



OREGON DEPARTMENT OF TRANSPORTATION

MOTOR CARRIER TRANSPORTATION DIVISION



OREGON
MOTOR CARRIER
REGISTRATION &
TAX MANUAL

Including
International Registration Plan (IRP)
and
International Fuel Tax Agreement (IFTA)

Oregon Department of Transportation

Motor Carrier Registration & Tax Manual

Including
International Registration Plan (IRP)
and
International Fuel Tax Agreement (IFTA)

ODOT - MCTD
550 Capitol St NE
Salem, OR 97301-2530

PERMITS, AUTHORITY & TAX

Phone 503.378.6699 • Fax 503.378.6880

OREGON REGISTRATION

Phone 503.378.6643 • Fax 503.378.5765

OREGON IFTA

Phone 503.373.1634 • Fax 503.378.8815

WEB SITE

www.oregontruckingonline.com



Introduction

Welcome to the Oregon Department of Transportation (ODOT), Motor Carrier Transportation Division (MCTD). Motor Carriers are responsible for many regulatory requirements. This manual was written for carriers to help explain the specifications for obtaining **state operating permission (permit or certificate)**, **registration** and **tax credentials** for commercial vehicles based in the state of Oregon.

Please use this manual as a reference only.

A new copy of this manual and/or applications may be accessed through the Web site at www.oregontruckingonline.com or by calling the MCTD General Information Line at 503-378-5849.

The basic information needed to prepare applications is provided; however, the contents will not cover every unique situation or answer all questions that may arise. A carrier who requires more information than is contained in the manual may contact any local MCTD Registration Office.

We encourage applicants to read and to follow the written instructions in order to speed up the registration process. Same day service is not guaranteed.

Please carefully read the record keeping requirements in this manual and maintain the records supporting applications, reports, and transactions for five (5) years. When there are any changes in business structure or when a carrier has any questions, please contact a local MCTD office.

Table of Contents

INTRODUCTION	1
CONTACT US	1
REGISTRATION OFFICES	2
 THINGS A MOTOR CARRIER MUST HAVE TO OPERATE	
Authority	4
Intrastate	4
Interstate	4
Registration	4
Pay Highway Use Taxes	4
 MOTOR CARRIER ACCOUNTS/AUTHORITY	
Basing Requirements	5
Prior to Applying for Motor Carrier Account	6
Register the Business Name	6
Federal Taxpayer Identification Number (FEIN or EIN)	6
Controlled Substance Testing Consortium	6
USDOT Number	7
Agents and Reporting Services	7
Motor Carrier Operating Authority	7
Private	7
For-Hire Authority	7
Intrastate	7
Interstate	7
Insurance	8
Federal Requirements – Interstate Operations	8
Oregon Requirements – Intrastate Only Operations	8
Bond Requirements	9
Forms for Motor Carrier Account	10
Application for Motor Carrier Account	10
Application for Class 1A Permit	10

REGISTRATION

Types of Registration 21

Commercial Registration (Oregon-Only) 22

 Commercial – Types of Operations 22

 Commercial (Oregon-only) Fees 22

Apportioned Registration (IRP) 25

 What is IRP? 25

 IRP Members – Current Members of IRP 25

 How IRP Works 26

 When to Apportion a Vehicle 26

 IRP Exempt Vehicles 26

 IRP Types of Operations 27

 Apportioned Registration Does NOT 28

Temporary Registration 29

 Registration Trip Permits 29

 Unladen Weight Permit (Hunter’s Permit) 29

Documents Needed for Registration 30

Determining Registration Weight 31

Application Process for Commercial Registration 32

Commercial Registration – Transactions 37

 Adding a Vehicle 37

 Deleting a Vehicle 37

 Replacement Plates 37

 Vehicle Amendments 37

 Weight Increase 38

 Fee Transfer 38

Apportioned Registration (IRP) Application Process 39

Apportioned Registration (IRP) Application Forms & Instructions 40

Apportioned Registration (IRP) - Transactions 54

 New Fleet 54

 Add IRP Vehicle(s) 54

 Delete IRP Vehicle(s) 54

 Replace IRP Vehicle(s) with a Fee Transfer 54

 Change Vehicle Information/Increase Weight 55

 Add Jurisdiction(s) 55

 Replace Lost/Stolen Credentials 55

 Apportioned (IRP) Fees 56

 IRP Billing Notice 57

 Replacement Credential Fees 61

IRP – Mileage/Operational Records 62

IRP – Audits 63

Oregon Refund & Credit Policy 64

Registration Renewal 67

TAX LIABILITY

Types of Tax	69
International Fuel Tax Agreement (IFTA)	70
What is IFTA?	70
Qualified Vehicles for IFTA	70
IFTA License or Fuel Permit	70
Basing Requirements	71
IFTA License Application & Decals	71
IFTA Application Requirements	72
Record Keeping and Audit for IFTA	72
IFTA Tax Reporting Requirements	74
IFTA Tax Return Forms	75
IFTA – Transactions	93
IFTA – License Cancellation	93
IFTA – License Revocation and Reinstatement	93
IFTA – Right to a Hearing	93
IFTA – Renewal	94
IFTA – Renewal Display Grace Period	94
Fuels Tax	95
Exempt Operations	95
Weight-Mile Tax	95
Weight-Mile Tax Credentials	95
Leased Equipment	96
Weight-Mile Tax Reports	97
Types of Tax Reports	97
Fuel Tax Credits	100
Suspension of Account	100
Reinstatement of Account	101
Tax Declared Weights	101
Tax Rates	107
Record Keeping Requirements	112
Road Use Assessment Fee (RUAF)	113
Oregon Road Use Assessment Fees (RUAF) Chart	114
APPENDIX A – IRP Offices And Trip Permits	119
APPENDIX B – Maximum IRP Weights	129
APPENDIX C – Power Unit Examples	130
APPENDIX D – Vehicle Make Abbreviations	131
APPENDIX E – Web Sites	132

Contact Us

ODOT/MCTD office hours for most offices are Monday through Friday 8:00 a.m. to 5:00 p.m. Pacific Time.

<u>MCTD – SALEM OFFICE</u>	<u>PHONE</u>	<u>FAX</u>
24-Hour Service Center	503-378-6699 ..	*no fax available
Registration Counter	503-378-6699	503-378-6880
General Information Line	503-378-5849	503-378-6880
IFTA	503-373-1634	503-378-8815
Over Dimensional Permits	503-373-0000	503-378-2873
Motor Carrier Safety	503-378-6166	503-373-1940
Oregon IRP (Apportioned Registration)	503-378-6643	503-378-5765
Green Light Transponders	503-378-6054	503-373-1833
Safety & Hazardous Materials	503-378-6963	503-378-8815
Farm Certification	503-378-5203	
Fuels Tax Group	503-378-8150	
Audit	503-378-6658	503-373-1940
Collections	800-535-8018	

**Service Center closed 5pm on the eve of Thanksgiving, Christmas and New Year's. Closed all day on the Holiday and reopens at 8am on the day following the Holiday.*

***ALL** Registration offices are closed on: New Year's Day, Martin Luther King Jr Day, President's Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, and Christmas Day.*

MCTD – FIELD OFFICES

Registration Offices

Ashland Port of Entry	541-776-6117	541-776-6018
Farewell Bend Port of Entry	541-869-2293	541-869-2021
Portland Bridge Office	971-673-5900	971-673-5893
Umatilla Port of Entry	541-922-3761	541-922-2979

Additional telephone numbers may be obtained by visiting our Web site at:

www.oregontruckingonline.com



Registration Offices



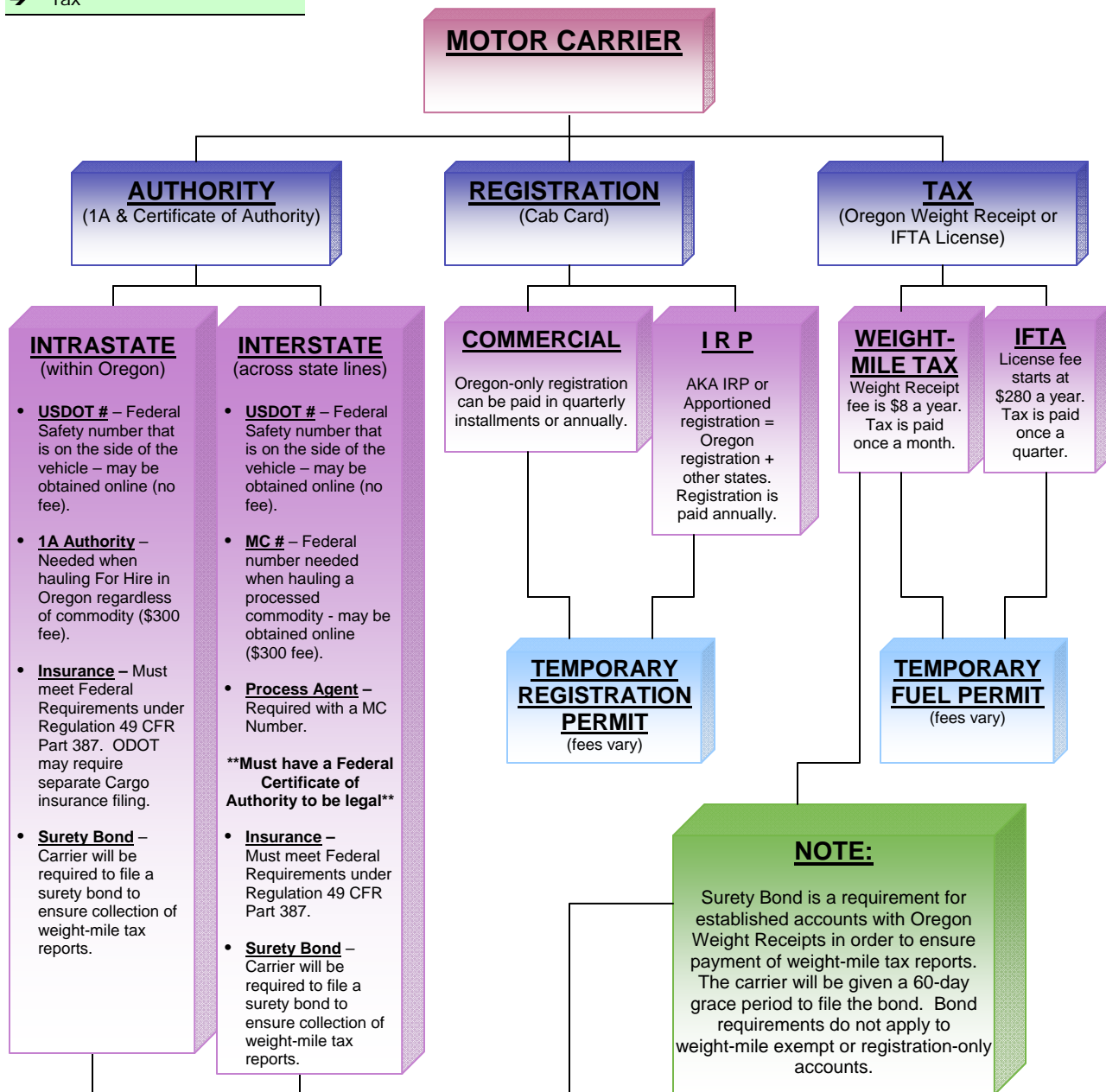
Salem Registration Office
 550 Capitol St NE
 Salem, OR 97301-2530
 ★ **Phone: 503-378-6643**
 Appointments: 503-378-6699
 Fax: 503-378-5765
 Open 8am-5pm
 Monday – Friday
24-hour Phone Line: 503-378-6699

<p><u>Portland Registration Office</u> I-5 South, MP 308 12348 N Center Ave Portland, OR 97217 Phone: 971-673-5900 Fax: 971-673-5893 Open 8am-5pm Monday - Friday</p>	<p><u>Umatilla POE</u> I-82 South, JCT US730 1801 SW Hwy 730 E Umatilla, OR 97882 Phone: 541-922-3761 Fax: 541-922-2979 Open 8am-5pm Monday - Friday</p>
<p><u>Farewell Bend POE</u> I-84 West, JCT US30 Huntington, OR 97907-9707 Phone: 541-869-2293 Fax: 541-869-2021 Open 8am-5pm* Monday – Friday *Mountain Time</p>	<p><u>Ashland POE</u> I-5 North, MP 18 Ashland, OR 97520-0023 Phone: 541-776-6117 Fax: 541-776-6018 Open 8am-5pm Monday - Friday</p>

Things A Motor Carrier Must Have to Operate

THINGS A CARRIER MUST HAVE
→ Authority
→ Registration
→ Tax

A carrier must have three main components to operate, regardless of where the business is based. Those are **Authority**, **Registration**, and **Tax**. Below is a diagram that illustrates some of these elements. **NOTE: This diagram does NOT address size and weight or safety issues.**



Authority

Authority refers to the permission needed for a motor carrier to operate. A carrier may be a **PRIVATE** carrier *hauling his own* commodity, or a carrier who hauls **FOR-HIRE**. This is where another party pays the carrier to *haul a commodity that someone else owns*. **When hauling FOR-HIRE, the carrier must be granted approval from the state and/or Federal government(s).**

Intrastate



Intrastate operation is when a carrier is paid to pick up and drop off someone else's commodity within the state. MCTD issues the Permit or Certificate to haul For-Hire within the state. In most cases, the carrier will need to apply for a **1A PERMIT**.

Interstate



When hauling **FOR-HIRE** across state lines, the carrier is operating *interstate*. In this situation, the carrier must apply for Federal authority. Federal authority is dependent upon the type of commodity that is hauled. Usually, when a carrier hauls processed goods, the carrier must have a **Federal Motor Carrier Number (MC Number)**. When unprocessed goods are hauled, many times the carrier is *exempt* from the MC number requirement. (**Example:** When a carrier hauls potatoes, the carrier is exempt from the MC number. Potatoes are an unprocessed good. Thus, when a carrier hauls French fries, the MC number is required since French fries are processed potatoes.) For more information, please call the Salem Federal Motor Carrier Safety Administration (FMCSA) 503-399-5775 or visit the Web site at www.fmcsa.dot.gov.

In addition to authority requirements, a carrier having vehicles over 10,000 pounds Gross Vehicle Weight (GVW) must have a **USDOT number**. This is a safety number that is issued by the Federal DOT office and is posted on the side of the vehicle. There is no charge to get a USDOT number. A carrier will have only one USDOT number, regardless of the number of vehicles the carrier operates.

Registration

There are three types of registration: base state only, apportioned (multi-jurisdictional), and temporary registration (trip permits). Detailed information is in the Registration section of this manual.

Pay Highway Use Taxes

Vehicles operating over 26,000 pounds are subject to various taxes, which are listed in the diagram on the previous page. A carrier will either pay Oregon's Weight-Mile tax when operating in Oregon, or a fuels tax (IFTA) when operating outside of Oregon. **Regardless of vehicle registration weight, some type of highway use tax will be paid for operations in Oregon.** When the vehicle registration weight is 26,000 pounds and less or is exempt from the Weight-Mile tax, the carrier will pay the Use Fuel tax at the pump. Otherwise, the carrier will pay Weight-Mile tax or Road Use Assessment Fees (RUAF) when the load is non-divisible and over 98,000 pounds. As with registration, more detailed information is given in the Tax section of this manual.

Motor Carrier Accounts/Authority

BASING REQUIREMENTS	
→	Address
→	Publicly Listed Phone Number
→	Person in Employment
→	Operational Records
→	Oregon CDL
→	Mileage

Oregon Requirements

Prior to submitting applications for registration, a motor carrier, leasing company or owner-operator must be able to fulfill the requirements for an established motor carrier account. The carrier must meet qualifications to base operations in Oregon, have the correct type of operating Permit(s) or Certificate(s) when needed, and also have the necessary applications completed.

Basing Requirements

In order to apply for an established account or Oregon operating permit, there are several tasks that must be put in order **BEFORE** a vehicle may be registered in Oregon. These things are in addition to completing account and permit applications, and will make the overall application process easier. A carrier must have the following information:

Address

To apply for Oregon-based registration, the carrier must have an established place of business in the state. This means the carrier shall have a physical structure located within the state that is owned, leased, or rented. The physical structure shall be designated by a street number or road location. A post office box or personal mail box (PMB) is NOT sufficient to satisfy this requirement. The physical structure must be open during standard business hours, and have located within it:

- A **publicly listed phone number** listed in the name of the carrier/business name.
- A **person(s) in permanent employment** of the business at the establishment.
- The **operational records** of the fleet and maintenance of such records.

Oregon CDL

When an owner/operator (registrant only) cannot qualify with an established place of business and is applying for a Motor Carrier Account or registration, an Oregon CDL driver's license may be required, in order to establish residency. A *'registrant' account is where an owner/operator has only registration for the vehicle(s) and does not directly have operating authority or Weight-Mile tax liability.*

Mileage

Mileage accrued in Oregon by the fleet.

Prior to Applying for Motor Carrier Account

REQUIREMENTS PRIOR TO APPLYING
→ Business Name Registry
→ Federal Taxpayer ID Number
→ Controlled Substance Testing
→ USDOT Number
→ Agents & Reporting Services

In order to apply for an established account for registration or tax liability with MCTD, it is worthwhile to have a couple of items in order **prior** to submitting the application. These items are:

Register the Business Name

An Assumed Business Name, Corporation, or Limited Liability Company must be on file with the Oregon Secretary of State, Corporation Division. Contact the Corporation Division at 503-986-2200 to request forms and fee information or download forms from the Web site at www.filinginoregon.com.



*An Assumed Business Name is needed when a person(s) is using any name other than his true name. **Example:** Michael A. Smith is doing business as Mike Smith Trucking. An Assumed Business Name will need to be filed since "Mike" is a nickname for "Michael".*

When business structure is changing (i.e. sole proprietor changes to a corporation), please contact MCTD. A change in business structure sometimes requires a new MCTD account, and additional fees may apply.

Federal Taxpayer Identification Number (FEIN or EIN)

A carrier should also have a Federal Taxpayer ID number. This number can be obtained by contacting the IRS at 800-829-4933 or by visiting the Web site at www.irs.gov. There is no fee to get a FEIN number and is suggested that motor carriers use this number for tax purposes and not use Social Security numbers. This can help protect the carrier from identity theft.



When a carrier applies for an IFTA license, the carrier's FEIN or Social Security Number is listed on the IFTA license itself. When the carrier's IFTA license is lost or stolen, the carrier has more protection from identity theft by listing the FEIN on the IFTA license than a Social Security Number.

Controlled Substance Testing Consortium

A carrier who has CDL drivers is required to be enrolled in a Controlled Substance Testing Consortium. This requirement includes the following truck and bus operations:

- For-hire and private companies
- Federal, state, local, and tribal governments
- Church and civic organizations
- Farmers and custom harvesters

Exemptions:

- Drivers exempt from CDL requirements
- Active duty military personnel



Testing requirements can be found in the Federal Motor Carrier Safety Regulation 49 CFR Part 382 (www.fmcsa.dot.gov).

USDOT Number

Carriers who operate vehicles with a Gross Vehicle Weight (GVW) of 10,000 pounds or more are required to have a USDOT Number. This is a safety identification number issued to motor carriers and shippers by the United States Department of Transportation. This number is free and can be obtained by calling the Salem Federal Motor Carrier Safety Administration (FMCSA) office at 503-399-5775 or by visiting the Web site at www.fmcsa.dot.gov (click on *Registration & Licensing* to begin).

Agents and Reporting Services

A carrier or registrant must file a Power of Attorney with MCTD when hiring an agent, reporting service, or another person that is not an employee of the company to:

- Complete and submit applications and fees for establishing an account;
- Complete and submit applications for registration, highway-use tax passes, or plates (original and renewals);
- Prepare, sign, and submit documents and checks that may be necessary for filing highway-use tax reports;
- Sign highway-use tax bonds; or
- Direct correspondence and plates to another address.

A carrier can request a form from MCTD for this purpose. MCTD does not regulate agents. **The motor carrier or registrant is ultimately responsible for ensuring all reporting is accurate and timely.**

Motor Carrier Operating Authority

MOTOR CARRIER	
OPERATING AUTHORITY	
➔	Private
➔	For-Hire

There are primarily two types of Motor Carrier Operations:

Private – A private carrier, one who hauls only their own commodity, does not need to apply for Federal operating authority but does need to register with Oregon’s MCTD when operating vehicles over 26,000 pounds.

For-Hire Authority – A carrier transporting persons or property For-Hire **must apply for operating authority.**

Intrastate

Oregon MCTD grants allowance for *intrastate* For-Hire operations (operations within state lines). The carrier must have a **For-Hire Certificate or Permit** on file with MCTD **PRIOR** to *intrastate* operations. The Class 1A application can be filed with any MCTD office. Please contact any MCTD Registration Office for more information.

Interstate

The Federal government grants the authority for *interstate* For-Hire operations (operations across state lines). To obtain this type of authorization, the carrier must apply for a **MC Number**. There is an application fee for each type of authority. The most expedient method to obtain this number is to apply online. Please visit www.fmcsa.dot.gov (click on *Registration & Licensing* to begin), or call the Salem FMCSA office at 503-399-5775 for further information. A For-Hire *interstate* carrier must have a **Federal Certificate of Authority PRIOR** to operating.

Insurance

Federal Requirements – Interstate Operations

Interstate motor carriers must comply with Federal Motor Carrier Safety Administration's (FMCSA) insurance requirements under Regulation 49 CFR Part 387.

Oregon Requirements – Intrastate Only Operations

Motor carriers operating vehicles over 26,000 pounds, who are subject to weight-mile tax and operate intrastate only, must file proof of insurance with MCTD. When a carrier operates only within Oregon (**intrastate**) and applies for Class 1A Permit, liability insurance must be filed with **MCTD** prior to credentials being issued.

Cargo insurance (**Form H**) must always be filed for carriers with Oregon Class 1B, 1C, or 1G Certificate/Permit, and for Class 1A Permit only when commodities transported are subject to material damage in transportation. **New carriers will be required to provide proof of insurance (Certificate or Binder) to MCTD when submitting application(s) for these types of Permit.**



*Carriers who are applying for these Permits must have insurance on file with MCTD PRIOR to having plates issued. **A faxed Certificate will last for 30 days.** This amount of time will usually cover the carrier's account until hard copies of the insurance filings have been received.*

Intrastate-only carriers with vehicles that are **exempt** from MCTD insurance requirements are required to maintain the minimum insurance coverage required by the Oregon Motor Vehicle Code, and to certify that the coverage will remain in effect for the duration of the registration. Certification of fleet liability insurance coverage (Form 719) is available by calling the Salem Vehicle Registration Office of MCTD at 503-378-6643. Exempt vehicles are:

- **Farm** – Vehicles owned and operated by farmers who are farm certified and have farm plates;
- **Charitable/Non-Profit Organizations** – Vehicles owned and operated by charitable and/or non-profit organizations who have filed an affidavit of exemption with MCTD; and
- **Under 26,000 pounds** – Vehicles weighing 26,000 pounds or less combined weight.

Bond Requirements

When a carrier obtains permanent weight-mile tax credentials, Oregon state law requires that the carrier file a Highway Use Tax Bond with MCTD as a guarantee of payment of fees and taxes. MCTD will send notification of the bond requirement giving instructions for posting the bond. The bond may be in the form of:

- Money (cash deposit),
- Savings Assignment, or
- Surety Bond.

Surety Bonds – The Surety bond is the most common type of bond, and can be obtained from most insurance companies. When a cash deposit is posted with the agency, interest will be paid. The full amount of the bond must be deposited in order to avoid suspension. MCTD will waive the deposit required of a new carrier with a Dun & Bradstreet rating of 3A2 or higher, or of an established carrier when the scheduled annual review by MCTD finds that in the previous 12 months the motor carrier meets the following criteria:

- No suspensions with MCTD;
- No revocation of IFTA tax license;
- No more than one weight-mile tax report filed late;
- Fees timely paid;
- No more than two estimated weight-mile tax reports filed;
- No more than one estimated weight-mile tax report filed without an actual report filed within a 30-day period;
- No non-sufficient fund checks; and
- No outstanding billings for over-dimensional variance permits.

Bond Adjustments – An established carrier will not qualify for a waiver of bond fees when the account has had a weight-mile tax audit within the previous 36 months, resulting in an assessment exceeding 15% of the amount of the weight-mile taxes and fees reported and paid during the audit period. When a motor carrier no longer meets the above criteria, the bond requirement may be increased, or a previously waived bond may be required.

Bonds for a New Carrier – For a new motor carrier who is hauling For-Hire and has not previously had an established account with MCTD, the security deposit schedule is as follows:

- One vehicle – \$2,000;
- Plus \$375 for each additional vehicle from 2-5 vehicles;
- Plus \$250 for each additional vehicle from 6-10 vehicles;
- Plus \$125 for each additional vehicle above 10 vehicles;
- Maximum deposit required -- \$10,000.

Different requirements exist for private carriers, farmers and vehicles using gasoline for which Oregon state fuel tax is paid. For more information about bond requirements, contact the Bond Unit at 503-378-6221.

Forms for Motor Carrier Account

P E R M I T F O R M S	
→	Application for Motor Carrier Account Form 735-9075
→	Application for 1A Permit Form 735-9745



Application for Motor Carrier Account

In order to acquire an established account with the state of Oregon, a carrier must submit an Application for Motor Carrier Account (Form 735-9075). This form can be downloaded from www.oregontruckingonline.com (click on *Forms* and *Registration*), or by contacting any MCTD office.


Application for Class 1A Permit

A carrier who is hauling **intrastate For-Hire** (picking up and delivering loads within state lines) regardless of weight must ALSO submit an Application for Class 1A Permit (Form 735-9745). In addition to this application, the carrier, who will operate intrastate only, is required to provide proof of insurance or have insurance on file with MCTD, at the time of application. See the **Insurance** section for more detailed information about insurance requirements. There is a \$300 application fee for this Permit.

For additional information on either of these applications, please contact any MCTD Registration Office.

Motor Carrier Account Application – Form

See next page for instructions.

	MAIL: OREGON DEPARTMENT OF TRANSPORTATION MOTOR CARRIER TRANSPORTATION DIVISION 550 CAPITOL ST NE SALEM OR 97301-2530	OR FAX: (503) 378-6880	Reset Form
APPLICATION FOR MOTOR CARRIER ACCOUNT			
(SEE INSTRUCTIONS ON REVERSE)		(PLEASE TYPE OR PRINT LEGIBLY IN BLACK INK)	
TYPE OF APPLICATION			
<input type="checkbox"/> NEW CARRIER <input type="checkbox"/> NAME CHANGE <input type="checkbox"/> ADDRESS CHANGE <input type="checkbox"/> TELEPHONE CHANGE <input type="checkbox"/> ACCOUNT AMENDMENT <input type="checkbox"/> OWNERSHIP CHANGE _____ PREV. ACCOUNT NO.(S)			
ACCOUNT NUMBER	SUB	NAME OF CARRIER	
TELEPHONE NUMBER ()	FAX NUMBER	DBA (DOING BUSINESS AS)	
CARRIER MAILING ADDRESS		CITY	STATE ZIP CODE
CARRIER STREET ADDRESS (IF DIFFERENT THAN ABOVE)		CITY	STATE ZIP CODE
AGENT MAILING ADDRESS (ATTACH POWER OF ATTORNEY)		TELEPHONE NUMBER ()	CITY STATE ZIP CODE
RECORDS LOCATION ADDRESS		CITY	STATE ZIP CODE
TYPE OF OWNERSHIP			
<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER _____ <input type="checkbox"/> CORPORATION: INCORPORATED IN THE STATE OF _____ IF FOREIGN BASED, INCLUDE A COPY OF A CORPORATE CERTIFICATE SHOWING DATE OF INCORPORATION AND CORPORATE STATUS. DATE OF INCORPORATION _____			
<input type="checkbox"/> LIMITED LIABILITY COMPANY (INCLUDE A COPY OF THE ARTICLES OF ORGANIZATION)			
BANKING INSTITUTION _____		STATE _____	FEDERAL TAXPAYER ID# _____
TYPE OF PERMIT			
<input type="checkbox"/> PRIVATE CARRIER (NOT FOR HIRE) OREGON BASED <input type="checkbox"/> PRIVATE CARRIER (NOT FOR HIRE) BASED OUTSIDE OREGON <input type="checkbox"/> CLASS B FOR-HIRE LOCAL CARTAGE OF HOUSEHOLD GOODS WITHIN DESIGNATED AREAS, PURSUANT TO ORS 825.240. A \$50 APPLICATION FEE IS REQUIRED. <input type="checkbox"/> 7W (SEE DESCRIPTION ON REVERSE) _____ (Description)		INTERSTATE CARRIER (FOR HIRE) <input type="checkbox"/> FHWA (ICC) AUTHORITY MG _____ <input type="checkbox"/> FHWA (ICC) EXEMPT OREGON PROCESS AGENT _____ ADDRESS _____ U.S. DOT # _____	
<input type="checkbox"/> CLASS 1A PERMIT FOR-HIRE INTRASTATE COMMODITIES (EXCEPT HOUSEHOLD GOODS) (COMPLETE ODOT FORM 735-9745)			
FULL LEGAL NAME, TITLE, DATE OF BIRTH, AND SOCIAL SECURITY NUMBER OF INDIVIDUAL, ALL PARTNERS, CORPORATE OFFICERS, MANAGERS/MEMBERS OF LLO, GENERAL PARTNERS OF A LIMITED PARTNERSHIP, PARTNERS IN A LIMITED LIABILITY PARTNERSHIP.			
LAST	FIRST	MIDDLE	TITLE SOCIAL SECURITY NUMBER DATE OF BIRTH
ACCOUNTS WITH OREGON-BASED VEHICLES: PROVIDE NAME OF DRUG AND ALCOHOL TESTING CONSORTIUM IN WHICH YOUR COMPANY IS ENROLLED OR WRITE 'IN-HOUSE' IF YOU MAINTAIN YOUR OWN PROGRAM. TESTING PROGRAMS MUST BE IN COMPLIANCE WITH USDOT REQUIREMENTS (49 CFR PART 382).			CONSORTIUM NAME
DISCLOSURE: THE DEPARTMENT IS AUTHORIZED TO VERIFY ANY OF THE INFORMATION GIVEN AND OBTAIN CREDIT REPORTS ON YOU AND/OR YOUR COMPANY. YOU AUTHORIZE THE DEPARTMENT TO OBTAIN INFORMATION FROM OTHERS TO INVESTIGATE YOU AND/OR YOUR COMPANY'S CREDIT.			
CERTIFICATION: THIS CERTIFICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I UNDERSTAND THAT ORS 803.375 MAKES IT A CRIME TO KNOWINGLY PROVIDE FALSE INFORMATION RELATED TO A VEHICLE REGISTRATION. ORS 803.385 MAKES IT A CRIME TO AFFIRM OR CERTIFY ANY INFORMATION RELATED TO A VEHICLE REGISTRATION THAT THE PERSON KNOWS TO BE FALSE. EACH OFFENSE IS A CLASS A MISDEMEANOR AND EACH IS PUNISHABLE BY A JAIL SENTENCE OF UP TO ONE YEAR, A FINE OF UP TO \$5,000, OR BOTH.			
SIGNATURE REQUIREMENTS: OWNER; ALL PARTNERS; CORPORATE OFFICER; MANAGER/MEMBER OF LIMITED LIABILITY COMPANY (LLO), GENERAL PARTNERS IN A LIMITED LIABILITY PARTNERSHIP; PARTNER IN A LIMITED LIABILITY PARTNERSHIP; OR AGENT (ATTACH POWER OF ATTORNEY). FAXED SIGNATURES ARE ACCEPTABLE.			
SIGNATURE	DATE	SIGNATURE	DATE
DO NOT WRITE BELOW THIS LINE			
ISSUE/ CLASS CHGE.	REACTIVATE	POA/ RPTG. SERV.#	ENTERED BY/ OFFICE
ADD. AMEND	NAME CHGE.	ABN	CLASS(ES)
		CORP	BOND CODE
FORM 735-9075 (4-07) STK # 320089 PLEASE MAKE AND RETAIN A COPY FOR YOUR RECORDS			

Motor Carrier Account Application – Instructions

❖ Type of Application:

TYPE OF APPLICATION						
<input type="checkbox"/> NEW CARRIER	<input type="checkbox"/> NAME CHANGE	<input type="checkbox"/> ADDRESS CHANGE	<input type="checkbox"/> TELEPHONE CHANGE	<input type="checkbox"/> PERMIT AMENDMENT	<input type="checkbox"/> OWNERSHIP CHANGE	PREV. FILE NO.(S)

- **New Carrier** – Check this box when a new account with MCTD is needed and there has been no previous record with MCTD.
- **Name Change** – Check this box when there is an established account with MCTD, but the business name needs to be changed.
- **Address Change/Telephone Change** – Check this box when only the address and/or telephone need to be updated.
- **Permit Amendment** – Check this box when there is an established account and the business needs to add another type of permit. **Example:** A motor carrier who has a Class 1A Permit (for-hire intrastate commodities) but would now like to also operate as an interstate carrier with a MC number.
- **Ownership Change** – Check this box when there is a change of tax entity or ownership structure of a company for which there is an existing account. **Example:** A sole proprietor who changes to a corporation is a tax entity change.

❖ Account Number, Sub Accounts, Name of Carrier:

FILE NUMBER	SUB	NAME OF CARRIER

- **Account Number** – For already established accounts, list the Oregon account number here. Otherwise, leave this box blank as MCTD will issue the carrier an account number.
- **Sub** – This is for carrier accounts with sub-accounts.
- **Name of Carrier** – This box requires the name(s) of the carrier. When the carrier is a sole proprietor doing business under a different name, then the sole proprietor's name would be listed in this box. All of the partner's names would be listed in this box when the carrier is a partnership doing business under a different name. And, when the carrier is a corporation or a limited liability company, then the carrier's name *must match exactly* the name filed with the Corporation Division.

❖ Telephone Number, Fax Number, DBA:

TELEPHONE NUMBER	FAX NUMBER	DBA (DOING BUSINESS AS)
()		

- **Phone/Fax Number** – Enter the complete telephone number and fax number. (*Carriers basing in Oregon must have a publicly listed phone number.*)
- **DBA (Doing Business As)** – List the name of the business when different than the Name of the Carrier. **Example:** Michael A. Smith is doing business as ABC Trucking. Thus, ABC Trucking is listed in this box.

❖ **Mailing Address, Location Address, Agent, & Records Location:**

CARRIER MAILING ADDRESS		CITY	STATE	ZIP CODE
CARRIER STREET ADDRESS (IF DIFFERENT THAN ABOVE)		CITY	STATE	ZIP CODE
AGENT MAILING ADDRESS (ATTACH POWER OF ATTORNEY)	TELEPHONE NUMBER ()	CITY	STATE	ZIP CODE
RECORDS LOCATION ADDRESS		CITY	STATE	ZIP CODE

- **Mailing Address/Records Location Address** – The business street address must also be entered when it is different than the mailing address, or when the business receives mail through a post office box. This will ensure UPS delivery. When the address of record with MCTD is an agent's address, the Power of Attorney must specifically authorize the use of the agent's address.

❖ **Type of Ownership:**

<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> OTHER _____		TYPE OF OWNERSHIP <input type="checkbox"/> CORPORATION: INCORPORATED IN THE STATE OF _____ IF FOREIGN BASED, INCLUDE A COPY OF A CORPORATE CERTIFICATE SHOWING DATE OF INCORPORATION AND CORPORATE STATUS. DATE OF INCORPORATION _____	
		<input type="checkbox"/> LIMITED LIABILITY COMPANY (INCLUDE A COPY OF THE ARTICLES OF ORGANIZATION)	

- **Type of Ownership** – Indicate the type of ownership. Corporations, limited liability companies, limited liability partnerships, or businesses using assumed business names must be registered with the Oregon Secretary of State, Corporation Division. When the company is an LLC, please attach a copy of the Articles of Organization.

❖ **Banking Institution & Federal Taxpayer ID #:**

BANKING INSTITUTION _____	STATE _____	FEDERAL TAXPAYER ID# _____
---------------------------	-------------	----------------------------

- **Banking Institution/Federal Taxpayer ID#** – List the banking institution and state of location, as well as the Federal employer identification number (FEIN).

❖ **Type of Account:**

TYPE OF PERMIT	
<input type="checkbox"/> PRIVATE CARRIER (NOT FOR HIRE) OREGON BASED <input type="checkbox"/> PRIVATE CARRIER (NOT FOR HIRE) BASED OUTSIDE OREGON <input type="checkbox"/> CLASS B FOR-HIRE LOCAL CARTAGE OF HOUSEHOLD GOODS WITHIN DESIGNATED AREAS, PURSUANT TO ORS 825.240. A \$50 APPLICATION FEE IS REQUIRED. <input type="checkbox"/> 7W (SEE DESCRIPTION ON REVERSE) _____ (Description) <input type="checkbox"/> CLASS 1A PERMIT FOR-HIRE INTRASTATE COMMODITIES (EXCEPT HOUSEHOLD GOODS) <small>(COMPLETE ODOT FORM 735-9745)</small>	INTERSTATE CARRIER (FOR HIRE) <input type="checkbox"/> FHWA (ICC) AUTHORITY MC _____ <input type="checkbox"/> FHWA (ICC) EXEMPT OREGON PROCESS AGENT _____ ADDRESS _____ U.S.DOT ID # _____

- **Private Carrier (not For-Hire) Oregon Based** – Mark this box when the carrier is private and the business is based in Oregon.
- **Private Carrier (not For-Hire) Based Outside of Oregon** – When the private carrier's business is located outside of the state, mark this box.
- A **Class B Permit** allows a carrier to transport household goods For-Hire within designated local cartage areas that are exempt from economic regulation (see list of cities in OAR 740-060-01 00). Cargo insurance is required. Pursuant to ORS 825.240, the following conditions must apply:
 - The gross revenue derived from local cartage of household goods in the designated area by carriers cannot exceed \$100,000 a year;
 - The population of the affected city or cartage area is less than 10,000;
 - The incorporated city or cartage area is not an essential part of a metropolitan, industrial or homogeneous economic area;
 - The incorporated city or cartage area is not contiguous to another city or within the area encompassed by the commercial zone of another city;
 - Service to the public would be adversely affected;
 - The carrier's ability to render service would not be adversely affected; and
 - It is not otherwise adverse to the public interest to exclude such area from regulation.
- **7W Permit** operations – Authorizes For-Hire operation, under ORS 825.020, that is over 26,000 pounds and:
 - U.S. mail on a trip basis
 - Buses within cities and within three air miles of the city
 - Vehicles used in preventing or fighting forest fires
 - Tow trucks
 - Common or contract carriers transporting employees, relatives, indigents, etc.
 - Florist delivery vehicles
 - Private carriers transporting fish
 - Vehicles owned by truck leasing companies used for purposes of relocation



*When hauling commodities (except household goods) intrastate, please complete an Application for Class **1A Permit** (MCTD Form 735-9745) and include the \$300 application fee.*

- **Interstate Carrier (For-Hire)** – List the MC number, Oregon process agent and the agent's address.
- **USDOT** – List the USDOT number.

