



# State of Tennessee Motor Carrier Manual

September 2018



**Table of Contents**

MOTOR CARRIER MANUAL- INTRODUCTION..... 1

MOTOR CARRIER DEFINITIONS..... 2

THE INTERNATIONAL REGISTRATION PLAN..... 8

    Introduction to the “IRP” ..... 8

    Established Place of Business..... 8

    How IRP Fees Are Apportioned..... 9

    IRP Transaction Types – Required Documents- All transactions but a new account can be processed online. .... 9

    New IRP Account ..... 9

    Add Vehicle..... 9

    Reassign a License Plate from One Vehicle to another Vehicle or Change Ownership of Vehicle on an ..... 11

    Existing Account ..... 11

    Upgrade/Downgrade – All affected jurisdictions. .... 11

        Replacement of Credentials ..... 12

    Lost Cab Card ..... 12

    Lost License Plate/Decal ..... 12

    Renewal Process..... 12

    Deleting or Withdrawing a Vehicle ..... 14

    Qualification for a Refund of IRP Registration Fees ..... 14

    Household Good Carriers ..... 15

    Motor Bus Apportionment ..... 15

    Determination of Total Bus Miles ..... 15

FEDERAL HEAVY HIGHWAY VEHICLE USE TAX RETURN – FORM 2290..... 16

    Proof of Payment of the Federal Highway Use Tax is a Condition of Vehicle Registration ..... 16

    Taxpayer assistant centers in Tennessee are listed below: ..... 17

TENNESSEE IRP TEMPORARY AUTHORIZATION PERMIT ..... 18

    Hunter Permit Requirements ..... 18

MAXIMUM GROSS WEIGHT JURISDICTION LIST ..... 19

MAXIMUM GROSS WEIGHT JURISDICTION LIST ..... 20

IRP JURISDICTIONS..... 21

TENNESSEE SIZE AND WEIGHT LIMITATIONS..... 26

TENNESSEE WEIGHT LIMITATIONS VEHICLE AND AXLE CONFIGURATIONS..... 27

UNIFIED CARRIER REGISTRATION (UCR) AGREEMENT ..... 28

---

INTERNATIONAL FUEL TAX AGREEMENT .....	30
Effect of Amendments to the Agreement .....	30
Who Shall Obtain an IFTA License in Tennessee? .....	31
When will an IFTA License not be issued in Tennessee? .....	31
Application Processing.....	31
Tennessee IFTA Temporary Decal Permit .....	31
Information Provided To Licensees .....	31
Vehicle Identification.....	31
License Period and Possession of License.....	31
Display of Decals.....	32
Display of Renewal Credentials .....	32
Transfer of Decals .....	32
Request for Additional IFTA Decals.....	32
Grace Period.....	32
Cancellation, Suspension and Revocation .....	32
License Reinstatement .....	33
License Renewal .....	33
Bonding .....	33
Lessors/Lesseees, Household Goods Carriers, and Independent Contractors .....	33
Rental /Leasing .....	33
Household Goods Carriers.....	33
Independent Contractors .....	34
Taxation of Motor Fuels .....	34
Taxable Fuel Use .....	34
Exempt Fuel Use .....	34
IFTA REPORTING .....	34
Reporting Intra-jurisdictional Travel .....	34
Tax Return Reporting Requirements .....	35
Filing with the Base Jurisdiction .....	35
Tax Report Period .....	35
Tax Return Format - Forms .....	35
Non-Standard and Electronic Returns .....	35
Due Date.....	35

Delivery by National Postal Service or National Delivery Service .....	36
Late Filing.....	36
Tax Paid Purchases .....	36
Retail Fuel Purchases.....	36
Bulk Fuel Purchases .....	36
Credits and Refunds.....	37
Penalties and Interest .....	37
Assessment and Collection .....	37
Taxpayer’s Rights to Contest an Assessment.....	38
<b>AUDIT REQUIREMENTS.....</b>	<b>39</b>
International Registration Plan.....	39
Preservation of Records for Audit.....	39
Operational Records .....	39
Lessor Responsibility.....	39
International Fuel Tax Agreement.....	40
Recordkeeping.....	40
Availability of Records .....	40
Distance Records .....	40
Fuel Records .....	40
Tax Paid Retail Purchases .....	41
Tax Paid Bulk Fuel Purchases .....	41
Non-Compliance .....	41
<b>INTRASTATE AUTHORITY .....</b>	<b>42</b>
Intrastate For-Hire Motor Carriers, Intrastate For-Hire and Private Towing and Wrecker Services.....	42
Registration Requirements.....	42
Payment of Fees .....	42
Credentials .....	42
Renewal Process.....	42
<b>GENERAL INFORMATION.....</b>	<b>44</b>
Acceptable Forms of Payment.....	44
Tennessee Restricted Plates .....	44
Trailer Registration .....	45
<b>TENNESSEE REGULATORY AGENCIES .....</b>	<b>46</b>

## **MOTOR CARRIER MANUAL- INTRODUCTION**

This manual provides information regarding the International Registration Plan (IRP), Unified Carrier Registration Agreement (UCRA), the International Fuel Tax Agreement (IFTA) and Intrastate Authority for commercial vehicles in the State of Tennessee. Questions not addressed in this manual may be obtained by contacting the Motor Carrier Office.

Motor Carrier Section

MAIL ONLY ADDRESS

500 Deaderick St

Nashville, TN 37242

Motor Carrier Phone Number: (615) 399-4265 or (615) 399-4267

Fax: (615) 253-4258

Office hours are from 8:00 to 4:30 C.S.T., Monday through Friday. The office is closed on Saturdays, Sundays, and all official state holidays. Walk-in application processing is not guaranteed after 2:00 C.S.T.; please have all paperwork completed prior to submission.

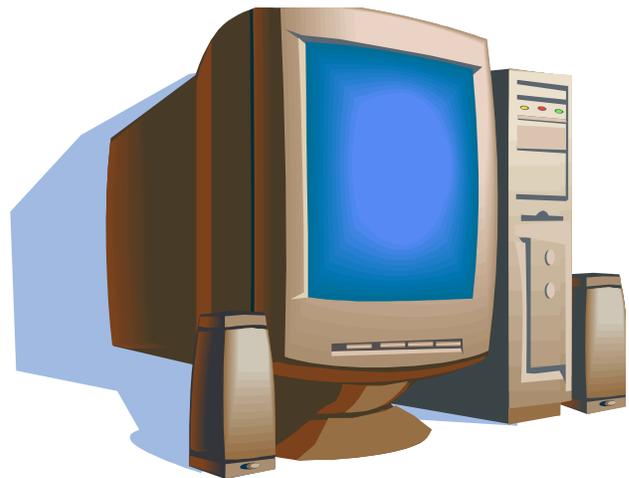
The Motor Carrier Section provides a service to allow electronic filers the ability to renew your International Registration Plan (IRP), process IRP supplements and file your International Fuel Tax Agreement (IFTA) tax return online via TNTAP.

Motor Carrier registrations or transactions can be completed using the Tennessee Taxpayer Access Point (TNTAP).

**Eliminate this...**



**...when you register for e-filing!**



## **MOTOR CARRIER DEFINITIONS**

**Allocation** — means a system of registering a Fleet that operates in more than one Member Jurisdiction under which the Vehicles are fully registered in individual Member Jurisdictions in proportion to a measure of the presence or travel of the Fleet in each one, and under which the Vehicles so registered are granted Reciprocity in all the Member Jurisdictions in which any of the Vehicles of the Fleet is registered.

**Applicant** - a person in whose name an application is filed with a base jurisdiction in order to obtain an IRP registration and/or IFTA license.

**Apportionable Fee** – Any periodic recurring fee or tax required for registering vehicles such as registration, license, or weight fees.

**Apportionable Vehicle** – Any power unit that is used or intended for use in two or more Member Jurisdictions and that is used for the transportation of persons for hire or designed, used or maintained primarily for the transportation of property and:

- (a) has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds, or
- (b) has three or more axles, regardless of weight, or
- (c) is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds.

**Apportioned Vehicle** – An Apportionable Vehicle that has been registered under the Plan.

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

**Audit** – The examination of a Registrant's Records, including source documents, to verify the distances reported in the Registrant's application for apportioned registration and evaluates the accuracy of the Registrant's distance-accounting system for its Fleet. Such an examination may be of multiple Fleets for multiple years.

**Auxiliary Axle** – An auxiliary undercarriage assembly with a fifth wheel and tow-bar used to convert a semi-trailer to a trailer.

**Axle** – An assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane, by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway. For purposes of registering under the IRP, an "axle" is any such assembly whether or not it is load-bearing only part of the time.

**Base Jurisdiction** – The jurisdiction where the registrant has an established place of business, where distance is accrued by the fleet, and where operational records of such fleet are maintained or can be made available.

**Broker** – A person other than a motor carrier, who sells or arranges for transportation by a motor carrier for compensation.

**Cab Card** – A registration issued by the base jurisdiction, other than a plate and carried in or on the identified vehicle.

**Cancellation** – A voluntary annulment of a license by a licensee who is in good standing.

**Chartered Party** – A group of persons who, pursuant to a common purpose and under a single contract have acquired the exclusive use of a passenger-carrying motor vehicle to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the group after leaving the place of origin. This term includes services rendered to a number of passengers that a passenger carrier or its agent has assembled into a travel group through sales of a ticket to each individual passenger covering a round trip from one or more points of origin to a single advertised destination.

**Combination of Vehicles** – A power unit used in combination with trailers, semi-trailers, and/or auxiliary axles.

**Combined Gross Vehicle Weight** – Is the combined weight of the vehicle and the maximum load to be carried on the combination of vehicles.

**Commercial Motor Vehicle (UCR)** – A self-propelled or towed vehicle used on the highways in commerce principally to transport passengers or cargo, if the vehicle: (1) Has a gross vehicle weight rating (GVWR) or gross vehicle weight (GVW) of at least 10,001 pounds whichever is greater; (2) Is designed to transport more than 10 passengers, including the driver; or (3) Is used to transport hazardous material in a quantity requiring placarding.

**Credentials** – The cab card, license, and/or decal issued to reflect the registration of an apportioned vehicle.

**Distance** – The term used for “mileage” or “kilometers”.

**Enforcement Date** – The date the base jurisdiction requires a registrant to display the new registration year’s credentials.

**Established Place of Business** - Means a physical structure located within the base jurisdiction that is owned or leased by the applicant or registrant and whose street address shall be specified by the applicant or registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the applicant or registrant on a permanent basis (i.e. not an independent contractor) for the purpose of the general management of the applicant’s or registrant’s trucking-related business (i.e. not limited to credentialing, distance and fuel reporting and answering telephone inquiries). The applicant or registrant need not have land line telephone service at the physical structure.

**Exception** – A deviation from the Plan by a member jurisdiction, which has been approved by all member jurisdictions.

**Federal Heavy Vehicle Use Tax (HVUT)** – A federal excise tax paid annually to the Internal Revenue Service (IRS) on each highway vehicle with a taxable gross weight of 55,000 pounds or more.

**Federal Motor Carrier Safety Administration (FMCSA)** – Was established within the U.S. Department of Transportation for the primary purpose of preventing commercial motor vehicle related fatalities and injuries.

**Fleet** – One or more vehicles.

**Freight Forwarder** – A person that arranges for truck transportation of cargo belonging to others, utilizing for-hire carriers to provide the actual truck transportation, and also performs or provides for

assembling, consolidating, break-bulk and distribution of shipments and assumes responsibility for transportation from place of receipt to destination.

**Grace Period** – A period of time from the expiration of the current year’s credentials until the date the new credentials are required to be displayed or enforcement action may be taken.

**Household Goods Carrier** – A carrier handling (a) personal effects and property used or to be used in a dwelling, or (b) furniture, fixtures, equipment, and the property of stores, offices, museums, institutions, hospitals, or other establishments, when a part of the stock, equipment, or supply of such stores, offices, museums, institutions including objects of art, displays, and exhibits, which, because of their unusual nature or value, requires the specialized handling and equipment commonly employed in moving household goods.

**Hunter’s Permit** – A temporary registration of unladen (empty) weight of the vehicle or the combination of vehicles being registered, this registration shall be valid in all member jurisdictions.

