Motor Carrier Registration and Tax Manual

Including

International Registration Plan (IRP)

and

International Fuel Tax Agreement (IFTA)

Oregon Department of Transportation

Commerce and Compliance Division

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Oregon Department of Transportation

Motor Carrier Registration and Tax Manual

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

ODOT – CCD

3930 Fairview Industrial Drive SE
Salem, OR 97302-1166

Permits, Authority and Tax

Phone 503-378-6699 • Fax 503-378-6880

Oregon Apportioned Registration

Phone 503-378-6643 • Fax 503-378-5765

Oregon IFTA

Phone 503-373-1634 • Fax 503-378-5765

Website

www.oregontruckingonline.com

Revised March 2020

Introduction

Welcome to the Oregon Department of Transportation (ODOT), Commerce and Compliance Division (CCD). Motor Carriers are responsible for many regulatory requirements. This manual will help explain the specifications for getting **state operating permission** for commercial vehicles based in the state of Oregon.

A new copy of this manual and/or applications may be accessed through our Oregon Trucking Online or by calling the CCD General Information Line at 503-378-5849.

The basic information needed to prepare applications is provided; however, the contents will not cover every unique situation or answer all questions that may arise. A carrier who requires more information may contact any local CCD Registration Office. We encourage applicants to read and follow the written instructions in order to speed up the registration process. Same day service is not guaranteed.

Please carefully read the recordkeeping requirements in this manual. Maintain the records to support your applications, reports and transactions for the reporting period:

Weight-Mile Tax – Three (3) years

IRP – Five (5) years

IFTA – Four (4) years

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

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Contact Us

ODOT/CCD office hours are Monday through Friday 8 a.m. to 5 p.m. Pacific Time.
Phone Service Hours are from 4:30 a.m. to Midnight Pacific Time.

CCD — Salem Office	Phone Number	Fax Number
Audit	503-378-6658	503-373-7952
Collections	800-535-8018	503-378-3060
Green Light Transponders	503-378-6054	503-373-3567
Hazardous Materials	503-378-3667	503-378-3567
Household Goods	503-779-9083	503-373-7952
Bond and Insurance	503-378-4823	503-378-3736
Farm Certification	503-378-5203	503-378-8815
IFTA (International Fuel Tax)	503-373-1634	503-378-5765
IRP (Apportioned Registration)	503-378-6643	503-378-5765
Motor Carrier Safety	503-378-6963	503-378-3567
ODOT Fuels Tax Group	888-753-2525	
Over-Dimensional Permit	503-373-0000	503-378-2873
Registration, Trip Permit, Temporary Pass and Weight-Mile Tax Enrollment	503-378-6699	503-378-6880

Get additional telephone numbers by visiting Oregon Trucking Online.

Phone Service Holiday Schedule (Pacific Time)

- **Thanksgiving** – Closed at 5:00 p.m. Wednesday. Phone service resumes on Saturday at 8:00 a.m.
- **Christmas** – Closed at 5:00 p.m. on Christmas Eve. Phone service resumes at 8:00 a.m. the day after the holiday.
- **New Years** – Closed at 5:00 p.m. on New Year's Eve. Phone service resumes at 8:00 a.m. the day after the holiday.
- **ALL Registration Offices are closed on:** New Year's Day, Martin Luther King Jr. Day, President's Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, the day after Thanksgiving, and Christmas Day.

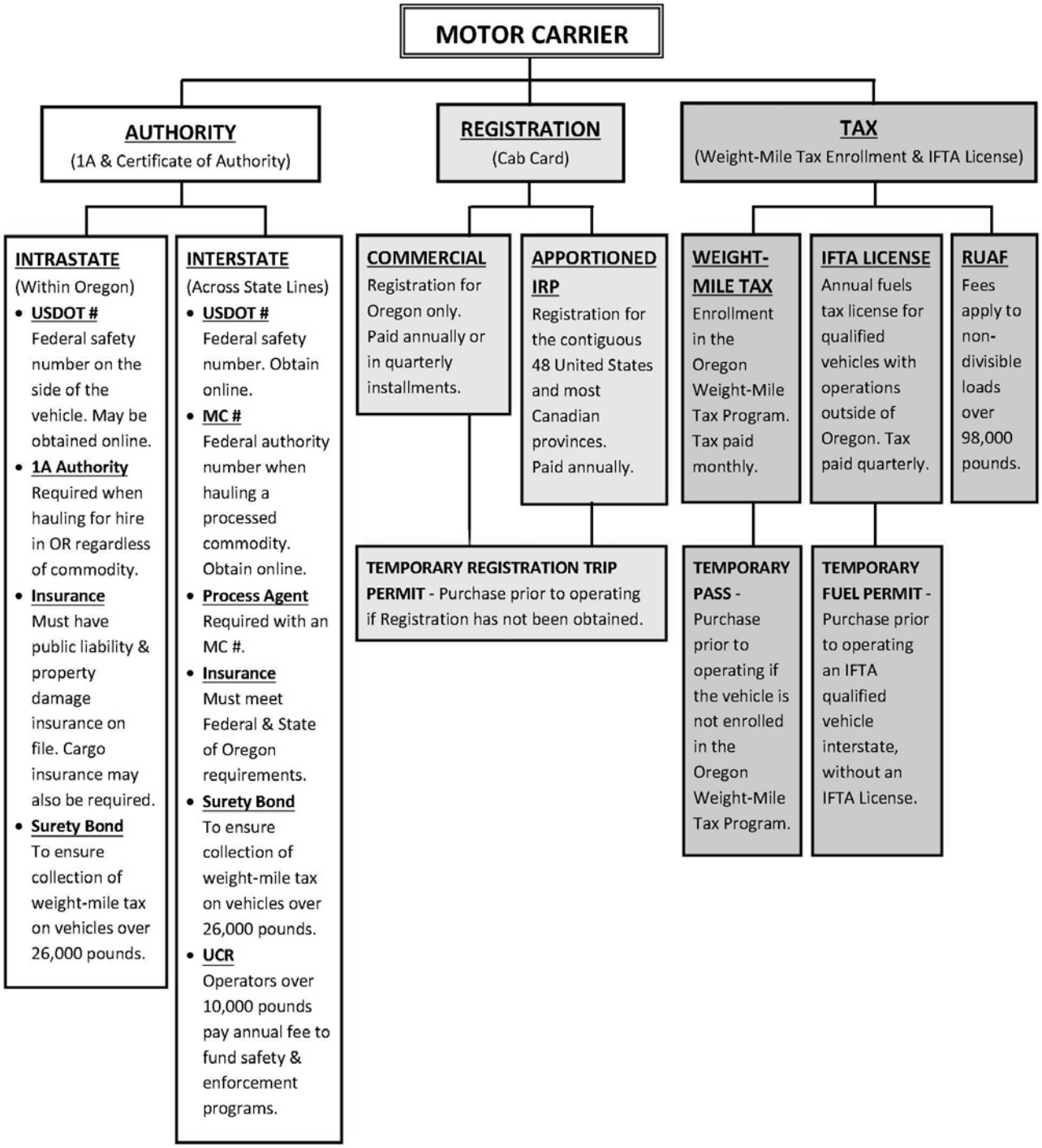
CCD Registration Offices

Salem Registration Office	Jantzen Beach / Portland Bridge
3930 Fairview Industrial Drive SE Salem, OR 97302-1166	12348 N. Center Ave. Portland, OR 97217
Registration: 503-378-6699	Phone: 971-673-5900 Fax: 971-673-5893
Apportioned Registration: 503-378-6643	
Open: 8 a.m. to 5 p.m. Monday through Friday	Open: 8 a.m. to 5 p.m. Monday through Friday

Things a Motor Carrier Must Have to Operate

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

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



Authority

Authority refers to the permission needed for a motor carrier to operate.

A **Private** carrier transports their own persons or property as a result of their primary business.

Example: A nursing home may transport their own clients as a private carrier.

Example: An excavation company may transport their own equipment to a job site as a private carrier.

A private carrier does not need to apply for a Federal Motor Carrier Number (MC Number), but does need to register with CCD when operating vehicles over 26,000 pounds.

A **For Hire** carrier transports or publically offers to transport persons or property for compensation by motor vehicle; or leases, rents or otherwise provides a motor vehicle to the public with a driver.

When hauling For Hire, the carrier must be granted approval from the state and/or Federal government(s).