❖ **Name, Title, Social Security Number, Date of Birth:**

FULL LEGAL NAME, TITLE, DATE OF BIRTH, AND SOCIAL SECURITY NUMBER OF INDIVIDUAL, ALL PARTNERS, CORPORATE OFFICERS, MANAGERs/MEMBERS OF LLC, GENERAL PARTNERS ON A LIMITED PARTNERSHIP, PARTNERS IN A LIMITED LIABILITY PARTNERSHIP.					
LAST	FIRST	MIDDLE	TITLE	SOCIAL SECURITY NUMBER	DATE OF BIRTH

- **List name, Title, Social Security #, & Birth Date** – List the full name, title, social security number, and date of birth of the individual owner, each partner, each corporate officer, partners in a limited liability partnership (LLP), or each manager/member/director of the limited liability company (LLC). When the business is an LLC, attach a copy of the Articles of Organization.

❖ **Controlled Substance Testing Consortium:**

ACCOUNTS WITH OREGON-BASED VEHICLES: PROVIDE NAME OF DRUG AND ALCOHOL TESTING CONSORTIUM IN WHICH YOUR COMPANY IS ENROLLED OR WRITE 'IN-HOUSE' IF YOU MAINTAIN YOUR OWN PROGRAM. TESTING PROGRAMS MUST BE IN COMPLIANCE WITH USDOT REQUIREMENTS (49 CFR PART 382).	CONSORTIUM NAME
--	-----------------

- **Controlled Substance Testing Consortium** – List the name of the consortium that conducts the random drug testing for CDL drivers. Testing requirements can be found in the Federal Motor Carrier Safety Regulation 49 CFR Part 382 (www.fmcsa.dot.gov).

❖ **Signature(s):**


SIGNATURE	DATE	SIGNATURE	DATE

- **Signatures** – The application must be signed by the individual owner, a partner, a corporate officer, a partner in a LLP, a manager/member/director of the LLC, or an agent. *(An agent should include the title of "agent" when signing, and attach a Power of Attorney form.)*

This page intentionally left blank.

Application for Class 1A Permit – Form

See next page for instructions.

	OREGON DEPARTMENT OF TRANSPORTATION MOTOR CARRIER TRANSPORTATION DIVISION 550 CAPITOL ST NE SALEM OR 97301-2530 TELEPHONE: (503) 378-6699 OR (503) 378-6891	<input type="button" value="Reset Form"/>	<input type="button" value="Print Form"/>	
APPLICATION FOR CLASS 1A PERMIT		16 DO NOT WRITE IN SPACE ABOVE		
(SEE INSTRUCTIONS ON REVERSE)				
INSTRUCTIONS: THIS FORM IS TO BE USED TO MAKE APPLICATION FOR CLASS 1A PERMIT TO TRANSPORT INTRASTATE FOR-HIRE COMMODITIES (EXCEPT HOUSEHOLD GOODS). COMPLETE ALL INFORMATION REQUESTED AND MAIL WITH A \$300 APPLICATION FEE TO THE ADDRESS ABOVE. ALSO, INCLUDE COMPLETED FORM 735-9075.				
ODOT FILE NO.	NAME OF APPLICANT			
ADDRESS	CITY	STATE	ZIP CODE	
R E Q U I R E D	1. DO YOU OPERATE ONLY MOTOR VEHICLES WITH GROSS COMBINED WEIGHTS OF 10,000 POUNDS OR LESS? <input type="checkbox"/> YES <input type="checkbox"/> NO			
	2. DO YOU ONLY OPERATE MOTOR VEHICLES WITH A GROSS COMBINED VEHICLE WEIGHT OF 26,000 POUNDS OR LESS? (PROOF OF LIABILITY INSURANCE IS NOT REQUIRED.) <input type="checkbox"/> YES <input type="checkbox"/> NO			
	3. IS LIABILITY INSURANCE ON FILE WITH ODOT (REQUIRED FOR CARRIERS ENGAGED EXCLUSIVELY IN OREGON INTRASTATE OPERATIONS)? IF NO: YOUR COMPANY MUST BE ON FILE WITH FMCSA AS AN INTERSTATE CARRIER AND MUST COMPLY WITH FEDERAL REGULATIONS. <input type="checkbox"/> YES <input type="checkbox"/> NO			
	4. DO COMMODITIES YOU TRANSPORT REQUIRE CARGO INSURANCE? <input type="checkbox"/> YES <input type="checkbox"/> NO NOTE: THIS REQUIREMENT WAIVED FOR SERVICE LIMITED TO COMMODITIES NOT SUBJECT TO MATERIAL DAMAGE THROUGH NORMAL TRANSPORTATION HAZARDS (LOGS, SAND/GRAVEL, LUMBER, WATER, WASTE, ETC.)			
	A. IF YES, IS CARGO INSURANCE ON FILE WITH ODOT? (MINIMUM LIMIT \$10,000.) <input type="checkbox"/> YES <input type="checkbox"/> NO			
	B. IF NO, TYPE OF COMMODITY BEING TRANSPORTED: _____			
	5. IS \$300 APPLICATION FEE ENCLOSED? <input type="checkbox"/> YES			
O P T I O N A L	6. DO YOU PROPOSE TO OFFER C. O. D. SERVICE? IF YES, A \$10,000 BOND IS REQUIRED. <input type="checkbox"/> YES <input type="checkbox"/> NO			
	7. DO YOU WANT TO BE GOVERNED BY OREGON UNIFORM CARGO LIABILITY LAW? <input type="checkbox"/> YES <input type="checkbox"/> NO			
	8. DO YOU WANT TO BE GOVERNED BY ODOT'S UNIFORM CARGO CREDIT RULE? <input type="checkbox"/> YES <input type="checkbox"/> NO			
	9. DO YOU WANT TO BE GOVERNED BY ODOT'S UNIFORM BILL OF LADING RULE? <input type="checkbox"/> YES <input type="checkbox"/> NO			
	10. DO YOU WANT TO PARTICIPATE IN JOINT LINE RATES AND ROUTES APPROVED BY ODOT? <input type="checkbox"/> YES <input type="checkbox"/> NO			
	11. DO YOU WANT TO PARTICIPATE IN MILEAGE GUIDES APPROVED BY ODOT? <input type="checkbox"/> YES <input type="checkbox"/> NO			
	12. DO YOU WANT TO PARTICIPATE IN COMMODITY CLASSIFICATIONS APPROVED BY ODOT? <input type="checkbox"/> YES <input type="checkbox"/> NO			
SIGNATURE OF APPLICANT		SOCIAL SECURITY NUMBER		
TITLE		DATE		
FORM 735-9745 (8-07) STK#320825				

Application for Class 1A Permit – Instructions

❖ ODOT Account Number, Name of Applicant:

ODOT FILE NO.	NAME OF APPLICANT
---------------	-------------------

- **Account Number** – For already established accounts, list the Oregon account number here. Otherwise, leave this box blank as MCTD will issue the carrier an account number.
- **Name of Applicant** – List the name of Individual Owner, Partners, Corporation or LLC – enter legal name. When the business is a partnership, all partners must be listed.

❖ Mailing Address:

ADDRESS	CITY	STATE	ZIP CODE
---------	------	-------	----------

- **Mailing Address** – List the business mailing address. When the address of record with MCTD is an agent's address, the Power of Attorney must specifically authorize the use of the agent's address.

❖ Vehicles Under 10,000 Pounds:

1. DO YOU OPERATE ONLY MOTOR VEHICLES WITH GROSS COMBINED WEIGHTS OF 10,000 POUNDS OR LESS?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
---	------------------------------	-----------------------------

- **1) Vehicles Under 10,000 pounds** – When all of the vehicles have a gross vehicle weight of 10,000 pounds or less, please check the “YES” block.

❖ Liability Insurance:

2. DO YOU ONLY OPERATE MOTOR VEHICLES WITH A GROSS COMBINED VEHICLE WEIGHT OF 26,000 POUNDS OR LESS? (PROOF OF LIABILITY INSURANCE IS NOT REQUIRED.)	<input type="checkbox"/> YES	<input type="checkbox"/> NO
3. IS LIABILITY INSURANCE ON FILE WITH ODOT (REQUIRED FOR CARRIERS ENGAGED EXCLUSIVELY IN OREGON INTRASTATE OPERATIONS)? IF NO: YOUR COMPANY MUST BE ON FILE WITH FMCSA AS AN INTERSTATE CARRIER AND MUST COMPLY WITH FEDERAL REGULATIONS.	<input type="checkbox"/> YES	<input type="checkbox"/> NO

- **2) & 3) Liability Insurance** – When a carrier operates only within Oregon (**intrastate**) and applies for Class 1A Permit, liability insurance must be filed with **MCTD prior to credentials being issued**.

A faxed Certificate of Insurance or Binder can be used, in place of the original, in order to process the Class 1A Permit. The **certificate is valid for 30 days** and can serve as the Liability insurance requirement until the original Form E is filed. (*See the **Insurance** section for more information.*)

❖ **Cargo Insurance:**

4. DO COMMODITIES YOU TRANSPORT REQUIRE CARGO INSURANCE? NOTE: THIS REQUIREMENT WAIVED FOR SERVICE LIMITED TO COMMODITIES NOT SUBJECT TO MATERIAL DAMAGE THROUGH NORMAL TRANSPORTATION HAZARDS (LOGS, SAND/GRAVEL, LUMBER, WATER, WASTE, ETC.) A. IF YES, IS CARGO INSURANCE ON FILE WITH ODOT? (MINIMUM LIMIT \$10,000.) B. IF NO, TYPE OF COMMODITY BEING TRANSPORTED: _____	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	<input type="checkbox"/> YES	<input type="checkbox"/> NO

- **4) Cargo Insurance – A.** When commodities being transported are subject to material damage in transportation, proof of Cargo insurance (Form H) is required. Oregon intrastate For-Hire carriers must have a minimum \$10,000 cargo insurance policy on file with ODOT. This commonly applies to carriers hauling general commodities. ODOT waives this requirement for carriers transporting commodities not subject to material loss or damage through normal transportation hazards.

B. When transporting commodities that do not require cargo insurance, list the type of commodity being transported.

A faxed Certificate of Cargo can be used in place of the original in order to process the Class 1A Permit. The **certificate is valid for 30 days** and can serve as the Cargo insurance requirement until the original Form H is filed. (See the **Insurance** section for more information.)

❖ **Application Fee:**

5. IS \$300 APPLICATION FEE ENCLOSED?	<input type="checkbox"/> YES
---------------------------------------	------------------------------

- **5) Application Fee –** File the application and the **\$300 application fee** to any MCTD Registration Office, or mail to: Motor Carrier Transportation Division, 550 Capitol St NE, Salem, OR 97301-2530.

❖ **Optional Questions:**

6. DO YOU PROPOSE TO OFFER C. O. D. SERVICE? IF YES, A \$10,000 BOND IS REQUIRED.	<input type="checkbox"/> YES	<input type="checkbox"/> NO
7. DO YOU WANT TO BE GOVERNED BY OREGON UNIFORM CARGO LIABILITY LAW?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
8. DO YOU WANT TO BE GOVERNED BY ODOT'S UNIFORM CARGO CREDIT RULE?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
9. DO YOU WANT TO BE GOVERNED BY ODOT'S UNIFORM BILL OF LADING RULE?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
10. DO YOU WANT TO PARTICIPATE IN JOINT LINE RATES AND ROUTES APPROVED BY ODOT?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
11. DO YOU WANT TO PARTICIPATE IN MILEAGE GUIDES APPROVED BY ODOT?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
12. DO YOU WANT TO PARTICIPATE IN COMMODITY CLASSIFICATIONS APPROVED BY ODOT?	<input type="checkbox"/> YES	<input type="checkbox"/> NO

- **6.) Collect-on-Delivery Bond –** An Oregon intrastate For-Hire carrier must have a minimum of \$10,000 COD Bond on file with MCTD when collect-on-delivery service is offered. This bond amount cannot be reduced or waived.

- **7.) Oregon Uniform Cargo Liability Law** – Oregon law, Chapter 823, requires that common carriers issue a bill of lading on intrastate shipments and accept liability for cargo loss or damage. It provides that shippers have at least nine months after delivery to file claims and two years from the date a claim is denied to institute a suit.
- **8.) Cargo Credit Rule**– OAR 740-055-0170 states that carriers cannot deliver or relinquish possession of freight until lawful transportation charges are paid. Carriers can, however, present the bill as many as seven days after delivery and may extend credit for up to seven days after the bill is presented.
- **9.) Uniform Bill of Lading Rule**– OAR 740-055-0170 requires that carriers prepare a bill of lading for every shipment transported. The rule details what information must be included on a bill of lading. Carriers may use an ODOT Uniform Bill of Lading form that is similar to the Straight Bill of Lading published in the National Motor Freight Classification (NMFC) Tariff. Whether using the ODOT form or a personal form, the bill of lading is an important legal document constituting the entire contract of carriage. It contains the terms and conditions of the contract (including carrier liability and claims), serves as a receipt for goods transported, and is documentary evidence of the party entitled to delivery.
- **10.) Joint Line Rates and Routes** – A joint line rate is a rate applicable to carriers involved in an interline freight movement. When carriers collaborate on such a rate, immunity is needed from antitrust claims and prosecution. ODOT will provide optional regulatory oversight so that interlining carriers can set rates with antitrust immunity.
- **11.) Mileage Guides** – Freight rates are often based on exact distances. Oregon tariff bureaus will continue to publish ODOT approved mileage guides that carriers may subscribe to and use as a basis for their rates.
- **12.) Commodity Classifications** – Historically, a motor carrier has relied on commodity classifications in the NMFC Tariff to determine transportation rates. A carrier has also relied on it for packaging regulations. This will be the ODOT approved classification tariff that a carrier may subscribe to and use.

Any optional question (6 through 12) left blank will be reflected in the 1A Permit that the carrier does not elect to participate in that optional regulation.

❖ Signature, Social Security Number, Title, & Date:

SIGNATURE OF APPLICANT	SOCIAL SECURITY NUMBER
TITLE	DATE

- **Signature, Social Security #, Title & Date** – The application must be signed by the individual owner, a partner, a corporate officer, a partner in a LLP, a manager/member/director of the LLC, or an agent. Enter the date the application will become effective. *(An Agent should include the title of “agent” when signing, and attach a Power of Attorney form when not already on file with ODOT.)*

Once MCTD issues a Class 1A Permit, a fee of \$50 must be paid prior to issuance of a revised permit to change operations. The \$50 does not apply to changes in company name (ORS 825.180(1) (d)).

Registration

FIVE TYPES OF REGISTRATION	
→	Oregon-Only – 10,000 to 26,000 pounds
→	Oregon-Only – 26,001 pounds or more
→	Multiple States – 26,000 pounds or less
→	Multiple States – 26,001 pounds or more
→	Temporary Trip Permits

Types of Registration

Every motor vehicle must be registered, permanently or temporarily, with the state in which the motor carrier's fleet is based. There are **five basic types of registration**, four of which MCTD handles:

Oregon-Only & 10,000 - 26,000 Pounds – Commercial vehicles with a Gross Vehicle Weight (GVW) between 10,000 and 26,000 pounds, operated solely in Oregon, will register with **Department of Motor Vehicles (DMV)** to obtain a yellow "T" plate.

Oregon-Only & 26,001 Pounds or More – Commercial vehicles with a GVW of 26,001 pounds or more, operated solely in Oregon [Commercial], will receive a red Oregon-only Commercial "YC" plate from MCTD.

Multiple States & 26,000 Pounds or Less – Commercial vehicles with a GVW of 26,000 pounds or less, operating in two or more states/jurisdictions [IRP], will receive a yellow Apportioned tax-exempt "Little Y" or "Y1" plate from MCTD.

Multiple States & 26,001 Pounds or More – Commercial vehicles with a GVW of 26,001 pounds or more, operating in two or more states/jurisdictions [IRP], will receive a red Apportioned "YA" plate from MCTD.

Temporary Vehicle Trip Permits – A Registration permit/pass is issued for commercial vehicles with a GVW of 26,001 pounds or more (and/or 3 axles) that do not have Oregon registration.

Commercial Registration (Oregon-Only)

Commercial registration is for vehicles which are Oregon based, and operated solely in Oregon with a Gross Vehicle Weight (GVW) of 26,001 pounds or more.



Please be aware that the word “commercial” in this case does not signify whether the carrier hauls For-Hire or is a Private carrier. The term “commercial” is used to indicate that the registration is only valid in Oregon.

The license plates are red with white letters with the word “Commercial” imprinted at the bottom of the plate. Power units that can carry a load without a trailer (solo trucks or dump trucks) will be issued two plates. Power units that *cannot* carry a load without a trailer (tractors) will be issued one plate that is to be placed on the front of the vehicle. (*Vehicles with a GVW of 26,000 pounds and less operating solely in Oregon will register through the Department of Motor Vehicles (DMV).*)

Commercial – Types of Operations

For-Hire Carrier – This is an individual or company that engages in the transportation of property or passengers by motor vehicles for compensation.

Private Carrier – This is a person, firm, or corporation that uses its own trucks to transport its own freight.

Registrant Only – This type of registration is for owner-operators, carriers, or corporations that lease the vehicles to a motor carrier. This type of operation is NOT responsible for Oregon’s weight-mile tax.

REGISTRATION IS VALID ONLY IN OREGON



To operate in another state or Canadian province with COMMERCIAL registration, **registration trip permits** must be purchased for that state or province.

Commercial (Oregon-only) Fees

Commercial Registration fees are based on the heaviest weight of the vehicle with its load for the registration period (January 1st through December 31st). Fees may be paid annually or quarterly. When paying fees quarterly, there is an additional \$1 charge per quarter, and a charge of \$2.50 for each new registration card.

Commercial Registration Fee Chart

Page 1 of 2

OREGON REGISTRATION FEE SCHEDULE				
TRACTORS, TRUCKS, BUSES				
EFFECTIVE JANUARY 1, 2004				
COMBINED WEIGHT	FULL YEAR	THREE QUARTERS*	TWO QUARTERS*	ONE QUARTER*
8,001 to 10,000	\$169.00	\$126.75	\$ 84.50	\$ 42.25
10,001 to 12,000	192.00	144.00	96.00	48.00
12,001 to 14,000	215.00	161.25	107.50	53.75
14,001 to 16,000	238.00	178.50	119.00	59.50
16,001 to 18,000	261.00	195.75	130.50	65.25
18,001 to 20,000	291.00	218.25	145.50	72.75
20,001 to 22,000	314.00	235.50	157.00	78.50
22,001 to 24,000	345.00	258.75	172.50	86.25
24,001 to 26,000	375.00	281.25	187.50	93.75
26,001 to 28,000	184.00	138.00	92.00	46.00
28,001 to 30,000	192.00	144.00	96.00	48.00
30,001 to 32,000	207.00	155.25	103.50	51.75
32,001 to 34,000	215.00	161.25	107.50	53.75
34,001 to 36,000	230.00	172.50	115.00	57.50
36,001 to 38,000	238.00	178.50	119.00	59.50
38,001 to 40,000	253.00	189.75	126.50	63.25
40,001 to 42,000	261.00	195.75	130.50	65.25
42,001 to 44,000	276.00	207.00	138.00	69.00
44,001 to 46,000	284.00	213.00	142.00	71.00
46,001 to 48,000	291.00	218.25	145.50	72.75
48,001 to 50,000	307.00	230.25	153.50	76.75
50,001 to 52,000	322.00	241.50	161.00	80.50
52,001 to 54,000	330.00	247.50	165.00	82.50
54,001 to 56,000	337.00	252.75	168.50	84.25
56,001 to 58,000	352.00	264.00	176.00	88.00
58,001 to 60,000	368.00	276.00	184.00	92.00
60,001 to 62,000	383.00	287.25	191.50	95.75
62,001 to 64,000	398.00	298.50	199.00	99.50
64,001 to 66,000	406.00	304.50	203.00	101.50
66,001 to 68,000	421.00	315.75	210.50	105.25
68,001 to 70,000	429.00	321.75	214.50	107.25
70,001 to 72,000	444.00	333.00	222.00	111.00
72,001 to 74,000	452.00	339.00	226.00	113.00
74,001 to 76,000	467.00	350.25	233.50	116.75
76,001 to 78,000	475.00	356.25	237.50	118.75
78,001 to 80,000	490.00	367.50	245.00	122.50
80,001 to 82,000	498.00	373.50	249.00	124.50
82,001 to 84,000	513.00	384.75	256.50	128.25
84,001 to 86,000	521.00	390.75	260.50	130.25
86,001 to 88,000	536.00	402.00	268.00	134.00
88,001 to 90,000	544.00	408.00	272.00	136.00
90,001 to 92,000	559.00	419.25	279.50	139.75
92,001 to 94,000	567.00	425.25	283.50	141.75
94,001 to 96,000	582.00	436.50	291.00	145.50
96,001 to 98,000	590.00	442.50	295.00	147.50
98,001 to 100,000	598.00	448.50	299.00	149.50
100,001 to 102,000	613.00	459.75	306.50	153.25
102,001 to 104,000	621.00	465.75	310.50	155.25
104,001 to 105,500	636.00	477.00	318.00	159.00

*Add \$1.00 to quarterly registration

FORM 735-9903 (2-04)

Commercial Registration Fee Chart

Page 2 of 2

OREGON REGISTRATION FEE SCHEDULE				
TOW/RECOVERY & MOBILE HOME TOTERS				
EFFECTIVE JANUARY 1, 2004				
COMBINED WEIGHT	FULL YEAR	THREE QUARTERS*	TWO QUARTERS*	ONE QUARTER*
8,001 to 10,000	\$ 50.00	\$ 37.50	\$ 25.00	\$ 15.00
10,001 to 12,000	60.00	45.00	30.00	15.00
12,001 to 14,000	65.00	48.75	32.50	16.25
14,001 to 16,000	75.00	56.25	37.50	18.75
16,001 to 18,000	80.00	60.00	40.00	20.00
18,001 to 20,000	90.00	67.50	45.00	22.50
20,001 to 22,000	95.00	71.25	47.50	23.75
22,001 to 24,000	105.00	78.75	52.50	26.25
24,001 to 26,000	110.00	82.50	55.00	27.50
26,001 to 28,000	120.00	90.00	60.00	30.00
28,001 to 30,000	125.00	93.75	62.50	31.25
30,001 to 32,000	135.00	101.25	67.50	33.75
32,001 to 34,000	140.00	105.00	70.00	35.00
34,001 to 36,000	150.00	112.50	75.00	37.50
36,001 to 38,000	155.00	116.25	77.50	38.75
38,001 to 40,000	165.00	123.75	82.50	41.25
40,001 to 42,000	170.00	127.50	85.00	42.50
42,001 to 44,000	180.00	135.00	90.00	45.00
44,001 to 46,000	185.00	138.75	92.50	46.25
46,001 to 48,000	190.00	142.50	95.00	47.50
48,001 to 50,000	200.00	150.00	100.00	50.00
50,001 to 52,000	210.00	157.50	105.00	52.50
52,001 to 54,000	215.00	161.25	107.50	53.75
54,001 to 56,000	220.00	165.00	110.00	55.00
56,001 to 58,000	230.00	172.50	115.00	57.50
58,001 to 60,000	240.00	180.00	120.00	60.00
60,001 to 62,000	250.00	187.50	125.00	62.50
62,001 to 64,000	260.00	195.00	130.00	65.00
64,001 to 66,000	265.00	198.75	132.50	66.25
66,001 to 68,000	275.00	206.25	137.50	68.75
68,001 to 70,000	280.00	210.00	140.00	70.00
70,001 to 72,000	290.00	217.50	145.00	72.50
72,001 to 74,000	295.00	221.25	147.50	73.75
74,001 to 76,000	305.00	228.75	152.50	76.25
76,001 to 78,000	310.00	232.50	155.00	77.50
78,001 to 80,000	320.00	240.00	160.00	80.00
80,001 to 82,000	325.00	243.75	162.50	81.25
82,001 to 84,000	335.00	251.25	167.50	83.75
84,001 to 86,000	340.00	255.00	170.00	85.00
86,001 to 88,000	350.00	262.50	175.00	87.50
88,001 to 90,000	355.00	266.25	177.50	88.75
90,001 to 92,000	365.00	273.75	182.50	91.25
92,001 to 94,000	370.00	277.50	185.00	92.50
94,001 to 96,000	380.00	285.00	190.00	95.00
96,001 to 98,000	385.00	288.75	192.50	96.25
98,001 to 100,000	390.00	292.50	195.00	97.50
100,001 to 102,000	400.00	300.00	200.00	100.00
102,001 to 104,000	405.00	303.75	202.50	101.25
104,001 to 105,500	415.00	311.25	207.50	103.75

*Add \$1.00 to quarterly registration

Apportioned Registration (IRP)

APPORTIONED REGISTRATION	
→	What is IRP?
→	IRP Members
→	How IRP Works
→	When to Apportion A Vehicle
→	IRP Exempt Vehicles
→	Types of Operation
→	What IRP Does NOT Do

Vehicles that will operate in more than one jurisdiction (state or province) must obtain either permanent or temporary registration in each of those jurisdictions. To acquire permanent registration to operate interstate (across state lines), a carrier can apply for registration under the **International Registration Plan (IRP)**. This type of registration is also referred to as **Apportioned** registration because a percentage of each jurisdiction's fee is paid based on the fleet's previous history of operations (mileage in that jurisdiction). Oregon collects and distributes the registration fees for each jurisdiction in which the vehicle is licensed.

What is IRP?

IRP stands for International Registration Plan. The IRP is a method of registering vehicles that travel into two or more member jurisdictions. A jurisdiction may be a state or a Canadian province. All states (except Alaska and Hawaii), Washington D.C. and all Canadian provinces (except Northwest Territories, Nunavut, and Yukon) are members of IRP. Oregon's IRP plates are either red with white letters with the word "Apportioned" imprinted at the bottom of the plate, or yellow with blue letters with a little "Y" on the left side and the word "Apportioned" imprinted at the bottom. Power units that can carry a load without a trailer (solo trucks or dump trucks) will be issued two plates. Power units that *cannot* carry a load without a trailer (tractors) will be issued one plate that is to be placed on the front of the vehicle.

IRP Members – Current Members of IRP

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



For Oregon-based vehicles traveling into the state of Alaska, please contact the state of Alaska at 907-883-4591.

How IRP Works

Under IRP, an interstate carrier must file application(s) with the jurisdiction where the carrier is based. (In this case, the base jurisdiction is Oregon.) Oregon then issues one cab card and a single plate or pair of plates with sticker(s) per vehicle. The apportioned plate(s), stickers, and cab card are the registration credentials needed to operate in member jurisdictions. A cab card, also known as a *registration card*, lists the weights requested for each jurisdiction, and registration fees are calculated according to these weights.



Intrastate operations (pick up and drop off within a state) involve meeting the requirements of the individual jurisdictions.

IRP jurisdictions have agreed to allow Oregon to collect the applicable fees for apportionment for all jurisdictions collectively at one time. This is kind of like *One-Stop-Shopping*. These fees are then sent to other IRP jurisdictions according to:

- Percentage of mileage traveled in each jurisdiction
- Vehicle identification information, and
- Registered weight
- Purchase price

There are many more fee qualifiers that are individual to each jurisdiction.

When to Apportion a Vehicle

Any vehicle that is used or is intended for use in two or more member jurisdictions, and is used for the transportation of persons For-Hire or of property and:

- Is a power unit having two axles with Gross Vehicle Weight (GVW) of 26,000 pounds or more; or
- Is a power unit having three or more axles, regardless of weight; or
- Is used in combination (pulling a trailer), when the weight of such combination exceeds 26,000 pounds GVW.



*Vehicles, or combinations thereof, having a GVW of 26,000 pounds or **less**, and buses used in transportation of chartered parties, may obtain IRP registration at the **option** of the registrant.*

IRP Exempt Vehicles

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

- Recreational vehicles used for personal pleasure or travel by an individual or family; or
- Commercial vehicles displaying restrictive plates which have geographic area, mileage or commodity restrictions (**Example:** City pick up and delivery vehicles); or
- Buses used in transportation of chartered parties; or
- Government owned vehicles.

IRP Types of Operations

For-Hire Carrier – This is an individual or company that engages in the transportation of property or passengers by motor vehicles for compensation.

Private Carrier – This is a person, firm, or corporation that uses its own trucks to transport its own freight.

Registrant Only – This type of registration is for owner-operators, carriers, or corporations that lease the vehicles to a motor carrier. This type of operation is NOT responsible for Oregon's weight-mile tax.

Buses –

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

Charters – Buses used exclusively for the transportation of “chartered parties” are EXEMPT from apportioned registration under IRP.

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

Household Goods Carrier –

Equipment Leased from Service Representatives – A household goods carrier using equipment leased from service representatives may elect, with respect to such equipment, to base the equipment in the base jurisdiction of the service representative, or that of the carrier.

Service Representative – When 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 will be indicated as the lessee. The apportionment of fees shall be according to the mileage records of the service representative and the carrier. Such records must be kept or made available in the service representative's base jurisdiction (Oregon).

Household Goods Carrier – When the base jurisdiction of the household goods carrier is selected, **the equipment shall be registered in the name of the carrier** and that of the service representative as lessor. The apportionment of fees shall be according to the **combined** mileage records of the carrier **and** the service representative. Such records must be kept or made available in the household goods carrier's base jurisdiction (Oregon).

Owner-Operator Leased Equipment – For equipment owned and operated by owner-operators 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. The owner-operator's name shall be listed as the lessor and the carrier shall be listed as the lessee. The apportionment of fees will be calculated 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 and intrastate privileges, providing that:

- Such person or firm has received the appropriate operating authority from the state of Oregon, 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 part of such fleet and must include one or more vehicles, and
- Such person or firm registers the vehicles as either **rental passenger cars** or **one-way vehicles**:

Rental Passenger Cars – Divide the gross revenue received in the preceding year for use of such rental arising from passenger car rental transactions occurring in Oregon by the total gross revenue received in the preceding year for the use of such rental vehicles arising from passenger car rental transactions occurring in all member (IRP) jurisdictions in which such vehicles were operated. The resulting percentage shall be applied to the overall total number of rental passenger cars that shall be plated and pay full registration fees in Oregon.

One-Way Vehicles – Trucks of less than 26,000 pounds 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.

Apportioned Registration Does NOT:

- Waive or exempt a truck operator from obtaining operating authority from any state/province in which the apportioned vehicle travels; or
- Waive or replace the requirements of the International Fuel Tax Agreement (IFTA); or
- Allow registrants to exceed maximum length, width, height, or axle limitations; or
- Waive or exempt the payment of tax reporting requirements or Federal Heavy Vehicle Use Tax (IRS Form 2290); or
- Exempt a carrier from filing necessary proof of liability coverage in each state/province where required; or
- Waive the responsibility and accountability of the registrant to record the mileage for each jurisdiction.

Temporary Registration

TEMPORARY TRIP	
PERMITS	
→	Registration Trip Permits
→	Unladen Trip Permit (Hunter's Permit)

Registration Trip Permits

A registration trip permit is a temporary arrangement for registration of a vehicle. There are three types:

Vehicles That Do Not Have Current Oregon Registration –

Oregon trip permits are available for vehicles that do not have current registration (expired plates or no plates), or that do not have Oregon listed on the base jurisdiction cab card. Trip permits cost \$21 for 10 days, and must be obtained PRIOR to operation.

Vehicles That Have Current Oregon Registration, But Not Registration for Other States/Jurisdictions –

When an Oregon based carrier has current registration, but needs to travel into another state or jurisdiction for which the carrier has no registration, then the carrier will need to purchase temporary registration from that state/jurisdiction. (See **Appendix A** for a list of jurisdictions and trip permit fees.)

Vehicles That Have Current Registration and Need to Temporarily Raise the Registration Weight –

Oregon registration weight trip permits are issued to increase registration weight temporarily for a vehicle that already has registration. This permit costs \$5 for 10 days. The vehicle will also need to temporarily increase the Oregon Weight-Mile Tax declared weight for the vehicle, and will need to obtain a Special Transportation Permit (oversize and/or over weight load permit) when over 80,000 pounds and/or operating over legal load dimensions.

Unladen Weight Permit (Hunter's Permit)

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

The unladen weight permit is valid for vehicles operating at **unladen weight only** and is non-transferable. The vehicles are also exempt from paying Oregon's weight-mile tax, when 26,000 pounds unladen weight or less. This type of permit is \$21 for 10 days. The permit is valid for the power unit or power unit and unladen trailer. Vehicles over 26,000 pounds will also need to obtain a temporary pass for Oregon's weight-mile tax.

Documents Needed for Registration

REQUIRED REGISTRATION DOCUMENTS
→ Vehicle Identification
→ HVUT – IRS Form 2290
→ Lease Agreement
→ DEQ Certificate
→ Controlled Substance Testing

To register a vehicle (see **Basing Requirements**), the following documents are needed:

Vehicle Identification

A copy of one of the following documents is desired:

- Bill of Sale
- Certificate of Origin
- Prior Registration
- Copy of Title

Heavy Vehicle Use Tax (HVUT – IRS Form 2290)

A stamped copy of the IRS Form 2290 (HVUT) is required as proof of payment when the vehicle is registered at 55,000 pounds or more. When suspending this tax, a copy of the form that has been filed is still needed, but the IRS stamp is not required. A Bill of Sale for a vehicle purchased within the past 60 days is acceptable proof in lieu of a Form 2290.

EXEMPTIONS: The HVUT only applies to vehicles designed to carry a load over public highways. Generally, the following kinds of vehicles are not considered highway vehicles by the IRS:

- Specifically designed mobile machinery for non-transportation functions (**Example:** Heavy Mobile Cranes).
- Vehicles specifically designed for off-highway transportation (**Example:** Log Loaders).

It is up to the carrier to determine when the vehicle meets these definitions.



IRS Form 2290 can be obtained from www.irs.gov (click on More Forms and Publications and Forms and Instructions). Contact the IRS for payment options.

Lease Agreement

When the vehicle is leased, and engaged in intrastate transportation of household goods or transporting passengers in regular route scheduled service, a copy of the Oregon Lease Form 735-9084 must be filed with the application. Contact the Salem General Information Line at 503-378-5849 to request forms or download forms from the MCTD Web site at www.oregontruckingonline.com (click on *Forms and Registration*).

When the leased vehicle is hauling any other type of commodity, a copy of the lease must be in the vehicle and made available for inspection upon request. This lease must give exclusive possession and control of the leased vehicle to the lessee. Retain a copy of the lease for three years.

DEQ Certificate

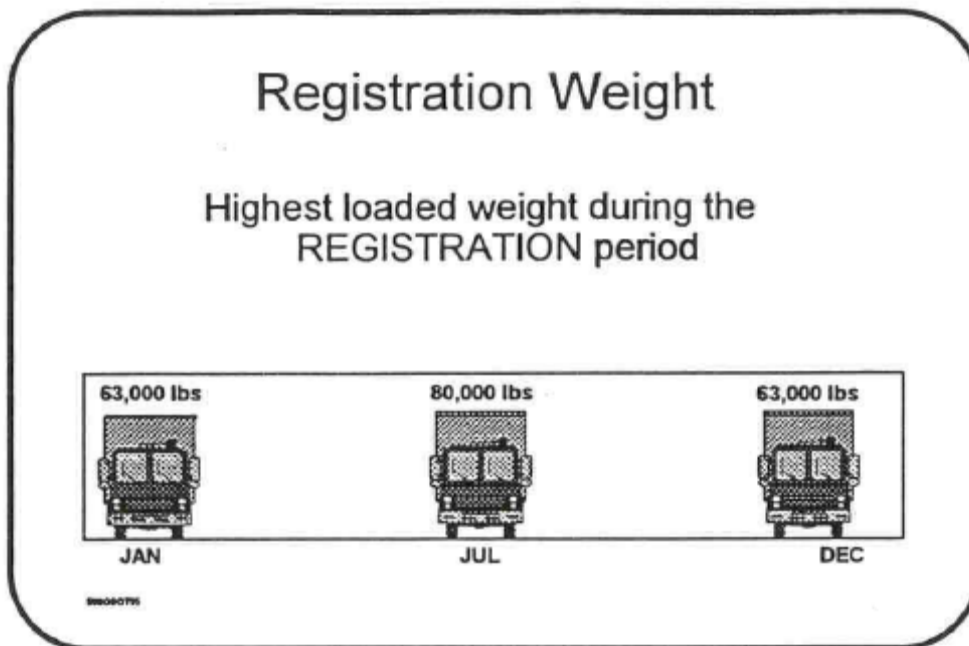
When the vehicle is based in either the Portland Metro or the Medford area, not diesel-powered, and operating only in Oregon, a DEQ Certificate is required. Vehicles with apportioned (IRP) registration are exempt from DEQ requirements.

Controlled Substance Testing Consortium

Supply the name of the provider that is used to comply with the drug and alcohol testing requirements found in the Federal Motor Carrier Safety Regulation 49 CFR Part 382 (www.fmcsa.dot.gov).

Determining Registration Weight

Registration weight is the HIGHEST loaded weight for the vehicle or vehicle in combination during the registration period (January 1st through December 31st). The registration weight is based on the Gross Vehicle Weight (GVW) or Gross Combination Vehicle Weight (GCVW), and is determined by the actual weight of the vehicle or vehicles plus the weight of the load. This is commonly referred to as **loaded weight** or **combined weight**.



In the example above, the REGISTRATION WEIGHT for this vehicle is 80,000 pounds because the highest **combined** weight (vehicle plus load or vehicle plus trailer plus load) is 80,000 pounds for the registration period.



The registration fee rate schedule for Oregon stops at 105,500 pounds. This is the maximum weight at which a vehicle may register. When hauling heavier non-divisible loads, a carrier should register at the maximum weight of 105,500 pounds and purchase a Special Transportation Permit (oversize and/or over weight load permit).

All operations in excess of legal size and weight require a Special Transportation Permit (oversize and/or overweight). Contact MCTD's OD Permit Unit at 503-373-0000 for more information.

Application Process for Commercial Registration

REGISTRATION APPLICATION PROCESS
→ Where to Send Application(s)
→ Oregon Commercial Registration Application – Form 735-9691

It is the applicant's responsibility to properly complete all forms necessary to register vehicles and to provide the needed supporting documents. When a submitted application is incomplete, the applicant will be notified and asked to provide the information, or submit a new, revised application. Incorrect or partial completion of an application will delay processing. Contact the Salem General Information Line at 503-378-5849 to request forms or download forms from the MCTD Web site at www.oregontruckingonline.com (click on *Forms* and *Registration*).



Fax/Mail

Completed applications, including supporting requirements and documents, may be faxed to local registration offices to reduce processing time (see **Registration Offices for locations**). Fax completed application(s) with registration requirements to any MCTD Registration Office. When mailing, send applications to the Salem Registration Office at:

**ODOT/MCTD
550 Capitol St NE
SALEM, OR 97301-2530**

The completed application(s) may also be processed at a Registration Office counter. Payment must be received before or at the time credentials are issued.