**In-Jurisdiction Distance** – The total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction including miles/kilometers operated under an IFTA temporary permit. In-jurisdiction distance does not include miles/kilometers operated on fuel tax trip permit or exempted from fuel taxation by a jurisdiction.

**Individual Vehicle Distance Record (IVDR)** – The original record generated in the course of actual vehicle operation that is used as a source document to verify the registrant’s reported distance.

**International Fuel Tax Agreement (IFTA)** – An agreement among the states of the United States and provinces of Canada to simplify the reporting of fuel use taxes by interstate motor carriers.

**International Registration Plan** – A registration reciprocity agreement among the states of the United States and provinces of Canada providing for payment of license fees on the basis of total distance operated in all jurisdictions.

**Interstate Distance** – The total distance operated by a fleet of vehicles in a jurisdiction during the preceding year.

**Interstate Movement** – Vehicle movement between or through two or more jurisdictions.

**Intrastate Movement** – Vehicle movement from one point within a jurisdiction to another point within the same jurisdiction.

**Jurisdiction** – A state of the United States of America, the District of Columbia, a province or territory of Canada, or a state of the United Mexican States.

**Lease** – A written document as evidence in which a Lessor vests exclusive possession, control, and responsibility for the operation of a vehicle in a Lessee for a specific term. A long-term lease is for a period of 30 calendar days or more. A short-term lease is for a period of less than 30 calendar days.

**Leasing Company (UCR)** - A person or company engaged in the business of leasing or renting for compensation motor vehicles they own without drivers to a motor carrier, a motor private carrier, or freight forwarder.

**Lessee** – A person that is authorized to have exclusive possession and control of a vehicle owned by another with or without driver under the terms of a lease agreement.

- Lessor** – The party granting exclusive possession, control of and responsibility for the operation of a vehicle, under the terms of a lease, with or without a driver to another.
- Licensee** – Someone who holds an uncanceled IFTA license issued by the base jurisdiction.
- Motor Carrier** – A person providing commercial motor vehicle transportation for compensation.
- Motor Private Carrier** – A person who provides interstate transportation of property in order to support its primary line of business.
- Motor Fuels** – All fuels placed in the supply tank of qualified motor vehicles.
- Motor Vehicle** – A vehicle which is self-propelled by power other than muscular power and which does not move on rail.
- Operational Records** – Source documents supporting the total distance traveled in each jurisdiction, such as fuel reports, trip sheets, and driver logs, including those which may be generated through on-board recording devices and maintained electronically.
- Person** – An individual or business entity such as a corporation, partnership, association, trust or limited liability company.
- Plate** – The license plate, including renewal decals, if any, issued for a Vehicle registered under the Plan by the Base Jurisdiction.
- Pool-Motor Bus Operations** – An agreement or combination among motor carriers of passengers, with the approval of the U.S. Department of Transportation or relevant Provincial authority, to combine or divide traffic, services, or any part of their earnings.
- Power Unit** – See “Motor Vehicle,” “Tractor” “Truck” or Truck-Tractor.”
- Preceding Year (Reporting Period)** - Period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the registration year for apportioned registration is sought. If the registration year begins on any date in July, August, or September, the reporting period shall be the previous such twelve-month period.
- Performance and Registration Information Systems Management (PRISM)** - Cooperative Federal/State program to link safety fitness to state vehicle registration.
- Properly Registered Vehicle** – A vehicle which has been registered in full compliance with the laws of all jurisdictions in which it intended to operate.
- Qualified Motor Vehicle** – A motor vehicle used, designed, or maintained for transportation of persons or property, travels in two or more jurisdictions and: (a) having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds; (b) having three or more axles regardless of weight; or (c) is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle or registered gross vehicle weight.
- Quarterly Tax Reporting** – A period of time consistent with the calendar quarterly periods of January 1 – March 31, April 1 – June 30, July 1 – September 30, and October 1 – December 31.

**Reciprocity** – The reciprocal grant by one Jurisdiction of operating rights or privileges to Properly Registered Vehicles registered by another Jurisdiction, especially but not exclusively including privileges generally conferred by Vehicle registration.

**Reciprocity Agreement** – An agreement, arrangement, or understanding between two or more jurisdictions under which each of the participating jurisdictions grants reciprocal rights or privileges to properly registered vehicles that are registered under the laws of other participating jurisdictions.

**Reciprocity Distance** – The distance traveled by Apportionable Vehicles in Jurisdictions which are not Member Jurisdictions and which grant Reciprocity without charge.

**Records** – Information created, received, and maintained as evidence by an organization or person in the transaction of business, or in the pursuance of legal obligations, regardless of media.

**Records Review** – An evaluation of a Registrant's distance accounting system and internal controls to assess the Registrant's compliance with the requirements of the Plan. Unlike an Audit, a Records Review focuses only on the adequacy of the internal controls and the record-keeping system; it may be limited in scope to less than a full Registration Year; it may be conducted before the Registrant's first registration renewal; and it does not result in any fee adjustments.

**Recreational Vehicle** – A vehicle used for personal pleasure or personal travel, not in connection with any commercial endeavor.

**Registrant** – A person, firm, or corporation in whose name a properly registered vehicle is registered.

**Registration** – The qualification of motor vehicles normally associated with a prepayment of licensing fees for the privilege of using the highway and the issuance of a license plate and a registration or temporary registration containing owner and vehicle data.

**Registration Year** – The twelve-month period which the registration issued by the base jurisdiction is valid according to the laws of the base jurisdiction.

**Rental Fleet** – Vehicles which are offered for rent with or without drivers. **Rental**

**Owner** – Someone who rents vehicles to others with or without drivers. **Rental**

**Vehicle** – A vehicle of a rental fleet.

**Residence** – The status of an Applicant or a Registrant as a resident of a Member Jurisdiction.

**Restricted Plate** – A plate that has a time, geographic area, distance, or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial transportation authority, or a private party, and operated as part of an urban mass transit system as defined by the jurisdiction that issues the plate.

**Revocation** – Withdrawal of license and privileges by the licensing jurisdiction.

**Roadside Enforcement** – Necessary action by those persons within a jurisdiction, charged with inspection or compliance checks of qualified vehicles being operated within the jurisdiction.

**Semi-Trailer** – A vehicle without motor power that is designed to be drawn by a motor vehicle and is constructed so that part of its weight rests upon or is carried by a towing vehicle.

**Service Representative** – A person that furnishes facilities and services, including sales, warehousing, motorized equipment and drivers under contract or other arrangement to a motor carrier for the transportation of household goods.

**Suspension** – Temporary removal of privileges granted to the licensee by the licensing jurisdiction.

**Temporary Decal Permit** – A permit issued by the base jurisdiction or its agent to be carried in a qualified motor vehicle in lieu of display of the permanent annual decals. A temporary decal permit is valid for a period of 30 days to give the carrier adequate time to affix the annual permanent decals.

**Total Distance IRP** – all distance operated by a Fleet of Apportioned Vehicles. Total Distance includes the full distance traveled in all Vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a Vehicle while under a trip Lease shall be considered to have been traveled by the Lessor's Fleet. **IFTA** – All miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction.

**Tractor** – A motor vehicle designed and used primarily for drawing other vehicles, but not so constructed as to carry a load other than part of the weight of the vehicle and load so drawn.

**Trailer** – A Vehicle without motor power designed to be drawn by a Motor Vehicle and so constructed that no part of its weight or that of its load rests upon or is carried by the towing Vehicle.

**Trip Permit** – A permit issued by a Member Jurisdiction in lieu of apportioned or full registration.

**Truck** – A power unit designed, used, or maintained primarily for the transportation of property.

**Truck Tractor** – A motor vehicle designed and used primarily for drawing other vehicles, but so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

**USDOT Number** – Carrier specific number issued by the Federal Motor Carrier Safety Administration (FMCSA) to be used as a census number in the tracking of motor safety compliance issues.

**Vehicle** – A device used to transport persons or property on a highway, but does not include devices moved by human power or used exclusively upon rails or tracks.

## **THE INTERNATIONAL REGISTRATION PLAN**

### **Introduction to the “IRP”**

The International Registration Plan (IRP) is a registration reciprocity agreement among states of the United States, the District of Columbia and provinces of Canada providing for payment of apportionable fees on the basis of total distance operated in all jurisdictions.

The unique feature of this plan is that even though license fees are paid to the various jurisdictions in which fleet vehicles are operated, only one license plate and cab card are issued for each fleet vehicle when registered under the plan. A fleet vehicle is known as an “apportionable” vehicle, which means that it may be operated within or across jurisdictional lines, as far as registration is concerned.

The purpose of the plan is to promote and encourage the fullest possible use of the highway system by authorizing apportioned registration of fleets of vehicles, and the recognition of vehicles apportioned in other jurisdictions, thus contributing to the economic and social development and growth of the jurisdictions.

### **Established Place of Business**

Established Place of Business means a building or office located in Tennessee that is owned or leased by the applicant. The physical address on the application must list this address. Post office box addresses are not acceptable. The business must be open during regular business hours. One or more permanent employees must report for work at this address and conduct trucking-related business on behalf of the company. The applicant need not have land line telephone service. Operational records must be maintained or made available in Tennessee, and distance must be accrued in Tennessee.

### **Established Place of Residency**

Applicants that do not have an Established Place of Business must be able to establish proof of residence in Tennessee. Documentation must show the same address indicated on the application and contain the applicant's name.

For both proof of business or residency, the applicant must be able to provide copies of at least three of the following:

- Applicant's current Tennessee driver's license (if applicant is an individual);
- Documentation that proves the business is incorporated or registered to conduct business as a foreign corporation in Tennessee (if applicant is a corporation);
- Documentation that proves the principal owner of a business is a resident of Tennessee (if applicant is a corporation);
- Applicant's current federal income tax return showing a Tennessee address;
- Documentation proving the applicant has paid real estate or personal property taxes within the last year in Tennessee;
- Current utility bill, including telephone, electric, water, gas, cable, etc. in the applicant's name with a Tennessee address. (Must include postmarked envelope bill was mailed in);
- Current bank statement (not checks);
- Current automobile, life or health insurance policy (not wallet cards);
- Current vehicle registration titled in Tennessee in applicant's name;
- Current Tennessee voter registration card;
- Other documentation that clearly provides proof of legal residence in Tennessee.

**How IRP Fees Are Apportioned**

The cost of an apportioned license plate is determined by the percentage of distances that are traveled in each jurisdiction for which the fleet of vehicles is apportioned.

1. Total fleet distance for the preceding year divided by apportioned jurisdiction distance to determine jurisdiction percent.
2. Determine the full year fee per apportioned jurisdictions.
3. Multiply the jurisdiction percent determined in #1 by the fee determined in #2.

The following is an example of fee calculations for a fleet that operated a total distance of 100,000 in four (4) Jurisdictions.

Jurisdiction	Jurisdiction Distance	Percent of Total		Full Year Fee Per Jurisdiction	Apportioned Fee
Tennessee	45,000	(45%)	X	\$1,366.00	\$614.70
Alabama	25,000	(25%)	X	\$780.00	\$195.00
Georgia	15,000	(15%)	X	\$725.00	\$108.75
Kentucky	15,000	(15%)	X	\$1,280.00	\$192.00
TOTALS	100,000	100%			\$1,110.45

The above example does not include Tennessee administrative and transaction fees.

Of the total fee collected, Tennessee retains \$614.70 and disburses the remaining fees to the apportioned jurisdictions.

**IRP Transaction Types - Required Documents- All transactions but a new account can be processed online.**

New IRP Account

Review the Applicant’s New Account Check List to ensure proper documentation at <https://www.tn.gov/content/dam/tn/revenue/documents/forms/motorcarrier/newaccountchecklist.pdf>

- Submit an International Registration Plan Schedule A. See also Motor Carrier [website](#).

Add Vehicle

- Submit an International Registration Plan Schedule A.
- Submit the following documentation if applicable:
  - (a) A “Power of Attorney for Motor Vehicle” form must be submitted if someone other than a representative of the company completes the schedule.
  - (b) A copy of the lease agreement if the vehicle is leased. The lease agreement must identify the new vehicle(s) added to the IRP account.

