



COMMERCIAL VEHICLE MANUAL

2024

COMMERCIAL VEHICLE MANUAL

TABLE OF CONTENTS

CHAPTER ONE

INTRODUCTION

Introduction	1-2
Definitions	3-8
Vehicle Descriptions	9

CHAPTER TWO

APPLICATIONS

Guidelines	11
Instructions for Vehicle	12-16
Instructions for Weight and Mileage Schedule	17-18
How Fees Are Determined	19
Ad Valorem Fees	20
Enforcement	21
Procedure to Cancel Account	21
Refund Policy	22
Add Vehicles, Jurisdiction, and/or Weight	22-23
Liability Insurance Requirements	23
Method of Payment	23-24
Replacement of Credentials	24
Consumer Sales & Service Tax	24
Heavy Vehicle Use Tax	25

CHAPTER THREE

RECORD KEEPING

Audits and Record keeping	26-28
Licensee's Responsibilities	29-30
Sample Forms	31-34

CHAPTER FOUR

TEMPORARY CREDENTIALS

Temporary Credentials	35
Sample: Temporary Registration	36
Trip Permits / List of Permit Services	37-38
Allowable Weights in Member States	39-40

CHAPTER FIVE

LISTING OF RELATED AGENCIES

IRP Jurisdictions	41-45
PRISM	46-47
Unified Carrier Registration (UCR)	48

IRS ATTACHMENT

HEAVY HIGHWAY VEHICLE USE TAX (HVUT)

FORM 2290 INSTRUCTION MANUAL

CHAPTER ONE - INTRODUCTION

The International Registration Plan (IRP) is a registration reciprocity agreement among jurisdictions of the United States and Canada. The agreement provides for payment of license fees on the basis of fleet miles operated in all participating jurisdictions. The unique feature of this plan is that even though license fees are paid to the various jurisdictions in which fleet vehicles are operated, only one license plate and cab card are issued for each fleet vehicle when registered under the plan. A fleet vehicle is known as an "apportionable" vehicle, which means that it may be operated within or across jurisdictional lines, as far as registration is concerned.

It is the purpose of this plan to promote and encourage the fullest possible use of the highway system by authorizing apportioned registration of fleets of apportionable vehicles and the recognition by each member jurisdiction of the registration of vehicles apportioned by other member jurisdictions, thus contributing to the economic and social development and growth of the member jurisdictions.

This manual has been prepared as a guide for obtaining apportioned registration in West Virginia and to assist West Virginia based carriers who register their vehicles with other jurisdiction members of the International Registration Plan. We urge you to read these instructions carefully. If further assistance is required, please contact the Division of Motor Vehicles, Motor Carrier Section, Monday through Friday, 8:30 A.M. - 5:00 p.m.

All walk-in applicants should plan to arrive at the Motor Carrier Services Office no later than 2:00 pm due to the processing time involved in opening a new account. All walk-in applications are completed on a first-come, first-served basis. This office will be closed on all official state holidays.

West Virginia Division of Motor Vehicles
Motor Carrier Services / IRP Office
5707 MacCorkle Avenue SE
PO Box 17900
Charleston, WV 25317
Telephone: (304) 926-0799
Fax: (304) 926-0797

When applying for an apportioned license, you must use the forms described in this manual. To avoid the return of your application, be sure all requested information is completed on each form. Do not leave any section(s) blank. Do not send license registration fees with your application. You will be billed for total fees due to West Virginia and other jurisdictions. This will ensure correct payment and avoid over or under payments. Acceptable forms of payment are certified check, cashier's check, money order, credit card or cash. No company or personal checks will be accepted for IRP billings. You can also pay apportioned fees on our website at <https://wvdmv-mcs.wv.gov/wventerprise>

Because of the workload and detailed information necessary for processing applications, a phone call to this office to confirm necessary documentation may save time and disappointment.

In West Virginia, the registration year begins July 1 and ends June 30 of each year. Renewal applications are either mailed or emailed, in March, to all active carriers in good standing and begin accepting renewal applications in April of each year. To ensure that all credentials are issued prior to expiration, your renewal application should be in our office no later than April 18th and payment for your renewal invoice should be remitted before May 17th.

If you have not received your renewal packet by April 10th, please contact the Division of Motor Vehicles, Motor Carrier Unit to determine if there is an issue with your account.

DEFINITIONS

APPORTIONABLE VEHICLE - means (except as provided below) any Power Unit that is used or intended for use in two or more Member Jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

- 1) has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms);
or
- 2) has three or more axles, regardless of weight; or
- 3) is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

A recreational vehicle, a Vehicle displaying Restricted Plates or a government-owned vehicle, is not an Apportionable Vehicle; except that a Power Unit, or the Power Unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds (11,793.401 kilograms) or less, nevertheless may be registered under the plan at the option of the registrant.

The intent of the Registrant or Applicant to operate a Vehicle in two or more Member Jurisdictions is to be considered as an objective fact, determined from all the circumstances of the particular case. The fact that a Vehicle is not used in more than one Jurisdiction for the entirety of a Registration Year and for six additional months gives rise to a presumption that the Registrant did not intend to use the Vehicle in more than one Member Jurisdiction. Such a presumption may be overcome, however, by other circumstances presented by the Registrant.

APPORTIONED VEHICLE- Apportionable Vehicle that has been registered under the Plan.

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

AUXILIARY AXLE- An auxiliary undercarriage assembly with a fifth wheel and tow-bar used to convert a semi-trailer to a trailer.

AVERAGE PER-VEHICLE DISTANCE - When the Application is for a Fleet that did not accrue any actual distance during the Reporting Period, the registration fees will be assessed for the Fleet based on the average per-Vehicle distance in West Virginia as listed on the West Virginia Average Per Vehicle Distance Chart.

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

BASE JURISDICTION- The member jurisdiction, selected in accordance with Section 305 of the Plan, to which an Applicant applies for apportioned registration under the Plan or the Member Jurisdiction that issues apportioned registration to a Registrant under the plan.

CAB CARD- An evidence of registration, other than a Plate, issued for an Apportioned Vehicle registered under the Plan by the Base Jurisdiction and carrier in or on the identified vehicle.

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

COMBINATION OF VEHICLES- A Power Unit used in combination with one or more Trailers, Semi-Trailers, or Auxiliary Axles.

CREDENTIALS- The Cab card and Plate issued in accordance with the Plan.

ESTABLISHED PLACE OF BUSINESS- *A physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and whose street address shall be specified by the Applicant or Registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the Applicant or Registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the Applicant's or Registrant's trucking related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The Applicant or Registrant need not have land line telephone service at the physical structure. Operational Records concerning the fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1035). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.*

FLEET- One or more Apportionable Vehicles designated by a Registrant for distance reporting under the Plan.

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

INTER-JURISDICTION MOVEMENT- Vehicle movement between or through two or more Jurisdictions.

INTRA-JURISDICTION MOVEMENT- Vehicle movement from one point within a Jurisdiction to another point within the same Jurisdiction.

IVDR- Individual Vehicle Distance Record. It is the original record generated in the course of actual vehicle operation and is used as a source document to verify the registrant's reported distance. An IVDR must contain the information set forth in the Audit Procedures Manual (APM) which can be found on the IRP website at <http://www.irponline.org/?page=theplan> .

JURISDICTION- A country or a state, province, territory, possession, or federal district of a country.

LEASE- A transaction evidenced by a written document in which a lessor vests exclusive possession, control, and responsibility for the operation of a vehicle in a lessee for a specific term. A long-term lease is for a period of 30 calendar days or more. A short-term lease is for a period of less than 30 calendar days.

LESSEE- A person that is authorized to have exclusive possession and control of a vehicle owned by another under terms of a lease agreement.

LESSOR- A person that, under the terms of a lease agreement, authorizes another person to have exclusive possession, control of, and responsibility for the operation of a vehicle.

MOTOR BUS (DETERMINATION OF DISTANCE)- The Apportionable Fees of a Fleet that is involved in a Pool may be calculated using Apportionment Percentages derived according to Sections 405 and 415 or, in the alternative, at the option of the Applicant, the Apportionment Percentage may be calculated by dividing (a) the scheduled route distance operated in the Member Jurisdiction by the Vehicles in the Pool by (b) the sum of the scheduled route distances operated in all the Member Jurisdictions by the Vehicles in the pool. Scheduled route distances shall be determined from the farthest point of origination to the farthest point of destination covered by the Pool. If a

Registrant has used this method to register its fleet initially for a registration year, it shall also use this same method to register any Apportionable Vehicles it may add to its Fleet during the year.

OPERATIONAL RECORDS- Source documents that evidence distance traveled by a Fleet in each Member Jurisdiction, such as Fuel Reports, Trip Sheets, Driver Logs, and Summaries, including those which may be generated through on-board recording devices and maintained electronically, as required by the Audit Procedures Manual (APM).

PERSON- A natural person or business entity such as a corporation, partnership, or limited liability company.

PLATE- The license plate, including renewal decals, if any, issued for a vehicle registered under the plan by the Base Jurisdiction.

POWER UNIT- A Motor Vehicle (but not including an automobile or motorcycle), as distinguished from a Trailer, Semi-Trailer, or an Auxiliary Axle.

PROPERLY REGISTERED VEHICLE- A Vehicle which has been registered in full compliance with the laws of all Jurisdictions in which it is intended to operate.

RECIPROCITY- The reciprocal grant by one Jurisdiction of operating rights or privileges to Properly Registered Vehicles registered by another Jurisdiction, especially but not exclusively including privileges generally conferred by Vehicle Registration.

RECIPROCITY AGREEMENT- An agreement, arrangement, or understanding between two or more Jurisdictions under which each of the participating Jurisdictions grants reciprocal rights or privileges to Properly Registered Vehicles that are registered under the laws of other participating Jurisdictions.

RECIPROCITY DISTANCE- The distance traveled by Apportionable Vehicles in Jurisdictions which are not Member Jurisdictions and which grant Reciprocity with charge.

RECREATIONAL VEHICLE- A vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavor.

REGISTRANT- A person in whose name a Properly Registered Vehicle is registered.

REGISTRATION YEAR- The twelve-month period during which, under the laws of the Base Jurisdiction, the registration issued to a Registrant by the Base Jurisdiction is valid.

RENTAL FLEET- Vehicles the Rental Owner designates as a Rental Fleet and which are offered for rent with or without drivers.

RENTAL OWNER- Someone who rents Vehicles to others with or without drivers.

RENTAL VEHICLE- A Vehicle of a rental fleet.

REPORTING PERIOD- The period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought. If the Registration Year begins on any date in July, August, or September, the Reporting Period shall be the previous such twelve-month period.

RESIDENCE- The status of an Applicant or a Registrant as a resident of a Member Jurisdiction.

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

SEMI-TRAILER- A Vehicle without motor power that is designed to be drawn by a Motor Vehicle and is constructed so that a part of its weight rests upon or is carried by a towing Vehicle.

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

TOTAL DISTANCE- All distance, including that accrued on trip permits, operated by a Fleet of Apportioned vehicles in all Member Jurisdictions during the reporting period. **Total Distance includes the full distance traveled in all Vehicle movements, both inter-jurisdictional and intra-jurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a Vehicle while under a trip Lease shall be considered to have been traveled by the Lessor's Fleet.**

TRACTOR- A Motor Vehicle designed and used primarily for drawing other Vehicles, but not so constructed as to carry a load other than part of the weight of the Vehicle and load so drawn.

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

TRIP PERMIT- A permit issued by a Member Jurisdiction in lieu of apportioned or full registration.

TRUCK- A Power Unit designed, used, or maintained primarily for the transportation of property.

TRUCK TRACTOR- A Motor Vehicle designed and used primarily for drawing other Vehicles, but so constructed as to carry a load other than a part of the weight of the Vehicle and load so drawn.

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

VEHICLE DESCRIPTIONS

BUS – A Motor Vehicle designed for carrying more than ten passengers and used for the transportation of persons.

DUMP TRUCK – A Motor Vehicle designed to haul cargo, to self-unload by gravity or a mechanical means, and to be used to haul feed or other loose materials and bulk.

TRUCK – A Motor Vehicle designed, used, or maintained primarily for the transportation of property.

TRACTOR – A Motor Vehicle designed and used primarily for drawing other Vehicles but not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

TRUCK TRACTOR – A Motor Vehicle designed and used primarily for drawing other vehicles but so constructed as to carry a load other than a part of the weight of the vehicle so drawn. (A Sleeper Unit does not classify a Vehicle as a Truck Tractor.)

ROAD TRACTOR – A Motor Vehicle designed for drawing other Vehicles and not so constructed as to carry a load other than a part of the weight of the towed vehicle.

SEMI-TRAILER – A vehicle without motor power, designed for carrying persons or property and for being drawn by a Motor Vehicle and so constructed that some part of its weight and that of its load rests upon or is carried on a fifth wheel assembly by the towing vehicle.

FULL TRAILER – A Vehicle without motor power designed for carrying property and so constructed that no part of its weight rests upon the towing vehicle.

CONVERTER GEAR (DOLLY) – An auxiliary undercarriage assembly with a fifth wheel and tow bar used to convert a Semi-trailer to a Full trailer.

CHAPTER TWO – APPLICATIONS

An Applicant may elect, as its Base Jurisdiction, any Member Jurisdiction where the applicant has an Established Place of Business, where the fleet the applicant seeks to register under the Plan accrues distance, and where Operational Records of the Fleet are maintained or can be made available.

An Applicant that does not have an Established Place of Business in any Jurisdiction may designate as a Base Jurisdiction any Member Jurisdiction where the Applicant can demonstrate Residence, where the Fleet the Applicant seeks to register under the Plan accrues distance, and where Operational Records of the Fleet are maintained or can be made available.

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

1. if the Applicant is an individual, that his or her driver's license is issued by that Jurisdiction,
2. if the Applicant is a corporation, that it is incorporated or registered to conduct business as a foreign corporation in that Jurisdiction,
3. if the Applicant is a corporation, that the principal owner is a resident of that Jurisdiction,
4. that the Applicant's federal income tax returns have been filed from an address in that Jurisdiction,
5. that the Applicant has paid personal income taxes to that jurisdiction,
6. that the Applicant has paid real estate or personal property taxes to that Jurisdiction,
7. that the Applicant receives utility bills in that Jurisdiction in its name,
8. that the Applicant has a Vehicle titled in that Jurisdiction in its name, or
9. that other factors clearly evidence the Applicant's legal residence in that Jurisdiction.

GUIDELINES FOR COMPLETING APPLICATION

In order to capture all data and maintain an efficient and accurate record keeping system for future use, it will be necessary to use both the Vehicle Schedule and the Weight and Mileage Schedule as prescribed by this Division. All information must be completed in detail, otherwise the application will be returned for corrections. Refer to the following instructions and examples when completing these forms. Should further assistance be needed, please contact the IRP Section.

If you are registering several vehicles of the same type and weight, they are grouped together for purposes of efficiency. These groups are referred to as fleets. Each group of the same vehicle type would be listed on Vehicle Schedule forms. The group record was created to increase efficiency in data entry and storage. Data common to a group of vehicles needs to be entered and stored only once. Optimization of calculation of fees is possible, since the only information needed to calculate fees in most cases is group level data. The result is that the group record may be used to calculate fees without using individual vehicle records.

Upon completion and submission of all necessary forms you will be given a detailed invoice **which must be paid before receiving permanent credentials**.

INSTRUCTIONS FOR COMPLETING VEHICLE SCHEDULE:

Use for New Application or to Add or Delete Vehicles from an existing fleet.

PART 1: REGISTRATION AND CONTACT INFORMATION

ACCOUNT NUMBER - This number will be assigned by the IRP Section for first time applicants and will remain the same each year thereafter. If you have or have ever had an Account Number, be sure to list that number in this category.

FLEET NUMBER - A three (3) digit number used for identification of vehicles within a fleet. If more than one fleet is submitted in the same name, designate fleets by using a numbering system such as 001, 002, 003, etc.

SUPPLEMENTAL NUMBER - This number will be assigned by the IRP personnel.

REG YEAR - Registration Year for which the apportioned license is being applied. The year in which a period ends is the number of its Reg Year. i.e. the period from July 1, 2023 through June 30 2024 would be Reg Year 2024.

NEW OR EXISTING ACCOUNT - New Applicate would list New. All other accounts should list Existing.