Phone

Call a local MCTD Registration Office to amend vehicle information, and temporary credentials will be faxed after payment has been received. The original credentials will be mailed. (See **Contact Us** for phone listings.)



Registration Office

Registration can be completed at any **MCTD Registration Office** (see **Registration Offices for locations**). Commercial (Oregon-only) registration may be processed without an appointment. A carrier also has the option to pick up Commercial registration credentials at many local **DMV** offices. Please call the Salem Registration Office at 503-378-6699 to make arrangements.



Trucking Online

A carrier with an established account and PIN number can process many transactions using MCTD's Trucking Online. At this time, fees are paid by VISA or MasterCard only. For more information, visit MCTD's Web site at www.oregontruckingonline.com.




Credentials

Temporary Vehicle Registration (TVR) may be issued upon request after payment has been received. Credentials (plates, stickers, and cab cards) will be issued and mailed after TVR has been sent. Otherwise, credentials will be given to the carrier at the counter. Please call the Salem Registration Office at 503-378-6699 for further information.

Commercial Registration Application – Form

See next page for instructions.

 <p>OREGON DEPARTMENT OF TRANSPORTATION MOTOR CARRIER TRANSPORTATION DIVISION 550 CAPITOL STREET NE SALEM, OR 97301-2530 (503) 378-6699 FAX (503) 378-6880</p>	<div style="border: 1px solid black; padding: 2px; display: inline-block; background-color: #e0e0ff;">RESET</div> <div style="border: 1px solid black; padding: 2px; display: inline-block; background-color: #ffffe0; margin-left: 10px;">PRINT</div>		
DO NOT WRITE IN SPACE ABOVE			
<p>OREGON COMMERCIAL REGISTRATION APPLICATION (FOR OREGON BASED, INTRASTATE CARRIERS)</p>			
FILE NUMBER	SUB	BUSINESS NAME	EFFECTIVE DATE
TELEPHONE NUMBER	ADDRESS		CITY STATE ZIP CODE
FAX NUMBER	PLATE MAILING ADDRESS (IF DIFFERENT THAN ABOVE)		CITY STATE ZIP CODE
PLATE NUMBER (IF ANY)	VT	YEAR	MAKE
COMPLETE VEHICLE IDENTIFICATION NUMBER		FUEL	UNIT NUMBER
<input type="checkbox"/> OWNED	LESSOR	TAX DECLARED WEIGHTS:	SOLO AXL COMB #1 AXL COMB #2 AXL COMB #3 AXL COMB #4 AXL
<input type="checkbox"/> LEASED			
ODOMETER	<input type="checkbox"/> HUB <input type="checkbox"/> KM	FEE BASIS BODY	REGISTRATION WEIGHT
<input type="checkbox"/> ANNUAL JAN 1 - DEC 31		<input type="checkbox"/> 1ST QTR JAN 1 - MAR 31	
<input type="checkbox"/> 2ND QTR APR 1 - JUN 30		<input type="checkbox"/> 3RD QTR JUL 1 - SEP 30	
<input type="checkbox"/> 4TH QTR OCT 1 - DEC 31			
<input type="checkbox"/> HEAVY VEHICLE USE TAX (ATTACH PROOF OF PAYMENT)	<input type="checkbox"/> DEQ (ATTACH CERTIFICATE)	VEHICLE AMENDMENT: <input type="checkbox"/> VEHICLE TYPE <input type="checkbox"/> OTHER: _____	<input type="checkbox"/> UNIT NUMBER <input type="checkbox"/> WEIGHT
		<input type="checkbox"/> ODOT USE ONLY	REGISTRATION FEE CREDENTIAL FEE WEIGHT RECEIPT FEE
PLATE NUMBER (IF ANY)	VT	YEAR	MAKE
COMPLETE VEHICLE IDENTIFICATION NUMBER		FUEL	UNIT NUMBER
<input type="checkbox"/> OWNED	LESSOR	TAX DECLARED WEIGHTS:	SOLO AXL COMB #1 AXL COMB #2 AXL COMB #3 AXL COMB #4 AXL
<input type="checkbox"/> LEASED			
ODOMETER	<input type="checkbox"/> HUB <input type="checkbox"/> KM	FEE BASIS BODY	REGISTRATION WEIGHT
<input type="checkbox"/> ANNUAL JAN 1 - DEC 31		<input type="checkbox"/> 1ST QTR JAN 1 - MAR 31	
<input type="checkbox"/> 2ND QTR APR 1 - JUN 30		<input type="checkbox"/> 3RD QTR JUL 1 - SEP 30	
<input type="checkbox"/> 4TH QTR OCT 1 - DEC 31			
<input type="checkbox"/> HEAVY VEHICLE USE TAX (ATTACH PROOF OF PAYMENT)	<input type="checkbox"/> DEQ (ATTACH CERTIFICATE)	VEHICLE AMENDMENT: <input type="checkbox"/> VEHICLE TYPE <input type="checkbox"/> OTHER: _____	<input type="checkbox"/> UNIT NUMBER <input type="checkbox"/> WEIGHT
		<input type="checkbox"/> ODOT USE ONLY	REGISTRATION FEE CREDENTIAL FEE WEIGHT RECEIPT FEE
PLATE NUMBER (IF ANY)	VT	YEAR	MAKE
COMPLETE VEHICLE IDENTIFICATION NUMBER		FUEL	UNIT NUMBER
<input type="checkbox"/> OWNED	LESSOR	TAX DECLARED WEIGHTS:	SOLO AXL COMB #1 AXL COMB #2 AXL COMB #3 AXL COMB #4 AXL
<input type="checkbox"/> LEASED			
ODOMETER	<input type="checkbox"/> HUB <input type="checkbox"/> KM	FEE BASIS BODY	REGISTRATION WEIGHT
<input type="checkbox"/> ANNUAL JAN 1 - DEC 31		<input type="checkbox"/> 1ST QTR JAN 1 - MAR 31	
<input type="checkbox"/> 2ND QTR APR 1 - JUN 30		<input type="checkbox"/> 3RD QTR JUL 1 - SEP 30	
<input type="checkbox"/> 4TH QTR OCT 1 - DEC 31			
<input type="checkbox"/> HEAVY VEHICLE USE TAX (ATTACH PROOF OF PAYMENT)	<input type="checkbox"/> DEQ (ATTACH CERTIFICATE)	VEHICLE AMENDMENT: <input type="checkbox"/> VEHICLE TYPE <input type="checkbox"/> OTHER: _____	<input type="checkbox"/> UNIT NUMBER <input type="checkbox"/> WEIGHT
		<input type="checkbox"/> ODOT USE ONLY	REGISTRATION FEE CREDENTIAL FEE WEIGHT RECEIPT FEE
PLATE NUMBER (IF ANY)	VT	YEAR	MAKE
COMPLETE VEHICLE IDENTIFICATION NUMBER		FUEL	UNIT NUMBER
<input type="checkbox"/> OWNED	LESSOR	TAX DECLARED WEIGHTS:	SOLO AXL COMB #1 AXL COMB #2 AXL COMB #3 AXL COMB #4 AXL
<input type="checkbox"/> LEASED			
ODOMETER	<input type="checkbox"/> HUB <input type="checkbox"/> KM	FEE BASIS BODY	REGISTRATION WEIGHT
<input type="checkbox"/> ANNUAL JAN 1 - DEC 31		<input type="checkbox"/> 1ST QTR JAN 1 - MAR 31	
<input type="checkbox"/> 2ND QTR APR 1 - JUN 30		<input type="checkbox"/> 3RD QTR JUL 1 - SEP 30	
<input type="checkbox"/> 4TH QTR OCT 1 - DEC 31			
<input type="checkbox"/> HEAVY VEHICLE USE TAX (ATTACH PROOF OF PAYMENT)	<input type="checkbox"/> DEQ (ATTACH CERTIFICATE)	VEHICLE AMENDMENT: <input type="checkbox"/> VEHICLE TYPE <input type="checkbox"/> OTHER: _____	<input type="checkbox"/> UNIT NUMBER <input type="checkbox"/> WEIGHT
		<input type="checkbox"/> ODOT USE ONLY	REGISTRATION FEE CREDENTIAL FEE WEIGHT RECEIPT FEE

<p style="text-align: center;">OREGON WEIGHT RECEIPT DISCONTINUED OR CANCELLED</p> <table style="width:100%;"> <tr> <td>BASE PLATE NUMBER</td> <td>VEHICLE IDENTIFICATION NUMBER</td> <td>UNIT NO.</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td>BASE PLATE NUMBER</td> <td>VEHICLE IDENTIFICATION NUMBER</td> <td>UNIT NO.</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> <tr> <td><input type="checkbox"/> LEASE TERMINATED</td> <td><input type="checkbox"/> LOST/STOLEN/DESTROYED</td> <td><input type="checkbox"/> RETURNED</td> </tr> <tr> <td colspan="3">IF YOU PARTICIPATE IN A CONTROLLED SUBSTANCE TESTING CONSORTIUM, PROVIDE THE NAME OF THE CONSORTIUM.</td> </tr> <tr> <td colspan="3">THIS CERTIFICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I UNDERSTAND THAT ORS 803.375 MAKES IT A CRIME TO KNOWINGLY PROVIDE FALSE INFORMATION RELATED TO A VEHICLE REGISTRATION. ORS 803.385 MAKES IT A CRIME TO AFFIRM OR CERTIFY ANY INFORMATION RELATED TO A VEHICLE REGISTRATION THAT THE PERSON KNOWS TO BE FALSE. EACH OFFENSE IS A CLASS A MISDEMEANOR AND EACH IS PUNISHABLE BY A JAIL SENTENCE OF UP TO ONE YEAR, A FINE OF UP TO \$5,000, OR BOTH.</td> </tr> <tr> <td>SIGNATURE</td> <td>TITLE</td> <td>DATE</td> </tr> <tr> <td> </td> <td> </td> <td> </td> </tr> </table>	BASE PLATE NUMBER	VEHICLE IDENTIFICATION NUMBER	UNIT NO.				BASE PLATE NUMBER	VEHICLE IDENTIFICATION NUMBER	UNIT NO.				<input type="checkbox"/> LEASE TERMINATED	<input type="checkbox"/> LOST/STOLEN/DESTROYED	<input type="checkbox"/> RETURNED	IF YOU PARTICIPATE IN A CONTROLLED SUBSTANCE TESTING CONSORTIUM, PROVIDE THE NAME OF THE CONSORTIUM.			THIS CERTIFICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I UNDERSTAND THAT ORS 803.375 MAKES IT A CRIME TO KNOWINGLY PROVIDE FALSE INFORMATION RELATED TO A VEHICLE REGISTRATION. ORS 803.385 MAKES IT A CRIME TO AFFIRM OR CERTIFY ANY INFORMATION RELATED TO A VEHICLE REGISTRATION THAT THE PERSON KNOWS TO BE FALSE. EACH OFFENSE IS A CLASS A MISDEMEANOR AND EACH IS PUNISHABLE BY A JAIL SENTENCE OF UP TO ONE YEAR, A FINE OF UP TO \$5,000, OR BOTH.			SIGNATURE	TITLE	DATE				<p style="text-align: center;">DO NOT WRITE IN SPACE BELOW</p> <table style="width:100%;"> <tr> <td>PERMIT ACTION</td> <td>FEES</td> <td>REG ONLY</td> <td>MLG</td> <td>FM</td> </tr> <tr> <td>VEHICLE ACTION</td> <td>REGISTRATION</td> <td>F</td> <td></td> <td></td> </tr> <tr> <td>EFFECTIVE DATE</td> <td>RECEIPT FEE</td> <td>4</td> <td></td> <td></td> </tr> <tr> <td>DATE KEYED</td> <td>PLATE, CAB CARD, STICKER</td> <td>C</td> <td></td> <td></td> </tr> <tr> <td>KEYED/APPROVED BY</td> <td>LATE CHARGE</td> <td>2</td> <td></td> <td></td> </tr> <tr> <td></td> <td>REINSTATE</td> <td>5</td> <td></td> <td></td> </tr> <tr> <td></td> <td>SUSPENSION</td> <td>9</td> <td></td> <td></td> </tr> <tr> <td></td> <td>TOTAL PAID</td> <td></td> <td></td> <td></td> </tr> </table>	PERMIT ACTION	FEES	REG ONLY	MLG	FM	VEHICLE ACTION	REGISTRATION	F			EFFECTIVE DATE	RECEIPT FEE	4			DATE KEYED	PLATE, CAB CARD, STICKER	C			KEYED/APPROVED BY	LATE CHARGE	2				REINSTATE	5				SUSPENSION	9				TOTAL PAID			
BASE PLATE NUMBER	VEHICLE IDENTIFICATION NUMBER	UNIT NO.																																																																		
BASE PLATE NUMBER	VEHICLE IDENTIFICATION NUMBER	UNIT NO.																																																																		
<input type="checkbox"/> LEASE TERMINATED	<input type="checkbox"/> LOST/STOLEN/DESTROYED	<input type="checkbox"/> RETURNED																																																																		
IF YOU PARTICIPATE IN A CONTROLLED SUBSTANCE TESTING CONSORTIUM, PROVIDE THE NAME OF THE CONSORTIUM.																																																																				
THIS CERTIFICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I UNDERSTAND THAT ORS 803.375 MAKES IT A CRIME TO KNOWINGLY PROVIDE FALSE INFORMATION RELATED TO A VEHICLE REGISTRATION. ORS 803.385 MAKES IT A CRIME TO AFFIRM OR CERTIFY ANY INFORMATION RELATED TO A VEHICLE REGISTRATION THAT THE PERSON KNOWS TO BE FALSE. EACH OFFENSE IS A CLASS A MISDEMEANOR AND EACH IS PUNISHABLE BY A JAIL SENTENCE OF UP TO ONE YEAR, A FINE OF UP TO \$5,000, OR BOTH.																																																																				
SIGNATURE	TITLE	DATE																																																																		
PERMIT ACTION	FEES	REG ONLY	MLG	FM																																																																
VEHICLE ACTION	REGISTRATION	F																																																																		
EFFECTIVE DATE	RECEIPT FEE	4																																																																		
DATE KEYED	PLATE, CAB CARD, STICKER	C																																																																		
KEYED/APPROVED BY	LATE CHARGE	2																																																																		
	REINSTATE	5																																																																		
	SUSPENSION	9																																																																		
	TOTAL PAID																																																																			

FORM 735-9691 (7-07) STK# 321723

Commercial Registration Application – Instructions

❖ Account Number, Sub Account, Business Name, Effective Date, & Address:

FILE NUMBER	SUB	BUSINESS NAME	EFFECTIVE DATE		
TELEPHONE NUMBER	ADDRESS		CITY	STATE	ZIP CODE
FAX NUMBER	PLATE MAILING ADDRESS (IF DIFFERENT THAN ABOVE)		CITY	STATE	ZIP CODE

- **Account Number** – For already established accounts, list the Oregon account number here. Otherwise, leave this box blank as MCTD will issue the carrier an account number.
- **Sub** – This is for a carrier with sub-accounts.
- **Business Name** – List the business name of the carrier.
- **Effective Date** – List the date the plate(s) will be effective.
- **Telephone Number, Address & Fax Number** – List the mailing address (and plate mailing address when different), phone number, and fax number (when applicable) of the carrier.

❖ Vehicle Information, Type, Year, Make, VIN #, Fuel Type, Unit Number:

PLATE NUMBER (IF ANY)	VT	YEAR	MAKE	COMPLETE VEHICLE IDENTIFICATION NUMBER	FUEL	UNIT NUMBER
-----------------------	----	------	------	--	------	-------------

Up to 4 vehicles can be listed on one page of this application:

- **Plate Number** – List a plate number only when amending a current vehicle, otherwise leave blank.
- **VT (Vehicle Type)** – TR for tractor; TK for solo truck (no trailer); TT for truck/trailer; BS for bus; MT for mobile home toter; DT for dump truck; TW for tow truck; HF for Fixed Load Vehicle (crane, concrete pump, etc).
- **Year & Make** – List the manufacturer's year and make of the vehicle.
- **Vehicle Identification Number (VIN #)** – List the COMPLETE vehicle identification number – usually this number is 17 digits in length when the vehicle is 1985 or newer.
- **Fuel Type** – D for diesel; G for gas; O for other.
- **Unit Number** – This is an equipment number assigned to the power unit. Tow vehicles with DMV issued tow plates should list the tow plate number as the unit number. The same applies to DMV issued farm plates. The farm plate number should be listed as the unit number.

❖ **Lease Information & Tax Declared Weights:**

<input type="checkbox"/> OWNED	LESSOR	TAX DECLARED WEIGHTS:	SOLO	AXL	COMB #1	AXL	COMB #2	AXL	COMB #3	AXL	COMB #4	AXL
<input type="checkbox"/> LEASED												

- **Owned/Leased** – When the vehicle is leased, list the owner of the vehicle.
- **Tax Declared Weights** –
 - **Solo Weight** – The maximum loaded weight of a single power unit (truck), or the total declared weight less the weight the trailer alone can carry.
 - **Combination Weight** – The weight of the vehicle plus the weight of the maximum load the vehicle will transport. More than one combination may be declared when the vehicle operates with different trailer configurations. **Example:** 80,000 pounds on 5 axles, 86,000 pounds on 6 axles, 98,000 pounds on 7 axles, and/or 105,500 pounds on 8 axles.



Declared weights are subject to audit and approval by MCTD. When combined weight is in excess of 80,000 pounds, an Oregon Special Transportation Permit (overweight) must be obtained.

- **Number of Axles** – Indicate the number of axles for each declared weight over 80,000 pounds (includes tractor *and* trailer, or truck *and* trailer).

❖ **Odometer, Fee Basis, Body Type, Registered Weight, & Period of Registration:**

ODOMETER	<input type="checkbox"/> HUB <input type="checkbox"/> KM	FEE BASIS	BODY	REGISTRATION WEIGHT	<input type="checkbox"/> ANNUAL JAN 1 - DEC 31	<input type="checkbox"/> 1ST QTR JAN 1 - MAR 31	<input type="checkbox"/> 2ND QTR APR 1 - JUN 30	<input type="checkbox"/> 3RD QTR JUL 1 - SEP 30	<input type="checkbox"/> 4TH QTR OCT 1 - DEC 31
----------	---	-----------	------	---------------------	---	--	--	--	--

- **Odometer** – List the current odometer reading.
- **Fee Basis** – Use the appropriate code (applicable for weight-mile tax payment):
 - 1 = Monthly Mileage Tax 2 = Flat Monthly Tax 4 = Quarterly Mileage Tax
- **Body Type** – Use the appropriate code:

B – Passenger Bus	K – Self-Loading Logger	T – Tank
C – Chip Truck	L – Short Logger/Mule Train	V – Van
D – Dump Truck	1L – Long Logger	W – Wrecker
F – Flatbed	M – Mixer	X – Fixed Load, Crane, Well Driller
G – Garbage Truck	R – Vehicle Carrier	Y – Lowboy
H – Mobile Home Toter	S – Livestock Truck	Z - Other
- **Registration Weight** – List the maximum gross weight.
- **Period of Registration** – Mark the length of registration (annual, one quarter, etc).

❖ **HVUT, DEQ, & Amendments:**

<input type="checkbox"/> HEAVY VEHICLE USE TAX (ATTACH PROOF OF PAYMENT)	<input type="checkbox"/> DEQ (ATTACH CERTIFICATE)	VEHICLE AMENDMENT: <input type="checkbox"/> UNIT NUMBER <input type="checkbox"/> WEIGHT	<input type="checkbox"/> VEHICLE TYPE	<input type="checkbox"/> OTHER: _____	ODOT USE ONLY	REGISTRATION FEE	CREDENTIAL FEE	WEIGHT RECEIPT FEE
---	--	---	---------------------------------------	---------------------------------------	---------------	------------------	----------------	--------------------

- **Heavy Vehicle Use Tax** – Attach proof of filing when registration weight is **OVER** 55,000 pounds.
- **DEQ** – Attach certificate when the vehicle is based in either the Portland Metro or the Medford area, not diesel-powered, and operating only in Oregon.
- **Vehicle Amendment** – Mark any type of change for the vehicle – unit number, vehicle type, weight, or other. When marking the “other” box, be sure to fill in the type of change.

❖ **Vehicle(s) Being Removed From Service:**

OREGON WEIGHT RECEIPT DISCONTINUED OR CANCELLED		
BASE PLATE NUMBER	VEHICLE IDENTIFICATION NUMBER	UNIT NO.
BASE PLATE NUMBER	VEHICLE IDENTIFICATION NUMBER	UNIT NO.
<input type="checkbox"/> LEASE TERMINATED	<input type="checkbox"/> LOST/STOLEN/DESTROYED	<input type="checkbox"/> RETURNED

- **Discontinued or Cancelled Vehicle** – When removing a vehicle from service and using the fees to add a new vehicle, list the vehicle to be removed from service here.

❖ **Signature, Title, & Effective Date:**

SIGNATURE	TITLE	DATE

- **Signature, Title & Date** – The application must be signed by the individual owner, a partner, a corporate officer, a partner in a LLP, a manager/member/director of the LLC, or agent. Enter the date the application will become effective. **Unsigned applications will be returned.** (An agent should include the title of “agent” when signing, and attach a Power of Attorney form when not already on file with ODOT.)

Commercial Registration – Transactions

COMMERCIAL REGISTRATION TRANSACTIONS	
→	Add a Vehicle
→	Delete a Vehicle
→	Replacement Plate(s)
→	Vehicle Amendments
→	Weight Increase
→	Fee Transfer

Adding a Vehicle

Vehicles may be added to a new or existing account at any time during the registration year. To add a new vehicle, the following is needed:

Step 1: Assemble the Necessary Documents

- Vehicle ID #
- Proof of HVUT (when applicable)
- Lease Agreement (when applicable)
- DEQ Certificate (when applicable)

Step 2: Determine the correct registration weight for the vehicle(s).

Step 3: Complete the Commercial Registration Application Form 735-9691.



*Carriers can complete any Commercial plate transaction by faxing the application, visiting a local MCTD office, or by using Trucking Online (see **Application Process for Commercial Registration** for details). **The cab card and plate(s) should be returned and/or accompany the application when deleting a vehicle, obtaining replacement plates, or using the vehicle as a fee transfer for another vehicle.** Be sure to sign the application.*

Deleting a Vehicle

Vehicles may be deleted from an existing account at any time throughout the registration year. When a vehicle is deleted from an account, the cab card and plate(s) should accompany the application. Under the section entitled “Oregon Weight Receipt Discontinued or Cancelled” located at the bottom of the application list the vehicle information for the power unit to be deleted. Mark the appropriate box below the vehicle information noting the reason the vehicle is being deleted (Lease Terminated, Lost/Stolen/Destroyed, Returned). Plates may be cancelled via phone or fax to discontinue the vehicle’s registration, but plates and credentials should still be returned to an MCTD Office.

Replacement Plates

Replacement plates can be issued under an existing account at any time during the registration year as well. When a plate is replaced, the original cab card and plate should accompany the application. Be sure to list the vehicle information, check the “other” box under Vehicle Amendment, and write “replacement plate(s)” next to the box.

Vehicle Amendments

A carrier may apply for a change of vehicle information. Changes may include unit number, vehicle identification number (VIN) correction, or vehicle types. List the vehicle information with changes, check the appropriate box noting the type of amendment (Vehicle Type, Unit Number, Weight), or check the “other” box under Vehicle Amendment and write the change next to the box.

Weight Increase

A change in a vehicle's weight may be made at any time during the registration year. When the gross vehicle weight is increased, the carrier will pay for any difference in registration fees. List the vehicle information including the correct weights in the "Tax Declared Weights" section, check the "other" box under Vehicle Amendment, and write "Weight Increase" next to the box.



*When a vehicle's registration weight changes from under 55,000 pounds to over 55,000 pounds, submit a stamped copy of the IRS Form 2290 Heavy Vehicle Use Tax (HVUT). (See **Documents Needed for Registration** for HVUT requirements.) Also, when operating over 80,000 pounds, an Oregon Special Transportation Permit (oversize and/or over weight load permit) is required.*

Fee Transfer

Vehicle(s) may be replaced at any time throughout the registration year. To apply the credits from a previous vehicle to a new vehicle, the information must be provided on the same application. *Cab cards and plates should be returned and/or accompany the application when applying credits from one vehicle to another.* Credits from a deleted vehicle cannot be used to increase the weight on another vehicle. List the vehicle(s) to be added in the top portion of the application, and list the vehicle(s) being removed from service under the section entitled "Oregon Weight Receipt Discontinued or Cancelled" located at the bottom of the application. Mark the "Returned" box noting the return of the previous vehicle's plate(s).



When a vehicle's registration weight is over 55,000 pounds, submit a stamped copy of the IRS Form 2290 Heavy Vehicle Use Tax. Also, when operating over 80,000 pounds, an Oregon Special Transportation Permit (oversize and/or over weight load permit) is required.

Apportioned Registration (IRP) Application Process

APPLICATION PROCESS FOR APPORTIONED REGISTRATION
→ Where to Send Application(s)
→ Which Forms to Use

It is the applicant's responsibility to properly complete all forms necessary to register vehicles and to provide the needed supporting documents. When a submitted application is incomplete, the applicant will be notified and asked to provide the information, or submit a new, revised application. Incorrect or partial completion of an application will delay processing. Apportioned Registration Packets are available at all MCTD Registration Offices located throughout the state of Oregon.

Contact the Salem General Information Line at 503-378-5849 to request this packet or forms or download forms from the MCTD Web site at www.oregontruckingonline.com (click on *Forms* and *Registration*).

Application Processing

Applications are processed in the order received. Once an application has been processed, a billing will be mailed or faxed to the carrier. The carrier has the option of making the payment directly to the Salem Registration Office or by making an appointment at a local MCTD Registration Office.

It is the applicant's responsibility to properly complete all forms necessary to register vehicles and to provide the needed supporting documents. (See **Documents Needed for Registration**.) When a submitted application is incomplete, the applicant will be notified and asked to provide the information, or submit a new, revised application. Incorrect or partial completion of an application will delay processing. Contact the Salem General Information Line at 503-378-5849 to request forms or download forms from the MCTD Web site at www.oregontruckingonline.com (click on *Forms* and *Registration*).

Fax/Mail



Completed applications, including supporting requirements and documents, may be faxed to local registration offices to reduce processing time. Mail or fax completed application(s) with registration requirements to the Salem Vehicle Registration Office, or fax to any MCTD Registration Office (see **Registration Offices for locations**). MCTD will mail or fax a billing. The completed application(s) may also be processed at the counter. Payment must be received before or at the time credentials are issued.

Phone



Amendments to IRP vehicles may not be processed without an application. However, payment may be made by phone using either VISA or MasterCard, and temporary credentials will be faxed after payment has been received. The original credentials will be mailed. Call a local MCTD Registration Office to obtain applications (see **Registration Offices for locations**).

Appointments



Applications can be processed in person **by appointment** at any **MCTD Registration Office** (see **Registration Offices for locations**). Fax completed application(s), including supporting requirements, to a local MCTD Registration Office to reduce processing time. Or, bring the completed application(s) and supporting documents at the prearranged appointment time. The application will be processed during the appointment. Payments must be received at the time the credentials are issued.



Trucking Online

A carrier with an established account and PIN number can process many transactions using MCTD's Trucking Online. At this time, fees are paid by VISA or MasterCard only. For more information, visit MCTD's Web site at www.oregontruckingonline.com.



Credentials/Temporary Credentials

Temporary Vehicle Registration (TVR) may be issued upon request after payment has been received. Credentials (plates, stickers, and cab cards) will be issued and mailed after TVR has been sent. Otherwise, credentials will be given to the carrier at the counter. Please call the Salem Registration Office at 503-378-6699 for further information.

Which IRP Forms to Use

IRP APPLICATION INSTRUCTIONS	
➔	Schedule A & IFTA
➔	Schedule B
➔	Oregon Estimated Miles Chart
➔	Schedule C

Application forms **Schedule A & IFTA, B and C** must be completed when:

- First making application for an Oregon apportioned registration account.
- Adding a new fleet.
- Renewing an existing Oregon apportioned fleet.

Both application **Schedule B and C** must be completed when:

- Adding a jurisdiction(s) to a current apportioned fleet during the registration year.

The **Schedule C** is used when:

- Applying for the first time.
- Adding a new fleet.
- Renewing and the preprinted renewal form was not received.
- Adding vehicles.
- Replacing credentials.
- Adding jurisdictions.
- Amending vehicles.


Apportioned Registration (IRP) Application Forms & Instructions

The following pages provide step-by-step instructions for completing the Oregon Application **Schedule A & IFTA** (Form 735-9908), Apportioned Registration Form - **Schedule B** (Form 735-9685), and Apportioned Registration Form - **Schedule C**, Vehicle Addition/Update (Form 735-9684) applications.

*(See **IRP – Application Checklist** to prevent processing delays.)*

IRP Schedule A & IFTA – Form

See next page for instructions.

	OREGON DEPARTMENT OF TRANSPORTATION MOTOR CARRIER TRANSPORTATION DIVISION 550 CAPITOL ST NE SALEM OR 97301-2530	RESET FORM	PHONE: IRP (503) 378-6643 IFTA (503) 373-1634 FAX: IRP (503) 378-5765 IFTA (503) 378-8815
OREGON APPLICATION FOR IRP AND/OR IFTA INTERNATIONAL REGISTRATION PLAN - SCHEDULE A INTERNATIONAL FUEL TAX AGREEMENT - LICENSE APPLICATION			
<input type="checkbox"/> IRP SCHEDULE A - APPORTIONED REGISTRATION APPLICATION		<input type="checkbox"/> OREGON IFTA APPLICATION	
			EFFECTIVE DATE: _____
TYPE OF APPLICATION <input type="checkbox"/> NEW/REACTIVATE ACCOUNT <input type="checkbox"/> NEW FLEET <input type="checkbox"/> NAME CHANGE <input type="checkbox"/> ADDRESS CHANGE <input type="checkbox"/> OWNERSHIP CHANGE			
ACCOUNT NUMBER	FEDERAL EMPLOYER IDENTIFICATION NUMBER	FARM ID NUMBER	PREVIOUS ACCOUNT NUMBER
NAME OF OWNER, PARTNERS, CORPORATION, OR LLC			OREGON PUBLICLY LISTED TELEPHONE NO ()
DBA -MUST BE ON FILE WITH OREGON			FAX NO ()
CARRIER STREET ADDRESS	CITY	STATE	ZIP
RECORDS LOCATION ADDRESS (IF DIFFERENT FROM ABOVE)	CITY	STATE	ZIP
CONTACT PERSON	CONTACT PHONE	E-MAIL ADDRESS	

NEW ACCOUNTS/FLEETS: IRP	NEW ACCOUNTS: IFTA
MAILING ADDRESS (IF DIFFERENT FROM ABOVE) <input type="checkbox"/> AGENT ADDRESS CITY STATE ZIP VEHICLES PREVIOUSLY REGISTERED? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, WHERE? JURIS: IRP ACCT#:	MAILING ADDRESS (IF DIFFERENT FROM ABOVE) <input type="checkbox"/> AGENT ADDRESS CITY STATE ZIP PREVIOUS IFTA LICENSE IN ANOTHER JURISDICTION? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, WHERE? IF YES, CURRENT STANDING OF IFTA LICENSE IN PRIOR JURISDICTION? <input type="checkbox"/> REVOKED <input type="checkbox"/> SUSPENDED <input type="checkbox"/> CANCELLED LIST JURISDICTIONS WHERE YOU MAINTAIN BULK STORAGE OF FUEL. IF NONE, CHECK NONE. <input type="checkbox"/> NONE
IF ALL VEHICLES ARE WEIGHT/MILE TAX EXEMPT, CHECK APPROPRIATE BOX: <input type="checkbox"/> UNDER 26,000 <input type="checkbox"/> CHARITABLE <input type="checkbox"/> PRIVATE USE <input type="checkbox"/> FARM (PROVIDE FARM ID# ABOVE)	IFTA ONLY _____ # OF IFTA DECAL PAIRS _____ LICENSE FEE (SEE FEE CHART ON REVERSE).
PROVIDE NAME OF DRUG AND ALCOHOL TESTING CONSORTIUM IN WHICH YOUR COMPANY IS ENROLLED OR WRITE 'IN-HOUSE' IF YOU MAINTAIN YOUR OWN PROGRAM. TESTING PROGRAMS MUST BE IN COMPLIANCE WITH USDOT REQUIREMENTS (49 CFR PART 382). _____ CONSORTIUM NAME	

IF APPLYING FOR AN IFTA LICENSE, I AGREE TO COMPLY WITH THE REPORTING, PAYMENT, RECORD KEEPING, AND LICENSE DISPLAY REQUIREMENTS AS SPECIFIED IN THE INTERNATIONAL FUEL TAX AGREEMENT. I FURTHER AGREE THAT OREGON MAY WITHHOLD ANY REFUNDS DUE IF I AM DELINQUENT ON PAYMENT OF FUEL TAXES DUE ANY MEMBER JURISDICTION. FAILURE TO COMPLY WITH THE PROVISIONS SHALL BE GROUNDS FOR REVOCATION OF MY LICENSE IN ALL MEMBER JURISDICTIONS.

THIS CERTIFICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I UNDERSTAND THAT ORS 803.375 MAKES IT A CRIME TO KNOWINGLY PROVIDE FALSE INFORMATION RELATED TO A VEHICLE REGISTRATION. ORS 803.385 MAKES IT A CRIME TO AFFIRM OR CERTIFY ANY INFORMATION RELATED TO A VEHICLE REGISTRATION THAT THE PERSON KNOWS TO BE FALSE. EACH OFFENSE IS A CLASS A MISDEMEANOR AND EACH IS PUNISHABLE BY A JAIL SENTENCE OF UP TO ONE YEAR, A FINE OF UP TO \$5,000, OR BOTH.

SIGNATURE REQUIREMENTS: OWNER; A PARTNER; CORPORATE OFFICER; MANAGER/MEMBER OF LIMITED LIABILITY COMPANY (LLC), GENERAL PARTNER IN A LIMITED PARTNERSHIP; PARTNER IN A LIMITED LIABILITY PARTNERSHIP; OR AGENT (ATTACH POWER OF ATTORNEY).
 FAXED SIGNATURES ARE ACCEPTABLE.

PRINT NAME	SIGNATURE	TITLE	DATE
------------	-----------	-------	------

FORM 735-9908 (7-06) STK# 320195

IRP Schedule A & IFTA – Instructions

Check the boxes to indicate whether this application is for IRP, IFTA, or both. Complete the following fields:

- Effective Date – The date this account will become active. When applying for IFTA, this will be the tax liability date when a carrier is required to begin filing IFTA tax returns until cancelled.
- Type of Application – Check appropriate box indicating reason for application.
- Account Number – For new accounts leave blank, all others enter the Oregon account number.
- Federal Employer Identification Number (FEIN) – Enter the FEIN or when applying as an individual owner with no FEIN, enter the owner’s social security number.
- Farm Identification Number – Enter when applicable.
- Previous Account Number – Enter any previous Oregon account numbers assigned.
- Name of Individual Owner, Partners, Corporation, or LLC – Enter legal name. When the company is a partnership, all partners must be listed.
- DBA – When operating under a different name, enter assumed business name (must be on file with Oregon Secretary of State Corporation Division).
- Address and Phone – Enter the location address, and location phone number. Location address can not be a PO Box or Drop Box address.
- Contact Name, Phone, and Email Address – Enter the name, phone, and email address of the person to contact regarding this application and IRP and/or IFTA transactions on this account.

IRP

- Mailing address – Enter mailing address when different from location address.
- Indicate when previously registered in another jurisdiction and provide jurisdiction name and IRP account number.
- When all vehicles on the account will be exempt from Oregon’s weight/mile tax, indicate reason so qualified.
- Drug Consortium Name – Enter name of consortium, “In-House” when the company is maintaining its own program, or “Exempt” when there are no vehicles requiring a CDL to operate.

IFTA

- Mailing address – Enter mailing address when different from location address.
- Indicate when an IFTA license has been obtained from another jurisdiction and provide name of jurisdiction.
- Bulk Fuel Storage – List jurisdiction(s) where the carrier maintains bulk fuel storage or check box for none.
- Enter number of IFTA qualified vehicles for which decals are needed.
- Enter license fee from chart below.


Number of Vehicles	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16-20	21& over
Regular Fee	\$280	\$295	\$310	\$325	\$340	\$355	\$370	\$385	\$400	\$415	\$430	\$445	\$460	\$475	\$490	\$525	\$575
Farm Fee	\$50 Flat Fee Note - More than 50% your of IFTA qualified vehicles must be Farm plated																

IRP and IFTA

- Sign and date application. Return application and any applicable fees to Motor Carrier, PO Box 5330, Salem, OR 97304-0330.

IRP Schedule B – Form

See next page for instructions.



OREGON DEPARTMENT OF TRANSPORTATION
 MOTOR CARRIER TRANSPORTATION DIVISION
 550 CAPITOL ST NE
 SALEM OR 97301-2530
 PHONE (503) 378-6643 FAX (503) 378-5765

APPORTIONED REGISTRATION FORM - SCHEDULE B

Reset Form **Print Form**

REG YEAR _____ ACCOUNT NUMBER _____

FLEET NUMBER _____ SUPP NUMBER _____

EFFECTIVE DATE _____

NAME ON ACCOUNT _____

NEW FLEET ADDING JURISDICTIONS RENEWAL

1. Report all apportioned miles operated during the reporting period July 1, _____ through June 30, _____

2. Check the box for each jurisdiction in which you wish to register.

3. Provide an estimate for jurisdictions in which you are registering where no actual miles were accrued during the reporting period. If not using Oregon estimated mileage chart, attach a detailed explanation of estimates using routes, destinations, and number of anticipated trips.