- (d) An "Owners Authorization to Lessee" if the owner of the vehicle is different from the registrant.
- (e) A stamped copy of the "Schedule 1 Heavy Vehicle Use Tax (Form 2290)" for all vehicles with a combined gross weight of 55,000 lbs. or more, or a copy of the (Form 2290) along with the front and back of the cancelled check or a copy of the PDF file that was filed electronically. The PDF document will have a special watermark on the "Schedule 1 (Form 2290)" which indicates "IRS e- file" and indicates "Received MM/DD/YYYY." Applicants that report twenty-five or more vehicles are required to file electronically.
- (f) Proof of title for vehicle(s) being registered, if vehicle is already titled:
- A copy of a valid "Tennessee Certificate of Title and Registration," or a valid copy of the "Tennessee Department of Revenue Vehicle Services Multi-Purpose Application" from the County Clerk's office, or
  - A copy of the Tennessee title, or
  - A copy of the valid out-of-state certificate of title. (g)

If applying for title through IRP:

- Original ["Tennessee Department of Revenue, Vehicle Services Multi-Purpose Application."](#)
- Original Tennessee title properly assigned to the new owner, if no lien is noted, or
- Copy of Tennessee title, front and back properly assigned to the new owner, if lien is noted, or
- The original "Certificate of Origin (MSO)" along with a bill of sale.
- If exempt from sales tax, provide a copy of the "Application for Sales Tax Exemption."
- If exempt from sales tax and a leasing company, provide a copy of a "Tennessee Sale or Use Tax Blanket Certificate of Resale."

---

Reassign a License Plate from One Vehicle to another Vehicle or Change Ownership of Vehicle on an Existing Account

- Submit a completed International Registration Plan Schedule A Amendment.

The added vehicle gross combined weight must be identical to the deleted vehicle's gross combined weight.

- Submit the following documentation if applicable:
  - (a) A ["Power of Attorney for Motor Vehicle,"](#) if someone other than a representative of the company completes the application.
  - (b) A copy of the lease agreement if the vehicle is leased. The lease agreement must identify the new vehicle(s) added to the IRP account.
  - (d) An ["Owners Authorization to Lessee,"](#) if the owner of the vehicle is different from the registrant. (e) A copy of the cab card(s) or an affidavit for a lost cab card.
  - (f) A stamped copy of the IRS "Schedule 1 Heavy Vehicle Use Tax (Form 2290)" for all vehicles with a combined gross weight of 55,000 lbs. or more, or a copy of the (Form 2290) along with the front and back of the cancelled check or a copy of the PDF file that was filed electronically. The PDF document will have a special watermark on the "Schedule 1 (Form 2290)" which indicates "IRS e- file" and indicates "Received MM/DD/YYYY." Applicants that report twenty-five or more vehicles are required to file electronically.
  - (g) Proof of title for vehicle(s) being registered, if vehicle is already titled:
    - + A copy of a valid "Tennessee Certificate of Title and Registration," or a valid copy of the "Tennessee Department of Revenue Vehicle Services Multi-Purpose Application" from the County Clerk's office, or
    - + A copy of the Tennessee title, or
    - + A copy of the valid out-of-state certificate of title.
  - (h) If applying for title through IRP:
    - + Original ["Tennessee Department of Revenue, Vehicle Services Multi-Purpose Application."](#)
    - + Original Tennessee title properly assigned to the new owner, if no lien is noted, or
    - + Copy of Tennessee title, front and back properly assigned to the new owner, if lien is noted, or the original Certificate of Origin (MSO), along with a bill of sale.
  - (i) If exempt from sales tax, provide a copy of the ["Application for Sales Tax Exemption."](#)
  - (j) If exempt from sales tax and a leasing company, provide a copy of a "Tennessee Sales and Use Tax Blanket Certificate of Resale."

Continued

Upgrade/Downgrade – All affected jurisdictions.

- Submit a completed International Registration Plan Schedule A Amendment.
- Submit the following documentation if applicable:
  - (a) A [“Power of Attorney for Motor Vehicle,”](#) if someone other than a representative of the company completes the application.
  - (b) A stamped copy of the IRS “Schedule 1 Heavy Vehicle Use Tax (Form 2290)” for all vehicles with a combined gross weight of 55,000 lbs. or more, or a copy of the (Form 2290) along with the front and back of the cancelled check or a copy of the PDF file that was filed electronically. The PDF document will have a special watermark on the “Schedule 1 (Form 2290)” which indicates “IRS e- file” and indicates “Received MM/DD/YYYY.” Applicants that report twenty-five or more vehicles are required to file electronically.
  - (c) The license plate(s) and a copy of the cab card(s) or an affidavit for lost cab

card. Weight Increase/Decrease - For Affected Jurisdictions Other Than Tennessee

- Submit a completed [International Registration Plan Schedule A Amendment](#).
- Submit the following documentation if applicable:
  - (a) A [Power of Attorney for Motor Vehicle](#), if someone other than a representative of the company completes the application.
  - (b) A copy of the cab card(s) or an affidavit for a lost cab card.

**Replacement of Credentials**Lost Cab Card

- Submit an [International Registration Plan Schedule C](#).
- Submit a [“Power of Attorney for Motor Vehicle”](#) if someone other than a representative of the company completes the application.

Lost License Plate/Decal

- Submit an [International Registration Plan Schedule C](#).
- Submit the following documentation if applicable:
  - (a) A [Power of Attorney for Motor Vehicle](#), if someone other than a representative of the company completes the application.
  - (b) A copy of the cab card or an affidavit for a lost cab card.

**Renewal Process**

Tennessee IRP has a monthly staggered renewal process. Electronic filers are notified by e-mail. It is the registrant's responsibility to ensure the correct mailing address is on file.

License plates are issued on a five-year basis, unless funds for the reissue of registration plates are not appropriated specifically in the general appropriations act. If license plates are not issued, a validation decal and a cab card will be issued annually as proof of registration.

Mail the completed computer generated renewal and accompanying documentation to the IRP office at 44 Vantage Way Suite 160 Nashville, TN 37243. Renewals will be processed in the order received. An IRP billing notice will be mailed, e-mailed or faxed. If you would like the billing notice faxed to the company, please indicate so on the renewal application.

The payment and billing notice are to be mailed to:

TN Department of Revenue

Motor Carrier Section

MAIL ONLY ADDRESS

500 Deaderick St

Nashville, TN 37242

Temporary Authorization Permits are not issued for renewed vehicles.

### **Deleting or Withdrawing a Vehicle**

A registrant may sell or withdraw a vehicle from service during the registration year. Tennessee law does not allow for a refund of the registration fees. The registrant may reassign the license plate to a new vehicle.

License plates cannot be exchanged between different owners and registrants.

### **Qualification for a Refund of IRP Registration Fees**

Tennessee cannot accept applications for refunds of apportioned registration fees disbursed to member jurisdictions. Applications for refunds from member jurisdictions must be handled directly between the registrant and member jurisdictions and in accordance with the statutes of the various jurisdictions. For your convenience, refer to the IRP Jurisdiction Section for addresses.

Refunds of IRP license fees may be made under the following conditions:

- **Duplicate registration** - When the registrar has issued two valid registrations for the same vehicle, title to which remains vested in the same person, the second registration being taken only for the purpose of qualifying it for operation under a lawful requirement for proration of the registration fee, a refund may be made of the unused portion of the fee paid for the first issued of the two outstanding registrations. Surrender of the first certificate of registration, the related license plate, and a copy of the second registration is required. The refund shall be proportionate to the number of full months remaining in the registration period when the second registration was taken. [Tenn. Code Ann. Section 55-4-101(h) (1)]
- **Overpayment or Erroneous registration** - Whenever the department or any county clerk of the state, through error, collects any fee not required to be paid hereunder, the fee shall be refunded to the person paying the fee upon application made within six months after the date of the payment. The credentials must be returned unused to the base jurisdiction. [Tenn. Code Ann. Section 55-6-102]
- **Termination of a lease agreement** - When the registrar has issued a valid registration for a vehicle to a lessee-registrant for the purpose of qualifying it for operation under a lawful requirement for proration of the registration fee, and the bona fide lease agreement pertaining to the vehicle is terminated, the lessee-registrant must surrender the certificate of registration, the relative license plate and a copy of the terminated lease agreement. The refund will be issued for the number of full months remaining in the registration period for which registration was issued. [Tenn. Code Ann. Section 55-4-101(h) (2)]
- **Audit results** - if an audit of the registrant indicates an overpayment. (There shall be no outstanding balances due in order to be eligible for a refund).

To request a refund, the applicant seeking a refund of license fees must submit a written request that substantiates the reason for requesting a refund. The decal, license plate, and cab card must be surrendered prior to a refund being issued. The request and supporting credentials shall be mailed to:

Tennessee Department of Revenue  
Vehicle Services Division  
Motor Carrier Section  
MAIL ONLY ADDRESS  
500 Deaderick St  
Nashville, TN 37242

### **Household Good Carriers**

A Household Goods Carrier using an Apportionable Vehicle Leased from a Service Representative may elect that the Base Jurisdiction for such Vehicle be either that of the Service Representative or that of the Household Goods Carrier.

If the Household Goods Carrier elects to register apportionable vehicles in the Base Jurisdiction of a Service Representative, the vehicles shall be registered in the name of the Service Representative, with the name of Household Goods Carrier shown as the Lessee. The apportionment of fees for vehicles will be according to the combined records of the Service Representative and the Household Goods Carrier. All of the records pertaining to the Vehicle shall be available in the Base Jurisdiction of the Service Representative.

If a Household Goods Carrier elects to register apportionable vehicles in the base jurisdiction of the Household Goods Carrier, the vehicles shall be registered in the name of the Household Goods Carrier as well as the name of Service Representative shown as the Lessor. The apportionment of fees for vehicles will be according to the combined records of the Household Goods Carrier and the Service Representative. Such records must be kept or made available in the Base Jurisdiction of the Household Goods Carrier.

### **Motor Bus Apportionment**

The application of a passenger carrier for apportioned registration shall designate which, if any, of its vehicles are assigned to a Pool.

#### **Determination of Total Bus Miles**

At the option of the Applicant the apportionable fee of a fleet that is involved in a Pool may be calculated for each member jurisdiction in which registration is sought by dividing:

- (a) The scheduled route distance operated in the Member Jurisdictions by the vehicles in the Pool by
- (b) The sum of the scheduled route distances operated in all the Member Jurisdictions by the vehicles in the Pool. Scheduled route distances shall be determined from the farthest point of origination to the farthest point of destination covered by the Pool.

**Note:** Buses used exclusively for chartering are exempt from apportioned registration.



**FEDERAL HEAVY HIGHWAY VEHICLE USE TAX RETURN – FORM 2290****Proof of Payment of the Federal Highway Use Tax is a Condition of Vehicle Registration**

Any highway motor vehicle, **registered** or **required to be registered** in your name, with a taxable gross weight of 55,000 pounds or more is subject to the Federal Heavy Vehicle Use Tax.

The heavy vehicle use tax or HVUT is a fee assessed annually on heavy vehicles operating on public highways at registered gross weights equal to or exceeding 55,000 pounds. The gross taxable weight of a vehicle is determined by adding:

- the actual unloaded weight of the vehicle fully equipped for service
- the actual unloaded weight of any trailers or semitrailers fully equipped for service customarily used in combination with the vehicle, and
- the weight of the maximum load customarily carried on the vehicle and on any trailers or semitrailers customarily used in combination with the vehicle

There are a number of groups that receive exemptions from the HVUT, including:

- The Federal Government
- State or local governments, including the District of Columbia
- The American Red Cross
- Nonprofit volunteer fire departments, ambulance associations or rescue squads
- Indian tribal governments (for vehicles used in essential tribal government functions)
- Mass transportation authorities

There are also a number of vehicles exempted from the HVUT:

- Commercial vehicles traveling fewer than 5,000 miles annually
- Agriculture vehicles traveling fewer than 7,500 miles annually
- Vehicle not considered highway motor vehicles — e.g., mobile machinery for non-transportation functions, vehicles specifically designed for off-highway transportation, and non-transportation trailers and semi-trailers
- Qualified blood collector vehicles used by qualified blood collector organizations

Exempt carriers may be required to file tax forms with the IRS or notify the local department of motor vehicles (DMV) of the exempt status being claimed.

In the case of a bus, the taxable gross weight is the unloaded weight of the bus plus 150 pounds for each seat provided for passengers and driver.