Intrastate

An Intrastate carrier includes any trade, traffic or transportation of persons or property, whose origin, destination and transportation is entirely within one state.

For-Hire intrastate carriers will need to apply for intrastate operating authority. CCD grants allowance for intrastate For-Hire operations. The carrier must have a For-Hire Certificate or Permit on file with CCD **BEFORE** intrastate For-Hire operations. The Application for Class 1A Permit (form 9745) can be filed with a CCD Registration Office.

Interstate

An I**nterstate carrier** provides transportation services across state border lines.

The Federal government grants the authority for interstate For-Hire operations. A For-Hire interstate carrier must get a **Federal Certificate of Authority BEFORE** to operating. Apply for a **Federal Motor Carrier Number (MC Number)** by:

- Visiting the FMCSA website (click on Registration and Get Authority to Operate).
- Calling the Federal Motor Carrier Safety Administration office at 503-399-5775.

When *unprocessed* goods are hauled, the carrier may be exempt from the MC Number requirement.

Example: When a carrier hauls potatoes, the carrier is exempt from the MC Number as potatoes are an *unprocessed* good. When a carrier hauls french fries, the MC Number is required since french fries are processed potatoes.

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

Registration

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

Pay Highway Use Taxes

- When the vehicle registration weight is 26,000 pounds or less or is exempt from weight-mile tax, the carrier will pay the fuel tax at the pump.
- Vehicles operating over 26,000 pounds are subject to weight-mile tax when operating in Oregon, or a fuel tax (IFTA) when operating outside of Oregon.
- The carrier will pay weight-mile tax or road use assessment fees (RUAF) when the load is non-divisible and over 98,000 pounds. More detailed information is given in the tax section of this manual.
- Regardless of vehicle registration weight, some type of highway use tax will be paid for operations in Oregon.

Motor Carrier Accounts / Authority

Oregon Requirements

Before registration, a motor carrier, leasing company or owner-operator must be able to fulfill the requirements for an established motor carrier account. The carrier must:

- Meet qualifications to base operations in Oregon.
- Have the correct type of operating Permit(s) or Certificate(s) when needed.
- Have the necessary applications completed.

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

Basing Requirements

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

Oregon Address

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

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

Proof of Oregon Residency

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

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

Oregon Mileage

Mileage accrued in Oregon by the fleet.

Before Applying for Motor Carrier Account

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

Register the Business Name

An Assumed Business Name and/or legal entity name must be on file with the Oregon Secretary of State, Corporation Division.

Get forms and fee information from the Corporation Division website or call 503-986-2200.

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

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

Federal Taxpayer Identification Number (FEIN or EIN)

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

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

Controlled Substance Testing Consortium

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

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

Exceptions:

- Drivers exempt from CDL requirements.
- Active duty military personnel.

Testing requirements can be found in Federal Motor Carrier Safety Regulation 49 CFR Part 382.

USDOT Number

Carriers operating vehicles with a gross vehicle weight of 10,000 pounds or more are required to have a USDOT Number. This safety identification number is issued to motor carriers and shippers by the United States Department of Transportation. Get this number free of charge by:

- Visiting the FMCSA website (click on Registration and Get a USDOT Number to begin).
- Calling the Salem Federal Motor Carrier Safety Administration office at 503-399-5775.

Unified Carrier Registration (UCR)

The UCR Act requires interstate motor carriers to pay annual fees to supplement funding for state motor carrier safety programs, enforcement and UCR administration. UCR is required regardless of whether the carrier has left their base jurisdiction that year.

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

- Private carriers.
- For-Hire carriers.
- Exempt carriers.
- Farmers operating in interstate commerce.
- Brokers.
- Freight forwarders.
- Leasing companies.

Oregon does not participate in registering or collecting fees for UCR. Oregon-based carriers may visit the UCR website to pay online or download the paper form to pay by mail.

Agents and Reporting Services

A carrier or registrant must file a Power of Attorney (form 9654) with CCD when hiring an agent, reporting service or another person that is not an employee of the company to:

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

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

Federal Requirements – Interstate Operations

Interstate motor carriers must comply with FMCSA insurance requirements under Regulation 49 CFR Part 387.

Oregon Requirements – Intrastate Only Operations

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

Cargo insurance (Form H) must always be filed for carriers with:

- Oregon Class 1B, 1C, or 1G Certificate/Permit.
- Oregon Class 1A Permit *only* when commodities transported are subject to material damage in transportation.

New carriers will be required to provide proof of insurance certificate or binder to CCD when submitting application(s) for these types of Certificates/Permits.

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

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

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

Bond Requirements

Oregon state law requires that carriers file a Highway Use Tax Bond with the Department of Transportation as a guarantee of payment of fees and taxes. CCD will send a bond notification letter by U.S. Postal Service stating the required bond amount, due date and instructions for posting the bond. The full amount of the bond must be posted to your motor carrier account by the due date stated in the notification letter to avoid suspension of your account. Types of bonds accepted include:

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

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

Bond Waivers

CCD may waive the deposit required of:

- A new carrier with a Dun and Bradstreet rating of 3A2 or higher.
- An established carrier if CCD finds that in the previous 12 months the motor carrier has been required to file weight-mile tax reports for each of the reporting periods (monthly, quarterly or annually) and has had:
  1) No suspensions with CCD.
  2) No revocation of IFTA tax license.
  3) No weight-mile tax reports filed late.
  4) Fees timely paid.
  5) No more than two estimated weight-mile tax reports filed.
  6) No more than one estimated weight-mile tax report filed without an actual report filed within a 30-day period.
  7) No non-sufficient fund checks or returned Automated Clearing House (ACH) transactions.
  8) No outstanding billings for over-dimensional variance permits.
  9) No outstanding balance with the ODOT's Collection Unit for fees owed to CCD under ORS Chapter 825 and/or ORS 818.225.
  10) Within the previous 36 months the carrier had no weight-mile tax audit resulting in an assessment that exceeded more than an established threshold of the weight-mile taxes and fees reported and paid during the audit period.

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

Forms for Motor Carrier Account

Application for Motor Carrier Account

To create an established account with CCD, a carrier must submit an Application for Motor Carrier Account (form 9075). Get this form by visiting our Forms and Tables web page or contacting a CCD Registration Office.

Application for Class 1A Permit

A carrier who is hauling **intrastate For-Hire** (picking up and delivering loads within state lines) regardless of weight must ALSO submit:

- An Application for Class 1A Permit (form 9745) and pay the application fee.
- Proof of insurance or have insurance on file with CCD, at the time of application. See the **Insurance** section for more detailed information about insurance requirements.

Contact a CCD Registration Office for more information on either of these applications.

CCD Registration Offices

Salem Registration Office	**Jantzen Beach / Portland Bridge**
3930 Fairview Industrial Drive SE Salem, OR 97302-1166	12348 N. Center Ave. Portland, OR 97217
Registration: 503-378-6699 Apportioned Registration: 503-378-6643	Phone: 971-673-5900 Fax: 971-673-5893
Open: 8 a.m. to 5 p.m. Monday through Friday	Open: 8 a.m. to 5 p.m. Monday through Friday

Types of Registration

Every motor vehicle must be registered, permanently or temporarily, with the state in which the motor carrier's fleet is based.

There are **five basic types of registration**, four of which CCD handles.

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

2) **Oregon-Only and 26,001 Pounds or More**
   Commercial vehicles with a GVW of 26,001 pounds or more, operated solely in Oregon [Commercial], will register with CCD to get an Oregon-only Commercial "YC" plate.

3) **Multiple States and 26,000 Pounds or Less**
   Commercial vehicles with a GVW of 26,000 pounds or less, operating in two or more states/jurisdictions [IRP], will register with CCD to get an Apportioned tax-exempt "Little Y" or "Y1" plate.

4) **Multiple States and 26,001 Pounds or More**
   Commercial vehicles with a GVW of 26,001 pounds or more, operating in two or more states/jurisdictions [IRP], will register with CCD to get an Apportioned "YA" plate.

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

Commercial Registration (Oregon-Only)

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

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

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

Commercial – Types of Operations

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

COMMERCIAL REGISTRATION IS VALID ONLY IN OREGON

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

Commercial (Oregon-only) Fees

Commercial Registration fees are based on the heaviest weight of the vehicle with its load for the registration period of January 1 through December 31. Fees may be paid annually or quarterly. There is an additional charge for paying fees quarterly and a charge for each new registration card.