4. Check ACT (actual) or EST (estimate) box for each jurisdiction where miles are given.

JURISDICTION	MILES		JURISDICTION	MILES		JURISDICTION	MILES		JURISDICTION	MILES		ACT	EST
	ACT	EST		ACT	EST		ACT	EST		ACT	EST		
<input type="checkbox"/> ALBERTA AB			<input type="checkbox"/> ALASKA AK			<input type="checkbox"/> ALABAMA AL			<input type="checkbox"/> ARIZONA AZ			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> ARKANSAS AR			<input type="checkbox"/> ARIZONA AZ			<input type="checkbox"/> BRITISH COLUMBIA BC			<input type="checkbox"/> COLORADO CO			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> CALIFORNIA CA			<input type="checkbox"/> DELAWARE DE			<input type="checkbox"/> CONNECTICUT CT			<input type="checkbox"/> IOWA IA			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> DISTRICT OF COLUMBIA DC			<input type="checkbox"/> IOWA IA			<input type="checkbox"/> FLORIDA FL			<input type="checkbox"/> INDIANA IN			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> GEORGIA GA			<input type="checkbox"/> ILLINOIS IL			<input type="checkbox"/> IDAHO ID			<input type="checkbox"/> KANSAS KS			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> ILLINOIS IL			<input type="checkbox"/> KENTUCKY KY			<input type="checkbox"/> KANSAS KS			<input type="checkbox"/> MASSACHUSETTS MA			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> KENTUCKY KY			<input type="checkbox"/> MARYLAND MD			<input type="checkbox"/> MASSACHUSETTS MA			<input type="checkbox"/> MAINE ME			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> MANITOBA MB			<input type="checkbox"/> MINNESOTA MN			<input type="checkbox"/> MAINE ME			<input type="checkbox"/> MISSOURI MO			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> MICHIGAN MI			<input type="checkbox"/> MONTANA MT			<input type="checkbox"/> MISSOURI MO			<input type="checkbox"/> MEXICO MX			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> MISSISSIPPI MS			<input type="checkbox"/> NORTH CAROLINA NC			<input type="checkbox"/> MEXICO MX			<input type="checkbox"/> NORTH DAKOTA ND			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> NEW BRUNSWICK NB			<input type="checkbox"/> NEWFOUNDLAND NL			<input type="checkbox"/> NORTH DAKOTA ND			<input type="checkbox"/> NEW HAMPSHIRE NH			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> NEBRASKA NE			<input type="checkbox"/> NEW MEXICO NM			<input type="checkbox"/> NEW HAMPSHIRE NH			<input type="checkbox"/> NOVA SCOTIA NS			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> NEW JERSEY NJ			<input type="checkbox"/> NEVADA NV			<input type="checkbox"/> NOVA SCOTIA NS			<input type="checkbox"/> NEW YORK NY			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> NORTHWEST TERRITORIES			<input type="checkbox"/> OKLAHOMA OK			<input type="checkbox"/> NEW YORK NY			<input type="checkbox"/> ONTARIO ON			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> OHIO OH			<input type="checkbox"/> PENNSYLVANIA PA			<input type="checkbox"/> ONTARIO ON			<input type="checkbox"/> PRINCE EDWARD ISLE PE			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> OREGON OR			<input type="checkbox"/> RHODE ISLAND RI			<input type="checkbox"/> PRINCE EDWARD ISLE PE			<input type="checkbox"/> SOUTH CAROLINA SC			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> QUEBEC QC			<input type="checkbox"/> SASKATCHEWAN SK			<input type="checkbox"/> SOUTH CAROLINA SC			<input type="checkbox"/> TENNESSEE TN			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> SOUTH DAKOTA SD			<input type="checkbox"/> UTAH UT			<input type="checkbox"/> TENNESSEE TN			<input type="checkbox"/> VIRGINIA VA			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> TEXAS TX			<input type="checkbox"/> WASHINGTON WA			<input type="checkbox"/> VIRGINIA VA			<input type="checkbox"/> WISCONSIN WI			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> VERMONT VT			<input type="checkbox"/> WYOMING WY			<input type="checkbox"/> WISCONSIN WI			<input type="checkbox"/> YUKON YT			<input type="checkbox"/> ACT	<input type="checkbox"/> EST
<input type="checkbox"/> WEST VIRGINIA WV						<input type="checkbox"/> WYOMING WY						<input type="checkbox"/> ACT	<input type="checkbox"/> EST

CHECK HERE IF USING OREGON ESTIMATED MILEAGE CHART MULTIPLIED BY NUMBER OF VEHICLES.

TOTAL ACTUAL AND ESTIMATED MILES

PHONE _____

SIGNATURE (FAXED SIGNATURES ARE ACCEPTABLE) _____

FAX _____

DATE _____

THIS CERTIFICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I UNDERSTAND THAT ORS 803.375 MAKES IT A CRIME TO KNOWINGLY PROVIDE FALSE INFORMATION RELATED TO A VEHICLE REGISTRATION. ORS 803.385 MAKES IT A CRIME TO AFFIRM OR CERTIFY ANY INFORMATION RELATED TO A VEHICLE REGISTRATION THAT THE PERSON KNOWS TO BE FALSE. EACH OFFENSE IS A CLASS A MISDEMEANOR AND EACH IS PUNISHABLE BY A JAIL SENTENCE OF UP TO ONE YEAR, A FINE OF UP TO \$5,000, OR BOTH.

FORM 755-6685(4-07) STR# 320663

IRP Schedule B – Instructions

❖ New Fleet, Adding Jurisdiction, or Renewal:

<input type="checkbox"/> NEW FLEET	<input type="checkbox"/> ADDING JURISDICTIONS	<input type="checkbox"/> RENEWAL
------------------------------------	---	----------------------------------

- **Fleet Action** – Mark the appropriate box.

❖ Registration Year, Account Number, Fleet Number, Supplement Number, Effective Date, and Name on Account

REG YEAR	ACCOUNT NUMBER	FLEET NUMBER	SUPP NUMBER	EFFECTIVE DATE	NAME ON ACCOUNT
----------	----------------	--------------	-------------	----------------	-----------------

- **Registration Year** – List the registration year.
- **Account Number** – For new accounts, leave blank, all others enter the Oregon account number.
- **Fleet Number** – For new accounts or fleets leave blank, all others enter the existing fleet number.
- **Supplement Number** – Leave this blank. It is for internal office use only.
- **Effective Date** – Write the effective date of when the transaction should take effect.
- **Name on Account** – List the name of the company and/or registrant.

❖ Reporting Period:

1. Report all apportioned miles operated during the reporting period July 1, _____ through June 30, _____

- **Mileage Reporting Period** – List all of the miles operated during the PREVIOUS fiscal year (July 1st through June 30th), even when the carrier does not wish to register in the jurisdictions previously traveled. **Example:** A carrier who operated in Michigan during the previous year, but does not want Michigan for the next year, would record *actual* miles under Michigan but not check the box to the left.

❖ Jurisdiction, Miles, and Actual/Estimated Miles:

- **Jurisdiction** – Check the box for each jurisdiction for which the carrier wishes to register.
- **Miles** -

Actual Mileage – List the actual miles operated during the PREVIOUS fiscal year (July 1st through June 30th) in the “MILES” box, and then check the “ACT” box.

<input type="checkbox"/> CHECK HERE IF USING OREGON ESTIMATED MILEAGE CHART MULTIPLIED BY NUMBER OF VEHICLES.

Estimated Mileage without a Designated Route – List the miles from the Oregon Estimated Mileage Chart when no actual miles were accrued during the mileage reporting period, and check the box at the bottom of the Schedule B when using the Oregon Estimated Mileage Chart. Multiply the miles from the Estimated Mileage Chart by the number of vehicles in the fleet. MILEAGE MUST BE PROVIDED FOR EACH JURISDICTION MARKED.

Estimated Miles *With a Designated Route* – When vehicles operate on a dedicated route, list the number of anticipated miles under the MILES column and mark the EST box. Then provide an explanation of the miles including destination, route of travel, and the anticipated number of trips made for the year ending December 31st.

Example: A carrier anticipates running to Sacramento five trips per week for eight weeks this year. In this scenario, a carrier would write something similar to the following for the explanation of miles:

CA Estimated Miles: OR-CA border @ I-5 to Sacramento & Return. Route = I-5. Miles for 1 round trip = 564, 5 round trips per week for 8 weeks = 22,560 miles.

JURISDICTION		MILES	ACT	EST	JURISDICTION		MILES	ACT	EST
<input type="checkbox"/>	ALBERTA AB		<input type="checkbox"/>	<input type="checkbox"/>		ALASKA AK		<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	ARKANSAS AR		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ARIZONA AZ		<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/>	CALIFORNIA CA	22,560	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	COLORADO CO		<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	DISTRICT OF COLUMBIA DC		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DELAWARE DE		<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	GEORGIA GA		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	IOWA IA		<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	ILLINOIS IL		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	INDIANA IN		<input type="checkbox"/>	<input type="checkbox"/>

❖ **SIGNATURE, DATE**

PHONE	(503) 555-7890	FAX	(503) 555-5678
SIGNATURE (FAXED SIGNATURES ARE ACCEPTABLE)		DATE	
<i>Joe Truckner</i>		11-10-07	

- **Signature & Date** – The application must be signed by the individual owner, a partner, a corporate officer, a partner in a LLP, a manager/member/director of the LLC, or agent. Enter the phone number for contact information; the fax number to fax a billing and the date the application will become effective. *(An agent should include the title of "agent" when signing, and attach a Power of Attorney form when not already on file with ODOT.)*

Oregon Estimated Mileage Chart

Jurisdiction		2008	2009
AB	Alberta	113	323
AK	Alaska	NR	NR
AL	Alabama	1183	1548
AR	Arkansas	1255	1688
AZ	Arizona	2295	2964
BC	British Columbia	231	265
CA	California	14444	15596
CO	Colorado	1595	1821
CT	Connecticut	74	90
DC	District of Columbia	1	1
DE	Delaware	14	12
FL	Florida	2448	2409
GA	Georgia	1896	2316
IA	Iowa	894	1000
ID	Idaho	2031	2072
IL	Illinois	1042	1334
IN	Indiana	745	1135
KS	Kansas	534	681
KY	Kentucky	625	869
LA	Louisiana	907	1260
MA	Massachusetts	100	151
MB	Manitoba	4	10
MD	Maryland	141	148
ME	Maine	26	50
MI	Michigan	282	376
MN	Minnesota	543	533
MO	Missouri	984	1423
MS	Mississippi	969	1098
MT	Montana	816	923
MX	Mexico	NR	NR
NB	New Brunswick	13	18
NC	North Carolina	1765	1978

Jurisdiction		2008	2009
ND	North Dakota	217	171
NE	Nebraska	1215	1931
NF	Newfoundland	29	52
NH	New Hampshire	151	158
NJ	New Jersey	9	1
NM	New Mexico	1272	2202
NS	Nova Scotia	4	3
NT	NW Territories	NR	NR
NV	Nevada	1861	2039
NY	New York	309	465
OH	Ohio	869	962
OK	Oklahoma	1049	1574
ON	Ontario	123	583
OR	Oregon	17349	17240
PA	Pennsylvania	807	869
PE	Prince Edward Island	2	1
QC	Province of Quebec	102	104
RI	Rhode Island	13	13
SC	South Carolina	843	1081
SD	South Dakota	188	212
SK	Saskatchewan	11	35
TN	Tennessee	2358	2702
TX	Texas	3661	5829
UT	Utah	1771	1908
VA	Virginia	1311	1501
VT	Vermont	20	19
WA	Washington	6352	6438
WI	Wisconsin	255	282
WV	West Virginia	224	255
WY	Wyoming	1798	2134
YT	Yukon Territory	NR	NR

This estimated mileage chart is created in compliance with the IRP agreement and is based on the total actual miles all Oregon apportioned vehicles operated. The result is the average mileage that an Oregon-based vehicle operates in a year. **Be sure to use the correct column of miles for the current registration year.**

Use this chart when a carrier is:

- Opening a new fleet
- Expanding operations by setting up a new fleet
- Renewing the fleet and had no actual mileage
- Adding jurisdictions to an existing fleet




When using estimated miles from this chart, multiply mileage figures by the number of vehicles being added or renewed.

IRP Schedule C – Form

See next page for instructions.

Reset Entire Form



OREGON DEPARTMENT OF TRANSPORTATION
 MOTOR CARRIER TRANSPORTATION DIVISION
 500 CAPITOL ST NE
 SALEM OR 97301-2930
 PHONE: (503) 378-6643 FAX(503) 378-5766

FOR ADDITIONAL FORMS: www.oregontruckingonline.com

APPORTIONED REGISTRATION FORM - SCHEDULE C, VEHICLE ADDITION/UPDATE FORM

REG YEAR: _____ ACCOUNT NUMBER: _____ FLEET NUMBER: _____ SUPP: _____ EFFECTIVE DATE: _____ DO YOU HAVE LOGS IN WASHINGTON?
 YES NO

REASON FOR APPLICATION - ACTION CODES *
 ADD JURISDICTIONS (ATTACH SCHEDULE B)
 T ADD VEHICLE WIFE TRANSFER
 A ADD VEHICLE
 W WEIGHT CHANGE
 P REPLACEMENT PLATE
 S REPLACEMENT STICKER
 C REPLACEMENT CAB CARD
 R REPLACEMENT WEIGHT RECEIPT

NAME ON ACCOUNT: _____ TELEPHONE NUMBER: _____
 () _____
 MAILING ADDRESS: CHECK IF ADDRESS CHANGE FAX NUMBER: _____
 () _____
 CITY: _____ STATE: _____ ZIP: _____ PERSON TO CONTACT REGARDING APPLICATION IF TAX EXEMPT, PROVIDE NAME OF INSURANCE CO AND POLICY # _____

REGISTERED WEIGHTS (LIST ON THIS SCHEDULE ONLY THE UNITS THAT WILL OPERATE AT THE SAME WEIGHT IN THE IRP JURISDICTIONS).

UNIT	GA	FL	IA	IL
OOOT USE ONLY WEIGHT GROUP				

ACTION CODES	EQUIPMENT (UNIT) NUMBER	TYPE	YEAR	ADDITIONS/UPDATES		VEHICLE IDENTIFICATION NUMBER	ADDITIONS/UPDATES		FUEL (IF LEASED, OWNER'S NAME)	ADDITIONS/UPDATES		PURCHASE PRICE	ADDITIONS/UPDATES		PLATE NUMBER
				MAKE OF VEHICLE	VEHICLE IDENTIFICATION NUMBER		EMPTY WEIGHT	AXLES		SEATS	DATE OF PURCHASE		CO #	OC #	

**TYPE

TR - TRACTOR	TK - TRUCK	BS - BUS	MT - MOBILE HOME	P - PROPANE
TT - TRUCK TRAILER	RT - ROAD TRACTOR	DT - DUMP	TW - TOW TRUCK (PROVIDE TOW PLATE NUMBER)	D - DIESEL G - GASOLINE

EQUIPMENT (UNIT) NUMBER	OREGON DECLARED TAX WEIGHT INFORMATION			OREGON DECLARED TAX WEIGHT INFORMATION			OREGON DECLARED TAX WEIGHT INFORMATION		
	COOMETRER	FEE BASIS	VEHICLE TYPE	NO. OF AXLES	COMBO NO. 1	COMBO NO. 2	COMBO NO. 3	COMBO NO. 4	NO. OF AXLES

NOTE:
 1. COLORADO: WILL THE VEHICLE OPERATE 10,000 MILES OR LESS IN ALL STATES ANNUALLY?
 2. QUEBEC: NO. OF AXLES IN COMBINATION.
 APPROVED BY: _____

***FEE BASIS

DELETIONS		REGISTRATION PLATE/CAB CARD MUST BE RETURNED	
***** BODY TYPE	M - WRECKER	EQUIPMENT (UNIT) NUMBER	VEHICLE IDENTIFICATION NUMBER
1 - NO. MILEAGE	R - VEHICLE CARRIER		PLATE NUMBER
2 - FLAT MD.	S - LIVESTOCK TRUCK		RETURNED
4 - QUARTERLY	T - TANK		
	V - VAN		
	Z - OTHER		

THIS CERTIFICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I UNDERSTAND THAT ORS 803.375 MAKES IT A CRIME TO KNOWINGLY PROVIDE FALSE INFORMATION RELATED TO A VEHICLE REGISTRATION. ORS 803.385 MAKES IT A CRIME TO AFFIRM OR CERTIFY ANY INFORMATION RELATED TO A VEHICLE REGISTRATION THAT THE PERSON KNOWS TO BE FALSE. EACH OFFENSE IS A CLASS A MISDEMEANOR AND EACH IS PUNISHABLE BY A JAIL SENTENCE OF UP TO ONE YEAR, A FINE OF UP TO \$5,000, OR BOTH.

SIGNATURE (FAXED SIGNATURES ARE ACCEPTABLE): _____ COMPANY REP: _____ DATE: _____

FORM 735-9694 (7-06) STKP 320046

IRP Schedule C – Instructions

❖ Registration Year, Account Number, Fleet Number, Effective Date, & Hauling Logs in WA:

REG YEAR	ACCOUNT NUMBER	FLEET NUMBER	QDOT USE ONLY SUPP	EFFECTIVE DATE	DO YOU HAUL LOGS IN WASHINGTON? <input type="checkbox"/> YES <input type="checkbox"/> NO
----------	----------------	--------------	-----------------------	----------------	---

- **Registration Year** – Current registration year
- **Account Number** – For new accounts leave blank, all others enter the Oregon account number.
- **Fleet Number** – New accounts will start with fleet 01, all others enter the two-digit number assigned to the fleet.
- **Supp Number** – Please leave blank. This is for MCTD use only.
- **Effective Date** – The date the vehicle(s) will be put into operation. When left blank, the effective date will be the date the application is processed.
- **Do You Haul Logs In Washington?** – When registering for Washington and the vehicle is a log truck, check the “YES” box when logs are the only commodities hauled in Washington. Otherwise, check the “NO” box.

❖ Name, Telephone Number, Mailing Address, Fax Number, and Contact Person:

NAME ON ACCOUNT			TELEPHONE NUMBER ()
MAILING ADDRESS		<input type="checkbox"/> CHECK IF ADDRESS CHANGE	FAX NUMBER ()
CITY	STATE	ZIP	PERSON TO CONTACT REGARDING APPLICATION

- **Name on Account** – Enter the full legal name under which the individual, partnership, or corporation does business. When the company name is an Assumed Business Name or corporation, the name must exactly match the name as filed with the Oregon Corporation Division.

Please include Incorporated (Inc), Company (Co), Limited Liability Company (LLC), Limited Liability Partnership (LLP), or any other identifying characteristic. When the company has a Doing Business As name (DBA), DBA name must be on the registration application.
- **Telephone Number** – Contact phone number.
- **Mailing Address** – Enter the address where apportioned credentials and correspondence will be mailed. Check the box when the address needs to be updated.
- **Fax Number** – Fax number to which billings or other documents may be faxed.
- **Contact Person** – Person to contact during normal business hours regarding information on the application.

❖ **Requesting IFTA Decals:**

REQUESTING IFTA DECALS FOR VEHICLE(S) ADDED?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
---	------------------------------	-----------------------------

- Indicate when an IFTA decal is to be included with the addition of the vehicle(s).

❖ **Application Action Codes:**

REASON FOR APPLICATION - ACTION CODES *	
<input type="checkbox"/>	ADD JURISDICTIONS (ATTACH SCHEDULE B)
T	ADD VEHICLE W/FEE TRANSFER
A	ADD VEHICLE
W	WEIGHT CHANGE
P	REPLACEMENT PLATE
S	REPLACEMENT STICKER
C	REPLACEMENT CAB CARD
R	REPLACEMENT WEIGHT RECEIPT

ACTION CODES

- **Add Jurisdictions (attach Schedule B)** – Mark this box when adding jurisdictions to an existing fleet.
- **[T] Add Vehicle W/Fee Transfer** – Write “T” in the Action Code box when a vehicle is added and the carrier wants the registration fees from a deleted vehicle to be transferred. The registration fees for *most* jurisdictions may be transferred from one vehicle to a like vehicle being added to the same fleet within a registration year. Complete the Deletions section at the bottom of the form to indicate from which vehicle(s) fees are to be transferred.



NOT ALL JURISDICTIONS ALLOW FEE TRANSFERS.

- **[A] Add Vehicle** – Write “A” in the Action Code box to add a vehicle (without using another vehicle as a fee transfer).
- **[W] Weight Change** – Writing “W” in the Action Code box will indicate an increase in registration weight for Oregon or other jurisdictions is desired. Complete the Addition Section listing only those equipment numbers having weight increases on this application. In the Registered Weight section, indicate the new weight for the appropriate jurisdiction(s). DO NOT EXCEED THE MAXIMUM ALLOWABLE WEIGHTS.
- **[P] Replacement Plate** – “P” in the Action Code box will result in a new plate. This includes sticker, cab card and weight receipt (when allowed).
- **[S] Replacement Sticker** – “S” in the Action Code box will produce a replacement sticker for the plate(s). This action includes cab card.

- **[C] Replacement Cab Card** – “C” in the Action Code box replaces the cab card only, unless there is an amendment to the vehicle information, such as the Lessor. Then a cab card and Oregon Weight Receipt will print.
- **[R] Replacement Weight Receipt** – To replace the Oregon Weight Receipt, then “R” needs to be written in the Action Code box. This will result in the Weight Receipt only, unless there is an amendment to the vehicle information, such as the Lessor. Then a cab card and weight receipt will be issued.

❖ **Registered Weights:**

OOOT USE ONLY	AE	AL	AR	AZ	BC	CA	CO	CT	DC	DE	FL	GA	IA	ID	IL
WEIGHT GROUP	IN	KS	KY	LA	MA	MB	MD	ME	MI	MIN	MO	MS	MT	NB	NC
	ND	NE	NL	NH	NJ	NM	NS	NV	NY	OH	OK	ON	OR	PA	PE
	QC	RI	SC	SD	SK	TN	TX	UT	VA	VT	WA	WI	WV	WY	

- List the maximum gross weight, which will appear on the registration cab card. For the maximum gross weights allowed per jurisdiction, see **Appendix B**. Mobile Home Toters and Tow Trucks use unladen weight for Oregon registration weight.

❖ **Additions/Updates:**

ADDITION/UPDATES		ADDITION/UPDATES				ADDITION/UPDATES		ADDITION/UPDATES			ADDITION/UPDATES		OTHER		
ACTION CODES	EQUIPMENT (UNIT) NUMBER	TYPE	YR	MAKE OF VEHICLE	VEHICLE IDENTIFICATION NUMBER	FUEL	IF LEASED, OWNER'S NAME	EMPTY WEIGHT	AXLES	SEATS	DATE OF PURCHASE	PURCHASE PRICE	CO ¹ QC ² SEE NOTE	PLATE NUMBER	HVUT

- **Equipment (Unit) Number** – This is the equipment number (10 characters or less) assigned to the power unit. Please do not use spaces, dashes, or symbols. Also, do not duplicate numbers.
- **Type** – Use the appropriate abbreviations listed on the application (or see **Appendix C**):
 TR – Tractor TT - Truck/Trailer BS - Bus MT - Mobile Home Toter
 DT - Dump Truck TW - Tow Truck TK - Solo Truck (no trailer)
- **Year** – List the last two digits of the model year of the vehicle.
- **Make of Vehicle** – Abbreviate the vehicle make according to the standard abbreviations found in **Appendix D**. Please use the first four characters of the make when it is not listed in the Appendix.
- **Vehicle Identification Number** – The complete vehicle identification number (serial number) as shown on the vehicle title in this box. Usually, the VIN is 17 digits when the vehicle is 1985 or newer.
- **Fuel** – List appropriate code:
 D – Diesel G – Gasoline P- Propane

- **When Vehicle is Leased** – Complete name of the vehicle owner as it appears on the title, or on the application for title.
- **Empty Weight** – List the empty weight of the power unit.
- **Axles or Seats** – List the number of axles for the power unit only. When the vehicle is a bus, list the number of seats, including the driver's seat.
- **Date of Purchase** – Write the month and year the vehicle was purchased by the current owner.
- **Purchase Price** – Enter the actual price of the vehicle paid by the current owner, excluding trade-in and sales tax and use tax, including accessories or modifications attached to the vehicle. Federal Excise Tax is also included in the purchase price.
- **CO (Colorado)** – The state of Colorado requires the following question to be answered to help determine registration fees: Will the vehicle operate 10,000 miles or less in all states annually? Enter "Y" for Yes or "N" for No.
- **QC (Quebec)** – When registering for Quebec, enter the total number of axles used in combination instead of the gross weight.
- **Plate Number** – When updating or renewing an apportioned plate, enter the current license plate.
- **HVUT** – (MCTD use only.)

❖ **Declared Tax Weight Information:**

OREGON DECLARED TAX WEIGHT INFORMATION				OREGON DECLARED TAX WEIGHT INFORMATION				OREGON DECLARED TAX WEIGHT INFORMATION					
EQUIPMENT (UNIT) NUMBER	ODOMETER	FEE BASIS	BODY TYPE	SOLO	NO. OF AXLES	COMBO NO. 1	NO. OF AXLES	COMBO NO. 2	NO. OF AXLES	COMBO NO. 3	NO. OF AXLES	COMBO NO. 4	NO. OF AXLES

- **Odometer** – Complete when known.
- **Fee Basis** – Use the appropriate code (applicable for weight-mile tax payment):
 1 = Monthly Mileage Tax 2 = Flat Monthly Tax 4 = Quarterly Mileage Tax
- **Body Type** – Use the appropriate code:
 B – Passenger Bus K – Self-Loading Logger T – Tank
 C – Chip Truck L – Short Logger/Mule Train V – Van
 D – Dump Truck 1L – Long Logger W – Wrecker
 F – Flatbed M – Mixer X – Fixed Load, Crane, Well Driller
 G – Garbage Truck R – Vehicle Carrier Y – Lowboy
 H – Mobile Home Toter S – Livestock Truck Z - Other

- **Solo** – List the maximum loaded weight of a single power unit (truck, no trailer), or the total gross weight of a tractor-trailer combination, minus the loaded axle weight of the trailer. **Example:** A tractor-trailer combination weighing 80,000 pounds gross weight would have a solo weight of 46,000 pounds (80,000 gross – 34,000 loaded trailer axle weight = 46,000 pounds).
- **Combination Weight** – The weight of the vehicle plus the weight of the maximum load the vehicle will transport. More than one combination may be declared when the vehicle operates at different configurations.



Declared weights are subject to audit and approval by MCTD. When combined weight is in excess of 80,000 pounds, an Oregon Special Transportation Permit (overweight) must be obtained.

- **Number of Axles** – Indicate the number of axles for each declared weight over 80,000 pounds (includes tractor *and* trailer, or truck *and* trailer).

❖ **Deletions – Plates & Cab Cards Must be Returned:**

DELETIONS	REGISTRATION PLATE/CAB CARD MUST BE RETURNED		DELETIONS
EQUIPMENT (UNIT) NUMBER	VEHICLE IDENTIFICATION NUMBER	APPORTIONED PLATE NUMBER	PLATE/CAB CARD RETURNED

- **Equipment (Unit) Number** – List the assigned equipment number of the vehicle taken out of service.
- **Vehicle Identification Number** – The complete vehicle identification number (serial number) as shown on the cab card.
- **Apportioned Plate Number** – The apportioned plate number of the vehicle as shown on the cab card.

❖ **Signature & Date:**

SIGNATURE (FAXED SIGNATURES ARE ACCEPTABLE)	<input type="checkbox"/> AGENT	<input type="checkbox"/> COMPANY REP	DATE

- **Signature & Date** – The application must be signed by the individual owner, a partner, a corporate officer, a partner in a LLP, a manager/member/director of the LLC, or agent. Enter the date the application will become effective. Unsigned applications will be returned. *(An agent should include the title of “agent” when signing, and attach a Power of Attorney form when not already on file with ODOT.)*

IRP – Application Checklist

To prevent processing delays, please take the time to carefully check the applications:

- Is the correct ACCOUNT and FLEET number on all pages of the application?
- Is the registration year and effective date completed in the appropriate boxes?
- Is the copy of proof of payment of the Federal Heavy Vehicle Use Tax (IRS Form 2290) for vehicles weighing 55,000 pounds or more attached to the application?
- Is a contact person and telephone number listed?
- Is a publicly listed Oregon business telephone number noted on the application when the contact phone number is out of state?
- Is all vehicle information accurate and legible; and is the complete vehicle identification number (VIN) provided?
- Are the weight sections for all of the registered jurisdictions completed?
- Is the Oregon declared tax weight information section done?
- Is the drug consortium listed and **is the application(s) signed?**
- Is there a detailed explanation of estimated miles provided or does the Schedule B indicate that the Oregon Estimated Mileage Chart was used?
- Are the boxes next to jurisdictions for which the vehicle(s) will be registered marked and are the miles for each jurisdiction written on the application?
- Have copies of the applications and supportive documents been made for carrier records?

Apportioned Registration (IRP) - Transactions

IRP TRANSACTIONS	
→	New Fleet
→	Add IRP Vehicle(s)
→	Delete IRP Vehicle(s)
→	Replace IRP Vehicle(s) – Fee Transfer
→	Change Vehicle(s) Information
→	Increase/Decrease Jurisdiction Weight
→	Add Jurisdiction(s)
→	Replace Lost/Stolen Credentials

New Fleet

Vehicles may be added to a new or existing fleet at any time during the registration year. To add a new vehicle, the following is needed:

Step 1: Assemble the necessary documents:

- Vehicle ID #
- Proof of HVUT (when applicable)
- Lease Agreement (when applicable)
- DEQ Certificate (when applicable)

Step 2: Determine the correct registration weight for the vehicle(s).

Step 3: Complete and submit **Schedules A, B and C**. First time registrants without mileage experience may estimate mileages based on the proposed operation of the fleet during the year for which registration is required. The carrier will be required to validate the estimate of miles by providing routes, destinations, and number of trips (*see Oregon Estimated Mileage Chart for miles and instructions*). When all states to be registered are not adjacent or bordering one another, the carrier must provide an explanation. In addition to the completed forms, the applicant must provide proof of prior registration when the vehicle was registered in another state by the same owner.

Add IRP Vehicle(s)

Vehicles may be added to an existing fleet at any time throughout the registration year. The mileage information provided with the original application will be used to calculate the fees due. **Apportioned Registration Form - Schedule C** is the only application needed to add a vehicle to an established account.

Delete IRP Vehicle(s)

To delete vehicle(s) from the fleet, the cab card(s) and plate(s) must accompany the **Apportioned Registration Form - Schedule C**. See below to add a new vehicle when removing one from service.

Replace IRP Vehicle(s) with a Fee Transfer

Fleet vehicle(s) may be replaced at any time throughout the registration year. To apply the credits from the previous vehicle(s) to the new vehicle(s), the information must be provided on the same application. The cab card(s) and plate(s) must be surrendered when the new vehicle's registration becomes effective. Credits from a deleted vehicle cannot be used to increase the weight on another vehicle. **Apportioned Registration Form - Schedule C** is the only application needed to add a vehicle to an established account using a fee transfer.

Change Vehicle Information/Increase Weight

Changes to the vehicle information may include unit number, VIN (Vehicle Identification Number), vehicle type or weight increase in a jurisdiction. When the gross weight is increased, an invoice for the difference in the fees is produced. Otherwise, a Vehicle Amendment document is produced. **Apportioned Registration Form - Schedule C** is the only application needed to update or change vehicle information.

Add Jurisdiction(s)

Jurisdictions can be added to a carrier's apportioned fleet account by completing both **Apportioned Registration Form - Schedule C and Apportioned Registration Form - Schedule B applications**. List the jurisdiction(s) required and the estimated mileage(s) to be traveled. Added jurisdictions apply to all equipment in a fleet.

Replace Lost/Stolen Credentials

Carriers with a PIN number may replace credentials that are lost or stolen by going online at www.oregontruckingonline.com, or by contacting any MCTD Registration Office (see **Registration Offices for locations**). No application required.

Apportioned (IRP) Fees

Registration fees are calculated using the percentage of operation in a jurisdiction by the rate that each jurisdiction charges for registration. The basis for registration fees for each jurisdiction varies, but it is generally based on a vehicle's weight, value, age, and other factors. The vehicle is legally registered in all jurisdictions that appear on the vehicle's registration card.

The Apportioned Registration Form – Schedule B helps determine the percentage of operation in a jurisdiction. Below is an example of how this works.

EXAMPLE OF HOW THE MILES ON SCHEDULE "B" WILL AFFECT FEES					
JURISDICTION	If Sch. B miles	Then % of total	X	100% in juris.	= Total fee paid
OREGON	21759	71.451%	X	\$320.00	= \$228.64
WASHINGTON	6681	21.939%	X	\$1618.00	= \$354.97
IDAHO	2013	6.610%	X	\$3200.00	= \$211.52
30453 =		100%		\$795.13	
<p>This is a simplistic example of the way fees are charged. Many jurisdictions base their fees on other variables and so the above fees could change depending upon gross weight, jurisdiction(s), purchase price, age of vehicle, solo truck or tractor, etc. The above example is only to help you understand the use of percentages when apportioning and how the miles recorded on Schedule B will affect your total fees paid when registering a vehicle.</p> <p style="text-align: center;">DO NOT SEND THE ABOVE AMOUNT TO US WITH YOUR APPLICATION!</p>					

The percentage of operation is determined by the miles in a jurisdiction divided by the total miles traveled in ALL jurisdictions during the previous fiscal year.

- Annual apportioned registration fees are payable at the time of initial registration or upon renewal of your apportioned plate(s).
- For apportionment purposes, these fees are reduced by a percentage factor. The percentage factor is determined by the total Oregon miles divided by the total miles traveled in all IRP jurisdictions during the mileage-reporting year (July 1st – June 30th of the previous year).



Apportioned registration is an annual fee and may not be paid on a quarterly basis.

Option for Oregon Fees – When the Apportioned Registration (IRP) fees for Oregon exceed \$1,000 on the IRP billing, there is an option to pay the Oregon fees in quarterly installments. This option is for Oregon fees only and does not pertain to the total IRP fees. It is important to note that IRP registration is an annual fee. Thus, the Oregon fee must be paid even when the vehicle does not operate in a particular quarter or has been sold or is out of service. Oregon registration fees are based on the gross vehicle weight of a vehicle.

IRP Billing Notice

IRP BILLING NOTICE
➔ Total Registration Fees
➔ Credential Fees
➔ IRP Membership Fee
➔ IFTA License Fee (when applicable)
➔ Description of Vehicle(s)

When MCTD processes each application, the fees are calculated for all IRP jurisdictions for which apportionment has been requested. (Each jurisdiction individually bases the fees on different criteria, such as vehicle weight, purchase price, model year of the vehicle, or carrier type, etc.) Some jurisdictions have more than one fee, such as an excise tax, privilege tax, clean air levy, etc. All fees are included for each jurisdiction on the billing.

The billing is either mailed to the carrier's mailing address as shown on the application (or faxed), and shows the total amount due for the application. The billing consists of:

- Overview:
 - Total registration fees, credential fees, IRP membership fees, IFTA license fees
- Breakdown of Fees for Each Jurisdiction
- Description of vehicle(s)



Check the billing carefully before paying!

IRP Billing Notice – Example

Page 1 of 3

Sample Billing

OREGON DEPARTMENT OF TRANSPORTATION
 2006 APPORTIONED REGISTRATION/IFTA BILLING NOTICE
 SUPPLEMENTAL APPLICATION

ACCOUNT NUMBER: 072318
 FLEET NUMBER: 01
 SUPPLEMENT NUMBER: 000

* VAL NUM: _____
 * CHK NUM: _____
 * TND TYP: _____
 * PD DATE: _____
 *

*****OFFICE USE ONLY****

MY NEW IRP TRUCKING
 550 CAPITOL ST NE
 SALEM OR 97301

PAGE 1 OF 3
 BILLING DATE: 08/17/2006
 EFFECTIVE DATE: 08/17/2006

TOTAL UNITS IN THIS BILLING: 1
 TOTAL IFTA UNITS IN THIS BILLING: 1

OREGON REGISTRATION FEES: \$209.00
 OREGON CREDITS APPLIED: \$0.00
 TOTAL OREGON FEES \$209.00

FOREIGN REGISTRATION FEES: \$171.72
 FOREIGN CREDITS APPLIED: \$0.00
 TOTAL FOREIGN FEES \$171.72

ADMINISTRATIVE FEES
 CREDENTIAL FEES: \$2.50
 WEIGHT RECEIPT FEES: \$8.00
 IRP MEMBERSHIP FEES: \$2.66
 IFTA LICENSE FEES: \$280.00
 TOTAL ADMINISTRATIVE FEES \$293.16

 * TOTAL AMOUNT DUE: * \$673.88 *
 * *****

PLEASE RETURN THIS PAGE WITH YOUR PAYMENT - THANK YOU

MAKE CHECK OR MONEY ORDER PAYABLE TO: ODOT-MCTD

NOTE YOUR OREGON ACCOUNT NUMBER ON CHECK AND MAIL TO:

VEHICLE REGISTRATION UNIT
 OREGON DEPARTMENT OF TRANSPORTATION
 PO BOX 5330
 SALEM, OR 97304-0330

PHONE: (503) 378-6643

COMMENTS:

PAY THIS BILLING INVOICE USING OREGON'S TRUCKING ONLINE
[HTTP://WWW.OREGONTRUCKINGONLINE.COM](http://www.oregontruckingonline.com)

IRP Billing Notice – Example

Page 2 of 3

OREGON DEPARTMENT OF TRANSPORTATION				PAGE	2 OF	3
2006 APPORTIONED REGISTRATION BILLING NOTICE						
SUPPLEMENTAL APPLICATION						
ACCOUNT NUMBER:	072318					
FLEET NUMBER:	01					
SUPPLEMENT NUMBER:	000					
MY NEW IRP TRUCKING				BILLING DATE:	08/17/2006	
550 CAPITOL ST NE				EFFECTIVE DATE:	08/17/2006	
SALEM OR 97301				TOTAL UNITS IN THIS BILLING:	1	
***** IRP JURISDICTIONAL FEE SUMMARY *****						
BASE JURISDICTION	APPORTIONED PERCENTAGE	MILES	TYPE	TOTAL FEES DUE		
OREGON	.85306	37,011	ACTUAL	\$209.00		
FOREIGN JURISDICTIONS						
CALIFORNIA	.07173	3,112	ACTUAL	\$79.12		
IDAHO	.05495	2,384	ESTIMATE	\$76.93		
WASHINGTON	.02026	879	ACTUAL	\$15.67		
TOTAL FOREIGN FEES				\$171.72		
TOTAL JURISDICTION MILES/FEES		43,386		\$380.72		
			ADMINISTRATIVE FEES:	\$293.16		
			TOTAL FEES DUR:	\$673.88		

IRP Billing Notice – Example

Page 3 of 3

OREGON DEPARTMENT OF TRANSPORTATION
2006 APPORTIONED REGISTRATION BILLING NOTICE
SUPPLEMENTAL APPLICATION

PAGE 3 OF 3

ACCOUNT NUMBER: 072318
FLEET NUMBER: 01
SUPPLEMENT NUMBER: 000

MY NEW IRP TRUCKING
550 CAPITOL ST NE
SALEM OR 97301

BILLING DATE: 08/17/2006
EFFECTIVE DATE: 08/17/2006

TOTAL UNITS IN THIS BILLING: 1

***** IRP VEHICLE LIST *****

VEH UNIT TYP YEAR MAKE VIN	PURCH DATE	PURCH PRICE	OREGON REG WGT	FEE\$
T102 TR 1998 GMC 1GDJ6C1C7YJ501045	03/2004	\$52900	80,000	\$391.22
	IRP MEMBERSHIP FEE:			\$2.66
	IPTA LICENSE FEE:			\$280.00
	TOTAL FEES DUE:			\$673.88

Replacement Credential Fees

Motor carriers with a PIN number may replace credentials that are lost or stolen by going online at www.oregontruckingonline.com, or by contacting any MCTD Registration Office (see ***Registration Offices for locations***). No application required. Replacement fees are as follows:

Replacement plate with sticker and cab card	\$2.50 single plate \$5.00 pair of plates
Replacement sticker and cab card	\$2.50 single plate \$5.00 pair of plates
Replacement cab card	\$2.50
Replacement Weight Receipt and Tax Identifier (OWRATI)	\$8.00*

*Include weight receipt fee when requesting replacement plates for vehicles subject to weight-mile tax (over 26,000 pounds).