The tax year for a Heavy Highway Vehicle runs from July 1 of one year thru June 30 of the next. Payment can be made by check, money order or electronically through the Electronic Federal Tax Payment System (EFTPS). No proof of payment is required for a newly purchased vehicle if you present the state a copy of the bill of sale showing that the vehicle was purchased within the last sixty days. This exception is for registration only, **the HEAVY HIGHWAY VEHICLE USE TAX RETURN; FORM 2290 is still required and must be filed and paid no later than the last day of the month following the month of purchase.**

For example, if the truck was purchased in October, the truck can be registered with the state, within sixty days of the purchase date, and tags received without providing Form 2290 and Schedule 1; however the Form 2290 must be filed with the IRS and paid no later than November 30, in this example, to avoid a penalty for filing and paying late.

Registrants are required to surrender proof that the Federal Heavy Highway Vehicle Use Tax has been paid or that the tax has been suspended. A copy of the **Form 2290, Schedule 1 stamped by the IRS** is proof of payment or suspension.

If a stamped copy of the **Form 2290, Schedule 1** is not available, a non-receipted copy of Form 2290, Schedule 1 and a copy of both sides of the cancelled check used for payment may be accepted.

For additional information about the Heavy Highway Vehicle Use tax please contact the Internal Revenue Service at 866-699-4096 (toll-free), Monday through Friday, from 8:00 a.m. to 6:00 p.m., Eastern Time. Form 2290 can be obtained by visiting [www.irs.gov](http://www.irs.gov) or calling the IRS at 800-829-3676. You can also file Form 2290 and pay the tax due at any IRS tax assistance center.

**Taxpayer assistant centers in Tennessee are listed below:**

Services are limited and not all services are available at every TAC office. Services may vary from site to site. You can get these services on a walk-in, non-advance appointment basis.

City	Street Address	Days/Hours of Service
<b>Chattanooga</b>	5740 Uptain Rd. Chattanooga, TN 37411	Monday-Friday - 8:30 a.m.-4:30 p.m.
<b>Jackson</b>	109 S. Highland Jackson, TN 38301	Monday- Friday - 8:30 a.m.-4:30 p.m. (Closed for lunch 12:00 noon - 1:00 p.m.)
<b>Johnson City</b>	2513 Wesley St. Johnson City, TN 37601	Monday-Friday - 8:30 a.m.-4:30 p.m.
<b>Knoxville</b>	710 Locust St. Knoxville, TN 37902	Monday-Friday - 8:30 a.m.-4:30 p.m.
<b>Memphis</b>	22 N. Front St. Memphis, TN 38103	Monday-Friday - 8:30 a.m.-4:30 p.m.
<b>Nashville</b>	801 Broadway Nashville, TN 37203	Monday-Friday - 8:30 a.m.-4:30 p.m.

\* Note: To view services provided for the above locations go to:  
<http://www.irs.gov/uac/Contact-My-Local-Office-in-Tennessee>.

**TENNESSEE IRP TEMPORARY AUTHORIZATION PERMIT**

The issuance of this authorization is a privilege and a courtesy in order that new or additional vehicles may be operated immediately, prior to receipt of original credentials. An IRP Temporary Authorization Permit is valid for forty-five days.

Payment must be received prior to issuance of a Temporary Authorization Permit. If a request for permit has been received, the permit will be faxed to the fax number provided on the application.

A Temporary Authorization Permit will not be issued for vehicles with a registered weight of 55,000 pounds or more without receipt of proof or suspension of the Federal Heavy Vehicle Use Tax.

*TEMPORARY AUTHORIZATION PERMITS ARE NOT ISSUED ON RENEWAL VEHICLES.*

A "Renewal Vehicle" is any vehicle that had a Tennessee IRP license plate during the previous registration year.

**Hunter Permit Requirements**

A Hunter Permit is a means of temporary registration of unladen apportionable vehicles. A Hunter Permit issued by Tennessee is valid for fifteen days; there are no fees associated with the permit.

Tennessee will recognize a valid Hunter Permit issued by another jurisdiction and will allow the carrier to travel in Tennessee without the issuance of a "Tennessee" Hunter Permit.

**MAXIMUM GROSS WEIGHT JURISDICTION LIST**

Jurisdiction	Max. GVW on Cab Card	Max. GVW on Interstate	Overweight Permit
Alabama	QUAL	80,000	Overweight permit over 80,000 lbs.
Alberta	139,992	139,992	
Arizona	80,000	80,000	Over 80,000 overweight permit required.
Arkansas	80,000	80,000	
British Columbia	139,994	139,994	Permit is needed
California	80,000	80,000	
Colorado	85,000	80,000	
Connecticut	None	None	80,000 lbs. with overweight permit.
Delaware	80,000	80,000	Permit is needed.
District of Columbia	80,000	80,000	Contact DDOT (District Department of Transportation) at (202) 442-4670.
Florida	80,000	80,000	
Georgia	80,000	80,000	
Idaho	129,000	129,000	Overweight permit over 80,000 lbs. Weights over 106,000 allowed only on designated non-interstate routes. Contact Motor Carrier Services Permits Office at 800-662-7133.
Illinois	80,000	80,000	80,000 lb. maximum. Over 80,000 lbs, permits are required and sold by Illinois Department of Transportation. Not sold through same agency as IRP
Indiana	80,000	80,000	Permit is required.
Iowa	Unlimited	No Maximum	
Kansas	85,500	85,500	Must be registered for 85,500 lbs.
Kentucky	80,000	80,000	Special permit over 80,000 lbs.
Louisiana	88,000	88,000	83,400 lbs. Interstate 88,000 lbs. Non Interstate
Maine	100,000	100,000	
Manitoba	139,994	139,994	
Maryland	80,000	80,000	
Massachusetts	None	None	No Weight Limit.
Michigan	160,001	160,001	Permit Is needed
Minnesota	Unlimited	80,000	Overweight permit over 80,000 lbs.
Mississippi	80,000	80,000	
Missouri	80,000	80,000	Overweight permit required.
Montana	138,000	138,000	
Nebraska	94,000	94,000	Permit is also required for over 94,000 lbs.
Nevada	80,000	129,000	Permit required with weight over 80,000 lbs.
Newfoundland and Labrador			
New Brunswick			
New Hampshire	80,000	80,000	Overweight permit over 80,000 lbs.
New Jersey	80,000	80,000	Permit is required.

**MAXIMUM GROSS WEIGHT JURISDICTION LIST -continued**

New Mexico	80,000	86,400	
New York	None	None	Overweight permit over 80,000 lbs.
North Carolina	80,000	80,000	Overweight permit over 80,000 lbs.
North Dakota	105,500	105,500	
Nova Scotia			
Ohio	80,000	80,000	
Oklahoma	90,000	90,000	Annual permit required over 80,000 lbs.
Ontario	139,992	139,992	Overweight permit required for any weight over 139,992 lbs.
Oregon	105,500	105,500	Special permit over 80,000 lbs.
Pennsylvania	80,000	80,000	
Prince Edward Island	137,788	137,788	Overweight permits are issued for indivisible loads.
Quebec			Overweight permit needed over 137,500 lbs.
Rhode Island	80,000	80,000	Special permit for OW.
Saskatchewan	139,994	139,994	
South Carolina	80,000	80,000	
South Dakota	None	None	Must meet SD bridge weight laws.
Tennessee	80,000	80,000	
Texas	80,000	80,000	
Utah	80,000	129,000	On divisible loads with overweight permit. There is no maximum gross weight for non-divisible load with a W/overweight permit.
Vermont	80,000	80,000	
Virginia	80,000	80,000	
Washington	105,500	105,500	
West Virginia	80,000	80,000	
Wisconsin	80,000	80,000	
Wyoming	117,000	117,000	Overweight permit over 117,000 lbs.

NOTE: Registrants desiring to register vehicles in excess of cab card weight in any jurisdiction should contact the jurisdiction for overweight permits and designated routes for desired weight.

**IRP JURISDICTIONS****ALABAMA**

Division of Motor Vehicles  
P.O. Box 327620  
Montgomery, Al 36132-7620  
Phone: (334) 242-2999  
Fax: (334) 353-7846

**ARKANSAS**

Office of Motor Vehicles Unit  
P.O. Box 8091  
Little Rock, AR 72203  
Phone: (501) 682-4653

**BRITISH COLUMBIA**

Insurance Corporation of British Columbia  
Interjurisdictional Licensing  
P. O. Box 7500 Station Terminal  
Vancouver, BC V6B 5R9  
Phone: (604) 443-4450  
Fax: (604) 443-4451

**CALIFORNIA**

Department of Motor Vehicles  
P.O. Box 932320  
MS: H160  
Sacramento, CA 94232-3200  
Phone: (916) 657-7971  
Fax: (916) 657-6628

**DELAWARE**

Fuel Tax Administration  
IRP Unit  
P.O. Drawer 7065  
Dover, DE 19903-7065  
Phone: (302) 744-2701  
Fax: (302) 739-6299

**FLORIDA**

Division of Motor Vehicles  
Neil Kirkman Building  
2900 Apalachee Parkway  
Tallahassee, FL 32399  
Phone: (850) 488-6921  
Fax: (850) 922-7148

**ALBERTA**

Alberta Transportation  
Prorate Services  
Calgary, AB, Canada T2E 7M8  
Phone: (403) 297-2920  
Fax: (403) 297-2917

**ARIZONA**

Motor Vehicle Division IRP  
1801 W. Jefferson Street P.  
Mail Drop 520M  
Phoenix, AZ 85007  
Phone: (602) 712-8340  
Fax: (602) 712-7869

**CONNECTICUT**

Department of Motor Vehicles  
IRP Unit  
60 State Street, Room 260  
Wethersfield, CT 06161-1010  
Phone: (860) 263-5281  
Fax: (860) 263-5582

**COLORADO**

Motor Carrier Services Division  
IRP Section  
1881 Pierce Street  
Room 114  
Lakewood, CO 80214  
Phone: (303) 205-5602  
Fax: (303) 205-5981

**DISTRICT OF COLUMBIA**

Motor  
Department of Motor Vehicles  
IRP  
Brentwood Road N.E.  
Washington, D.C. 20018  
Phone: (202) 576-8275  
Fax: (202) 727-5017

**INDIANA**

Department of Revenue  
Motor Carrier Services Division  
5252 Decatur Blvd., Ste. R  
Indianapolis, IN 46241  
Phone: (317) 615-7340  
Fax: (317) 821-2335

**IRP JURISDICTIONS - Continued**

## GEORGIA

Department of Revenue  
Motor Vehicle Division, IRP Section  
P. O. Box 16909  
Atlanta, GA 30321  
Phone: (404) 968-3800  
Fax:

## IDAHO

Division of Motor Vehicles  
P.O. Box 7129  
Boise, ID 83707-1129  
Phone: (208) 334-8611  
Fax: (208) 334-2006

## IOWA

Motor Vehicle Division  
P. O. Box 10382  
Des Moines, IA 50306-0382  
Phone: (515) 237-3258  
Fax: (515) 237-3225

## KENTUCKY

Transportation Cabinet  
IRP Section, Box 2323  
Frankfort, KY 40602-2323  
Phone: (502) 564-4120  
Fax: (502) 564-4138

## MAINE

Bureau of Motor Vehicles  
#29 State House Station  
Augusta, ME 04330  
Fax: (207) 624-9086

## MASSACHUSETTS

Registry of Motor Vehicles  
IRP Section  
25 Newport Ave.  
Boston, MA 02171  
Phone: (617) 351-9320  
Fax: (617) 351-9399

## ILLINOIS

Motor Vehicle Services Department  
Howlett Building  
Room 300  
Springfield, IL 62756  
Phone: (217) 785-1800  
Fax: (217) 524-0123

## KANSAS

Division of Motor Vehicles  
Motor Carrier Services Bureau  
Robert B. Docking Office Bldg. 1<sup>st</sup> Floor  
Topeka, KS 66626  
Phone: (785) 271-3145  
Fax: (785) 271-3283

## LOUISIANA

Office of Motor Vehicles  
IRP Unit  
7979 Independence Blvd. Room # 101  
Baton Rouge, LA 70806  
Phone: (225) 925-6270  
Fax: (225) 925-3976

## MANITOBA

Public Insurance Corporation  
Commercial Vehicle Registration  
100-234 Donald Street, Box 6300  
Winnipeg, MB R3C4A4  
Phone: (204) 985-7775  
Fax: (204) 953-4998