REGISTRANT NAME - Must be the full legal name of the Registrant/Business Name.. This must be the name of the person or business who owns the Apportioned License Plate. If your business is a corporation, partnership, or LLC, the name must be exactly the same as the name registered with the West Virginia Secretary of State's Office. (i.e., Trucker LLC = Registrant Name would be Trucker LLC)

DOING BUSINESS AS (DBA) - Complete only if DBA is different from the registrant's name.

PHYSICAL ADDRESS - The address where the Applicant maintains an Established Place of Business, or Resides, within West Virginia, where Operational Records are maintained or such records could be made available and where distance is accrued by a fleet. No Rural Route Numbers or Post Office Boxes can be included.

MAILING ADDRESS - The address to be used for the mailing of credentials, billing notices, and general correspondence. Correct zip code must also be included. DO NOT WRITE "SAME".

ACCOUNT DOT # - List the Registrants USDOT number. All registrant are required to have a DOT #, unless the Registrant's Safety is leased onto another carrier's DOT#.

(DO NOT LIST THE LESSOR'S DOT# IN THIS BOX)

You can apply for a DOT # online at <http://www.fmcsa.dot.gov/> or by calling 1-800-832-5660.

ACCOUNT FEIN# – A Federal Employee Identification Number should be obtained from the Internal Revenue Service (IRS). You can apply on-line at www.irs.gov or online at <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online> . If you are a sole proprietor your individual social security number may be used instead of an FEIN.

CONTACT NAME - Name of the Individual that the Base Jurisdiction can communicate with, regarding your account.

BUSINESS PHONE - Best Number to contact the Business or Contact Person

CELL PHONE - Best Alternative number to contact the Business Contact Person

CODE KEYS - This is a list of codes/abbreviations to be used when completing applications.

T.E.A.R. - Temporary Evidence of Apportioned Registration. Please Read and Initial the Agreement, if you are requesting a Temporary Registration. If the Vehicle has been previously registered under your account, you will be unable to request a Temporary Registration for the Vehicle.

PART 2 - FLEET INFORMATION

TYPE OF OPERATION - See the description for CODE KEYS. List code letters in the space provided.

WHAT ARE YOU HAULING – please list the primary products you intend to haul (i.e. coal, aggregates, wood products, etc.) or type of service you intend to provide (i.e. towing, charter buses, etc.)

EMAIL ADDRESS - The email address for the Business or Contact person.

PART 3 - DELETIONS AND TRANSACTION CODE

List vehicle(s) you wish to remove from the fleet. Make sure all columns are completed.

REASON FOR DELETION – List the reason for removing the Vehicle from the fleet. i.e. wrecked, stolen, sold, off road use, etc.

UNIT NUMBER - Owner unit number assigned to this unit.

YEAR - Model year of unit.

MAKE - Manufacturer make.

VEHICLE IDENTIFICATION NUMBER (VIN) - List the complete serial number of the unit. Generally, all VIN numbers are 17 digits.

APPORTIONED PLATE NUMBER - list plate numerical number. Refer to your cab card. i.e. BA123456.

TRANSACTION CODE - Please mark the correct box for what you are needing done on your account.

PART 4 - COMMERCIAL VEHICLE INFORMATION

List vehicle(s) you wish to add to the fleet. Make sure all sections are completed.

1. UNIT# - List the equipment or unit number you have assigned to this vehicle. Never duplicate the same number. Each unit must have a unique number. Up to ten (10) characters can be used.
2. VEHICLE IDENTIFICATION NUMBER - List the complete Vehicle Identification Number. Refer to West Virginia Certificate of Title. Generally, all VIN numbers are 17 digits.
3. YEAR - List the model year of the vehicle. Refer to West Virginia Certificate of Title.
4. MAKE OF VEHICLE - Enter the make of the vehicle. Refer to West Virginia Certificate of Title.
5. VEHICLE TYPE - Use CODE KEY located at the top of the form to find the correct Vehicle Type code to be entered into this box.
6. AXLES/ SEATS - Enter the number of axles including steering and axles in a tandem group. If the Vehicle is a Bus, please list Axles and the number of Seats.
7. FUEL TYPE - Use the CODE KEY located at the top of the form to find the correct Fuel Type code to be entered into this box.
8. EMPTY WEIGHT - Enter the actual empty weight of the Vehicle, including the cab, body and all accessories with which the Vehicle is equipped for normal use on the highway, EXCLUDING the weight of any load.
9. GROSS WEIGHT - Enter the gross weight, which you register the Vehicle to operate. This is the total weight of the Vehicle and the load.
10. PURCHASE PRICE - Enter the actual purchase price of the vehicle. If the vehicle is new, include accessories or modifications attached to the vehicle (original price) or enter the actual price of the vehicle paid by the current owner including accessories or modifications attached to the vehicle (latest price).

Federal Tax can be excluded from purchase price. A bill of sale is required to be provided for all Vehicles with a gross weight under 55,000 lbs.

11. PURCHASE DATE - Enter the Month, Day and Year when the vehicle was purchased. Refer to West Virginia Certificate of Title.
12. LEASE DATE – If you are Leasing the vehicle, enter the Month, Day and Year when the vehicle was leased to you. A full copy of the lease must be submitted. Otherwise leave this space blank.
13. VEHICLE OWNER - list the name of the owner as recorded on the current West Virginia Certificate of Title, unless you are re-titling the vehicle at this time. Then list the name of the owner exactly as it appears on the application for WV certificate of title.
14. VEHICLE OWNER PHONE # – List the telephone number of the vehicle owner whose name appears on the WV certificate of title, NOT the person to whom the vehicle is leased.
15. LEASED? - If owned by the registrant, check "N" for No, if leased by registrant, check "Y" for Yes.
16. COMPANY LEASED TO FEIN – Taxpayer Identification Number of person or company who is responsible for the safety of this vehicle. Generally this will be the carrier if not leased or the Lessee if leased.
17. COMPANY LEASED TO DOT # - List the DOT number of the person or company who is Responsible for the Safety of this Vehicle. DOT number must be in good standing with the US Department of Transportation (FMCSA) for Apportioned Registration to be issued.
18. WILL SAFETY RESPONSIBILITY FOR THIS VEHICLE CHANGE DURING THE REGISTRATION YEAR? Y or N – If you intend to have the same person or company Responsible for Safety for the entire Registration Year, check "N" for no. If you think the person Responsible for Safety will change during the Registration Year, check "Y" for yes.
19. TEMPORARY REQUESTED Y or N – If you would like a Temporary Evidence of Apportioned Registration (TEAR) check "Y" for yes, then read and sign the T.E.A.R. acceptance in the upper right corner of this form. If you would not like a TEAR then , check "N" for no.
20. TITLE NUMBER - Enter vehicle title number. Refer to West Virginia Certificate of Title. If applying for a new title, leave this category blank.

You are able to add, up to, two Vehicles on a Vehicle Schedule at one time. If you are needing to add more than two vehicles at once, then the Specialist will give you an Additional Vehicle Application to complete for the extra Units.

PART 5 - INSURANCE INFORMATION AND REGISTRATION CERTIFICATION

Complete the Vehicle Schedule with an Authorized Signature from either an Owner, an Officer of the Corporation, LLC or Partnership, as listed with the WV Secretary of State, or from an individual listed on the Authorized Signatures form on file with the Motor Carrier / IRP Unit.

List all requested insurance information in the blocks provided.

PART 6

NOTES – Please note any additional information or special instructions.

INSTRUCTIONS FOR COMPLETING MILEAGE AND WEIGHT SCHEDULE:

Use for New Applications or to change the weight of an existing vehicle(s) from an existing fleet.

PART 1 - REGISTRANT INFORMATION

Complete the information pertaining to the Account Number, Fleet Number, Reg Year, and Name of Applicant. This information must be identical with the information shown on the Vehicle Schedule. This form is only used for a first time applicant or when changing the weight on an existing vehicle(s) in an existing fleet.

PART 2 - SCHEDULE OF FLEET MILEAGE PER PERIOD

The reporting period for IRP registration is the last twelve-month period from July 1 through June 30 that ended before the date of application. For example, if you are applying on March 1, 2023 the reporting period would be from July 1, 2021 through June 30, 2022.

PART 3 - DURING THE MILEAGE BASE PERIOD MY FLEET HAD

Answer the question regarding whether your fleet had actual mileage during the reporting period. If you had actual mileage complete PART 4. If you did not have actual mileage, SKIP PART 4 and the West Virginia Average Mileage Chart will be used to calculate your registration fees. Do not list estimated mileage in Part 4.

PART 4 - REPORT THE MILEAGE FOR EACH JURISDICTION

List Actual Distance for each Jurisdiction for which the Fleet traveled during the distance period. Actual mileage should be used if they were driven during the Reporting Period discussed above, even if you only operated for only a part of the period. Do not list estimated mileage in Part 4.

IRP Jurisdictions are indicated by Black ink, non-members are indicated by Red ink. ALL ACTUAL DISTANCE MUST BE RECORDED.

DISTANCE: Enter the total actual distance traveled in each Jurisdiction during the distance reporting period, including those Jurisdictions that are not IRP members. Enter zero (0) for any Jurisdictions for which you did not have actual mileage.

TOTAL MILEAGE: enter the total of all mileage for all Jurisdictions in Part 4.

PART 5 - OPERATIONAL JURISDICTIONS AND WEIGHT

If your Gross Vehicle Weight (GVW), with the load, will be the same for all Jurisdictions, enter the total weight in pounds in the first block of Part 5.

If your GVW (including load) will **NOT** be the same for all jurisdictions, enter the total weight in pounds in the block beside every jurisdiction in Part 5. Since all jurisdictions are listed on the cab card, every jurisdiction must have a weight even if you do not intend to operate in that jurisdiction.

Provide a designated Group Number that will be used to refer to this weight group. (i.e. an 80,000 lb. weight group should have a Group Number of 80)

* You can leave the Group Number blank, and a member of the IRP Office will list the correct Group Number.*

PART 6 - COMMERCIAL VEHICLE WEIGHT CHANGE

If you are changing the weight of vehicles on an existing fleet, list each vehicle that you want included under these weights.

New Accounts do not need to complete Part 6.

PART 7 - REGISTRATION CERTIFICATION

Complete Mileage and Weight Schedule with an Authorized Signature, title/position, and date signed.

NOTES: Feel free to enter any additional information you believe is relevant to your application.

Supplement forms should be filed promptly after a vehicle has been added or deleted so the proper credentials can be issued for the vehicle. The registration fee may be transferred from the deleted vehicle to the added vehicle if the deleted vehicle was sold or destroyed or if the long-term lease on the vehicle has been terminated, as allowed by the jurisdictions in which the carrier operates. **Any vehicle that has plates transferred, or weight or jurisdictions added is not legal for operation until the new cab card has been received by the carrier from the Division of Motor Vehicles.** Plates are not self-transferable nor can any dealer transfer plates. A Dealer Temporary Tag is for Transporting the Vehicle back to your Base of Operations only.

AN APPORTIONED VEHICLE CANNOT OPERATE OR CARRY ANY LOAD ON A TEMPORARY TAG/REGISTRATION FROM THE DEALER.

HOW FEES ARE DETERMINED

The cost of your apportioned registration will depend upon the percentage of Distance traveled in each IRP Jurisdiction as well as the Registered Combined GVWR of the unit. The following is a simplified example of how the Registration Fee for a Vehicle based in West Virginia might be Apportioned. The operator of this unit travels in Virginia, Ohio, Maryland, and West Virginia. He travels 25,000 miles in each state for a grand total of 100,000 miles at year end. The operator has a registered combined gross weight of 80,000 pounds in each state. The registration fee would be computed as follows:

	<u>Mileage</u>	<u>Percent</u>		<u>Full Year Fee</u>	<u>Apportioned Fee</u>
VA	25,000	25%	X	\$1300.00	= \$325.00
OH	25,000	25%	X	\$1340.00	= \$335.00
MD	25,000	25%	X	\$1280.00	= \$320.00
WV	25,000	25%	X	\$1131.25	= \$282.81
Totals	100,000	100%			\$1262.81

Additionally, an Ad Valorem Fee is assessed at the time of Registration of Apportioned Vehicles. This fee can be calculated by using the following chart.

AD VALOREM FEES

Effective July 1, 1999 the West Virginia Legislature enacted an Ad Valorem Fee to be assessed on all power units. This fee is collected at the time of registration. The chart below can be used in determining Ad Valorem Fees.

Calculation Formula:

Purchase Price **X** Ad Valorem Factor **X** Pro-Rate Factor **X** Time Factor
Of Vehicle (Box 1) (Box 2) (Box 3)

YEAR ACQUISITION	AD VALOREM FACTOR	BOX 1
1ST	0.013738	
2ND	0.011938	
3RD	0.010227	
4TH	0.008408	
5TH	0.006695	
6TH	0.005289	
7TH	0.004167	
8TH	0.003526	
9TH AND OVER	0.003206	

Determine Pro-Rata Factor by dividing distance traveled in WV by total distance traveled during registration period.		BOX 2
REGISTRATION MONTHS	AD VALOREM TIME FACTOR	BOX 3
12	1.00000	
11	0.91667	
10	0.83333	
9	0.75000	
8	0.66667	
7	0.58333	
6	0.50000	
5	0.41667	
4	0.33333	
3	0.25000	
2	0.16667	
1	0.08333	

ENFORCEMENT

Credentials for the registration year must be on each Vehicle no later than midnight, June 30th, since law enforcement begins at that time. License plates must be mounted on the front of the power unit with a trailing unit and the back of straight trucks, semi-trailers and full trailers. The original cab card for the unit being operated with all current information must be available for inspection by appropriate Enforcement Personnel. Alteration of IRP credentials invalidate them, and may result in suspension of all vehicles.

PROCEDURES TO CANCEL ACCOUNT OR DELAY RENEWAL OF ACCOUNT

All current accounts must have the Affidavit of Renewal Procedures on file. New accounts must submit the affidavit at the time of application.

If an IRP registrant decides not to renew their account during the period of April 18th through July 15th, the registrant is required to immediately return the following:

1. The computer-generated renewal form with the words "**CANCEL CARRIER**" written across the face of the Renewal Schedule. The registrant must also sign and date the form.
2. All apportioned license plates and cab cards.

If the Registrant fails to return the above items and the Carrier wishes to renew later in the year, the renewal will be based on a **Full Twelve (12) Month Fee Schedule**. The failure to take appropriate action will disqualify the applicant from any reduction in the fee schedule. This disqualification is due to the access to registration plates the Carrier has from July 1 until the date that the renewal is filed.

The Division of Motor Vehicles may send law enforcement to pick up any plates for canceled or deleted vehicles not returned by July 15th.

FACSIMILE COPIES OF DOCUMENTS

The IRP Section of the West Virginia Division of Motor Vehicles will accept facsimile (fax) or emailed copies of documents in order to expedite registrations on established accounts. Please identify any fax sheets with your IRP account number. Telephone Number for IRP is (304) 926-0799. The fax number for IRP is (304) 926-0797. The Email address is dmvirp@wv.gov.

Please do not fax or email credit card information due to security concerns.

Temporary Evidence of Apportioned Registration (T.E.A.R.) may be issued using a copy of the full title documents of a vehicle, **However Original Title Documents must be received in our office before permanent credentials can be issued.**

Due to the volume of documents processed during the Renewal Period, this policy may be suspended at the discretion of management.

REFUND POLICY

No Refund will be made on any registration fee, except those registration fees paid and Apportioned plates issued in error, and/or unused plates and cab cards returned to the Division. No refunds are allowed if Temporary Authority was issued prior to payment. West Virginia will only be liable for refund of registration fees paid to this state. The IRP office will contact other member jurisdictions on your behalf for refunds due to you. The decision to refund will be that of the other jurisdictions. **Refunds can only be made on unused credentials under WV State Law.**

NOTE: If you delete a registered unit from your fleet during the course of the registration year and do not replace it, you must return BOTH the Apportioned plate and the Cab Card and request a deletion receipt. West Virginia does not refund any registration fees to West Virginia based carriers who elect to remove units from their apportioned fleets. West Virginia collects and forwards carrier fees when they are paid but does not authorize refunds for the other IRP jurisdictions. The carrier must contact each jurisdiction to which it paid apportioned registration fees that were collected by West Virginia. Each IRP jurisdiction's address is listed in the back of the IRP manual. The deletion receipt would serve as proof to other IRP jurisdictions that the carrier's credentials were surrendered to the base jurisdiction.