IRP – Mileage/Operational Records

IRP - OPERATIONAL	
RECORDS	
→	Vehicle Costs
→	Driver's Trip Records
→	Trip Permits
→	Monthly Summaries
→	Yearly Summaries
→	Other Records
→	Records Retention Period

Every carrier who registers vehicles under the IRP must maintain records to validate the actual miles traveled and other information used to determine registration fees for all vehicles in the IRP fleets.

Source Documents

Vehicle Costs – Acceptable documentation to support a vehicle's purchase price and the date of purchase include a purchase invoice and bill of sale. For leased units, the lease agreement (when 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.

Driver's Trip Records – An acceptable source document to record distances is a "Vehicle Trip Record" (VTR). The driver completes this document for each trip made by a vehicle in an IRP fleet, including owner-operated vehicles and leased vehicles. The most common VTRs are the driver's trip sheets and driver's logs. Other similar records are acceptable provided it contains the following basic information:

- Registrant's name
- Date of trip (beginning and ending)
- Trip origin and destination
- Routes (highway numbers) traveled
- Odometer/Hubometer readings
- Distance by jurisdiction
- Total trip distance
- Vehicle unit numbers, for both power unit and trailer(s)
- Fleet number (when registrant has more than one fleet)
- Driver's name and signature

Trip Permits – Copies of all trip permits obtained for operations by apportioned vehicles must be available on file. The distances traveled under these permits are to be reported on the following IRP registration year.

Monthly Summaries – The VTR information should be summarized on a monthly basis. The summary should contain information by individual vehicle (beginning and ending odometer/hubometer readings, individual trip details, distance by jurisdiction, total distance traveled) and by fleet (distance by jurisdiction, total distance).

Yearly Summaries – A yearly summary for each July 1st through June 30th reporting period should show the total fleet distance, broken down by month for each jurisdiction.

Other Records – Copies of the applications filed for annual registration (IRP Application, Supplemental Applications, Mileage Schedules, etc.) must be retained in the carrier's files for audit purposes.

Records Retention Period – All operational and mileage records, supporting the application and supplements, must be retained for a period of five (5) years after the close of the registration year.

Vehicle costs and weight records must be maintained for all vehicles that are currently registered in the fleet. These records must be kept for a period of three (3) years after the close of the registration year.



In addition to the above IRP record retention requirements, the carrier must maintain all records pertaining to its operations as required under ORS 825.515 and OAR 740-055-0120.

IRP – Audits

IRP AUDITS	
→	Authority to Audit
→	Purpose of Audit
→	Audit Procedures
→	Other Audits

Authority to Audit

Article XV, Section 1500, of the IRP agreement requires each member jurisdiction to conduct audits of carriers based in its jurisdiction on behalf of all IRP member jurisdictions. Auditors from the ODOT Financial Service Division will perform IRP audits on Oregon carriers.

Purpose of Audit

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

Audit Procedures

In conducting the IRP audit, auditors will use the source documents to determine accuracy and completeness of the distance and vehicle information recorded on the VTRs, on the monthly and yearly summaries, and on the forms used for IRP registration.

Other Audits

Weight-mile tax and IFTA audits, under ORS 825 and the International Fuel Tax Agreement, may be conducted at the same time. These concurrent audits will minimize the inconvenience to audited carriers.

Oregon Refund & Credit Policy

OREGON REFUND POLICY
→ General Information
→ What Qualifies for a Refund?
→ Registration Credit Quick Reference Guide

General Information

Different laws and rules apply to Commercial and Apportioned Registration, please review this information carefully.

(References ORS 803.590 (2), ORS 826.021 (2a), ORS 826.027 (2), ORS 826.039, OAR 740-200-0030 and IRP Plan Article VII 700.)

What qualifies for a Refund?

Apportioned Registration – Refunds for registration fees paid on Apportioned plates may be granted for the following reasons:

- An error by an IRP jurisdiction in computation of fees due.
- An error by the registrant on the mileage (Schedule B).
- An error by the registrant or by the base jurisdiction where there is a duplication of vehicle and fees have been paid twice.
- An audit of actual miles of an Apportioned registrant indicates an overpayment.
- Original registration was above the legal capacity of the vehicle (weight decrease).
- Registration fees are paid to multiple member jurisdictions as the base jurisdiction in error.
- A registrant has registered a vehicle at a weight above the legal capacity of the vehicle and has, during the registration period, reduced the weight to the vehicle's legal capacity.

Not Allowed: Apportioned registration fees are **not** eligible to be refunded under the following circumstances:

- Changing from Apportioned registration to Commercial.
- The Registrant, during the registration period, has gone out of business.
- Reduced weight for a vehicle, from a change of configuration or operation.
- Change of Base State, during the registration period.
- Department has cancelled registration, for any reason.

In most cases, refunds or credits of other jurisdictions' fees must be obtained directly from those effected jurisdictions. **REFUNDS of Apportioned registration fees are made only for duplicate or incorrect payments, overpayment of the billed fees, or as a result of an audit.** In these circumstances, **only the portion of the registration fee retained by Oregon is refunded.**

All refunds must be requested in writing. Otherwise, any monies owed to the carrier will be credited to the carrier's account.

Commercial Registration – Refunds for registration fees paid on commercial plates may be granted for the following reasons:

- MCTD has issued to a registrant duplicate registration for a vehicle.
- A vehicle has changed from registration solely in Oregon to Apportioned registration (IRP).
- MCTD has conducted an audit, which indicated an overpayment of registration fees.
- When a vehicle has been registered in error and registration credentials (plate, decals, cab cards, etc.) have been returned to MCTD **prior** to the start of the effective date of the registration.
- Original registration was above the legal capacity of the vehicle (weight decrease).
- Vehicle is destroyed accidentally and is inoperable.
- Carrier has gone out of business and sold vehicle.

Refund of a portion of registration fees for unexpired Commercial registration credentials when the vehicle is sold **AND**:

- The seller is an individual and does not intend to remain in, or within one year to reenter, business as a motor carrier.
- Neither the selling person (when an individual) nor substantially the same group of persons (when a group) intends to register, or within one year of the date of sale registers, an assumed business name for the purpose of doing business as a motor carrier.
- Neither the selling person (when an individual) nor substantially the same group of persons (when a group) intends to organize, or within one year from the date of sale organizes, as a corporation for the purpose of doing business as a motor carrier.

When MCTD grants a refund to a person/entity that attempts to reenter business as a motor carrier within one year of the date of the sale that led to the refund, MCTD may refuse to issue authority to the person/entity until the amount of the refund has been repaid.

Minimum Refund Amount – MCTD does not issue refunds for amounts less than \$5. A carrier with a tax account may have credit applied to that tax account.

Requests for Refund – A request must be signed by carrier or agent to process as a refund; otherwise, credit will be posted to carrier's account. Fees paid by credit card cannot be refunded by check. It can only be credited back to the credit card or credited to the account.

Manual Refunds – A carrier may request refunds of credit balances. These requests must be in writing. The refund is not processed immediately and may be transferred back to the carrier's account before it is processed. Once the refund is processed, the carrier should receive a check within approximately 60 days after request is received.

Transfer of Funds to Division of State Lands – Any unclaimed credits on closed accounts are held in a credit account for two (2) years. After two years, one more attempt is made to contact the carrier. A refund request letter is sent to the address of record. When there is no response from the carrier, the funds are transferred to the Division of State Lands the following May. The Division of State Lands then attempts to contact the carrier.

Registration Credit Quick Reference Guide

SITUATION	QUALIFIES FOR REFUND		REQUIREMENTS/NOTES
	COMMERCIAL	APPORTIONED	
Changing apportioned fleets	N/A	No	Credit is available for fee transfer only
Commercial changing to Apportioned	Yes	N/A	Current and un-expired quarters
Duplicate Registration	Yes	Yes	Will refund only when registered twice by MCTD in error
Out of Business	Yes	No	Vehicle must have been sold. Carrier must complete Out of Business refund request form
Ownership Change (e.g. individual to corp.)	No	No	
Registered in error	Yes*	Yes	All credentials (plate, sticker & cab card) must be returned prior to the start of registration period
Renewed in error	Yes*	Yes	All credentials (plate, sticker & cab card) must be returned prior to the start of registration period
Vehicle sold	No	No	Credit is available for fee transfer only
Vehicle wrecked	Yes	No	Must provide proof with request for refund (e.g. insurance report, police report, salvage statement)
Weight decreased	Yes	Yes	Only when originally registered above legal capacity

**Does not apply to a carrier who adds a quarter to a currently registered vehicle.*

Credit for registration is not automatic. Request for credit of registration fees must be submitted with a signed written request from the carrier and forwarded to MCTD's Vehicle Registration department, Attention Refunds.

Registration Renewal

Renewal applications will be mailed to carriers approximately three (3) months prior to the beginning of the new registration year. The renewal applications are computer printouts containing the active vehicle information, at the time of printing.

It is essential that the carrier review the ENTIRE renewal application and materials, ensuring accuracy and making certain pertinent information is not missing. Failure to report or include factual data could result in processing delays, assessment of incorrect fees, or maintenance of incorrect records. Renewal applications are to be returned to the Salem Registration Office or MCTD Field Registration Offices (IRP by appointment only) for processing by **October 31st**. This allows sufficient time to process the renewal information.

Renewal Payments

Payment must be received **prior** to December 31st to qualify for the "display grace period." **POST DATED CHECKS ARE NOT ACCEPTED.**



Apportioned – Please do not mail any funds with the Oregon apportioned registration renewal. A billing will be produced and mailed or faxed back after receipt of the renewal. When paying an Apportioned (IRP) renewal, please mail a check and include page one (1) of the IRP billing.

Commercial – With Oregon-only renewal, please mail a check and include the complete Commercial renewal.

Checks and renewals may be mailed to:

ODOT/MCTD
PO BOX 5330
Salem, OR 97304-0330



Check the IRP billing carefully!



For more information about processing or paying a renewal online, visit the MCTD Web site at www.oregontruckingonline.com.



This page intentionally left blank.

TAX LIABILITY

Types of Tax

TYPES OF TAX AND TAX CREDENTIALS	
→	International Fuel Tax Agreement (IFTA)
→	Weight-Mile Tax
→	Road Use Assessment Fee (RUAF)
→	Fuels Tax

Every motor vehicle must pay a type of tax and should have a tax credential, regardless of where the vehicle(s) operates.

There are four basic types of tax and tax credentials that help pay for roads and highways:

International Fuel Tax Agreement (IFTA)

Tax credential is an IFTA License and decal for vehicles over 26,000 pounds (or having three or more axles regardless of weight) that are operating outside of Oregon in IFTA jurisdictions.

Weight-Mile Tax

The Weight-Mile Tax typically applies to vehicles in commercial operations on public roads within Oregon, with a gross weight over 26,000 pounds and hauling divisible loads. The tax credential is an Oregon Weight Receipt and Tax Identifier (OWRATI) or Weight-Mile tax pass.

Road Use Assessment Fee (RUAF)

RUAF pertains to vehicles that transport a non-divisible load and the vehicle's combined weight is more than 98,000 pounds. The tax credential in this case is either a temporary weight-mile pass or an OWRATI. A Single Trip Oversize Permit is also needed.

Fuels Tax

This tax applies to vehicles that are 26,000 pounds or less. The tax is often paid at the fuel pump. Usually there is no tax credential for vehicles falling into this category.

Vehicles that are more than 26,000 pounds and are exempt from the weight-mile tax must obtain a tax credential consisting of a Fuels Tax Emblem. A carrier in this group will pay the tax at the pump, but will also file a fuel user report with ODOT Fuels Use Tax Group.

International Fuel Tax Agreement (IFTA)

I F T A	
→	What is IFTA?
→	Qualified Vehicles for IFTA
→	IFTA License or Permit
→	Basing Requirements
→	IFTA License Application & Decals
→	IFTA Application Requirements
→	Record Keeping & Audit
→	IFTA Tax Reporting Requirements

What is IFTA?

The International Fuel Tax Agreement (IFTA) is an agreement between member jurisdictions to simplify the reporting of motor fuel use taxes. One tax return is filed for fuel consumed in all member jurisdictions.

Each jurisdiction assigns its own tax rates to various types of fuel. Each jurisdiction also defines what constitutes taxable activity and what is tax-exempt. For more information, a motor carrier is encouraged to contact the individual jurisdictions for specific operation requirements. For a complete list of the member jurisdictions, contact the IFTA unit at 503-373-1634 or access the IFTA, Inc. Web site at www.iftach.org for jurisdiction contact information.

Qualified Vehicles for IFTA

A carrier qualifies for IFTA when a vehicle is used, designed, or maintained for transportation of person or property and:

- Having two axles and gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds; or
- Having 3 or more axles regardless of weight; or
- Is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle weight or registered gross vehicle weight.



Qualified Motor Vehicles do not include recreational vehicles.

IFTA License or Fuel Permit

Once a vehicle qualifies for the fuels tax in other jurisdictions, it must obtain a tax credential. The credential for fuels tax is either a temporary fuel tax permit purchased on a trip-by-trip basis or an IFTA license where the carrier reports the fuels tax for each jurisdiction on an IFTA tax report. The tax credential qualifies the vehicle to operate in all member jurisdictions without further licensing or identification requirements in regard to motor fuel use taxes.



*Not all states collect the IFTA tax. New York, Kentucky, and New Mexico collect a different type of tax in addition to IFTA. It would be advisable for the carrier to contact those states to gain information regarding specific tax requirements. See **Appendix A** for state phone numbers.*

Basing Requirements

An IFTA tax payer must qualify as an Oregon-based account in order to obtain an IFTA license. To base an IFTA account in Oregon, one must have:

- An “established place of business” in Oregon, which means a physical structure owned, leased, or rented by the fleet registrant designated by a street number or road location;
- A publicly listed Oregon telephone number listed in the fleet registrant’s name and a person to contact during normal business hours, both located in the established place of business;
- Mileage accrued in Oregon by the fleet of vehicle(s); and
- Operational records of the fleet maintained or made available in Oregon.

Owner-operators who do not meet the requirements listed above may qualify as being Oregon-based by having an Oregon Commercial Driver’s License (CDL), and a publicly listed cell phone number. Owner-operators may use an agent’s business address to fulfill the requirements of an established place of business with a contact person there during business hours, but a Power of Attorney form must be on file with MCTD.

EXCEPTION: A carrier based in a jurisdiction that is NOT a member of IFTA may apply to Oregon for a license. Once accepted, the carrier agrees to make operational records available for audit in Oregon, or pay reasonable per diem travel expenses for auditors to audit records located outside of Oregon.

IFTA License Application & Decals

Oregon will issue one IFTA license to the qualified applicant and a set of two IFTA decals for each qualified motor vehicle in the fleet. The applicant is required to make copies of the IFTA license to be carried in each qualified motor vehicle. A vehicle will not be considered to be operating under IFTA unless there is a copy of the license in the vehicle. Failure to display the IFTA decals and to provide proof of the IFTA license may subject the vehicle operator to purchase a fuel tax permit, or may result in a citation. The IFTA license is valid for the current calendar year, and expires each December 31st.

IFTA Decals – The IFTA decals must be placed on the exterior portion of the cab’s passenger and driver side doors on the vehicles traveling into IFTA member jurisdictions. The IFTA decals are issued annually and are not vehicle specific. In the case of transporters, manufacturers, dealers, or drive-away operations, the decals need not be permanently affixed, but may be temporarily displayed in a visible manner on both sides of the cab.

Temporary IFTA – When a carrier is adding a new vehicle to the existing IFTA account, or when replacement decals on a vehicle are needed, a 30-day temporary permit will be issued upon request when an IFTA license is issued. The temporary permit *is* vehicle specific and must be carried in each vehicle listed on the permit, along with a copy of the valid Oregon IFTA license, until the new decals are placed on the vehicle.

IFTA Application Requirements

Obtaining an IFTA License – To obtain an IFTA license, an applicant must fully complete the Oregon Application for IRP and/or IFTA – Schedule A (Form 735-9908). The applicant may apply for both IFTA and IRP (International Registration Plan) using the same application. Contact the IFTA Office at 503-373-1634 to request forms or download forms from the MCTD Web site at www.oregontruckingonline.com (click on *Forms* and *Registration*).

Obtaining Additional IFTA Decals – To order additional IFTA decals throughout the year, please contact the IFTA unit Monday through Friday, 8:00 a.m. to 5:00 p.m. It is advisable to have the Oregon account number ready when making the call. IFTA decals may also be obtained at a local MCTD Field Registration office, or by mail. Ordering more decals may increase the amount of the annual license fee, and the additional amount must be paid before the decals will be issued.

Record Keeping and Audit for IFTA

Records must be made available for audit upon request during normal business hours. Do not include supporting documents, such as fuel receipts, when returns are filed. **A carrier must retain all records to substantiate tax returns for 4 years from the due date of the return or date filed, whichever is later.** Failure to provide records requested at time of audit may result in longer record keeping periods.

The licensee must maintain detailed mileage records on an individual vehicle basis. These records must contain the following:

- Total taxable and non-taxable usage of motor fuel;
- Total distance traveled for taxable and non-taxable use; and
- Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.

Mileage Records – The licensee's records must include mileage data on each individual vehicle for each trip, and must be summarized in monthly fleet statements. The statements should contain:

- Date of trip (starting and ending);
- Trip origin and destination;
- Route of travel;
- Beginning and ending odometer or hub-odometer reading of the trip;
- Total trip miles;
- Miles by jurisdiction;
- Unit number or vehicle identification number;
- Vehicle fleet number; and
- Licensee's name

Fuel Records – The licensee must maintain a complete record of all fuel purchased, received, and used in the conduct of business. **Separate totals must be compiled for each motor fuel type, and be summarized in monthly statements.** Retail fuel purchases and bulk fuel purchases are to be accounted for separately. These records must contain the following:

- The date of each receipt of fuel;
- The name and address of the person/company from whom purchased or received;
- The number of gallons received;
- The type of fuel; and
- The vehicle or equipment into which fuel was placed.

Tax Credits – To obtain credit on the tax return for tax-paid purchases on a jurisdictional basis, the licensee **must keep the receipt that shows evidence of the purchase and that tax was paid.** A receipt can be an invoice, a credit card receipt, an automated vendor-generated invoice or transaction listing or Microfilm/microfiche of the receipt or invoice. Receipts that have been altered or indicate erasures are not accepted for tax-paid credit. Receipts must identify the vehicle by the plate or unit number. An acceptable receipt or invoice taken as credit must include the following:

- Date of purchase;
- Seller's name and address;
- Number of gallons purchased;
- Fuel type;
- Price per gallon or total amount of sale;
- Unit number; and
- Purchaser's name.



In the case of a lessee/lessor agreement, receipts will be accepted in either name, provided a legal connection can be made to the reporting party for that purchase.

Bulk Fuel – Fuel tax may or may not be paid at the time of delivery to bulk fuel tanks. The licensee must retain copies of all delivery tickets and/or receipts. Receipts that have been altered or indicate erasures are not accepted for credits. Bulk fuel inventory reconciliations must be maintained to distinguish fuel placed in qualified vehicles from other uses. In the case of withdrawals from licensee owned tax paid bulk storage, credit may be obtained when the following detailed records are maintained:

- Date of withdrawal;
- Number of gallons;
- Fuel type;
- Unit number; and
- Purchase and inventory records that substantiate that tax was paid on all bulk purchases. Inventory shall be maintained on first-in, first-out basis.

Non-compliance with any record keeping requirement may be cause for an assessment to the licensee's account and/or revocation of the IFTA license. The assessment may include reduction of fleet MPG and disallowance of tax-paid credits claimed on the licensee's tax returns.

IFTA Tax Reporting Requirements

After the carrier receives an IFTA license, the IFTA Unit will mail an "International Fuel Tax Agreement Tax Return" (Form 735-9740) each quarter. This must be completed and filed with payment for any tax that is due. All operations in member jurisdictions must be listed on the tax return.

The IFTA tax return is to be used only by the motor carrier whose name is printed on it. When the business name, location, or mailing address is not correct, check the Change of Address box to the right, draw a line through the incorrect information and print the correct information. When the IFTA Unit mails each quarterly IFTA tax return, a fuel tax rate schedule and filing instructions will be included. The rate schedule will provide the current fuel tax rates for each fuel type by jurisdiction that must be used when completing the quarterly IFTA tax return. Any credits or balances due from prior periods will be pre-printed on the return. Credits should be verified by contacting the IFTA Unit before being deducted from current amounts due.

When a quarterly IFTA tax return has not be received, the licensee may either call the IFTA Unit at 503-373-1634 to request forms or download forms from the MCTD Web site at www.oregontruckingonline.com (click on *Forms* and *Taxes and Fees*).

Oregon's IFTA tax return allows a licensee to report all fuel types and jurisdictions on one form. **MCTD staff cannot perform calculations for the carrier on returns.**

Who Must File IFTA Tax Reports – Every Oregon-based account issued a license under IFTA is required to file an IFTA tax return (Form 735-9740).

IFTA Tax Return Due Dates – IFTA tax returns, properly signed and accompanied by a check or money order payable to ODOT/IFTA, **are due the last day of the month immediately following the end of each reporting period.** Tax returns must be postmarked on or before the due date to be considered on time. **Tax returns must be filed even when there is no tax due, when there were Oregon operations only, or when there were no operations for the reporting period.** When the carrier's IFTA license is revoked, returns must still be filed for all periods while the account remains open. Filing a return does not authorize operation in other jurisdictions unless the revoked account is reinstated. Operation in member jurisdictions without valid credentials is illegal and cause for citation, fines, and penalties.

QUARTER	DUE DATE	QUARTER	DUE DATE
1 ST Quarter	April 30 th	3 rd Quarter	October 31 st
2 nd Quarter	July 31 st	4 th Quarter	January 31 st

When the due date falls on a weekend or holiday, the tax return is due the next business day.

Where to File Tax Returns – Mail completed IFTA tax returns to:

ODOT/MCTD - IFTA
550 Capitol St NE
Salem, OR 97301-2530

Please be aware that **IFTA forms and payments must not be submitted to the IFTA Unit through DMV offices.** Leaving IFTA tax returns or payments at a DMV office will cause a delay in filing, possibly resulting in a penalty and interest charges.

IFTA Penalties and Interest – IFTA returns not filed by the due date will be assessed a penalty of \$50 or 10% of the total amount of tax due, whichever is greater. Interest will also be assessed at the rate of 1% per month, or partial month, for each jurisdiction for which tax is due.

Amended Tax Returns – When it becomes necessary to correct a previously filed return, please make a copy of the original return filed, write “AMENDED” at the top of the form, and make the necessary changes next to the incorrect figures.

An explanation of the changes must accompany the amended return. An amended return may be subject to a late penalty charge and interest when amended after the due date.

IFTA Tax Return Forms

IFTA TAX RETURN FORMS	
➔	Preparation
➔	Minimum Required Information
➔	Calculation Guidelines

Preparation

Gather the information that is needed in order to fill out the form:

- Rate table for the quarter that is being reported.
- Mileage records for all vehicles with Oregon IFTA decals. When more than one type of fuel was used, mileage records for each fuel type will be needed.
 - Oregon miles (including off-road miles).
 - Mileage in other jurisdictions (including off-road, turnpike, and fuel permit miles).
- Fuel receipts for all fuel purchases for all vehicles with Oregon IFTA decals.
- Fuel permits (be sure the permits are for **fuel** tax).



DO NOT MAIL ANY OF THESE MATERIALS WITH THE RETURN – KEEP THEM FOR RECORDS. Failure to retain distance and fuel records may result in lowering the average fleet MPG to 4.0 MPG at time of audit. Failure to retain original vendor invoices may result in credit being disallowed at time of audit.

When completing the IFTA tax return, be sure to read and follow the instructions mailed with the return each quarter.

Minimum Required Information

The following information is the MINIMUM required for the IFTA tax return to be accepted:

- Quarter and year of return;
- IFTA License number;
- Oregon Taxpayer ID number;
- Name and address of taxpayer;
- Return with no operations or Oregon operations only:
 - Check the appropriate box ;
- Return with operations:
 - Fuel/miles summary columns 1 through 6 completed; and
 - Columns A through G completed for a minimum of one (1) jurisdiction;
- Signature and date.

Calculation Guidelines

CONVERT metric fuel and distance measurements to gallons and miles using the following factors:

1 liter = 0.2642 gallons

1 kilometer = 0.62137 miles

ROUND all miles and gallons in columns 1 through 5 to the nearest whole number:

525.5 = 526

525.4 = 525

IFTA Tax Return – Form

(Page 1 of 2)

OREGON DEPARTMENT OF TRANSPORTATION
 MOTOR CARRIER TRANSPORTATION DIVISION
 550 CAPITOL ST NE
 SALEM OR 97301-2530 PH (503) 373-1634 FAX (503) 378-8815

RESET

PRINT

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) TAX RETURN

OPERATIONS DURING THE QUARTER:
RETURN DUE:

IFTA LICENSE NO. _____ OREGON FILE NUMBER _____

DO NOT WRITE IN SPACE ABOVE

CHECK THE BOXES BELOW IF THEY APPLY:

AMENDED

YOU HAD NO OPERATIONS TO REPORT

YOU HAD OREGON OPERATIONS ONLY

CHANGE OF ADDRESS

IFTA CREDIT REFUND REQUEST

FUEL / MILES SUMMARY		Column 1	+	2	+	3	=	4	÷	5	=	6
		OREGON MILES		IFTA JURISD. MILES		NON-IFTA JURISD. *		TOTAL MILES		TOTAL GALLONS		AVERAGE FLEET MPG
		(include off-road miles)		(include permit and off-road miles)		MILES		(by fuel type)		(used in all jurisdictions including Oregon)		(2 decimal places)
Diesel	_____	_____	+	_____	+	_____	=	_____	÷	_____	=	_____
Gasoline	_____	_____	+	_____	+	_____	=	_____	÷	_____	=	_____
OTHER	_____	_____	+	_____	+	_____	=	_____	÷	_____	=	_____
OTHER	_____	_____	+	_____	+	_____	=	_____	÷	_____	=	_____
OTHER	_____	_____	+	_____	+	_____	=	_____	÷	_____	=	_____
TOTALS:		_____	+	_____	+	_____	=	_____	÷	_____	=	_____
		(Oregon Miles)		(IFTA Miles)		(Other Miles)		* ALASKA; HAWAII; WASHINGTON, D.C.; NORTHWEST TERRITORY; YUKON TERRITORY; etc.				

A	B	C	D	E	F	G	H	I	J	K
JURIS.	FUEL TYPE (D, G, ETC)	TOTAL MILES IN JURISDICTION	TAXABLE MILES IN JURISDICTION	TAXABLE GALLONS (D ÷ avg mpg)	TAX PAID GALLONS	NET TAXABLE GALLONS (E minus F)	TAX RATE	TAX DUE OR (CREDIT)	INTEREST DUE	TOTAL DUE OR (CREDIT) (I plus J)
CA										
ID										
WA										
AL										
AZ										
AR										
CO										
CT										
DE										
FL										
GA										
IL										
IN										
IN		SURCHARGE								
IA										
KS										
SUB TOTALS (FRONT PAGE)										
SUB TOTALS (BACK PAGE)										
GRAND TOTAL										

I CERTIFY UNDER PENALTY OF PERJURY, THAT THIS RETURN IS TRUE, CORRECT, AND COMPLETE TO THE BEST OF MY KNOWLEDGE.

SIGNATURE OF OWNER, PARTNER, CORP. OFFICER OR EMPLOYEE	TITLE	DATE
NAME OF PERSON TO CONTACT ABOUT THE RETURN	TELEPHONE ()	

FORM 735-9740 (6-07)

JURISDICTIONS CONTINUED ON REVERSE

7	TOTAL FUEL TAX AND INTEREST DUE OR (CREDIT)
8	PREVIOUS BALANCE DUE
9	PREVIOUS CREDIT
10	PENALTY
11	REINSTATEMENT FEE
12	TOTAL BALANCE DUE OR (CREDIT)


IFTA Tax Return – Form

(Page 2 of 2)

FILE NUMBER		QUARTER									
A	B	C	D	E	F	G	H	I	J	K	
JURIS.	FUEL TYPE (D, G, ETC)	TOTAL MILES IN JURISDICTION	TAXABLE MILES IN JURISDICTION	TAXABLE GALLONS (D ÷ avg mpg)	TAX PAID GALLONS	NET TAXABLE GALLONS (E minus F)	TAX RATE	TAX DUE OR (CREDIT)	INTEREST DUE	TOTAL DUE OR (CREDIT) (I plus J)	
KY											
KY		SURCHARGE									
LA											
ME											
MD											
MA											
MI											
MN											
MS											
MO											
MT											
NE											
NV											
NH											
NJ											
NM											
NY											
NC											
ND											
OH											
OK											
PA											
RI											
SC											
SD											
TN											
TX											
UT											
VT											
VA											
VA		SURCHARGE									
WV											
WI											
WY											
AB											
BC											
MB											
NB											
NL											
NS											
ON											
PE											
QC											
SK											
SUBTOTALS (TO FRONT)											

IFTA Tax Return – Instructions

❖ Return Header:

	OREGON DEPARTMENT OF TRANSPORTATION MOTOR CARRIER TRANSPORTATION DIVISION 550 CAPITOL ST NE SALEM OR 97301-2530 PH (503) 373-1634 FAX (503) 378-8815	
	INTERNATIONAL FUEL TAX AGREEMENT (IFTA) TAX RETURN	
OPERATIONS DURING THE QUARTER: 1 st Quarter 2007 RETURN DUE: April 30, 2007		
IFTA LICENSE NO. OR123456789	OREGON TAXPAYER ID 123456	
JOE'S TRUCKING PO BOX 12345 PORTLAND, OR 97217		

Generally, the header of the IFTA tax return will be pre-printed with the appropriate report and motor carrier information. However, when completing a blank tax return form, ensure the following information is correctly entered:

- Reporting period;
- Return due date;
- IFTA License Number; and
- Oregon Taxpayer ID Number.

❖ Amended Reports, No Operations, Address Change, or IFTA Refund Request:

Check the box when it applies to the report:

CHECK THE BOXES BELOW IF THEY APPLY:	
<input type="checkbox"/>	AMENDED
<hr/>	
<input type="checkbox"/>	YOU HAD NO OPERATIONS TO REPORT
<input type="checkbox"/>	YOU HAD OREGON OPERATIONS ONLY
<input type="checkbox"/>	CHANGE OF ADDRESS
<hr/>	
<input type="checkbox"/>	IFTA CREDIT REFUND REQUEST

AMENDED - When filing corrections for a previously filed return.

NO OPERATIONS - When none of the qualified vehicles operated during the reporting period.

OREGON OPERATIONS ONLY - When all qualified vehicles operated in Oregon only.

CHANGE OF ADDRESS - When the business address has changed. Draw a line through the incorrect address and print the correct address.

IFTA CREDIT REFUND REQUEST - When requesting a refund of IFTA tax credit amount.

❖ **Fuel/Miles Summary:**

FUEL / MILES SUMMARY	Column 1 OREGON MILES (include off-road miles)	+	2 IFTA JURISD. MILES (include permit and off-road miles)	+	3 NON-IFTA JURISD. * MILES	=	4 TOTAL MILES (by fuel type)	÷	5 TOTAL GALLONS (used in all jurisdictions including Oregon)	=	6 AVERAGE FLEET MPG (2 decimal places)
Diesel	825	+	4113	+	405	=	5343	÷	710	=	7.53
Gasoline	200	+	2407	+		=	2607	÷	385	=	
OTHER		+		+		=		÷		=	
OTHER		+		+		=		÷		=	
OTHER		+		+		=		÷		=	
TOTALS:	1205 <small>(Oregon Miles)</small>	+	6250 <small>(IFTA Miles)</small>	+	405 <small>(Other Miles)</small>	=		÷		=	

* ALASKA; HAWAII; WASHINGTON, D.C.; NORTHWEST TERRITORY; YUKON TERRITORY; etc.

• **Fuel Type:**

FUEL TYPE
Diesel
Gasoline
OTHER _____
OTHER _____
OTHER _____

Most carriers will use only the diesel or gasoline lines provided. When any of the licensee's qualified vehicles use a type of fuel other than diesel or gasoline, such as propane, methanol, etc., please list the fuel under OTHER in this column. When all of the lines are already used, place any additional information on a separate sheet of paper and include the total amounts in TOTALS line.

❖ **Columns 1 Through 6:**

When entering figures in Columns 1 through 5, round all miles and gallons to the nearest whole number (Column 6 will be rounded using a different method.) Rounding incorrectly will affect calculations throughout the tax return and may cause errors that result in additional tax, penalties, and interest due.

• **Column 1: Oregon Miles**

Column 1 OREGON MILES (include off-road miles)
825
200
1205
<small>(Oregon Miles)</small>

Enter the **total number of miles traveled in Oregon**, including off-road miles, for each fuel type used. All of the Oregon miles should be listed here. None of the Oregon miles should be listed in any other column on this form.

• **Column 2: IFTA Jurisdiction Miles**

2
IFTA JURISD. MILES (include permit and off-road miles)
4113
2407
6250
(IFTA Miles)

Enter the **total number of miles traveled in all IFTA jurisdictions**, including trip permit miles and off-road miles for IFTA jurisdictions. Do NOT include any miles traveled in Oregon. **The TOTAL of this column must be the same as the GRAND TOTAL of Column C.**

When more than one type of fuel was used, enter the mileage for each type of fuel on a separate line.

• **Column 3: Non-IFTA Jurisdiction Miles**

3
NON-IFTA JURISD. * MILES
405
405
(Other Miles)

Enter the **total number of miles traveled in all non-IFTA jurisdictions including off-road miles** for non-IFTA jurisdictions. Non-IFTA jurisdictions are Alaska; Hawaii; Washington, D.C.; Northwest Territory; Yukon; or any other jurisdiction not listed on the return form.

Add the figures down in Columns 1 through 3, and enter each total at the bottom of each column.

• **Column 4: Total Miles**

FUEL / MILES SUMMARY	Column 1 OREGON MILES (include off-road miles)	+	2 IFTA JURISD. MILES (include permit and off-road miles)	+	3 NON-IFTA JURISD. * MILES	=	4 TOTAL MILES (by fuel type)
Diesel	825	+	4113	+	405	=	5343
Gasoline	200	+	2407	+		=	2607
OTHER		+		+		=	
OTHER		+		+		=	
OTHER		+		+		=	
TOTALS:	1205	+	6250	+	405	=	
	(Oregon Miles)		(IFTA Miles)		(Other Miles)		* ALASKA; HAWAII; WASHING

For each fuel type listed, add the figures across in Columns 1 through 3, and enter the total in Column 4.

• **Column 5: Total Gallons**

5
TOTAL GALLONS (used in all jurisdictions including Oregon)
710
385

For each fuel type, enter the total of all gallons USED in all jurisdictions traveled. **Report all fuel placed in the supply tank of a qualified motor vehicle.**



Include fuel to power a refrigeration unit unless it is placed in a separate tank from the fuel used to power the motor vehicle, and supporting records are maintained.

- **Column 6: Average Fleet MPG**

4	÷	5	=	6
TOTAL MILES (by fuel type)		TOTAL GALLONS (used in all jurisdictions including Oregon)		AVERAGE FLEET MPG (2 decimal places)
5343	÷	710	=	7.53
2607	÷	385	=	
	÷		=	
	÷		=	
	÷		=	
	÷		=	

ALASKA; HAWAII; WASHINGTON, D.C.; NORTHWEST TERRITORY; YUKON TERRITORY; etc.

Calculate the miles per gallon (MPG) by dividing the number in Column 4 by the number in Column 5, then round to TWO decimal places. **Example:** Show 5.255 as 5.26 and show 5.254 as 5.25. Enter the result in Column 6 for each fuel type.

❖ **Columns A through K:**

A	B	C	D	E	F	G	H	I	J	K
JURIS.	FUEL TYPE (D, G, ETC)	TOTAL MILES IN JURISDICTION	TAXABLE MILES IN JURISDICTION	TAXABLE GALLONS (D ÷ avg mpg)	TAX PAID GALLONS	NET TAXABLE GALLONS (E minus F)	TAX RATE	TAX DUE OR (CREDIT)	INTEREST DUE	TOTAL DUE OR (CREDIT) (I plus J)
CA	D	100	100	13	0	13	.17	2.21	0.02	2.23
ID	D	800	800	106	495	[389]	.278	[108.14]	0.00	[108.14]
WA										
AL										

- **Column A: Juris. (Jurisdictions)**

A
JURIS.
CA
ID
WA
AL
AZ
AR

This column is a listing of all IFTA member jurisdictions. The abbreviations are on the tax rate table included with the tax report form mailed each quarter. Be sure to enter information on the line with the correct abbreviations for each jurisdiction that is being reported.

• **Column B: Fuel Type**

Enter the fuel type being reported on this line by using the codes below. When reporting more than one fuel type in a jurisdiction, either use a line for a jurisdiction where there were no operations (cross out the original jurisdiction code listed and write the code needed like the example below), or place additional information on a separate sheet of paper. Be sure to include information for each column (A through K), and the figures from this line when calculating totals on the return form.

A	B
JURIS.	FUEL TYPE (D, G, ETC)
CA	D
ID	D
WA	
AL	
AZ	D
AZ	G
CO	

FUEL TYPE CODES

CODE	FUEL TYPE
BD	Biodiesel
D	Diesel
G	Gasoline
P	Propane
GH	Gasohol
LNG	Liquid Natural Gas
CNG	Compressed Natural Gas
E	Ethanol
M	Methanol
E85	E-85
M85	M-85
A55	A55

CODE	FUEL TYPE
SD	Surcharge Diesel
SG	Surcharge Gasoline
SP	Surcharge Propane
SGH	Surcharge Gasohol
SLN	Surcharge Liquid Natural Gas
SCN	Surcharge Compressed Natural Gas
SE	Surcharge Ethanol
SM	Surcharge Methanol
SE8	Surcharge E-85
SM8	Surcharge M-85
SA5	Surcharge A55

- **Column C: Total Miles in Jurisdiction**

C	TOTAL MILES IN JURISDICTION
	100
	800

Enter the total miles (including off-road miles and miles on fuel permits) traveled in each jurisdiction for each fuel type. **The TOTAL of this column must be the same as Column 2.**

- **Column D: Taxable Miles in Jurisdiction**

D	TAXABLE MILES IN JURISDICTION
	100
	800

For most operations, the mileage entered in Column D will be the same as the mileage entered in Column C. **Enter the taxable miles traveled in each IFTA jurisdiction.** Do not include off-road non-taxable miles or fuel tax permit miles in this column. For the mileage to be deductible, the trip permit must indicate it is for fuel tax. Mileage operated on a registration trip permit or any other type of trip permit that is not for fuel tax cannot be deducted as non-taxable on the IFTA tax return.

- **Column E: Taxable Gallons (Column D divided by average MPG)**

Divide the amount in Column D by the Average Fleet Miles per Gallon from Column 6 for each fuel type. The Taxable Gallons should be rounded to the nearest whole gallon. **Example:** 525.5 should be shown as 526 and 525.4 should be shown as 525. Failure to retain fuel records may result in lowering the Average Fleet MPG to 4.0 MPG at time of audit.

