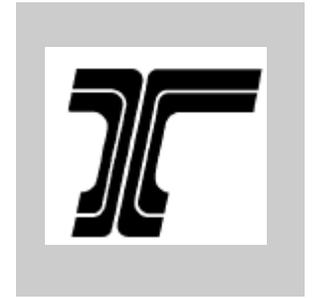


**OREGON DEPARTMENT OF
TRANSPORTATION**

*MOTOR CARRIER
TRANSPORTATION DIVISION*



OREGON

MOTOR CARRIER

REGISTRATION &

TAX MANUAL

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

Oregon Department of Transportation

Motor Carrier Registration & Tax Manual

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

ODOT - MCTD
3930 Fairview Industrial Drive SE
Salem, OR 97302-1166

PERMITS, AUTHORITY & TAX

Phone 503.378.6699 • Fax 503.378.6880

OREGON REGISTRATION

Phone 503.378.6643 • Fax 503.378.5765

OREGON IFTA

Phone 503.373.1634 • Fax 503.378.8815

WEBSITE

www.oregontruckingonline.com



Introduction

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

Please use this manual as a reference only.

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

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

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

Please carefully read the record keeping requirements in this manual and maintain the records to support your applications, reports, and transactions for the reporting period:

- ❖ **Weight-Mile Tax – Minimum of three (3) years**
- ❖ **IRP – Five (5) years**
- ❖ **IFTA – Four (4) years**

When there are any changes in business structure or when a carrier has questions *please* contact a local MCTD office.

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Contact Us

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

Phone Service Hours are from 4:30 a.m. to Midnight Pacific Time.

MCTD – SALEM OFFICE	PHONE	FAX
Registration	503-378-6699	503-378-6880
General Information Line	503-378-5849	503-378-6880
IFTA.....	503-373-1634	503-378-8815
Over-Dimensional Permits.....	503-373-0000	503-378-2873
Motor Carrier Safety.....	503-378-6963	503-378-8815
Oregon IRP (Apportioned Registration)	503-378-6643	503-378-5765
Green Light Transponders.....	503-378-6054	503-373-3567
Hazardous Materials	503-378-3667	503-378-3567
Farm Certification	503-378-5203	
ODOT Fuels Tax Group	888-753-2525	
Audit.....	503-378-6658	503-373-7952
Collections	800-535-8018	

**Phone Service Holiday Schedule Pacific Time.*

Thanksgiving – close at 5:00 p.m. Wednesday and phone service resumes on Saturday at 8:00 a.m.

Christmas – close at 5:00 p.m. on Christmas Eve and phone service resumes at 8:00 a.m. the day after the holiday.

New Years – close at 5:00 p.m. on New Year’s Eve and phone service resumes at 8:00 a.m. the day after the holiday.

ALL Registration Offices are closed on: *New Year’s Day, Martin Luther King Jr. Day, President’s Day, Memorial Day, Independence Day, Labor Day, Veteran’s Day, Thanksgiving Day, the day after Thanksgiving, and Christmas Day.*

MCTD – REGISTRATION OFFICES

Salem Registration Office	Portland Registration Office
3930 Fairview Industrial Drive SE Salem, OR 97302-1166 Registration: 503-378-6699 Apportioned Registration: 503-378-6643 Open 8 am – 5 pm Mon – Fri	Jantzen Beach/Hayden Island 12348 N Center Ave Portland, OR 97217 Phone: 971-673-5900 Fax: 971-673-5893 Open 8 a.m. – 5 p.m. Mon – Fri

Additional telephone numbers may be obtained by visiting our website at: www.oregontruckingonline.com

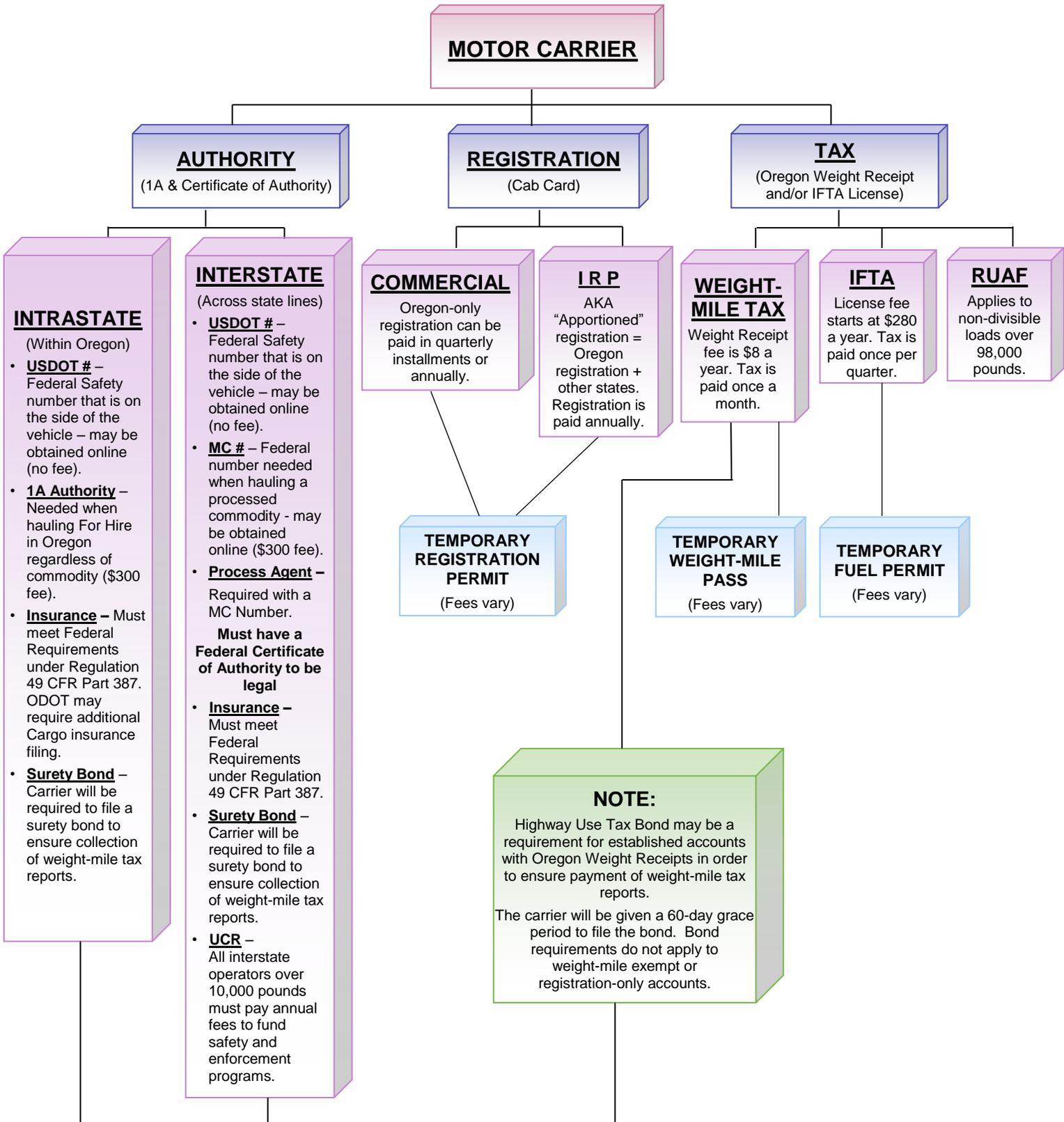


Things a Motor Carrier Must Have to Operate

THINGS A CARRIER MUST HAVE	
→	Authority
→	Registration
→	Tax

A carrier must have three main components to operate, regardless of where the business is based. Those are **Authority**, **Registration**, and **Tax**. On the next page is a diagram that illustrates some of these elements.

NOTE: This diagram does NOT address size and weight or safety requirements.



Authority

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

Intrastate



Intrastate operation is when a carrier is hauling within state lines. MCTD issues the Permit or Certificate to haul For-Hire within the state. **For-Hire**, intrastate carriers will need to apply for a **1A PERMIT** (\$300 fee).

Interstate



When hauling across state lines, the carrier is operating *interstate*. When a carrier hauls processed goods **For-Hire**, the carrier must have a **Federal Motor Carrier Number (MC Number)**. When unprocessed goods are hauled, the carrier may be *exempt* from the MC Number requirement. (**Example:** When a carrier hauls potatoes, the carrier is exempt from the MC Number. Potatoes are an unprocessed good. Thus, when a carrier hauls french fries, the MC Number is required since french fries are processed potatoes.) For more information, please call the Salem Federal Motor Carrier Safety Administration (FMCSA) office at 503-399-5775 or visit the website at www.fmcsa.dot.gov.

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

Registration

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

Pay Highway Use Taxes

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

Regardless of vehicle registration weight, some type of highway use tax will be paid for operations in Oregon.

Motor Carrier Accounts/Authority

BASING REQUIREMENTS	
→	Address
→	Employee of the Carrier
→	Operational Records
→	Proof of Residency
→	Mileage

Oregon Requirements

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

NOTE: A 'registrant' account is where an applicant has only registration for the vehicle(s) and does not *directly* have operating authority or Weight-Mile tax liability.

Basing Requirements

In order to apply for an established account or Oregon operating permit, a carrier must meet several requirements BEFORE their vehicle may be registered in Oregon. These requirements are in addition to completing account and permit applications. A carrier must have the following information:

Oregon Address

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

- A **person(s) employed by the carrier, on a permanent basis** at the establishment.
- The **operational records** of the fleet and maintenance of such records.

Proof of Oregon Residency

When an applicant does not meet the requirements of an established place of business and is applying for vehicle registration, proof of Oregon residency will be required. Some examples of proof of residency are:

- Oregon Driver's License
- Vehicle Titled in Oregon
- Utility Bills in Oregon
- Corporation Registered in Oregon
- Oregon personal income tax or Federal tax filed from Oregon address

Oregon Mileage

Mileage accrued in Oregon by the fleet.

Prior to Applying for Motor Carrier Account

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

In order to apply for an established account for registration or tax liability with MCTD, it is beneficial to have the following items prior to submitting the application:

Register the Business Name

An Assumed Business Name and/or legal entity name must be on file with the Oregon Secretary of State, Corporation Division. Contact the Corporation Division at 503-986-2200 to request forms and fee information or download forms from the website at www.filinginoregon.com.



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

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

Federal Taxpayer Identification Number (FEIN or EIN)

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



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

Controlled Substance Testing Consortium

A carrier who has CDL drivers is required to be enrolled in a Controlled Substance Testing Consortium. Call 503-378-6963 for information on who is required to have a CDL and enroll in a drug testing consortium. This requirement includes the following truck and bus operations:

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

Exceptions:

- Drivers exempt from CDL requirements
- Active duty military personnel



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

USDOT Number

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

Unified Carrier Registration (UCR)

UCR is required for all interstate motor carriers with vehicles over 10,000 pounds, including:

- private carriers
- for-hire carriers
- exempt carriers
- farmers operating in interstate commerce
- brokers
- freight forwarders
- leasing companies

Interstate operators must pay the annual UCR fees. UCR fees fund state motor carrier safety programs, enforcement, and UCR administration, regardless of whether they left their base jurisdiction that year. Oregon does not participate in registering or collecting fees for UCR.

Oregon-based carriers may submit the UCR application with fees to a jurisdiction listed on the application or register online at www.ucr.in.gov.

Agents and Reporting Services

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

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

MCTD does not regulate agents. The motor carrier or registrant is ultimately responsible for ensuring all reporting is accurate and timely.

Motor Carrier Operating Authority

MOTOR CARRIER OPERATING AUTHORITY	
→	Private
→	For-Hire

There are two types of Motor Carrier Operating Authorities:

Private – A private carrier, one who hauls only their own commodity, does not need to apply for a Federal Motor Carrier Number (MC Number) but *does* need to register with MCTD when operating vehicles over 26,000 pounds.

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

Intrastate

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

Interstate

The Federal government grants the authority for *interstate* For-Hire operations (operations across state lines). To obtain this type of authorization, the carrier must apply for a **Federal Motor Carrier Number (MC Number)**. Please visit www.fmcsa.dot.gov (click on *Registration & Get Authority to Operate* to begin), or call the Salem Federal Motor Carrier Safety Administration (FMCSA) office at 503-399-5775 for further information. A For-Hire *interstate* carrier must have a **Federal Certificate of Authority PRIOR** to operating.

Insurance

Federal Requirements – Interstate Operations

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

Oregon Requirements – Intrastate Only Operations

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

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



Carriers who are applying for these Certificates/Permits must have insurance on file with MCTD PRIOR to having registration issued. An original insurance certificate is required. MCTD will accept a faxed insurance binder for 30 days, allowing time for the original insurance certificate to be received.

Intrastate-only carriers with **exempt** vehicles are required to maintain the minimum insurance coverage according to the Oregon Motor Vehicle Code. Exempt vehicles are:

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

Bond Requirements

Oregon state law requires that carriers file a Highway Use Tax Bond with the Department of Transportation as a guarantee of payment of fees and taxes. MCTD will send a bond notification letter via U.S. Postal Service stating the required bond amount, due date, and instructions for posting the bond.

Types of bonds accepted:

- Surety Bond - Most common and can be obtained from most insurance companies.
- Cash Deposit – Earns interest. Interest is credited to carriers account.
- Savings Assignment – MCTD Form 735-9172.

The full amount of the bond must be posted to your motor carrier account by the due date stated in the notification letter in order to avoid suspension of your account.

Bond Waivers

MCTD may waive the deposit required of a new carrier with a Dun & Bradstreet rating of 3A2 or higher, or an established carrier if MCTD finds that in the previous 12 months the motor carrier has been required to file weight-mile tax reports for each of the reporting periods (monthly, quarterly, or annually) and has had:

1. No suspensions with MCTD;
2. No revocation of IFTA tax license;
3. No more than one weight-mile tax report filed late;
4. Fees timely paid;
5. No more than two estimated weight-mile tax reports filed;
6. No more than one estimated weight-mile tax report filed without an actual report filed within a 30-day period;
7. No non-sufficient fund checks or returned Automated Clearing House (ACH) transactions; and
8. No outstanding billings for over-dimensional variance permits.
9. No outstanding balance with the ODOT's Collection Unit for fees owed to MCTD under ORS Chapter 825 and/or ORS 818.225.
10. Within the previous 36 months the carrier had no weight-mile tax audit resulting in an assessment that exceeded by more than 15% the amount of the weight-mile taxes and fees reported and paid during the audit period.

When a motor carrier no longer meets the above criteria, the bond required of a motor carrier may be increased, or a previously waived bond may be required.

Bonds for a New Carrier

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

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

Different requirements exist for private carriers, farmers, and vehicles using gasoline for which Oregon state fuel tax is paid. For more information about bond requirements, contact the MCTD Bond Unit at 503-378-4823.

Forms for Motor Carrier Account

PERMIT FORMS	
→	Application for Motor Carrier Account <u>Form 735-9075</u>
→	Application for 1A Permit <u>Form 735-9745</u>



Application for Motor Carrier Account

In order to acquire an established account with MCTD, a carrier must submit an **Application for Motor Carrier Account**. This form can be downloaded from www.oregontruckingonline.com (click on *Forms* and *Registration*), or by contacting a MCTD Registration Office.

Application for Class 1A Permit

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

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

MCTD – REGISTRATION OFFICES

<p>Salem Registration Office</p> <p>3930 Fairview Industrial Drive SE Salem, OR 97302-1166</p> <p>Registration: 503-378-6699</p> <p>Apportioned Registration: 503-378-6643</p> <p>Open 8 a.m. – 5 p.m. Mon – Fri</p>	<p>Portland Registration Office</p> <p>Jantzen Beach/Hayden Island 12348 N Center Ave Portland, OR 97217</p> <p>Phone: 971-673-5900 Fax: 971-673-5893</p> <p>Open 8 a.m. – 5 p.m. Mon – Fri</p>
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Motor Carrier Account Application – Form



OREGON DEPARTMENT OF TRANSPORTATION
 MOTOR CARRIER TRANSPORTATION DIVISION
 3930 FAIRVIEW INDUSTRIAL DR. SE
 SALEM OR 97302-1166
 PHONE: (503) 378-6699
 FAX: (503) 378-6880