ADDING / DELETING VEHICLES

When adding or deleting a vehicle to a fleet, it will be necessary to file a supplemental application (Vehicle Schedule) in the same manner as the original. This form should be filed immediately after the addition or deletion otherwise the registrant may be subject to a penalty. West Virginia registration fees may be transferred from the deleted vehicle to the added vehicle, providing it is a vehicle of the same type and registered in the same name. A transfer fee of \$10.00 will be due to this state, plus any fees, which may be due to other jurisdictions. Not every IRP member jurisdiction allows for the transfer of

registration fees, therefore, the registrant will be billed a Prorated registration fee for those states.

Only the West Virginia IRP office can transfer Apportioned plates. They are not self-transferable, nor can dealers transfer them. In those cases where a deleted vehicle is not being replaced, the registrant is required to return the IRP cab card and license plate to this division. The replacement vehicle may operate legally only when it has been issued proper credentials. If you have any doubt about a transfer, please contact the IRP office.

WEIGHT INCREASE

Should the registrant decide to increase the registered weight for any member jurisdiction, a Mileage & Weight Schedule must be filed with this division. Additional fees will be calculated for the increased weight for the remaining portion of the registration year. An increase of more than 10% for a single jurisdiction requires the applicant to provide documentation concerning the actual operations of the vehicle. The request may be denied if it is determined that the requested variance does not reflect actual operations.

WEIGHT DECREASE

Should the registrant wish to decrease the registered weight for any vehicle or member jurisdiction, they cannot do so. Weight on an apportioned vehicle can only be decreased at the time of renewal.

LIABILITY INSURANCE REQUIREMENTS

Each West Virginia based registrant must maintain liability insurance coverage on all vehicles bearing a West Virginia apportioned license plate. A financial responsibility statement is included on the Vehicle Schedule. The signature on this form indicates that all vehicles listed thereon are in compliance with the insurance requirements of this State. A \$ 0.50 (fifty cents) insurance recording fee is required on each registration and will be included in your IRP billing notice.

METHOD OF PAYMENT

The West Virginia Division of Motor Vehicles, IRP Section requires secured funds for the payment of invoices for Apportioned registration. The secured fund types acceptable are: (1) Cashier's Check, (2) Certified Check, (3) Money Order, (4) Credit Card, (5) Cash

It is preferred that the payment be made by online payment by credit card, certified check or money order. **Please do not mail cash!** It is necessary to require secured funds, since fees for apportioned registrations are collected for other jurisdictions and must be readily available to distribute to other jurisdictions.

(A Personal or Company check Will Not be accepted for payment of IRP Fees)

REPLACEMENT CREDENTIALS

- 1) Replacement Cab Card - to replace a lost, stolen or mutilated cab card(s), the registrant must complete an application supplied by the Division (form DMV-IRP 004). The application can also be completed online using the User ID and password supplied to the carrier. The application must be submitted directly to the IRP Section, either by mail or in person. The fee is \$10.00 per card. There is no charge for corrections due to "Departmental Error".
- 2) Replacement of License Plate - to replace a lost, stolen or mutilated license plate, the registrant must complete an application supplied by the Division (form DMV-IRP 004). The application can also be completed online using the User ID and password supplied to the carrier. The application must be submitted directly to the IRP Section, either by mail or in person. The fee is \$10.50 per license plate.
- 3) Replacement of Decals - to replace a lost, stolen or mutilated yearly and/or apportioned decal, the registrant must complete an application (Form DMV-IRP 004). The application can also be completed online using the User ID and password supplied to the carrier. The application must be submitted directly to the IRP Section, either by mail or in person. The fee is \$10.00 per decal.

CONSUMER SALES AND SERVICE TAX

Section 17A-3-4 of the West Virginia Motor Vehicle Code imposes a tax of six percent (6%) of the value of the vehicle at the time of title certification. However, Class B vehicles registered at a gross weight of fifty-five thousand (55,000) pounds or more are provisionally exempted from the payment of this tax.

The Registrant is required to purchase registration of fifty-five thousand (55,000) pounds or more on a qualified vehicle at the time of titling, if they wish to take advantage of the tax exemption. Additionally, the registrant must surrender any tax exempted title and is obligated to pay full tax when dropping weight below fifty-five thousand (55,000) pounds. Section 17A-3-4 also exempts the titling of Class C semi-trailers, full trailers, pole trailers, and converter gear from the tax with the purchase of registration. This tax does not apply to vehicles to be registered as Class H or Class M vehicles which are used or to be used in interstate commerce.

HEAVY VEHICLE USE TAX

The Surface Transportation Assistance Act of 1982 requires State governments to receive proof of payment of the federal highway use tax as a condition of vehicle registration. The Form 2290 is stamped and returned to filers for this purpose. Until the validated copy is returned to the registrant, a copy of the completed Form 2290, accompanied by a photocopy of the canceled check (front and back), may be submitted as temporary proof of payment of the tax. Beginning with the Form 2290 for the tax year that begins on July 1 and ends on June 30, the balance due shown on the form must be paid in full by the due date of the return. In most cases, the deadline for filing the return and paying any tax due is August 31 of each year.

In general, the highway use tax applies to trucks, truck tractors and buses with a gross taxable weight of 55,000 pounds or more. For trucks and other taxable vehicles in use during July, the Form 2290 and payment are due on August 31. The tax is based on weight and normally ranges from \$100 to \$550 per vehicle. A variety of special rules, discussed in the instructions for Form 2290, apply to vehicles with minimal road use, logging or agricultural vehicles, vehicles transferred during the year and those first used on the road after July.

IRS Taxpayer Assistance Centers are your source for personal tax help. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you're more comfortable talking with someone face-to-face, then you will need to call the IRS at 844-545-5640 and set up an appointment with an IRS Office closest to you. **All IRS Offices are by appointment only!**

(Please Refer to the IRS Regulations Section, Starting on Page 49 of the IRP Manual)

CHAPTER THREE - RECORD KEEPING

AUDITS AND RECORD KEEPING

The State of West Virginia 's entrance into the International Registration Plan required the creation of an audit function to maintain the integrity of vehicle registration with the plan as outlined by Article X of the Plan. The Division of Motor Vehicles is required to conduct audits on the registrant's mileage records and notify all other member jurisdictions in which the registrant operates as to the accuracy of the supporting documents provided by the registrant.

When registering with the International Registration Plan, a carrier agrees to the responsibility of preserving the records on which the apportioned application is based. In recording the actual distance of an apportioned vehicle, the registrant shall record all movement (inter and intra-jurisdictional) including unloaded, loaded, empty, deadhead and bobtail miles. On-board recording devices may be used in lieu of or in addition to handwritten trip reports for apportioned registration record keeping purposes.

The registrant is required to preserve the records on which the IRP application is based for a period of three years after the close of the registration year. As a courtesy, the registrant will receive prior notice either by telephone or letter of the pending audit, normally up to twenty-day notice. Such records shall be made available for audit upon request.

In addition, if such records are not available to substantiate the information shown on the registrant's application, the registrant shall be given thirty days written notice to provide such records. After thirty days, if the carrier fails to provide such records, the State shall levy fees and/or penalties which will be determined by the Commissioner. If it is determined that the registrant's operational records are not located in the base jurisdiction and it is necessary for the Division auditors to travel where such records are normally kept, the Division shall require the registrant to reimburse the State for reasonable travel expenses incurred by the auditors in performance of the audit.

After an audit has been conducted and the mileage has been verified, the State will initiate any billing or refund greater than \$10.00 that may arise from inaccurate records.

The carrier is encouraged to include all areas of information on their source documents. Should any information be omitted, and the registrant disputes the audit findings on mileages audited, official state maps shall be the final authority unless proven otherwise by an approved method of calibration.

COMPUTER SUMMARIES - Quarterly or monthly summaries are not acceptable at face value and must be supported by IVMRs (Individual Vehicle Mileage Records) in order to be of any use during an audit. While it is desirable, all the necessary information for a trip need not be contained on a single document. The source documents used to generate computer records must be made available for review to substantiate mileage figures shown on the computer printouts.

RECEIVING CONTRACT - The IVMRs can be utilized by any registrant, however, a different situation is encountered in accumulating mileage on one-way vehicle fleet vehicles. The source documents or IVMRs on a one-way vehicle are the "receiving contract" which is the paperwork completed when a one-way vehicle is turned in or otherwise "received".

SUPPORTING INFORMATION FOR IVMRs - The information recorded on the IVMRs must be accurate and readable. The mileage figures to be entered on IVMRs can be obtained from various sources such as odometer and/or hubometer readings, state maps, standard mileage guide, or a household goods mileage guide, as long as the method used is accurate and consistent. Registrants should accumulate IVMRs and prepare monthly recaps from which they can prepare their yearly and quarterly recaps as well. It must be stressed that mileage figures supported by IVMRs can be used in numerous areas where a registrant is required to file some type of mileage report, such as fuel usage, third structure taxes, etc.

ACCOUNTABLE MILES - In recording the actual mileage of an apportioned vehicle, the registrant must record all movement (interstate and intrastate) including loaded, empty, deadhead and/or bobtail miles. It shall further be the responsibility of the registrant to record all miles generated by apportioned units while operating on trip permits.

OFF HIGHWAY MILES - All roads, streets, alleys, places, and ways are considered to be "highways" unless otherwise posted. They shall be expressly noted as being private and not open to public vehicular traffic to be posted as off highway. Examples include, but are not limited to, coal road to mine sites, roads to construction or well sites, and utilities rights-of-way. Odometer readings shall be recorded as the vehicle enters the "off highway" roadway and the reading at the point of return to the highway for each trip. Further, the specific "off highway" site must be identified.

TRIP PERMIT MILES - In the event an apportioned fleet operator operates a non-apportioned apportionable type vehicle, full fee registered, into or through other member jurisdictions with a trip permit, those miles should not be included on the application for proportional registration, nor would they be subject to inclusion by audit. However, if an apportioned fleet operator operates an apportioned vehicle into or through a member jurisdiction in which the fleet is not proportionally registered, but rather is operating with a trip permit, those miles must be included on the application for proportional registration and would be subject to inclusion by audit. Reporting trip permit miles operated by apportioned vehicles into or through a member jurisdiction does not obligate the registrant to proportionally register the fleet in that jurisdiction. If the registrant did not elect to proportionally register the fleet in that jurisdiction, such miles should be treated as non-reciprocity miles. Registrants should be reminded that Article XII D reads...."Trip permits shall not be used to evade or circumvent this agreement."

ALLOCATED MILES - Registrants in the business of renting or leasing passenger cars, pool fleet trailers, and semi-trailers are also subject to audit. However, those audits are based on total gross revenue generated nationwide, versus in-state revenue. It is from

this percent factor that the registrant determines the total number of vehicles to be licensed in a jurisdiction. This is commonly referred to as "allocation".

ADDITIONAL RECORDS - It would be beneficial for the registrant to retain any additional records that may assist the auditor in obtaining a true representation of their operations. Such records are Receivables, Payables, Disbursements, Expense Accounts, Freight manifests, other Tax Returns, etc. The auditor may request to review any additional records he may deem necessary in order to accurately audit the registrant's operation.

Below is a chart showing the timetable in which records are to be maintained:

<u>MILEAGE YEAR</u>	<u>KEEP ON FILE UNTIL</u>
2018-19	June 30, 2023
2019-20	June 30, 2024
2020-21	June 30, 2025
2021-22	June 30, 2026
2022-23	June 30, 2027
2023-24	June 30, 2028

Samples of IVMRs that may be removed and photocopied and/or adopted for the carrier's use are included after this section. The first form is the suggested form of the International Registration Plan.

LICENSEE'S RESPONSIBILITIES

Record Retention - The registrant is required to preserve the records upon which the apportioned application is based. Such records shall be made available for audit during normal business hours. Should such records not be available to substantiate the information shown on the registrant's application, the registrant shall be given thirty day notice to provide such records. All registrants are liable for the proper maintenance of records on which the current year's application is based for a period of three years after the close of the registration year.

The mileage period is July 1 - June 30, which corresponds with West Virginia's registration year. In order to obtain mileage reports for a complete year, West Virginia bases applications on the prior full year or a year removed. Therefore, West Virginia based carriers are liable for proper maintenance of records for a total of five years after the mileages were generated.

In trip-lease or lease agreements, the registrant is responsible for maintaining mileage records. It is the responsibility of the registrant to contact the lessee for mileage records in situations where records were turned over to the lessee for any reason.

ACCEPTABLE SOURCE DOCUMENTS - An acceptable source document used to verify fleet mileage is some type of "Individual Vehicle Mileage Record(s)" (IVMR). IVMRs shall contain the following information:

MINIMUM REQUIREMENTS:

- 1) Date of trip (starting and ending)
- 2) Trip origin and destination
- 3) Route of travel
- 4.) Beginning and ending odometer or hubometer reading of the trip
- 5) Total trip miles
- 6) Mileage by jurisdiction
- 7) Unit number or vehicle identification number.

For Records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS):

- (i) the original GPS or other location data for the Vehicle to which the Records pertain
- (ii) the date and time of each GPS or other system reading
- (iii) the location of each GPS or other system reading
- (iv) the beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the period to which the Records pertain
- (v) the calculated distance between each GPS or other system reading
- (vi) the route of the Vehicle's travel
- (vii) the total distance traveled by the Vehicle
- (viii) the distance traveled in each jurisdiction
- (ix) the Vehicle identification number or Vehicle unit number

Summaries:

- (i) a summary of the Fleet's operations for each month, which includes both the full distance traveled by each Apportioned Vehicle in the Fleet during the calendar month, and the distance traveled in the month by each Apportioned Vehicle in each Jurisdiction
- (ii) a summary of the Fleet's operations for each calendar quarter, which includes both the full distance traveled by Vehicles in the Fleet during the calendar quarter, and the distance traveled in each Jurisdiction by the Vehicles in the Fleet during the calendar quarter
- (iii) a summary of the quarterly summaries

OPTIONAL REQUIREMENTS:

- 1) Vehicle fleet number
- 2) Registrant's name
- 3) Trailer number
- 4) Driver's signature and/or name

SAMPLE FORMS - Driver Instructions for Individual Vehicle Mileage Record

- 1) Give the registrant's name.
- 2) Enter equipment number of power unit
- 3) Enter the fleet number of the power unit.
- 4) Record the date this trip began.
- 5) Record the city and the state where this trip began.
- 6) Record the meter reading BEFORE starting the trip.
- 7) Give the state abbreviation of each jurisdiction (state) in which you are traveling.
- 8) List each highway number traveled in each jurisdiction. The highway numbers are required by jurisdiction auditors to verify miles reported.
- 9) Record total miles for each jurisdiction traveled.
- 10) Add individual jurisdiction miles and record the total.
- 11) Record the date this trip ended.
- 12) Record the city and state that was the most distant for this trip.
- 13) Record the ENDING meter reading at the end of this trip.
- 14) Subtract the beginning meter reading from the ending meter reading and record total trip miles. Note the total miles of all jurisdictions should equal the difference between the beginning and ending meter reading.
- 15) The driver is to insert a signature in the space provided.

INDIVIDUAL VEHICLE MILEAGE RECORD

Registrants Name _____ Vehicle Number _____ Fleet Number _____ Date _____

Ending Odometer _____ less Beginning Odometer _____ equals Total Miles _____

ORIGIN

Trip 1 _____
 Trip 2 _____
 Trip 3 _____
 Trip 4 _____
 Trip 5 _____

DESTINATION

Trip 1 _____
 Trip 2 _____
 Trip 3 _____
 Trip 4 _____
 Trip 5 _____

STATE	ODOMETER READING	ROUTES OF TRAVEL	MILES/STATE	GALS/FUEL
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			

TOTAL

MILES

GALLONS

TOTAL MILES BY STATE

WV										

ATTACH DAILY FUEL RECEIPTS
 TO THIS REPORT

DRIVER SIGNATURE _____

REGISTRANT'S NAME _____ FLEET NUMBER: _____ EQUIPMENT NUMBER: _____
MONTH/YEAR: _____

[illegible]

QUARTERLY RECAP

FOR THE QUARTER _____ through _____

REGISTRANT'S NAME _____ FLEET NUMBER: _____ EQUIPMENT NUMBER: _____

MONTH	MILES PER JURISDICTION												TOTAL MILES
JURISDICTION													
COLUMN TOTAL													

***** IF ADDITIONAL SPACE IS NEEDED, ATTACH ADDITIONAL SHEETS *****

CHAPTER FOUR - TEMPORARY CREDENTIALS

TEMPORARY CREDENTIALS

Temporary Evidence of Apportioned Registration (TEAR)

The Motor Carrier Unit of the West Virginia Division of Motor Vehicles will issue a Temporary Evidence of Apportioned Registration (TEAR) upon request to new carriers or for new vehicles added to the apportioned fleet, authorizing temporary Apportioned Vehicle Registration, pending issuance of IRP credentials.