A	D	6	E
JURIS.	TAXABLE MILES IN JURISDICTION	AVERAGE FLEET MPG (2 decimal places)	TAXABLE GALLONS (D ÷ avg mpg)
CA	100	7.53	13
ID			
WA			
AL			

DIVIDED BY **EQUALS**

$$100 \text{ Taxable Miles} \div 7.53 \text{ Average Fleet MPG} = 13.28 = 13 \text{ Taxable Gallons}$$

• **Column F: Tax Paid Gallons**

F	TAX PAID GALLONS
0	

Enter the number of gallons purchased in a jurisdiction during the reporting period on which fuel taxes have been paid. Tax Paid Gallons should be rounded to the nearest whole gallon. Purchases must be supported by invoices from the vendor and retained in the carrier's records. Do not send invoices or receipts with the IFTA tax return. Failure to retain original vendor invoices may result in credit being disallowed at time of audit.

The surcharge is charged without regard to the number of gallons purchased in the jurisdiction. Tax paid gallons may not be claimed on a surcharge line.

A JURIS.	B FUEL TYPE (D, G, ETC)	C TOTAL MILES IN JURISDICTION	D TAXABLE MILES IN JURISDICTION	E TAXABLE GALLONS (D ÷ avg mpg)	F TAX PAID GALLONS
IN	D	126	126	17	80
IN	SURCHARGE			17	

• **Column G: Net Taxable Gallons (Column E minus Column F)**

Subtract the Tax Paid Gallons (Column F) from the Taxable Net Taxable Gallons (Column E). Enter the credit figure in brackets when the Tax Paid Gallons in Column F is greater than the Taxable Gallons in Column E. **Example:** The credit figure of 389 would be entered as [389].

<table border="1" style="width: 100%;"> <tr><td style="text-align: center;">A</td><td style="text-align: center;">TAXABLE GALLONS (D ÷ avg mpg)</td></tr> <tr><td style="text-align: center;">CA</td><td style="text-align: center;">13</td></tr> <tr><td style="text-align: center;">ID</td><td style="text-align: center;">106</td></tr> <tr><td style="text-align: center;">WA</td><td></td></tr> <tr><td style="text-align: center;">AL</td><td></td></tr> </table>	A	TAXABLE GALLONS (D ÷ avg mpg)	CA	13	ID	106	WA		AL		MINUS	<table border="1" style="width: 100%;"> <tr><td style="text-align: center;">F</td><td style="text-align: center;">TAX PAID GALLONS</td></tr> <tr><td style="text-align: center;">0</td><td></td></tr> <tr><td style="text-align: center;">495</td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> </table>	F	TAX PAID GALLONS	0		495						EQUALS	<table border="1" style="width: 100%;"> <tr><td style="text-align: center;">G</td><td style="text-align: center;">NET TAXABLE GALLONS (E minus F)</td></tr> <tr><td style="text-align: center;">13</td><td></td></tr> <tr><td style="text-align: center;">[389]</td><td></td></tr> <tr><td></td><td></td></tr> <tr><td></td><td></td></tr> </table>	G	NET TAXABLE GALLONS (E minus F)	13		[389]					
A	TAXABLE GALLONS (D ÷ avg mpg)																																	
CA	13																																	
ID	106																																	
WA																																		
AL																																		
F	TAX PAID GALLONS																																	
0																																		
495																																		
G	NET TAXABLE GALLONS (E minus F)																																	
13																																		
[389]																																		

13 Taxable Gallons – 0 Tax Paid Gallons = 13 Net Taxable Gallons

106 Taxable Gallons - 495 Tax Paid Gallons = [389] Net Taxable Gallons

• **Column H: Tax Rate**

H TAX RATE
.17
.278

Enter the **tax rate for each jurisdiction** on the tax rate table for the quarter being reported. Be sure to include the decimal when entering the tax rate.

It is important to use the tax rate table for the quarter being reported because the **tax rate tables change each quarter** due to modifications in fuels taxed and the different tax rates in member jurisdictions. A new tax rate table is included with the tax return form that is sent each quarter. Be sure to read any footnotes for the jurisdictions being reported.

When there are two lines and dates for a jurisdiction on the tax rate table, it means the tax rate changed during the quarter for that jurisdiction. This results in a “split” tax rate. **Example:** Arizona had a split rate for the 2nd Quarter 2004 with one tax rate for diesel in April, and a different rate for diesel beginning May 1st.

Example: Changes in tax table rates

		Gasoline	Special Diesel
ARIZONA Through 04/30/2004	A1	.03268	.03097
ARIZONA Effective 05/01/2004	AZ	.03268	.03268

Tax report forms are not always modified to accommodate split rates. When a tax payer needs to report both rates for one jurisdiction, it is suggested that the line for a jurisdiction where there were no operations be crossed out and the jurisdiction with the split rate be written in that line. Otherwise the additional information can be listed on a separate sheet of paper. It is pertinent to include information for each column (A through K), and the figures from the various jurisdictions when calculating totals on the return form.

Example:

The rates changed in Arizona during the second quarter of 2004. For all operations on and before the earlier date listed (04/30/2004 in the example tax rate table listed above), the jurisdiction code of (A1) is used on the line for Alabama since there were no operations in that jurisdiction. The tax rate for the first period of the “split” rate is .03097. (See next page for example.)

Operations on or after the later date listed (05/01/2004) should use tax rate for the second period of the "split" rate, which is .03268.

A JURIS.	B FUEL TYPE (D, G, ETC)	C TOTAL MILES IN JURISDICTION	D TAXABLE MILES IN JURISDICTION	E TAXABLE GALLONS (D ÷ avg mpg)	F TAX PAID GALLONS	G NET TAXABLE GALLONS (E minus F)	H TAX RATE
A1 AL	D	75	75	10	0	10	.03097
AZ	D	25	25	3	0	3	.03268

When there is a surcharge line, the surcharge tax rate from the tax rate table must be entered.

A JURIS.	B FUEL TYPE (D, G, ETC)	C TOTAL MILES IN JURISDICTION	D TAXABLE MILES IN JURISDICTION	E TAXABLE GALLONS (D ÷ avg mpg)	F TAX PAID GALLONS	G NET TAXABLE GALLONS (E minus F)	H TAX RATE
IN	D	126	126	17	80	[63]	.16
IN	SURCHARGE			17			.035

• **Column I: Tax Due or [Credit]**

Multiply the Net Taxable Gallons (Column G) by the rate (Column H). Enter this amount in dollars and cents, with credit amounts in [brackets].

A JURIS.	G NET TAXABLE GALLONS (E minus F)	H TAX RATE	I TAX DUE OR (CREDIT)
CA	13	.17	2.21
ID	[389]	.278	[108.14]
WA			
AL			

MULTIPLIED BY **EQUALS**

13 Net Taxable Gallons x 0.17 Tax Rate = \$2.21 Tax Due

[389] Net Taxable Gallons x 0.278 Tax Rate = [\$108.14] Credit

On a surcharge line, amounts related to the purchase of fuel in that jurisdiction are not deducted.

A JURIS.	B FUEL TYPE (D, G, ETC)	C TOTAL MILES IN JURISDICTION	D TAXABLE MILES IN JURISDICTION	E TAXABLE GALLONS (D ÷ avg mpg)	F TAX PAID GALLONS	G NET TAXABLE GALLONS (E minus F)	H TAX RATE	I TAX DUE OR (CREDIT)
IN	D	126	126	17	80	[63]	.16	[10.08]
IN	SURCHARGE			17			.035	0.60

When the number of gallons purchased in a jurisdiction (Column F) is **more** than the number of gallons used in that jurisdiction (Column E), the result is a **credit**. Please list the credit in [brackets].

• **Column J: Interest Due**

When a return is filed late, interest is due to each jurisdiction when tax is due. A return is late when the report is not postmarked on or before the last day of the month following the quarter covered by the return, and accompanied by payment of any tax due. **Multiply the Tax Due in Column I by 1% for each month or partial month the report is late.** Do not calculate interest on credit amounts in Column I.

Example 1: When the return is due on April 30th and the return is filed on May 9th, multiply the amount in Column I (\$2.21) by .01 (1% for May).

Example 2: When the return is due on April 30th and the return is filed on July 7th, multiply the amount in Column I (\$2.21) by .03 (1% for May, +1% for June, +1% for July).

Example 3: Do not calculate interest on a credit amount. Interest is due only where tax is owed.

I TAX DUE OR (CREDIT)		J INTEREST DUE	
2.21	(Example 1)	0.02	(1 month late = 1%)
2.21	(Example 2)	0.07	(3 months late = 3%)
[108.14]	(Example 3)	0.00	(No interest on credit)

x 1% PER MONTH LATE

Example 1: \$2.21 Tax Due x 1% interest (for 1 month late) = \$0.02 Interest Due

Example 2: \$2.21 Tax Due x 3% interest (1% for each month late) = \$0.07 Interest Due

Example 3: [\$108.14] Tax Due x 0% interest (no interest on credit amounts) = \$0 Interest Due

When there is a surcharge tax due, calculate the interest on the tax due on each line.

A JURIS.	B FUEL TYPE (D, G, ETC)	C TOTAL MILES IN JURISDICTION	D TAXABLE MILES IN JURISDICTION	E TAXABLE GALLONS (D ÷ avg mpg)	F TAX PAID GALLONS	G NET TAXABLE GALLONS (E minus F)	H TAX RATE	I TAX DUE OR (CREDIT)	J INTEREST DUE
VA	D	525	525	70	0	70	.24	16.80	0.17
VA		SURCHARGE		70			.03	2.10	0.02

Interest is due on the surcharge tax even when there is a tax credit on the first line.

A JURIS.	B FUEL TYPE (D, G, ETC)	C TOTAL MILES IN JURISDICTION	D TAXABLE MILES IN JURISDICTION	E TAXABLE GALLONS (D ÷ avg mpg)	F TAX PAID GALLONS	G NET TAXABLE GALLONS (E minus F)	H TAX RATE	I TAX DUE OR (CREDIT)	J INTEREST DUE
IN	D	126	126	17	80	[63]	.16	[10.08]	0.00
IN		SURCHARGE		17			.035	0.60	0.01

• **Column K: Total Due or [Credit]**

Total the amounts in Columns I and J. Enter credit amounts in [brackets].

I	J		K
TAX DUE OR (CREDIT)	INTEREST DUE		TOTAL DUE OR (CREDIT) (I plus J)
2.21	0.02	(Example 1)	2.23
2.21	0.07	(Example 2)	2.28
[108.14]	0.00	(Example 3)	[108.14]
	PLUS		EQUALS

Example 1: \$2.21 Tax Due + \$0.02 Interest Due = \$2.23 Total Due

Example 2: \$2.21 Tax Due + \$0.07 Interest Due = \$2.28 Total Due

Example 3: [\$108.14] Tax Due + \$0 Interest Due = [\$108.14] Total Credit

Totals for lines with surcharge.

A	B	C	D	E	F	G	H	I	J	K
JURIS.	FUEL TYPE (D, G, ETC)	TOTAL MILES IN JURISDICTION	TAXABLE MILES IN JURISDICTION	TAXABLE GALLONS (D ÷ avg mpg)	TAX PAID GALLONS	NET TAXABLE GALLONS (E minus F)	TAX RATE	TAX DUE OR (CREDIT)	INTEREST DUE	TOTAL DUE OR (CREDIT) (I plus J)
VA	D	525	525	70	0	70	.24	16.80	0.17	16.97
VA	SURCHARGE			70			.03	2.10	0.02	2.12

❖ **Subtotals and Grand Totals:**

• **Subtotals: Front Page**

Total the amounts in each of the columns on the front of the tax form. Add the amounts due and subtract the credits. Enter the totals on the SUBTOTALS line for the front page.

A	B	C	D	E	F	G	H	I	J	K
JURIS.	FUEL TYPE (D, G, ETC)	TOTAL MILES IN JURISDICTION	TAXABLE MILES IN JURISDICTION	TAXABLE GALLONS (D ÷ avg mpg)	TAX PAID GALLONS	NET TAXABLE GALLONS (E minus F)	TAX RATE	TAX DUE OR (CREDIT)	INTEREST DUE	TOTAL DUE OR (CREDIT) (I plus J)
SUB TOTALS (FRONT PAGE)		2942	2867	380	495	[115]		[40.80]	0.67	[40.01]

• **Subtotals: Back Page**

Total the amounts in each of the columns on the back page of the tax form. Add the amounts due and subtract the credits. Enter the totals on the SUBTOTALS line for the back page. Bring forward the subtotals for the back page to the appropriate line on the front page.

A	B	C	D	E	F	G	H	I	J	K
JURIS.	FUEL TYPE (D, G, ETC)	TOTAL MILES IN JURISDICTION	TAXABLE MILES IN JURISDICTION	TAXABLE GALLONS (D ÷ avg mpg)	TAX PAID GALLONS	NET TAXABLE GALLONS (E minus F)	TAX RATE	TAX DUE OR (CREDIT)	INTEREST DUE	TOTAL DUE OR (CREDIT) (I plus J)
SUB TOTALS (BACK PAGE)		3578	3578	598	280	231		43.06	0.77	43.83

Copy the back page column totals onto the front page on the SUBTOTALS (BACK PAGE) line.

A	B	C	D	E	F	G	H	I	J	K
JURIS.	FUEL TYPE (D, G, ETC)	TOTAL MILES IN JURISDICTION	TAXABLE MILES IN JURISDICTION	TAXABLE GALLONS (D ÷ avg mpg)	TAX PAID GALLONS	NET TAXABLE GALLONS (E minus F)	TAX RATE	TAX DUE OR (CREDIT)	INTEREST DUE	TOTAL DUE OR (CREDIT) (I plus J)
SUB TOTALS (FRONT PAGE)		2942	2867	380	495	[115]		[40.80]	0.67	[40.01]
SUB TOTALS (BACK PAGE)		3578	3578	598	280	231		43.06	0.77	43.83

• **Grand Totals**

Add the amounts of each column in the SUBTOTALS lines and enter the totals on the GRAND TOTALS line.

A	B	C	D	E	F	G	H	I	J	K
JURIS.	FUEL TYPE (D, G, ETC)	TOTAL MILES IN JURISDICTION	TAXABLE MILES IN JURISDICTION	TAXABLE GALLONS (D ÷ avg mpg)	TAX PAID GALLONS	NET TAXABLE GALLONS (E minus F)	TAX RATE	TAX DUE OR (CREDIT)	INTEREST DUE	TOTAL DUE OR (CREDIT) (I plus J)
SUB TOTALS (FRONT PAGE)		2942	2867	380	495	[115]		[40.80]	0.67	[40.01]
SUB TOTALS (BACK PAGE)		3578	3578	598	280	231		43.06	0.77	43.83
GRAND TOTAL		6520	6445	978	775	116		2.38	1.44	3.82

❖ **Lines 7 through 14:**

• **Line 7 – Total Fuel Tax and Interest Due or [Credit]**

Enter the GRAND TOTAL amount from Column K.

7 TOTAL FUEL TAX AND INTEREST DUE OR (CREDIT)	3.82
---	------

• **Line 8 – Previous Balance Due**

Any current balance due on the account will be printed on the tax return. Previous balances could be the result of partial payments, mathematical or clerical errors, penalties, or interest relating to prior returns. Add this amount to the total due and include it when making a payment. Questions regarding previous balance due or corrections may be directed to the IFTA Unit at 503-373-1634.

8 PREVIOUS BALANCE DUE	5.24
------------------------	------

• **Line 9 – Previous Credit**

Any current credits on the account will be printed on the tax return. Do not pay this amount. Before subtracting this credit from the balance due, verify that the credit is valid and has not already been refunded or used. Questions regarding credits may be directed to the IFTA Unit at 503-373-1634.

9 PREVIOUS CREDIT	2.50
-------------------	------

• **Line 10 – Penalty**

When a return is late, list the late fee penalty of 10% of the total amount of Column I or \$50, whichever is greater. A return is late when the report is not postmarked on or before the last day of the month following the quarter covered by the return, and accompanied by payment of any tax due. When the total amount of tax in Column I is a credit, or when the return reported has no operations or had Oregon-only operations, the carrier is still responsible for the \$50 penalty. The penalty is assessed not for owing tax but because the return is late.

10	PENALTY	50.00
----	---------	-------

• **Line 11 – Reinstatement Fee**

When the account is revoked a \$25 reinstatement fee must be paid to be reinstated. All causes for revocation must be satisfied before the account can be reinstated. The IFTA license is not valid until all deficiencies have been met and the reinstatement fee has been paid. Payment of the reinstatement fee alone will not be sufficient for reinstating the account when deficiencies on the account have not been met. Questions regarding deficiencies and revocation may be directed to the IFTA Unit at 503-373-1634.

11	REINSTATEMENT FEE	25.00
----	-------------------	-------

• **Line 12 – Total Balance**

When the amount on this line is a **balance due, attach payment.** Penalty and interest will be assessed on tax returns where incorrect calculations result in underpayment.

7	TOTAL FUEL TAX AND INTEREST DUE OR (CREDIT)	3.82	Total from Column K
8	PREVIOUS BALANCE DUE	5.24	Previous balance from prior return
9	PREVIOUS CREDIT	2.50	Previous credit from prior return
10	PENALTY	50.00	Penalty for filing late
11	REINSTATEMENT FEE	25.00	Reinstatement fee (when needed)
12	TOTAL BALANCE DUE OR (CREDIT)	81.56	Total due for this return

• **Signature & Date:**

Sign and date the tax return. Be sure to enter the title and contact information.

I CERTIFY UNDER PENALTY OF PERJURY, THAT THIS RETURN IS TRUE, CORRECT, AND COMPLETE TO THE BEST OF MY KNOWLEDGE.		
SIGNATURE OF OWNER, PARTNER, CORP. OFFICER OR EMPLOYEE <i>Joe Trucker</i>	TITLE Owner	DATE (Today's Date)
NAME OF PERSON TO CONTACT ABOUT THE RETURN Joe Trucker	TELEPHONE (541) 555-1234	

IFTA Tax Return Checklist

To prevent processing delays, please take the time to carefully check the tax return.

<input type="checkbox"/>	Always use the rate table for the quarter that is being reported. Always check the rate for the jurisdiction that is being reported. It may have changed since the last return period.
<input type="checkbox"/>	Are calculations for Columns 4, 6, E, G, I, J, and K complete and correct?
<input type="checkbox"/>	Is the back of the form completed? When the return is being faxed, be sure to include the back of the form even when there are no entries on the back.
<input type="checkbox"/>	Have the total amounts been carried from the back page to the front page correctly?
<input type="checkbox"/>	Does the Grand Total for Column C equal the Total of Column 2? In Column C, are all of the miles listed separately for each jurisdiction and does that match the total in Column 2? When there are discrepancies: <ul style="list-style-type: none"> ➤ Is the addition correct? ➤ Is a line for each jurisdiction in which there were operations included? ➤ Is the mileage for all IFTA-qualified vehicles listed in both Column 2 and Column C?
<input type="checkbox"/>	Is the return signed and dated?

IFTA – Transactions

I F T A L I C E N S E	
T R A N S A C T I O N S	
→	IFTA License Cancellation
→	Revocation & Reinstatement
→	Right to a Hearing
→	IFTA License Renewal
→	IFTA Renewal Display Grace Period

IFTA – License Cancellation

A carrier may request that the IFTA license be canceled. This request **must be in writing and include the effective date of the cancellation**, by checking the box provided on the renewal form mailed at the end of the year, or by sending a request by mail or fax. On the receipt of the request by MCTD, the account will be reviewed. All requirements, including the filing of tax returns and payment of fees, must be satisfied **before** the account will be closed in good standing. Any credit outstanding at the end of the review will be refunded. Refunds may be reduced by other MCTD balances.

IFTA – License Revocation and Reinstatement

Failure to comply with all applicable requirements of IFTA shall be grounds for revocation of the IFTA license. This includes the failure to file required tax returns, to submit corrections of incomplete tax returns, or to remit fees due and billed, including license fees, within the time frame allotted may result in revocation of the IFTA license. Oregon will notify all member jurisdictions when the license is revoked.

When the IFTA license has been revoked, the license may be reinstated by satisfying the requirements for which the license was revoked, as well as any other deficiencies on the account, *and* paying a reinstatement fee of \$25. Oregon will notify all member jurisdictions when the license has been reinstated.

IFTA – Right to a Hearing

A licensee or applicant may appeal an action or audit finding by requesting a hearing, in writing, within 30 days of the action.

IFTA – Renewal

Current IFTA licensees will be sent a renewal application each year for a new IFTA license and decals. **For most motor carriers, the IRP and IFTA renewals will be combined.** To renew IFTA separately, contact the IFTA Unit at 503-373-1634.

The amount of the license fee will be determined by the number of vehicles being operated under IFTA, as indicated by the number of pairs of decals requested. The fee may be increased when vehicles are added during the year, with the additional amount payable when decals are requested. Licensees qualifying for the farm rate will pay a fixed amount, regardless of the number of vehicles operated, as long as more than half of those IFTA-qualified vehicles are Oregon farm-plated. Upon application, a license will be renewed provided there are no deficiencies on the account, all of the tax returns have been filed, the applicant is still qualified for an Oregon IFTA account, and the renewal is accompanied by payment of the license fee.

THE RENEWAL APPLICATION MUST BE RETURNED TO THE IFTA UNIT BY DECEMBER 1ST FOR TIMELY PROCESSING. The renewal form may also be used to cancel the account when the licensee does not wish to renew for the next year.



When there has been a change in ownership, the licensee may use the renewal application to close the account for the original entity, and to request an application form for a new IFTA license for the new entity. The time to make changes without incurring additional fees, and to notify the IFTA Unit that a change in the ownership has occurred, is during the renewal period.

IFTA – Renewal Display Grace Period

The grace period for operating with IFTA decals from the previous year is the end of February of the following year. The grace period is only for carriers who are renewing. This is a display period to allow ample time for carriers to place the credentials on the vehicles. When the IFTA license has not yet been renewed for the following year, and there are operations in another jurisdiction after December 31st on decals from the previous year, the vehicle(s) is subject to citation in that jurisdiction.

When operating in other jurisdictions during the grace period and the IFTA license has NOT been renewed, either file a tax return for the 1st Quarter's operations with the IFTA Unit or contact the other jurisdictions directly. Likewise, when the license is renewed later the same year, tax returns will be required for taxable operations in all periods between December 31st and the date of the renewal.

Fuels Tax

FUELS TAX	
→	Exempt Operations
→	Fuels Tax Emblem

Exempt Operations – Commercial vehicles with a Gross Vehicle Weight (GVW) of 26,000 pounds or less are **exempt from the Weight-Mile tax**. Therefore, the Oregon highway tax obligation is met by paying tax on all fuel purchased. Oregon operations exempt from weight-mile tax include:

- Government
- Charitable
- Private or off-road
- Some farm operations

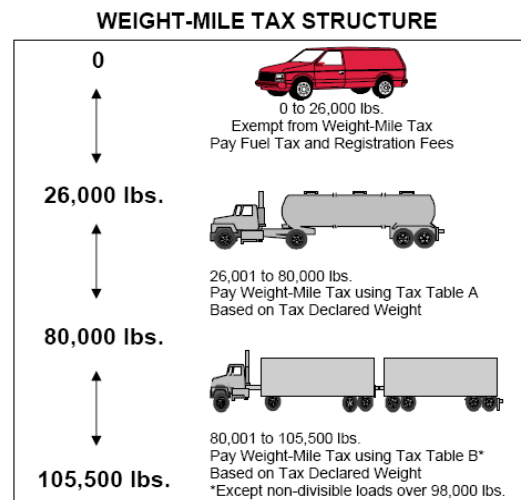
Exempt operations are very limited and may be subject to state fuels tax. A company may register for a **FUELS TAX EMBLEM** (tax credential) and file periodic reports of miles and pay fuels tax rather than pay the fuel tax at the pump. A carrier with operations at BOTH 26,000 pounds and less AND more than 26,000 pounds may be subject to weight-mile tax *and* fuels tax. Contact the Salem Registration Office at 503-378-6699 or ODOT Fuels Tax Group at 503-378-8150 for more information.

Weight-Mile Tax

WEIGHT MILE TAX	
→	Weight-Mile Tax Credentials
→	Leased Equipment
→	Bond Requirements
→	Tax Reports
→	Fuel Tax Credits
→	Suspension of Account
→	Reinstatement of Account
→	Tax Declared Weights
→	Tax Rates
→	Record Keeping Requirements

Weight-Mile Tax Credentials

Once a vehicle operates at a GVW **above** 26,000 pounds, the vehicle is subject to weight-mile tax. The vehicle must be registered and, in order to avoid paying a fuel tax at the pump, a weight-mile tax credential should be carried in the vehicle. The tax must be paid at the heaviest weight the vehicle will operate. A motor carrier can either obtain a **weight-mile tax pass** and pay the Weight-Mile tax up front, or acquire an **Oregon Weight Receipt and Tax Identifier (OWRATI)** and pay the Weight-Mile tax on a tax report. *The tax credential is required in addition to registration plates and over-dimensional permits.*



Weight-Mile Tax Pass

Any motor carrier can prepay the Weight-Mile tax on a temporary tax pass. The pass costs \$9 and lasts for 10 days. The miles of operation must be paid on the pass PRIOR to operation. One positive aspect of prepaying the Weight-Mile tax is that there is no extra paperwork for the carrier. A carrier essentially “pays as he goes”. And with the tax pass, the carrier is not subject to filing tax reports or is required to file a surety bond. However, the drawback to this option is that a carrier must purchase more miles for each trip and may need to purchase another allotment of 10 days when more time of operation is required. A carrier can obtain a temporary tax pass by calling a local MCTD office **or the 24-hour Service Center at 503-378-6699**, by stopping at a local MCTD Registration office **during business hours**, or by applying online via www.oregontruckingonline.com (must have an established account and a PIN number).

OWRATI (Oregon Weight Receipt and Tax Identifier)

The OWRATI, also known as a Weight Receipt, is an annual tax credential. The Receipt costs \$8 and lasts until the end of the calendar year. MCTD prints each vehicle’s lowest and highest declared tax weights on the receipt. The receipt should be carried in the power unit as many fuel stations ask to see this document. By having a Receipt, a carrier pays the Weight-Mile tax by filing a Weight-Mile Tax report. **MCTD requires that tax reports be filed, even when there is no tax owed or no Oregon operations.** MCTD may suspend the account for failure to file the required reports. When a carrier will not be operating in Oregon, it is advisable to cancel the Oregon Weight Receipt and Tax Identifier(s).

The carrier is responsible for all vehicles holding tax credentials under the account, including leased or rented vehicles. A carrier cannot allow someone else to use or assume liability of the account. There is an \$8 charge for replacing a lost receipt. A carrier should send written notification to MCTD to discontinue the tax liability and cancel the receipt.

Leased Equipment

Oregon Administrative Rules (OAR) 740-045-0100 through 740-045-0170 identifies the requirements of leased vehicles. The motor carrier (lessee) assumes full responsibility for payment of all Oregon highway use taxes, fees, and penalties arising from operation of a leased vehicle. Vehicles operated under lease shall at all times be externally identified with the lessee’s name in the manner prescribed by Federal Motor Carrier Safety Regulations, Part 390.21 (or see the Web site at www.fmcsa.dot.gov). Vehicles operated under lease shall be credentialed, either permanently or temporarily, under the lessee’s account. **A copy of the lease must be carried in the vehicle during operation under lease and must be maintained at the carrier’s principle place of business for a period of three (3) years after the termination of the lease.** Only written notification to MCTD to indicate termination of a lease relieves the motor carrier’s (lessee’s) highway use tax responsibility.

The lessee may enter into a fee pay agreement authorizing the owner (lessor) to report and pay mileage fees for vehicles credentialed under the lessor’s account. Such agreement must be submitted on ODOT Form 735-9458, and approved in advance by MCTD. The agreement shall not relieve the lessee of its obligation for payment of mileage fees accruing during the term of the lease and prior to written notification of the termination of the lease.

Weight-Mile Tax Reports

Reporting Responsibility – Failure to receive tax report forms does not relieve a carrier of the responsibility of filing reports on time. The report and payment must be received before MCTD considers the report filed. Reports must be filed even when there are no operations in Oregon and no tax is due. Failure to file reports is cause for suspension of the account and MCTD holds the carrier liable for all unpaid taxes, plus penalties and interest, at the time of audit.

A carrier does not need to file reports when operating only on temporary passes (no vehicles have permanent tax credentials) because the tax is paid when MCTD issues the pass, unless there is additional tax due.

When buying a temporary pass for a vehicle with an Oregon plate, do not deduct the highway-use tax paid on the pass from the mileage tax report. Instead, list the temporary pass on the vehicle trip record but do not add the mileage in the Oregon taxable miles column on the tax report.

MCTD will mail additional tax forms upon request. Contact the Salem General Information Line at 503-378-5849 to request forms or download forms from the MCTD Web site at www.oregontruckingonline.com (click on *Forms* and *Taxes & Fees*). Established accounts may also submit and pay reports online through the Web site.



Instructions for filing Tax Reports are available on the MCTD Web site at www.oregontruckingonline.com (click on *Forms, Taxes & Fees, and Instructions for Filing Oregon Highway-Use Tax Reports*).



Types of Tax Reports

Monthly Mileage Tax Reports – Most motor carriers report mileage tax on a monthly basis. The monthly mileage tax report and payment must be postmarked by the postal service by the last day of the month to cover operations for the preceding calendar month. **Example:** The May report and payment must be postmarked no later than June 30th to avoid the 10% late fees.

Quarterly Mileage Tax Reports – A motor carrier may request to report mileage tax on a quarterly basis by filling out the Application to File Quarterly Weight-Mile Tax Reports Form 735-9030. This request is subject to approval by MCTD and the carrier must meet the following eligibility requirements:

- Carrier must have a 12 consecutive month filing history, and in that 12-month period did **not** have:
 - A suspension related to reporting or payment of taxes or fees;
 - A revocation of IFTA tax license;
 - More than 25% of tax reports filed late;
 - A repayment plan; and
 - A delinquency in payment of over-dimensional permit fees or Road Use Assessment Fees (RUAF).
- In the last 36 months, the carrier has not had an audit that resulted in assessments that exceeded reporting fees by 15%.

MCTD will send a computer-printed report form at the end of each quarter. The quarterly mileage report and payment must be postmarked by the postal service by:

QUARTER	PERIOD COVERED	DUE DATES
1 st Quarter	January through March	May 31 st
2 nd Quarter	April through June	August 31 st
3 rd Quarter	July through September	November 30 th
4 th Quarter	October through December	February 28 th

Flat Monthly Tax Reports – Carriers hauling certain commodities may elect to pay Weight-Mile taxes on a flat fee basis. Flat Monthly is essential an annual fee that is paid on a monthly basis. A motor carrier may request to pay Weight-Mile tax on a flat monthly basis **when transporting items from one or more of the following groups:**

- Logs, poles, peeler cores, pilings.
- Wood chips, sawdust, bark dust, hog fuel, shavings.
- Sand, gravel, rock, dirt, debris, cinders, asphalt/concrete mix, metallic ores and concentrates or raw nonmetallic products, whether crushed or otherwise, moving from mines, pits or quarries. The vehicle(s) must have dump bodies.
- Farm carriers (motor vehicles described in ORS 825.024) with combined vehicle weight of less than 46,000 pounds.



Flat monthly fees on qualified farm vehicles must be paid in advance, on or before the first of the month.

Request to Report Flat Monthly – A motor carrier may request to report the Weight-Mile tax on a flat-fee basis by filling out the Flat Monthly Fee Election Form (Form 735-9231). The request to change filing status cannot be retroactive. This request is subject to approval by MCTD. Written notification from MCTD authorizing the change and effective date of the fee basis will be sent to the carrier as soon as the request has been processed. Mileage tax must be reported and paid up to the date the authorized change is effective. When a carrier changes to the flat fee at any time *other* than the first day of the month, the mileage tax is due *in addition* to the flat fee up to the effective date of the fee change.

A carrier's tax fee election may be changed only once per year. A fee election is defined as switching from paying flat fees to paying mileage based on weight-mile tax, or from paying mileage based on weight-mile tax to flat fees. Reports are due on or before the 10th of every month for the preceding month, even when the company has no operations in Oregon during the reporting period. **A carrier who elects the Flat Monthly reporting method must pay flat fees for all vehicles transporting that commodity.** This includes all vehicles reporting under each of a carrier's sub-accounts.



Flat fees must be paid for the entire month even when the change to monthly or quarterly mileage is approved at any time other than the first day of the month.

All Vehicles Subject To Flat Fees – Flat monthly fees are based on the commodity hauled and the weight of the vehicle. Once a carrier has made an election to pay on a flat-fee basis for a certain commodity, all vehicles hauling that commodity are subject to flat fees. The carrier must then report flat monthly fees for every vehicle credentialed under the account, including leased, rented, or replacement vehicles, that haul the elected, qualifying commodity.

Flat fees follow the power unit. When a vehicle is added to a carrier's account and has operated in that month, the full amount of the flat fee must be paid *unless* it has been paid by another carrier. A single flat fee cannot cover more than one vehicle during a month. **When the carrier is using a replacement vehicle for one that is being repaired, the full flat fee must be paid unless it has been paid by another carrier.**



A vehicle being used temporarily must pay the full flat fee in ADVANCE on a temporary pass unless the flat monthly fee for that vehicle for the current month has already been paid.

Multiple Flat Fee Commodities – A motor carrier may elect the flat-fee basis for more than one commodity group. When elected, the carrier must pay the flat fee for each commodity and will report at the highest declared weight for the month, and use the flat fee table. When hauling anything other than the commodities eligible for flat fees, the mileage tax must be reported and paid *in addition* to the flat fees. MCTD will send mileage tax report forms upon request. A carrier may choose to pay flat fees for one type of flat fee commodity and not another. **Example:** What a carrier elects to pay flat fees for logs, it is not required to pay flat fees for sand and gravel.

Hauling Non-Qualifying Commodities – When a carrier plans to haul a commodity that does not qualify for flat fees for more than a month and has been approved for flat fees, the carrier must notify MCTD in writing in advance of operations. While hauling non-qualifying commodities, monthly weight-mile tax reports must be filed *in addition* to flat fee reports.

Once the carrier returns to hauling commodities that qualify for flat fees during the calendar year, MCTD must again be notified in writing in advance of operations to return to flat fee reporting. *The carrier must then continue to file weight-mile tax reports until approved to return to the flat fee only reporting.*

Hauling Both Qualifying and Non-Qualifying Commodities – When a carrier hauls both a qualifying and non-qualifying commodity, weight-mile tax reports must be filed *in addition* to the flat monthly reports.

Filing Late Tax Reports

A carrier filing reports after the due date must include a late payment charge equal to 10% of the late tax.

Amending Tax Reports

Reports with Additional Taxes Owed – To correct an error on a previous report and additional miles are due, write the correction on a separate report form and label it "AMENDED." This amended report will be placed on the carrier's account immediately without review. A carrier should add the additional 10% late payment charge on additional taxes not paid on time. The account will be reviewed at the time of audit. Any additional charges found at that time will be subject to late payment, penalty, and interest charges.

Reports with a Credit Due – To correct an error on a previous report resulting in a credit due, write the correction on a separate report form and label it “AMENDED.” Corrections resulting in a credit to the carrier’s account of less than \$100 will be placed on the account immediately without review. However, corrections resulting in \$100 or more will be reviewed prior to posting adjustment on the carrier’s account. After MCTD adjusts the carrier’s tax account, a credit statement will be mailed to the carrier. The credit can then be used toward a future report or the carrier may request a refund.

Fuel Tax Credits

Fuel Purchase Receipt – A carrier can claim a credit for the Oregon fuel tax paid on fuel purchased for a vehicle that is subject to Weight-Mile tax. The deduction must be for the reporting period in which the carrier used the fuel. Credits for previous reporting periods will not be granted until the time of audit. A carrier must attach copies of fuel invoices to the Weight-Mile tax report to receive the fuel credit. The fuel invoice must contain:

- The date and location of the purchase;
- The Company name supplying the fuel;
- The kind of fuel used;
- The number of gallons;
- ODOT license plate, Weight Receipt number, or pass number of the vehicle; and
- The amount of Oregon fuel tax paid.

Diesel vehicles usually do not pay Oregon state fuel tax at the pump. When a carrier is charged Oregon fuel tax, a separate entry showing state tax will appear on the receipt.

Bulk Fuel and Card Lock Station – When purchasing fuel in bulk or from a card lock station, the carrier may only claim credit for fuel pumped into a qualified vehicle during the reporting period. In addition to the invoice, the carrier must maintain a daily record indicating the vehicle number and the number of gallons pumped into each motor vehicle. These records must be filed with the weight-mile tax report.

Vehicles Less than 26,000 Pounds – A motor carrier with vehicles having declared tax weights above AND below 26,000 pounds may only take a fuel tax credit on the fuel consumed for the miles operated when weighing more than 26,000 pounds. Fuel tax credits will not be verified until the time of audit. Fuel tax credits that are denied at the time of audit are subject to interest and penalty charges.

Suspension of Account

Suspension may be caused by one of the following:

- Reports not filed, or reports filed with no payment when payment is owed.
- Taxes or fees not paid.
- Insurance not filed timely, or notice of cancellation received from insurance company.
- Balances not paid timely.
- Bond not filed timely.

MCTD will provide written notification prior to suspension of the account. For insurance cancellations, a letter will be mailed at least 20 days prior to the proposed suspension date. For all other deficiencies, a letter will be mailed 10 days prior to the proposed suspension date. The letter will provide the reason(s) for the proposed suspension along with directions for correcting the deficiency.

When the deficiencies are corrected before the proposed suspension date, MCTD will cancel the suspension action. And when deficiencies are *not* corrected by the suspension date, another letter will be sent notifying the carrier who the account has been suspended. Suspension of the account will invalidate all Oregon DOT plates and Weight Receipts. Operating in Oregon while suspended is illegal and cause for citation, fines, and penalties.

Reinstatement of Account

Once all of the deficiencies have been fulfilled, the account may be reinstated. Contact the Salem Registration Office at 503-378-6699 during normal business hours, or visit a local MCTD Office to inquire on the status of a reinstatement or to reinstate the account. Bring any necessary documents to satisfy the suspension. There is a reinstatement fee of \$25 and a suspension fee of \$5 per Oregon Weight Receipt and Tax Identifier (OWRATI) that was active at the time of suspension.

Tax Declared Weights

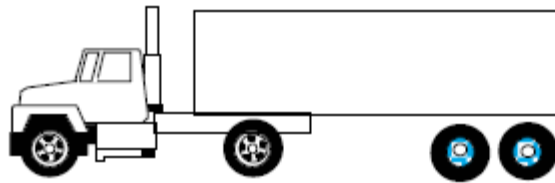
Weight-mile tax is paid on a declared weight basis. **The tax declared weight is the weight of the vehicle and the load that represents the heaviest weight the vehicle will actually carry in a given configuration for the reporting period.** Tax declared weights are subject to audit and approval by MCTD. The vehicle's registration weight may be higher than its declared weight, but the vehicle's declared weight cannot be higher than its registration weight. Vehicle weight declarations must be filed with MCTD before commencing operation at that weight. Exception: Tow vehicles and mobile home haulers may register at the actual weight of the vehicle.