Reset

Print

SEE INSTRUCTIONS ON REVERSE
 PLEASE TYPE OR PRINT LEGIBLY IN BLACK INK

APPLICATION FOR MOTOR CARRIER ACCOUNT

TYPE OF APPLICATION					
<input type="checkbox"/> NEW CARRIER <input type="checkbox"/> NAME CHANGE <input type="checkbox"/> ADDRESS/PHONE/EMAIL CHANGE <input type="checkbox"/> ACCOUNT AMENDMENT <input type="checkbox"/> OWNERSHIP CHANGE LIST PREVIOUS ACCOUNT NUMBERS _____					
MOTOR CARRIER LEGAL NAME AND ADDRESS OF RECORD					
MCTD ACCOUNT NUMBER		NAME OF CARRIER			
TELEPHONE NUMBER	FAX NUMBER	DOING BUSINESS AS (DBA)			
CARRIER MAILING ADDRESS			CITY	STATE	ZIP CODE
CARRIER STREET ADDRESS (IF DIFFERENT THAN ABOVE)			CITY	STATE	ZIP CODE
RECORDS LOCATION ADDRESS			CITY	STATE	ZIP CODE
EMAIL ADDRESS FOR TRUCKING ONLINE		TRUCKING ONLINE CONTACT PERSON		TRUCKING ONLINE CONTACT PHONE	
YOU WILL BE SENT A PIN FOR TRUCKING ON LINE ACCESS AT THE EMAIL ABOVE. I UNDERSTAND MY PIN CAN BE USED TO CONDUCT TRANSACTIONS WITH AND TO OBTAIN CREDENTIALS FROM ODOT OVER THE INTERNET. I WILL TAKE STEPS TO PROTECT MY PIN FROM BEING ACCESSED BY UNAUTHORIZED USERS. I FURTHER UNDERSTAND THAT IF I GIVE MY PIN TO ANYONE ELSE, OR IF I AUTHORIZE A POWER OF ATTORNEY TO OBTAIN MY PIN ON MY BEHALF, I AM PERSONALLY LIABLE FOR ANY TRANSACTIONS MADE OR CREDENTIALS OBTAINED BY ANYONE ELSE WHO MAY HAVE RECEIVED MY PIN FOR THE THIRD PARTY TO WHOM I ORIGINALLY DISCLOSED IT. ONLY ONE EMAIL ADDRESS PER ACCOUNT. ONLY ONE PIN IS ALLOWED PER ACCOUNT.					
CONSORTIUM NAME		ACCOUNTS WITH OREGON-BASED VEHICLES: PROVIDE NAME OF DRUG AND ALCOHOL TESTING CONSORTIUM IN WHICH YOUR COMPANY IS ENROLLED OR WRITE "IN-HOUSE" IF YOU MAINTAIN YOUR OWN PROGRAM. TESTING PROGRAMS MUST BE IN COMPLIANCE WITH USDOT REQUIREMENTS (49 CFR PART 382).			
POWER OF ATTORNEY - ATTACH COPY					
TELEPHONE NUMBER	FAX NUMBER	EMAIL ADDRESS		NAME OF AGENT	
POA ADDRESS			CITY	STATE	ZIP CODE
TYPE OF OWNERSHIP AND FEDERAL TAXPAYER ID# (FEIN)					
<input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> CORPORATION: DATE OF INCORPORATION: _____ STATE OF INCORPORATION: _____ IF FOREIGN BASED, ATTACH CORPORATE CERTIFICATE SHOWING DATE OF INCORPORATION AND CORPORATE STATUS.					
<input type="checkbox"/> LIMITED LIABILITY COMPANY - ATTACH A COPY OF THE ARTICLES OF ORGANIZATION <input type="checkbox"/> OTHER - PROVIDE TYPE OF OWNERSHIP: _____					
FEDERAL TAXPAYER ID#		BANKING INSTITUTION			STATE
TYPE OF OPERATION OR AUTHORITY - CHECK ALL THAT APPLY					
<input type="checkbox"/> PRIVATE CARRIER (NOT FOR HIRE) OREGON BASED <input type="checkbox"/> PRIVATE CARRIER (NOT FOR HIRE) BASED OUTSIDE OREGON <input type="checkbox"/> CLASS B FOR-HIRE LOCAL CARTAGE OF HOUSEHOLD GOODS WITHIN DESIGNATED AREAS, PURSUANT TO ORS 825.240. A \$50 APPLICATION FEE IS REQUIRED. <input type="checkbox"/> 7W (SEE DESCRIPTION ON REVERSE) _____ (Description) <input type="checkbox"/> CLASS 1A PERMIT FOR-HIRE INTRASTATE COMMODITIES (EXCEPT HOUSEHOLD GOODS) (COMPLETE ODOT FORM 735-9745)			INTERSTATE CARRIER (FOR HIRE) <input type="checkbox"/> USDOT NUMBER _____ <input type="checkbox"/> MC AUTHORITY NUMBER _____ <input type="checkbox"/> MC EXEMPT OPERATIONS _____ OREGON PROCESS AGENT _____ ADDRESS _____		
PROVIDE FULL LEGAL NAME, TITLE, DATE OF BIRTH, AND SOCIAL SECURITY NUMBER OF INDIVIDUAL, ALL PARTNERS, CORPORATE OFFICERS, MANAGERS/MEMBERS OF LLC, GENERAL PARTNER OF A LIMITED PARTNERSHIP, PARTNERS IN A LIMITED LIABILITY PARTNERSHIP. IF MORE THAN 3 PARTNERS, ATTACH SIGNATURE ADDENDUM FORM, 735-9075a.					
LAST	FIRST	MIDDLE	TITLE	SOCIAL SECURITY NUMBER	DATE OF BIRTH
LAST	FIRST	MIDDLE	TITLE	SOCIAL SECURITY NUMBER	DATE OF BIRTH
LAST	FIRST	MIDDLE	TITLE	SOCIAL SECURITY NUMBER	DATE OF BIRTH
DISCLOSURE: THE DEPARTMENT IS AUTHORIZED TO VERIFY ANY OF THE INFORMATION GIVEN AND OBTAIN CREDIT REPORTS ON YOU AND/OR YOUR COMPANY. YOU AUTHORIZE THE DEPARTMENT TO OBTAIN INFORMATION FROM OTHERS TO INVESTIGATE YOU AND/OR YOUR COMPANY'S CREDIT.					
CERTIFICATION: THIS CERTIFICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I UNDERSTAND THAT ORS 803.375 MAKES IT A CRIME TO KNOWINGLY PROVIDE FALSE INFORMATION RELATED TO A VEHICLE REGISTRATION. ORS 803.385 MAKES IT A CRIME TO AFFIRM OR CERTIFY ANY INFORMATION RELATED TO A VEHICLE REGISTRATION THAT THE PERSON KNOWS TO BE FALSE. EACH OFFENSE IS A CLASS A MISDEMEANOR AND EACH IS PUNISHABLE BY A JAIL SENTENCE OF UP TO ONE YEAR, A FINE OF UP TO \$6,250, OR BOTH. I FURTHER CERTIFY KNOWLEDGE OF APPLICABLE FEDERAL AND STATE SAFETY RULES, REGULATIONS, STANDARDS AND ORDERS AND DECLARE ALL OPERATIONS WILL BE CONDUCTED IN COMPLIANCE WITH SUCH REQUIREMENTS.					
SIGNATURE REQUIREMENTS: MUST BE SIGNED BY OWNER, ALL PARTNERS, CORPORATION OFFICER, MANAGER/MEMBER OF LIMITED LIABILITY COMPANY (LLC), PARTNER IN A LIMITED LIABILITY PARTNERSHIP OR AGENT. FAXED AND ELECTRONIC SIGNATURES ACCEPTABLE.					
SIGNATURE			PRINTED NAME		DATE
SIGNATURE			PRINTED NAME		DATE
SIGNATURE			PRINTED NAME		DATE
DO NOT WRITE BELOW THIS LINE. ODOT USE ONLY					
ENTERED BY/OFFICE:					DATE

FORM 735-9075 (1-14) STK # 320069

PLEASE MAKE AND RETAIN A COPY FOR YOUR RECORDS

Application for Class 1A Permit – Form



OREGON DEPARTMENT OF TRANSPORTATION
 MOTOR CARRIER TRANSPORTATION DIVISION
 3930 FAIRVIEW INDUSTRIAL DRIVE SE
 SALEM OR 97302-1166
 PH (503) 378-6699
 FAX (503) 378-6880

Reset

Print

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APPLICATION FOR CLASS 1A PERMIT

DO NOT WRITE IN SPACE ABOVE

(SEE INSTRUCTIONS ON REVERSE)

INSTRUCTIONS: THIS FORM IS TO BE USED TO MAKE APPLICATION FOR CLASS 1A PERMIT TO TRANSPORT INTRASTATE FOR-HIRE COMMODITIES (EXCEPT HOUSEHOLD GOODS). COMPLETE ALL INFORMATION REQUESTED AND MAIL WITH A \$300 APPLICATION FEE TO THE ADDRESS ABOVE. ALSO, INCLUDE COMPLETED FORM 735-9075.

MCTD ACCOUNT NUMBER		NAME OF MOTOR CARRIER		
ADDRESS		CITY	STATE	ZIP CODE

RE Q U I R E D	1. DO YOU OPERATE ONLY MOTOR VEHICLES WITH GROSS COMBINED WEIGHTS OF 10,000 POUNDS OR LESS?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	2. DO YOU ONLY OPERATE MOTOR VEHICLES WITH A GROSS COMBINED VEHICLE WEIGHT OF 26,000 POUNDS OR LESS? (PROOF OF LIABILITY INSURANCE IS NOT REQUIRED.)	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	3. IS LIABILITY INSURANCE ON FILE WITH ODOT (REQUIRED FOR CARRIERS ENGAGED EXCLUSIVELY IN OREGON INTRASTATE OPERATIONS)? IF NO: YOUR COMPANY MUST BE ON FILE WITH FMCSA AS AN INTERSTATE CARRIER AND MUST COMPLY WITH FEDERAL REGULATIONS.	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	4. DO COMMODITIES YOU TRANSPORT REQUIRE CARGO INSURANCE? NOTE: THIS REQUIREMENT WAIVED FOR SERVICE LIMITED TO COMMODITIES NOT SUBJECT TO MATERIAL DAMAGE THROUGH NORMAL TRANSPORTATION HAZARDS (LOGS, SAND/GRAVEL, LUMBER, WATER, WASTE, ETC.) A. IF YES, IS CARGO INSURANCE ON FILE WITH ODOT? (MINIMUM LIMIT \$10,000.)	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	B. IF NO, TYPE OF COMMODITY BEING TRANSPORTED: _____		
5. IS \$300 APPLICATION FEE ENCLOSED?	<input type="checkbox"/> YES		

O P T I O N A L	6. DO YOU WANT TO BE GOVERNED BY OREGON UNIFORM CARGO LIABILITY LAW?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	7. DO YOU WANT TO BE GOVERNED BY ODOT'S UNIFORM CARGO CREDIT RULE?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	8. DO YOU WANT TO BE GOVERNED BY ODOT'S UNIFORM BILL OF LADING RULE?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	9. DO YOU WANT TO PARTICIPATE IN JOINT LINE RATES AND ROUTES APPROVED BY ODOT?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	10. DO YOU WANT TO PARTICIPATE IN MILEAGE GUIDES APPROVED BY ODOT?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
	11. DO YOU WANT TO PARTICIPATE IN COMMODITY CLASSIFICATIONS APPROVED BY ODOT?	<input type="checkbox"/> YES	<input type="checkbox"/> NO

SIGNATURE OF APPLICANT		PRINTED NAME OF APPLICANT	
TITLE		DATE	

FORM 735-9745 (1-14)

Registration

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

Types of Registration

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

- ❖ **Oregon-Only & 10,000 – 26,000 Pounds** – Commercial vehicles with a Gross Vehicle Weight (GVW) between 10,000 and 26,000 pounds, operated solely in Oregon, will register with Driver and Motor Vehicles (DMV) to obtain a "T" plate.
- ❖ **Oregon-Only & 26,001 Pounds or More** – Commercial vehicles with a GVW of 26,001 pounds or more, operated solely in Oregon [Commercial], will register with MCTD to obtain an Oregon-only Commercial "YC" plate.
- ❖ **Multiple States & 26,000 Pounds or Less** – Commercial vehicles with a GVW of 26,000 pounds or less, operating in two or more states/jurisdictions [IRP], will register with MCTD to obtain an Apportioned tax-exempt "Little Y" or "Y1" plate.
- ❖ **Multiple States & 26,001 Pounds or More** – Commercial vehicles with a GVW of 26,001 pounds or more, operating in two or more states/jurisdictions [IRP], will register with MCTD to obtain an Apportioned "YA" plate.
- ❖ **Temporary Vehicle Trip Permits** – A Registration permit/pass is issued by MCTD for commercial vehicles with a GVW of 26,001 pounds or more (and/or 3 axles) that do not have Oregon registration.

Commercial Registration (Oregon-Only)

COMMERCIAL REGISTRATION
→ Basing Requirements
→ Types of Operations
→ Fees

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



"Commercial" in this case does not signify whether the carrier hauls For-Hire or is a Private carrier. "Commercial" is used to indicate that the registration is only valid in Oregon.

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

Basing Requirements

In order to apply for an established account or Oregon operating permit, a carrier must meet basing requirements. For basing requirements, see page 5.

Commercial – Types of Operations

- ❖ **For-Hire Carrier** – This is an individual or business entity that engages in the transportation of property or passengers by motor vehicles for compensation.
- ❖ **Private Carrier** – This is an individual or business entity that uses its own trucks to transport its own freight.
- ❖ **Registrant Only** – This type of registration is for owner-operators, individual, or business entity that lease the vehicles to a motor carrier. This type of operation is not responsible for Oregon's weight-mile tax.



COMMERCIAL REGISTRATION IS VALID ONLY IN OREGON

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

Commercial (Oregon-only) Fees

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

Tow or Recovery Vehicle

Tow or Recovery Vehicle must be registered at the "fully equipped for service" weight; plus:

1. Tow or recovery vehicles that transport vehicles on the bed of the recovery vehicle must include the loaded weight of the tow/recovery vehicle in the registration weight;
2. Tow or recovery vehicles that transport vehicles using a trailer must include the loaded weight of the combination in the registration weight.

NOTE: All vehicles **towed** are excluded from the registration weight.

Manufactured Structure Toters

Manufactured structure toters must be registered at the “fully equipped for service” weight, including tools, blocks, tractors, etc.

NOTE: The registration weight does not include the weight of a manufactured structure, a special use trailer, or travel trailer.

Heavy Motor Vehicle Registration Fee Schedule

Page 1 of 2

WEIGHTS IN POUNDS		One Year	3/4 Year	1/2 Year	1/4 Year
8,000 or Less		55.00	●	●	●
8,001 to 10,000		344.00	259.00	173.00	87.00
10,001 to 12,000		391.00	294.25	196.50	98.75
12,001 to 14,000		438.00	329.50	220.00	110.50
14,001 to 16,000		485.00	364.75	243.50	122.25
16,001 to 18,000		532.00	400.00	267.00	134.00
18,001 to 20,000		593.00	445.75	297.50	149.25
20,001 to 22,000		640.00	481.00	321.00	161.00
22,001 to 24,000		703.00	528.25	352.50	176.75
24,001 to 26,000		764.00	574.00	383.00	192.00
Operations above 26,000 require Oregon Weight/Mile Tax Credential					
26,001 to 28,000		375.00	282.25	188.50	94.75
28,001 to 30,000		391.00	294.25	196.50	98.75
30,001 to 32,000		422.00	317.50	212.00	106.50
32,001 to 34,000		438.00	329.50	220.00	110.50
34,001 to 36,000		468.00	352.00	235.00	118.00
36,001 to 38,000		485.00	364.75	243.50	122.25
38,001 to 40,000		515.00	387.25	258.50	129.75
40,001 to 42,000		532.00	400.00	267.00	134.00
42,001 to 44,000		562.00	422.50	282.00	141.50
44,001 to 46,000		578.00	434.50	290.00	145.50
46,001 to 48,000		593.00	445.75	297.50	149.25
48,001 to 50,000		625.00	469.75	313.50	157.25
50,001 to 52,000		656.00	493.00	329.00	165.00
52,001 to 54,000		672.00	505.00	337.00	169.00
54,001 to 56,000		686.00	515.50	344.00	172.50
56,001 to 58,000		717.00	538.75	359.50	180.25
58,001 to 60,000		750.00	563.50	376.00	188.50
60,001 to 62,000		780.00	586.00	391.00	196.00
62,001 to 64,000		811.00	609.25	406.50	203.75
64,001 to 66,000		827.00	621.25	414.50	207.75
66,001 to 68,000		857.00	643.75	429.50	215.25
68,001 to 70,000		874.00	656.50	438.00	219.50
70,001 to 72,000		904.00	679.00	453.00	227.00
72,001 to 74,000		921.00	691.75	461.50	231.25
74,001 to 76,000		951.00	714.25	476.50	238.75
76,001 to 78,000		967.00	726.25	484.50	242.75
78,001 to 80,000		998.00	749.50	500.00	250.50
Operations above 80,000 require Oregon Variance Permit					
80,001 to 82,000		1,014.00	761.50	508.00	254.50
82,001 to 84,000		1,045.00	784.75	523.50	262.25
84,001 to 86,000		1,061.00	796.75	531.50	266.25
86,001 to 88,000		1,092.00	820.00	547.00	274.00
88,001 to 90,000		1,108.00	832.00	555.00	278.00
90,001 to 92,000		1,139.00	855.25	570.50	285.75
92,001 to 94,000		1,155.00	867.25	578.50	289.75
94,001 to 96,000		1,185.00	889.75	593.50	297.25
96,001 to 98,000		1,202.00	902.50	602.00	301.50
98,001 to 100,000		1,218.00	914.50	610.00	305.50
100,001 to 102,000		1,249.00	937.75	625.50	313.25
102,001 to 104,000		1,265.00	949.75	633.50	317.25
104,001 to 105,500		1,295.00	972.25	648.50	324.75

FORM 735-9922 (2-14) STK# 320747

Heavy Motor Vehicle Registration Fee Schedule

Page 2 of 2

This fee schedule must be used for: trucks and buses with a registration weight of more than 10,000 pounds, commercial buses, armored cars, hearses, ambulances, and all self-propelled mobile cranes with a registration weight of more than 8,000 pounds.

IMPORTANT NOTICE FOR VEHICLES WITH COMBINED WEIGHT OVER 26,000 POUNDS

Vehicles subject to weight-mile tax through Motor Carrier Transportation Division (MCTD) must be registered with MCTD. This applies primarily to vehicles with a registration weight of 26,001 pounds or more.

Vehicles with registration weights of less than 26,001 pounds also may be subject to weight-mile tax if the vehicle's combined weight is 26,001 pounds or more. This would include, for example, tow trucks or a vehicle used exclusively to tow manufactured structures, since the towed vehicle or manufactured structure is not included in the registration weight, but is part of the combined weight. If the combined weight of your vehicle is 26,001 pounds or more, you must register it with MCTD.

If you do not know if your vehicle is subject to weight-mile tax, contact Motor Carrier Transportation Division; 3930 Fairview Industrial Drive SE, Salem, Oregon 97302-1166. The telephone number is (503) 378-6699.

All buses, trucks or other motor vehicles with a **registration weight** of more than 10,000 pounds may be registered for one, two, three quarters, or for a full year. The quarters run January 1 – March 31, April 1 – June 30, July 1 – September 30, and October 1 – December 31. If the vehicle is registered for less than one year, \$1 is added to the registration fee.

Registration Weight

NOTE: Vehicles that will be used to tow or haul wrecked or disabled vehicles plus other commodities must use this fee schedule. Vehicles used **exclusively** to haul Manufactured Structures or Tow and Recovery Vehicles should use Fee Schedule Tow/Recovery & Manufactured Structures Toter (Form 735-9933).

Trucks

Registration weight for these vehicles is the total empty weight of a vehicle or all vehicles in a combination (i.e., a truck and any trailers it may pull), plus the total weight of the load carried on that vehicle or combination of vehicles, minus the weight of a camper or the trailing vehicles listed below:

- (1) Trailers with a loaded weight of 8,000 pounds or less.
- (2) Special use trailers, travel trailers, manufactured structures and fixed load vehicles.
- (3) A towed motor vehicle.

Self-Propelled Mobile Cranes

Registration weight for these vehicles is the overall weight of the vehicle plus the weight of any cables, pulleys and the boom.

Motor Buses

Registration weight for these vehicles is the unloaded weight plus:

- either — 170 pounds multiplied by the maximum seating capacity (including the driver's seat) if the bus has a separate baggage compartment,
- or — 150 pounds multiplied by the maximum seating capacity (including the driver's seat) if the bus does not have a separate baggage compartment.

When a bus does not have individual seats (i.e., bench seats), allow 18 inches per passenger seat.

OREGON BUS Calculation Examples

<p>Effective Date: January 1, 2012 Registration Period: 12 months Percentage Rate for Calculation: 100% Oregon Unladen Weight: 26,000 pounds (lbs) Seats: 37 including the driver Luggage Compartment: Yes = Calculation factor of 170 pounds per seat. 37 Seats X 170 lbs = 6,290 lbs 6,290 lbs + 26,000 lbs unladen weight = Registration Weight of 32,290 lbs 32,290 lbs on Oregon Registration Fee Schedule for buses = \$438.00 due</p>	<p>Effective Date: January 1, 2012 Registration Period: 12 months Percentage Rate for Calculation: 100% Oregon Unladen Weight: 26,000 pounds (lbs) Seats: 37 including the driver Luggage Compartment: No = Calculation factor of 150 pounds per seat. 37 Seats X 150 lbs = 5,550 lbs 5,550 lbs + 26,000 lbs unladen weight = Registration Weight of 31,550 lbs 31,550 lbs on Oregon Registration Fee Schedule for buses = \$422.00 due</p>
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Maximum Registration Weight

The maximum REGISTRATION WEIGHT per single vehicle or combination of vehicles is 105,500 pounds.