Tow or Recovery Vehicle

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

1) The loaded weight of the tow/recovery vehicle in the registration weight if transporting vehicles on the bed of the recovery vehicle.
2) The loaded weight of the combination in the registration weight if transporting vehicles using a trailer.

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

Manufactured Structure Toters

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

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

Apportioned Registration (IRP)

Apportioned registration is a registration reciprocity agreement under the International Registration Plan (IRP) among all states of the U.S., District of Columbia and provinces in Canada. Exception include Alaska, Hawaii, Northwest Territories, Nunavut and Yukon. The IRP is a method of registering vehicles that travel into two or more member jurisdictions (across state lines).

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

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

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

Current IRP Members

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

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

Basing Requirements

In order to be eligible for an Oregon based IRP account, a carrier must meet one of the following basing requirements:

- **Established Place of Business** — The Registrant maintains a physical structure in Oregon, owned, leased or rented by the Registrant, open for business and staffed during regular business hours by one or more persons employed by the Registrant for the purpose of the Registrant's trucking-related business. The business must be listed with the Oregon Secretary of State, reflecting the physical location, and cannot be that of a licensing agent or reporting service.
- **Residency** — The Registrant does not have an established place of business in another jurisdiction and is a resident of Oregon (must complete Schedule R (form 9914)).

How IRP Works

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

Different jurisdictions may have additional requirements for intrastate and interstate operations. Contact individual jurisdictions before operations for more information.

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

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

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

When to Apportion a Vehicle

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

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

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

IRP Exempt Vehicles

The IRP exempts the following vehicles from IRP registration. A registration plate **must** be obtained from DMV and displayed on:

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

IRP Types of Operations

- **For-Hire Carrier:** An individual or business entity that engages in the transportation of property or passengers by motor vehicles for compensation.
- **Private Carrier:** An individual or business entity that uses its own trucks to transport its own freight.
- **Registrant Only:** Owner-operators, individuals or a business entity that lease the vehicles to a motor carrier. This type of operation is not responsible for Oregon's weight-mile tax.
- **Buses:** Apportionment is a requirement under IRP for all buses.
- **Household Goods Carrier:**
  - ***Equipment Leased from Service Representatives*** – A household goods carrier using equipment leased from service representatives may elect to base the leased equipment in the base jurisdiction of the service representative or that of the carrier.
    - ***Service Representative*** – When the base jurisdiction of the service representative is selected, **the equipment shall be registered in the service representative's name** and the household goods carrier will be indicated as the lessee. The apportionment of fees shall be according to the mileage records of the service representative and the carrier. Such records must be kept or made available in the service representative's base jurisdiction (Oregon).
    - ***Household Goods Carrier*** – When the base jurisdiction of the household goods carrier is selected, **the equipment shall be registered in the name of the carrier and that of the service representative as lessor**. The apportionment of fees shall be according to the combined mileage records of the carrier and the service representative. Such records must be kept or made available in the household goods carrier's base jurisdiction (Oregon).
  - ***Owner-Operator Leased Equipment*** – For equipment owned and operated by owner-operators and **used exclusively** to transport cargo for the household goods carrier, the equipment **shall be registered by the carrier** in the base jurisdiction of the carrier. The owner-operator's name shall be listed as the lessor and the carrier shall be listed as the lessee. The apportionment of fees will be calculated according to the records of the carrier.

- **Rental Vehicles**: The IRP specifically provides for the registration of various types of rental fleets. Rental fleets owned by an individual or business entity engaging in the business of renting vehicles with or without drivers for a specific period of time shall be extended full interstate and intrastate privileges, providing that:
  - Such individual or business entity has received the appropriate operating authority from CCD.
  - The operational records of the fleet are maintained by the rental owner and must be identifiable as being part of such fleet.
  - Such vehicles are part of a rental fleet that are identifiable as being part of such fleet and must include one or more vehicles.
  - Such individual or business entity registers the vehicles as rental passenger cars.

Apportioned Registration Does NOT:

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

Temporary Registration

Registration Trip Permits

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

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

Unladen Weight Permit (Hunter's Permit)

This temporary credential is honored as valid registration in all other IRP jurisdictions and authorizes a vehicle or combination of vehicles to use the highways in all IRP jurisdictions for the purpose of changing fleets. The IRP Agreement, Article V Section 530, directs IRP jurisdictions to provide this means of temporary registration to allow an apportionable unregistered unladen vehicle the ability to operate. The Oregon Unladen Weight Permit, a type of heavy vehicle trip permit is:

- Issued in the name of vehicle's owner and does not need to be Oregon-based.
- Valid for vehicles operating at unladen weight only and is non-transferable. The vehicle is also exempt from paying Oregon's weight-mile tax if 26,000 pounds or under. Vehicles over 26,000 pounds may need to get a temporary pass for operations in Oregon.
- Valid for 10 days. There is no restriction on the number of permits an owner is allowed. However, only one permit may be issued at a time and are not issued **before** today's date. The Unladen Weight Permit is valid for the power unit or unladen power unit/trailer combination.

Documents Needed for Registration

Vehicle Identification

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

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

Heavy Vehicle Use Tax (HVUT – IRS Form 2290)

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

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

- Mobile machinery specifically designed for non-transportation functions (Example: Heavy Mobile Cranes).
- Vehicles specifically designed for off-highway transportation (Example: Log Loaders). It is up to the carrier to determine when the vehicle meets these definitions.

Get IRS Form 2290 from the IRS website under Forms or from the IRS Trucking Tax Center website. Contact the IRS for payment options.

Lease Agreement

When the leased vehicle is engaged in intrastate transportation of household goods or transporting passengers in regular route scheduled service, a copy of the Oregon Equipment Lease (form 9084) must be filed with the registration application. Download this form from our Forms and Tables web page or contact the Salem General Information Line at 503-378-5849 to request forms.

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

DEQ Certificate

Vehicles with apportioned IRP registration are exempt from Department of Environmental Quality requirements. A DEQ Certificate is required when the vehicle is:

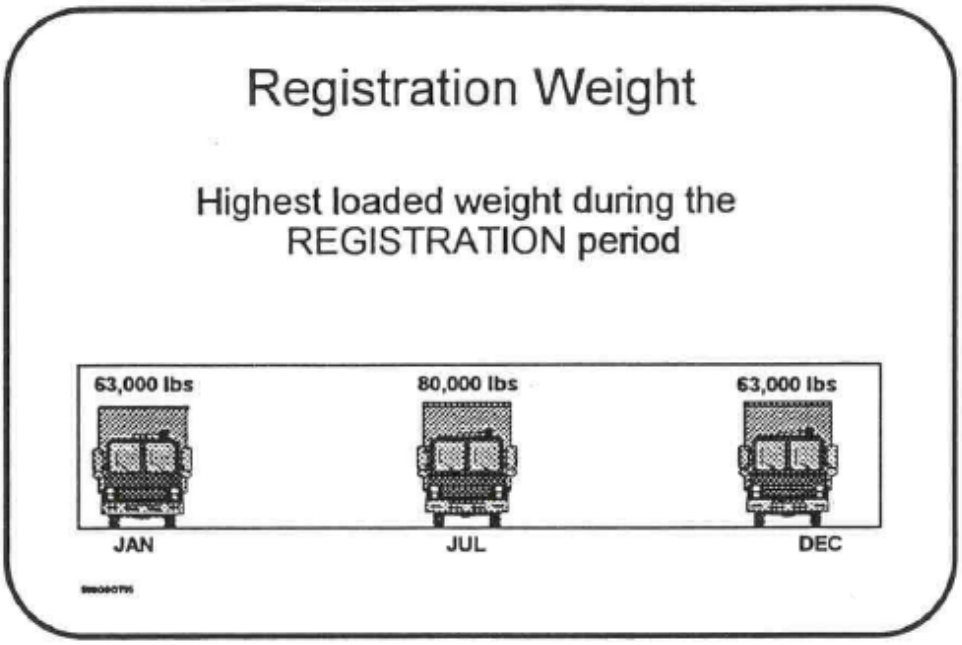
- Based in the Portland Metro or the Medford area.
- Not diesel-powered.
- Operating only in Oregon.