## MICHIGAN

Department of Sate  
IRP Unit, Secondary Complex  
Lancing, MI 48918-9915  
Phone: (517) 322-1097  
Fax: (517) 322-3434

## MISSOURI

Motor Carrier Services  
P.O. Box 893  
Jefferson City, MO 65105-0893  
Phone : (573) 751-6433  
Fax: (573) 751-0916

**IRP JURISDICTIONS - Continued**

## MARYLAND

Motor Vehicle Administration  
6601 Ritchie Highway, NE  
Glen Burnie, MD 21062  
Phone: (410) 424-3014  
Fax: (410) 768-7163

## MINNESOTA

Driver & Vehicle Services Division  
O. Box 4639  
Suite 188  
Saint Paul, MN 55101  
Phone: (651) 205-4141  
Fax: (651) 205-0027

## MISSISSIPPI

Tax Commission  
P.O. Box 1140  
Jackson, MS 39215  
Phone: (601) 923-7100  
Fax: (602) 923-7133

## NEVADA

Department of Motor Vehicles  
Motor Carrier Section  
555 Wright Way  
Carson City, NV 89711  
Phone : (775) 684-4711  
Fax : (775) 684-4619

## NEW BRUNSWICK

Department of Public Safety  
P. O. Box 6000  
Fredericton, NB E3B5H1  
Phone: (506) 453-2407  
Fax: (506) 444-5950

## NEW MEXICO

Taxation & Revenue Department  
Motor Vehicle Division  
P.O. Box 5188  
Santa Fe, NM 87502  
Phone: (505) 476-1551

## MONTANA

Motor Carrier Services Division  
P.O. Box 4639  
Helena, MT 59620  
Phone: (406) 444-6130  
Fax: (406) 444-7670

## NEBRASKA

Department of Motor Vehicles P.  
Motor Carrier Services Division  
P. O. Box 94729  
Lincoln, NE 68509-4729  
Phone: (402) 471-4435  
Fax: (402) 471-4024

## NEW HAMPSHIRE State

Department of Safety  
International Registration Plan  
10 Hazen Drive  
Concord, NH 03305  
Phone: (603) 271-2196  
Fax: (603) 271-1189

## NEW JERSEY

Motor Vehicle Commission  
Motor Carrier Services  
IRP Section  
225 E. State Street; P.O. Box 178  
Trenton, NJ 08666-0178  
Phone : (609) 633-9399  
Fax: (609) 633-9394

## NEWFOUNDLAND &amp; LABRADOR

Motor Registration Division  
P. O. Box 8710  
St. John's, NL A1B4J5  
Phone: (709) 729-4921  
Fax: (709) 729-0102

## NEW YORK

Department of Motor Vehicles  
International Registration Bureau  
P.O. Box 2850 - ESP  
Albany, NY 12220-0850  
Phone: (518) 473-5834

**IRP JURISDICTIONS - Continued**

## NORTH CAROLINA

Department of Motor Vehicles  
International Registration Plan Section  
1425 Rock Quarry Road, Suite 100  
Raleigh, NC 27610  
Phone: (919) 733-3642  
Fax: (919) 715-9129

## NORTH DAKOTA

Department of Transportation  
Motor Vehicle Division  
9<sup>th</sup> Floor Merrittime Center  
608 East Boulevard Avenue  
Bismarck, ND 58505-0780  
Phone: (701) 328-2725  
Fax: (701) 328-3500

## OKLAHOMA

Corporation Commission  
Transportation Division  
2501 Lincoln Boulevard  
Oklahoma City, OK 73194  
Phone: (405) 521-3036  
Fax: (405) 525-2906

## PENNSYLVANIA

Safety Administration  
Commercial Registration Section  
Box 68285  
Harrisburg, PA 17104  
Phone: (717) 346-0608  
Fax: (717) 783-6349

## PRINCE EDWARD ISLAND

Transportation & Public Works  
P.O. Box 2000  
Charlottetown, PE C1A7N8  
Phone: (902) 368-5202  
Fax: (902) 368-6269

## RHODE ISLAND

Division of Motor Vehicles  
IRP Services Section  
45 Park Place  
Pawtucket, RI 02860  
Phone: (800) 837-6030  
Fax: (418) 643-4624

## NOVA SCOTIA

Department of Business & Consumer Service  
1505 Barrington Street  
Halifax, NS B3J3P7  
Phone: (902) 424-6964  
Fax: (902) 424-2633

## OHIO

Bureau of Motor Vehicles  
P. O. Box 16520  
Columbus, OH 43216-6520  
Phone: (614) 752-7587  
Fax: (614) 752-7972

## OREGON

Department of Transportation  
Motor Carrier Transportation Branch  
550 Capitol Street, N.E.  
Salem, OR 97301-2530  
Phone: (503) 378-6699  
Fax: (503) 378-5765

## ONTARIO

Ministry of Transportation  
Projects & Changes P. O.  
Management Branch  
33 Riverside Drive  
Building "C", Room 143  
Downsview, Ontario M3M 1J8  
Phone: (416) 235-3923  
Fax: (416) 235-3924

## QUEBEC

Societe de l'assurance automobile du Quebec  
333 Boul. Jean Lesage, Local C-3-33  
Quebec City, (Quebec)  
Canada G1K 8J6  
Phone: (401) 728-6692  
Fax: (401) 728-6963

## SASKATCHEWAN

Government Insurance  
2260 11<sup>th</sup> Avenue  
Regina, SK S4P 2N7  
Phone: (306) 751-1200  
Fax: (306) 359-0867

**IRP JURISDICTIONS - Continued**

SOUTH CAROLINA  
Department of Motor Vehicles  
P.O. Box 1498  
Blythewood, SC 29016  
Phone: (803) 896-3870  
Fax: (803) 896-2698

TENNESSEE  
Department of Revenue  
Vehicle Services Division  
Motor Carrier Section  
500 Deaderick Street  
Nashville, TN 37242  
Phone: (615) 399-4265  
Fax: (615) 253-1181

UTAH  
Division of Motor Vehicles Salt  
Lake City, UT 84134 Phone:  
(801) 297-6800  
Fax: (801) 297-6899

VIRGINIA  
Department of Motor Vehicles  
P.O. Box 27412  
Richmond, VA 23269-0001  
Phone: (866) 878-2582  
Fax: (804) 367-1073

WEST VIRGINIA  
Division of Motor Vehicles  
1800 Kanawha Boulevard, East  
Bldg. 3, Room 138 Charleston,  
WV 25317 Phone: (304)  
558-3629  
Fax: (304) 558-3735

WYOMING  
Department of Transportation  
5300 Bishop Boulevard  
Cheyenne, WY 82009-3340  
Phone: (307) 777-4829  
Fax: (307) 777-4772

SOUTH DAKOTA  
Division of Motor Vehicles  
SD DRR - Sioux Falls  
300 S. Sycamore Ste. 102  
Sioux Falls, SD 57110  
Phone: (605) 773-3314  
Fax: (605) 773-8416

TEXAS  
Vehicle Titles & Registration Division  
400 Jackson Avenue  
Austin, TX 78731  
Phone: (512) 465-7570  
Fax: (512) 467-5909

VERMONT  
Department of Motor Vehicles  
National Life Building, Drawer 33  
Montpelier, VT 05603-0001  
Phone: (802) 828-2071  
Fax: (802) 828-3577

WASHINGTON  
Department of Licensing  
Prorate and Fuel Tax Services  
P.O. Box 9048  
Olympia, WA 98507-9048  
Phone: (360) 664-1858  
Fax: (360) 586-5905

WISCONSIN  
Department of Transportation - IRP  
Division of Motor Vehicles  
P. O. Box 7911  
Madison, WI 53707-7911  
Phone: (608) 266-9900  
Fax: (608) 267-0220

**TENNESSEE SIZE AND WEIGHT LIMITATIONS**

**Gross Weight** – 80,000 pounds

Freight motor vehicles operated on the interstate system where the gross weight exceeds 73,280 pounds or where the weight on any single axle exceeds 18,000 pounds, or where the weight on any tandem axle group exceeds 32,000 pounds, must comply with the Federal Bridge Formula B.

**Single Axle Weight** – 20,000 pounds (except as provided above)

**Tandem Axle Weight** – 34,000 pounds (except as provided above)

**Width** – 8 feet 6 inches (102 inches)

**Height** – 13 feet 6 inches

**Straight Truck Length**– 40 feet (overall length)

**Straight Truck Length with Trailer Attached** – 65 feet (overall length)

**Truck-Tractor and Semi-Trailer Length** – The towed vehicles shall not exceed 48 feet in length from the point of attachment to the tractor [kingpin] to the rearmost portion of the trailer or load with the following exceptions:

- (a) The distance from the point of attachment to the tractor [kingpin] to the rearmost portion of the trailer or load may be 50 feet so long as the distance from the point of attachment to the tractor [kingpin] to the center of the rear axle, or a point midway between the rear axles, if the rear axles are a tandem, shall not exceed 41 feet.
- (b) If transporting livestock, automobiles and/or motor vehicles the distance from the point of attachment to the tractor [kingpin] to the rearmost portion of the trailer or load may be 52 feet.
- (c) If transporting poles, logs, or timber in single length pieces, the overall length may not exceed 75 feet.

**Truck-Tractor and Twin Trailer Combination Length** – neither trailer may exceed 28 feet 6 inches overall length.

**Stinger-Steered Combination Length** – transporting automobiles and/or motor vehicles or boats are allowed a maximum overall length of 75 feet, and in addition are allowed maximum overhang of three feet on the front and four feet on the rear of the combination.

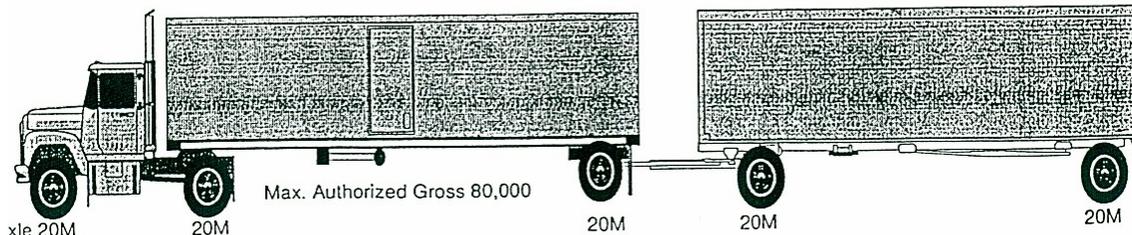
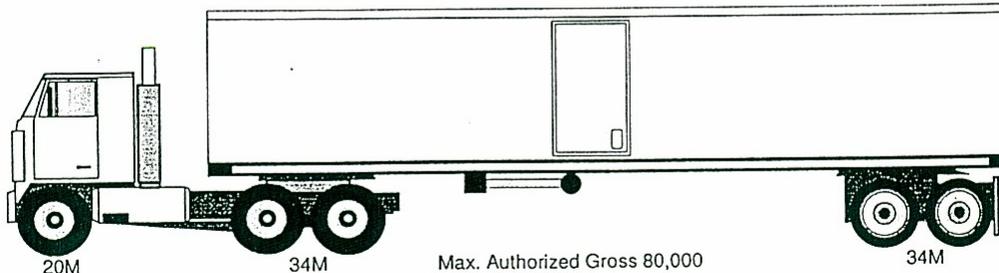
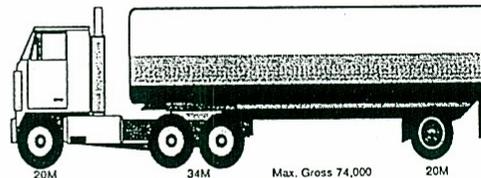
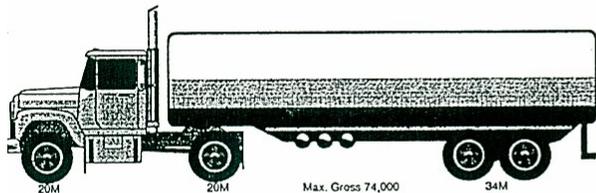
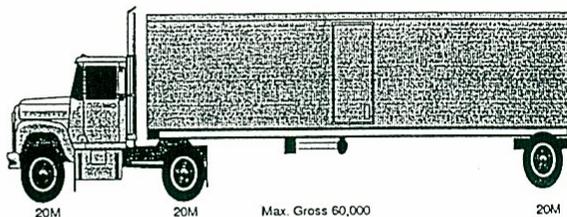
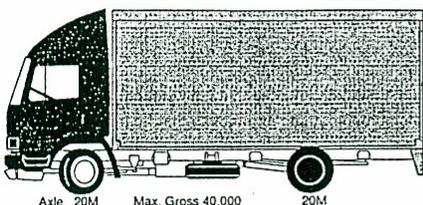
For information relating to Overweight and/or Over Dimensional Permits contact:

Tennessee Department of Transportation  
300 James K. Polk Building, 3rd Floor  
505 Deaderick Street  
Nashville, TN 37243-0331  
Telephone: (615) 741-3821

**TENNESSEE WEIGHT LIMITATIONS VEHICLE AND AXLE CONFIGURATIONS**

**WEIGHT LIMITATIONS  
BASED ON VEHICLE AND  
AXLE CONFIGURATIONS**

20M=20,000 Pounds  
34M=34,000 Pounds



Enforcement personnel refer to the IRP cab card as proof that the vehicle is properly registered. Apportioned vehicles not displaying a current license plate and a current cab card, a valid temporary authorization permit, or a valid trip permit will be in violation of the law. The driver will be subject to citations, assessments, and fines in all jurisdictions traveled. **It is the responsibility of the driver to be fully aware of the requirements in all jurisdictions prior to operating in those jurisdictions.**

---

**UNIFIED CARRIER REGISTRATION (UCR) AGREEMENT**

The Unified Carrier Registration Agreement is a base-state system, under which a UCR registrant pays UCR fees through its base state on behalf of all the participating States. The Unified Carrier Registration is a program that has taken the place of the Single State Registration (SSR) and Interstate Exempt System (IEX).