Maximum registration weight does not authorize operation in excess of legal weights. For operations in excess of 80,000 pounds or legal size or axle weights, you must also obtain a variance permit. Variance permits may be obtained from the MCTD Over-Dimension Permit Unit, 3930 Fairview Industrial Drive SE, Salem, Oregon 97302-1166. The telephone number is (503) 373-0000.

Heavy Trailers

Trailers with a loaded weight in excess of 8,000 pounds are registered permanently at DMV. The loaded weight of these trailers is included in the registration weight of the power unit that pulls the trailer.

Please Note

Your vehicle may be subject to other requirements administered by Motor Carrier Transportation Division (MCTD). For information contact MCTD, 3930 Fairview Industrial Drive SE, Salem, Oregon 97302-1166. The telephone number is (503) 378-6699.

Tow/Recovery & Manufactured Structure Toter

Page 1 of 2

WEIGHTS IN POUNDS	One Year	3/4 Year	1/2 Year	1/4 Year
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 15%;">  <p style="font-size: 8px; margin: 0;">OREGON DEPARTMENT OF TRANSPORTATION MOTOR CARRIER TRANSPORTATION DIVISION 3930 FAIRVIEW INDUSTRIAL DRIVE SE SALEM OR 97302-1166</p> </div> <div style="text-align: center; flex-grow: 1;"> <h3 style="margin: 0;">FEE SCHEDULE</h3> <p style="margin: 0;">Tow/Recovery & Manufactured Structure Toter</p> </div> </div>				
This fee schedule must be used for motor vehicles that qualify for and are registered as tow/recovery or manufactured structure toters; i.e. used only to tow or haul wrecked or disabled vehicles or to transport manufactured structures. Vehicles that are used to tow, plus haul other commodities must use the Fee Schedule for Heavy Motor Vehicles (FORM 735-9922).				
8,000 or Less	●	●	●	●
8,001 to 10,000	\$102.00	\$77.50	\$52.00	\$26.50
10,001 to 12,000	122.00	92.50	62.00	31.50
12,001 to 14,000	132.00	100.00	67.00	34.00
14,001 to 16,000	153.00	115.75	77.50	39.25
16,001 to 18,000	163.00	123.25	82.50	41.75
18,001 to 20,000	183.00	138.25	92.50	46.75
20,001 to 22,000	193.00	145.75	97.50	49.25
22,001 to 24,000	214.00	161.50	108.00	54.50
24,001 to 26,000	224.00	169.00	113.00	57.00
Operations above 26,000 require Oregon Weight/Mile Tax Credential				
26,001 to 28,000	244.00	184.00	123.00	62.00
28,001 to 30,000	255.00	192.25	128.50	64.75
30,001 to 32,000	275.00	207.25	138.50	69.75
32,001 to 34,000	285.00	214.75	143.50	72.25
34,001 to 36,000	306.00	230.50	154.00	77.50
36,001 to 38,000	316.00	238.00	159.00	80.00
38,001 to 40,000	336.00	253.00	169.00	85.00
40,001 to 42,000	346.00	260.50	174.00	87.50
42,001 to 44,000	367.00	276.25	184.50	92.75
44,001 to 46,000	377.00	283.75	189.50	95.25
46,001 to 48,000	387.00	291.25	194.50	97.75
48,001 to 50,000	407.00	306.25	204.50	102.75
50,001 to 52,000	428.00	322.00	215.00	108.00
52,001 to 54,000	438.00	329.50	220.00	110.50
54,001 to 56,000	448.00	337.00	225.00	113.00
56,001 to 58,000	468.00	352.00	235.00	118.00
58,001 to 60,000	489.00	367.75	245.50	123.25
60,001 to 62,000	509.00	382.75	255.50	128.25
62,001 to 64,000	530.00	398.50	266.00	133.50
64,001 to 66,000	540.00	406.00	271.00	136.00
66,001 to 68,000	560.00	421.00	281.00	141.00
68,001 to 70,000	570.00	428.50	286.00	143.50
70,001 to 72,000	591.00	444.25	296.50	148.75
72,001 to 74,000	601.00	451.75	301.50	151.25
74,001 to 76,000	621.00	466.75	311.50	156.25
76,001 to 78,000	631.00	474.25	316.50	158.75
78,001 to 80,000	652.00	490.00	327.00	164.00
Operations above 80,000 require Oregon Variance Permit				
80,001 to 82,000	662.00	497.50	332.00	166.50
82,001 to 84,000	682.00	512.50	342.00	171.50
84,001 to 86,000	692.00	520.00	347.00	174.00
86,001 to 88,000	713.00	535.75	357.50	179.25
88,001 to 90,000	723.00	543.25	362.50	181.75
90,001 to 92,000	743.00	558.25	372.50	186.75
92,001 to 94,000	754.00	566.50	378.00	189.50
94,001 to 96,000	774.00	581.50	388.00	194.50
96,001 to 98,000	784.00	589.00	393.00	197.00
98,001 to 100,000	794.00	596.50	398.00	199.50
100,001 to 102,000	815.00	612.25	408.50	204.75
102,001 to 104,000	825.00	619.75	413.50	207.25
104,001 to 105,500	845.00	634.75	423.50	212.25

FORM 735-9933 (1-14)

Tow/Recovery & Manufactured Structure Toter (Cont.)

Page 2 of 2

IMPORTANT NOTICE FOR VEHICLES WITH COMBINED WEIGHT OVER 26,000 POUNDS

Vehicles subject to weight-mile tax through Motor Carrier Transportation Division (MCTD) must be registered with MCTD. This applies primarily to vehicles with a registration weight of 26,001 pounds or more.

Vehicles with registration weights of less than 26,001 pounds also may be subject to weight-mile tax if the vehicle's combined weight is 26,001 pounds or more. This would include, for example, a vehicle used exclusively to tow manufactured structures, since the manufactured structure is not included in the registration weight, but is part of the combined weight. If the combined weight of your vehicle is 26,001 pounds or more, you must register it with MCTD.

If you do not know if your vehicle is subject to weight-mile tax, contact Motor Carrier Transportation Division, 3930 Fairview Industrial Drive SE, Salem Oregon 97302-1166. The telephone number is (503) 378-6699.

In addition to an annual registration fee, the owner of a vehicle used for tow and recovery purposes must pay an annual \$17.00 business certificate fee to DMV for each vehicle.

To Calculate Your Registration Weight:

Tow or Recovery Vehicle

Tow or Recovery Vehicle must be registered at the "fully equipped for service" weight; plus:

1. Tow or recovery vehicles that transport vehicles on the bed of the recovery vehicle must include the loaded weight of the tow/recovery vehicle in the registration weight;
2. Tow or recovery vehicles that transport vehicles using a trailer must include the loaded weight of the combination in the registration weight.

NOTE: All vehicles towed are excluded from the registration weight.

Manufacture Structure Toters

Manufactured structure toters must be registered at the "fully equipped for service" weight; including tools, blocks, tractors, etc.

NOTE: The registration weight does not include the weight of a manufactured structure, a special use trailer, or travel trailer.

Maximum Registration Weight

The maximum REGISTRATION WEIGHT per single vehicle or combination of vehicles is 105,500 pounds.

Maximum registration weight does not authorize operation in excess of legal weights. For operations in excess of 80,000 pounds or legal size or axle weights, you must also obtain a variance permit. Unlike registration weight, combined weight includes the weight of any camper, trailing vehicles or their loads. Variance permits may be obtained from the MCTD Over-Dimension Permit Unit, 3930 Fairview Industrial Drive SE, Salem Oregon 97302-1166. The telephone number is (503) 373-0000.

Heavy Trailers

Trailers with a loaded weight in excess of 8,000 pounds are registered permanently at DMV. The loaded weight of these trailers is included in the registration weight of the power unit that pulls the trailer.

This fee schedule must be used for motor vehicles that qualify for and are registered as tow/recovery or manufactured structure toters; i.e. used only to tow or haul wrecked or disabled vehicles or to transport manufactured structures. Vehicles that are used to tow, plus haul other commodities must use the Fee Schedule for Heavy Motor Vehicles (FORM 735-9922).

Your vehicle may be subject to other requirements administered by Motor Carrier Transportation Division (MCTD). For more information, contact MCTD, 3930 Fairview Industrial Drive SE, Salem Oregon 97302-1166. The telephone number is (503) 378-6699.

Apportioned Registration (IRP)

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

Apportioned registration is a registration reciprocity agreement under the International Registration Plan (IRP) among all states of the U.S., District of Columbia, and provinces in Canada (except Alaska, Hawaii, Northwest Territories, Nunavut, and Yukon).

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

Note: A new carrier will pay registration fees based on the Oregon Average Per Vehicle Distance Chart to each jurisdiction.

What is IRP?

The IRP is a method of registering vehicles that travel into two or more member jurisdictions. Oregon's IRP plates have the word "Apportioned" imprinted at the bottom of the plate. Power units that can carry a load without a trailer (solo trucks or dump trucks) will be issued two plates. Power units that *cannot* carry a load without a trailer (tractors) will be issued one plate that is to be placed on the front of the vehicle.

IRP Members – Current Members of IRP

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



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

Basing Requirements

In order to apply for an Oregon based account, a carrier must meet basing requirements. For basing requirements, see page 5.

How IRP Works

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



Different jurisdictions may have additional requirements for intrastate and interstate operations. For more information, contact individual jurisdictions prior to operations.

Oregon will collect the applicable fees for apportionment for all jurisdictions collectively at one time. These fees are then sent to other IRP jurisdictions according to:

- ❖ Percentage of mileage traveled in each jurisdiction,
- ❖ Registered weight, (Quebec is axles)

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

When to Apportion a Vehicle

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

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



*Vehicles, or combinations thereof, having a GVW of 26,000 pounds or **less**, may obtain IRP registration.*

IRP Exempt Vehicles

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

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

IRP Types of Operations

- ❖ **For-Hire Carrier** – An individual or business entity that engages in the transportation of property or passengers by motor vehicles for compensation.
- ❖ **Private Carrier** – An individual or business entity that uses its own trucks to transport its own freight.
- ❖ **Registrant Only** – Owner-operators, individuals, or a business entity that lease the vehicles to a motor carrier. This type of operation is not responsible for Oregon's weight-mile tax.
- ❖ **Buses** – Apportionment is a requirement under IRP for all buses.
- ❖ **Household Goods Carrier** –
 - **Equipment Leased from Service Representatives** – A household goods carrier using equipment leased from service representatives may elect to base the leased equipment in the base jurisdiction of the service representative, or that of the carrier.
 - **Service Representative** – When the base jurisdiction of the service representative is selected, **the equipment shall be registered in the service representative's name** and the household goods carrier will be indicated as the lessee. The apportionment of fees shall be according to the mileage records of the service representative and the carrier. Such records must be kept or made available in the service representative's base jurisdiction (Oregon).
 - **Household Goods Carrier** – When the base jurisdiction of the household goods carrier is selected, **the equipment shall be registered in the name of the carrier** and that of the service representative as lessor. The apportionment of fees shall be according to the **combined** mileage records of the carrier **and** the service representative. Such records must be kept or made available in the household goods carrier's base jurisdiction (Oregon).
 - **Owner-Operator Leased Equipment** – For equipment owned and operated by owner-operators and **used exclusively** to transport cargo for the household goods carrier, the equipment **shall be registered by the carrier** in the base jurisdiction of the carrier. The owner-operator's name shall be listed as the lessor and the carrier shall be listed as the lessee. The apportionment of fees will be calculated according to the records of the carrier.
- ❖ **Rental Vehicles** – The IRP specifically provides for the registration of various types of rental fleets. Rental fleets owned by an individual or business entity engaging in the business of renting vehicles with or without drivers for a specific period of time shall be extended full interstate and intrastate privileges, providing that:
 - Such individual or business entity has received the appropriate operating authority from MCTD, and
 - The operational records of the fleet are maintained by the rental owner and must be identifiable as being part of such fleet, and
 - Such vehicles are part of a rental fleet that are identifiable as being part of such fleet and must include one or more vehicles, and
 - Such individual or business entity registers the vehicles as rental passenger cars.

Apportioned Registration Does NOT:

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

Temporary Registration

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

Registration Trip Permits

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

- ❖ **Vehicles Without Current Oregon Registration** – Oregon trip permits are available for vehicles that do not have current registration (expired plates or no plates), or that do not have Oregon listed on the base jurisdiction cab card. Trip permits cost \$43 for 10 days, and must be obtained PRIOR to operation.
- ❖ **Vehicles With Current Oregon Registration, But Not Registration for Other Jurisdictions** (states or provinces) – Temporary registration will need to be purchased when an Oregon based carrier has current registration, but needs to travel into another jurisdiction, which the carrier has no registration. (See [Appendix A](#) for a list of jurisdictions and contact information.)
- ❖ **Temporary Registration Weight Increase** – Oregon Registration Weight Trip Permits are issued to increase registration weight temporarily for a vehicle that already has registration. This permit costs \$5 for 10 days. The vehicle will also need to temporarily increase the Oregon Weight-Mile Tax declared weight for the vehicle, and obtain a Special Transportation Permit (oversize and/or over weight load permit) when over 80,000 pounds and/or operating over legal load dimensions.

Unladen Weight Permit (Hunter's Permit)

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

The Unladen Weight Permit is valid for vehicles operating at **unladen weight only** and is non-transferable. When 26,000 pounds unladen weight or less, the vehicles are also exempt from paying Oregon's weight-mile tax. This type of permit costs \$43 for 10 days. The permit is valid for the power unit or power unit and unladen trailer. Vehicles over 26,000 pounds will also need to obtain a temporary pass for Oregon's weight-mile tax.

Documents Needed for Registration

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

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

Vehicle Identification

A copy of one of the following documents may be requested for Vehicle Identification:

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

Heavy Vehicle Use Tax (HVUT – IRS Form 2290)

A stamped copy of the IRS Form 2290 Schedule 1 (HVUT) is required as proof of payment if operating a vehicle 55,000 pounds or more. When suspending this tax, a copy of the form is still needed, but the IRS stamp is not required. A Bill of Sale for a vehicle purchased within the past 60 days is acceptable until proof of Form 2290 Schedule 1 is received.

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

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

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



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

Lease Agreement

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

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

DEQ Certificate

When the vehicle is based in the Portland Metro or the Medford area, not diesel-powered, and operating only in Oregon, a Department of Environmental Quality (DEQ) Certificate is required.

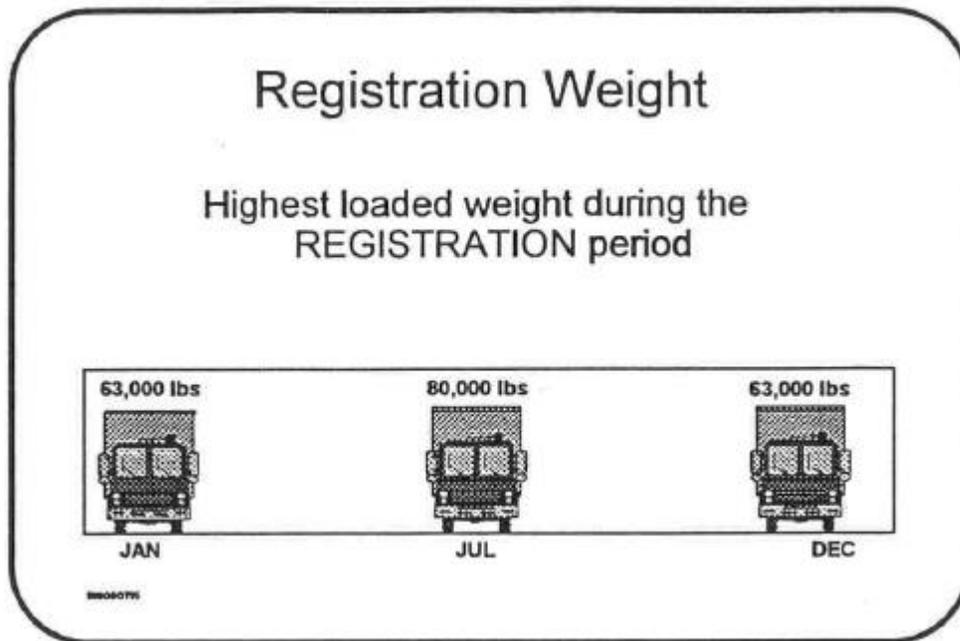
Vehicles with apportioned (IRP) registration are exempt from DEQ requirements.

Controlled Substance Testing Consortium

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

Determining Registration Weight

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



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



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

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

Application Process for Commercial Registration

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

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



Fax/Mail

Completed applications, including supporting documents, may be faxed to the Salem or Portland Registration Office's, or mailed to the Salem Registration Office.



Registration Office

Registration can be completed at the Salem or Portland Registration Offices.



Oregon Trucking Online

A carrier with an established account and PIN number can process transactions using Oregon Trucking Online. Fees are paid by VISA, MasterCard, or Direct Payment only. For more information, visit MCTD's website at www.oregontruckingonline.com.



Credentials

Temporary Vehicle Registration (TVR) may be issued upon request after payment has been received. Credentials (plates, decals, and cab cards) will be issued and mailed after TVR has been sent. Otherwise, credentials will be given to the carrier at the counter. Please call the Salem Registration Office at 503-378-6699 or Portland Registration Office at 971-673-5900 for further information.