However, a TEAR will NOT be issued on vehicles being renewed under IRP.

This TEAR is a non-mandated privilege and a courtesy which should not be abused. At the time the authority is issued, the registrant will receive an invoice for their apportioned registration. The issuance of a TEAR obligates the carrier to complete the registration process, including the full payment of the invoice. Failure to pay the invoice can result in suspension of your driver's license. A TEAR cannot be issued without applying for apportioned registration. The TEAR covering a specific vehicle cannot be transferred to another vehicle.

The Motor Carrier Unit reserves the right to refuse temporary authority to any carrier who has abused the privilege, or whose account is not in good standing. The TEAR will be valid for a period of forty days, with a fee of \$3.00 per vehicle. The TEAR can be picked up at our Charleston office during normal working hours, 8:30 a.m. to 5:00 p.m. or received by mail delivery, fax or email.

For Assistance with a TEAR, please call the DMV Motor Carrier Unit in Charleston at (304) 926-0799.



Jim Justice
Governor

WEST VIRGINIA DEPARTMENT OF TRANSPORTATION

Division of Motor Vehicles

5707 MacCorkle Avenue, Southeast

Post Office Box 17900

Charleston, West Virginia 25317-0010 • (304) 926-0799

TDD: (800) 642-9066

Thomas J. Smith, P. E.
Cabinet Secretary

TEMPORARY APPORTIONED MOTOR CARRIER VEHICLE REGISTRATION

Issue Date 02/16/2018

Effective Date 02/16/2018

Expiration Date 03/27/2018

REGISTRANT				DBA		
ADDRESS				ACCT NO		FLEET NO 001
UNIT NO 40	YEAR 2018	MAKE FRHT	VIN 3ALMGNFG0JDJV8415	GROSS WT 80,000	USDOT	
List the USDOT and Address of the Motor Carrier Responsible for Safety						
USDOT		ADDRESS				
YOUR APPORTIONED/IRP REGISTRATION APPLICATION HAS BEEN RECEIVED AND ACCEPTED. IT MAY BE SUBJECT TO AUDIT. CARRY A COPY OF THIS DOCUMENT IN THE VEHICLE AT ALL TIMES. PHOTOCOPIES OF THIS DOCUMENT ARE AUTHORIZED.						
The vehicle described has been proportionally registered with the State of West Virginia and other jurisdictions operate at the weights listed below .						
WV 80,000	AL 80,000	AR 80,000	AZ 80,000	CA 80,000	CO 80,000	CT 80,000
DC 80,000	DE 80,000	FL 80,000	GA 80,000	IA 80,000	ID 80,000	IL 80,000
IN 80,000	KS 80,000	KY 80,000	LA 80,000	MA 80,000	MD 80,000	ME 80,000
MI 80,000	MN 80,000	MO 80,000	MS 80,000	MT 80,000	NC 80,000	ND 80,000
NE 80,000	NH 80,000	NJ 80,000	NM 80,000	NV 80,000	NY 80,000	OH 80,000
OK 80,000	OR 80,000	PA 80,000	RI 80,000	SC 80,000	SD 80,000	TN 80,000
TX 80,000	UT 80,000	VA 80,000	VT 80,000	WA 80,000	WI 80,000	WY 80,000
AB 36,287	BC 36,287	MB 36,287	NB 36,287	NL 36,287	NS 36,287	ON 36,287
PE 36,287	QC 6 axles	SK 36,287	** *****	** *****	** *****	** *****
Must comply with all applicable federal and state safety regulations.						

I hereby state, under penalty of false swearing and penalties outlined in the Chapters 17 A and 17D, that there is in effect a motor vehicle liability policy upon the described vehicle in accordance with the provisions of the West Virginia Motor Vehicle Code.

Acceptance of this temporary registration certifies my agreement to pay the implied registration costs for the above vehicle listed.

I hereby certify, that the statement made herein are true and correct to the best of my knowledge and behalf.

Signature _____

TA # 18000471

REASON : ADD / DELETE VEHICLE : BA536168



TRIP PERMITS

OVERSIZE/OVERWEIGHT:

All permits must be applied for through either <http://wv.gotpermits.com> (for trips entirely within West Virginia) or www.gotpermits.com (for multi-state permits). There is an extra convenience fee for using www.gotpermits.com for multi-state permits, but not for using <http://wv.gotpermits.com> for permits in WV. Both sites will accept major credit cards for payment, or an escrow account may be established with Bentley Systems for payment. You must enter your truck specifications and your desired routes; if the application passes the size and weight analysis, the permit may be issued immediately. If the analysis does not pass, or if all of the desired routes are not available for you to select, the application must be submitted for Permit Office review.

If you don't have the resources or the inclination to use <http://wv.gotpermits.com>, there are a number of commercial permit services that can obtain your permit for you through one of these sites.

.

OUT OF STATE CARRIERS:

Trip permits for out-of-state based carriers to travel through West Virginia may be obtained by purchasing online at <http://www.wv.gov/tp>

These permits are valid for a period of ten (10) days at a cost of \$34.00 each.

Any vehicle or combination of vehicles for which a trip permit has been issued may be operated in inter-jurisdictional or intra-jurisdictional commerce for the period allowed under such permit.

Following, is a list of permit services that responded to a survey indicating that they will use GotPermits for their customers

LIST OF PERMIT SERVICES

A-1 Over the Road Permits	(800) 577-3764
Across America Trucking Services	(605) 256-3301
Barking Dog Permits	(908) 496-8473
Bud's National Permit Service Inc	(410) 828-1111
Coast to Coast Trucking Permits, LLC	(865) 963-0830
Comdata Network	(800) 749-7166
Continental Transportation Services, Inc	(877) 736-4411
Double-O Permits & Project Services, Inc	(877) 834-1696
Elite Permits	(877) 304-2208
Ernie's Permit Service	(530) 742-1046
Express Permits LLC	(715) 965-3054
High Wide & Heavy Oversize	(718) 966-7255
Jet Permit Ltd.	(414) 425-7712
J.J. Keller & Associates	(800) 231-5266
Lee's Permit Service	(800) 728-8675
Maryland Permit Service	(410) 561-1901
Mercury Permits	(855) 683-7749
NES (Nationwide Express Services)	(740) 982-3737
Northwoods Motor Carrier Services	(604) 853-5335
Nova Permits and Pilot Cars	(800) 567-7775
Permit Express	(563) 582-7261
Permit America	(866) 573-7648
PermitHUB	(855) 413-5147
Presto Permits	(267) 640-8348
Reliable Permit Solutions, LLC	(888) 949-4220
Rite-Way Transportation Services LLC	(866) 606-6148
River City Permits LLC	(563) 543-2888
SLT Permits.com	(714) 804-0502
Specialized Permit Service	(740) 335-3546
State Permits	(800) 331-4805
T-Chek Systems Inc	(877) 237-2435
The Permit Company	(800) 223-7431
Trans/Mid-America Inc	(800) 228-7577
Transport Permits Ltd	(800) 373-9033
WCS Permits	(740) 452-2023
West Chester Permit LLC	(800) 734-3544

ALLOWABLE WEIGHTS IN THE MEMBER STATES OF THE IRP

<u>Jurisdiction</u>	<u>Maximum Operating Weight (in lbs.)</u>	<u>Maximum Cab Card Weight (in lbs.)</u>
Alabama	80000	
Alberta	139992	139992
Arizona	80000	80000
Arkansas	80000	80000
British Columbia	139994	139994
California	80000	80000
Colorado	85000	80000/82000 if vehicle contains an alternative fuel system and operates on alternative fuel or both alternative fuel and conventional fuel
Connecticut	No Maximum Weight	Because there is no weight limit the weight on the cab card should reflect actual vehicle weight.
Delaware	80000	80000
District of Columbia	80000	80000
Florida	80000	80000
Georgia	80000	80000
Idaho	129000	129000
Illinois	80000	80000
Indiana	80000	80000
Iowa		
Kansas	85500	85500
Kentucky	80000	80000
Louisiana	88000	88000
Maine	100000	100000
Manitoba	139994	139994
Maryland	80000	80000
Massachusetts	No Max	No Max
Michigan	160001	160001
Minnesota	80000	Maximum Cab Card weight is Unlimited
Mississippi	80000	80000
Missouri	80000	80000
Montana	138000	138000
Nebraska	94000	94000
Nevada	129000	80000
New Brunswick		
New Hampshire	80000	80000

New Jersey	82000	80,000 82,000 pounds for vehicles operated by an engine fueled primarily by natural gas.
New Mexico	86400	80000
New York	80000	No maximum operating weight. Permit issued by NY Department of Transportation.
Newfoundland and Labrador	137788	137788
North Carolina	80000	80000
North Dakota	105500	105500
Ohio	80000	80000
Oklahoma	90000	90000
Ontario	139992	139992
Oregon	105500	105500
Pennsylvania	80000	80000
Prince Edward Is.	137788	137788
Rhode Island	80000	80000
Saskatchewan	139994	139994
Nova Scotia	137788	137788
Quebec		
South Carolina	80000	80000
South Dakota		
Tennessee	80000	80000
Texas	80000	80000
Utah	129000	80000
Vermont	80000	80000
Virginia	80000	80000
Washington	105500	105500
West Virginia	80000	80000
Wisconsin	80000	80000
Wyoming	117000	117000

CAUTION: Before you decide to register for a weight exceeding 80,000 lbs., check carefully the maximum weights allowed on the interstate highways. In a number of states, special permits are required after 80,000 lbs.

OVERSIZE/OVERWEIGHT PERMITS

West Virginia Oversize/Overweight permits are obtained from:

Division of Highways
Building 5 Room 337
State Capitol Complex
Charleston, WV 25305
(304) 558-9547

CHAPTER FIVE - LISTING OF RELATED AGENCIES

JURISDICTION ABBREVIATIONS

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

IRP REGISTRATION AGENCIES

Alabama
P O Box 327620
2545 Taylor Road (zip code 36117)
Montgomery, AL 36132-7620
334242-9621
334242-9073

Alberta
1st floor, 803 Manning Road NE
Calgary AB T2E 7M8
Canada
403297-2920
403297-2917

Arizona
1801 W. Jefferson
Phoenix, AZ 85007-0000
602712-6775
602712-3284

Arkansas
P.O. Box 1272
Little Rock, AR 72203-0000
501682-4661
501682-1116

British Columbia
PO Box 7500, Stn Main
Vancouver BC V6B 5R9
Canada
604443-4450
604443-4451

California
P.O. Box 932382
Sacramento, CA 95818
916657-7971
916657-7372
<http://www.dmv.ca.gov>

Colorado
PO Box 173350
Denver, CO 80217-3350
303205-5608
303205-5981

Connecticut
State of Connecticut
Department of Motor Vehicles 60
State Street
Wethersfield, CT 6161
860263-5281
860263-5582

Delaware
303 Transportation Circle
Public Safety Building, Room 21
Dover, DE 19901-0000
302744-2702
302739-6299

District of Columbia
95 M Street SW
Washington, DC 20024
202729-7079
202729-7174

Florida
2900 Apalachee Parkway
Neil Kirkland Building, MS 62
Tallahassee, FL 32399-0625
850617-2909

Georgia
PO Box 740382
Atlanta, GA 30374-0382
855406-5221
770359-1823
<https://dor.georgia.gov/motor-vehicles>

Idaho
P.O. Box 7129
Boise, ID 83707
208334-8611
208334-2006
<http://itd.idaho.gov/dmv/motorcarrierservices/mc.htm>

Illinois
Room #300, Howlett Building
501 South 2nd Street
Springfield, IL 62756-0000
217785-3000
217557-6328
<http://cyberdriveillinois.com>

Indiana
7811 Milhouse Road, Suite M
Indianapolis, IN 46241
317615-7340
317615-7310
<http://www.in.gov/dor/>

Iowa
6310 SE Convenience Boulevard
Ankeny, IA 50021
515237-3268
515237-3252
<http://www.iowadot.gov/iftairp>

Kansas
915 SW Harrison
Docking State Office Building
Topeka, KS 66626-0001
785296-6541
785291-3755

Kentucky
200 Mero Street
Frankfort, KY 40622-0000
502564-9900
502564-2950

Louisiana
7979 Independence Blvd.
Baton Rouge, LA 70806
225925-4390
225925-4669

Maine
101 Hospital Street
29 State House Station
Augusta, ME 04333-0029
207624-9000 x52135
207624-9086
<http://www.maine.gov/sos/bmv/index.html>

Manitoba
510-234 Donald Street
Box 6300
Winnipeg MB R3C 4A4
Canada
204985-8770 ext 7748
204953-4998

Maryland
6601 Ritchie Highway, N.E.
Glen Burnie, MD 21062-0000
410768-7000

Massachusetts
25 Newport Ave. Ext.
Quincy, MA 2026
857368-8120
857368-0823

Michigan
7064 Crowner Drive
Secondary Complex
Lansing, MI 48918-0000
517322-1097
517322-1058

Minnesota
445 Minnesota Street
Suite 196
St. Paul, MN 55101-5195
651296-2001
651296-3141

Mississippi
P.O. Box 22828
Jackson, MS 39225-0000
601923-7142
601923-7133

Missouri
830 MoDOT Drive
PO Box 270
Jefferson City, MO 65102-0270
573751-6433
573751-0916

Montana
2701 Prospect Avenue
Helena, MT 59620-0000
406444-6130
406444-7670

Nebraska
301 Centennial Mall South
Lincoln, NE 68509-4789
402471-4435
402471-4024

Nevada
555 Wright Way
Carson City, NV 89711
775684-4711 x 1
775684-4619

New Brunswick
PO Box 1998
140 Alison BLVD
Fredericton NB E3B 5G4
Canada
506453-2410
506453-4325
http://www2.gnb.ca/content/gnb/en/departments/public_safety.html

New Hampshire
Division of Motor Vehicles
33 Hazen Dr.
Concord, NH 03305-0000
603227-4110
603271-8211

New Jersey
225 E. State Street
Trenton, NJ 08666-0000
609292-4570
609633-9394

New Mexico
2546 Camino Entrada
Santa Fe, NM 87505-4147
888683-2821
505476-1570

New York
6 Empire State Plaza
Albany, NY 12228-0002
518402-2180

Newfoundland and Labrador
P.O. Box 8710
St. John's NL A1B-4J5
Canada
709729-2519
709729-6955

North Carolina
1100 New Bern Avenue
Raleigh, NC 27697-0000
919861-3720
919715-9129

North Dakota
608 E. Boulevard Avenue
Bismarck, ND 58505-0780
701328-2581
701328-4545

Nova Scotia
Attn: Shelley Kumar - IRP
P.O. Box 2734
Halifax NS B3J 3P7
Canada
902424-5851
902424-0720

Ohio
1970 West Broad Street
P.O. Box 16520
Columbus, OH 43216-6520
614777-8400
<http://www.bmv.ohio.gov/>

Oklahoma
2101 N. Lincoln Boulevard
Jim Thorpe Building
Oklahoma City, OK 73105
405521-3036
405522-4974
<http://www.occeweb.com>

Ontario
Vehicle Programs Office - IRP
Program
145 Sir William Hearst Avenue
Room 143
Toronto ON M3M-0B6
Canada
416235-3923
416235-3924

Oregon
3930 Fairview Industrial Drive SE
Salem, OR 97302
503378-6699
503378-5765

Pennsylvania
1101 South Front Street, Riverfront
Office Center
Executive Offices, 4th Floor
Harrisburg, PA 17104
717346-0608
717783-6349

Prince Edward Island
P.O. Box 2000
Charlottetown PE C1A-9R9
Canada
902368-5200
902368-6269

Quebec
333 Boulevard Jean-Lesage, C.P.
19600
Quebec City QC G1K-8J6
Canada
418528-4343
418643-4624

Rhode Island
150 Midway Road, Suite 153
Cranston, RI 02920
401946-0090
401946-0033

Saskatchewan
Branch & IRP Issuing
2260 11th Avenue
Regina SK S4P 2N7
Canada
306751-1250
306359-0867

South Carolina
Motor Carrier Services
10311 Wilson Blvd, Bldg D Cube
#105
Blythewood, SC 29016
803896-3870
803896-2698

South Dakota
Anderson Building
445 E. Capitol Avenue
Pierre, SD 57501-2080
605773-3314
605773-4117
<http://www.sdtruckinfo.com>

Tennessee
Vehicle Services Division, Motor
Carrier Section
44 Vantage Way, Suite 160
Nashville, TN 37243-8050
615399-4265
615253-1181

Texas
4000 Jackson Avenue
Austin, TX 78731
800299-1700
512465-4723

Utah
210 North 1950 West
Salt Lake City, UT 84134
801297-7500
801297-7697
<http://dmv.utah.gov/>

Vermont
120 State Street
Montpelier, VT 05603-0001
802828-2071
802828-3577

Virginia
2300 W. Broad St.
Richmond, VA 23269
804249-5140
804367-1073

Washington
P.O. Box 9228
Olympia, WA 98507-9228
360664-1822
360664-8468

West Virginia
5707 MacCorkle Avenue SE
PO Box 17900
Charleston, WV 25317-0010
304926-0799
304926-0797
<http://www.dmv.wv.gov>

Wisconsin
Division of Motor Vehicles
4802 Sheboygan Avenue
Madison, WI 53705
608266-9900
608267-6886
<http://www.dot.wisconsin.gov/business/carriers/index.htm>

Wyoming
5300 Bishop Blvd
Cheyenne, WY 82009-3340
307777-4375
307777-4772
<http://www.dot.state.wy.us/home.html>

PERFORMANCE AND REGISTRATION **INFORMATION SYSTEMS MANAGEMENT** **(PRISM)**

What is PRISM?