Controlled Substance Testing Consortium

Supply the name of the provider used to comply with the drug and alcohol testing requirements found in the Federal Motor Carrier Safety Regulation 49 CFR Part 382. Visit the FMCSA website for more information.

Determining Registration Weight

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



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

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

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

Application Process for Commercial Registration

It is the applicant's responsibility to properly complete all forms necessary to register vehicles and provide all required supporting documents. When a submitted application is incomplete, the applicant will be notified and asked to provide the missing information or submit a new, revised application. Incorrect or partial completion of an application will delay processing. Download this form from our Forms and Tables web page or contact the Salem General Information Line at 503-378-5849 to request forms.

Fax/Mail

Fax completed applications, including supporting documents, to the Salem or Portland Registration Offices, or mail to the Salem Registration Office.

Registration Office

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

Oregon Trucking Online

A carrier with an established account and PIN number can process transactions using Oregon Trucking Online. Fees are paid by VISA, MasterCard or Direct Payment only. Visit CCD's website for more information.

Credentials

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

Commercial Registration Transactions

Adding a Vehicle

Vehicles may be added to a new or existing account at any time during the registration year. Follow these steps to add a new vehicle:

Step 1: Assemble the necessary documents:

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

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

Step 3: Complete the Commercial Registration Application (form 9691).

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

Deleting a Vehicle

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

Replacement Plates

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

Vehicle Amendments

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

Weight Increase

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

Fee Transfer

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

When a vehicle’s registration weight is 55,000 pounds or over, submit a stamped copy of the IRS Form 2290 Schedule 1 (HVUT). When operating over 80,000 pounds, an Oregon Special Transportation Permit (oversize and/or overweight load permit) is required.

Replace Lost/Stolen Credentials

Carriers with a PIN number may replace credentials that are lost or stolen by using Oregon Trucking Online or contacting a CCD Registration office.

Apportioned Registration (IRP) Application Process

It is the applicant's responsibility to properly complete all forms necessary to register vehicles and to provide all required supporting documents. When a submitted application is incomplete, the applicant will be notified and asked to provide the missing information, or submit a new, revised application. Incorrect or partial completion of an application will delay processing.

Apportioned Registration Packets are available at CCD Registration Offices. Download this form from our Forms and Tables web page (under International Operations) or contact the Salem General Information Line at 503-378-5849 to request forms.

Application Processing

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

Fax/Mail

Fax or mail completed applications, including supporting requirements and documents, to the Salem Registration Office. CCD will mail, fax or email a billing. Completed applications can be processed at the Salem or Portland Registration Office counters.

Phone

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

Registration Office

Applications can be processed at the Salem or Portland Registration Offices. Completed application(s), including supporting requirements, may be faxed **before** coming in to reduce processing time. The carrier has the option of mailing the payment directly to the Salem Registration Office, taking the payment to a CCD Registration Office, or paying online.

Trucking Online

A carrier with an established account and PIN number can process transactions using Oregon Trucking Online. Fees are paid by VISA, MasterCard or Direct Payment only. Visit CCD's website for more information.

Credentials/Temporary Credentials

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

Which IRP Forms to Use

Oregon IRP forms Schedule A, B, C and IRP Requirements Form (form 9972) are available online and must be completed when:

- Applying for an Oregon apportioned.
- Registration and/or IFTA account.
- Adding a new fleet.
- Renewing an existing Oregon apportioned fleet.
- Schedule R (form 9914) is used when an applicant does not have an “Established Place of Business” and is registering as a resident.
- The Schedule C — Apportioned Registration Form (form 9684) is used when:
  - Applying for the first time.
  - Adding a new fleet.
  - Renewing and the preprinted renewal form was not received.
  - Adding vehicles.
  - Replacing credentials.
  - Weight increases.
  - Amending vehicles.

IRP Application Checklist

To prevent processing delays, please take the time to carefully check the application materials.

- ❒ Are all needed form(s) completed?
- ❒ Is the correct **account** and **fleet** number on all pages of the application?
- ❒ Is the registration year and effective date completed in the appropriate boxes?
- ❒ Is the proof of payment of the Federal Heavy Vehicle Use Tax (IRS Form 2290 Schedule 1) for vehicles weighing 55,000 pounds or more attached to the application?
- ❒ Is a contact person and telephone number listed?
- ❒ If the location address does not qualify as an Established Place of Business, is the Oregon Proof of Residency — Schedule R (form 9914) with supporting documents attached?
- ❒ Is all vehicle information accurate and legible? Is the complete vehicle identification number (VIN) provided?
- ❒ Are the weight sections for all jurisdictions completed?
- ❒ Is the Oregon declared tax weight information section completed?
- ❒ Is the drug consortium listed and **is the application(s) signed?**
- ❒ Have copies of the applications and supporting documents been made for your records?

Apportioned Registration (IRP) Transactions

New Fleet

Vehicles may be added to a new or existing fleet at any time during the registration year. Follow these steps to add a new vehicle:

Step 1: Assemble the necessary documents:

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

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

Step 3: First time registrants without operational miles will use the Oregon Per Vehicle Distance Chart for all jurisdictions during the year for which registration is required.

If basing on residency, complete and submit:

- Schedule A — Oregon IRP and IFTA Combined Application (form 9908).
- Schedule B — Oregon IRP Mileage (form 9685).
- Schedule C — Apportioned Registration Form (form 9684).
- IRP Requirements Form (form 9972).
- Schedule R — Oregon Proof of Residency (form 9914).

Add IRP Vehicle(s)

Vehicles may be added to an existing fleet at any time throughout the registration year. The mileage information provided with the original application will be used to calculate the fees due. Additions may be completed using Oregon Trucking Online or by submitting Schedule C.

Delete IRP Vehicle(s)

Cancel a plate by using Oregon Trucking Online or contact the Apportioned Registration Unit.

Replace IRP Vehicle(s) with a Fee Transfer

Fleet vehicle(s) may be replaced at any time throughout the registration year. To apply the credits from the previous vehicle(s) to the new vehicle(s), the information must be provided on the same application. Credits from a deleted vehicle cannot be used to increase the weight on another vehicle. Complete Schedule C and a Plate Affidavit Form (form 9938) to add a vehicle to an establish account using a fee transfer. The transfer of fees must be used to register a similar vehicle in the same fleet and within the same registration year. The fees will not be subject to refund.

Change Vehicle Information/Increase Weight

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

Replace Lost / Stolen Credentials

Carriers with a PIN number may replace credentials that are lost or stolen by using Oregon Trucking Online or by contacting a CCD Registration Office. No application required.

Apportioned (IRP) Fees

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

The Oregon IRP Mileage — Schedule B (form 9685) helps determine the percentage of operation in a jurisdiction. Below is an example of how this works.

Example of How the Miles on Schedule B Will Affect Fees

Jurisdiction	If Schedule B miles		Then % of total	x	100% in juris.	=	Total fee paid
Oregon	16,512		40.605%	x	$998.00	=	$405.24
California	15,404		37.880%	x	$2236.00	=	$847.00
Idaho	2,063		5.073%	x	$3360.00	=	$170.45
Washington	6,686		16.442%	x	$1845.00	=	$303.35
	40,665	=	100%				$1726.04

This is a simplistic **example** of the way fees are charged. Many jurisdictions base their fees on other variables so the above fees could change depending upon registration weight, jurisdiction(s), purchase price, age of vehicle, solo truck or tractor, etc. The above example is only to help you understand the use of percentages when apportioning and how the miles recorded on Schedule B will affect your total fees paid when registering a vehicle.

Do Not Send the above amount to us with your application!

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

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

Option for Oregon Fees

When the Apportioned Registration fees for Oregon exceed an established threshold on the IRP billing there is an option to pay the Oregon fees in quarterly installments. This option is for Oregon fees only and does not pertain to the total IRP fees. It is important to note that IRP registration is an annual fee. The Oregon fee must be paid even when the vehicle does not operate in a particular quarter or has been sold or is out of service. Oregon registration fees are based on the registration weight of a vehicle.

IRP Billing Notice

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

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

The billing consists of:

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

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

Replacement Credential Fees

Motor carriers with a PIN number may replace lost or stolen credentials:

- Using Oregon Trucking Online.
- By contacting a CCD Registration Office.

