Unit
PO Box 7955
Madison, WI 53707-7955

If you are sending a payment via express mail service send to:

Wisconsin Department of Transportation
Motor Carrier Registration Unit
4822 Madison Yards Way, 3rd Floor South
Madison WI 53705

It is important that you pay the billing promptly, as there is no grace period.

On supplemental applications if payment is not received within 35 days, we will suspend all vehicles in your name and refuse registration of any other vehicles in your name as authorized by WI Stat. 341.10. If you have an active Wisconsin IFTA account it will be revoked at the same time. In this case, reinstatement fees of \$25.00 for each IRP fleet and \$25.00 for IFTA will also be assessed.

16.0 Refunds and Credits

Wisconsin Refunds

Refunds of Wisconsin apportioned registration fees are allowed when:

1. Registration is cancelled prior to the beginning of the period for which fees were paid. **You must return all plates and cab cards, before the effective date.**
2. A duplicate payment or over-payment of a registration billing was received and applied by the Motor Carrier Registration Unit.
3. As directed by WisDOT Audit staff.
4. The amount of the refund is \$2.00 or more.
5. If the Motor Carrier Registration Unit processes an application incorrectly.

Per Wisconsin Statute, we cannot issue partial year refunds, once your vehicle has operated during the year.

Refunds from Other IRP Jurisdictions

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

Registration Fee Credit

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

17.0 IRP Credentials

License Plate, Sticker, and Cab Card

Upon full payment of your bill, unless granted permission to make installment payments, we will issue one IRP license plate, a cab card, weight sticker, and month/year expiration stickers for each vehicle on your application. We do not automatically issue a new plate at time of renewal. A new plate must be requested. The cab card will show all the Member Jurisdictions and the weight (in pounds or kilograms) or number of combined axles, for which the unit is registered in each.

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

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

Temporary Vehicle Registration (TVR)

On supplemental and amended applications, we will issue a temporary vehicle registration (TVR) for your vehicle(s) prior to payment of fees. We can fax, email, or mail a TVR to you. TVR's are valid for 30 days and cannot be renewed or extended. The cab card will show all the Member Jurisdictions and the weight (in pounds or kilograms) or number of combined Axles for which the unit is registered in each.

If the TVR is for a vehicle replacing a deleted vehicle, do not affix the plate to the added vehicle until the application is paid and the cab card is received. TVR's are not issued for vehicles on original/renewal applications until time of payment.

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

Trip Permit

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

IRP Unladen/Hunters Permit

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

A Wisconsin IRP Unladen/Hunters Weight permit is valid for 30 days at a cost of \$15. The IRP Unladen/Hunters Weight permit is issued to the power unit and is valid for unladen (empty) weight only. For information on obtaining a Wisconsin IRP Unladen permit, contact Wisconsin IRP at (608) 266-9900.

You can also obtain a Wisconsin trip and Unladen/Hunters permit at:

<https://wisconsindot.gov/Pages/dmv/com-drv-vehs/mtr-car-trkr/trip-permits.aspx>.

IRP Credential Enforcement

Enforcement representatives look at the cab card for verification that vehicles are properly registered. The cab card must always be carried in the vehicle described. Legible paper or electronic format is acceptable. Cab cards may not be altered in any way.

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

18.0 IRP Mileage/Operational Records

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

Driver's Trip Records (Trip sheets)

An acceptable source document to record distances is an *"Individual Vehicle Distance Record" (IVDR)*. The driver for each trip made by an apportioned vehicle including owner-operator vehicles and leased vehicles completes this document.

Acceptable source documentation must contain the following basic information:

- Registrant's name
- Date of trip (beginning and end)
- Trip origin and destination
- Routes travelled (highway numbers)
- Beginning and ending odometer or hubodometer readings of the trip
- Total trip miles
- Mileage by jurisdiction
- Identification number (VIN) or UNIT number of the power unit
- Registrant's name
- Vehicle fleet number
- Driver's signature and/or name, and
- Trailer number

Vehicle Costs

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

Trip Permits

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

Monthly/Quarterly Summaries

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

Yearly summary

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

Records Retention Period

All operational and mileage records that support the application and supplements must be kept for three years after the close of the registration year. For example, records for registration year 2015 must be retained until the registration for 2018 expires. (Given this example, the records from July 1, 2013 through June 30, 2014 must be kept through the end of the 2018 registration year.)

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

Information on record keeping can be found at:

<https://wisconsindot.gov/Pages/dmv/com-drv-vehs/mtr-car-trkr/audit.aspx>

19.0 Audits

Authority to Audit

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

Purpose of Audit

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

Audit Procedures

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

Audit Non-Compliance Finding

Wisconsin administrative rule [Trans 152.123](#) establishes penalties for failure to maintain adequate records. This rule provides that upon initial audit, if you did not maintain required IVDR's and summaries, or if these documents do not contain the information listed on pages 38-39 (Mileage/Operational Records) you will be subject to a penalty equal to 20% of fees paid to each jurisdiction for each registration year that is audited.

If you were previously assessed an inadequate records penalty, upon failure to maintain adequate records you will be subject to a penalty equal to 50% of fees paid.

If you were previously assessed more than one inadequate records penalty, upon failure to maintain adequate records you will be subject to a penalty equal to 100% of registration fees paid.

List of Forms

To go directly to the form, click the form number. If you want information about when to use the form, click on the form title.

Fuel and IRP recordkeeping information:

[MV2687](#) - Daily Vehicle Mileage and Fuel Report

[MV2688](#) - Monthly Vehicle Mileage and Fuel Summary

[MV2693](#) - Monthly Fleet Mileage and Fuel Summary

[MV2952](#) - Bulk Fuel Inventory Withdrawal Record

Fuel tax applications and returns:

[MV2667](#) - Wisconsin International Fuel Tax License Application

IRP applications:

[MV2852](#) - WI IRP – Lease Verification (between Owner/Operator and Lessee)

[MV2854](#) - WI IRP Application - Schedule B New Operation

[MV2855](#) - WI IRP New Operations (Interstate) Checklist

[MV2912](#) - [WI IRP Application Schedule B Amendment](#)

[MV2914](#) - [WI IRP Application Schedule A Vehicle Information](#) - (Add/delete/change vehicle information, replacement cab card or plate)

[MV2940](#) - WisCRS System Access Request - This is the access agreement and application for access to our Internet application that allow for the electronic submission of IRP applications and IFTA fuel tax reporting.

[Mileage and Heavy Vehicle Use Tax \(HVUT\) Reporting periods](#) – Provides reporting periods for renewal applications

If you have questions about these forms, call (608) 266-9900 or email irp-ifta@dot.wi.gov.