The Unified Carrier Registration (UCR) Program requires the following to file under UCR:

- For-hire motor carriers transporting property in interstate commerce and commercial motor vehicles that have a gross vehicle weight rating or gross vehicle weight of at least 10,001 pounds whichever is greater;
- For-hire motor carriers transporting passengers in interstate commerce in commercial motor vehicles designed or used to transport more than eight passengers (including the driver);
- For-hire motor carriers transporting hazardous materials in interstate commerce and transported in a quantity requiring placarding;
- Motor private carriers transporting property in interstate commerce commercial motor vehicles that have a gross vehicle weight rating or gross vehicle weight of at least 10,001 pounds which is greater;
- Brokers;
- Freight Forwarders; or
- Leasing Companies.

**Registration Requirements**

File an annual application and pay an annual fee. If a fleet size increases or decreases during the registration year, a supplemental application is not required. The change will be reflected at the time of renewal.

**Application and Instructions**

Applications and instructions may be obtained by calling the Motor Carrier Office or are located at <http://tn.gov/revenue/forms/commvehicle.shtml>.

**Payment of Fees**

The fees can vary each year. The UCR Board develops and recommends the fee structure to the Secretary of the US DOT. After notice and opportunity for public comment, the Secretary will set the fees for the next year and any subsequent adjustment to those fees. The fee is a flat per carrier fee and is determined by the number of commercial motor vehicles (including trailers) that have been reported on your last MCS-150 filed with the Federal Motor Carrier Safety Administration. Brokers, freight forwarders, and leasing companies pay the lowest fee.

**Acceptable Types of Payments**

Payments made by mail may be made by certified check, money order, personal or company check made payable to the Tennessee Department of Revenue. Please place your USDOT# on the front of your payment. Mail your payment, together with your completed UCR application form and your completed MCS-150 report, to:

TN Department of Revenue  
Motor Carrier Section  
500 Deaderick Street  
Nashville, TN 37242

**National Web-Based System**

There is also a national web-based system where you may file directly on line at this site. The website address is: [www.ucr.in.gov/](http://www.ucr.in.gov/). If the national web-based system is used for processing your application, payments may be made on-line using MasterCard, Visa or e-Check.

**Credentials**

There is no UCR Agreement credential requirement. Section 4306 of the UCR Act includes a general prohibition against State requirements on interstate motor carriers, motor private carriers, freight forwarders, or leasing companies to display any credentials in or on a commercial motor vehicle. Tennessee will provide a receipt to the registrant when they register for UCR through this office. Enforcement officers will be able to determine independently the UCR status.

**Registration Verification**

Verification of registration may be viewed at the FMCSA website at: <http://safer.fmcsa.dot.gov/> under Unified Carrier Registration (UCR). Two years of data will be retained.

**Renewal Filing**

An annual renewal application will be mailed. In the event an application is not received, the filing and payment is still due.

**INTERNATIONAL FUEL TAX AGREEMENT**



The International Fuel Tax Agreement (IFTA) is a base state fuel tax agreement among states and Canadian provinces to simplify the reporting of fuel use taxes by interstate motor carriers. Upon being satisfied that the application is correct and that the licensee is in compliance with Tennessee laws, Tennessee will issue credentials that will allow the IFTA licensee to travel in all IFTA member jurisdictions.

**IFTA JURISDICTIONS**

Alberta	Nevada
Alabama	New Brunswick
Arizona	New Hampshire
Arkansas	New Jersey
British Columbia	New Mexico
California	New York
Colorado	North Carolina
Connecticut	North Dakota
Delaware	Nova Scotia
Florida	Ohio
Georgia	Oklahoma
Idaho	Ontario
Iowa	Oregon
Illinois	Pennsylvania
Indiana	Prince Edward Island
Kansas	Quebec
Kentucky	Rhode Island
Louisiana	Saskatchewan
Maine	South Carolina
Manitoba	South Dakota
Maryland	Tennessee
Massachusetts	Texas
Michigan	Utah
Minnesota	Vermont
Mississippi	Virginia
Missouri	Washington
Montana	West Virginia
Nebraska	Wisconsin
Newfoundland/Labrador	Wyoming

The IFTA license offers several benefits to the interstate motor carriers. These benefits include one IFTA license, two decals per vehicle, one quarterly tax return that reflects the net tax or refund due, and one audit in most circumstances. These advantages all lead to administrative cost and time savings for the interstate motor carrier.

**Effect of Amendments to the Agreement**

If a licensee does not accept a revision to Agreement as set out in the information provided to licensees, the licensee must notify Tennessee in writing that it is canceling its IFTA license. The motor carrier shall destroy its IFTA license and remove all decals and copies of the license from its qualified motor vehicles. A statement that this has been done shall be included in the notification.

Any licensee that notifies a base jurisdiction of their cancellation, but does not destroy its license and remove all decals, is subject to appropriate penalties as imposed by Tennessee.

**Who Shall Obtain an IFTA License in Tennessee?**

Any person based in Tennessee operating a qualified motor vehicle(s) in two or more member jurisdictions is required to license under the IFTA.

**When will an IFTA License not be issued in Tennessee?**

Any applicant that has been previously licensed through the IFTA in a member jurisdiction and that license is still under revocation or the application contains any misrepresentation, misstatement, or omission of information required in the application.

**Application Processing**

Upon receipt of an IFTA fuel tax license application from an applicant, Tennessee will check all entries on the application to ensure compliance. If more information is required, the licensee will be immediately contacted requesting the information. If an accounting firm or reporting service compiles the application or return for the applicant, the Tennessee IFTA Power of Attorney form (RV-F1309101) must accompany the application. Upon being satisfied that the application is correct and that the applicant is in compliance, the fuel tax credentials will be issued.

**Tennessee IFTA Temporary Decal Permit**

An IFTA Temporary Decal Permit may be issued to be carried in a qualified motor vehicle in lieu of display of the permanent annual decals. The decal permit is valid for a period of thirty days to allow adequate time to the licensee to affix the annual permanent decal.

**Information Provided To Licensees**

This manual along with updates provided with the renewal application shall provide licensees and prospective licensees with all information required to enable them to comply with all the terms of the IFTA. This shall include, but not be limited to:

- Instructions for display of license or cab card and decals;
- Licensing requirements and cancellation provisions;
- Tax reporting and recordkeeping requirements;
- Audit information.

**Vehicle Identification**

Tennessee shall issue a license and two decals per vehicle. The license and decals shall qualify the licensee to operate in all member jurisdictions without further licensing or identification requirements in regard to motor fuel use taxes.

**License Period and Possession of License**

The license is valid for the period of January 1 through December 31, and shall be reproduced by the licensee and placed in the qualified motor vehicles of the licensee's fleet. Each licensee shall be issued one IFTA license. The licensee is required to make legible copies of the license so that one copy shall be carried in each vehicle. A vehicle will not be considered to be operating under this Agreement unless there is a copy of the license in the vehicle.

**Display of Decals**

Each licensee shall be issued a minimum of two vehicle identification decals for each qualified vehicle in its fleet. The decals must be placed on the exterior portion of the cab on both sides. In the case of transporters, manufacturers, dealers, or driveway operations, the decals need not be permanently affixed but may be temporarily displayed in a visible manner on both sides of the cab.

**Display of Renewal Credentials**

Carriers renewing credentials may operate with the IFTA decals and license one month prior to the effective date shown on the credentials. However, those carriers are responsible for filing a fourth quarter report for the year preceding the effective date of the new credentials, including the last month of that quarter.

**Transfer of Decals**

Tennessee IFTA decals shall not be transferred between motor vehicles.

**Request for Additional IFTA Decals**

Additional decals may be obtained by applying in writing or by fax to the Tennessee Department of Revenue, Motor Carrier Section. The request must include a statement explaining why additional decals are needed, the licensee's IFTA account number, and the number of qualified vehicles requiring additional decals.

**Grace Period**

Carriers from new member jurisdictions shall be allowed a two-month grace period from the date of the new member's IFTA program implementation to display the IFTA license and decals. However, carriers must maintain the proper credentials for traveling in member jurisdictions until they display the valid IFTA license and decals.

Carriers renewing their IFTA license and decals have a two-month grace period (January and February) to display the renewal IFTA license and decals. To operate in IFTA jurisdictions during this grace period, carriers must display either valid current or prior year IFTA license and decals from the jurisdiction in which they were operating or a valid single-trip permit from the IFTA jurisdiction in which they are operating.

**Cancellation, Suspension and Revocation****Cancellation**

Tennessee may, at the request of a licensee or on its own initiative, cancel a license if the licensee has complied with all applicable provisions of the Agreement, including the satisfaction of all motor fuel use tax obligations for the license period. Upon cancellation, the original IFTA license, all license copies, and all decals shall be destroyed.

**Suspension and Revocation**

Failure to comply with all applicable provisions of the Agreement shall be grounds for suspension or revocation of the license issued under this Agreement.

**License Reinstatement**

A former licensee whose license has been revoked may have that license reinstated. Before a license may be reinstated, Tennessee requires a reinstatement fee of \$100.

**License Renewal**

A renewal license and decals for the following calendar year will be issued upon application if the license is not revoked, suspended or canceled, all tax returns have been filed, and all motor fuels use taxes, penalties and interest due have been paid and the applicant is in compliance with Tennessee laws.

Tennessee has the right to cancel or deny renewal of an IFTA license to a carrier that does not leave the confines of the borders of Tennessee and reports zero or Tennessee distance only for three or more consecutive quarters. Proof of out of jurisdiction travel may be required prior to allowing the carrier to get licensed again under the IFTA.

**Bonding**

A licensee may be required to post a bond if one of the following conditions exists:

- (a) Failure to file tax returns timely or to remit taxes timely;
- (b) When an audit indicates problems severe enough that, in the commissioner's discretion, a bond is required to protect the interests of the member jurisdictions.

**Lessors/Lesseees, Household Goods Carriers, and Independent Contractors****Rental /Leasing**

Short-Term Leases - In the case of a short-term motor vehicle rental, by a lessor regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensees or other lessees of twenty-nine days or less, the lessor will report and pay fuel use tax unless the following two conditions are met:

- (a) The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
- (b) The lessor has a copy of the lessee's IFTA fuel tax license, which is valid for the term of the rental.

Long-Term Leases - A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by Tennessee.

**Household Goods Carriers**

In the case of a household goods carrier using independent contractors, agents, or service representatives, under intermittent leases, the party liable for motor fuel use tax shall be:

- (a) The lessee (carrier) when the qualified motor vehicle is being operated under the lessee's jurisdictional operating authority. The base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessee (carrier), regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.