Commercial Registration Application – Form



Reset **Print**

OREGON COMMERCIAL REGISTRATION APPLICATION

(FOR OREGON BASED, INTRASTATE CARRIERS)

DO NOT WRITE IN SPACE ABOVE

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

PLATE NUMBER (IF ANY)	VT	YEAR	MAKE	COMPLETE VEHICLE IDENTIFICATION NUMBER	FUEL	UNIT NUMBER			
<input type="checkbox"/> OWNED <input type="checkbox"/> LEASED	LESSOR	TAX DECLARED WEIGHTS:		SOLO	AXL	COMB #1 AXL	COMB #2 AXL	COMB #3 AXL	COMB #4 AXL
ODOMETER	<input type="checkbox"/> HUB <input type="checkbox"/> KM	FEE BASIS	BODY	REGISTRATION WEIGHT	<input type="checkbox"/> ANNUAL JAN 1 - DEC 31	<input type="checkbox"/> 1ST QTR JAN 1 - MAR 31	<input type="checkbox"/> 2ND QTR APR 1 - JUN 30	<input type="checkbox"/> 3RD QTR JUL 1 - SEP 30	<input type="checkbox"/> 4TH QTR OCT 1 - DEC 31
HEAVY VEHICLE USE TAX (ATTACH PROOF OF PAYMENT)	<input type="checkbox"/> DEQ (ATTACH CERTIFICATE)	VEHICLE AMENDMENT:		<input type="checkbox"/> UNIT NUMBER	<input type="checkbox"/> WEIGHT	ONLY USE ODOT	REGISTRATION FEE	CREDENTIAL FEE	WEIGHT RECEIPT FEE
VEHICLE TYPE	OTHER:								

OREGON WEIGHT RECEIPT DISCONTINUED OR CANCELLED		
BASE PLATE NUMBER	VEHICLE IDENTIFICATION NUMBER	UNIT NO.
<input type="checkbox"/> LEASE TERMINATED	<input type="checkbox"/> LOST/STOLEN/DESTROYED	<input type="checkbox"/> RETURNED
IF YOU PARTICIPATE IN A CONTROLLED SUBSTANCE TESTING CONSORTIUM, PROVIDE THE NAME OF THE CONSORTIUM		
I AM KNOWLEDGEABLE OF THE APPLICABLE FEDERAL MOTOR CARRIER SAFETY REGULATIONS AND HAZARDOUS MATERIALS REGULATIONS OR COMPATIBLE STATE REGULATIONS. I UNDERSTAND THAT ORS 803.375 MAKES IT A CRIME TO KNOWINGLY PROVIDE FALSE INFORMATION RELATED TO A VEHICLE REGISTRATION. ORS 803.385 MAKES IT A CRIME TO AFFIRM OR CERTIFY ANY INFORMATION RELATED TO A VEHICLE REGISTRATION THAT THE PERSON KNOWS TO BE FALSE. EACH OFFENSE IS A CLASS A MISDEMEANOR PUNISHABLE BY A JAIL SENTENCE OF UP TO ONE YEAR, A FINE UP TO \$6,250, OR BOTH. THIS CERTIFICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.		
SIGNATURE	PRINT NAME	
TITLE	DATE	

DO NOT WRITE IN SPACE BELOW			
PERMIT ACTION	VEHICLE ACTION	FEES	
EFFECTIVE DATE		REG ONLY	MLG FM
DATE KEYED	REGISTRATION	F	0 1 2
KEYED/APPROVED BY	RECEIPT FEE	4	
	PLATE, CAB CARD, STICKER	C	
	LATE CHARGE	2	
	REINSTATE	5	
	SUSPENSION	9	
	TOTAL PAID		

FORM 735-9691 (1-14)

Commercial Registration – Transactions

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

Adding a Vehicle

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

Step 1: *Assemble the necessary documents:*

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

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

Step 3: Complete the [Commercial Registration Application](#) form.



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

Deleting a Vehicle

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

Replacement Plates

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

Vehicle Amendments

A carrier may apply for a change of vehicle information. Changes may include unit number, vehicle identification number (VIN) correction, or vehicle types.

Weight Increase

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

Fee Transfer

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



When a vehicle's registration weight is 55,000 pounds or over, submit a stamped copy of the IRS Form 2290 Schedule 1 Heavy Vehicle Use Tax. Also, when operating over 80,000 pounds, an Oregon Special Transportation Permit (oversize and/or over weight load permit) is required.

Replace Lost/Stolen Credentials

Carriers with a PIN number may replace credentials that are lost or stolen by going online at www.oregontruckingonline.com, or by contacting a MCTD Registration office.

Apportioned Registration (IRP) Application Process

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

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

Application Processing

Applications are processed in the order received. Once an application has been processed, a billing will be mailed or faxed to the carrier. The carrier has the option of mailing the payment directly to the Salem Registration Office, taking the payment to a MCTD Registration Office, or paying online.



Fax/Mail

Completed applications, including supporting requirements and documents, may be faxed or mailed to the Salem Registration Office. MCTD will mail or fax a billing. Completed applications may also be processed at the Salem or Portland Registration Office counters.



Phone

Amendments to IRP vehicles may not be processed without an application. However, payment can be made by phone using VISA or MasterCard, and then temporary credentials will be faxed after payment has been received. The original credentials will be mailed.



Registration Office

Applications can be processed at the Salem or Portland Registration Offices. Completed application(s), including supporting requirements, may be faxed prior to coming in to reduce processing time.

The carrier has the option of mailing the payment directly to the Salem Registration Office, taking the payment to a MCTD Registration Office, or paying online.



Trucking Online

A carrier with an established account and PIN number can process many transactions using Oregon’s Trucking Online. Fees are paid by VISA, MasterCard, or Direct Payment only. For more information, visit MCTD’s website at www.oregontruckingonline.com.

Credentials/Temporary Credentials



Temporary Vehicle Registration (TVR) may be issued upon request after payment has been received. Credentials (plates, decals, and cab cards) will be issued and mailed after TVR has been sent. Otherwise, credentials will be given to the carrier at the counter. Please call the Salem Registration Office at 503-378-6643 or the Portland Registration Office at 971-673-5900 for further information.

Which IRP Forms to Use

IRP APPLICATION INSTRUCTIONS	
➔	Schedule A & IFTA
➔	Schedule B
➔	Schedule C

Oregon IRP forms **Schedule A, B, and C** must be completed when:

- Applying for an Oregon apportioned Registration and/or IFTA account.
 - Adding a new fleet.
 - Renewing an existing Oregon apportioned fleet.
- The **Schedule R** is used when an applicant does not have an “Established Place of Business” and is registering as a resident.
 - The **Schedule C** is used when:
 - Applying for the first time.
 - Adding a new fleet.
 - Renewing and the preprinted renewal form was not received.
 - Adding vehicles.
 - Replacing credentials.
 - Weight increases.
 - Amending vehicles.

Apportioned Registration (IRP) Application Forms

The following pages provide examples of the [Oregon Application Schedule A & IFTA, Apportioned Registration Form – Schedule B](#), and [Apportioned Registration Form - Schedule C, Vehicle Addition/Update](#) applications. (See *IRP – Application Checklist to prevent processing delays.*)

IRP Schedule A & IFTA

RESET **PRINT**



OREGON APPLICATION FOR IRP AND/OR IFTA INTERNATIONAL REGISTRATION PLAN - SCHEDULE A INTERNATIONAL FUEL TAX AGREEMENT - LICENSE APPLICATION

PHONE: IRP (503) 378-6643
IFTA (503) 373-1634

FAX: IRP (503) 378-5765
IFTA (503) 378-8815

NOTE: NAME OR OWNERSHIP CHANGES REQUIRE FORM 735-9075

MCTD ACCOUNT NUMBER	EFFECTIVE DATE	FEDERAL EMPLOYER IDENTIFICATION NUMBER	OREGON FARM NUMBER	PREVIOUS MCTD ACCOUNT NUMBER
NAME OF OWNER, PARTNERS, CORPORATION, OR LLC		BUSINESS PHONE	CONTACT NAME	CONTACT PHONE
DBA - MUST BE ON FILE WITH OREGON CORPORATION DIVISION		FAX NUMBER	Does street address meet Established Place of Business Requirements ? Location must be open and staffed by persons employed by the Applicant (not agent) during regular business hours. <input type="checkbox"/> YES <input type="checkbox"/> NO	
CARRIER STREET ADDRESS	CITY	STATE	ZIP	If NO: Proof of Residency - Schedule R (FORM 735-9914) must be completed and approved.
RECORDS LOCATION ADDRESS	CITY	STATE	ZIP	

IRP ACCOUNT <input type="checkbox"/> NEW FLEET <input type="checkbox"/> RENEW MAILING ADDRESS (IF DIFFERENT FROM ABOVE) <input type="checkbox"/> CHECK IF AGENT ADDRESS FLEET NUMBER CITY STATE ZIP VEHICLES PREVIOUSLY REGISTERED IN ANOTHER JURISDICTION? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, WHERE? JURISDICTION: _____ IRP ACCOUNT #: _____ TYPE OF OPERATION <input type="checkbox"/> PRIVATE <input type="checkbox"/> FOR HIRE <input type="checkbox"/> ICC EXEMPT <input type="checkbox"/> HOUSEHOLD GOODS <input type="checkbox"/> RENTAL HAS WYOMING INTRASTATE AUTHORITY? <input type="checkbox"/> YES <input type="checkbox"/> NO IF EXEMPT FROM OREGON WEIGHT/MILE TAX, CHECK REASON: <input type="checkbox"/> UNDER 26,000 POUNDS <input type="checkbox"/> CHARITABLE <input type="checkbox"/> FARM <input type="checkbox"/> OTHER _____ Provide name of drug and alcohol testing consortium in which your company is enrolled or write "in-house" if you maintain your own program. Testing programs must be in compliance with USDOT requirements (49 CFR part 382). CONSORTIUM NAME _____		IFTA ACCOUNT <input type="checkbox"/> NEW <input type="checkbox"/> RENEW/REACTIVATE MAILING ADDRESS (IF DIFFERENT FROM ABOVE) <input type="checkbox"/> CHECK IF AGENT ADDRESS CITY STATE ZIP PREVIOUS IFTA LICENSE IN ANOTHER JURISDICTION? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, WHERE? JURISDICTION: _____ IFTA ACCOUNT #: _____ CURRENT STANDING OF IFTA LICENSE IN PRIOR JURISDICTION <input type="checkbox"/> REVOKED <input type="checkbox"/> SUSPENDED <input type="checkbox"/> CANCELLED LIST JURISDICTIONS WHERE YOU MAINTAIN BULK STORAGE OF FUEL _____ IF NONE, CHECK NONE: <input type="checkbox"/> NONE _____ # OF IFTA DECAL PAIRS _____ LICENSE FEE (SEE FEE CHART ON REVERSE). NOTE: DO NOT SEND MONEY WITH APPLICATION IF ALSO APPLYING FOR IRP.	
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IF APPLYING FOR AN IFTA LICENSE, I agree to comply with the reporting, payment, record keeping, and license display requirements as specified in the International Fuel Tax Agreement. I further agree that Oregon may withhold any refunds due if I am delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with the provisions shall be grounds for revocation of my license in all member jurisdictions.

I am knowledgeable of the applicable federal motor carrier safety regulations and hazardous materials regulations or compatible state regulations. I understand that ORS 803-375 makes it a crime to knowingly provide false information related to a vehicle registration. ORS 803.385 makes it a class "A" misdemeanor to affirm or certify any information related to a vehicle registration that the person knows to be false. This certification is true and correct to the best of my knowledge.

SIGNATURE REQUIREMENTS: Owner, a partner, corporate officer, manager/member of limited liability company (LLC); general partner in a limited partnership; partner in a limited liability partnership, or agent (attach power of attorney). **FAXED SIGNATURES ARE ACCEPTABLE**

PRINT NAME	SIGNATURE	TITLE	DATE
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FORM 735-9908 (10-15)

IRP Schedule B

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OREGON APPORTIONED REGISTRATION SCHEDULE B

PHONE: (503) 378-6643
FAX: (503) 378-5765

WEB: oregontruckingonline.com

REGISTRATION YEAR	NAME ON ACCOUNT	MCTD ACCOUNT NUMBER	FLEET NUMBER	ODOT USE SUPP NUMBER	EFFECTIVE DATE
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Check one of the following:

- Miles listed below are actual miles operated during the mileage reporting period of July 1st through June 30th of the previous registration year.
- There were no actual miles operated during the mileage reporting period of July 1st through June 30th of the previous registration year.

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

NOTE: Alaska, Mexico, NW Territories, and Yukon are not members of IRP and will not appear on the vehicle's registration. **TOTAL ACTUAL MILES** 0

I am knowledgeable of the applicable federal motor carrier safety regulations and hazardous materials regulations or compatible state regulations. I understand that ORS 803.375 makes it a crime to knowingly provide false information related to a vehicle registration. ORS 803.385 makes it a class "A" misdemeanor to affirm or certify any information related to a vehicle registration that the person knows to be false. This certification is true and correct to the best of my knowledge.

SIGNATURE (FAKED SIGNATURES ARE ACCEPTABLE)	PRINT NAME	TITLE	DATE
---	------------	-------	------

FORM 735-9685 (1-15)

IRP Schedule C-T

Tow Trucks and Manufacture Structure Toters use this Form.



OREGON APPORTIONED REGISTRATION SCHEDULE C - T TOW / TOTER ADDITION / UPDATE FORM

Reset **Print**

PHONE: (503) 378-6643
FAX: (503) 378-5765

WEB: oregontruckingonline.com

REGISTRATION YEAR	NAME ON ACCOUNT	MCTD ACCOUNT NUMBER	FLEET NUMBER	ODOT USE ONLY SOPP	MAILING ADDRESS	<input type="checkbox"/> ADDRESS CHANGE	<input type="checkbox"/> SPECIAL MAIL
EFFECTIVE DATE	CONTACT NAME	CONTACT PHONE	FAX NUMBER	CITY	STATE	ZIP	

OREGON REGISTRATION WEIGHT _____ QUEBEC NUMBER OF AXLES IN COMBINATION _____

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

VEHICLE INFORMATION - ONLY LIST VEHICLES BELOW THAT WILL BE REGISTERED AT THE WEIGHTS LISTED ABOVE

* ACTION CODES A - ADD T - ADD W/FEE TRANSFER R - RENEW U - UPDATE VEHICLE W - WEIGHT CHANGE ADD JURISDICTIONS (ATTACH SCHEDULE B) *** FUEL D - DIESEL G - GASOLINE P - PROPANE

** TYPE MT - MANUFACTURED STRUCTURE TOTER RT - ROAD TRACTOR TV - TOW ONLY WRECKED OR DISABLED VEHICLES TP - TOW PLUS HAUL OTHER COMMODITIES (LUMBER, STEEL, REBAR, SCRAP, HEAVY EQUIP., ETC) NOTE: Will vehicle operate less than 10,000 miles annually?

NOTE: TRUCKS, TRACTORS & BUSES USE SCHEDULE C

* ACTION CODES	EQUIPMENT (UNIT) NUMBER	** TYPE	YR	MAKE OF VEHICLE	VEHICLE IDENTIFICATION NUMBER	*** FUEL	IF LEASED, OWNER'S NAME	EMPTY WEIGHT	AXLES	DATE OF PURCHASE MM YY	PURCHASE PRICE	SEE NOTE ABOVE Y/N	PLATE NUMBER	ODOT USE HVUT
**FOR MT AND TV VEHICLE TYPES: IS THIS VEHICLE USED EXCLUSIVELY FOR TOW OPERATIONS OR HAULING/TOWING MANUFACTURED STRUCTURES? <input type="checkbox"/> YES <input type="checkbox"/> NO TOW CLASS <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D														
**FOR RT AND TV VEHICLE TYPES: IS THIS VEHICLE USED EXCLUSIVELY FOR TOW OPERATIONS OR HAULING/TOWING MANUFACTURED STRUCTURES? <input type="checkbox"/> YES <input type="checkbox"/> NO TOW CLASS <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D														
**FOR MT AND TV VEHICLE TYPES: IS THIS VEHICLE USED EXCLUSIVELY FOR TOW OPERATIONS OR HAULING/TOWING MANUFACTURED STRUCTURES? <input type="checkbox"/> YES <input type="checkbox"/> NO TOW CLASS <input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D														

OREGON DECLARED TAX WEIGHT INFORMATION

***** BODY TYPE W - WRECKER INDICATE TOW CLASS FROM ABOVE (A, B, C, OR D) H - MANUFACTURE STRUCTURE TOTER

EQUIPMENT (UNIT) NUMBER	ODOMETER	***** BODY TYPE	SOLO	NO. OF AXLES	COMBO NO. 1	NO. OF AXLES	COMBO NO. 2	NO. OF AXLES	COMBO NO. 3	NO. OF AXLES	COMBO NO. 4	NO. OF AXLES	ISSUE IFTA DECALS FOR VEHICLE ADDITIONS: <input type="checkbox"/> YES <input type="checkbox"/> NO
ODOT USE ONLY APPROVED BY INITIALS/DATE													

DELETIONS-REGISTRATION PLATE MUST BE RETURNED OR PLATE AFFIDAVIT SUBMITTED FOR FEE TRANSFERS

EQUIPMENT (UNIT) NUMBER	VEHICLE IDENTIFICATION NUMBER	APPORTIONED PLATE NUMBER	PLATE RETURNED

THIS CERTIFICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE I UNDERSTAND THAT ORS 803.375 MAKES IT A CRIME TO KNOWINGLY PROVIDE FALSE INFORMATION RELATED TO A VEHICLE REGISTRATION. ORS 803.385 MAKES IT A CRIME TO AFFIRM OR CERTIFY ANY INFORMATION RELATED TO A VEHICLE REGISTRATION THAT THE PERSON KNOWS TO BE FALSE. EACH OFFENSE IS A CLASS A MISDEMEANOR AND EACH IS PUNISHABLE BY A JAIL SENTENCE OF UP TO ONE YEAR, A FINE OF UP TO \$6,250, OR BOTH.

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

FORM 735-96841 (8-15)

IRP Schedule R



OREGON DEPARTMENT OF TRANSPORTATION
 MOTOR CARRIER TRANSPORTATION DIVISION
 3930 FAIRVIEW INDUSTRIAL DRIVE SE
 SALEM OR 97302-1166
 PH (503) 378-8643
 FAX (503) 378-5785

Reset

Print

PROOF OF RESIDENCY - SCHEDULE "R"

MCTD ACCOUNT NUMBER	NAME OF APPLICANT	DATE
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This form is required when the Applicant does not have an "Established Place of Business" in Oregon or any other International Registration Plan (IRP) jurisdiction, and/or is applying as an Oregon resident in order to register commercial vehicles in Oregon.

"Established Place of Business" means a physical structure located within the Base Jurisdiction that is owned or leased by the Applicant. 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 agent) for the purpose of the general management of the Applicant's or Registrant's trucking-related business.

- If the Applicant is an Individual, complete SECTION 1, select and provide two (2) items from Section 3.
- If the Applicant is a Corporation, LLC, LLP, etc., complete SECTION 2, select and provide one (1) item from SECTION 3.

SECTION 1- INDIVIDUAL APPLICANT
REQUIRED: TWO (2) ADDITIONAL ITEMS IN APPLICANT'S NAME FROM SECTION 3, BELOW.

OREGON DRIVER'S LICENSE NUMBER _____

SECTION 2- APPLICANT IS A CORP, LLC, LLP, ETC.
REQUIRED: ONE (1) ADDITIONAL ITEM FROM SECTION 3, BELOW.

CORPORATION REGISTERED IN OREGON - FILING DATE _____

PRINCIPAL OWNER IS OREGON RESIDENT - PRINCIPAL OWNER'S NAME _____

OREGON DRIVER'S LICENSE NUMBER _____

SECTION 3 - ADDITIONAL PROOF OF RESIDENCY
CHECK THE ITEMS PROVIDED AND PROVIDE COPIES WHEN APPLYING.