PRISM is a cooperative Federal/State safety program designed to identify motor carriers with deficient safety records, and to tie a motor carrier's safety fitness to the ability to register their trucks. PRISM links the Federal Motor Carrier Safety Administration's (FMCSA) safety information with the state's motor vehicle registration process to achieve two purposes:

1. To determine the motor carrier's fitness prior to issuing a registration plate, and
2. To motivate the unsafe carrier to improve its safety performance through an improvement process and, where necessary, the application of registration sanctions.

The PRISM program includes two major processes – the Commercial Vehicle Registration Process (IRP registration) and Enforcement that work in parallel to identify motor carriers and to hold them responsible for the safety of their operations. The performance of unsafe carriers is improved through a comprehensive system of identification, education, awareness, data gathering, safety monitoring and treatment.

Commercial Vehicle Registration Process:

The International Registration Plan (IRP) commercial vehicle registration process of the states provides the framework for the PRISM program and serves two vital functions. First, it establishes a system of accountability by ensuring that no vehicle is registered without identifying the carrier responsible for the safety of the vehicle during the registration year. Second, the use of registration sanctions (denial, suspension and revocation) provides a powerful incentive for unsafe carriers to improve their safety performance.

The vehicle registration process ensures that all carriers engaged in interstate commerce are uniquely identified through a United States Department of Transportation (USDOT) number when they register their vehicles. The safety fitness of each carrier can then be checked prior to issuing vehicle registrations. Those motor carriers that have been prohibited from operating in interstate commerce by the Federal Motor Carrier Safety Administration (FMCSA) may have their ability to register vehicles denied by the state. The use of registration sanctions also provides a powerful incentive for unsafe carriers to improve their safety performance.

Enforcement:

Enforcement is the means by which carrier safety is systematically tracked and improved. The process is designed to improve the safety performance of carriers with demonstrated poor safety performance through accurate identification, performance monitoring and treatment. When a carrier is identified as needing improvement in safety practices, the carrier enters the MCSIP program. The goal of MCSIP is to improve the level of safety on our nation's highways by helping carriers identify and correct safety problems. MCSIP carriers that do not improve their safety performance face penalties that are progressively more stringent. These penalties may culminate in a Federal

Out-of-Service Order and possible denial, suspension and/or revocation of vehicle registrations by the State.

In addition, PRISM provides for the deployment of roadside enforcement technologies that allow for more accurate identification of high-risk carriers and more efficient roadside inspections

PRISM Benefits:

PRISM demonstrates the following safety, economic and productivity benefits:

Accountability – Accountability means that safety events affecting a PRISM registered vehicle can be more accurately tied back to the responsible motor carrier via their USDOT Number and Vehicle Identification Number (VIN).

Performance-Based Approach to Safety Management – The primary means for identifying potentially poor performing carriers is through an accumulation of carrier, vehicle and drive-specific safety events that is then linked to the carrier through the carrier's USDOT number and VIN. Carriers are identified, treated and released from a safety improvement program based upon demonstrated highway performance after safety treatments have been applied.

Improved Productivity – PRISM has improved the efficiency and effectiveness of Federal and State safety efforts through the efficient allocation of scarce resources; and the use of warning letters as an effective, inexpensive alternative to on-site compliance reviews for carriers with less severe safety problems.

Improved Data Quality – PRISM has improved the accuracy and timeliness of motor carrier data by development of a procedure for obtaining current census and operational data on interstate motor carriers as part of the state's annual vehicle registration renewal process; by the development of a procedure for using plate numbers as a means to more effectively assign inspection and accident data to the responsible motor carrier; and by the use of automated procedures in the field, such as barcodes, to properly assign safety events to the proper motor carrier.

Improved Motor Carrier Safety – The PRISM program requires that motor carriers improve their identified safety deficiencies or face progressively more stringent sanctions up to a Federal Out-of-Service order and concurrent State registration suspensions. For carriers with less severe safety problems, the PRISM program pioneered the use of a warning letter as an alternative to an on-site review. This has proven to be an extremely effective and inexpensive means of improving safety performance.

Customer Service – PRISM provides a one-stop shopping opportunity for carriers to obtain a USDOT number, meet Congressionally mandated data update requirements, and get their International Registration Plan (IRP) license plates simultaneously. Through the PRISM program, the State registration office can update USDOT numbers on behalf of the Federal government...

To get more information on PRISM or apply for a USDOT number, visit the FMCSA web site at www.fmcsa.dot.gov to read the PRISM Brochure or to complete the application for a USDOT number.

UNIFIED CARRIER REGISTRATION (UCR)



YEAR 2024 UNIFIED CARRIER REGISTRATION FOR ALL INTERSTATE MOTOR CARRIERS AND MOTOR PRIVATE CARRIERS

The Unified Carrier Registration (UCR) Plan and Agreement are part of a Federally mandated, State-administered program that went into effect September 10, 2007. Under this program, States collect fees from motor carriers, motor private carriers, freight forwarders, brokers, and leasing companies, based on the number of qualifying commercial motor vehicles (CMVs) in their fleets. These fees, under federal law, are to be used only to fund state motor carrier safety enforcement efforts. Failure to register may result in Enforcement citations and fines up to \$1,000.00. You must register for the calendar year 2024 to be in compliance with this requirement.

On the UCR Form:

- **YOU MUST SIGN THE APPLICATION**
- **YOU MUST MAINTAIN A LIST OF VEHICLES IF YOU SELECTED OPTION B (SECTION 4) * For Audit Purposes**
- **YOU MUST MAINTAIN A LIST OF VEHICLES YOU SUBTRACT FROM THE TOTAL AS INTRASTATE USE ONLY (SECTION 4, LINE 2) * For Audit Purposes**

*Mandated since 2013, carriers are required to "maintain records adequate to substantiate the information reported by the registrant on its application. A registrant must maintain a list of all its vehicles and those subtracted from its UCR count as set forth on UCR forms 1 and 2 or in some other form." [UCR Agreement, Section 10(9)]

To register online without delay, visit www.ucr.gov. For registration instructions and base state guidelines for the UCR Plan, go to <https://plan.ucr.gov/>.

Payments by mail may be made in the form of a company, personal or certified check or money order payable to WVPSC (West Virginia Public Service Commission). Please write your USDOT# on the front of your check. And submit both the completed registration form and check to the address below. All receipts will be emailed unless requested to be sent to mailing address.

Questions or inquiries can be directed by email to: ucr@psc.state.wv.us

Public Service Commission of West Virginia
ATTN: UCR
PO Box 812
Charleston WV 25323-0812
Phone 1-800-247-8789
FAX: 304-340-0394

Jessica Gordon
UCR State Auditor
304-340-0481



Note: The form, instructions, or publication you are looking for begins after this coversheet.

Please review the information below.

This July 2023 revision is for the tax period beginning on July 1, 2023, and ending on June 30, 2024. **Don't use** this revision if you need to file a return for a tax period that began on or before June 30, 2023. To obtain a prior revision of Form 2290 and its separate instructions, visit www.irs.gov/Form2290.

Nota: El formulario, las instrucciones o la publicación que busca se encuentra luego de esta portada.

Por favor lea la información a continuación.

Esta revisión de julio de 2023 es para el período tributario que comienza el 1 de julio de 2023 y termina el 30 de junio de 2024. **No use** esta revisión si necesita presentar una declaración para un período tributario que haya comenzado en o antes del 30 de junio de 2023. Para obtener una revisión anterior del Formulario 2290(SP) y sus instrucciones por separado, visite www.irs.gov/Form2290SP.

Instructions for Form 2290

(Rev. July 2023)

Heavy Highway Vehicle Use Tax Return



Department of the Treasury
Internal Revenue Service

Section references are to the Internal Revenue Code unless otherwise noted.

Contents	Page
Purpose of Form	1
Who Must File	2
Taxable Vehicles	2
When To File	3
How To File	4
Where To File	4
Form 2290 Call Site	4
Penalties and Interest	4
Getting Started	4
Employer Identification Number (EIN)	4
Vehicle Identification Number (VIN)	4
Taxable Gross Weight	4
Name and Address	5
Part I. Figuring the Tax	5
Line 2	5
How To Pay the Tax	8
Schedule 1 (Form 2290)	9
Schedule 1 (Form 2290), Consent to Disclosure of Tax Information	9
Third Party Designee	9
Signature	10
Recordkeeping	10
How To Get Tax Help	10
Partial-Period Tax Tables (for vehicles first used after July of the period)	14

Future Developments

For the latest information about developments related to Form 2290 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form2290](https://www.irs.gov/Form2290).

Reminders

Payment through credit or debit card. Form 2290 filers are able to pay their Form 2290 tax liability with either a credit or debit card. See [Credit or debit card](#) under [How To Pay the Tax](#), later, for more information.

Schedule 1 (Form 2290)—Month of first use. Form 2290 filers must enter the month of first use in Schedule 1 to indicate when the vehicles included in Schedule 1 were first used during the tax period. See [Month of first use](#) under [Schedule 1 \(Form 2290\)](#), later, for more information.

U.S. Customs and Border Protection. U.S. Customs and Border Protection requires proof of payment for entering a Canadian or Mexican vehicle into the United States. See [Proof of payment for state registration and entry into the United States](#) under [Schedule 1 \(Form 2290\)](#), later.

Schedule 1. You should complete and file both copies of Schedule 1. The second copy will be stamped and returned to you for use as proof of payment.

Electronic filing. Electronic filing is required for each return reporting and paying tax on 25 or more vehicles that you file during the tax period. Tax-suspended vehicles (designated by category W) aren't included in the electronic filing requirement for 25 or more vehicles since you aren't paying tax on them. However, you are encouraged to file electronically regardless of the number of vehicles being reported. File Form 2290 electronically through a provider participating in the IRS *e-file* program for excise taxes. Once your return is accepted by the IRS, your stamped Schedule 1 can be available within minutes. For more information on *e-file*, visit [IRS.gov/e-File-Providers/e-File-Form-2290](https://irs.gov/e-File-Providers/e-File-Form-2290) or visit [IRS.gov/Trucker](https://irs.gov/Trucker).

General Instructions

Purpose of Form

Use Form 2290 for the following actions.

- Figure and pay the tax due on highway motor vehicles used during the period with a taxable gross weight of 55,000 pounds or more.
- Figure and pay the tax due on a vehicle for which you completed the suspension statement on another Form 2290 if that vehicle later exceeded the mileage use limit during the period. See [Suspended vehicles exceeding the mileage use limit](#), later.
- Figure and pay the tax due if, during the period, the taxable gross weight of a vehicle increases and the vehicle falls into a new category. See [Line 3](#), later.
- Claim suspension from the tax when a vehicle is expected to be used 5,000 miles or less (7,500 miles or less for agricultural vehicles) during the period.
- Claim a credit for tax paid on vehicles that were destroyed, stolen, sold, or used 5,000 miles or less (7,500 miles or less for agricultural vehicles).
- Report acquisition of a used taxable vehicle for which the tax has been suspended.
- Figure and pay the tax due on a used taxable vehicle acquired and used during the period. See [Used vehicle](#), later.

Use Schedule 1 (Form 2290) for the following actions.

- To report all vehicles for which you are reporting tax (including an increase in taxable gross weight) and those that you are reporting suspension of the tax by category and vehicle identification number (VIN).
- As proof of payment to register your vehicle(s) (unless specifically exempted) in any state. Use the copy of Schedule 1 stamped and returned to you by the IRS for this purpose.

Use Form 2290-V, Payment Voucher, to accompany your check or money order. Form 2290-V is used to credit your heavy highway vehicle use tax payment to your account. If filing electronically, see [How To Pay the Tax](#), later.

Who Must File

You must file Form 2290 and Schedule 1 for the tax period beginning on July 1, 2023, and ending on June 30, 2024, if a taxable highway motor vehicle (defined later) is registered, or required to be registered, in your name under state, District of Columbia, Canadian, or Mexican law at the time of its first use during the tax period and the vehicle has a taxable gross weight of 55,000 pounds or more. See the examples under [When To File](#), later.

You may be an individual, limited liability company (LLC), corporation, partnership, or any other type of organization (including nonprofit, charitable, educational, etc.).

Disregarded entities and qualified subchapter S subsidiaries. Qualified subchapter S subsidiaries (QSubs) and eligible single-owner disregarded entities are treated as separate entities for most excise tax and reporting purposes. QSubs and eligible single-owner disregarded entities must pay and report excise taxes; register for excise tax activities; and claim any refunds, credits, and payments under the entity's employer identification number (EIN). These actions can't take place under the owner's taxpayer identification number (TIN). Some QSubs and disregarded entities may already have an EIN. However, if you are unsure, please call the IRS Business and Specialty Tax line at 800-829-4933. For more information on applying for an EIN, see [Employer Identification Number \(EIN\)](#), later.

Generally, QSubs and eligible single-owner disregarded entities will continue to be treated as disregarded entities for other federal tax purposes (other than employment taxes). For more information, see Regulations section 301.7701-2(c)(2)(v).

Dual registration. If a taxable vehicle is registered in the name of both the owner and another person, the owner is liable for the tax. This rule also applies to dual registration of a leased vehicle.

Dealers. Any vehicle operated under a dealer's tag, license, or permit is considered registered in the name of the dealer.

Used vehicle. See [Used vehicles](#) and [Tax computation for privately purchased used vehicles and required claim information for sold used vehicles](#), later.

Logging vehicles. A vehicle qualifies as a logging vehicle if:

1. It is used exclusively for the transportation of products harvested from the forested site, or it exclusively transports the products harvested from the forested site to and from locations on a forested site (public highways may be used between the forested site locations); and
2. It is registered (under the laws of the state or states in which the vehicle is required to be registered) as a highway motor vehicle used exclusively in the transportation of harvested forest products. A vehicle will be considered to be registered under the laws of a state as a highway motor vehicle used exclusively in the transportation of harvested forest products if the vehicle is so registered under a state statute or legally valid regulations. In addition, no special tag or license plate identifying a vehicle as being used in the transportation of harvested forest products is required.

Products harvested from the forested site may include timber that has been processed for commercial use by sawing into lumber, chipping, or other milling operations if the processing occurs before transportation from the forested site.