- (b) The lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority. The base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessor, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.

### **Independent Contractors**

Short-Term Leases - In the case of a carrier using independent contractors under short-term/trip leases of 29 days or less, the trip lessor will report and pay all fuel taxes.

Long-Term Leases - In the case of a carrier using independent contractors under long-term leases (30 days or more), the lessor and lessee will be given the option of designating which party will report and pay fuel use tax. In the absence of a written agreement or contract, or if the document is silent regarding responsibility for reporting and paying fuel use tax, the lessee will be responsible for reporting and paying fuel use tax.

If the lessee (carrier) through a written agreement or contract assumes responsibility for reporting and paying fuel use taxes, the base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.

No jurisdiction shall require the filing of such leases but leases shall be made available upon request.

### **Taxation of Motor Fuels**

#### **Taxable Fuel Use**

All motor fuel acquired that is normally subject to consumption tax is taxable unless proof to the contrary is provided by the licensee. The licensee must report all fuel placed in the supply tank of a qualified motor vehicle as taxable on the tax return.

**NOTE: The licensee is not allowed to place dyed fuel or tax-paid fuel which has been mixed with any untaxed product in the supply tank of a qualified motor vehicle and report the fuel as tax paid on the IFTA tax return.** Tennessee provides refunds for licensees who have a refund permit issued through the Tennessee Department of Revenue, Audit Division. These refunds relate to specialized equipment and some restrictions apply. For detailed information contact (615) 532-6902.

#### **Exempt Fuel Use**

Fuel use defined as exempt by a particular jurisdiction must be reported under this Agreement. For reporting tax-exempt miles or kilometers, the licensee is required to obtain the definition of operations that qualify for tax-exempt status from each jurisdiction.

Licensees must submit claims for refund for tax paid on tax-exempt fuel directly to the respective jurisdiction.

### **IFTA REPORTING**

#### **Reporting Intra-jurisdictional Travel**

The licensee may include fuel purchased and travel by qualified motor vehicles operated exclusively within a jurisdiction by obtaining IFTA decals for the interjurisdictional vehicle(s). Once decal, the interjurisdictional vehicle(s) must continue to be reported until such time as the decal becomes expired or the vehicle(s) are no longer under the licensee's authority.

**Tax Return Reporting Requirements**

The licensee shall file a tax return for the tax reporting period with Tennessee and shall pay all taxes due to all member jurisdictions with the remittance payable to Tennessee by the due date. It is the responsibility of the licensee to inform the Tennessee Department of Revenue, Motor Carrier Section, in writing, of any changes in the business name, location, mailing address, or permitting service. Changes may be made at any time to your existing account. A licensee may mail or fax a written request to change IFTA account information. Please include the following information:

- Reason for Change
- IFTA Account Number
- Company Name
- Effective Date of Change
- Signature of Licensee

**Filing with the Base Jurisdiction**

The timely filing of the tax return and the payment of taxes due to the base jurisdiction for all member jurisdictions discharges the responsibility of the licensee for filing of tax returns and payment of individual taxes to all member jurisdictions.

**Tax Report Period**

The tax return shall be for the previous calendar quarter. Tax returns are required even if no operations were conducted or no taxable fuel was used during the tax reporting period.

**Tax Return Format - Forms**

Tax return forms shall be furnished at no charge to each licensee at least thirty days prior to the due date of the tax return. All tax rates shown on the tax return will be the current jurisdiction tax rate provided notification of a change in tax rates is disseminated timely by a jurisdiction. Each jurisdiction shall utilize a standard tax return form. Failure to receive the authorized form does not relieve the licensee from the obligation to submit a tax return.

**Non-Standard and Electronic Returns**

Tennessee may authorize a licensee to submit a written or computer-generated tax return in lieu of the standard tax return if the return includes all the information required by this Agreement and the form is acceptable.

**Due Date**

Tax reports shall be filed on a quarterly basis.

<u>Reporting Quarter</u>	<u>Due Dates</u>
1 <sup>st</sup> Quarter (January-March)	April 30
2 <sup>nd</sup> Quarter (April-June)	July 31
3 <sup>rd</sup> Quarter (July-September)	October 31
4 <sup>th</sup> Quarter (October-December)	January 31

The tax return and full payment of taxes shall be due on the last day of the month following the close of the reporting period for which the tax return is due. If the last day of the month falls on a Saturday, Sunday, or legal holiday, the next business day shall be considered the due date.

**Delivery by National Postal Service or National Delivery Service**

Tax returns shall be considered received and filed on the date shown on the cancellation mark stamped by the national postal service of the Dominion of Canada, the United Mexican States, or the United States of America, or a national delivery service equivalent, on the envelope that contains the tax return; or the date the envelope was mailed, if proof satisfactory to the base jurisdiction is available to establish the date of mailing. To qualify under this provision, the envelope must be properly addressed to the Tennessee Department of Revenue and have adequate postage affixed. Tax payments shall be considered received in same manner as outlined above for the envelope that contains the payment.

**Late Filing**

Tax returns not filed or full payment not made by the due date shall be considered late and any taxes due considered delinquent.

**Tax Paid Purchases**

To obtain credit for tax paid purchases, the licensee must retain a receipt, invoice, credit card receipt, or automated vendor generated invoice or transaction listing, showing evidence of such purchases and taxes paid. These records may be kept on microfilm, microfiche, or other computerized or condensed record storage system which meets the legal requirements in Tennessee. Licensees are not required to submit proof of tax paid purchases with their tax returns.

Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

**Retail Fuel Purchases**

A licensee may claim a tax-paid credit on the IFTA tax return for fuel purchased at retail only when the fuel is placed into the fuel tank of a qualified motor vehicle and the purchase price includes fuel tax paid to a member jurisdiction.

The receipt must show evidence of tax paid directly to the applicable jurisdiction or at the pump.

In the case of a lessee/lessor agreement, receipts for tax-paid purchases may be in the name of either the lessee or the lessor provided a legal connection can be made to the tax reporting party.

**Bulk Fuel Purchases**

Storage fuel is normally delivered into fuel storage facilities by the licensee, and fuel tax may or may not be paid at the time of delivery.

A licensee may claim a tax-paid credit on the IFTA tax return for fuel withdrawn from bulk storage only when the fuel is placed into a fuel tank of a qualified motor vehicle; the bulk storage tank is owned, leased, or controlled by the licensee; and either the purchase price of the fuel includes fuel tax paid to the member jurisdiction where the bulk fuel storage tank is located or the licensee has paid fuel tax to the member jurisdiction where the bulk fuel storage tank is located. The licensee's records must identify the quantity of fuel taken from the licensee's own bulk storage and placed in its qualified motor vehicles.

## **Credits and Refunds**

A licensee shall receive full credit or refund for tax-paid fuel used outside the jurisdiction where the fuel was purchased. Tennessee shall allow credits and issue refunds for all of its licensees on behalf of all member jurisdictions. Refunds will only be made when all tax liability, including audit assessments; have been satisfied to all member jurisdictions.

If the total tax payment by a licensee as a result of tax paid purchases exceeds the total tax due in any one period, the net credit will be carried over to cover future tax liability, or it may be refunded upon request, if amount exceeds \$9.99.

Refunds to licensees will be made only when all tax liability, including audit assessments; have been satisfied to all member jurisdictions. If a licensee requests a refund of a credit balance from Tennessee, it will be paid within ninety days from receipt of the request. All requests for refund of credit balances must be filed in writing.

Credits when not refunded shall be carried over to offset liabilities of the licensee in the future tax reporting periods until the credit is fully offset; or eight calendar quarters shall have passed from the end of the calendar quarter in which the credit accrued, whichever occurs sooner.

As a condition to issuance of a motor fuel tax license under the IFTA, an applicant will authorize on the application that refunds may be withheld if the licensee is delinquent on fuel use taxes due to any member jurisdiction.

## **Penalties**

Under the IFTA, a licensee may be assessed a penalty of \$50 or ten percent of delinquent taxes, whichever is greater, for failing to file a return, filing a late return or underpaying taxes due. The base jurisdiction commissioner may waive penalties for reasonable cause.

## **Interest**

Tennessee, for itself and on behalf of the other jurisdictions shall assess interest on all delinquent taxes due each jurisdiction.

- For a fleet in a U.S. jurisdiction, interest shall in accordance with the IFTA Articles of agreement.
- For a fleet based in a Canadian jurisdiction, interest shall accrue at a rate equal to the Canadian

Federal Treasury Bill rate plus two percent and adjusted every calendar quarter.

Tax return interest shall be calculated separately for each jurisdiction from the date tax was due for each month or fraction thereof until paid. A full month's interest shall accrue for any portion of a month on which tax owed remains unpaid.

## **Assessment and Collection**

Expect to receive an assessment in the event that any licensee:

- Fails, neglects or refuses to file a tax return when due;
- Fails to make records available upon written request by Tennessee; or
- Fails to maintain records from which the licensee's true liability may be determined, on the basis of the best information available, determine the tax liability of the licensee for each jurisdiction; and/or

- Revoke or suspend the license of any licensee who fails, neglects or refuses to file a tax report with full payment of tax when due.

The assessment shall be presumed to be correct and, in any case where the validity of the assessment is questioned, the burden shall be on the licensee to establish by a fair preponderance of evidence that the assessment is erroneous or excessive.

### **Taxpayer's Rights to Contest an Assessment**

You are entitled to an informal conference to discuss this assessment. If you request an informal conference within thirty days from the date of this Notice of Assessment, the conference will be granted. If your request is made beyond thirty days, the conference may be granted with the discretion of the Commissioner.

If you wish to contest this assessment without making payment, you have ninety days to file suit in Chancery Court either in Davidson County, Tennessee, or the Tennessee County of your domicile or principal place of business. Interest will continue to accrue at the prevailing rate until a payment is received. A Lien may be filed against your property during this 90-day period, but the department generally may not levy on your property to satisfy the assessment. If you do not file suit within 90 days of the Notice of Assessment, you may pay the assessment, request a refund and then file suit in Chancery County for a refund in accordance with the procedures set forth in Tenn. Code Ann. Section 67-1-1802.

In the case of an audit, if the licensee is still in disagreement with the original finding, the licensee may request any or every jurisdiction to audit the licensee's records. Each jurisdiction to whom a request is made may elect to accept or deny the request. Each jurisdiction electing to audit the licensee's records will audit only for its own portion of the licensee's operations. The licensee shall make records available at the office of the jurisdiction or at a place designated by the jurisdiction or pay reasonable per diem and travel expenses associated with conducting an audit at the licensee's place of business.

**Continued**

## **AUDIT REQUIREMENTS**

### **International Registration Plan**

#### **Preservation of Records for Audit**

Any registrant whose application for proportional registration has been approved shall preserve the "Operational Records" on which it is based for a period of three years after the close of the registration year. Such records shall be made available to the department at its request for audit as to accuracy of computation, payments, and assessments for deficiencies or allowances for credits, during the normal business day.

#### **Operational Records**

"Operational Records" shall include but are not limited to all documents supporting miles traveled such as fuel reports, trip sheets, logs, etc.

An acceptable source document used to verify fleet mileage through the use of an "Individual Vehicle Distance Record." An I.V.D.R. should contain the following basic information:

- Registrant's name;
- Date of trip (Beginning and Ending);
- Trip Origin and Destination
- Route traveled and/or beginning and ending odometer or hub odometer reading of the trip;
- Mileage by jurisdiction;
- Total trip miles;
- Vehicle Unit Number or Identification Number (power unit);
- Assigned Fleet number of Vehicle;
- License number assigned to Power unit;
- Trailer number (if combination);
- Driver's name or signature

Computer printouts are merely recaps and are not acceptable at face value. Computer printouts must be supported by an I.V.D.R. in order to be of any use during an audit.

In recording the actual mileage of a vehicle, the registrant must record all movement (intrastate and interstate) including loaded, empty, deadhead, and/or bobtail miles. While operating under trip permits, registrants should maintain an individual mileage record on each apportioned vehicle and mileage should be summarized as actual miles traveled in each member's jurisdiction, each other jurisdiction, and total miles. From these monthly summaries the yearly recap should be prepared for each jurisdiction and total of all jurisdictions.