VEHICLE TITLED IN OREGON - VEHICLE PLATE NUMBER _____

PAYMENT OF OREGON PERSONAL OR REAL PROPERTY TAX

FEDERAL INCOME TAX RETURNS FILED FROM AN OREGON ADDRESS

RECEIVES UTILITY BILLS IN OREGON

OTHER EVIDENCE OF RESIDENCE IN OREGON _____

I AM KNOWLEDGEABLE OF THE APPLICABLE FEDERAL MOTOR CARRIER SAFETY REGULATIONS AND HAZARDOUS MATERIALS REGULATIONS OR COMPATIBLE STATE REGULATIONS. I UNDERSTAND THAT ORS 803.375 MAKES IT A CRIME TO KNOWINGLY PROVIDE FALSE INFORMATION RELATED TO A VEHICLE REGISTRATION. ORS 803.385 MAKES IT A CRIME TO AFFIRM OR CERTIFY ANY INFORMATION RELATED TO A VEHICLE REGISTRATION THAT THE PERSON KNOWS TO BE FALSE. EACH OFFENSE IS A CLASS A MISDEMEANOR PUNISHABLE BY A JAIL SENTENCE OF UP TO ONE YEAR, A FINE UP TO \$6,250, OR BOTH. THIS CERTIFICATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

PRINT NAME	TITLE (AGENT MUST HAVE POWER OF ATTORNEY ON FILE)	SIGNATURE (FAXED SIGNATURE IS ACCEPTABLE)
		ODOT USE ONLY APPROVED BY _____

FORM 735-9914 (1-14)

The **Schedule R** is used when applicant does not have an "Established Place of Business" and is registering as a resident.

IRP – Application Checklist

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

- Is the correct ACCOUNT and FLEET number on all pages of the application?
- Is the registration year and effective date completed in the appropriate boxes?
- Is the proof of payment of the Federal Heavy Vehicle Use Tax (IRS Form 2290 Schedule 1) for vehicles weighing 55,000 pounds or more attached to the application?
- Is a contact person and telephone number listed?
- If the location address does not qualify as an Established Place of Business, is the Proof of Residency-Schedule R with supporting documents attached?
- Is all vehicle information accurate and legible; and is the complete vehicle identification number (VIN) provided?
- Are the weight sections for all jurisdictions completed?
- Is the Oregon declared tax weight information section completed?
- Is the drug consortium listed and **is the application(s) signed?**
- Have copies of the applications and supportive documents been made for your records?

Apportioned Registration (IRP) – Transactions

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

New Fleet

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

Step 1: Assemble the necessary documents:

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

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

Step 3: Complete and submit **Schedules A, B, and C**. First time registrants without operational miles will use the Oregon Per Vehicle Distance Chart for all jurisdictions during the year for which registration is required.

Add IRP Vehicle(s)

Vehicles may be added to an existing fleet at any time throughout the registration year. The mileage information provided with the original application will be used to calculate the fees due. Complete the [Apportioned Registration Form – Schedule C](#).

Delete IRP Vehicle(s)

To delete vehicle(s) from the fleet, complete the [Apportioned Registration Form – Schedule C](#). The cab card(s) and plate(s) must accompany the application.

Replace IRP Vehicle(s) with a Fee Transfer

Fleet vehicle(s) may be replaced at any time throughout the registration year. To apply the credits from the previous vehicle(s) to the new vehicle(s), the information must be provided on the same application. The cab card(s) and plate(s) must be surrendered when the new vehicle's registration becomes effective. Credits from a deleted vehicle cannot be used to increase the weight on another vehicle. Complete the [Apportioned Registration Form – Schedule C](#) and [Plate Affidavit Form](#) to add a vehicle to an establish account using a fee transfer. The transfer of fees must be used to register a similar vehicle in the same fleet and within the same registration year. The fees will not be subject to refund.

Change Vehicle Information/Increase Weight

Changes to the vehicle information may include unit number, VIN (Vehicle Identification Number), vehicle type or weight increase in a jurisdiction. When the registration weight is increased, the carrier will pay for any difference in registration fees. Complete the [Apportioned Registration Form – Schedule C](#) to update or change vehicle information.

Replace Lost/Stolen Credentials

Carriers with a PIN number may replace credentials that are lost or stolen by going online at www.oregontruckingonline.com, or by contacting a MCTD Registration Office. No application required.

Apportioned (IRP) Fees

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

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

EXAMPLE OF HOW THE MILES ON SCHEDULE “B” WILL AFFECT FEES						
JURISDICTION	If Sch. B miles	Then % of total	X	100% in juris.	=	Total fee paid
OREGON	16,512	40.605%	X	\$998.00	=	\$405.24
CALIFORNIA	15,404	37.880%	X	\$2236.00	=	\$847.00
IDAHO	2,063	5.073%	X	\$3360.00	=	\$170.45
WASHINGTON	6,686	16.442%	X	\$1845.00	=	\$303.35
	40,665	=	100%			\$1726.04
<p>This is a simplistic example of the way fees are charged. Many jurisdictions base their fees on other variables and so the above fees could change depending upon registration weight, jurisdiction(s), purchase price, age of vehicle, solo truck or tractor, etc. The above example is only to help you understand the use of percentages when apportioning and how the miles recorded on Schedule B will affect your total fees paid when registering a vehicle.</p> <p style="text-align: center;">DO NOT SEND THE ABOVE AMOUNT TO US WITH YOUR APPLICATION!</p>						

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

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

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

IRP Billing Notice

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

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

The billing is mailed or faxed to the carrier and shows the total amount due for the application.

The billing consists of:

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



Check the billing carefully before paying!
Fees are non-refundable!

IRP Billing Notice – Example

Page 1 of 4

OREGON DEPARTMENT OF TRANSPORTATION
2016 APPORTIONED REGISTRATION/IFTA BILLING NOTICE
SUPPLEMENTAL APPLICATION

ACCOUNT NUMBER: 145505
FLEET NUMBER: 01
SUPPLEMENT NUMBER: 000

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

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

IRP TRUCKING
3930 FAIRVIEW INDUSTRIAL DR SE
SALEM OR 97302

PAGE 1 OF 4
BILLING DATE: 08/11/2015
EFFECTIVE DATE: 01/01/2016

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

OREGON REGISTRATION FEES: \$16.92
OREGON CREDITS APPLIED: \$0.00
TOTAL OREGON FEES \$16.92

FOREIGN REGISTRATION FEES: \$1,982.23
FOREIGN CREDITS APPLIED: \$0.00
TOTAL FOREIGN FEES \$1,982.23

ADMINISTRATIVE FEES
CREDENTIAL FEES: \$2.50
WEIGHT RECEIPT FEES: \$8.00
IRP MEMBERSHIP FEES: \$2.95
IFTA LICENSE FEES: \$280.00
TOTAL ADMINISTRATIVE FEES \$293.45

* TOTAL AMOUNT DUE: * \$2,292.60 *
* *****

PLEASE RETURN THIS PAGE WITH YOUR PAYMENT – THANK YOU

MAKE CHECK OR MONEY ORDER PAYABLE TO: ODOT-MCTD

NOTE YOUR OREGON ACCOUNT NUMBER ON CHECK AND MAIL TO:

PHONE: 503-378-6643 VEHICLE REGISTRATION UNIT
OREGON DEPARTMENT OF TRANSPORTATION
PO BOX 5330
SALEM, OR 97304-0330

COMMENTS: BILLING CREATED THROUGH TRUCKING ONLINE

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

IRP Billing Notice – Example (Continued)

Page 2 of 4

OREGON DEPARTMENT OF TRANSPORTATION
 2016 APPORTIONED REGISTRATION BILLING NOTICE
 SUPPLEMENTAL APPLICATION

PAGE 2 OF 4

ACCOUNT NUMBER: 145505
 FLEET NUMBER: 01
 SUPPLEMENT NUMBER: 000

IRP TRUCKING
 3930 FAIRVIEW INDUSTRIAL DR SE
 SALEM OR 97302

BILLING DATE: 08/11/2015
 EFFECTIVE DATE: 01/01/2016

TOTAL UNITS IN THIS BILLING: 1

***** IRP JURISDICTIONAL FEE SUMMARY *****

BASE JURISDICTION	APPORTIONED PERCENTAGE	MILES	TYPE	TOTAL FEES DUE
OREGON	.01695	1,000	ACTUAL	\$16.92
FOREIGN JURISDICTIONS				
ALBERTA	.01695	1,000	ACTUAL	\$24.00
ALABAMA	.01695	1,000	ACTUAL	\$13.81
ARKANSAS	.01695	1,000	ACTUAL	\$26.32
ARIZONA	.01695	1,000	ACTUAL	\$67.07
BRITISH COLUMBIA	.01695	1,000	ACTUAL	\$86.90
CALIFORNIA	.01695	1,000	ACTUAL	\$49.90
COLORADO	.01695	1,000	ACTUAL	\$89.39
CONNECTICUT	.01695	1,000	ACTUAL	\$26.20
DISTRICT OF COLUMBIA	.01695	1,000	ACTUAL	\$39.41
DELAWARE	.01695	1,000	ACTUAL	\$23.56
FLORIDA	.01695	1,000	ACTUAL	\$22.41
GEORGIA	.01695	1,000	ACTUAL	\$16.95
IOWA	.01695	1,000	ACTUAL	\$28.73
IDAHO	.01695	1,000	ACTUAL	\$57.37
ILLINOIS	.01695	1,000	ACTUAL	\$54.09
INDIANA	.01695	1,000	ACTUAL	\$32.46
KANSAS	.01695	1,000	ACTUAL	\$38.48
KENTUCKY	.01695	1,000	ACTUAL	\$37.88
LOUISIANA	.01695	1,000	ACTUAL	\$8.54
MASSACHUSETTS	.01695	1,000	ACTUAL	\$27.12
MANITOBA	.01695	1,000	ACTUAL	\$140.56
MARYLAND	.01695	1,000	ACTUAL	\$30.51
MAINE	.01695	1,000	ACTUAL	\$69.11
MICHIGAN	.01695	1,000	ACTUAL	\$28.14
MINNESOTA	.01695	1,000	ACTUAL	\$29.83
MISSOURI	.01695	1,000	ACTUAL	\$29.15
MISSISSIPPI	.01695	1,000	ACTUAL	\$48.51
MONTANA	.01695	1,000	ACTUAL	\$19.46
NEW BRUNSWICK	.01695	1,000	ACTUAL	\$27.69
NORTH CAROLINA	.01695	1,000	ACTUAL	\$20.93
NORTH DAKOTA	.01695	1,000	ACTUAL	\$17.95
NEBRASKA	.01695	1,000	ACTUAL	\$21.70
NEW HAMPSHIRE	.01695	1,000	ACTUAL	\$13.56
NEW JERSEY	.01695	1,000	ACTUAL	\$20.73

IRP Billing Notice – Example (Continued)

Page 3 of 4

OREGON DEPARTMENT OF TRANSPORTATION
 2016 APPORTIONED REGISTRATION BILLING NOTICE
 SUPPLEMENTAL APPLICATION

PAGE 3 OF 4

ACCOUNT NUMBER: 145505
 FLEET NUMBER: 01
 SUPPLEMENT NUMBER: 000

IRP TRUCKING
 3930 FAIRVIEW INDUSTRIAL DR SE
 SALEM OR 97302

BILLING DATE: 08/11/2015
 EFFECTIVE DATE: 01/01/2016

TOTAL UNITS IN THIS BILLING: 1

***** IRP JURISDICTIONAL FEE SUMMARY (CONT.) *****

FOREIGN JURISDICTIONS	APPORTIONED PERCENTAGE	MILES	TYPE	TOTAL FEES DUE
NEWFOUNDLAND	.01695	1,000	ACTUAL	\$25.44
NEW MEXICO	.01695	1,000	ACTUAL	\$2.92
NOVA SCOTIA	.01695	1,000	ACTUAL	\$30.76
NEVADA	.01695	1,000	ACTUAL	\$55.09
NEW YORK	.01695	1,000	ACTUAL	\$20.48
OHIO	.01695	1,000	ACTUAL	\$23.28
OKLAHOMA	.01695	1,000	ACTUAL	\$16.07
ONTARIO	.01695	1,000	ACTUAL	\$33.32
PENNSYLVANIA	.01695	1,000	ACTUAL	\$33.32
PRINCE EDWARD ISLAND	.01695	1,000	ACTUAL	\$21.34
QUEBEC	.01695	1,000	ACTUAL	\$30.68
RHODE ISLAND	.01695	1,000	ACTUAL	\$17.70
SOUTH CAROLINA	.01695	1,000	ACTUAL	\$13.56
SOUTH DAKOTA	.01695	1,000	ACTUAL	\$24.70
SASKATCHEWAN	.01695	1,000	ACTUAL	\$72.03
TENNESSEE	.01695	1,000	ACTUAL	\$23.15
TEXAS	.01695	1,000	ACTUAL	\$14.24
UTAH	.01695	1,000	ACTUAL	\$21.98
VIRGINIA	.01695	1,000	ACTUAL	\$22.51
VERMONT	.01695	1,000	ACTUAL	\$37.29
WASHINGTON	.01695	1,000	ACTUAL	\$31.32
WISCONSIN	.01695	1,000	ACTUAL	\$43.70
WEST VIRGINIA	.01695	1,000	ACTUAL	\$41.22
WYOMING	.01695	1,000	ACTUAL	\$37.71
TOTAL FOREIGN FEES				\$1,982.23
TOTAL JURISDICTION MILES/FEES		59,000		\$1,999.15
			ADMINISTRATIVE FEES:	\$293.45
			TOTAL FEES DUE:	\$2,292.60

IRP Billing Notice – Example (Continued)

Page 4 of 4

OREGON DEPARTMENT OF TRANSPORTATION
2016 APPORTIONED REGISTRATION BILLING NOTICE
SUPPLEMENTAL APPLICATION

PAGE 4 OF 4

ACCOUNT NUMBER: 145505
FLEET NUMBER: 01
SUPPLEMENT NUMBER: 000

IRP TRUCKING
3930 FAIRVIEW INDUSTRIAL DR SE
SALEM OR 97302

BILLING DATE: 08/11/2015
EFFECTIVE DATE: 01/01/2016

TOTAL UNITS IN THIS BILLING: 1

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

VEH	PURCH	PURCH	OREGON	FEE
UNIT TYP YEAR MAKE VIN	DATE	PRICE	REG WGT	
1 TR 2016 FRGH 3AKJGLBG5GSGT1234	01/2015	\$135000	80,000	\$2,009.65
IRP MEMBERSHIP FEE:				\$2.95
IFTA LICENSE FEE:				\$280.00
TOTAL FEES DUE:				\$2,292.60

Replacement Credential Fees

Motor carriers with a PIN number may replace lost or stolen credentials by going online at www.oregontruckingonline.com, or by contacting a MCTD Registration Office. Replacement fees are as follows:

Replacement plate with decal and cab card	\$10.50 single plate \$13.00 pair of plates
Replacement decal and cab card	\$2.50 single plate \$5.00 pair of plates
Replacement cab card	\$2.50
Replacement Oregon Weight Receipt and Tax Identifier (OWRATI)	\$8.00*
Replacement Cab Card and OWRATI	\$10.50

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

IRP – Mileage/Operational Records

IRP – OPERATIONAL RECORDS
→ Source Documents
→ IRP Audits

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

Source Documents

- ❖ **Vehicle Costs** – Acceptable documentation to support a vehicle’s purchase price and the date of purchase include a purchase invoice and bill of sale. For leased units, the lease agreement (when the purchase price is stated in the agreement) or other proof of the fair market value of the vehicle at the beginning of the lease is required. Costs of any capital additions and modifications made to the vehicle within 30 days of the purchase must be included in the purchase price.
- ❖ **Driver’s Trip Records** – An acceptable source document to record distances is a “**Vehicle Trip Record**” (VTR). The driver completes this document for each trip made by a vehicle in an IRP fleet, including owner-operated vehicles and leased vehicles. The most common VTRs are the driver’s trip sheets and driver’s logs. Other similar records are acceptable provided it contains the following basic information:
 - Registrant’s name
 - Date of trip (starting and ending)
 - Trip origin and destination
 - Routes of travel (highway numbers)
 - Beginning and ending Odometer/Hubometer readings
 - Distance traveled within each jurisdiction
 - Total trip distance traveled
 - Vehicle unit numbers, for both power unit and trailer(s)
 - Fleet number (when registrant has more than one fleet)
 - Driver’s name and signature
- ❖ **Trip Permits** – Copies of all trip permits obtained for operations by apportioned vehicles must be available on file. The distances traveled under these permits are to be reported on the following IRP registration year.
- ❖ **Monthly Summaries** – The VTR information should be summarized on a monthly basis. The summary should contain information by individual vehicle (beginning and ending odometer/hubometer readings, individual trip details, distance by jurisdiction, total distance traveled) and by fleet (distance by jurisdiction, total distance).
- ❖ **Quarterly Summaries** – A quarterly summary that recaps interjurisdictional and total distance traveled by the fleet during each calendar quarter; and
- ❖ **Yearly Summaries** – A yearly summary for each July 1st through June 30th reporting period should show the total fleet distance, broken down by month and quarter for each jurisdiction.

- ❖ **Other Records** – Copies of the applications filed for annual registration (IRP Application, Supplemental Applications, Mileage Schedules, etc.) must be retained in the carrier's files for audit purposes.
- ❖ **Records Retention Period** – All operational and mileage records, supporting the application and supplements, must be retained in the carrier's files for a period of five (5) years after the close of the registration year.

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



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

IRP – Audits

- ❖ **Authority to Audit**

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

- ❖ **Purpose of Audit**

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

- ❖ **Audit Procedures**

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

- ❖ **Other Audits**

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

Oregon Refund & Credit Policy

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

General Information

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

(References [ORS 803.590 \(2\)](#), [ORS 826.021 \(2a\)](#), [ORS 826.027 \(2\)](#), [ORS 826.039](#), [OAR 740-200-0030](#), and [IRP Plan Article IV 435.](#))

What qualifies for a Refund or Credit?

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

- An error by an IRP jurisdiction in computation of fees due.
- An error by the registrant on the mileage (Schedule B).
- An error by the base jurisdiction where there is a duplication of a vehicle and fees have been paid twice.
- An audit of actual miles of an Apportioned registrant indicates an overpayment.
- Original registration was above the legal capacity of the vehicle (weight decrease).

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

- Changing from Apportioned registration to Commercial.
- Vehicle sold, destroyed, or otherwise withdrawn from Fleet.
- Reduced weight for a vehicle, from a change of configuration or operation.
- Change of Base State, during the registration period.
- Department has cancelled registration, for any reason.

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

All refunds and credit requests must be submitted in writing.

Fees from a deleted vehicle may be used to add a new vehicle on the same fleet. See 'Replace IRP Vehicle' on Page 40.

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

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

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

- The seller is an individual and does not intend to remain in business or reenter business within one year.
- Neither the selling individual nor business entity intends to register an assumed business name for the purpose of doing business as a motor carrier within one year of the date of sale.
- Neither the selling individual nor business entity intends to organize as a corporation for the purpose of doing business as a motor carrier within one year of the date of sale.

MCTD may refuse to issue authority to the individual or business entity if a refund was previously received and the individual or business entity reentered business within one year, unless the refund has been repaid.

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

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

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

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

Registration Credit Quick Reference Guide

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

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

Credit for registration is not automatic. Request for credit of registration fees must be submitted with a signed written request from the carrier.