Solo Weight – A solo weight is the maximum loaded weight of a single power unit. This can also be the total declared tax weight less the weight the trailer alone can carry. A solo weight must be declared in order to report operations at that weight. (*See next page for examples.*)

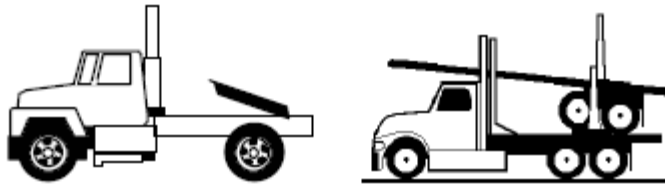


Detailed records must be kept for solo and/or decked miles, or MCTD may deny the miles at time of audit. Contact any MCTD office for questions regarding specific situations.

TAX DECLARED WEIGHTS: SOLO WEIGHT



Loaded from yard to Portland - 80,000 lbs.



Drops (or decks) trailer in Portland, returns to yard - 46,000 lbs.

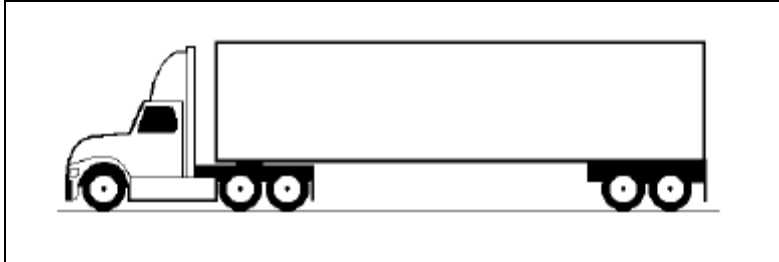
OR Truck only with load, 44,000 lbs.



Above are three examples of solo weight declarations:

- In the first example, the vehicle is declared at 80,000 pounds when in combination. When the trailer is dropped, the solo weight (bobtail) would be 46,000 pounds (80,000 pounds less 34,000 pounds allowable on the trailer axles).
- A log truck declared at 80,000 pounds in combination would be declared at 46,000 pounds when the trailer is decked. Again, removing 34,000 pounds allowable on the trailer axles from the 80,000 pound declaration leaves a solo weight of 46,000 pounds.
- A solo truck capable of carrying a load.

Combination Weight – A combination weight is the weight of the power unit and the trailer plus the weight of the maximum load the vehicle will carry. When operating in a configuration that is more than 80,000 pounds, the highest weight must be declared in addition to an 80,000 pound declaration. Records must be maintained to support operations reported at each declared weight.



Tax Declared Weight – Combination Weight Example 1:

A five-axle combination may be capable of weighing 80,000 pounds, but the carrier hauls potato chips and the heaviest weight that the unit will operate is 72,000 pounds:

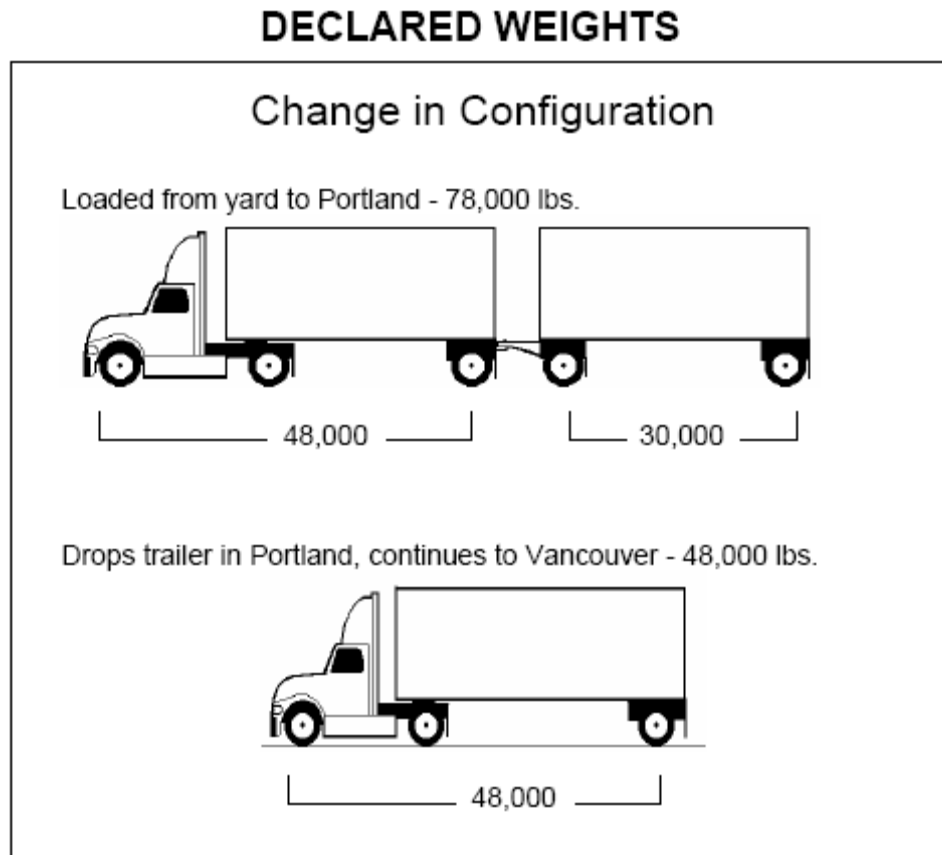
- May register at 72,000 pounds for the year (or higher when there is a possibility that operation may change).
- May declare and report solo operations at 46,000 pounds (must maintain records supporting solo operations).
- May declare and report combined operations at 72,000 pounds (empty and loaded).

Tax Declared Weight – Combination Weight Example 2:

However, when this same vehicle hauls both potato chips AND potatoes, operating at 80,000 pounds:

- Vehicle must be registered at 80,000 pounds.
- May declare and report solo operations at 46,000 pounds (must maintain records supporting solo operations).
- May declare and report combined operations at 80,000 pounds (empty and loaded). It cannot have a declaration of 72,000 pounds for the potato chips and a declaration of 80,000 pounds for the potato hauls.

More Than One Configuration – A carrier may have one declared weight for each vehicle configuration during a reporting period. It may be to the carrier's advantage to declare more than one combination weight when operating with different vehicle configurations. When operating over 80,000 pounds, the highest weight must be declared in addition to an 80,000 pound declaration. Records must be maintained to support operations at each declared weight.



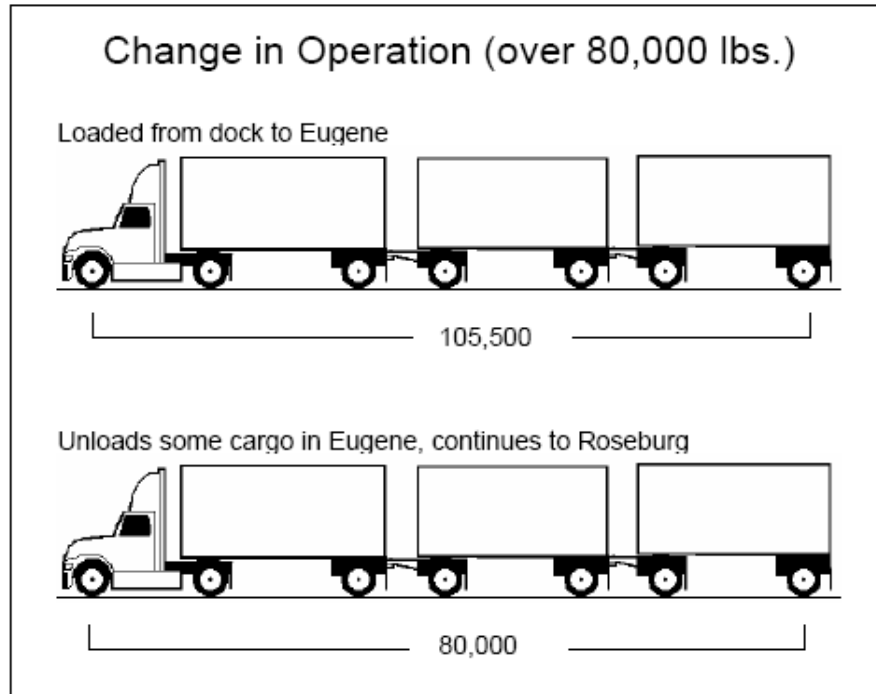
In this example, two trailers are pulled to the first stop. The declared weight for this configuration is 78,000 pounds.

The second trailer is dropped at this stop, and the vehicle continues on pulling the single trailer. The declared weight for this configuration is 48,000 pounds.

Dropping the trailer changed the configuration, allowing the carrier to report the miles operated at a different weight declaration.

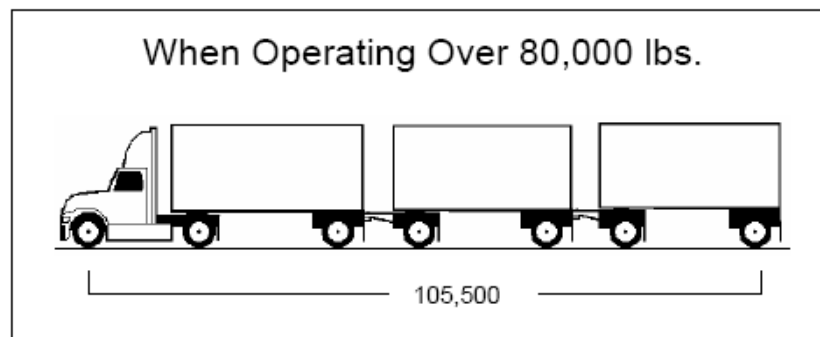


Raising a lift-axle is NOT considered a change in configuration.



Change in Operation Over 80,000 Pounds – In this example, the vehicle arrives at the first stop in Eugene and some part of the cargo is unloaded (change in operation), bringing the loaded weight to 80,000 pounds or less. The vehicle continues on the second leg of the trip to Roseburg to unload the remaining cargo. The declared weight for this second leg is 80,000 pounds (actual weight 78,000 pounds). The miles operated for this leg of the trip would be paid at the Tax Table A 80,000 pound rate. Continue reporting at the Tax Table A 80,000 pound rate until either a change of configuration occurs or a new load is acquired that causes the combined weight to exceed 80,000 pounds. Then report at the Tax Table B weight declaration.

DECLARED WEIGHTS



Operating Over 80,000 Pounds – In this example, the combined vehicle loaded at the dock and traveled to Bend at the declared weight of 105,500 pounds. It then dropped two trailers (change of configuration) and continued to Eugene at the declared weight for a single trailer at 50,000 pounds.

REGISTRATION WEIGHT RULE / DECLARED WEIGHT

The registration weight may be higher than the declared weight.

Registration weight	105,500 lbs.
Declared weight	80,000 lbs.

The declared weight may NOT be higher than the registration weight.

Registration weight	80,000 lbs.
Declared weight	105,500 lbs.



Registration Weight Rule/Declared Weight – The registration weight is the highest weight a vehicle will operate during the registration reporting period, January 1st through December 31st. The registration weight for a vehicle may be the same or higher when the declared weight, depending on the type of operations conducted during the year.

The declared tax weight is the highest weight a vehicle or configuration will operate during the tax reporting period, either monthly or quarterly. The declared weight may be the same as the registration weight, but it may not be higher. Exception: Tow trucks and mobile home toters may operate with declared weights higher than registration weights.

A carrier must contact MCTD when operating in excess of either the registration weight or declared weight PRIOR to operations at the higher weight.

When a carrier wishes to report a vehicle at a tax rate other than its current declared tax weight, the declared tax weight must be amended PRIOR to operation. To amend a declared weight, contact the Salem Registration office at 503-378-6699 or visit any MCTD field registration office. Tax declared weights may also be amended online at www.oregontruckingonline.com for established accounts with a PIN number. There is no charge for amending a declared weight.



Tax declared weights CANNOT be changed on a tax report.

Tax Rates

The declared tax weight determines the tax rate to be used. Different tax weights may be declared for different vehicle configurations. The tax rate is the same whether the vehicle operates fully loaded, partially loaded or empty.

Monthly/Quarterly Mileage Rates

Vehicle Weights between 26,001 – 80,000 pounds – Vehicles that have tax declared weights between 26,001 and 80,000 pounds are required to use the Tax Table A rates.

Vehicle Weights between 80,001 – 105,500 pounds – Divisible Loads – The carrier must have a declared tax weight on the Oregon Weight Receipt and Tax Identifier (OWRATI) that is equivalent to the maximum operations over 80,000 pounds. The declared tax weight of the vehicle and number of axles will determine the mileage tax rate that will be used. A carrier may declare multiple declared tax weights when operating with different vehicle configurations. Use Tax Table B rates for operations over 80,000 pounds, up to 105,500 pounds when transporting divisible loads. (Divisible loads are loads that can be divided: carrots, potatoes, milk, groceries, hay, etc.)

Additionally, when the vehicle's combined weight is more than 80,000 pounds, a carrier must obtain a Special Transportation Variance Permit, called an **Extended Weight Permit** from MCTD Over-Dimensional Permit Unit. This type of Variance Permit is valid for one year from the date of purchase.



Once a load is transported at a weight that exceeds 80,000 pounds, the vehicle's Weight-Mile tax rate must be reported at that declared tax weight for that configuration, using Tax Table B, until there is a CHANGE IN VEHICLE CONFIGURATION or a CHANGE IN OPERATION. An empty return trip is not a change of operation and must be reported at the same weight as when the vehicle was loaded.

Changes in Configuration: drop or deck a trailer and the weight is 80,000 pounds or under, use Tax Table A rates.

Changes in Operation: drop part of a load, or drop the whole load and reload, resulting in a weight of 80,000 pounds or less, use Tax Table A rates.

Vehicle Weights between 80,001 – 98,000 Pounds – NON Divisible Loads – The carrier must have a declared tax weight on the OWRATI equivalent to the maximum operations over 80,000 pounds up to 98,000 pounds. The declared tax weight of the vehicle and the number of axles will determine the mileage tax rate that will be used. A carrier may declare multiple declared tax weights when operating with different vehicle configurations. Use Tax Table B rates for operations over 80,000 pounds up to 98,000 pounds when transporting non-divisible loads. (Non-Divisible loads are loads that cannot be divided: bulldozer, steel plates, crane, excavator, etc.)

Additionally, the carrier must obtain a Special Transportation Variance Permit from the OD Permit Unit. This type of Variance Permit is called a Heavy Haul Permit. This permit is valid for a year from the date of purchase when the vehicle/load dimensions qualify.

Mileage Tax Rates

Page 1 of 2



OREGON DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER TRANSPORTATION DIVISION
550 CAPITOL ST NE
SALEM OR 97301-2530
(503) 378-6699

**RATES EFFECTIVE
JANUARY 1, 2004**

MILEAGE TAX RATES

INSTRUCTIONS FOR TABLE "A":

1. Use these rates only when operating at declared weight(s) of 80,000 pounds or less. Use table "B" rates for operations over 80,000 pounds.
2. To compute the tax, select the weight group that includes the declared weight of your vehicle. Multiply your Oregon taxable miles times the rate listed for the weight group to calculate the amount of tax due. Taxable miles in Oregon includes all miles driven in Oregon on roads accessible to the public. If returning empty, use the same declared weight and rate as when loaded.

You may claim a credit if you paid Oregon state fuel tax on fuel for a vehicle subject to weight-mile tax. The deduction must be for the reporting period that you used the fuel. Credits for previous reporting periods will not be granted until time of audit. You must attach copies of fuel invoices to the highway-use tax report.

See *Instructions for Filing Highway-Use Tax Reports* available on ODOT's Web site for information required to be included on fuel receipts, for claiming fuel tax credit on bulk fuel purchases, other record keeping requirements, and tax reporting information.

www.odot.state.or.us/trucking/regis/forms.htm

TABLE "A" FOR ALL TYPES OF FUEL (OVER 26,000 LBS)

COLUMN A WEIGHT GROUP	COLUMN B MILLS (1/10 OF 1 CENT) PER MILE	COLUMN C DOLLARS PER MILE* DECIMAL FRACTION	COLUMN A WEIGHT GROUP	COLUMN B MILLS (1/10 OF 1 CENT) PER MILE	COLUMN C DOLLARS PER MILE* DECIMAL FRACTION
26,001 - 28,000	40.0	.0400	52,001 - 54,000	66.9	.0669
28,001 - 30,000	42.4	.0424	54,001 - 56,000	69.4	.0694
30,001 - 32,000	44.3	.0443	56,001 - 58,000	72.3	.0723
32,001 - 34,000	46.3	.0463	58,001 - 60,000	75.6	.0756
34,001 - 36,000	48.1	.0481	60,001 - 62,000	79.5	.0795
36,001 - 38,000	50.6	.0506	62,001 - 64,000	83.9	.0839
38,001 - 40,000	52.5	.0525	64,001 - 66,000	88.7	.0887
40,001 - 42,000	54.4	.0544	66,001 - 68,000	95.0	.0950
42,001 - 44,000	56.4	.0564	68,001 - 70,000	101.7	.1017
44,001 - 46,000	58.3	.0583	70,001 - 72,000	108.4	.1084
46,001 - 48,000	60.2	.0602	72,001 - 74,000	114.6	.1146
48,001 - 50,000	62.2	.0622	74,001 - 76,000	120.5	.1205
50,001 - 52,000	64.5	.0645	76,001 - 78,000	126.3	.1263
			78,001 - 80,000	131.6	.1316
			80,001 AND OVER	USE TABLE B	

*NOTE - Column C converts mills per mile to dollars per mile by moving the decimal point three places to the left. Multiply the decimal fraction by the Oregon Taxable Miles for the amount of tax due for each weight.

	COLUMN A	COLUMN B	COLUMN C	
EXAMPLES:	32,000	44.3	.0443	1000 Miles X .0443 = \$ 44.30
				100 Miles X .0443 = 4.43
	80,000	131.6	.1316	1000 Miles X .1316 = \$ 131.60
				100 Miles X .1316 = 13.16

SEE TABLE "B" RATES FOR VEHICLES OVER 80,000 POUNDS.

FORM 735-9225 (7-04) STK# 320233

Mileage Tax Rates

Page 2 of 2



OREGON DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER TRANSPORTATION DIVISION
550 CAPITOL ST NE
SALEM OR 97301-2530
(503) 378-6699

RATES EFFECTIVE
JANUARY 1, 2004

MILEAGE TAX RATES

INSTRUCTIONS FOR TABLE "B":

1. Use these rates only when operating at declared weight(s) over 80,000 pounds. Empty returns are paid at the same declared weights as when loaded. Raising a lift axle is not a change in configuration and does not constitute a change in rate. These rates apply to motor vehicles that are issued or required to obtain an annual highway over-dimension permit to operate with a combined weight of 80,001 pounds or more (extended weight or heavy haul).
2. Your weight should be declared at the highest weight you intend to operate. You must pay the tax for all miles over 80,000 pounds at the tax rate for this weight. You may continue to declare and report tax on multiple weights if you use different trailer combinations. If you have a declared weight over 80,000 pounds, you must also have a declared weight at 80,000 pounds. Each trip operated at 80,000 pounds or under is paid at Table "A" rates.
3. To compute the tax, select the weight group that includes the declared weight of your vehicle, then go to the column with the correct number of axles. The rate where the columns intersect is the tax rate in mills (1/10 of 1 cent). Convert the mill rate to dollars per mile (see examples below the chart). Multiply your Oregon taxable miles times the rate to calculate the amount of tax due. Taxable miles in Oregon includes all miles driven in Oregon on roads accessible to the public.
4. Heavy haul operations over 98,000 pounds pay road use assessed fees (RUAF) separately to the ODOT/MCTD Over Dimension Permits Unit. These rates do not appear on the Table "B" chart. Contact OD Permits Unit, 503-373-0000 for those RUAF rates.

For additional record keeping requirements and tax reporting information, please see *Instructions for Filing Highway-Use Tax Reports* available on ODOT's Web site:

www.odot.state.or.us/trucking/regis/forms.htm

TABLE "B" AXLE - WEIGHT MILEAGE TAX RATES

COLUMN A DECLARED COMBINED WEIGHT GROUPS (POUNDS)	5 AXLES		6 AXLES		7 AXLES		8 AXLES		9 AXLES or more	
	COLUMN B	COLUMN C*	COLUMN B	COLUMN C*	COLUMN B	COLUMN C*	COLUMN B	COLUMN C*	COLUMN B	COLUMN C*
	MILLS	\$ PER MILE DECIMAL FRACTION	MILLS	\$ PER MILE DECIMAL FRACTION	MILLS	\$ PER MILE DECIMAL FRACTION	MILLS	\$ PER MILE DECIMAL FRACTION	MILLS	\$ PER MILE DECIMAL FRACTION
80,000 AND UNDER	USE TABLE A		USE TABLE A		USE TABLE A		USE TABLE A		USE TABLE A	
80,001 to 82,000	135.9	.1359	124.3	.1243	116.2	.1162	110.4	.1104	104.1	.1041
82,001 to 84,000	140.3	.1403	128.3	.1283	118.1	.1181	111.8	.1118	105.5	.1055
84,001 to 86,000	144.5	.1445	129.2	.1292	120.0	.1200	113.2	.1132	107.0	.1070
86,001 to 88,000	149.4	.1494	132.0	.1320	121.9	.1219	115.2	.1152	108.4	.1084
88,001 to 90,000	155.2	.1552	135.4	.1354	123.9	.1239	117.1	.1171	110.4	.1104
90,001 to 92,000	161.9	.1619	139.3	.1393	125.7	.1257	119.0	.1190	112.3	.1123
92,001 to 94,000	169.2	.1692	143.1	.1431	127.7	.1277	120.9	.1209	113.8	.1138
94,001 to 96,000	176.9	.1769	147.5	.1475	130.1	.1301	122.9	.1229	115.6	.1156
96,001 to 98,000	185.1	.1851	152.8	.1528	133.0	.1330	124.9	.1249	117.6	.1176
98,001 to 100,000			158.5	.1585	135.9	.1359	127.2	.1272	119.5	.1195
100,001 to 102,000					138.8	.1388	130.1	.1301	121.5	.1215
102,001 to 104,000					141.7	.1417	133.0	.1330	123.9	.1239
104,001 to 105,500					145.5	.1455	135.9	.1359	126.3	.1263

*NOTE - Column C converts mills per mile to dollars per mile by moving the decimal point three places to the left. Multiply the Oregon Taxable Miles by the decimal fraction for the amount of tax due for each weight.

	COLUMN A	NO. OF AXLES	COLUMN B	COLUMN C	TAX
EXAMPLES:	96,000	5	176.9	.1769	1000 Miles X .1769 = \$ 176.90 100 Miles X .1769 = 17.69
	96,000	6	147.5	.1475	1000 Miles X .1475 = \$ 147.50 100 Miles X .1475 = 14.75

SEE TABLE "A" RATES FOR 80,000 POUNDS AND UNDER.

Flat Monthly Tax Information Sheet



OREGON DEPARTMENT OF TRANSPORTATION
MOTOR CARRIER TRANSPORTATION DIVISION
550 CAPITOL ST NE
SALEM OR 97301-2530

FLAT MONTHLY

INFORMATION AND FEE RATE TABLES EFFECTIVE 2007

WHO IS ELIGIBLE - Motor carriers transporting the qualified commodities shown below may elect to report and pay an annual flat fee instead of a mileage tax. However, carriers electing to report and pay annual flat fees are still required to maintain daily records in accordance with weight-mile tax record requirements (740-055-0120 (1)).

QUALIFIED COMMODITIES - Logs, poles, piling, or peeler cores; wood chips, sawdust, barkdust, hog fuel, shavings; and the following commodities when transported by trucks with dump bodies: sand, gravel, rock, dirt, debris, cinders, asphalt concrete mix, and metallic ores and concentrates or raw nonmetallic products, whether crushed or otherwise, moving from mines, pits, or quarries; farm commodities hauled by vehicles operated under a permit issued under ORS 825.102 with a combined weight of less than 46,000 pounds. The flat fee must be applied to all your vehicles transporting an eligible, elected flat fee commodity and not to individual vehicles.

ADDING AND DELETING EQUIPMENT - Flat fees follow the power unit. When a vehicle is added to your authority and operated, the full amount of the flat fee must be paid on that truck for the entire month unless it has been paid by another carrier. A single flat fee cannot cover more than one vehicle during a month.

WHAT TO REPORT - List all flat fee vehicles, whether operated or not. Beginning and ending odometer readings for each vehicle must be reported. Fees must be paid for each vehicle that is operated during the month. If you haul **anything other** than elected commodities eligible for flat fees, you must report and pay mileage tax for those miles **in addition** to your flat fees. Mileage tax report forms will be mailed to you upon request. When you have no operations, the report is due, but there is no tax.

WHEN TO FILE - Your flat monthly report must be filed and all fees paid on or before the tenth day of each month for operations during the preceding month.

LATE PAYMENT CHARGE AND SUSPENSION - If a report and payment are not made on time, a late payment charge of 10 percent of the unpaid fee is required. If either your report or payment becomes delinquent, your account will be subject to suspension.

CHANGE OF FEE BASIS (Monthly/Quarterly Mileage OR Flat Fee) - You may only make a change to your account's fee basis once each year. Once a fee basis change is elected, you must remain on that fee basis through the end of that calendar year (unless the change is mandated by the department). A written application to change (Form 735-9910) must be submitted. It cannot be retroactive. You cannot use your tax report to change weight declarations, body type, or fee basis.

You will receive written notification from the Department authorizing the change and effective date of the fee basis.

- Mileage tax must be reported and paid up to the date the change to flat fee is authorized. If you change to flat fee at any time other than the first day of the month, the mileage tax is due in addition to the flat fee up to the effective date of the fee change.
- Flat fees must be paid for the entire month even if the change to monthly or quarterly mileage is approved at any time other than the first day of the month.

Once you have been approved for flat fees:

- If you will not be transporting a commodity that qualifies for flat fees, you must notify the Oregon Department of Transportation (ODOT) in writing in advance of operations. You must file monthly mileage tax reports in addition to flat fee reports.
- If you return to hauling a commodity that qualifies for flat fees during the calendar year, you must notify the Department in advance of operations and return to flat fee reporting. You must continue to file mileage tax reports until approved to return to flat fee only reporting.

REPORT FORMS - Report forms printed with your name, address, and account number are mailed to your official address of record. Additional forms will be mailed upon request. Do NOT use obsolete, changed, or copied forms. Failure to use the proper forms can lead to delayed or improper processing, late charges, and possible suspension. When there is a change of ownership, notify ODOT at once and new forms will be sent. Destroy all obsolete forms.

COMPUTATION OF FEES - The vehicle's heaviest declared combined weight and the flat fee commodity hauled determines the fee rate. If the declared weight for the vehicle is not displayed on the table, add rates for weight classes for the appropriate commodity to calculate the total fee. See example computations on the reverse side.

For more information on Flat Monthly Fees and filing information, see our Motor Carrier Education documents available on our Web site:

www.oregon.gov/ODOT/MCT/EDUCATION.shtml

FOR ADDITIONAL ASSISTANCE, PLEASE CALL(503) 378-6699

FORM 735-9200 (2-07) STK# 320213

Flat Monthly Tax Rates

FLAT MONTHLY FEE RATE TABLE

Effective January 1, 2007

WEIGHT IN POUNDS	DUMP TRUCKS	LOG TRUCKS	WOOD CHIP TRUCKS		
100	\$0.50	\$0.51	\$2.05		
200	\$1.01	\$1.02	\$4.10		
300	\$1.51	\$1.53	\$6.16		
400	\$2.02	\$2.03	\$8.21		
500	\$2.52	\$2.54	\$10.26		
600	\$3.03	\$3.05	\$12.31		
700	\$3.53	\$3.56	\$14.36		
800	\$4.03	\$4.07	\$16.41		
900	\$4.54	\$4.58	\$18.47		
1,000	\$5.04	\$5.08	\$20.52		
2,000	\$10.08	\$10.17	\$41.03		
3,000	\$15.13	\$15.25	\$61.55		
4,000	\$20.17	\$20.33	\$82.07		
5,000	\$25.21	\$25.42	\$102.58		
6,000	\$30.25	\$30.50	\$123.10		
7,000	\$35.29	\$35.58	\$143.62		
8,000	\$40.33	\$40.67	\$164.13		
9,000	\$45.38	\$45.75	\$184.65		
10,000	\$50.42	\$50.83	\$205.17		
20,000	\$100.83	\$101.67	\$410.33		
30,000	\$151.25	\$152.50	\$615.50		
40,000	\$201.67	\$203.33	\$820.67		
50,000	\$252.08	\$254.17	\$1,025.83		
60,000	\$302.50	\$305.00	\$1,231.00		
70,000	\$352.92	\$355.83	\$1,436.17		
78,000	\$393.25	\$396.50	\$1,600.30		
80,000	\$403.33	\$406.67	\$1,641.33		
WEIGHT OVER 80,000 REQUIRES AN ANNUAL EXTENDED WEIGHT PERMIT					
82,000	\$413.42	\$416.83	\$1,682.37		
84,000	\$423.50	\$427.00	\$1,723.40		
86,000	\$433.58	\$437.17	\$1,764.43		
FEE COMPUTATION EXAMPLES					
	WEIGHT IN POUNDS	FEE	WEIGHT IN POUNDS	FEE	
DUMP TRUCK	40,000	\$201.67	TRUCK HAULING	80,000	\$406.67
DECLARED AT	2,000	10.08	LOGS AT 98,000	10,000	50.83
42,500 POUNDS	500	2.52	POUNDS	8,000	40.67
	<u>42,500</u>	<u>\$214.27</u>		<u>98,000</u>	<u>\$498.17</u>

Record Keeping Requirements

Oregon Administrative Rule (OAR) 740-055-0120 **requires all carriers to keep daily records of vehicles used during the current reporting period.** MCTD requires that carriers keep records at the main office or place of business for a minimum of five **(5) years**. Retention periods may be longer when the records are also used for registration (IRP) or fuel tax (IFTA) purposes. These records consist of:

- Origin and destination points, Oregon entry and exit points, and actual Oregon miles for each trip.
- Pickup and delivery points in Oregon for each trip.
- Routes of travel for each trip.
- Dates of each trip.
- Daily beginning and ending odometer readings, or other mileage recording device readings for each vehicle.
- Load tickets or bills of lading for each shipment transported.
- Identification of any exempt miles claimed, which shall include beginning and ending odometer or other mileage-recording device readings for the exempt portion of each trip.
- When the vehicle is operated at more than 80,000 pounds, record for each reporting period:
 - Number of axles in the vehicle configuration.
 - Changes in operation. A change of operation occurs when the vehicle configuration remains the same but the actual weight of the vehicle and load changes from more than 80,000 pounds to 80,000 pounds or under. Empty movements are not changes in operation.
- Number of miles operated in each motor vehicle configuration for each trip when the carrier is operating motor vehicles in multiple configurations.
- Records generated from on-board recording devices, vehicle tracking systems, or other electronic data recording systems may be used in lieu of, or in addition to, the records required in this rule provided that the electronic records meet all the requirements of sections (1) through (3) of OAR 740-055-0120, and are provided in printed format upon request.
- When paying registration fees by registration trip permits, keep a copy of each registration trip permit.

Miles on private roads or on highways in other states are not taxable. Some operations on Oregon state forest lands or Forest Service roads are also exempt.

When the audit section reviews the carrier's account, auditors will make sure the miles that were reported are correct. An auditor may contact the carrier and request information to be sent to MCTD, or the auditor may visit the carrier's place of business.

MCTD has trip record forms available for carrier's use:

- **Form 735-9002C** is for log and dump truck operators.
- **Form 735-9002E** is for interstate and intrastate carriers.

When operating five or fewer vehicles, it may be to the carrier's advantage to submit vehicle trip records with the tax report. Be sure to label trip records with the account number, name, and the reporting period.

Road Use Assessment Fee (RUAF)

R O A D U S E
A S S E S S M E N T F E E
→ Single Trip Oversize Permit
→ Weight Receipt or Tax Pass
→ Fees Paid on Permit

Miles are subject to a **Road Use Assessment Fee (RUAF)** when transporting a non-divisible load and the vehicle's combined weight is more than 98,000 pounds. The miles operated in this configuration are exempt the Weight-Mile tax. The fees are reported and paid on a Special Transportation Variance Permit. This type of Variance Permit is called a **Single Trip Permit (STP)** and is valid for one trip within a 10 day period. Multiple trips may also be requested on a STP for that

10 day period.

The tax credential for RUAF is either the Weight-Mile Tax Pass or the Oregon Weight Receipt and Tax Identifier (OWRATI). The tax credential applies even when a carrier is paying RUAF for an entire trip on a Single Trip Oversize Permit. The number of axles and the combined weight of the vehicle determine the RUAF tax rate. The tax rate is multiplied by the number of loaded miles. A carrier should make a note of these trips on the vehicle's trip records as "paid on STP #_____." The carrier should then use **Table A and the 80,000 pound rate for any empty miles traveled in conjunction with RUAF operations.**

Additionally, the carrier must have a declared tax weight on the OWRATI at 80,000 pounds. When also operating over 80,000 pounds up to 98,000 pounds, the carrier must have a declared tax weight for that operation.