As long as the method used is consistent and accurate, the mileage figures to be entered on the I.V.D.R. can be obtained from various sources such as odometer and/or hub odometer readings, or state maps. However, if individual trip miles recorded in the various jurisdictions are questionable in the opinion of the auditor, then official jurisdiction mapping software shall be the final authority unless proven otherwise by an approved method of calculation.

In the event a registrant operates more than one apportionable fleet, the registrant must maintain a separate monthly and yearly recap summary for each fleet.

#### **Lessor Responsibility**

It shall be the responsibility of the lessor in a trip lease situation to report all miles accumulated by the apportioned units.



---

## **International Fuel Tax Agreement**

### Recordkeeping

- The licensee is required to preserve the records upon which the quarterly tax return or annual tax return is based for five years from the return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments.
- Failure to provide records demanded for audit purposes extends the five-year record retention requirement until the records are provided.
- Records may be kept on microfilm, microfiche, or other computerized or condensed record storage system acceptable to the base jurisdiction. Effective January 2011.

### Availability of Records

- Records shall be made available upon request by any member jurisdiction and shall be available for audit during normal business hours.
- If records to be audited are located outside of the base jurisdiction, and the base jurisdiction must send auditors to the place records are kept, the licensee may be required to reimburse the base jurisdiction for reasonable per diem and travel expenses of its auditors as authorized by law.

### Distance Records

- Licensees shall maintain detailed distance records which show operations on an individual vehicle basis. The operational records shall contain, but not be limited to:
  - + Taxable and non-taxable usage of fuel;
  - + Distance traveled for taxable and non-taxable use; and
  - + Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.
- An acceptable distance accounting system is necessary to substantiate the information reported on the tax return filed quarterly or annually. A licensee's system at a minimum, must include distance data on each individual vehicle for each trip and be recapitulated in monthly fleet summaries. Supporting information should include:
  - + 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/kilometers;
  - + Miles/kilometers by jurisdiction;
  - + Unit number or vehicle identification number;
  - + Vehicle fleet number; and
  - + Registrant's name.

### Fuel Records

- The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Separate totals must be compiled for each motor fuel type. Retail fuel purchases and bulk fuel purchases are to be accounted for separately. The fuel records shall contain, but not be limited to:
  - + The date of each receipt of fuel;
  - + The name and address of the person from whom purchased or received;
  - + The number of gallons or liters received;
  - + The type of fuel; and
  - + The vehicle or equipment into which the fuel was placed.

### Tax Paid Retail Purchases

- Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt or invoice. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid. Receipts for retail fuel purchases must identify the vehicle by the plate or unit number or other licensee identifier, as distance traveled and fuel consumption may be reported only for vehicles identified as part of the licensee's operation.
- An acceptable receipt or invoice must include, but shall not be limited to, the following:
  - + Date of purchase;
  - + Seller's name and address;
  - + Number of gallons or liters purchased;
  - + Fuel type;
  - + Price per gallon or liter or total amount of sale;
  - + Unit numbers; and
  - + Purchaser's name.

### Tax Paid Bulk Fuel Purchases

- Bulk fuel is normally delivered into storage facilities maintained by the licensee, and fuel tax may or may not be paid at the time of delivery. Copies of all delivery tickets and/or receipts must be retained by the licensee.
- Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.
- Bulk fuel inventory reconciliations must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles from other uses.
- To obtain credit for withdrawals from licensee-owned, tax paid bulk storage, the following records must be maintained:
  - + Date of withdrawal;
  - + Number of gallons or liters;
  - + Fuel type;
  - + Unit number; and
  - + Purchase and inventory records to substantiate that tax was paid on all bulk purchases.
- Upon application by the licensee the licensee must show that adequate records are maintained to distinguish fuel placed in qualified vs. non-qualified motor vehicles for all member jurisdictions.

### Non-Compliance

- Failure to maintain records upon which the licensee's true liability may be determined or to make records available upon proper request may result in an assessment as stated in IFTA Articles of Agreement Section R1200.
- Non-compliance with any record-keeping requirement may be cause for revocation of the license. The base jurisdiction may defer license revocation if the licensee shows evidence of compliance for future operations.

## **INTRASTATE AUTHORITY**

### **Intrastate For-Hire Motor Carriers, Intrastate For-Hire and Private Towing and Wrecker Services**

All Intrastate Authority forms available at: <https://www.tn.gov/revenue/motor-carrier/intrastate-authority.html> or by calling (615) 399-4267.

Intrastate Authority allows for-hire motor carriers and private towing and wrecker services to use any of the public highways of Tennessee for the transportation of persons or property, or both, in intrastate commerce.

### **Registration Requirements**

- Provide a completed Intrastate Authority Application.
- Provide a completed Designated Agent for Service of Process form. A process agent is a Tennessee representative upon who court papers may be served in any proceeding brought against a motor carrier.
- Provide proof of insurance. **Insurance companies must furnish these forms.**
  - (a) Form E – Uniform Motor Carrier Bodily Injury and Property Damage Liability Certificate of Insurance.
  - (b) Form H – Uniform Motor Carrier Cargo Certificate of Insurance - Required for carriers hauling the following: general freight, household goods, and mobile homes. All bus accounts applying for intrastate authority must provide this form.
  - (c) MCS-90 – Endorsement for Motor Carrier Policies of Insurance for Public Liability.

### **Payment of Fees**

- A one-time application fee of \$50.00
- A per vehicle stamp fee of \$8.00

### **Credentials**

- An Intrastate Permit Card will be issued for each vehicle registered.

### **Renewal Process**

A renewal application will be mailed to all active accounts during the month of October each year.

- Upon receipt of application and forms, verify that all information is correct.
- Line through incorrect information and write the correct information above the incorrect data.

### **Continued**

- Complete the following fields:
  - + Number of vehicles @ \$8.00 per vehicle
  - + Total Amount Due
  - + Sign and date the application
- Attach remittance due
- Mail application and remittance to: Tennessee

Department of Revenue  
Vehicle Services Division, Motor Carrier Section  
500 Deaderick Street  
Nashville, TN 37242

---

**GENERAL INFORMATION****Acceptable Forms of Payment**

Payments may be made using any of the following methods:

- (a) Cash (in person only). ***DO NOT MAIL CASH***
- (b) Online using credit card or ACH debit. \*\*\*Please note credit card payments can be made in person\*\*\*.
- (b) Certified Check, Cashier's Check, Money Order, company or personal check. (By mail or in person).

Payments accompanied by an International Registration Plan billing notice, an International Fuel Tax Agreement tax return, or an Intrastate Authority application, should be mailed to:

Tennessee Department of Revenue  
Motor Carrier Section  
500 Deaderick Street  
Nashville, TN 37242

Unified Carrier Registration applications and payment should be mailed to:

Tennessee Department of Revenue  
Motor Carrier Section  
500 Deaderick Street  
Nashville, TN 37242

Applications and schedules **without payments** should be mailed to:

Tennessee Department of Revenue  
Motor Carrier Section  
500 Deaderick Street  
Nashville, TN 37242

**Tennessee Restricted Plates**

The following license plates issued in Tennessee meet the definition of "restricted" license plate. Tennessee does not place the wording "Restricted" on any plate. These plates can only be obtained through the ninety-five County Clerk offices. County Clerk offices web site:

<https://www.tn.gov/revenue/title-and-registration/county-clerks-locations.html>

**Farm Truck**

Any truck motor vehicle used in connection with the agricultural pursuits usual and normal to the owner's farming operations, such as the transportation of products of the soil, livestock, poultry, seed or any materials to be used by the owner in production, cultivation, growing, or harvesting of agricultural commodities; also for use incidental to farming as the transportation of farm products or materials that may be used for its improvement or promote its operation.\*

*\*Farm truck shall not be so construed as to permit the vehicle's use either part time or incidentally in the conduct of any commercial enterprise, or for the transportation of farm products after such commodities have entered the "channels of commerce," as for example in the "house to house" delivery of milk. [Tenn. Code Ann. Section 55-1-119]*

### Fixed Load

A vehicle not designed or used to carry, convey, or move any freight, property, article, or thing over the highways, except its own weight of any equipment, appliance, or apparatus constructed as a part of, or permanently attached to the body of the vehicle. "Fixed Load" includes well-drilling apparatus, cranes and portable feed mills and such other vehicles as are within the general terms hereof, the primary use of which is not upon the highways and streets of this state, but does not include wreckers or tow cars equipped with cranes, hoists or dollies and used for transporting wrecked motor vehicles or motor vehicles designed to deliver ready mixed concrete. [Tenn. Code Ann. Section 55-1-117]

### Special Mobile Equipment

A vehicle not designed or used primarily for the transportation of persons or property and only incidentally operated or moved over a highway or street, including, but not limited to: ditch-digging apparatus and road construction and maintenance machinery, such as asphalt spreaders, bituminous mixers, bucket loaders, tractors other than truck-tractors, ditchers, leveling graders, fishing machines, motor graders, road rollers, scarifiers, and scrapers, track mounted power shovels and drag lines. Special mobile equipment: does not include dump trucks or truck mounted transmit mixers, earth movers, cranes, shovels, well-boring apparatus and feed mills, such as may be fixed load vehicles or other vehicles designed for the transportation of persons or property to which machinery has been attached, even though the movement over the streets and highways may be only incidental to the operation of such vehicle. [Tenn. Code Ann. Section 55-1-109]

### Special Zone

A freight motor vehicle which is to be operated exclusively within a zone limited to the streets of a designated municipal corporation and to the highways for a distance not to exceed fifteen air miles beyond the limits of the municipality, to apply for and be issued a special municipal zone license. In counties having a metropolitan form of government, the county line shall be the limit for the operation of motor vehicles registered under this special license. [Tenn. Code Ann. Section 55-4-113]

## **Trailer Registration**

Effective January 2002, all trailer and converter gear registrations must be obtained from one of the ninety-five County Clerk offices throughout Tennessee.

County Clerk Website: <https://www.tn.gov/revenue/title-and-registration/county-clerks-locations.html>

**TENNESSEE REGULATORY AGENCIES**

**International Registration Plan (IRP)**

Telephone: Toll Free: 888-826-3151 or (615) 399-4265 Fax: (615) 253-1181

**International Fuel Tax Agreement (IFTA)**

Telephone: Toll Free: 888-468-9025 or (615) 399-4267 Fax: (615) 253-1184

**Intrastate Authority Registration**

Telephone: (615) 399-4266 Fax: (615) 253-1184

**International Registration Plan and International Fuel Tax Audit**

Telephone: (615) 399-4264

**Taxpayer Services**

Andrew Jackson Building, 8th Floor  
500 Deaderick Street  
Nashville, TN 37242  
Sales Tax Inquiries – Telephone: (615) 253-0600

**Vehicle Services - Title & Registration**

Andrew Jackson Building  
500 Deaderick Street  
Nashville, TN 37242  
Certificate of Title Inquires – Telephone: (615) 741-3101

**Tennessee Department of Safety**

**Driver Inspection Reports**

Telephone: (615) 687-2289 Fax: (615) 253-2278

**Oversize/Overweight Assessments**

Telephone: (615) 741-3821 Fax: (615) 256-5894

**Enforcement Issues, PrePass, Homemade Trailer Inspections**

Telephone: (615) 687-2326

**Pupil Transportation (State School Inspections)**

Telephone: (615) 687-2302 Fax: (615) 253-2280

**Tennessee Department of Transportation**

James K. Polk State Office Building  
505 Deaderick, Street Suite 300  
Nashville, TN 37243-0331  
Overweight and/or Over Dimensional Permits  
Telephone: (615) 741-3821

**Tennessee Comptroller of the Treasury**

Office of State Assessed Properties  
James K. Polk State Office Building  
505 Deaderick Street, Suite 1700  
Nashville, TN 37243  
Ad Valorem Tax Report – Telephone: (615) 401-7900

**Tennessee Regulatory Authority**

460 James Robertson Parkway  
Nashville, TN 37243-0505  
Telephone: (615) 741-2904

**Federal Motor Carrier Safety Administration**

640 Grassmere Park  
Nashville, TN 37211  
Telephone: (615) 781-5781

**Tennessee Secretary of State**

312 Rosa Parks Avenue North  
William R. Snodgrass TN Tower, 6th Floor  
Nashville, TN 37243  
Telephone: (615) 741-2286