Registration Renewal

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

It is the carrier's responsibility to review the ENTIRE renewal application and materials, ensuring accuracy. Failure to report or include factual data could result in processing delays, assessment of incorrect fees, or maintenance of incorrect records. Renewal applications are to be returned to the Salem or Portland Registration Offices for processing by **October 31st**. This allows sufficient time to process the renewal information.

Renewal Payments

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

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



**ODOT/MCTD
3930 Fairview Industrial Drive SE
Salem, OR 97302-1166**

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

Checks and renewals may be mailed to:

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



**Check the IRP billing carefully!
Fees are non-refundable**



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



TAX LIABILITY

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

Types of Tax

Every motor vehicle must comply with tax requirements and should have a tax credential in the vehicle, regardless of where the vehicle(s) operates.

There are four basic types of tax and tax credentials:

International Fuel Tax Agreement (IFTA)

IFTA is a tax for vehicles over 26,000 pounds (or having three or more axles regardless of weight) that are operating outside of Oregon in IFTA jurisdictions. The tax credential is the IFTA license and decal.

Fuels Tax

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

Vehicles that are more than 26,000 pounds and are exempt from the weight-mile tax must obtain a tax credential consisting of a Fuels Tax Emblem. A carrier in this group will pay the tax at the pump and also file a Fuel User Report with ODOT Fuels Tax Group. For more information call ODOT Fuels Tax Group at 888-753-2525.

Weight-Mile Tax

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

Road Use Assessment Fee (RUAF)

RUAF applies to vehicles transporting non-divisible loads over 98,000 pounds. (Non-Divisible loads are loads that cannot be divided: bulldozer, steel plates, crane, excavator, etc.) The tax credential in this case is either a Temporary Pass or an OWRATI. A Single Trip Permit is also required.

International Fuel Tax Agreement (IFTA)

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

What is IFTA?

The International Fuel Tax Agreement (IFTA) is an agreement between the forty-eight contiguous states and the ten Canadian Provinces bordering the U.S. The intent is to simplify the reporting of motor fuel use taxes. One tax return is filed for fuel consumed in all jurisdictions quarterly.

Each jurisdiction assigns its own tax rates for the various types of fuel. Each jurisdiction also defines what constitutes taxable and tax-exempt. For more information, contact the individual jurisdictions. For a complete list of the jurisdictions, contact the IFTA unit at 503-373-1634 or access the IFTA, Inc. website at www.iftach.org.

Qualified Vehicles for IFTA

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

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



Qualified Motor Vehicles do not include recreational vehicles.

IFTA License or Fuel Permit

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



Not all jurisdictions collect the IFTA tax. New York, Kentucky, and New Mexico collect a different type of tax in addition to IFTA. It would be advisable for the carrier to contact jurisdictions to gain information regarding specific tax requirements.

Basing Requirements

An IFTA tax payer must meet Oregon Basing requirements in order to obtain an IFTA license. For basing requirements see page 5.

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

IFTA License Application & Decals

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

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

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

IFTA Application Requirements

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

Obtaining Additional IFTA Decals – When ordering additional decals you may be required to pay an additional amount prior to issuance. To order additional IFTA decals you may;

- Contact the IFTA unit Monday through Friday, 8:00 a.m. to 5:00 p.m. It is advisable to have the Oregon account number ready when making the call.
- Go to a MCTD Registration office.
- Mail or fax a **[Request for Additional Oregon IFTA Decal form](#)** to the Salem Registration office or a carrier with an established account and PIN number can use Trucking Online at **www.oregontruckingonline.com** to complete the form (click on *Forms* and *Registration*).
- ✱ When paying online fees are paid by VISA, MasterCard, or Direct Payment only.

Record Keeping and Audit for IFTA

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

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

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

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

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

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

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

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

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



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

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

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

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

IFTA Tax Reporting Requirements

After the carrier receives an IFTA license, the IFTA Unit will mail an "**International Fuel Tax Agreement Tax Return**" each quarter. This must be completed and filed with payment for any tax due. All operations in jurisdictions must be listed on the tax return.

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

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

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

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

Where to File Tax Returns

IFTA TAX RETURN FORMS	
→	Where to File Tax Returns
→	Preparation
→	Minimum Required Information
→	Calculation Guidelines

❖ **By Mail** – Mail completed IFTA tax returns to:

ODOT/MCTD – IFTA
3930 Fairview Industrial Drive SE
Salem, OR 97302-1166

❖ **Oregon Trucking Online** – A carrier with an established account and PIN number can process transactions using Oregon Trucking Online. Fees are paid by VISA, MasterCard, or Direct Payment only. For more information, visit MCTD’s website at www.oregontruckingonline.com.

IFTA Penalties and Interest – IFTA returns not filed by the due date will be assessed a penalty of \$50 or 10% of the total amount of tax due, whichever is greater. Interest will also be assessed, for each jurisdiction for which tax is due. (See [IFTA Tax Return Instructions](#))

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

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

Preparation

Gather the following data in order to fill out the form:

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



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

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

Minimum Required Information

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

- ❖ Quarter and year of return;
- ❖ IFTA License number;
- ❖ Oregon account number;
- ❖ Name and address of taxpayer;
- ❖ Return with no operations to report or Oregon operations only:
 - Check the appropriate box ;
- ❖ Return with operations:
 - Fuel/miles summary columns 1 through 5 (including Oregon miles and gallons purchased) completed; and
 - Columns A through G completed for a minimum of one (1) jurisdiction;
- ❖ Signature and date.

Calculation Guidelines

- ❖ **CONVERT metric fuel and distance measurements** to gallons and miles using the following factors:
 - 1 **liter** = 0.2642 gallons
 - 1 **kilometer** = 0.62137 miles
- ❖ **ROUND all miles and gallons** in columns 1 through 4 to the nearest whole number:
 - 525.5 = 526
 - 525.4 = 525

[See IFTA Tax Return Instructions](#)

IFTA Tax Return – Form

Page 1 of 2



OREGON DEPARTMENT OF TRANSPORTATION
 MOTOR CARRIER TRANSPORTATION DIVISION
 3930 FAIRVIEW INDUSTRIAL DRIVE SE
 SALEM OR 97302-1166 PH (503) 373-1634

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) TAX RETURN

OPERATIONS DURING THE QUARTER:
 RETURN DUE:

IFTA LICENSE NO.	OREGON ACCOUNT NUMBER
------------------	-----------------------

DO NOT WRITE IN SPACE ABOVE

CHECK THE BOXES BELOW IF THEY APPLY:

- AMENDED
- YOU HAD NO OPERATIONS TO REPORT
- YOU HAD OREGON OPERATIONS ONLY
 OREGON MILES _____ FUEL TYPE _____
 TOTAL GALLONS PURCHASED IN OREGON _____
- CHANGE OF ADDRESS
- IFTA CREDIT REFUND REQUEST

FUEL / MILES SUMMARY	Column 1	+	Column 2	=	Column 3	--	Column 4	=	Column 5
FUEL TYPE	TOTAL MILES TRAVELED (in IFTA Jurisdictions and Oregon - includes permit and off-road miles)	+	NON-IFTA JURISD. MILES (ALASKA, YUKON TERRITORY, NW TERRITORY, WASHINGTON D.C., HAWAII)	=	TOTAL MILES (add Column 1 and Column 2)	--	TOTAL GALLONS OF FUEL (placed in fuel tanks of all IFTA-qualified vehicles from all jurisdictions including Oregon)	=	AVERAGE FLEET MPG (rounded to 2 decimal places)
Diesel		+		=		--		=	
Biodiesel		+		=		--		=	
Gasoline		+		=		--		=	
OTHER		+		=		--		=	

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

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

SIGNATURE OF OWNER, PARTNER, CORP. OFFICER OR EMPLOYEE	TITLE	DATE
--	-------	------

NAME OF PERSON TO CONTACT ABOUT THE RETURN	TELEPHONE ()
--	---------------

FORM 735-0740 (7-16)

JURISDICTIONS CONTINUED ON REVERSE

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

IFTA Tax Return – Form

Page 2 of 2

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

IFTA Tax Return Checklist

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

<input type="checkbox"/>	Always use the rate table for the quarter that is being reported. Always check the rate for the jurisdiction that is being reported. It may have changed since the last return period.
<input type="checkbox"/>	Are calculations for Columns 3, 5, E, G, I, J, and K complete and correct?
<input type="checkbox"/>	Is the back of the form completed? Include the back of the form even when there are no entries on the back.
<input type="checkbox"/>	Have the total amounts been carried from the back page to the front page correctly?
<input type="checkbox"/>	Does the Grand Total for Column C equal the Total of Column 1? In Column C, are all of the miles listed separately for each jurisdiction and does that match the total in Column 1? When there are discrepancies: <ul style="list-style-type: none">➤ Is the addition correct?➤ Is a line for each jurisdiction in which there were operations included?➤ Is the mileage for all IFTA-qualified vehicles listed in both Column 1 and Column C?
<input type="checkbox"/>	Is the return signed and dated?

IFTA – Transactions

IFTA LICENSE TRANSACTIONS
→ IFTA License Cancellation
→ Revocation & Reinstatement
→ Right to a Hearing
→ IFTA License Renewal
→ IFTA Renewal Display Grace Period

❖ IFTA – License Cancellation

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

❖ IFTA – License Revocation and Reinstatement

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

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

❖ IFTA – Right to a Hearing

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

❖ ***IFTA – Renewal***

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

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

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



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

❖ ***IFTA – Renewal Display Grace Period***

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

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

Fuels Tax

FUELS TAX	
→	Exempt Operations
→	Fuels Tax Emblem

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

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

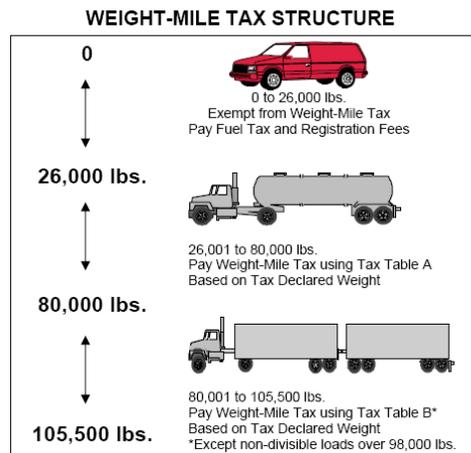
Exempt operations are very limited and may be subject to state fuels tax. A company may register for a Fuels Tax Emblem (tax credential) and file periodic reports of miles and pay fuels tax rather than pay the fuel tax at the pump. A carrier with operations above 26,000 pounds may be subject to weight-mile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

Weight-Mile Tax

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

Weight-Mile Tax Credentials

Once a vehicle operates at a GVW **above** 26,000 pounds, the vehicle is subject to weight-mile tax. The vehicle must be registered and carry a weight-mile tax credential to avoid paying a fuel tax at the pump. A motor carrier can either obtain a **temporary pass** and pay the Weight-Mile Tax up front, or acquire an **Oregon Weight Receipt and Tax Identifier (OWRATI)** and pay the Weight-Mile Tax on a tax report.



Temporary Pass

Any motor carrier can prepay the Weight-Mile tax on a temporary pass. The pass costs \$9 and lasts for 10 days. The miles of operation must be paid on the pass prior to operation. A carrier can obtain a temporary pass by applying online at www.oregontruckingonline.com (must have an established account and a PIN number).

OWRATI (Oregon Weight Receipt and Tax Identifier)

The OWRATI, also known as a Weight Receipt, costs \$8 and expires at the end of the calendar year. MCTD prints each vehicle's lowest and highest declared tax weights on the Weight Receipt. The Weight Receipt should be carried in the power unit as many fuel stations ask to see this document. MCTD requires the carrier to file and pay weight-mile tax reports, even if the carrier does not owe tax. MCTD may suspend the account for failure to file or pay the required reports. When a carrier will not be operating in Oregon, it is advisable to cancel the Oregon Weight Receipt and Tax Identifier(s).

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

Leased Equipment

Oregon Administrative Rules (OAR) [740-045-0100](http://www.oregon.gov/odot/740-045-0100) through [740-045-0170](http://www.oregon.gov/odot/740-045-0170) identifies the requirements of leased vehicles. The motor carrier (lessee) assumes full responsibility for payment of all Oregon highway use taxes, fees, and penalties arising from operation of a leased vehicle. Vehicles operated under a lease shall at all times be externally identified with the lessee's name in the manner prescribed by Federal Motor Carrier Safety Regulations, Part 390.21 (or see the website at www.fmcsa.dot.gov). Vehicles operated under a lease shall have a Weight Receipt or Temporary Pass, under the lessee's account. **A copy of the lease must be carried in the vehicle during operation and must be maintained at the carrier's principle place of business for a period of three (3) years after the termination of the lease.** Provide notification to MCTD upon termination of a lease to relieve the motor carrier's (lessee's) highway use tax responsibility.

The lessee may enter into a Fee Payment Agreement authorizing the owner (lessor) to report and pay mileage fees for vehicles credentialed under the lessor's account. Such an agreement must be submitted on the ODOT [Fee Payment Agreement Form](#) and approved in advance by MCTD. The agreement shall not relieve the lessee of its obligation for payment of mileage fees accruing during the term of the lease and prior to written notification of the termination of the lease.

Weight-Mile Tax Reports

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

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

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

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



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



Types of Tax Reports

- ❖ **Monthly Mileage Tax Reports** – Most motor carriers report mileage tax on a monthly basis. The monthly mileage tax report and payment must be post-marked by the postal service by the last day of the month to cover operations for the preceding calendar month. **Example:** The May report and payment must be postmarked no later than June 30th to avoid the 10% late fee.
- ❖ **Quarterly Mileage Tax Reports** – A motor carrier may request to report mileage tax on a quarterly basis by filling out the Application to [File Quarterly Weight-Mile Tax Reports](#). This request is subject to approval by MCTD and the carrier must meet the following eligibility requirements:
 - Carrier must have a 12 consecutive month filing history, and in that 12-month period did **not** have:
 - A suspension related to reporting or payment of taxes or fees;
 - A revocation of IFTA tax license;
 - More than 25% of tax reports filed late;
 - A repayment plan; or
 - A delinquency in payment of over-dimensional permit fees or Road Use Assessment Fees (RUAFF).
 - In the last 36 months, the carrier has not had an audit that resulted in assessments that exceeded reporting fees by 15%.

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

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

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

- Logs, poles, peeler cores, and pilings.
- Wood chips, sawdust, bark dust, hog fuel, and shavings.
- Sand, gravel, rock, dirt, debris, cinders, asphalt/concrete mix, metallic ores and concentrates or raw nonmetallic products, whether crushed or otherwise, moving from mines, pits, or quarries. The vehicle(s) must have dump bodies and be associated with a highway or construction project (except in the case of metallic ores and concentrates or raw nonmetallic products).
- Farm vehicles when operating intrastate, for-hire under a Permit granted under **ORS 825.102**, and with a combined weight of less than 46,000 pounds.



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

Request to Report Flat Monthly – A motor carrier may request to report the Weight-Mile tax on a flat-fee basis by filling out the **Flat Monthly Fee Election**. The request to change filing status cannot be retroactive and must be submitted prior to the start of the reporting period. This request is subject to approval by MCTD. Written notification from MCTD will only be sent if request has been denied or effective date of the fee basis is changed to a later date. Mileage tax must be reported and paid up to the effective date of the change.

A carrier’s tax fee election may be changed only once per year. A fee election is defined as switching from paying flat fees to paying mileage based on weight-mile tax, or from paying mileage based on weight-mile tax to flat fees. Reports are due on or before the 10th of every month for the preceding month, even when the company has no operations in Oregon during the reporting period.



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

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

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



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

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

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

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

Hauling Both Qualifying and Non-Qualifying Commodities – If you haul both a qualifying and non-qualifying commodity in a given month, you must pay mileage tax in addition to the flat monthly fee. Begin reporting on a mileage basis at the point of loading a non-qualifying commodity on the vehicle and continue reporting on a mileage basis until an elected flat fee commodity is loaded. This includes all empty miles from the time the non-qualifying load is delivered until an elected flat fee commodity is loaded again.

Filing Late Tax Reports

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

Amending Tax Reports

Reports with Additional Taxes Owed – To correct an error on a previous report and additional miles are due, write the correction on a separate report form and label it “AMENDED.” This amended report will be placed on the carrier’s account immediately without review. A carrier should add the additional 10% late payment charge on the additional taxes that were not paid on time. (Example: a carrier owes \$1,000 in taxes, pays \$200, the carrier will owe 10% on the remaining unpaid \$800.) The account will be reviewed at the time of audit. Any additional charges found at that time will be subject to late payment, penalty, and interest charges.

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

Fuel Tax Credits

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

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

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

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

Vehicles Less than 26,000 Pounds – A motor carrier with vehicles having declared tax weights above AND below 26,000 pounds may only take a fuel tax credit on the fuel consumed for the miles operated when weighing more than 26,000

pounds. Fuel tax credits will not be verified until the time of audit. Fuel tax credits that are denied at the time of audit are subject to interest and penalty charges.

Suspension of Account

Suspension may be caused by one of the following:

- Tax reports not filed.
- Tax reports filed with zero mileage and zero tax paid but operations were observed.
- Tax reports filed with no payment when payment is owed.
- Taxes or fees not paid.
- Insurance not filed timely, or notice of cancellation received from insurance company.
- Balances not paid timely.
- Bond not filed timely.

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

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

Reinstatement of Account

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

Tax Declared Weights

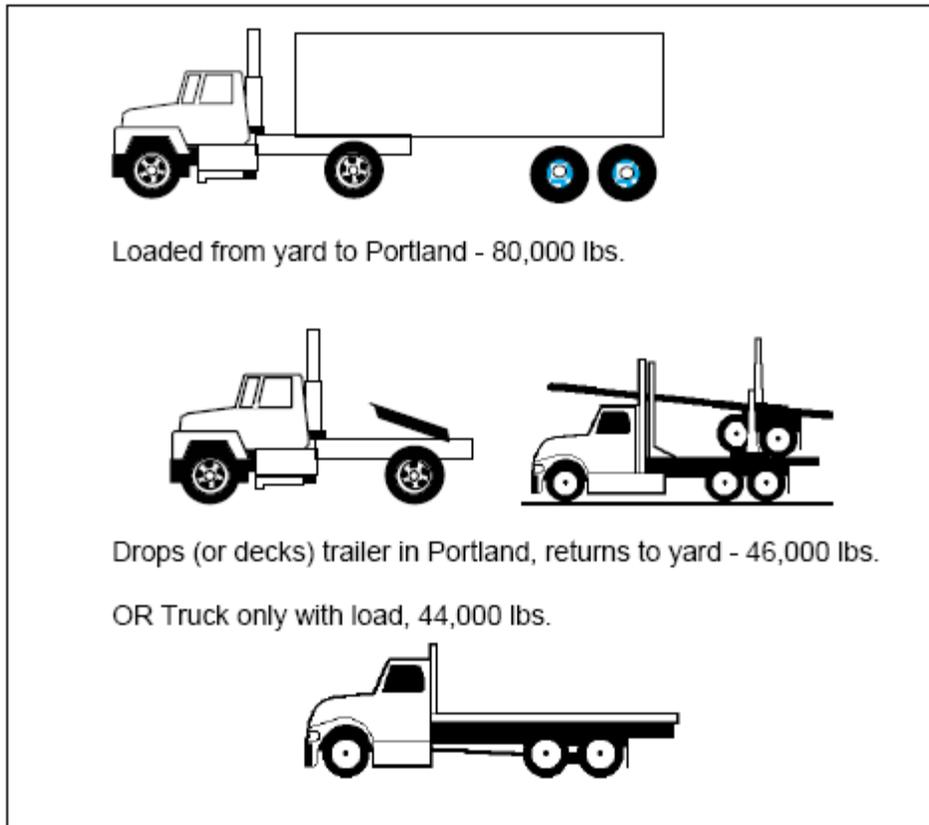
Weight-mile tax is paid on a declared weight basis. **The tax declared weight is the heaviest weight the vehicle will operate in a given configuration for the reporting period.** Tax declared weights are subject to audit and approval by MCTD. Vehicle weight declarations must be filed with MCTD before commencing operation at that weight.