Logging vehicles are taxed at reduced rates. See [Table II](#), later.

Taxable Vehicles

Highway motor vehicles that have a taxable gross weight of 55,000 pounds or more are taxable.

A **highway motor vehicle** includes any self-propelled vehicle designed to carry a load over public highways, whether or not also designed to perform other functions. Examples of vehicles that are designed to carry a load over public highways include trucks, truck tractors, and buses. Generally, vans, pickup trucks, panel trucks, and similar trucks aren't subject to this tax because they have a taxable gross weight less than 55,000 pounds.

A **vehicle** consists of a chassis, or a chassis and body, but doesn't include the load. It doesn't matter if the vehicle is designed to perform a highway transportation function for only a particular type of load, such as passengers, furnishings, and personal effects (as in a house, office, or utility trailer), or a special kind of cargo, goods, supplies, or materials. It doesn't matter if machinery or equipment is specially designed (and permanently mounted) to perform some off-highway task unrelated to highway transportation except to the extent discussed later under [Vehicles not considered highway motor vehicles](#).

Use means the use of a vehicle with power from its own motor on any public highway in the United States.

A **public highway** is any road in the United States that isn't a private roadway. This includes federal, state, county, and city roads.

Example. You purchased your heavy truck from the dealer and drove it over the public highways to your home. The drive home was your first taxable use of the vehicle.

Exemptions. The use of certain highway motor vehicles is exempt from the tax (and thus not required to be reported on a Form 2290) if certain requirements are met. The use of a highway motor vehicle isn't subject to the tax if it is used and actually operated by:

- The federal government;
- The District of Columbia;
- A state or local government;
- The American National Red Cross;
- A nonprofit volunteer fire department, ambulance association, or rescue squad;
- An Indian tribal government but only if the vehicle's use involves the exercise of an essential tribal government function; or
- A mass transportation authority if it is created under a statute that gives it certain powers normally exercised by the state.

Also exempt from tax (and thus not required to be reported on a Form 2290) is the use of:

- Qualified blood collector vehicles (see below) used by qualified blood collector organizations; and
- Mobile machinery that meets the specifications for a chassis as described under [Specially designed mobile machinery for nontransportation functions](#), later.

Qualified blood collector vehicle. A qualified blood collector vehicle is a vehicle at least 80% of the use of which during the prior tax period was by a qualified blood collector organization for the collection, storage, or transportation of blood. A vehicle first placed in service in a tax period will be

treated as a qualified blood collector vehicle for the tax period if the qualified blood collector organization certifies that the organization reasonably expects at least 80% of the use of the vehicle by the organization during the tax period will be in the collection, storage, or transportation of blood.

Vehicles not considered highway motor vehicles.

Generally, the following kinds of vehicles aren't considered highway vehicles.

1. Specially designed mobile machinery for nontransportation functions. A self-propelled vehicle isn't a highway vehicle if all the following apply.

a. The chassis has permanently mounted to it machinery or equipment used to perform certain operations (construction, manufacturing, drilling, mining, timbering, processing, farming, or similar operations) if the operation of the machinery or equipment is unrelated to transportation on or off the public highways.

b. The chassis has been specially designed to serve only as a mobile carriage and mount (and power source, if applicable) for the machinery or equipment, whether or not the machinery or equipment is in operation.

c. The chassis couldn't, because of its special design and without substantial structural modification, be used as part of a vehicle designed to carry any other load.

2. Vehicles specially designed for off-highway transportation. A vehicle isn't treated as a highway vehicle if the vehicle is specially designed for the primary function of transporting a particular type of load other than over the public highway and because of this special design, the vehicle's capability to transport a load over a public highway is substantially limited or impaired.

To make this determination, you can take into account the vehicle's size; whether the vehicle is subject to licensing, safety, or other requirements; and whether the vehicle can transport a load at a sustained speed of at least 25 miles per hour. It doesn't matter that the vehicle can carry heavier loads off highway than it is allowed to carry over the highway.

When To File

Form 2290 must be filed for the month the taxable vehicle is first used on public highways during the current period. The current period begins July 1, 2023, and ends June 30, 2024. Form 2290 must be filed by the last day of the month following the month of first use (as shown in the chart, later). **Note.** If any due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

If you first use multiple vehicles in more than 1 month, then a separate Form 2290 must be filed for each month, as shown in [Example 3](#), later.

The filing rules apply whether you are paying the tax or reporting suspension of the tax. The following examples demonstrate these rules.

Example 1. John uses a taxable vehicle on a public highway by driving it home from the dealership on July 2, 2023, after purchasing it. The vehicle is required to be registered in his name. John must file Form 2290 by August 31, 2023, for the period beginning July 1, 2023, through June 30, 2024. To figure the tax, John would use the amounts on Form 2290, page 2, column (1).

Example 2. John purchases a new taxable vehicle on November 2, 2023. The vehicle is required to be registered in his name. The vehicle is first used on the public highway by

driving it home from the dealership after purchasing it in November. John must file another Form 2290 reporting the new vehicle by January 2, 2024, for the period beginning November 1, 2023, through June 30, 2024. Because December 31, 2023, falls on a Sunday, John doesn't have to file until the next business day, January 2, 2024. To figure the tax, John would use [Table I](#).

Example 3. All of Trucker A's vehicles are first used in the current period in July 2023 by driving them from the dealership on the public highway to his warehouse after purchasing them and are required to be registered in his name. Trucker A must file one Form 2290 on or before August 31, 2023, to report his vehicles. Trucker B first uses vehicles on the public highway in July and August. The vehicles are required to be registered in his name. Trucker B must report the vehicles first used in July by August 31, 2023, and the vehicles first used in August on a separate return filed by October 2, 2023. Because September 30, 2023, falls on a Saturday, Trucker B doesn't have to file until the next business day, October 2, 2023.

IF, in this period, the vehicle is first used during...	THEN, file Form 2290 and make your payment by...	and enter this date on Form 2290, line 1"
July 2023	August 31, 2023	202307
August 2023	October 2, 2023	202308
September 2023	October 31, 2023	202309
October 2023	November 30, 2023	202310
November 2023	January 2, 2024	202311
December 2023	January 31, 2024	202312
January 2024	February 29, 2024	202401
February 2024	April 1, 2024	202402
March 2024	April 30, 2024	202403
April 2024	May 31, 2024	202404
May 2024	July 1, 2024	202405
June 2024	July 31, 2024	202406

* File by this date regardless of when the state registration for the vehicle is due. If any due date falls on a Saturday, Sunday, or legal holiday, file by the next business day.

** This date may not apply for privately purchased used vehicles. See [Tax computation for privately purchased used vehicles and required claim information for sold used vehicles](#), later.



The filing deadline isn't tied to the vehicle registration date. Regardless of the vehicle's registration renewal date, you must file Form 2290 by the last day of the month following the month in which you first use the vehicle on a public highway during the tax period.

Extension of time to file. Before the due date of the return, you may request an extension of time to file your return by writing to:

Internal Revenue Service
7940 Kentucky Drive
Florence, KY 41042-2915

In your letter, you must fully explain the cause of the delay. Except for taxpayers abroad, the extension may be for no more than 6 months. An extension of time to file doesn't

extend the time to pay the tax. If you want an extension of time to pay, you must request that separately.

How To File



Electronic filing is required for each return reporting and paying tax on 25 or more vehicles. Tax-suspended vehicles (designated by category W) aren't included in the electronic filing requirement for 25 or more vehicles because you aren't paying tax on them. However, all taxpayers are encouraged to file electronically. Electronic filing generally allows for quicker processing of your return. A stamped Schedule 1 can be available within minutes after filing and acceptance by the IRS.

Electronically. File Form 2290 electronically through any electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) participating in the IRS e-file program for excise taxes. For more information on e-file, visit the IRS website at [IRS.gov/e-File-Providers/e-File-Form-2290](https://www.irs.gov/e-file-providers/e-file-form-2290) or visit [IRS.gov/Trucker](https://www.irs.gov/Trucker).

Paper. Mail Form 2290 to the address shown under [Where To File](#) next. If you didn't pay the tax using the Electronic Federal Tax Payment System (EFTPS) or using a credit or debit card, mail Form 2290-V and your check or money order with Form 2290. For more information on payments, see [How To Pay the Tax](#), later.

Where To File

If you are filing a paper return, mail Form 2290 to:

Form 2290 with full payment and that payment is <i>not</i> drawn from an international financial institution	Internal Revenue Service P.O. Box 932500 Louisville, KY 40293-2500
Form 2290 without payment due or if payment is made through EFTPS or by credit/debit card	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0031
Form 2290 with a check or money order <i>drawn from an international financial institution</i>	Internal Revenue Service International Accounts 1973 Rulon White Blvd. Ogden, UT 84201-0038

See [When To File](#), earlier, to determine the due date of your return.



If you are using or sending a payment that is drawn from an international financial institution, see [International payments](#), later.

Private Delivery Services

You can use certain private delivery services (PDSs) designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of designated services. If you are using a PDS, use the address for the Ogden Processing Center found at [IRS.gov/PDSstreetAddresses](https://www.irs.gov/PDSstreetAddresses).

The PDS can tell you how to get written proof of the mailing date.



PDSs can't deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address.

Form 2290 Call Site

You can get immediate help with your Form 2290 questions by calling the Form 2290 call site. The hours of operation are Monday–Friday, 8:00 a.m. to 6:00 p.m., Eastern time.

IF you are calling from...	THEN use...
the United States	866-699-4096 (toll free).
Canada or Mexico	859-320-3581 (not toll free).

The assistor will have access to your Form 2290 account information. Spanish-speaking assistants are available. Have your Form 2290 and information about your filing available when you call. For help with other returns filed, taxes paid, etc., visit [IRS.gov/Help/Tax-Law-Questions](https://www.irs.gov/Help/Tax-Law-Questions) for individual returns or call 800-829-4933 for business returns.

Penalties and Interest

If you receive a penalty for filing your return late or paying your tax late and believe you have reasonable cause for doing so, send a letter to the IRS explaining why you believe you have reasonable cause for filing late or paying late. Alternatively, you may visit [IRS.gov/PenaltyRelief](https://www.irs.gov/PenaltyRelief) for more information on how to request penalty relief, or call the number on the notice you received from the IRS informing you of the penalty and/or interest assessed. **Don't** attach an explanation when you file your return.

Specific Instructions

Getting Started

To complete Form 2290, have the following information available.

1. Your employer identification number (EIN). You must have an EIN to file Form 2290. You can't use your social security number.
2. The vehicle identification number (VIN) of each vehicle.
3. The taxable gross weight of each vehicle to determine its category.

Employer Identification Number (EIN)

Enter the correct EIN. If you don't have an EIN, apply for one online at [IRS.gov/EIN](https://www.irs.gov/EIN). **Only** persons with an address in a foreign country, for example, Canada, may apply for an EIN by calling 267-941-1099 (not a toll-free call). You may also apply for an EIN by faxing or mailing Form SS-4, Application for Employer Identification Number, to the IRS.

Vehicle Identification Number (VIN)

The VIN of your vehicle can be obtained from the registration, title, or actual vehicle. Generally, the VIN is 17 characters made up of numbers and letters. Be sure to use the VIN for the vehicle and not from the trailer.

Taxable Gross Weight

The taxable gross weight of a vehicle (other than a bus) is the total of:

1. The actual unloaded weight of the vehicle fully equipped for service,

2. The actual unloaded weight of any trailers or semitrailers fully equipped for service customarily used in combination with the vehicle, and

3. The weight of the maximum load customarily carried on the vehicle and on any trailers or semitrailers customarily used in combination with the vehicle.

Actual unloaded weight of a vehicle is the empty (tare) weight of the vehicle fully equipped for service.

A trailer or semitrailer is treated as customarily used in connection with a vehicle if the vehicle is equipped to tow the trailer or semitrailer.

Fully equipped for service includes the body (whether or not designed for transporting cargo, such as a concrete mixer); all accessories; all equipment attached to or carried on the vehicle for use in its operation or maintenance; and a full supply of fuel, oil, and water. For buses, this includes equipment for the accommodation of passengers or others (such as air conditioning equipment and sanitation facilities, etc.). The term doesn't include the driver; any equipment (not including the body) mounted on, or attached to, the vehicle, for use in handling, protecting, or preserving cargo; or any special equipment (such as an air compressor, crane, or specialized oilfield equipment).

Buses

The taxable gross weight of a bus is its actual unloaded weight fully equipped for service plus 150 pounds for each seat provided for passengers and driver.

Determining Taxable Gross Weight



The weight declared for registering a vehicle in a state may affect the taxable gross weight used to figure the tax.

State registration by specific gross weight. If the vehicle is registered in any state that requires a declaration of gross weight in a specific amount, including proportional or prorated registration or payment of any other fees or taxes, then the vehicle's taxable gross weight must be no less than the highest gross weight declared for the vehicle in any state. If the vehicle is a tractor-trailer or truck-trailer combination, the taxable gross weight must be no less than the highest combined gross weight declared.

State registration by gross weight category. If the vehicle is registered in any state that requires vehicles to be registered on the basis of gross weight, and the vehicle isn't registered in any state that requires a declaration of specific gross weight, then the vehicle's taxable gross weight must fall within the highest gross weight category for which the vehicle is registered in that state.

State registration by actual unloaded weight. If the vehicle is registered only in a state or states that base registration on actual unloaded weight, then the taxable gross weight is the total of the three items listed under [Taxable Gross Weight](#), earlier.

Special permits. In determining a vehicle's taxable gross weight, don't consider weights declared to obtain special temporary travel permits. These are permits that allow a vehicle to operate:

1. In a state in which it isn't registered,
2. At more than a state's maximum weight limit, or

3. At more than the weight at which it is registered in the state.

However, special temporary travel permits don't include permits that are issued for your vehicle if the total amount of time covered by those permits is more than 60 days or (if issued on a monthly basis) more than 2 months during a tax year.

Name and Address

Enter your name and address. Include the suite, room, or other unit number after the street address. If your address has changed, check the *Address Change* box on Form 2290.

P.O. box. If the post office doesn't deliver mail to the street address and you have a P.O. box, show the box number instead of the street address.

Canadian or Mexican address. Follow the country's practice for entering the postal code. Don't abbreviate the country name.

Final return. If you no longer have vehicles to report, file a final return. Check the *Final Return* box on Form 2290, sign the return, and mail it to the IRS.

Amended return. Check the *Amended Return* box only if reporting (a) additional tax from an increase in taxable gross vehicle weight, or (b) suspended vehicles exceeding the mileage use limit. **Don't** check the box for any other reason. For more information, see [Line 3](#) or [Suspended vehicles exceeding the mileage use limit](#), later.

VIN correction. Check the *VIN Correction* box if you are correcting a VIN listed on a previously filed Schedule 1 (Form 2290). List the corrected VIN or VINs on Schedule 1. Be sure to use the Form 2290 for the tax period you are correcting.

Attach a statement with an explanation for the VIN correction. **Don't** check this box for any other reason.

Part I. Figuring the Tax

Line 1

Enter the date for the month of first use during the tax period. See the chart under [When To File](#), earlier, for the corresponding date and format.

For used vehicles purchased from a private seller during the period, see [Used vehicles](#), later.

Line 2

To figure the tax on line 2, complete the Tax Computation table on Form 2290, page 2. Don't use line 2 to report additional tax from an increase in taxable gross weight. Instead, report the additional tax on line 3.

Column (1)—Annual tax. Use the tax amounts listed in column (1)(a) for a vehicle used during July.

Logging vehicles. Use the tax amounts listed in column (1)(b) for logging vehicles used in July. For more information on these vehicles, see [Logging vehicles](#) under [Who Must File](#), earlier.

Column (2)—Partial-period tax. For used vehicles purchased from a private seller during the period, see [Used vehicles](#), later. For all other vehicles, if the vehicle is first used after July, the tax is based on the number of months remaining in the period. See [Table I](#) ([Table II](#) for logging vehicles) for the partial-period tax table. Enter the tax in column (2)(a) for the applicable category; use column (2)(b) for logging vehicles.

Used vehicles. If you acquire and register or are required to register a used taxable vehicle in your name during the tax period, you must keep as part of your records proof showing whether there was a use of the vehicle or a suspension of the tax during the period before the vehicle was registered in your name. The evidence may be a written statement signed and dated by the person (or dealer) from whom you purchased the vehicle.