IRP Mileage/Operational Records

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

Source Documents

Driver's Trip Records

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

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

Trip Permits

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

Monthly Summaries

The VTR information should be summarized on a monthly basis. The summary should contain information by:

- Individual vehicle beginning and ending odometer/hubometer readings.
- Individual trip details, distance by jurisdiction.
- Total distance traveled.
- Fleet (distance by jurisdiction, total distance).

Quarterly Summaries

A quarterly summary that recaps interjurisdictional and total distance traveled by the fleet during each calendar quarter.

Yearly Summaries

A yearly summary for each July 1 through June 30 reporting period should show the total fleet distance broken down by month and quarter for each jurisdiction.

Other Records

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

Records Retention Period

All operational and mileage records supporting the application and supplements must be retained in the carrier's files for a period of five years after the close of the registration year.

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

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

IRP Audits

Authority to Audit

Article XV, Section 1020, of the IRP agreement requires each member jurisdiction to conduct audits of carriers based in its jurisdiction on behalf of all IRP member jurisdictions. Auditors from CCD will perform IRP audits on Oregon carriers.

Purpose of Audit

The purpose of the audit is to ensure:

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

Audit Procedures

In conducting the IRP audit, auditors will use the source documents to determine accuracy and completeness of the distance and vehicle information recorded on the:

- Vehicle Trip Records.
- Monthly and Yearly Summaries.
- Forms used for IRP Registration.

Other Audits

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

Oregon Refund and Credit Policy

General Information

Different laws and rules apply to Commercial and Apportioned Registration. Please review this information carefully. (References ORS 826.021 (2a), ORS 826.027 (2), ORS 826.039, OAR 740-200-0030 and IRP Plan Article IV 435.)

What Qualifies for a Refund or Credit?

Apportioned Registration

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

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

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

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

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

All refunds and credit requests must be submitted in writing.

Fees from a deleted vehicle may be used to add a new vehicle onto the same fleet.

Commercial Registration

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

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

- Refund of a portion of registration fees for unexpired Commercial registration credentials when the vehicle is sold AND:
  - The seller is an individual and does not intend to remain in business or reenter business within one year.
  - Neither the selling individual nor business entity intends to register an assumed business name for the purpose of operating as a motor carrier within one year of the date of sale.
  - Neither the selling individual nor business entity intends to organize as a corporation for the purpose of doing business as a motor carrier within one year of the date of sale.

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

Minimum Refund Amount

CCD does not issue refunds for amounts less than the minimum refund amount. A carrier with a tax account may have credit applied to that tax account.

Requests for Refund

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

Manual Refunds

A carrier must request refunds of credit balances in writing. The refund is not processed immediately. After the request is received and refund is processed, the carrier should receive a check within approximately 60 days.

Transfer of Funds to Division of State Lands

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

Registration Credit Quick Reference Guide

Situation	Qualifies for Refund		Requirements / Notes
	Commercial	Apportioned	
Changing apportioned fleets	N/A	No	Credit is available for fee transfer only
Commercial changing to Apportioned	Yes	N/A	Current and unexpired quarters
Duplicate Registration	Yes	Yes	Will refund only when registered twice by CCD in error
Out of Business	Yes	No	Vehicle must have been sold. Carrier must complete Out of Business refund request form
Ownership Change (e.g. individual to corp.)	No	No	
Registered or Renewed in Error	Yes*	No	All credentials (plate, decal and cab card) must be returned **before** the start of registration period
Vehicle Sold	No	No	Credit is available for fee transfer only
Vehicle Wrecked	Yes	No	Must provide proof with request for refund (e.g. insurance report, police report, salvage statement)
Weight Decreased	Yes	Yes	Only when originally registered above legal capacity

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

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

Registration Renewal

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

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

Renewal Payments

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

Commercial

For Oregon-only renewal, please include the complete Commercial renewal and mail a check to:

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

Apportioned

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

Check the billing carefully before paying!

Fees are non-refundable!

Visit the Oregon Trucking Online for more information about processing or paying a renewal online.

Tax Liability

Types of Tax

Every motor vehicle must comply with tax requirements regardless of where the vehicle(s) operates. There are four basic types of tax.

1) **International Fuel Tax Agreement (IFTA)**
   IFTA is an agreement to collect and distribute fuel use tax by simplifying reporting for vehicles over 26,000 pounds or having three or more axles regardless of weight, that are operating outside of Oregon in IFTA jurisdictions. The tax credential is the IFTA license and decals.
2) **Fuel Tax**
   Fuel tax applies to vehicles that are 26,000 pounds or less. The tax is paid at the fuel pump. There is no tax credential for vehicles falling into this category.

   Vehicles that are more than 26,000 pounds and are exempt from weight-mile tax must get a tax credential consisting of a Fuel Tax Emblem. A carrier in this group will pay the tax at the pump and also file a Fuel User Report with ODOT Fuels Tax Group. For more information call ODOT Fuels Tax Group at 888-753-2525.
3) **Weight-Mile Tax**
   Weight-mile tax typically applies to vehicles in commercial operations on public roads within Oregon with a registration weight over 26,000 pounds.
4) **Road Use Assessment Fee (RUAF)**
   RUAF applies to vehicles transporting non-divisible loads over 98,000 pounds. Non-Divisible loads are loads that cannot be divided such as bulldozer, steel plates, crane, excavator, etc.

International Fuel Tax Agreement (IFTA)

What is IFTA?

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

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

Qualified Vehicles for IFTA

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

- Power unit having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds.
- Power unit having three or more axles regardless of weight.
- Power unit used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight or registered gross vehicle weight.

Qualified Motor Vehicles do not include recreational vehicles.

IFTA License or Fuel Permit

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

Not all jurisdictions collect tax in the same manner. New York, Kentucky and New Mexico collect a different type of tax in addition to IFTA. The carrier should contact jurisdictions they plan to operate in for information regarding their tax requirements.

Basing Requirements

To get an Oregon IFTA license, a tax payer must meet one of these basing requirements:

Established Place of Business – The Registrant maintains a physical structure in Oregon, owned, leased or rented by the Registrant, open for business and staffed during regular business hours by one or more persons employed by the Registrant for the purpose of the Registrant's trucking-related business. The business must be listed with the Oregon Secretary of State, reflecting the physical location, and cannot be that of a licensing agent or reporting service.

Residency – The Registrant does not have an established place of business in another jurisdiction and is a resident of Oregon.

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

IFTA License Application and Decals

Oregon will issue one IFTA license to the qualified applicant and a pair of IFTA decals for each qualified motor vehicle in the fleet. The IFTA license is valid for the current calendar year and expires December 31 regardless of the date the license was obtained.

The applicant is required to make copies of the IFTA license to be carried in each qualified motor vehicle. A legible electronic copy may be carried in place of a paper credential. A vehicle will not be considered to be operating under IFTA unless there is a copy of the license in the vehicle. The vehicle operator may be subject to purchase a fuel tax permit or may receive a citation for failure to display the IFTA decals and to provide proof of the IFTA license.

IFTA Decals

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

Temporary IFTA

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

IFTA Application Requirements

Getting an IFTA License

To apply for an IFTA and/or IRP license, an applicant must complete Schedule A — Oregon IRP and IFTA Combined Application (form 9908). Download this form from our Forms and Tables web page or contact the IFTA Office at 503-373-1634.

Get Additional IFTA Decals

When ordering additional decals you may be required to pay an additional amount **before** issuing. To order additional IFTA decals:

- Request them online by logging in to Oregon Trucking Online.
- Contact the IFTA unit Monday through Friday, 8:00 a.m. to 5:00 p.m. Have the Oregon account number ready when making the call.
- Go to a CCD Registration office.
- Mail or fax a Request for Additional Oregon IFTA Decal (form 9744) to the Salem Registration office. Download this form from our Forms and Tables web page.
- Pay fees online using VISA, MasterCard or Direct Payment only.

IFTA Record Keeping and Audit

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

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

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

Mileage Records

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

- Date of trip (starting and ending).
- Trip origin and destination.
- Route of travel.
- Beginning and ending odometer/hubodometer reading of the trip.
- Total trip miles.
- Intermediate trip stops.
- Miles by jurisdiction.
- Unit number or VIN number.
- Vehicle fleet number.
- Licensee's name.