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



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

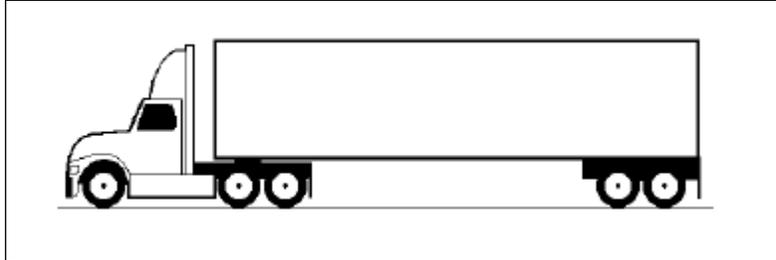
TAX DECLARED WEIGHTS: SOLO WEIGHT



Above are three examples of solo weight declarations:

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

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



❖ **Tax Declared Weight – Combination Weight Example 1:**

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

- May register at 72,000 pounds for the year (or higher when there is a possibility that operation may change).
- May declare and report solo operations at 38,000 pounds (must maintain records supporting solo operations).
- May declare and report combined operations at 72,000 pounds (empty and loaded).

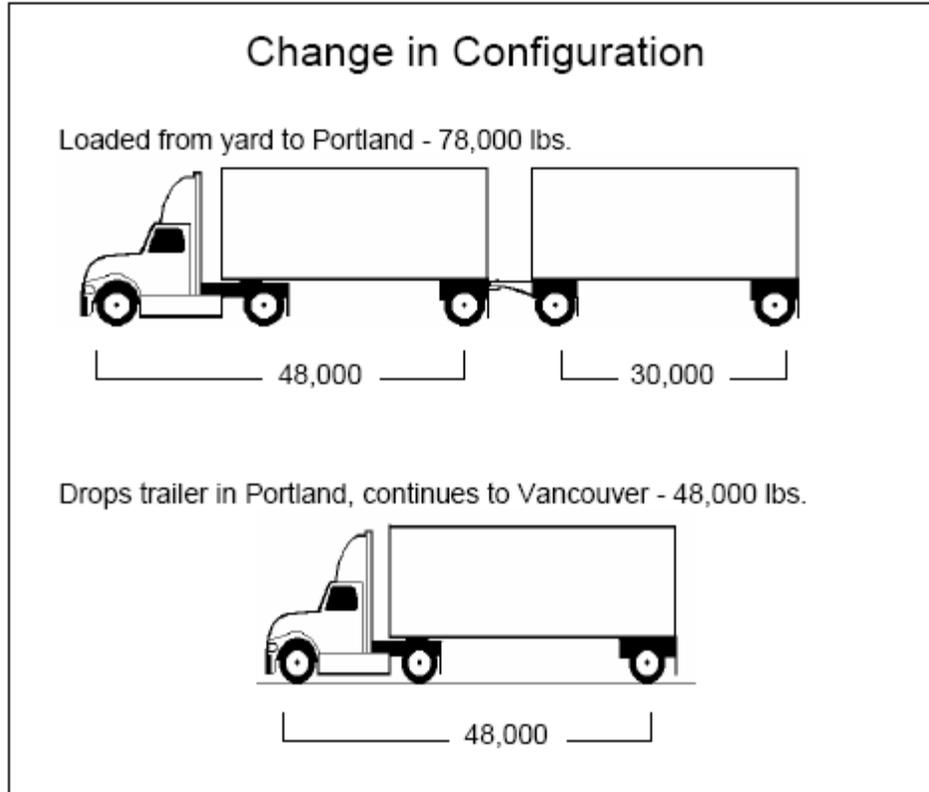
❖ **Tax Declared Weight – Combination Weight Example 2:**

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

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

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

DECLARED WEIGHTS



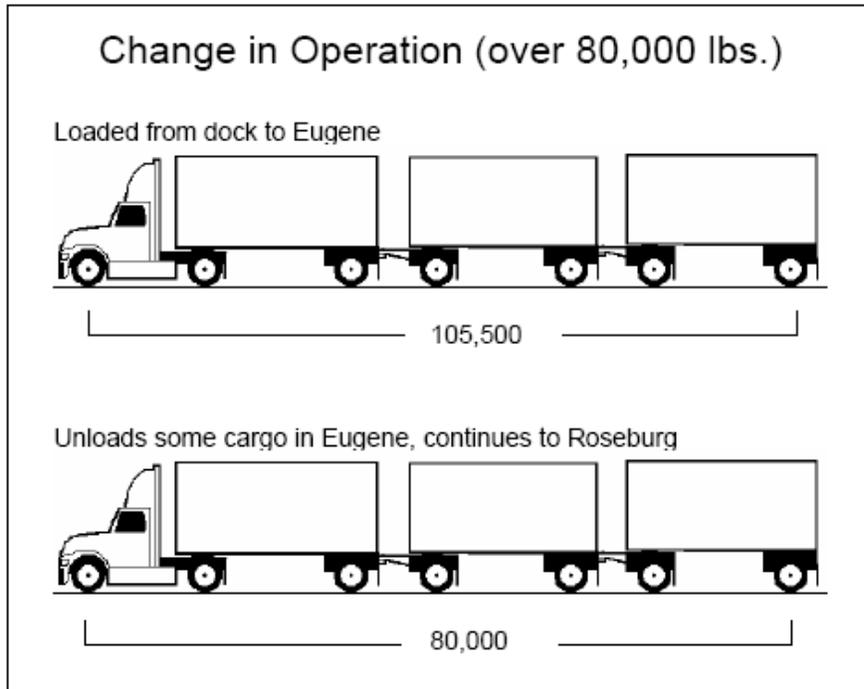
In this example, two trailers are pulled to the first stop. The declared weight for this configuration is 78,000 pounds.

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

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

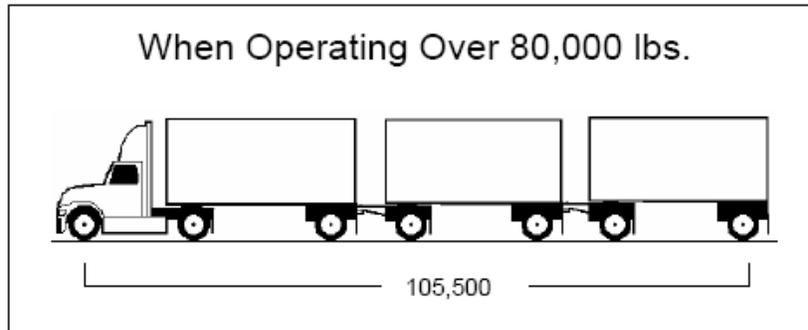


Raising a lift-axle is not considered a change in configuration.



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

DECLARED WEIGHTS



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

REGISTRATION WEIGHT RULE / DECLARED WEIGHT

The registration weight may be higher than the declared weight.

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

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

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



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

The declared tax weight is the highest weight a vehicle or configuration will operate during the tax reporting period, either monthly or quarterly. The declared weight may be the same as the registration weight, but it may not be higher. Exception: Tow trucks and manufactured structure totes may operate with declared weights higher than registration weights. Refer to established guidelines on Fee Schedule, Tow/Recovery & Manufactured Structure Toter.

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

When a carrier wishes to report a vehicle at a tax rate other than its current declared tax weight, the declared tax weight must be amended PRIOR to operation. To amend a declared weight, contact registration at 503-378-6699. Tax declared weights may also be amended online at www.oregontruckingonline.com for established accounts with a PIN number.



Tax declared weights cannot be changed on a tax report.

Tax Rates

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

Monthly/Quarterly Mileage Rates

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

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

Additionally, when the vehicle's combined weight is more than 80,000 pounds, a carrier must obtain a Special Transportation Variance Permit, called an **Extended Weight Permit**, from the MCTD Over-Dimensional Permit Unit. You can reach them at 503-373-0000. An Extended Weight Permit is valid for one year from the date of purchase.



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

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

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

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

Additionally, the carrier must obtain a Special Transportation Variance Permit, called a **Heavy Haul Permit**, from the MCTD Over-Dimension Permit Unit. You can reach them at 503-373-0000. A Heavy Haul Permit is valid for one year from the date of purchase when the vehicle/load dimensions qualify.

Mileage Tax Rates

Page 1 of 2



**RATES EFFECTIVE
OCTOBER 1, 2010**

MILEAGE TAX RATES

INSTRUCTIONS FOR TABLE "A":

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

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

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

<http://www.oregon.gov/ODOT/MCT/FORMS.shtml>

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

COLUMN A WEIGHT GROUP	COLUMN B MILLS (1/10 OF 1 CENT) PER MILE	COLUMN C DOLLARS PER MILE* DECIMAL FRACTION	COLUMN A WEIGHT GROUP	COLUMN B MILLS (1/10 OF 1 CENT) PER MILE	COLUMN C DOLLARS PER MILE * DECIMAL FRACTION
26,001 - 28,000	49.8	.0498	52,001 - 54,000	83.3	.0833
28,001 - 30,000	52.8	.0528	54,001 - 56,000	86.4	.0864
30,001 - 32,000	55.2	.0552	56,001 - 58,000	90.0	.0900
32,001 - 34,000	57.6	.0576	58,001 - 60,000	94.1	.0941
			60,001 - 62,000	99.0	.0990
34,001 - 36,000	59.9	.0599			
36,001 - 38,000	63.0	.0630	62,001 - 64,000	104.5	.1045
38,001 - 40,000	65.4	.0654	64,001 - 66,000	110.4	.1104
40,001 - 42,000	67.7	.0677	66,001 - 68,000	118.3	.1183
			68,001 - 70,000	126.6	.1266
42,001 - 44,000	70.2	.0702	70,001 - 72,000	135.0	.1350
44,001 - 46,000	72.6	.0726			
46,001 - 48,000	74.9	.0749	72,001 - 74,000	142.7	.1427
48,001 - 50,000	77.4	.0774	74,001 - 76,000	150.0	.1500
50,001 - 52,000	80.3	.0803	76,001 - 78,000	157.2	.1572
			78,001 - 80,000	163.8	.1638
			80,001 AND OVER	USE TABLE B	

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

	<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	
EXAMPLES:	32,000	55.2	.0552	1000 Miles X .0552 = \$ 55.20
				100 Miles X .0552 = 5.52
	80,000	163.8	.1638	1000 Miles X .1638 = \$ 163.80
				100 Miles X .1638 = 16.38

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

FORM 735-9928 (1-14)

Mileage Tax Rates (Continued)

Page 2 of 2



**RATES EFFECTIVE
OCTOBER 1, 2010**

MILEAGE TAX RATES

INSTRUCTIONS FOR TABLE "B":

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

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

<http://www.oregon.gov/ODOT/MCT/FORMS.shtml>

TABLE "B" AXLE - WEIGHT MILEAGE TAX RATES

COLUMN A DECLARED COMBINED WEIGHT GROUPS (POUNDS)	5 AXLES		6 AXLES		7 AXLES		8 AXLES		9 AXLES or more	
	COLUMN B	COLUMN C*	COLUMN B	COLUMN C						
	\$ PER MILE DECIMAL		\$ PER MILE DECIMAL		\$ PER MILE DECIMAL		\$ PER MILE DECIMAL		\$ PER MILE DECIMAL	
	MILLS	FRACTION	MILLS	FRACTION	MILLS	FRACTION	MILLS	FRACTION	MILLS	FRACTION
80,000 AND UNDER	USE TABLE A		USE TABLE A		USE TABLE A		USE TABLE A		USE TABLE A	
80,001 to 82,000	169.2	.1692	154.8	.1548	144.7	.1447	137.4	.1374	129.6	.1296
82,001 to 84,000	174.7	.1747	157.2	.1572	147.0	.1470	139.2	.1392	131.3	.1313
84,001 to 86,000	179.9	.1799	160.9	.1609	149.4	.1494	140.9	.1409	133.2	.1332
86,001 to 88,000	186.0	.1860	164.3	.1643	151.8	.1518	143.4	.1434	135.0	.1350
88,001 to 90,000	193.2	.1932	168.6	.1686	154.3	.1543	145.8	.1458	137.4	.1374
90,001 to 92,000	201.6	.2016	173.4	.1734	156.5	.1565	148.2	.1482	139.8	.1398
92,001 to 94,000	210.7	.2107	178.2	.1782	159.0	.1590	150.5	.1505	141.7	.1417
94,001 to 96,000	220.2	.2202	183.6	.1836	162.0	.1620	153.0	.1530	143.9	.1439
96,001 to 98,000	230.4	.2304	190.2	.1902	165.6	.1656	155.5	.1555	146.4	.1464
98,001 to 100,000			197.3	.1973	169.2	.1692	158.4	.1584	148.8	.1488
100,001 to 102,000					172.8	.1728	162.0	.1620	151.3	.1513
102,001 to 104,000					176.4	.1764	165.6	.1656	154.3	.1543
104,001 to 105,500					181.1	.1811	169.2	.1692	157.2	.1572

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

	COLUMN A	NO. OF AXLES	COLUMN B	COLUMN C	TAX
EXAMPLES:	96,000	5	220.2	.2202	1000 Miles X .2202 = \$ 220.20
					100 Miles X .2202 = 22.02
	96,000	6	183.6	.1836	1000 Miles X .1836 = \$ 183.60
					100 Miles X .1836 = 18.36

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

Flat Monthly Tax Information Sheet



FLAT MONTHLY

INFORMATION AND FEE RATE TABLES EFFECTIVE OCTOBER 1, 2010

Motor carriers transporting one or more of the flat fee commodity groups shown below may elect annual flat fee reporting, payable monthly, instead of mileage tax.

QUALIFIED FLAT FEE COMMODITIES:

- Logs, poles, piling, or peeler cores.
- Wood chips, sawdust, bark dust, hog fuel, or shavings.
- Vehicles equipped with dump bodies hauling sand, gravel, rock, dirt, debris, cinders, asphaltic concrete mix, metallic ores, and concentrates, or raw non-metallic products, whether crushed or otherwise, when moving from mines, pits or quarries.
- Farm vehicles when operating intrastate, for-hire under a Permit granted under ORS 825.102, and with a combined weight of less than 46,000 pounds.

WHAT TO REPORT:

- Fees must be paid for EACH VEHICLE that hauled an elected flat fee commodity during the reporting month.
- You may elect to report more than one flat fee commodity. If you do, you must pay the flat fee for EACH commodity.
- If you hauled ANYTHING other than an elected flat fee commodity, you must report and pay mileage tax for those miles IN ADDITION to your flat fees.
- If you have NO OPERATIONS, you must still file a flat fee report for each elected commodity to reflect no tax due for that reporting period.

Carriers electing to report and pay annual flat fees are still required to maintain daily records in accordance with weight-mile tax record requirements (740-055-0120 (1)).

FLAT FEES FOLLOW THE POWER UNIT. When a vehicle is added to a carrier's account and has operated in that month, the full amount of the flat fee must be paid unless it has been paid by another carrier. If you have no operations, you must still file a flat fee report for each elected commodity to reflect no tax due for that reporting period.

WHEN TO FILE: A Flat Monthly Fee Report and payment is due every month that you have valid Oregon ODOT plates and/or Oregon Weight Receipt and Tax Identifiers. The **report and payment** must be postmarked by the Postal Service by the 10th of the month following the end of the reporting month. Both report and payment must be received. An illegible or unreadable report will be returned and considered unfilled in accordance with OAR 740-055-0010. If you file your report late, a 10% late payment fee is charged.

CHANGE OF FEE BASIS (MONTHLY/QUARTERLY MILEAGE OR FLAT FEE): You may only make a change to your account's fee basis once each calendar year. A written application requesting fee basis change (Form 735-9910) must be submitted. Once a fee basis is elected, you must remain on that fee basis through the end of that calendar year (unless the change is mandated by Motor Carrier Transportation Division). A request to change filing status cannot be retroactive.

Written notification from MCTD authorizing the change and effective date of the fee basis will be sent to the carrier as soon as the request has been processed.

- Mileage tax must be reported and paid up to the date the authorized change to flat fee is effective. If you change to flat fee at any time other than the first day of the month, the mileage tax is due in addition to the flat fee up to the effective date of the fee change.
- Flat fees must be paid for the entire month if the change to monthly or quarterly mileage is approved at any time other than the 1st of the month.

REPORTING: Agency-approved report forms, pre-printed with carrier name, address and account number, will be mailed to the mailing address MCTD has on file. Additional forms can be mailed upon request. Failure to use agency approved report forms such as outdated, altered, or photocopies of report forms can lead to delayed or improper processing, late charges and/or possible suspension. Notify MCTD immediately to report a change in ownership. Trucking Online is also available to file and pay reports online. Visit our website at: www.oregontruckingonline.com and sign up for a PIN.

COMPUTATION OF FEES: A vehicle's heaviest declared combined weight and the commodity determines the fee rate. If the declared weight for the vehicle is not displayed on the Flat Monthly Fee Rate Table, see table and Fee Computation Examples on reverse side to calculate fees due.