Tax computation for privately purchased used vehicles and required claim information for sold used vehicles.

1. For vehicles purchased from a seller who has paid the tax for the current period: If a vehicle is purchased on or after July 1, 2023, but before June 1, 2024, and the buyer's first use (such as driving it from the purchase location to the buyer's home or business location) is in the month of sale, the buyer's total tax for the tax period doesn't include the tax for the month of sale.

Note. The due date of Form 2290 doesn't change. The buyer should enter the month after the sale on Form 2290, line 1 (Example: November 2023 is entered as "202311").

2. If a vehicle is sold, the name and address of the purchaser (along with previously required information) must be included with the seller's claim for a credit or refund of tax paid for the remaining months of the current period.

For vehicle purchases from a seller who has paid the tax for the current period: Buyer's tax computation for a used vehicle privately purchased on or after July 1, 2023, but before June 1, 2024, when the buyer's first use is in the month of sale. The tax on the buyer's use of a vehicle after the purchase is prorated by multiplying a full tax period's tax by a fraction.

1. The numerator is the number of months in the period from the first day of the month after the month of sale through the end of the tax period.

2. The denominator is the number of months in the entire tax period.

The buyer **MUST** also do the following.

- Determine that the seller has paid the tax for the current period. A copy of the seller's stamped Schedule 1 is one way to make this determination.
- Enter the month after the sale on line 1.
- Enter the prorated tax in column (2) of page 2.

Example. On July 2, 2023, Linda paid the full tax period tax of \$550 for the use of her 80,000-pound taxable gross weight vehicle. John purchased the used truck from Linda on September 9, 2023, and drove it on the public highway from Linda's home to his own home the next day. Linda, the seller, can claim a credit or refund of the tax she paid for the 9 months after the sale. Because of that, and that John's first taxable use was to drive the truck to his home in the month of sale (September), his prorated tax is figured from the first day of the next month (October) through the end of the tax period, June 30, 2024. The due date of John's Form 2290 doesn't change, so he must file by October 31, 2023.

Full tax period tax: \$550
Numerator: 9 (number of months from October through June)
Denominator: 12 (full 12-month tax period, July through June)
Prorated tax: $9/12$ of \$550 = \$412.50
John should enter "202310" on line 1 and \$412.50 in column (2)(a) on the category V line.

Logging vehicles. For logging vehicles, see [Table II](#) for the partial-period tax table. Enter the tax in column (2)(b) for the applicable category.

Column (3)—Number of vehicles. Enter the number of vehicles for categories A–V in the applicable column. Add the number of vehicles in columns (3)(a) and (3)(b), categories A–V, and enter the combined number on the total line in column (3). For category W, enter the number of suspended vehicles in the applicable column.

Column (4)—Amount of tax. Multiply the applicable tax amount times the number of vehicles. Add all amounts in a category and enter the result in column (4). Then, add the tax amounts in column (4) for categories A–V, and enter the total tax amount.

Line 3
Complete line 3 only if the taxable gross weight of a vehicle increases during the period and the vehicle falls in a new category. For instance, an increase in maximum load customarily carried may change the taxable gross weight.

Report the additional tax for the remainder of the period on Form 2290, line 3. Don't report any tax on line 2 unless other taxable vehicles are being reported in addition to the vehicle(s) with the increased taxable gross weight. Check the *Amended Return* box and to the right of "Amended Return" write the month the taxable gross weight increased. File Form 2290 and Schedule 1 by the last day of the month following the month in which the taxable gross weight increased.

Figure the additional tax using the following worksheet. Attach a copy of the worksheet for each vehicle.

1. Enter the month the taxable gross weight increased. Enter the month here and in the space next to the *Amended Return* box on Form 2290, page 1


2. From Form 2290, page 2, determine the new taxable gross weight category. Next, go to the [Partial-Period Tax Tables](#), later. Find the month entered on line 1 above. Read down the column to the new category; this is the new tax. Enter the amount here

3. On the [Partial-Period Tax Tables](#), later, find the tax under that month for the previous category reported. Enter the amount here

4. **Additional tax.** Subtract line 3 from line 2. Enter the additional tax here and on Form 2290, line 3
- \$

\$

\$

**CAUTION**

If the increase in taxable gross weight occurs in July after you have filed your return, use the amounts on Form 2290, page 2, for the new category instead of the *Partial-Period Tax Tables*.

Line 5

Complete line 5 only if you are claiming a credit for tax paid on a vehicle that was:

- Sold before June 1 and not used during the remainder of the period,
- Destroyed (so damaged by accident or other casualty it isn't economical to rebuild it) or stolen before June 1 and not used during the remainder of the period, or
- Used during the prior period 5,000 miles or less (7,500 miles or less for agricultural vehicles).

A credit, lower tax, exemption, or refund isn't allowed for an occasional light or decreased load or a discontinued or changed use of the vehicle.

The amount claimed on line 5 can't exceed the tax reported on line 4. Any excess credit must be claimed as a refund using Form 8849, Claim for Refund of Excise Taxes, and Schedule 6 (Form 8849), Other Claims. Also use Schedule 6 (Form 8849) to make a claim for an overpayment due to a mistake in tax liability previously reported on Form 2290. See [When to make a claim](#), later.

Information to be submitted. On a separate sheet of paper, provide an explanation detailing the facts for each credit.

For vehicles destroyed, stolen, or sold, include:

1. The VIN;
2. The taxable gross weight category;
3. The date of destruction, theft, or sale;
4. A copy of the worksheet under [Figuring the credit](#) below; and
5. If the vehicle was sold on or after July 1, 2015, the name and address of the purchaser of the vehicle.



Your claim for credit may be disallowed if you don't provide all of the required information.

Figuring the credit. Figure the number of months of use and find the taxable gross weight category of the vehicle before you complete the worksheet below. To figure the number of months of use, start counting from the first day of the month in the period in which the vehicle was first used to the last day of the month in which it was destroyed, stolen, or sold. Find the number of months of use in the [Partial-Period Tax Tables](#), later (the number of months is shown in parentheses at the top of the table next to each month).

- | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 1. For the vehicle that was destroyed, stolen, or sold, enter the tax previously reported on Form 2290, line 4 | \$ _____ |
| 2. Partial-period tax. On the Partial-Period Tax Tables , later, find where the taxable gross weight category and months of use meet and enter the tax here | \$ _____ |
| 3. Credit. Subtract line 2 from line 1. Enter here and on Form 2290, line 5 | \$ _____ |

The credit for each vehicle must be calculated separately.

Vehicle used less than the mileage use limit. If the tax has been paid for a period on a vehicle that is used 5,000 miles or less (7,500 miles or less for agricultural vehicles), the person who paid the tax may make a claim for the credit.

When to make a claim. For a vehicle that was destroyed, stolen, or sold before June 1, a credit for tax paid can be

claimed on the next Form 2290 filed or a refund of tax paid can be claimed on Form 8849.

For a vehicle that was used 5,000 miles or less (7,500 miles or less for agricultural vehicles) during the period, a credit for tax paid can be claimed on the first Form 2290 filed for the next period. Likewise, a refund for tax paid can't be claimed on Form 8849 until the end of the Form 2290 tax period. For example, if the tax was paid for the period July 1, 2023, through June 30, 2024, for a vehicle used 5,000 miles or less during the period, a credit on Form 2290 (or refund on Form 8849) can't be claimed until after June 30, 2024.

Part II. Statement in Support of Suspension



Electronic filing is required for each return reporting and paying tax on 25 or more vehicles that you file during the tax period. Tax-suspended vehicles (designated by category W) aren't included in the electronic filing requirement for 25 or more vehicles because you aren't paying tax on them. However, you are encouraged to file electronically regardless of the number of vehicles being reported. File Form 2290 electronically through a provider participating in the IRS e-file program for excise taxes. Once your return is accepted by the IRS, your stamped Schedule 1 can be available within minutes.

Line 7

Complete line 7 to suspend the tax on vehicles expected to be used less than the mileage use limit during a period.

You must also:

- List the vehicles on which the tax is suspended on Schedule 1 (see [Schedule 1 \(Form 2290\)](#), later); and
- Count the number of tax-suspended vehicles (designated by category W) listed on Schedule 1, Part I, and enter the number on Schedule 1, Part II, line b.

Line 8

You must verify that vehicles listed as suspended on the Form 2290 for the prior tax period and used 5,000 miles or less (7,500 miles or less for agricultural vehicles) were not subject to the tax for that period. To verify that vehicles listed as suspended in the prior period did not exceed the mileage use limit, **except for any vehicles listed on line 8b**, check box 8a.

If you checked box 8a and vehicles that you previously listed as suspended on the prior tax period's Form 2290 that exceeded the mileage use limit, you must list on line 8b the VINs of the vehicles listed as suspended in the prior period and then used for 5,000 miles or more during the period (7,500 miles or more for agricultural vehicles). You must report the tax for these vehicles on a separate Form 2290 for the prior tax period and pay the tax. For more information, see [Suspended vehicles exceeding the mileage use limit](#), later. Attach a separate sheet if needed to list the VINs for line 8b.

Line 9

If in the prior period, Form 2290, line 7, was completed and the tax-suspended vehicles were sold or otherwise transferred, complete line 9.

Sales. If you sell a vehicle while under suspension, a statement must be given to the buyer and must show:

- The seller's name, address, and EIN;
- VIN;
- Date of the sale;
- Odometer reading at the beginning of the period;
- Odometer reading at the time of sale; and
- The buyer's name, address, and EIN.

The buyer must attach this statement to Form 2290 and file the return by the date shown in the table under [When To File](#), earlier.

If, after the sale, the use of the vehicle exceeds the mileage use limit (including the highway mileage recorded on the vehicle by the former owner) for the period, and the former owner has provided the required statement, the new owner is liable for the tax on the vehicle. If the former owner hasn't furnished the required statement to the new owner, the former owner is also liable for the tax for that period. See [Suspended vehicles exceeding the mileage use limit](#) below. Also see [Used vehicles](#), earlier.

Suspended vehicles exceeding the mileage use limit.

Once a suspended vehicle exceeds the mileage use limit, the tax becomes due. **Mileage use limit** means the use of a vehicle on public highways 5,000 miles or less (7,500 miles or less for agricultural vehicles). The mileage use limit applies to the total mileage a vehicle is used during a period, regardless of the number of owners.

Figure the tax on Form 2290, page 2, based on the month the vehicle was first used in the tax period. Report the tax on Form 2290, line 2. Check the *Amended Return* box on page 1 and to the right of "Amended Return" write the month in which the mileage use limit was exceeded. Don't complete Form 2290, Part II, unless you are reporting other tax-suspended vehicles (designated by category W) in addition to the previously tax-suspended vehicle(s) that exceeded the mileage use limit. File the amended Form 2290 and Schedule 1 by the last day of the month following the month in which the mileage use limit was exceeded.

Agricultural vehicles. An **agricultural vehicle** is any highway motor vehicle that is:

1. Used (or expected to be used) primarily for farming purposes, and
2. Registered (under state laws) as a highway motor vehicle used for farming purposes for the entire period. A special tag or license plate identifying the vehicle as used for farming isn't required for it to be considered an agricultural vehicle.

A vehicle is used primarily for farming purposes if more than half of the vehicle's use (based on mileage) during the period is for farming purposes (defined below).

Don't take into account the number of miles the vehicle is used on the farm when determining if the 7,500-mile limit on the public highways has been exceeded. Keep accurate records of the miles that a vehicle is used on a farm.

Farming purposes means the transporting of any farm commodity to or from a farm, or the use directly in agricultural production.

Farm commodity means any agricultural or horticultural commodity, feed, seed, fertilizer, livestock, bees, poultry, fur-bearing animals, or wildlife. A farm commodity doesn't include a commodity that has been changed by a processing operation from its raw or natural state.

Example. Juice extracted from fruits or vegetables isn't a farm commodity for purposes of the suspension of tax on agricultural vehicles.

A vehicle is considered **used for farming purposes** if it is used in an activity that contributes to direct agricultural production or in any way to the conduct of a farm. Activities that qualify include cultivating the soil, raising or harvesting any agricultural or horticultural commodity, clearing land, repairing fences and farm buildings, building terraces or irrigation ditches, cleaning tools or farm machinery, and painting. But a vehicle will not be considered used for farming purposes if used in connection with operations such as canning, freezing, packaging, or other processing operations.

How To Pay the Tax

There are four methods to pay the tax.

- Electronic funds withdrawal (direct debit) if filing electronically.
- Electronic Federal Tax Payment System (EFTPS).
- Credit or debit card payment.
- Check or money order using the payment voucher.

You must pay the tax in full with your Form 2290.

Electronic funds withdrawal (direct debit). If you are filing Form 2290 electronically, you can authorize a direct debit to make your payment. For more information on *e-file*, visit the IRS website at [IRS.gov/e-File-Providers/e-File-Form-2290](https://www.irs.gov/e-file-providers/e-file-form-2290).

If you make your payment using direct debit, don't include the payment voucher.

Electronic Federal Tax Payment System (EFTPS). Using EFTPS is voluntary, but you must enroll in EFTPS before you can use it. To get more information or to enroll in EFTPS, visit the EFTPS website at [EFTPS.gov](https://www.eftps.gov) or call 800-555-4477 (24 hours a day, 7 days a week).

If you make your payment using EFTPS, don't include the payment voucher and make sure to check the *EFTPS* box on line 6 of Form 2290. If filing a paper Form 2290, mail Form 2290 to the address for filing returns **without** payment due under [Where To File](#), earlier.



EFTPS does not process payments from international financial institutions. For checks or money orders drawn from an international financial institution, see [International payments under Check or money order](#), later.

Paying on time. For EFTPS payments to be on time, you must submit the payment by 8:00 p.m. Eastern time the day before the date the payment is due.

Credit or debit card. To pay with a credit or debit card, go to [IRS.gov/PayByCard](https://www.irs.gov/paybycard). A convenience fee is charged by these service providers.

If you make your payment using a credit or debit card, don't include the payment voucher and make sure to check the *Credit or debit card* box on line 6 of Form 2290. If filing a paper Form 2290, mail Form 2290 to the address for filing returns **without** payment due under [Where To File](#), earlier.

Check or money order. If you use this method, you must also complete the payment voucher. See [Payment voucher](#), later.

- Don't send cash. Make your check or money order payable to "United States Treasury." Write your name,

address, EIN, "Form 2290," and the date (as entered in box 3 of the payment voucher) on your payment.

- Detach the voucher and send it with the Form 2290, both copies of Schedule 1, and your payment. If you filed electronically, don't send Form 2290 and Schedule 1 with the payment voucher. See [Where To File](#), earlier.

- Don't staple your payment to the voucher or Form 2290.

International payments. If you are sending a check or money order drawn from an international financial institution, see [Where To File](#), earlier.



If you are using a PDS, use the address of the Ogden Processing Center found at [IRS.gov/PDSstreetAddresses](https://www.irs.gov/PDSstreetAddresses).

Payment voucher. Complete Form 2290-V, Payment Voucher. If you have your Form 2290 prepared by a third party, provide this payment voucher to the return preparer.

Box 1. Enter your EIN. If you don't have an EIN, see [Employer Identification Number \(EIN\)](#), earlier.

Box 2. Enter the amount you are paying with Form 2290.

Box 3. Enter the same date that you entered on Form 2290, Part I, line 1.

Box 4. Enter your name and address exactly as shown on Form 2290. Print your name clearly.

Schedule 1 (Form 2290)

Complete and file both copies of Schedule 1. The second copy will be stamped and returned to you for use as proof of payment. Your return may be rejected if Schedule 1 isn't attached to Form 2290.

E-file. If Form 2290 is filed electronically, a copy of Schedule 1 with an IRS watermark will be sent to the ERO, transmitter, and/or ISP electronically. Ask the ERO, transmitter, and/or ISP for the original electronic copy of Schedule 1.

Note. If you want a copy of a prior-period Schedule 1 returned, you must send a written request to:

Internal Revenue Service
7940 Kentucky Drive
Florence, KY 41042-2915

Name and address. Enter your name and address on Schedule 1 exactly as shown on Form 2290. See [Name and Address](#), earlier. Make sure the EIN is also the same as that entered on page 1 of Form 2290.