Distance Records

Records produced wholly or partly by a vehicle tracking system including a system based on global positioning system (GPS) must include the following:

- The original GPS or other location data for each vehicle.
- The date and time of each GPS or other system reading.
- The location of each GPS or other system reading.
- The beginning and ending reading from the odometer, hubodometer, engine control module (ECM) or similar device for the period to which the records pertain.
- The calculated distance between each GPS or other system reading.
- The route of the vehicle's travel.
- The total distance traveled by the vehicle.
- The distance traveled in each jurisdiction.
- The vehicle identification number or vehicle unit number.

Fuel Records

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

- Purchaser's name.
- Seller's name and address.
- Date of purchase.
- Fuel type
- Number of gallons received.
- The vehicle or equipment unit number into which fuel was placed.
- Separate totals compiled for each fuel type.
- Retail fuel purchases must be accounted for separately from bulk fuel purchases.

Tax Credits

To get credit on the tax return for tax-paid purchases on a jurisdictional basis, the licensee **must keep the receipt that shows evidence of the purchase and that tax was paid**. A receipt can be an invoice, a credit card receipt, an automated vendor-generated invoice or transaction listing or Microfilm/ microfiche of the receipt or invoice. Receipts that have been altered or indicate erasures are not accepted for tax-paid credit.

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

Bulk Fuel

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

tax-paid bulk storage, credit is obtained when the following detailed records are maintained:

- Date of withdrawal.
- Fuel type.
- Number of gallons.
- Unit number.
- Location of bulk tank.
- Purchase and inventory records that verify that tax was paid on all bulk purchases. Inventory shall be maintained on first-in, first-out basis.
- Quarterly inventory tally for each tank.
- The capacity of each tank.

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

Visit our Motor Carrier Recordkeeping web page for more detailed information and updates regarding recordkeeping.

IFTA Tax Reporting Requirements

Who Must File IFTA Tax Returns

Every Oregon-based account issued a license under IFTA is required to file an IFTA Tax Return (form 9740).

After receiving an IFTA license, a carrier will receive an IFTA Tax Return each quarter by mail. The IFTA tax return:

- Must be completed and filed with payment for any tax due.
- Must list all operations in jurisdictions on the official Oregon IFTA Tax Return.

  Note: Computer generated reports that are formatted in a style other than the official tax return will not be accepted.
- Must be used only by the motor carrier whose name is printed on it.
- Will include a fuel tax rate schedule and filing instructions. The rate schedule will provide the current fuel tax rates for each fuel type by jurisdiction when completing the quarterly IFTA tax return.
- Include any credits or balances due from prior periods will be pre-printed on the return. Credits should be verified by contacting the IFTA Unit before being deducted from current amounts due.

Correct a business name, location or mailing address by checking the Change of Address box to the right. Draw a line through the incorrect information and print the correct information.

When a quarterly IFTA Tax Return has not been received:

- Call the IFTA Unit at 503-373-1634 to request forms.
- File on Oregon Trucking Online.
- Download a return from our Forms and Tables web page.

CCD staff cannot perform calculations for the carrier on returns.

Oregon Trucking Online is available 24/7, provides step by step guidance and performs many of the calculations on behalf of the carrier to ensure timely filing. There is an option to print the return after calculations are complete to submit with payment by mail.

IFTA Tax Return Due Dates

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

Where to File Tax Returns

Mail completed IFTA tax returns to:

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

Oregon Trucking Online

A carrier with an established account and PIN number can process transactions using Oregon Trucking Online. Filing IFTA returns online significantly reduces calculations as well as errors. Pay fees online using VISA, MasterCard or Direct Payment only.

IFTA Penalties and Interest

IFTA returns not filed by the due date will be assessed a penalty. Interest will also be assessed for each jurisdiction for which tax is due. See IFTA Tax Return Instructions.

Amended Tax Returns

An amended return may be subject to a late penalty charge and interest when amended after the due date. When it becomes necessary to correct a previously filed return:

- Make a copy of the original return that was filed.
- Write “AMENDED” at the top of the form and make the necessary changes.
- An explanation of the changes must accompany the amended return.

Preparation

Gather the following data to fill out the form:

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

DO NOT MAIL ANY OF THESE MATERIALS WITH THE RETURN – KEEP FOR YOUR RECORDS.

Failure to retain distance and fuel records may result in reduction of fleet Miles Per Gallon (MPG) at time of audit. Failure to retain original vendor invoices may result in tax-paid fuel credits being disallowed at time of audit.

Required Information

Tax returns should be completed in full and submitted with payment. Incomplete returns may result in your:

- Tax liability being estimated.
- Return sent back by mail as incomplete and unable to process.
- Subsequent filings being subject to a late penalty and interest if received after the due date.

Calculation Guidelines

- **Convert metric fuel and distance measurements** to gallons and miles using the following factors:

  1 **liter** = 0.2642 gallons

  1 **kilometer** = 0.62137 miles

- **Round all miles and gallons** in columns 1 through 4 and columns C through G to the nearest whole number.
  Examples: 525.5 = 526 525.4 = 525

See IFTA Tax Return Instructions

IFTA Transactions

IFTA License Cancellation

A carrier may request that the IFTA license be canceled by checking the box provided on the renewal form. A request submitted in writing by mail or fax **must include the:**

- **Account name and number.**
- **Effective date of the cancellation.**
- **Signature of someone with authority on the account.**

Upon receipt of the request, CCD will review the account. All requirements, including the filing of tax returns and payment of fees, must be satisfied before the account will be closed in good standing. Any credit outstanding at the end of the year will be refunded.

Refunds may be reduced by other CCD balances owed.

IFTA License Revocation and Reinstatement

Failure to comply with all applicable requirements of IFTA may result in cancelation of the IFTA license. Oregon will notify all jurisdictions when the license is canceled. This includes the failure to:

- File required tax returns.
- Submit corrections of incomplete tax returns.
- Remit fees due and billed, including license fees, within the specified time frame.

The IFTA license may be reinstated by satisfying the requirements, any other deficiencies on the account and paying a reinstatement fee. Oregon will notify all jurisdictions when the IFTA license has been reinstated.

IFTA Right to a Hearing

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

IFTA Renewal

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

A license will be renewed upon application provided there are:

- No deficiencies on the account.
- All the tax returns have been filed.
- The applicant still qualifies for an Oregon IFTA account.
- The renewal is accompanied with payment.

The amount of the license fee will be determined by the number of IFTA qualified vehicles being operated under IFTA, as indicated by the number of decal pairs requested. When ordering additional decals you may be required to pay an additional amount.

Licensees qualifying for the farm rate will pay a fixed amount regardless of the number of vehicles operated, as long as more than half of their IFTA-qualified vehicles are Oregon farm-plated. Your farm rate qualification may be verified at any time.

The Renewal Application must be returned to the IFTA Unit by December 1 for timely processing. Use the renewal to cancel the account when the licensee does not wish to renew for the next year.

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

IFTA Credential Display Grace Period Upon Renewal

Motor carriers that submit their IFTA Renewal for the following year with full payment on or before December 31 of the current operating year are eligible for a two month grace period for display of their IFTA license and decals. The display grace period is effective through February 28 of each year and applies only to carriers who have renewed their IFTA license.

> **CAUTION!** IFTA jurisdictions may take enforcement action against a motor carrier operating during the display grace period whose IFTA license has not yet been renewed.

To operate in other jurisdictions when an IFTA license has NOT been renewed, contact the other jurisdictions directly to get the required permit(s). Payment of fuel tax is still required for all taxable operations even when the IFTA license has not been renewed or obtained.