For more information, visit the ODOT Trucking Online website:
www.oregontruckingonline.com

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

FORM 735-9927 (3-15)

Flat Monthly Tax Rates (Continued)

Page 2 of 2

FLAT MONTHLY FEE RATE TABLE
Effective October 1, 2010

WEIGHT IN POUNDS	DUMP TRUCKS	LOG TRUCKS	WOOD CHIP TRUCKS
100	\$0.63	\$0.63	\$2.55
200	\$1.26	\$1.27	\$5.11
300	\$1.88	\$1.90	\$7.66
400	\$2.51	\$2.53	\$10.22
500	\$3.14	\$3.16	\$12.77
600	\$3.77	\$3.80	\$15.33
700	\$4.39	\$4.43	\$17.88
800	\$5.02	\$5.06	\$20.43
900	\$5.65	\$5.69	\$22.99
1,000	\$6.28	\$6.33	\$25.54
2,000	\$12.55	\$12.65	\$51.08
3,000	\$18.83	\$18.98	\$76.63
4,000	\$25.10	\$25.30	\$102.17
5,000	\$31.38	\$31.63	\$127.71
6,000	\$37.65	\$37.95	\$153.25
7,000	\$43.93	\$44.28	\$178.79
8,000	\$50.20	\$50.60	\$204.33
9,000	\$56.48	\$56.93	\$229.88
10,000	\$62.75	\$63.25	\$255.42
20,000	\$125.50	\$126.50	\$510.83
30,000	\$188.25	\$189.75	\$766.25
40,000	\$251.00	\$253.00	\$1,021.67
50,000	\$313.75	\$316.25	\$1,277.08
60,000	\$376.50	\$379.50	\$1,532.50
70,000	\$439.25	\$442.75	\$1,787.92
78,000	\$489.45	\$493.35	\$1,992.25
80,000	\$502.00	\$506.00	\$2,043.33
WEIGHT OVER 80,000 REQUIRES AN ANNUAL EXTENDED WEIGHT PERMIT			
82,000	\$514.55	\$518.65	\$2,094.42
84,000	\$527.10	\$531.30	\$2,145.50
86,000	\$539.65	\$543.95	\$2,196.58
88,000	\$552.20	\$556.60	\$2,247.67
90,000	\$564.75	\$569.25	\$2,298.75
100,000	\$627.50	\$632.50	\$2,554.17
105,500	\$662.01	\$667.29	\$2,694.65

FEE COMPUTATION EXAMPLES

	WEIGHT IN POUNDS	FEES		WEIGHT IN POUNDS	FEES
DUMP TRUCK DECLARED AT 42,500 POUNDS	40,000	\$251.00	TRUCK HAULING LOGS AT 98,000 POUNDS	90,000	\$569.25
	2,000	\$12.55		8,000	\$50.60
	500	\$3.14		98,000	\$619.85
	42,500	\$266.69			

Record Keeping Requirements

Oregon Administrative Rule (OAR) [740-055-0120](#) requires all carriers to keep daily records of vehicles used during the current reporting period. MCTD requires that carriers keep records at the main office or place of business for a minimum of three (3) years. Retention periods are longer when the records are also used for registration purposes (IRP – five (5) years) or fuel tax purposes (IFTA – four (4) years). Records include:

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

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

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

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

- [Form 735-9002C](#) is for log and dump truck operators.
- [Form 735-9002E](#) is for interstate and intrastate carriers.

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

Road Use Assessment Fee (RUAUF)

ROAD USE ASSESSMENT FEE	
→	Single Trip Oversize Permit
→	Weight Receipt or Tax Pass

The Road Use Assessment Fee (RUAUF) replaces the weight-mile tax for the loaded portion of non-divisible hauls, when the vehicle's combined weight is more than 98,000 pounds. A Special Transportation Variance Permit, called a Single Trip Permit (STP) is required and is valid for one trip within a 10 day period. Multiple trips may also be requested on a STP for that 10 day period.

A tax credential, either the Temporary Pass or a Weight Receipt, is also required for these operations, even when the entire trip is on the STP.

When the vehicle's loaded, empty, or unladen combined weight is more than 98,000 pounds, the miles travelled are reported as Road Use Assessment Fees (RUAUF) rather than weight-mile tax. A STP must be obtained in addition to the vehicle having a Weight Receipt or Temporary Pass.

When the vehicle's empty or unladen combined weight is 80,000 pounds or less, the miles are reported under Table A.

When the vehicle's empty or unladen combined weight is between 80,001 to 98,000 pounds, the miles are reported under Table B. An Extended Weight Permit is needed for operations over 80,000 pounds.



The vehicle must have a declared weight for each configuration.

The Road Use Assessment Fee (RUAUF) is set in statute and is based on the Equivalent Single Axle Load (ESAL). RUAUF is calculated based on the loaded weight of the combination, the number of axles, and the miles traveled.

The RUAUF may be calculated and paid on the STP, at the time the permit is issued. Established carriers may request to report their RUAUF miles later, and MCTD will mail a RUAUF Mileage Report to the carrier at the beginning of the following month in which they have obtained a RUAUF permit.

Carriers have 30 days, from the RUAUF Mileage Report date, to report RUAUF miles. Failure to report RUAUF miles will result in the carrier's Over-Dimension Permit privileges being suspended. The carrier will be unable to obtain any Over-Dimension Permit until the miles are reported or past due amounts paid.



A carrier with an established account and PIN number can report their RUAUF miles online at www.oregontruckingonline.com.

The Oregon's Road Use Assessment Fee chart is available on MCTD's website at www.oregontruckingonline.com. Click on the Forms Tab at the top, click on Taxes and Fees in the Form Types box on left of page, and then click on **Road Use Assessment Fees** in the Oregon Forms section.

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Appendix A – IRP Offices and Trip Permits

IRP JURISDICTIONS	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS	
ALABAMA Department of Revenue Motor Vehicle Division International Registration Section PO Box 32760 Montgomery AL 36132-7620	Yes	IRP IFTA Auth Oversize	334-242-2999 334-353-7839 334-242-5176 334-834-1092
ALBERTA Alberta Transportation Prorate Services 803 Manning Rd NE 1 st Floor Calgary AB T2E 7M8 Canada	No	IRP IFTA Auth Oversize	403-297-2920 780-427-3244 403-340-5444 403-342-7138
ALASKA (Not a member of IRP.)	Yes	INFO	907-883-4591
ARIZONA Department of Transportation Motor Vehicle Division 1801 W Jefferson St Mail Drop 527M Phoenix AZ 85007	No	IRP IFTA Auth Oversize	602-712-6775 602-712-6775 623-932-2247 602-255-7346
ARKANSAS Office of Motor Vehicle IRP Unit PO Box 8091 Little Rock AR 72203	No	IRP IFTA Auth Oversize	501-682-4653 501-682-4800 501-569-2358 501-569-2381
BRITISH COLUMBIA Interjurisdictional Licensing Office PO Box 7500 Stn Terminal Vancouver BC V6B 5R9 Canada	No	IRP/CAVR IFTA Oversize	604-443-4450 250-387-0635 250-387-4528
CALIFORNIA Dept of Motor Vehicles/IRP Unit MS H160 PO Box 932320 Sacramento CA 94232-3200	Yes	IRP IFTA Auth Oversize	916-657-7971 916-322-9669 916-657-8153 916-654-4961

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS	
<p>COLORADO Motor Carrier Services IRP Section 1881 Pierce St RM 104 Lakewood CO 80214</p>	No	IRP IFTA Authority Oversize	303-205-5602 303-205-8205 303-894-2000 Ext. 364 303-757-9539
<p>CONNECTICUT Department of Motor Vehicles IRP Unit 60 State St RM 104 Wethersfield CT 06161-1010</p>	Yes	IRP IFTA Authority Oversize	860-263-5281 860-541-3222 860-263-5281 860-594-2880
<p>DELAWARE Motor Fuel Tax Administration IRP Unit PO Drawer 7065 Dover DE 19903-7065</p>	Yes	IRP IFTA Authority Oversize	302-744-2701 302-744-2702 None 302-744-2700
<p>DISTRICT OF COLUMBIA Department of Motor Vehicles International Registration Plan 301 C St NW RM 1063 Washington DC 20024-1400</p>	Yes	IRP IFTA Authority Oversize	202-727-6426 None None 202-727-7050
<p>FLORIDA Dept Hwy Safety & Motor Vehicles Bureau Motor Carrier Services Neil Kirkman Bldg 2900 Apalachee Pkwy RM A110 Tallahassee FL 32399-0626</p>	Yes	IRP IFTA Authority Oversize	850-488-6921 850-488-6921 None 850-488-4961
<p>GEORGIA Department of Motor Vehicle Safety IRP Section PO Box 16909 Atlanta GA 30321</p>	Yes	IRP IFTA Authority Oversize	404-651-4186 404-651-8651 404-559-6600 404-656-5428
<p>IDAHO Idaho Transportation Department Motor Carrier One Stop Shop PO Box 7129 Boise ID 83707-1129</p>	No	IRP IFTA Authority Oversize	208-334-8611 208-334-8692 208-334-8611 208-334-8420

IRP Offices and Trip Permits – Continued

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

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS
<p>MAINE Bureau of Motor Vehicle #29 State House Station Augusta ME 04333-0029</p>	Yes	<p>Phone 207-624-9000 IRP Ext. 52135 IFTA Ext. 52136 Authority Ext. 52137 Oversize Ext. 52134</p>
<p>MANITOBA Highways & Government Services 1075 Portage Avenue Winnipeg MB R3G 0S1 Canada</p>	No	<p>IRP 502-564-7000 IFTA 502-564-4118 Authority 502-564-4540 Oversize 502-564-4540</p>
<p>MARYLAND Motor Vehicle Administration 6601 Ritchie Highway NE Glen Burnie MD 21062</p>	Yes	<p>IRP 410-787-2971 IFTA 410-799-4009 Authority 410-378-8103 Oversize 410-787-5734</p>
<p>MASSACHUSETTS IRP Section One Copley Pl Tower One 3rd Floor Boston MA 02116</p>	Yes	<p>IRP 617-351-9320 IFTA 617-727-4373 or 617-727-4370 Authority 617-727-3559 Oversize 508-624-0819 or 508-624-0820 or 508-624-0936 or 508-624-4377</p>
<p>MICHIGAN Department of State Secondary Complex 7064 Crowner Dr Lansing MI 48918-9915</p>	Yes	<p>IRP 517-322-1097 IFTA 517-373-4580 Authority 517-241-6180 Oversize 517-373-2120</p>
<p>MINNESOTA 1110 Centre Pointe Curve Ste 425 Mendota Heights MN 55120</p>	Yes	<p>IRP 651-405-6161 IFTA 651-405-6161 Authority 651-405-6060 Oversize 651-405-6000 All 888-472-3389</p>

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS	
<p>MISSISSIPPI State Tax Commission PO Box 1140 Jackson MS 39215-1140</p>	<p>No</p>	<p>IRP IFTA Authority Oversize</p>	<p>601-923-7142 601-923-7150 601-961-5439 601-359-1717</p>
<p>MISSOURI Missouri Hwy Reciprocity Department of Revenue PO Box 893 Jefferson City MO 65105-0893</p>	<p>Yes</p>	<p>IRP IFTA Authority Oversize</p>	<p>573-751-6433 573-751-3671 573-751-7108 800-877-8499</p>
<p>MONTANA Montana Dept of Transportation Licensing & Permitting Bureau 2701 Prospect Ave PO Box 5639 Helena MT 59620</p>	<p>No</p>	<p>IRP IFTA Authority Oversize</p>	<p>406-444-6130 406-444-6130 406-444-6130 406-444-6130</p>
<p>NEBRASKA Department of Motor Vehicles Motor Carrier Services 301 Centennial Mall South PO Box 98935 Lincoln NE 68509-8935</p>	<p>Yes</p>	<p>IRP IFTA Authority Oversize</p>	<p>888-622-1222 888-622-1222 888-622-1222 402-471-0034</p>
<p>NEVADA Dept of Motor Veh & Public Safety Motor Carrier Bureau 555 Wright Way Carson City NV 89711</p>	<p>Yes</p>	<p>IRP IFTA Authority Oversize</p>	<p>775-684-4711 775-684-4711 None 775-888-7410</p>
<p>NEWFOUNDLAND IRP Office PO Box 8710 St John's NL A1B 4J5 Canada</p>	<p>Yes</p>	<p>IRP IFTA Authority Oversize</p>	<p>709-729-4921 709-729-2935 None 709-729-4718</p>
<p>NEW BRUNSWICK Department of Transportation Public Safety and Service PO Box 6000 Fredericton NB E3B 5H1 Canada</p>	<p>Yes</p>	<p>IRP IFTA Authority Oversize</p>	<p>506-453-2215 506-453-2404 506-658-2504 506-453-2808</p>

IRP Offices and Trip Permits – Continued

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

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS	
<p>OHIO Ohio IRP Processing Center PO Box 18320 Columbus OH 43218-0320</p>	Yes	IRP	800-477-0007 IFTA 614-466-3921 Authority 614-466-3392 Oversize 614-351-2300
<p>OKLAHOMA Oklahoma Tax Commission Motor Vehicle Division 2501 Lincoln Blvd Oklahoma City OK 73194</p>	Yes	IRP	405-521-3036 IFTA 405-521-3246 Authority 405-521-2253 Oversize 405-425-2390
<p>ONTARIO Ministry of Transportation of Ontario Licensing & Control Branch Operations Main Floor Bldg A 1201 Wilson Ave Downsview ON M3M 1J8 Canada</p>	Yes	IRP	416-235-3923 IFTA 800-263-7965 Authority 905-704-2500 Oversize 416-235-3551
<p>OREGON Motor Carrier Transportation Division 3930 Fairview Industrial Dr SE Salem OR 97302-1166</p>	Yes	IRP	503-378-6643 IFTA 503-373-1634 Authority 503-378-6699 Oversize 503-373-0000
<p>PENNSYLVANIA Bureau of Motor Vehicles Commercial Registration PO Box 68285 Harrisburg PA 17106-8285</p>	Yes	IRP	717-783-6095 IFTA 717-783-9191 Authority 717-787-3834 Oversize 717-787-5367
<p>PRINCE EDWARD ISLAND Department of Transportation & Public Works PO Box 2000 Charlottetown PE C1A 7N8 Canada</p>	No	IRP or	902-368-5201 902-368-5202 IFTA 902-368-4164 or 902-569-7541 Authority None Oversize 902-368-5222

IRP Offices and Trip Permits – Continued

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

IRP Offices and Trip Permits – Continued

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

IRP Offices and Trip Permits – Continued

IRP JURISDICTIONS	OBTAINED PRIOR TO ENTRY?	PHONE NUMBERS	
<p>WISCONSIN Division of Motor Vehicles Motor Carrier Services Section IRP Unit PO Box 7955 Madison WI 53707-7981</p>	<p>Yes</p>	<p>IRP IFTA Authority Oversize</p>	<p>608-266-9900 608-267-4382 608-266-1356 608-266-7320</p>
<p>WYOMING Department of Transportation 5300 Bishop Blvd Cheyenne WY 82009-3340</p>	<p>No</p>	<p>IRP IFTA Authority Oversize</p>	<p>307-777-4829 307-777-4827 307-777-4850 307-777-4376</p>

Appendix B – Maximum IRP Weights

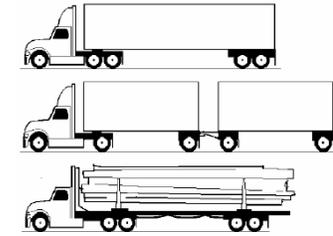
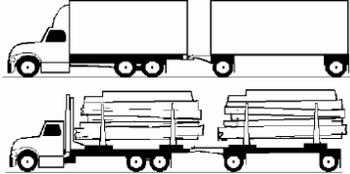
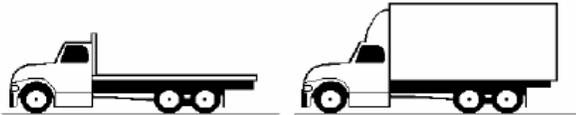
Contact individual jurisdictions for operations above 80,000 pounds. Maximum weights can also be found on the IRP website at www.irponline.org.

	Jurisdiction Name	Maximum Registered Weight on Cab Card
AB	Alberta	139,992
AL	Alabama	QUAL if over 80,000
AR	Arkansas	80,000
AZ	Arizona	80,000
BC	British Columbia	139,994
CA	California	80,000
CO	Colorado	80,000
CT	Connecticut	NO MAX
DC	District of Columbia	80,000
DE	Delaware	80,000
FL	Florida	80,000
GA	Georgia	80,000
IA	Iowa	NO MAX
ID	Idaho	130,000
IL	Illinois	80,000
IN	Indiana	80,000
KS	Kansas	85,500
KY	Kentucky	80,000
LA	Louisiana	88,000
MA	Massachusetts	NO MAX
MB	Manitoba	139,994
MD	Maryland	80,000
ME	Maine	100,000
MI	Michigan	160,001
MN	Minnesota	NO MAX
MO	Missouri	80,000
MS	Mississippi	80,000
MT	Montana	138,000
NB	New Brunswick	137,788
NC	North Carolina	80,000

	Jurisdiction Name	Maximum Registered Weight on Cab Card
ND	North Dakota	105,500
NE	Nebraska	94,000
NH	New Hampshire	80,000
NJ	New Jersey	80,000
NL	Newfoundland	137,787
NM	New Mexico	80,000
NS	Nova Scotia	Varies by axle configuration
NV	Nevada	80,000
NY	New York	NO MAX
OH	Ohio	80,000
OK	Oklahoma	90,000
ON	Ontario	139,992
OR	Oregon	105,500
PA	Pennsylvania	80,000
PE	Prince Edward Island	137,788
QC	Quebec	6 Axles
RI	Rhode Island	80,000
SC	South Carolina	80,000
SD	South Dakota	NO MAX
SK	Saskatchewan	137,787
TN	Tennessee	80,000
TX	Texas	80,000
UT	Utah	80,000
VA	Virginia	80,000
VT	Vermont	80,000
WA	Washington	105,500
WI	Wisconsin	80,000
WV	West Virginia	80,000
WY	Wyoming	117,000

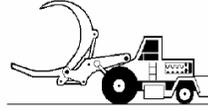
Exceeding the maximum weight may require the purchase of an overweight/over-size permit. Please contact applicable jurisdictions.

Appendix C – Power Unit Examples

<p>TRACTOR (TR)</p> <p>A motor vehicle designed and used exclusively to pull trailers.</p>	
<p>TRUCK/TRAILER (TK or TT)</p> <p>A motor vehicle designed and used for carrying a load and for pulling trailers with loads.</p>	
<p>BUS (BS)</p> <p>A motor vehicle designed and used to carry more than ten passengers with a separate baggage compartment.</p>	
<p>BUS (BW)</p> <p>A motor vehicle designed and used to carry more than ten passengers without a separate baggage compartment.</p>	
<p>MANUFACTURED STRUCTURE TOWER (MT)</p> <p>A motor vehicle designed and used exclusively to pull mobile homes on its own axles.</p>	
<p>DUMP TRUCK (DT)</p> <p>A vehicle from which contents are unloaded by tilting the truck bed backward with the tailgate open.</p>	
<p>TOW TRUCK (TW)</p> <p>A vehicle designed and used, with a special towing license, to exclusively tow/haul only wrecked or disabled vehicles.</p>	
<p>TOW TRUCK (TP)</p> <p>A vehicle designed and used, with a special towing license, to tow/haul wrecked or disabled vehicles PLUS other commodities.</p>	
<p>SOLO TRUCK (TK)</p> <p>A motor vehicle designed and used to haul property, and NOT used to pull a trailer.</p>	

FIXED LOAD VEHICLE (HF)

A vehicle with a registration weight and lightweight that are the same as defined in ORS 801.285.



Appendix D – Vehicle Make Abbreviations

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

Appendix E – Websites

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