Month of first use. Enter the same date as that entered on Form 2290, Part I, line 1, in the space for *Month of first use*.

Part I. Enter by category the VIN of each vehicle for which you are reporting tax. Failure to include the full VIN may prevent you from registering your vehicle with the state.

Part II. Complete as follows.

- Enter on line **a** the total number of vehicles reported on Form 2290, page 2.
- Enter on line **b** the total number of taxable vehicles on which the tax is suspended, reported on Form 2290, page 2, column (3), category W.
- Enter on line **c** the total number of taxable vehicles (subtract line **b** from line **a**).

Proof of payment for state registration and entry into the United States. Generally, states will require verification of payment of the tax for any taxable vehicle before they will register the vehicle. Use the stamped copy of Schedule 1 as proof of payment when registering vehicles with the state.

U.S. Customs and Border Protection also requires this proof of payment for entering a Canadian or Mexican vehicle into the United States.

If you don't have the stamped copy, you may use a photocopy of the Form 2290 (with the Schedule 1 attached) filed with the IRS and a photocopy of both sides of the canceled check as proof of payment.

Note. If the state receives your application for registration of your highway motor vehicle during the months of July, August, or September, you may provide the immediately previous tax period's approved Schedule 1 that was returned to you by the IRS as proof of payment. Remember to file Form 2290 for the current period by the due date of the return. See Regulations section 41.6001-2(b)(4).

No proof of payment is required for a newly purchased vehicle if you present the state a copy of the bill of sale showing that the vehicle was purchased within the last 60 days. However, you must file a return and pay any tax due. See [When To File](#), earlier.

A limited number of states have agreed to participate in an alternate proof of payment program with the IRS. In those states, the Department of Motor Vehicles (DMV) may forward your return to the IRS if certain requirements are met. If you give your Form 2290 (with voucher and payment) to your DMV to be forwarded to the IRS, no further proof of payment is needed to register your vehicle. Contact your local DMV to see if your state participates in this program.

If you give the DMV your Form 2290 to forward, your return isn't considered filed until the IRS receives it. You are responsible for any penalties or interest if the return is filed late or lost by the DMV.

Schedule 1 (Form 2290), Consent to Disclosure of Tax Information

The IRS will share information reported on Form 2290 and Schedule 1. The information shared includes the VINs for all vehicles reported on Schedule 1 and verification that you paid the tax reported on Form 2290, line 6. This information will be shared with the Department of Transportation, U.S. Customs and Border Protection, and state DMVs. The IRS needs your consent to release this information. If you agree to have the information released, please sign and date the consent.

Third Party Designee

If you want to allow an employee of your business, a return preparer, or other third party to discuss your Form 2290 with the IRS, check the *Yes* box in the *Third Party Designee* section of Form 2290. Also, enter the designee's name, phone number, and any five digits that person chooses as his or her personal identification number (PIN). The authorization applies only to the tax return on which it appears.

By checking the *Yes* box, you are authorizing the IRS to speak with the designee to answer any questions relating to the information reported on Form 2290. You are also authorizing the designee to:

- Exchange information concerning Form 2290 with the IRS; and

- Request and receive written tax return information relating to Form 2290, including copies of notices, correspondence, and account transcripts.

You aren't authorizing the designee to bind you to anything (including additional tax liability) or otherwise represent you before the IRS. If you want to expand the designee's authority, see Pub. 947, Practice Before the IRS and Power of Attorney.

The authorization will automatically expire 1 year from the due date (without regard to extensions) for filing your Form 2290. If you or your designee wants to revoke this authorization, send a written statement of revocation to:

Internal Revenue Service
7940 Kentucky Drive
Florence, KY 41042-2915

See Pub. 947 for more information.

Signature

Sign the return. Returns filed without a signature will be sent back to you for signing. An unsigned return isn't considered filed.

Paid Preparer Use Only

A paid preparer must sign Form 2290 and provide the information in the *Paid Preparer Use Only* section at the end of the form if the preparer was paid to prepare the form and isn't an employee of the filing entity. The preparer must give you a copy of the form in addition to the copy to be filed with the IRS. If you are a paid preparer, enter your preparer tax identification number (PTIN) in the space provided. Include your complete address. If you work for a firm, you must also enter the firm's name and the EIN of the firm. However, you can't use the PTIN of the tax preparation firm in place of your PTIN. You can apply for a PTIN online or by filing Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal. For more information about applying for a PTIN online, visit the IRS website at [IRS.gov/PTIN](https://www.irs.gov/ptin).

Recordkeeping

Keep records for all taxable highway vehicles registered in your name for at least 3 years after the date the tax is due or paid, whichever is later. They must be available at all times for inspection by the IRS. Also keep copies of all returns and schedules you have filed. Keep your records even if a vehicle is registered in your name for only a portion of a period. If the tax is suspended on a highway motor vehicle for a period because its use on public highways during the period didn't exceed 5,000 miles (7,500 miles for agricultural vehicles), the registrant must keep the records at least 3 years after the end of the period to which the suspension applies.

Records for each vehicle should show all of the following information.

1. A detailed description of the vehicle, including the VIN.
2. The weight of loads carried by the vehicle in the same form as required by any state in which the vehicle is registered or required to be registered.
3. The date you acquired the vehicle and the name and address of the person from whom you acquired it.
4. The first month of each period in which a taxable use occurred and any prior month in which the vehicle was used

in the period while registered in your name, with proof that the prior use wasn't a taxable use.

5. The date the vehicle was sold or transferred and the name and address of the purchaser or transferee. If it wasn't sold, the records must show how and when you disposed of it.

6. If the tax is suspended for a vehicle, keep a record of actual highway mileage. For an agricultural vehicle, keep accurate records of the number of miles it is driven on a farm. See [Part II. Statement in Support of Suspension](#), earlier.

How To Get Tax Help

Please note that the information below is general tax information and doesn't necessarily apply to Form 2290 but may still be helpful to you.

Preparing and filing your tax return. After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

Free options for tax preparation. Go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return online or in your local community, if you qualify, which include the following.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using brand-name tax-preparation-and-filing software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, *e-filing*, and direct deposit or payment options.
- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 for information on free tax return preparation.
- **MiITax.** Members of the U.S. Armed Forces and qualified veterans may use MiITax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource \(MilitaryOneSource.mil/MiITax\)](https://www.militaryonesource.com/militaryonetax).

Also, the IRS offers Free File Fillable Forms, which can be completed online and then filed electronically regardless of income.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you're eligible for the EIC.

- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](https://www.irs.gov/W4app) makes it easier for you to estimate the federal income tax you want your employer to withhold from your pay check. This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.
- The [First-Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



Getting answers to your tax questions. On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ITA): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax law topics.
- [IRS.gov/Forms](https://www.irs.gov/Forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

Need someone to prepare your tax return? There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).

Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters. For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](https://www.irs.gov/TipsForChoosingATaxPreparer) on IRS.gov.

Coronavirus. Go to [IRS.gov/Coronavirus](https://www.irs.gov/Coronavirus) for links to information on the impact of the coronavirus, as well as tax relief available for individuals and families, small and large businesses, and tax-exempt organizations.

Employers can register to use Business Services Online. The Social Security Administration (SSA) offers online service at [SSA.gov/employer](https://www.ssa.gov/employer) for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Forms W-2, Wage and Tax Statement, and Forms W-2c, Corrected Wage and Tax Statement.

IRS social media. Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites. Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideosmultilingua](https://www.youtube.com/irsvideosmultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/IRSVideos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Online tax information in other languages. You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

Free Over-the-Phone Interpreter (OPI) Service. The IRS is committed to serving our multilingual customers by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs), other IRS offices, and every VITA/TCE return site. The OPI Service is accessible in more than 350 languages.

Accessibility Helpline available for taxpayers with disabilities. Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

Note. Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.
- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

Disasters. Go to [Disaster Assistance and Emergency Relief for Individuals and Businesses](https://www.irs.gov/DisasterAssistanceandEmergencyReliefforIndividualsandBusinesses) to review the available disaster tax relief.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all of the forms, instructions, and publications you may need. Or you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

Getting tax publications and instructions in eBook format. You can also download and view popular tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

Note. IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.
- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records including key data from your most recent tax return, and transcripts.

- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

Tax Pro Account. This tool lets your tax professional submit an authorization request to access your individual taxpayer [IRS online account](https://www.irs.gov/irs-online-account). For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

Using direct deposit. The fastest way to receive a tax refund is to file electronically and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

Getting a transcript of a return. The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either "Get Transcript Online" or "Get Transcript by Mail" to order a free copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Reporting and resolving tax-related identity theft issues.

- Tax-related identity theft happens when someone steals your personal information to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.
- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.
- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/IPPIN).

Ways to check on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Note. The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.

Making a tax payment. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.

- **Debit or Credit Card:** Choose an approved payment processor to pay online or by phone.
- **Electronic Funds Withdrawal:** Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

Note. The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

What if I can't pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

Filing an amended return. Go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for information and updates.

Checking the status of your amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns.

Note. It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter you've received. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

Note. You can use Schedule LEP, Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language. The IRS's commitment to LEP taxpayers is part of a multi-year timeline that is scheduled to begin providing translations in 2023. You will continue to receive communications, including notices and letters in English until they are translated to your preferred language.

Contacting your local IRS office. Keep in mind, many questions can be answered on IRS.gov without visiting an IRS TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay

Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You

What Is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](#) to help you understand what these rights mean to you and how they apply. These are *your* rights. Know them. Use them.

What Can TAS Do for You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](#). You can also call them at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, report it to them at [IRS.gov/SAMS](#).

TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need

to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee for eligible taxpayers. To find an LTC near you, go to [TaxpayerAdvocate.IRS.gov/about-us/Low-Income-Taxpayer-Clinics-LITC](#) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](#).

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 4481 requires that the use of certain types of highway motor vehicles be taxed. Form 2290 is used to determine the amount of tax you owe. Sections 6011 and 6109 require you to provide the requested information, including your identifying number. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Failure to provide this information in a timely manner, or providing false information, may subject you to penalties.

You aren't required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 2290 and Schedule 1 will vary depending on individual circumstances. The estimated average time is **Recordkeeping**, 41 hr., 22 min.; **Learning about the law or the form**, 24 min.; **Preparing, copying, assembling, and sending the form to the IRS**, 1 hr., 5 min.

We welcome your comments and suggestions. You can send us comments through [IRS.gov/FormComments](#). Or you can write to:

Internal Revenue Service
Tax Forms and Publications
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Don't send Form 2290 to this address. Instead, see [Where To File](#), earlier.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications.

Partial-Period Tax Tables (for vehicles first used after July of the period)

- Find the category line for the vehicle in **Table I** or **Table II**. The categories are listed in the **Tax Computation** table on Form 2290, page 2.
- Find the month the vehicle was first used on public highways.
- Read down the column. The amount where the category line and the month column meet is the tax due.
- Enter the amount on Form 2290, page 2, column **(2)**.

Table I Vehicles Except Logging (enter in column (2)(a))

CATEGORY	AUG (11)	SEP (10)	OCT (9)	NOV (8)	DEC (7)	JAN (6)	FEB (5)	MAR (4)	APR (3)	MAY (2)	JUNE (1)
A	\$ 91.67	\$ 83.33	\$ 75.00	\$ 66.67	\$ 58.33	\$ 50.00	\$ 41.67	\$ 33.33	\$ 25.00	\$ 16.67	\$ 8.33
B	111.83	101.67	91.50	81.33	71.17	61.00	50.83	40.67	30.50	20.33	10.17
C	132.00	120.00	108.00	96.00	84.00	72.00	60.00	48.00	36.00	24.00	12.00
D	152.17	138.33	124.50	110.67	96.83	83.00	69.17	55.33	41.50	27.67	13.83
E	172.33	156.67	141.00	125.33	109.67	94.00	78.33	62.67	47.00	31.33	15.67
F	192.50	175.00	157.50	140.00	122.50	105.00	87.50	70.00	52.50	35.00	17.50
G	212.67	193.33	174.00	154.67	135.33	116.00	96.67	77.33	58.00	38.67	19.33
H	232.83	211.67	190.50	169.33	148.17	127.00	105.83	84.67	63.50	42.33	21.17
I	253.00	230.00	207.00	184.00	161.00	138.00	115.00	92.00	69.00	46.00	23.00
J	273.17	248.33	223.50	198.67	173.83	149.00	124.17	99.33	74.50	49.67	24.83
K	293.33	266.67	240.00	213.33	186.67	160.00	133.33	106.67	80.00	53.33	26.67
L	313.50	285.00	256.50	228.00	199.50	171.00	142.50	114.00	85.50	57.00	28.50
M	333.67	303.33	273.00	242.67	212.33	182.00	151.67	121.33	91.00	60.67	30.33
N	353.83	321.67	289.50	257.33	225.17	193.00	160.83	128.67	96.50	64.33	32.17
O	374.00	340.00	306.00	272.00	238.00	204.00	170.00	136.00	102.00	68.00	34.00
P	394.17	358.33	322.50	286.67	250.83	215.00	179.17	143.33	107.50	71.67	35.83
Q	414.33	376.67	339.00	301.33	263.67	226.00	188.33	150.67	113.00	75.33	37.67
R	434.50	395.00	355.50	316.00	276.50	237.00	197.50	158.00	118.50	79.00	39.50
S	454.67	413.33	372.00	330.67	289.33	248.00	206.67	165.33	124.00	82.67	41.33
T	474.83	431.67	388.50	345.33	302.17	259.00	215.83	172.67	129.50	86.33	43.17
U	495.00	450.00	405.00	360.00	315.00	270.00	225.00	180.00	135.00	90.00	45.00
V	504.17	458.33	412.50	366.67	320.83	275.00	229.17	183.33	137.50	91.67	45.83

Table II Logging Vehicles (enter in column (2)(b))

A	\$ 68.75	\$ 62.49	\$ 56.25	\$ 50.00	\$ 43.74	\$ 37.50	\$ 31.25	\$ 24.99	\$ 18.75	\$ 12.50	\$ 6.24
B	83.87	76.25	68.62	60.99	53.37	45.75	38.12	30.50	22.87	15.24	7.62
C	99.00	90.00	81.00	72.00	63.00	54.00	45.00	36.00	27.00	18.00	9.00
D	114.12	103.74	93.37	83.00	72.62	62.25	51.87	41.49	31.12	20.75	10.37
E	129.24	117.50	105.75	93.99	82.25	70.50	58.74	47.00	35.25	23.49	11.75
F	144.37	131.25	118.12	105.00	91.87	78.75	65.62	52.50	39.37	26.25	13.12
G	159.50	144.99	130.50	116.00	101.49	87.00	72.50	57.99	43.50	29.00	14.49
H	174.62	158.75	142.87	126.99	111.12	95.25	79.37	63.50	47.62	31.74	15.87
I	189.75	172.50	155.25	138.00	120.75	103.50	86.25	69.00	51.75	34.50	17.25
J	204.87	186.24	167.62	149.00	130.37	111.75	93.12	74.49	55.87	37.25	18.62
K	219.99	200.00	180.00	159.99	140.00	120.00	99.99	80.00	60.00	39.99	20.00
L	235.12	213.75	192.37	171.00	149.62	128.25	106.87	85.50	64.12	42.75	21.37
M	250.25	227.49	204.75	182.00	159.24	136.50	113.75	90.99	68.25	45.50	22.74
N	265.37	241.25	217.12	192.99	168.87	144.75	120.62	96.50	72.37	48.24	24.12
O	280.50	255.00	229.50	204.00	178.50	153.00	127.50	102.00	76.50	51.00	25.50
P	295.62	268.74	241.87	215.00	188.12	161.25	134.37	107.49	80.62	53.75	26.87
Q	310.74	282.50	254.25	225.99	197.75	169.50	141.24	113.00	84.75	56.49	28.25
R	325.87	296.25	266.62	237.00	207.37	177.75	148.12	118.50	88.87	59.25	29.62
S	341.00	309.99	279.00	248.00	216.99	186.00	155.00	123.99	93.00	62.00	30.99
T	356.12	323.75	291.37	258.99	226.62	194.25	161.87	129.50	97.12	64.74	32.37
U	371.25	337.50	303.75	270.00	236.25	202.50	168.75	135.00	101.25	67.50	33.75
V	378.12	343.74	309.37	275.00	240.62	206.25	171.87	137.49	103.12	68.75	34.37