Fuel Tax

Exempt Operations

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

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

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

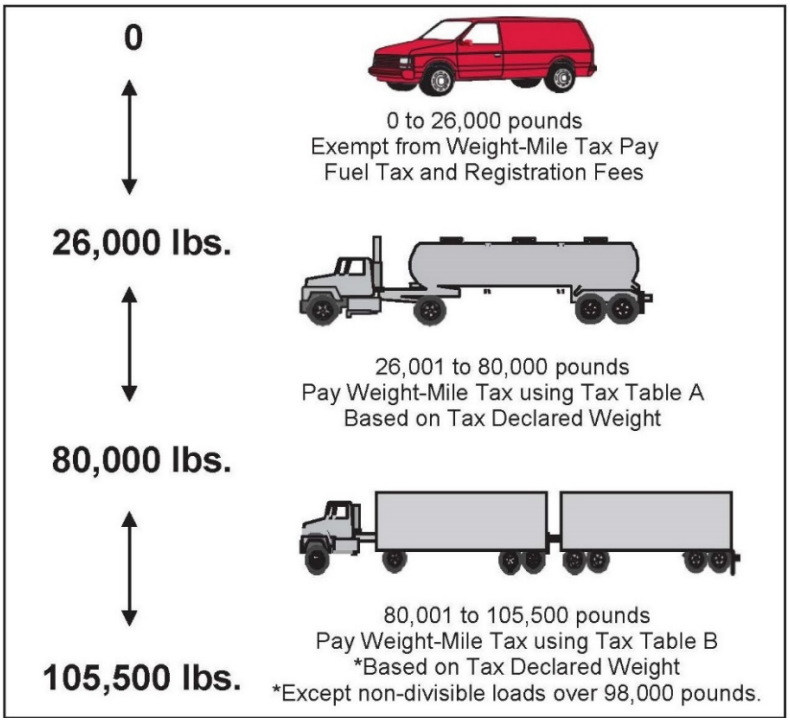
Weight-Mile Tax Enrollment

Once a vehicle operates at a GVW **above** 26,000 pounds, the vehicle is subject to weight-mile tax. The vehicle must be enrolled to avoid paying a fuel tax at the pump. A motor carrier can either get a **temporary pass** and pay the weight-mile tax up front or enroll their vehicle and pay the weight-mile tax on a tax report.

To enroll your vehicle(s) in the Weight-Mile Tax Program, please do one of the following:

- Contact the Salem Registration Office at 503-378-6699.
- Enroll on Oregon Trucking Online if you have an established account.
- Submit an Oregon Weight-Mile Tax Enrollment Application (form 9076) by fax to 503-378-6880.
- Submit the Oregon Weight-Mile Tax Enrollment Application by mail.

Weight-Mile Tax Structure



Temporary Pass

Any motor carrier can prepay the weight-mile tax on a temporary pass. The pass lasts for 10 days. The miles of operation must be paid on the pass **before** operation. A carrier with an established account and a PIN number can get a temporary pass using Oregon Trucking Online.

Leased Equipment

Oregon Administrative Rules 740-045-0100 through 740-045-0170 identifies the requirements of leased vehicles. The motor carrier (lessee) assumes full responsibility for payment of all Oregon weight-mile taxes, fees and penalties arising from operation of a leased vehicle.

Vehicles operated under a lease shall at all times be externally identified with the lessee's name in the manner prescribed by Federal Motor Carrier Safety Regulations, Part 390.21. See the FMCSA website. Vehicles operated under a lease shall be enrolled in the Weight-Mile Tax Program or get a Temporary Pass under the lessee's account. Notify CCD upon termination of a lease to relieve the motor carrier's (lessee's) weight-mile tax responsibility.

> **Note:** A copy of the lease must be carried in the vehicle during operation and must be maintained at the carrier's principle place of business for a period of three years after the termination of the lease.

The lessee may enter into a Fee Payment Agreement authorizing the owner (lessor) to report and pay mileage fees for vehicles credentialed under the lessor's account. Such an agreement must be submitted on the ODOT Fee Payment Agreement (form 9485) and approved in advance by CCD. The agreement shall not relieve the lessee of its obligation for payment of mileage fees accruing during the term of the lease and **before** written notification of the termination of the lease.

Weight-Mile Tax Reports — Reporting Responsibility

The motor carrier:

- Must file reports even when there are no operations in Oregon and no tax is due.
- **Is responsible for all vehicles enrolled under the account including leased or rented vehicles.**
- Is advised to cancel the vehicle's enrollment in the Weight-Mile Tax Program when no longer operating the vehicle in Oregon. Carriers can discontinue their tax liability through their TOL account, sending written notice to CCD or calling a CCD registration office.
- Does not need to file reports when operating only on temporary passes because the tax is paid when CCD issues the pass, unless there is additional tax due.

Failure to:

- Receive tax report forms does not relieve a carrier of the responsibility of filing reports on time. The report and payment must be received before CCD considers the report filed.
- File reports may result in suspension of the account. CCD holds the carrier liable for all unpaid taxes, plus penalties and interest, at the time of audit.

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

Find weight-mile tax tables, forms and instructions on our Report Your Taxes web page. Contact the Salem General Information Line at 503-378-5849 to request additional tax forms.

A carrier with an established account and a PIN number can submit and pay reports using Oregon Trucking Online.

Instructions for filing Tax Reports are available on our CCD Forms and Tables.

Types of Tax Reports

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

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

- Carrier must have a 12 consecutive month filing history and in that 12-month period did not have:
  - A suspension related to reporting or payment of taxes or fees.
  - A revocation of IFTA tax license.
  - Exceed an established threshold of tax reports filed late.
  - A repayment plan.
  - A delinquency in payment of over-dimensional permit fees or Road Use Assessment Fees (RUAF).

- In the last 36 months, the carrier has not had an audit that resulted in assessments that exceeded reporting fees by an established threshold.

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

Quarter	Period Covered	Due Dates
1st	January through March	May 31
2nd	April through June	August 31
3rd	July through September	November 30
4th	October through December	February 28

Flat Monthly Tax Reports

Carriers hauling certain commodities may elect to pay weight-mile taxes on a flat fee basis. A motor carrier may request to pay weight-mile tax on a flat monthly basis **when transporting items from one or more of the following groups**:

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

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

Request to Report Flat Monthly

A motor carrier requests to report the weight-mile tax on a flat-fee basis by filling out the Flat Monthly Fee Election. The request to change filing status:

- Cannot be retroactive.
- Must be submitted before the start of the reporting period.
- Is subject to approval by Commerce and Compliance Division. CCD will only send written notification if the request has been denied or effective date of the fee basis is changed to a later date. Mileage tax must be reported and paid up to the effective date of the change.

A carrier's tax fee election may be changed only once per year.

A fee election is defined as switching from paying flat fees to paying mileage based on weight-mile tax or from paying mileage based on weight-mile tax to flat fees. Reports are due on or before the tenth of every month for the preceding month even when the company has no operations in Oregon during the reporting period.

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

All Vehicles Subject To Flat Fees

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

Flat fees follow the power unit. A single flat fee cannot cover more than one vehicle during a month. The full amount of the flat fee must be paid, unless it has been paid by another carrier, when:

- A vehicle is added to a carrier's account and has operated in that month.
- The carrier is using a replacement vehicle for one that is being repaired.

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

Multiple Flat Fee Commodities

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

Hauling Non-Qualifying Commodities

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

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

Hauling Both Qualifying and Non-Qualifying Commodities

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

Filing Late Tax Reports

A carrier filing reports after the due date must include a late payment charge.

Amending Tax Reports

Reports with Additional Taxes Owed

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

Reports with a Credit Due

To correct an error on a previous report resulting in a credit due, write the correction on a separate report form and label it “AMENDED.” Corrections resulting in a credit to the carrier’s account:

- Less than the minimum refund amount will be placed on the account immediately without review.
- Over the minimum refund amount will be reviewed **before** posting adjustment on the carrier’s account. After CCD adjusts the carrier’s tax account, a credit statement will be mailed to the carrier. The credit can then be used toward a future report or the carrier may request a refund.

Fuel Tax Credits

Fuel Purchase Receipt

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

- The date and location of the purchase.
- The company name supplying the fuel.
- The kind of fuel used.
- The number of gallons.
- Enrolled license plate number, Temporary Enrollment Document number, pass number of the vehicle if applicable and unit number.
- The amount of Oregon fuel tax paid.

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

Bulk Fuel and Card Lock Station

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

Vehicles Less than 26,000 Pounds

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

Suspension of Account

Suspension may be caused by one of the following:

- Tax reports not filed.
- Tax reports filed with zero mileage and zero tax paid but operations were observed.
- Tax reports filed with no payment when payment is owed.

- Taxes or fees not paid.
- Insurance not filed timely or notice of cancellation received from insurance company.
- Balances not paid timely.
- Bond not filed timely.

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

When the deficiencies are corrected before the proposed suspension date, CCD will cancel the suspension action. When deficiencies are not corrected by the suspension date, another letter will be sent notifying the carrier that the account and all vehicles enrolled in the Weight-Mile Tax Program have been suspended. Suspension of the account will invalidate all Oregon plates. Operating in Oregon while suspended is illegal and cause for citation, fines and penalties.