Oregon Road Use Assessment Fees (RUA) Chart

(Page 1 of 4)

Effective January 1, 2004		Oregon Road Use Assessment Fees - Cents per Mile															
		Number of Axles															
Gross Weight		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
98,000 to 100,000		44	25	14	10	8	8	4	2	1	1	1	1	1	1	1	1
100,001 to 102,000		49	27	15	10	9	8	4	2	2	2	2	1	1	1	1	1
102,001 to 104,000		56	29	18	11	9	8	7	3	2	2	2	1	1	1	1	1
104,001 to 106,000		64	31	19	12	10	9	7	3	2	2	2	1	1	1	1	1
106,001 to 108,000		69	34	19	12	10	9	7	3	3	2	2	1	1	1	1	1
108,001 to 110,000		79	36	21	13	10	9	8	4	3	2	2	1	1	1	1	1
110,001 to 112,000		87	42	22	14	11	10	8	4	3	3	2	1	1	1	1	1
112,001 to 114,000		93	43	23	15	12	10	9	4	3	3	2	1	1	1	1	1
114,001 to 116,000		110	45	24	18	12	10	9	4	4	3	2	1	1	1	1	1
116,001 to 118,000		124	49	26	19	13	10	9	7	4	3	2	1	1	1	1	1
118,001 to 120,000		137	53	29	21	14	10	10	7	4	4	2	1	1	1	1	1
120,001 to 122,000			56	31	22	15	10	10	7	7	4	3	2	1	1	1	1
122,001 to 124,000			60	33	24	18	11	10	8	7	4	3	2	2	1	1	1
124,001 to 126,000			66	35	25	19	11	10	9	7	7	3	2	2	1	1	1
126,001 to 128,000			69	37	26	20	12	11	9	8	7	3	3	2	1	1	1
128,001 to 130,000			76	41	29	21	13	11	9	8	7	4	3	2	1	1	1
130,001 to 132,000			82	44	31	22	13	11	10	9	8	4	3	2	1	1	1
132,001 to 134,000			88	47	32	22	14	12	10	9	8	4	3	3	1	1	1
134,001 to 136,000			94	49	34	24	14	12	10	9	8	7	3	3	1	1	1
136,001 to 138,000			104	54	36	25	15	12	10	10	8	7	4	3	1	1	1
138,001 to 140,000			112	57	38	26	18	13	10	10	9	7	4	3	1	1	1
140,001 to 142,000			122	61	42	27	19	14	11	10	9	8	4	3	2	1	1
142,001 to 144,000				66	45	30	20	14	11	10	9	8	7	4	2	1	1
144,001 to 146,000				69	47	31	21	15	12	11	9	8	7	4	2	1	1
146,001 to 148,000				75	48	32	22	18	13	11	10	9	8	4	3	2	1
148,001 to 150,000				79	53	33	23	19	14	12	10	9	8	4	3	2	2
150,001 to 152,000				83	55	35	24	19	14	12	10	10	8	4	4	2	2
152,001 to 154,000				88	58	36	25	20	15	13	10	10	9	7	4	3	2
154,001 to 156,000				92	60	38	26	21	18	13	10	10	9	7	4	3	2
156,001 to 158,000				98	65	43	29	22	18	14	11	10	10	8	7	3	2
158,001 to 160,000				103	67	45	30	23	19	14	12	11	10	8	7	4	3
160,001 to 162,000				106	70	47	32	24	20	15	12	11	10	8	7	4	3
162,001 to 164,000				113	76	49	33	25	21	15	13	11	10	9	8	4	3
164,001 to 166,000				117	79	53	34	25	21	18	13	12	10	9	8	7	3
166,001 to 168,000				124	82	56	36	27	22	18	14	13	11	9	9	7	4
168,001 to 170,000				128	87	59	38	27	24	19	14	13	11	10	9	8	4
170,001 to 172,000				135	90	61	42	30	25	19	14	14	11	10	10	8	4
172,001 to 174,000				141	94	66	44	31	26	20	15	14	12	10	10	9	7
174,001 to 176,000				147	101	68	45	32	27	21	18	15	12	10	10	9	7
176,001 to 178,000				155	105	71	47	34	29	22	19	15	13	11	10	10	8
178,001 to 180,000				160	109	76	48	35	30	22	19	18	13	11	11	10	8
180,001 to 182,000					114	79	54	37	32	24	20	18	14	11	11	10	8
182,001 to 184,000					121	82	55	38	33	24	21	19	14	12	12	10	9
184,001 to 186,000					125	87	57	42	34	25	22	19	15	13	12	10	9
186,001 to 188,000					132	89	59	43	36	26	22	20	15	13	12	10	10
188,001 to 190,000					137	93	64	45	37	27	23	21	18	14	13	11	10
190,001 to 192,000					144	98	66	47	41	29	24	21	18	14	13	11	10
192,001 to 194,000					149	102	68	48	42	31	24	22	19	15	13	12	10
194,001 to 196,000					156	105	70	52	44	32	25	22	19	15	14	12	10
196,001 to 198,000					162	110	75	54	45	33	26	23	20	18	14	12	10
198,001 to 200,000					169	113	78	56	47	34	27	23	20	18	15	13	11

Oregon Road Use Assessment Fees (RUA) Chart

(Page 2 of 4)

Effective January 1, 2004		Oregon Road Use Assessment Fees - Cents per Mile, Cont'd															
		Number of Axles															
Gross Weight		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
200,001 to 202,000					174	117	81	58	48	35	29	24	21	19	15	13	11
202,001 to 204,000					182	123	84	60	49	37	30	25	21	19	18	13	11
204,001 to 206,000					189	126	88	65	53	38	31	25	22	20	18	14	12
206,001 to 208,000					195	132	91	67	54	42	32	26	23	21	18	14	12
208,001 to 210,000					202	136	95	69	56	43	33	27	23	21	19	14	12
210,001 to 212,000					209	141	101	71	58	44	34	27	24	22	20	15	13
212,001 to 214,000					218	146	104	76	60	46	35	29	25	23	20	15	13
214,001 to 216,000					226	150	110	79	64	48	37	30	25	23	20	15	14
216,001 to 218,000					232	157	114	82	66	49	38	31	26	24	21	18	14
218,001 to 220,000					240	162	118	87	67	52	42	32	27	25	21	18	15
220,001 to 222,000					249	169	124	89	69	53	43	33	27	26	22	18	15
222,001 to 224,000					259	175	127	92	71	55	45	34	29	26	23	19	15
224,001 to 226,000						182	134	98	75	57	46	35	30	27	23	19	18
226,001 to 228,000						190	139	101	78	59	48	37	30	29	24	20	18
228,001 to 230,000						196	146	105	80	61	49	38	31	29	24	20	19
230,001 to 232,000						205	151	110	82	64	53	41	32	30	25	20	19
232,001 to 234,000						214	158	113	84	66	55	42	33	30	25	21	20
234,001 to 236,000						220	163	118	87	67	57	44	33	31	26	21	20
236,001 to 238,000						230	172	124	90	69	60	46	34	32	26	22	21
238,001 to 240,000						240	181	127	93	71	64	48	35	33	27	22	21
240,001 to 242,000						249	189	130	96	73	66	49	36	34	29	23	22
242,001 to 244,000						258	196	134	100	76	68	52	37	35	30	24	22
244,001 to 246,000						266	204	137	103	78	70	53	38	36	31	25	23
246,001 to 248,000						275	212	140	106	80	72	55	39	37	32	26	23
248,001 to 250,000						284	219	144	110	82	75	56	41	38	33	27	24
250,001 to 252,000						293	227	147	113	84	77	58	42	39	34	29	24
252,001 to 254,000						301	235	150	116	87	79	59	43	41	35	30	25
254,001 to 256,000						310	242	153	119	89	81	61	44	42	36	31	25
256,001 to 258,000						319	250	158	123	91	83	62	45	43	37	32	26
258,001 to 260,000						328	258	162	126	93	86	65	46	44	38	33	26
260,001 to 262,000						337	264	167	129	95	88	66	47	45	39	34	27
262,001 to 264,000						345	272	171	133	98	90	68	48	46	41	35	27
264,001 to 266,000						354	278	175	136	100	92	69	49	47	42	36	29
266,001 to 268,000						363	286	180	139	102	94	71	50	48	43	37	29
268,001 to 270,000						372	293	184	143	104	96	72	52	49	44	38	30
270,001 to 272,000						380	300	189	146	106	99	75	53	50	45	39	31
272,001 to 274,000						389	307	193	149	109	101	76	54	52	46	41	32
274,001 to 276,000						398	315	197	152	111	103	78	55	53	47	42	33
276,001 to 278,000						407	322	202	156	113	105	80	56	54	48	43	34
278,001 to 280,000						415	329	206	159	115	107	82	57	55	49	44	35
280,001 to 282,000						424	337	210	162	118	110	84	58	56	50	45	36
282,001 to 284,000						433	344	215	166	122	112	87	59	57	52	45	37
284,001 to 286,000						442	351	219	169	125	114	89	60	58	53	46	38
286,001 to 288,000						451	358	225	172	127	116	91	61	59	54	47	39
288,001 to 290,000						459	365	230	175	130	118	93	62	60	55	47	41
290,001 to 292,000						468	372	236	179	134	121	95	64	61	56	48	42
292,001 to 294,000						477	378	241	182	137	123	96	65	62	57	49	43
294,001 to 296,000						487	386	248	185	139	125	98	66	64	58	49	44
296,001 to 298,000						497	392	254	189	143	127	99	67	65	59	50	45
298,001 to 300,000						506	399	261	192	146	129	100	68	66	60	52	46
300,001 to 302,000						516	406	267	195	149	132	102	69	67	61	53	47

Oregon Road Use Assessment Fees (RUA) Chart

(Page 3 of 4)

Effective January 1, 2004		Oregon Road Use Assessment Fees - Cents per Mile, Cont'd															
Gross Weight	Number of Axles																
	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
302,001 to 304,000					526	412	274	198	152	134	104	70	68	62	54	48	
304,001 to 306,000					536	419	281	202	156	136	105	71	69	64	55	49	
306,001 to 308,000					546	426	287	205	158	138	107	72	70	65	56	50	
308,001 to 310,000					556	433	294	208	161	140	109	73	71	66	57	52	
310,001 to 312,000					566	440	300	212	163	143	110	75	72	67	58	53	
312,001 to 314,000					575	446	307	215	164	145	112	76	73	68	59	54	
314,001 to 316,000					585	453	314	218	168	147	114	77	75	69	59	55	
316,001 to 318,000					595	459	320	221	171	149	116	79	76	70	60	56	
318,001 to 320,000					605	467	327	225	174	151	119	81	77	71	61	57	
320,001 to 322,000					615	475	333	228	178	153	122	82	79	72	62	58	
322,001 to 324,000					625	482	340	231	181	156	123	84	80	73	64	59	
324,001 to 326,000					635	491	346	236	184	158	124	86	82	75	65	60	
326,001 to 328,000					645	499	353	240	187	160	126	88	83	76	66	61	
328,001 to 330,000					654	508	360	244	191	162	127	89	86	77	67	62	
330,001 to 332,000					664	516	366	249	194	164	129	91	87	78	68	64	
332,001 to 334,000					674	525	373	253	197	167	132	92	89	79	69	65	
334,001 to 336,000					684	534	379	258	201	169	135	94	90	80	70	66	
336,001 to 338,000					695	543	386	262	204	172	137	95	92	81	71	67	
338,001 to 340,000					706	551	392	267	207	175	139	96	93	82	72	68	
340,001 to 342,000					717	560	399	273	210	179	141	99	95	83	73	69	
342,001 to 344,000					728	569	406	278	214	182	145	100	96	84	75	70	
344,001 to 346,000					739	578	412	284	218	185	147	101	99	86	76	71	
346,001 to 348,000					751	586	419	289	223	189	148	103	100	88	77	72	
348,001 to 350,000					763	595	425	295	227	192	150	105	102	89	78	73	
350,001 to 352,000					775	604	432	300	231	195	151	106	103	91	79	75	
352,001 to 354,000					787	613	438	306	235	198	153	109	105	92	80	76	
354,001 to 356,000					799	622	446	311	239	202	155	111	106	94	81	77	
356,001 to 358,000					811	630	454	317	243	205	157	113	109	95	82	78	
358,001 to 360,000					823	639	461	322	247	208	158	115	111	98	83	79	
360,001 to 362,000					835	649	469	328	251	212	160	117	113	99	84	80	
362,001 to 364,000					847	657	477	333	255	215	161	119	115	101	86	81	
364,001 to 366,000					859	665	485	339	259	218	163	122	117	102	87	82	
366,001 to 368,000					871	673	492	344	263	221	164	124	119	104	88	83	
368,001 to 370,000					884	682	500	350	266	225	167	126	122	105	89	84	
370,001 to 372,000					896	691	508	355	270	228	168	128	124	107	90	86	
372,001 to 374,000					908	699	515	361	273	231	170	130	126	109	91	87	
374,001 to 376,000					920	709	524	366	277	235	172	133	128	111	92	88	
376,001 to 378,000					933	719	532	372	281	238	174	135	130	112	93	90	
378,001 to 380,000					946	731	539	377	285	241	176	137	133	114	95	92	
380,001 to 382,000					959	742	547	383	289	244	179	139	135	115	96	94	
382,001 to 384,000					972	754	555	388	294	248	181	141	137	117	98	96	
384,001 to 386,000					985	766	562	394	298	251	183	144	139	118	100	99	
386,001 to 388,000					1000	778	570	399	303	254	185	146	141	121	101	100	
388,001 to 390,000					1014	790	578	404	307	258	187	148	144	122	103	101	
390,001 to 392,000					1028	803	585	410	311	261	190	150	146	124	104	102	
392,001 to 394,000					1042	817	593	415	316	264	192	152	148	126	106	103	
394,001 to 396,000					1057	830	601	421	319	267	194	155	150	128	107	104	
396,001 to 398,000					1071	843	608	426	322	271	196	157	152	130	110	106	
398,001 to 400,000					1085	856	616	432	327	274	198	159	155	133	111	109	
400,001 to 402,000					1099	869	624	437	331	277	201	161	157	135	113	110	
402,001 to 404,000					1115	882	631	443	335	281	204	163	159	137	114	111	

Oregon Road Use Assessment Fees (RUA) Chart

(Page 4 of 4)

Effective January 1, 2004		Oregon Road Use Assessment Fees - Cents per Mile, Cont'd															
		Number of Axles															
Gross Weight		5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
404,001 to 406,000						1130	896	639	448	341	284	207	166	161	139	115	112
406,001 to 408,000						1145	909	647	454	345	287	210	168	163	141	116	113
408,001 to 410,000						1161	922	654	459	350	290	214	170	166	144	117	114
410,001 to 412,000						1176	935	662	465	355	294	217	172	168	146	119	115
412,001 to 414,000						1192	948	671	470	360	297	220	174	170	148	121	116
414,001 to 416,000						1207	961	680	476	364	300	224	176	172	150	123	117
416,001 to 418,000						1222	974	688	482	369	305	227	179	174	152	125	118
418,001 to 420,000						1238	988	697	489	374	309	230	181	176	155	127	121
420,001 to 422,000						1253	1001	706	495	378	314	233	183	179	157	129	122
422,001 to 424,000						1268	1014	716	502	384	318	237	185	181	159	132	123
424,001 to 426,000						1284	1027	726	509	388	322	240	187	183	161	134	125
426,001 to 428,000						1299	1040	736	515	392	327	243	190	185	163	136	126
428,001 to 430,000						1314	1053	745	522	398	331	247	192	187	166	138	128
430,001 to 432,000						1330	1067	755	528	402	335	250	194	190	168	140	129
432,001 to 434,000						1345	1080	765	535	407	340	253	196	192	170	143	132
434,001 to 436,000						1360	1093	775	542	412	344	257	198	194	172	144	134
436,001 to 438,000						1376	1106	786	548	417	349	259	201	196	174	145	136
438,001 to 440,000						1391	1120	797	555	421	353	261	203	198	176	147	137
440,001 to 442,000						1406	1135	808	561	426	357	264	205	201	179	148	139
442,001 to 444,000						1422	1149	819	568	431	362	265	207	203	181	149	141
444,001 to 446,000						1437	1164	830	574	435	366	267	209	205	183	150	143
446,001 to 448,000						1454	1179	841	581	441	371	270	212	207	185	151	145
448,001 to 450,000						1470	1195	852	588	446	375	272	214	209	187	152	146
450,001 to 452,000						1486	1210	863	594	452	379	275	216	212	190	155	148
452,001 to 454,000						1503	1226	874	601	457	384	278	218	214	192	157	150
454,001 to 456,000						1519	1241	885	607	463	388	282	220	216	194	159	151
456,001 to 458,000						1536	1256	896	614	468	392	285	223	218	196	161	153
458,001 to 460,000						1552	1273	907	620	474	397	288	225	220	198	163	156
460,001 to 462,000						1569	1289	917	627	479	401	292	227	223	201	166	158
462,001 to 464,000						1585	1306	928	634	485	406	295	229	225	203	168	160
464,001 to 466,000						1601	1322	939	640	490	410	298	231	227	205	170	162
466,001 to 468,000						1618	1338	950	647	495	414	301	233	229	207	172	164
468,001 to 470,000						1635	1355	961	653	501	420	305	236	231	209	174	167
470,001 to 472,000						1653	1371	973	660	506	425	308	238	233	212	176	169
472,001 to 474,000						1671	1388	985	666	512	431	311	240	236	214	179	171
474,001 to 476,000						1688	1404	998	673	517	436	315	242	238	216	181	173
476,001 to 478,000						1706	1421	1010	680	523	442	318	244	240	218	183	175
478,001 to 480,000						1723	1437	1022	686	528	447	321	247	242	220	185	178
480,001 to 482,000						1741	1454	1034	693	534	453	324	249	244	223	187	180
482,001 to 484,000						1758	1470	1046	700	539	458	328	251	247	225	190	182
484,001 to 486,000						1776	1486	1058	708	545	464	331	253	249	227	192	184
486,001 to 488,000						1793	1503	1070	716	550	469	334	255	251	229	194	186
488,001 to 490,000						1811	1519	1082	723	556	475	338	258	253	231	196	189
490,001 to 492,000						1828	1536	1094	731	561	480	341	260	255	233	198	191
492,001 to 494,000						1846	1553	1106	739	567	486	344	262	258	236	201	193
494,001 to 496,000						1863	1571	1119	746	572	491	347	264	260	238	203	195
496,001 to 498,000						1881	1588	1132	754	578	497	351	266	262	240	205	197
498,001 to 500,000						1899	1606	1145	762	583	502	354	269	264	242	207	200

This page intentionally left blank.

Appendix A – IRP Offices and Trip Permits

IRP JURISDICTIONS	COST OF TRIP PERMIT (Subject to Change)	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS
<u>ALABAMA</u> Department of Revenue Motor Vehicle Division International Registration Section PO Box 32760 Montgomery AL 36132-7620	\$20 for 7 days	Yes	IRP 334-242-2999 IFTA 334-353-7839 Auth 334-242-5176 Oversize 334-834-1092
<u>ALBERTA</u> Alberta Transportation Prorate Services 803 Manning Rd NE 1 st Floor Calgary AB T2E 7M8 Canada	Varies by distance and net weight – 3 days	No	IRP 403-297-2920 IFTA 780-427-3244 Auth 403-340-5444 Oversize 403-342-7138
<u>ALASKA</u> (Not a member of IRP.)	\$350 for 30-day permit. Purchased at Port of Entry 24 hours a day	Yes	INFO 907-345-7846
<u>ARIZONA</u> Department of Transportation Motor Vehicle Division 1801 W Jefferson St Mail Drop 527M Phoenix AZ 85007	Varies based upon mileage and number of axles for 96 hours	No	IRP 602-712-6775 IFTA 602-712-6775 Auth 623-932-2247 Oversize 602-255-7346
<u>ARKANSAS</u> Office of Motor Vehicle IRP Unit PO Box 8091 Little Rock AR 72203	\$33 for 72 hours	No	IRP 501-682-4653 IFTA 501-682-4800 Auth 501-569-2358 Oversize 501-569-2381
<u>BRITISH COLUMBIA</u> Interjurisdictional Licensing Office PO Box 7500 Stn Terminal Vancouver BC V6B 5R9 Canada	1/12 of annual registration fee for vehicle weight	No	IRP/CAVR 604-443-4450 IFTA 250-387-0635 Oversize 250-387-4528
<u>CALIFORNIA</u> Dept of Motor Vehicles/IRP Unit MS H160 PO Box 932320 Sacramento CA 94232-3200	\$45 power unit for 4 days	Yes	IRP 916-657-7971 IFTA 916-322-9669 Auth 916-657-8153 Oversize 916-654-4961

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	COST OF TRIP PERMIT (Subject to Change)	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS
<u>COLORADO</u> Motor Carrier Services IRP Section 1881 Pierce St RM 104 Lakewood CO 80214	\$60 to \$80 depending on weight for 72 hours	No	IRP 303-205-5602 IFTA 303-205-5683 Authority 303-894-2000 Ext. 364 Oversize 303-757-9539
<u>CONNECTICUT</u> Department of Motor Vehicles IRP Unit 60 State St RM 104 Wethersfield CT 06161-1010	\$15 for 72 hours	Yes	IRP 860-263-5281 IFTA 860-541-3222 Authority 860-263-5281 Oversize 860-594-2880
<u>DELAWARE</u> Motor Fuel Tax Administration IRP Unit PO Drawer 7065 Dover DE 19903-7065	\$15 for 72 hours	Yes	IRP 302-744-2701 IFTA 302-744-2702 Authority None Oversize 302-744-2700
<u>DISTRICT OF COLUMBIA</u> Department of Motor Vehicles International Registration Plan 301 C St NW RM 1063 Washington DC 20024-1400	Letter of Authorization only	Yes	IRP 202-727-6426 IFTA None Authority None Oversize 202-727-7050
<u>FLORIDA</u> Dept Hwy Safety & Motor Vehicles Bureau Motor Carrier Services Neil Kirkman Bldg 2900 Apalachee Pkwy RM A110 Tallahassee FL 32399-0626	\$30 for 10 days	Yes	IRP 850-488-6921 IFTA 850-488-6921 Authority None Oversize 850-488-4961
<u>GEORGIA</u> Department of Motor Vehicle Safety IRP Section PO Box 16909 Atlanta GA 30321	\$30 plus agency fees for 72 hours	Yes	IRP 404-651-4186 IFTA 404-651-8651 Authority 404-559-6600 Oversize 404-656-5428
<u>IDAHO</u> Idaho Transportation Department Motor Carrier One Stop Shop PO Box 7129 Boise ID 83707-1129	\$30 single, \$60 combined, \$30 IFTA for 120 hours	No	IRP 208-334-8611 IFTA 208-334-8692 Authority 208-334-8611 Oversize 208-334-8420

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	COST OF TRIP PERMIT (Subject to Change)	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS
<u>ILLINOIS</u> Secretary of State Com'l & Farm Tk Division 501 S 2 nd St 300 Howlett Bldg Springfield IL 62756	\$19 for 72 hours	Yes	IRP 217-782-4815 IFTA 217-785-1397 Authority 217-782-4654 Oversize 217-782-6271 or 217-785-8967
<u>INDIANA</u> Indiana Dept of Revenue Motor Carrier Services Section 5252 Decatur Blvd Ste R Indianapolis IN 46241	\$15 for 72 hours	Yes	IRP 317-615-7340 IFTA 317-615-7345 Authority 317-615-7350 Oversize 317-615-7320
<u>IOWA</u> Department of Transportation Office of Motor Carrier Services PO Box 10382 Des Moines IA 50306-0382	\$10 for 72 hours	Yes	IRP 515-237-3268 IFTA 515-237-3224 Authority 515-237-3224 Oversize 515-237-3264
<u>KANSAS</u> Department of Revenue Division of Vehicles Motor Carrier Services Bureau Docking State Office Bldg 3718 SW Burlingame Rd Topeka KS 66609-1217	\$26 for 72 hours	No	IRP 785-291-3384 IFTA 785-296-4458 Authority 785-271-3145 Oversize 785-271-3145
<u>KENTUCKY</u> Kentucky Transportation Cabinet IRP Branch PO Box 2323 Frankfort KY 40602-2323	\$40 for 10 days	Yes	IRP 502-564-7000 IFTA 502-564-4118 Authority 502-564-4540 Oversize 502-564-4540
<u>LOUISIANA</u> Office of Motor Vehicles IRP Unit 7979 Independence Blvd Ste 101 Baton Rouge LA 70806	\$25 for 48 hours	No	IRP 225-925-6270 IFTA 225-219-7656 Authority 225-342-4414 or 888-342-5717 Oversize 225-343-2345

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	COST OF TRIP PERMIT (Subject to Change)	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS
<u>MAINE</u> Bureau of Motor Vehicle #29 State House Station Augusta ME 04333-0029	\$25 IRP, \$50 IFTA for 72 hours; \$3- \$15 O/L One Trip (5 days max)	Yes	Phone 207-624-9000 IRP Ext. 52135 IFTA Ext. 52136 Authority Ext. 52137 Oversize Ext. 52134
<u>MANITOBA</u> Highways & Government Services 1075 Portage Avenue Winnipeg MB R3G 0S1 Canada	\$6 minimum plus fee based on weight/distance	No	IRP 502-564-7000 IFTA 502-564-4118 Authority 502-564-4540 Oversize 502-564-4540
<u>MARYLAND</u> Motor Vehicle Administration 6601 Ritchie Highway NE Glen Burnie MD 21062	\$15 for 72 hours	Yes	IRP 410-787-2971 IFTA 410-799-4009 Authority 410-378-8103 Oversize 410-787-5734
<u>MASSACHUSETTS</u> IRP Section One Copley Pl Tower One 3 rd Floor Boston MA 02116	\$15 for 72 hours	Yes	IRP 617-351-9320 IFTA 617-727-4373 or 617-727-4370 Authority 617-727-3559 Oversize 508-624-0819, or 508-624-0820 or 508-624-0936 or 508-624-4377
<u>MICHIGAN</u> Department of State Secondary Complex 7064 Crowner Dr Lansing MI 48918-9915	\$20 for 72 hours	Yes	IRP 517-322-1097 IFTA 517-373-4580 Authority 517-241-6180 Oversize 517-373-2120
<u>MINNESOTA</u> 1110 Centre Pointe Curve Ste 425 Mendota Heights MN 55120	\$15 for 120 hours	Yes	IRP 651-405-6161 IFTA 651-405-6161 Authority 651-405-6060 Oversize 651-405-6000 All 888-472-3389

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	COST OF TRIP PERMIT (Subject to Change)	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS
<u>MISSISSIPPI</u> State Tax Commission PO Box 1140 Jackson MS 39215-1140	\$25 for 72 hours	No	IRP 601-923-7142 IFTA 601-923-7150 Authority 601-961-5439 Oversize 601-359-1717
<u>MISSOURI</u> Missouri Hwy Reciprocity Department of Revenue PO Box 893 Jefferson City MO 65105-0893	\$10 for 72 hours	Yes	IRP 573-751-6433 IFTA 573-751-3671 Authority 573-751-7108 Oversize 800-877-8499
<u>MONTANA</u> Montana Dept of Transportation Licensing & Permitting Bureau 2701 Prospect Ave PO Box 5639 Helena MT 59620	46,000-80,000 lbs \$20/Under 200 miles for 72 hours; \$30/200 miles for 72 hours; \$40/Over 400 miles for 72 hours	No	IRP 406-444-6130 IFTA 406-444-6130 Authority 406-444-6130 Oversize 406-444-6130
<u>NEBRASKA</u> Department of Motor Vehicles Motor Carrier Services 301 Centennial Mall South PO Box 98935 Lincoln NE 68509-8935	\$25 for 72 hours	Yes	IRP 888-622-1222 IFTA 888-622-1222 Authority 888-622-1222 Oversize 402-471-0034
<u>NEVADA</u> Dept of Motor Veh & Public Safety Motor Carrier Bureau 555 Wright Way Carson City NV 89711	\$5 plus 15 cents per mile for 24 hours, \$30 IFTA	Yes	IRP 775-684-4711 IFTA 775-684-4711 Authority None Oversize 775-888-7410
<u>NEWFOUNDLAND</u> IRP Office PO Box 8710 St John's NL A1B 4J5 Canada	\$50 per laden solo vehicle \$100 per laden combination vehicle	Yes	IRP 709-729-4921 IFTA 709-729-2935 Authority None Oversize 709-729-4718
<u>NEW BRUNSWICK</u> Department of Transportation Public Safety and Service PO Box 6000 Fredericton NB E3B 5H1 Canada	\$23 unladen; \$81 truck; \$161 truck/trailer (5 days)	Yes	IRP 506-453-2215 IFTA 506-453-2404 Authority 506-658-2504 Oversize 506-453-2808

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	COST OF TRIP PERMIT (Subject to Change)	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS
<u>NEW HAMPSHIRE</u> Department of Safety IRP Section 10 Hazen Dr Concord NH 03305	\$15 for 72 hours	Yes	IRP 603-271-2196 IFTA 603-271-2311 Authority 603-271-2449 Oversize 603-271-2691
<u>NEW JERSEY</u> Department of Motor Vehicles Motor Carriers Unit/IRP Section 225 E State St PO Box 178 Trenton NJ 08666-0178	\$25 for 72 hours	Yes	IRP 609-633-9399 IFTA 609-633-9400 Authority None Oversize 609-633-9402
<u>NEW MEXICO</u> New Mexico Taxation & Rev Dept Motor Vehicle Div (IRP) PO Box 5188 Santa Fe NM 87504-5188	Varies upon mileage and vehicle weight for 48 hours	No	IRP 505-827-0392 IFTA 505-827-0392 Authority 505-827-4519 Oversize 505-827-0376
<u>NEW YORK</u> International Registration Bureau PO Box 2850 – ESP Albany NY 12220-0850	\$15 for 72 hours	Yes	IRP 518-473-5834 IFTA 800-972-1233 Authority 518-457-1017 Oversize 518-457-1155
<u>NORTH CAROLINA</u> Division of Motor Vehicles IRP Section 1425 Rock Quarry Rd Ste 100 Raleigh NC 27610	\$15 for 10 days	Yes	IRP 919-861-3720 IFTA 919-733-3409 Authority 919-861-3720 Oversize 919-733-4740
<u>NORTH DAKOTA</u> Department of Transportation Motor Vehicle Division 608 E Boulevard Ave Bismarck ND 58505-0780	\$20 for 72 hours	No	IRP 701-328-2725 IFTA 701-328-2725 Authority 701-328-2725 Oversize 701-328-2621
<u>NOVA SCOTIA</u> Dept of Business & Consumer Serv 1505 Barrington St 9 th Floor, Merritime Center Halifax NS B3J 3P7 Canada	\$50 for 30 days for laden solo vehicle \$100 for 30 days for a combination vehicle	Yes	IRP 902-424-7700 IFTA 902-424-2850 Authority None Oversize 902-424-5973

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	COST OF TRIP PERMIT (Subject to Change)	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS
<u>OHIO</u> Ohio IRP Processing Center PO Box 18320 Columbus OH 43218-0320	\$15 plus service fee for 72 hours	Yes	IRP 800-477-0007 IFTA 614-466-3921 Authority 614-466-3392 Oversize 614-351-2300
<u>OKLAHOMA</u> Oklahoma Tax Commission Motor Vehicle Division 2501 Lincoln Blvd Oklahoma City OK 73194	\$12 for 72 hours	Yes	IRP 405-521-3036 IFTA 405-521-3246 Authority 405-521-2253 Oversize 405-425-2390
<u>ONTARIO</u> Ministry of Transportation of Ontario Licensing & Control Branch Operations Main Floor Bldg A 1201 Wilson Ave Downsview ON M3M 1J8 Canada	\$75 for 10 days for laden solo vehicle \$132 for 10 days for a combination vehicle	Yes	IRP 416-235-3923 IFTA 800-263-7965 Authority 905-704-2500 Oversize 416-235-3551
<u>OREGON</u> Motor Carrier Transportation Division 550 Capitol St NE Salem OR 97301-2530	\$21 for 10 days, \$9 pass + mileage tax for 10 days	Yes	IRP 503-378-6643 IFTA 503-373-1634 Authority 503-378-6699 Oversize 503-373-0000
<u>PENNSYLVANIA</u> Bureau of Motor Vehicles Commercial Registration PO Box 68285 Harrisburg PA 17106-8285	\$15 for 72 hours	Yes	IRP 717-783-6095 IFTA 717-783-9191 Authority 717-787-3834 Oversize 717-787-5367
<u>PRINCE EDWARD ISLAND</u> Department of Transportation & Public Works PO Box 2000 Charlottetown PE C1A 7N8 Canada	\$75 for 5 days for laden solo vehicle \$150 for 5 days for a combination vehicle	No	IRP 902-368-5201 or 902-368-5202 IFTA 902-368-4164 or 902-569-7541 Authority None Oversize 902-368-5222

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	COST OF TRIP PERMIT (Subject to Change)	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS
<u>QUEBEC</u> Commission of Transportation Heavy Vehicle Registration 545 Cremazie East Montreal QC H2M 2V1 Canada	\$38 for 10 days	No	IRP 418-528-4343 IFTA 418-652-5306 Authority 418-528-4343 Oversize 514-873-2605
<u>RHODE ISLAND</u> Division of Motor Vehicles IRP Services Section 45 Park Pl Pawtucket RI 02860	\$25 for 72 hours	Yes	IRP 401-728-6692 IFTA 401-222-6317 Authority 401-431-6010 Oversize 401-588-3011
<u>SASKATCHEWAN</u> Saskatchewan Government Insurance Central Issuing 2260 11 th Ave Regina SK S4P 2N7 Canada	Varies by weight and distance for 24 hours	Yes	IRP 306-751-1251 IFTA 306-787-6616 Authority 306-775-6672 Oversize 306-775-6969
<u>SOUTH CAROLINA</u> Department of Motor Vehicles Motor Carrier Services 10311 Wilson Blvd PO Box 1993 Blythewood SC 29016	\$15 for 72 hours (each unit)	Yes	IRP 803-737-6620 IFTA 803-737-6620 Authority 803-737-6620 Oversize 803-253-6250
<u>SOUTH DAKOTA</u> Department of Revenue Prorate & Commercial Licensing 445 E capital Ave Pierre SD 57501-3185	\$15 for a single trip	Yes	IRP 605-773-4111 IFTA 605-773-5335 Authority 605-773-5280 Oversize 605-698-3924
<u>TENNESSEE</u> Department of Revenue Andrew Jackson State Office Bldg International Reg Unit 500 Deaderick St Nashville TN 37242	\$30 for 72 hours	Yes	IRP 615-741-2461 IFTA 615-741-3394 Authority 615-741-2974 Oversize 615-741-3821

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	COST OF TRIP PERMIT (Subject to Change)	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS
<u>TEXAS</u> Texas Dept of Transportation Vehicle Titles & Registration Division IRP Branch 4000 Jackson Ave Austin TX 78731	\$25 for 72 hours, \$50 for 144 hours	Yes	IRP 512-486-5250 IFTA 512-475-3584 Authority 800-299-1700 Oversize 800-299-1700
<u>UTAH</u> State Tax Commission 201 North 1950 West Salt Lake City UT 84134	\$25 for 96 hours (each unit)	No	IRP 801-297-6800 or 888-251-9555 IFTA 801-297-2200 Authority 801-965-4951 Oversize 801-965-4508
<u>VERMONT</u> Agency of Transportation Department of Motor Vehicles 120 State Street Montpelier VT 05603-0001	\$15 for 72 hours	Yes	IRP 802-828-2071 IFTA 802-828-2070 Authority None Oversize 802-828-2064
<u>VIRGINIA</u> Department of Motor Vehicles PO Box 27412 Richmond VA 23269-0001	\$15 for 10 days	Yes	IRP 804-367-1836 IFTA 804-367-0558 Authority 804-786-3616 Oversize 804-786-2787
<u>WASHINGTON</u> Department of Licensing Prorate & Fuel Tax Section PO Box 9036 Olympia WA 98507-9036	\$15 for 3 days, \$25 special fuel	Yes	IRP 360-664-1858 IFTA 360-664-1868 Authority 360-664-1222 Oversize 360-704-6340 Permits 360-704-6340
<u>WEST VIRGINIA</u> Division of Motor Vehicles 1606 Washington St East PO Box 174 Charleston WV 25321	\$24 for 5 days	Yes	IRP 304-558-3629 IFTA 304-558-4448 Authority 304-340-0417 Oversize 304-558-0384

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	COST OF TRIP PERMIT (Subject to Change)	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS
<u>WISCONSIN</u> Division of Motor Vehicles Motor Carrier Services Section IRP Unit PO Box 7955 Madison WI 53707-7981	\$15 for 72 hours	Yes	IRP 608-266-9900 IFTA 608-267-4382 Authority 608-266-1356 Oversize 608-266-7320
<u>WYOMING</u> Department of Transportation 5300 Bishop Blvd Cheyenne WY 82009-3340	\$20 single unit, \$40 combination, \$15 IFTA for 96 hours	No	IRP 307-777-4829 IFTA 307-777-4827 Authority 307-777-4850 Oversize 307-777-4379

Appendix B – Maximum IRP Weights

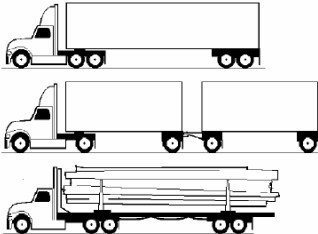
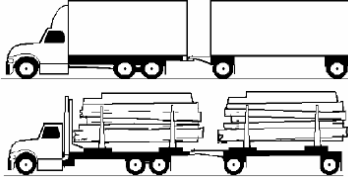





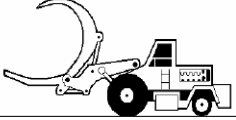
Contact individual jurisdictions for operations above 80,000 pounds. Maximum weights can also be found on the IRP Web site at www.irponline.org.

	Jurisdiction Name	Maximum Registered Weight on Cab Card
AB	Alberta	139,999
AL	Alabama	88,000
AR	Arkansas	80,000
AZ	Arizona	80,000
BC	British Columbia	139,994
CA	California	80,000
CO	Colorado	80,000
CT	Connecticut	NO MAX
DC	District of Columbia	80,000
DE	Delaware	80,000
FL	Florida	80,000
GA	Georgia	80,000
IA	Iowa	NO MAX
ID	Idaho	106,000
IL	Illinois	80,000
IN	Indiana	80,000
KS	Kansas	85,500
KY	Kentucky	80,000
LA	Louisiana	88,000
MA	Massachusetts	NO MAX
MB	Manitoba	137,770
MD	Maryland	80,000
ME	Maine	100,000
MI	Michigan	160,001
MN	Minnesota	NO MAX
MO	Missouri	80,000
MS	Mississippi	80,000
MT	Montana	132,000
NB	New Brunswick	137,786
NC	North Carolina	80,000

	Jurisdiction Name	Maximum Registered Weight on Cab Card
ND	North Dakota	105,500
NE	Nebraska	94,000
NF	Newfoundland	137,786
NH	New Hampshire	80,000
NJ	New Jersey	80,000
NM	New Mexico	80,000
NS	Nova Scotia	Varies by axle configuration
NV	Nevada	80,000
NY	New York	NO MAX
OH	Ohio	80,000
OK	Oklahoma	90,000
ON	Ontario	139,992
OR	Oregon	105,500
PA	Pennsylvania	80,000
PE	Prince Edward Island	137,788
QC	Quebec	129,800
RI	Rhode Island	80,000
SC	South Carolina	80,000
SD	South Dakota	NO MAX
SK	Saskatchewan	137,787
TN	Tennessee	80,000
TX	Texas	80,000
UT	Utah	80,000
VA	Virginia	80,000
VT	Vermont	80,000
WA	Washington	105,500
WI	Wisconsin	80,000
WV	West Virginia	80,000
WY	Wyoming	117,000

Exceeding the maximum weight may require the purchase of an overweight/over size permit. Please contact applicable jurisdictions.


Appendix C – Power Unit Examples

<p><u>TRACTOR (TR)</u> A motor vehicle designed and used exclusively to pull trailers.</p>	
<p><u>TRUCK/TRAILER (TK or TT)</u> A motor vehicle designed and used for carrying a load and for pulling trailers with loads.</p>	
<p><u>BUS (BS)</u> A motor vehicle designed and used to carry more than ten passengers.</p>	
<p><u>MOBILE HOME TOWER (MT)</u> A motor vehicle designed and used EXCLUSIVELY to pull mobile homes on its own axles.</p>	
<p><u>DUMP TRUCK (DT)</u> A vehicle from which contents are unloaded by titling the truck bed backward with the tailgate open.</p>	
<p><u>TOW TRUCK (TW)</u> A vehicle designed and used, with special towing license, to tow disabled vehicles.</p>	
<p><u>SOLO TRUCK (TK)</u> A motor vehicle designed and used to haul property, and NOT used to pull a trailer.</p>	
<p><u>FIXED LOAD VEHICLE (HF)</u> A vehicle with a gross weight and lightweight that are the same as defined in ORS 801.285.</p>	

Appendix D – Vehicle Make Abbreviations

ABBR.	NAME	ABBR.	NAME	ABBR.	NAME
AMC	American Motors Com	HEND	Hendrickson	PTRB	Peterbilt
AMER	American Motors Gen	HUND	Hyundai	RENK	Renke
ASMB	Assemble	HYST	Hyster	REO	Reo
AUDI	Audi	IMCO	Imco	SFLR	Safetyliner
AUTC	Autocar	INTL	International	SFTW	Safety Tow
AUTO	Auto	ISU	Isuzu	SHAN	Shan
BLUB	Bluebird	IVEC	Ivec	SHOP	Shop Built
BUIC	Buick	JEEP	Jeep	SILV	Silver Eagle
CATE	Caterpillar	JHNS	Johns	STRG	Sterling
CCC	Ccc	JMSA	Jmsal	TEC	Tec
CHEV	Chevrolet	KASI	Kasie	TERX	Terex
COCH	Coach	KIT	Kit	THOM	Thomas
CRAN	Crane	KW	Kenworth	TMC	Tmc
DACO	Daco	LNDR	Lndr	TRNT	Trent
DAEW	Daewoo	MACK	Mack	TSE	Tse
DAIH	Diahatsu	MCI	Mci	TOYT	Toyota
DIAR	Diamond Rio	MCIN	Motor Coach Industr	UNIG	Uniglide
DIAT	Diamond T	MERZ	Mercedes-Benz	VLVW	Volvo White
DITC	Ditchwich	MIFU	Mitsubishi	VOLK	Volkswagon
DODG	Dodge	NATL	National	VOLV	Volvo
FIAT	Fiat	NAVI	Navistar/Intl	WHGM	White Gmc
FORD	Ford	NDMC	Ud	WHIF	White Freightliner
FRGH	Freightliner	NISS	Nissan	WHIS	White Western Star
GLDE	Golden Eagle	NUVN	Nuvan	WHTE	White
GMC	General Motors Comp	OSHK	Oshkosh	WRKH	Work Horse
GROV	Grove	OTRB	Otrbc	WSTR	Western Star
HDSN	Hodson	PREV	Prevost	ZAMP	Zampella

Appendix E – Web Sites

ENTITY	SERVICES	WEB SITE	PHONE
Oregon Department of Transportation (ODOT) – Motor Carrier Services	Offers over 50 services with ODOT	www.oregontruckingonline.com 	Salem Office 503-378-6699
Federal Motor Carrier Safety Administration (FMCSA) (Federal DOT Web site)	<ul style="list-style-type: none"> • Federal Laws, Rules and Regulations • Safety • USDOT # • MC # • Company Inquiries • Many other services 	www.fmcsa.dot.gov	Salem Office 503-399-5775
International Fuel Tax Agreement, Inc (IFTA, Inc)	<ul style="list-style-type: none"> • IFTA Members • IFTA License Requirements • Assistance with applications and tax returns • Many other services 	www.iftach.org	Salem IFTA Office 503-373-1634
International Registration Plan, Inc (IRP, Inc)	<ul style="list-style-type: none"> • IRP Members • IRP Qualifications • Many other services 	www.irponline.org	Salem IRP Office 503-378-6643
Internal Revenue Service (IRS)	<ul style="list-style-type: none"> • Taxpayer ID Numbers (EIN) • Heavy Vehicle Use Tax (HVUT) • Many other services 	www.irs.gov	800-829-4933
Oregon Secretary of State Corporation Division	<ul style="list-style-type: none"> • Corporation Filing • Assumed Business Name Filing • Many other services 	www.filinginoregon.com	Salem Office 503-986-2200

NOTES

NOTES