Reinstatement of Account

Once all deficiencies have been fulfilled, the account may be reinstated. Contact the Salem Registration Office at 503-378-6699 during normal business hours to inquire on the status of a reinstatement or to reinstate the account and pay any associated fees.

Tax Declared Weights

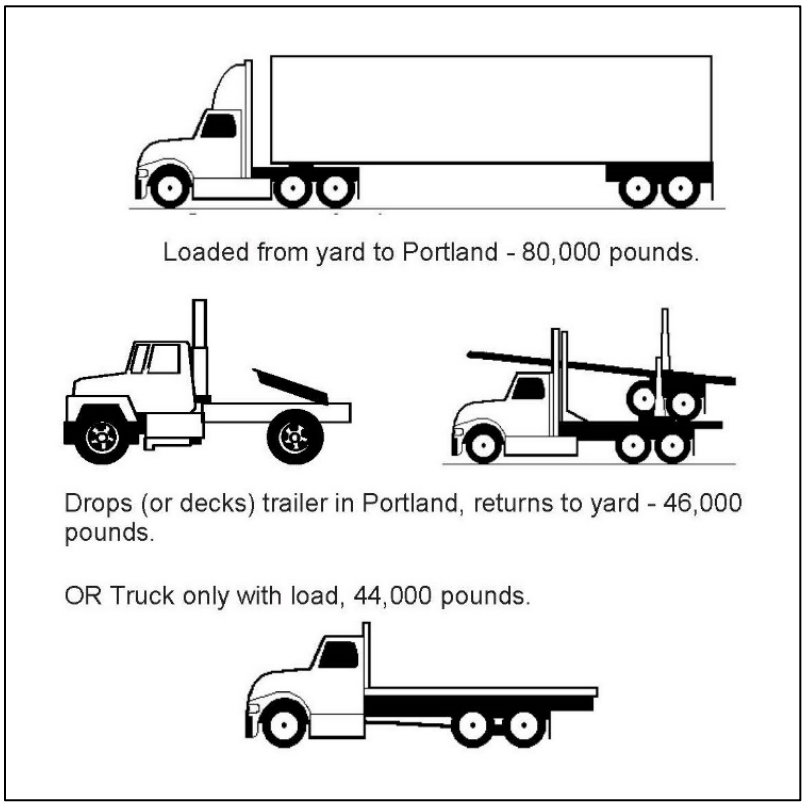
Weight-mile tax is paid on a declared weight basis. **The tax declared weight is the heaviest weight the vehicle will operate in a given configuration for the reporting period**. Tax declared weights are subject to audit and approval by CCD. Vehicle weight declarations must be filed with CCD before commencing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

Solo Weight

A solo weight is the maximum loaded weight of a single power unit. This can also be the total declared tax weight minus the weight the trailer alone can carry. A solo weight must be declared in order to report operations at that weight. See examples on the next page.

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

Tax Declared Weights: Solo Weight



Above are three examples of solo weight declarations.

Example 1

The vehicle is declared at 80,000 pounds when in combination. When the trailer is dropped, the solo weight (bobtail) would be 46,000 pounds. This is 80,000 pounds less than the 34,000 pounds allowable on the trailer axles.

Example 2

A log truck declared at 80,000 pounds in combination would be declared at 46,000 pounds when the trailer is decked. Removing 34,000 pounds allowable on the trailer axles from the 80,000 pound declaration leaves a solo weight of 46,000 pounds.

Example 3

A solo truck capable of carrying a load.

Combination Weight

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

Example 1

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

- Register at 72,000 pounds for the year or higher if there is a possibility that operations may change.
- Declare and report solo operations at 38,000 pounds and maintain records supporting solo operations.
- Declare and report combined operations at 72,000 pounds (empty and loaded).

Example 2

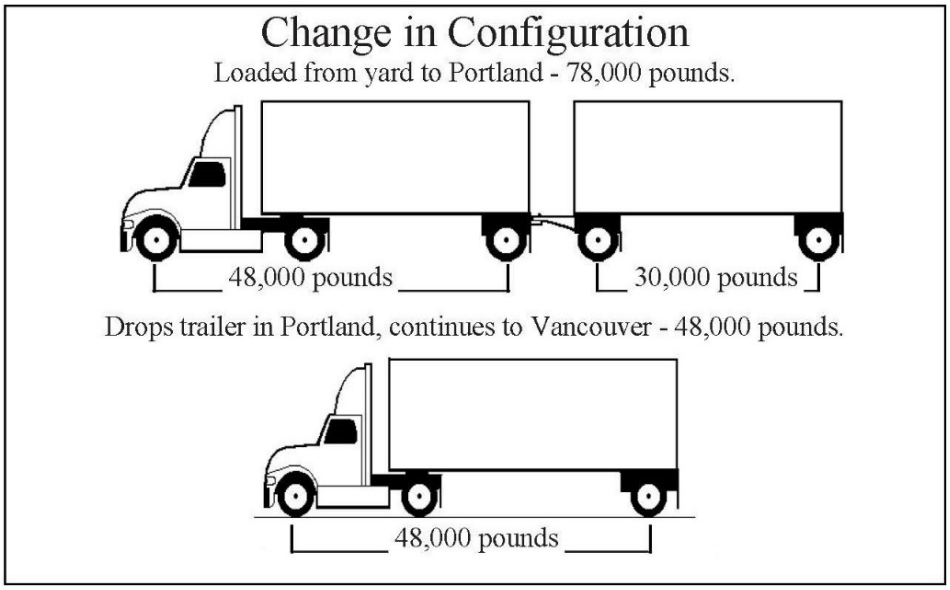
If this same vehicle hauls both potato chips AND potatoes operating at 80,000 pounds, then the owner:

- Must register the vehicle at 80,000 pounds.
- May declare and report solo operations at 46,000 pounds and maintain records supporting solo operations.
- May declare and report combined operations at 80,000 pounds (empty and loaded). You cannot have a declaration of 72,000 pounds for the potato chip hauls and a declaration of 80,000 pounds for the potato hauls.

More Than One Configuration

You may have one declared weight for each vehicle configuration during a reporting period. It may be to your advantage to declare more than one combination weight if you operate with different vehicle configurations. If you operate at more than 80,000 pounds, you must declare your highest weight in addition to an 80,000-pound declaration. Records must be maintained to support operations reported at each declared weight.

Declared Weights



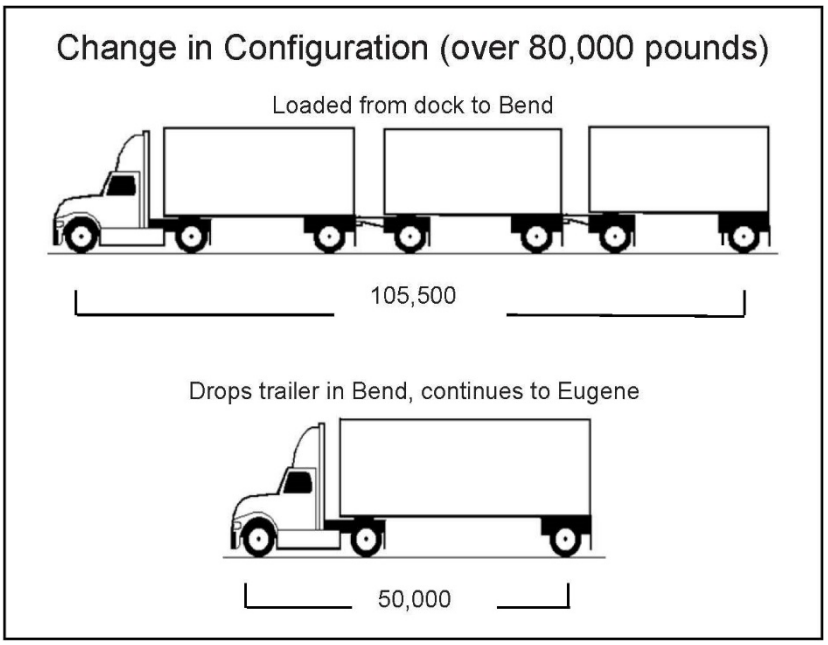
Example

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

- Two trailers are pulled to the first stop. The declared weight for this configuration is 78,000 pounds. All mileage operated in this configuration is to be reported at this weight.
- The second trailer is dropped in Portland and the vehicle continues on pulling only the single trailer. The declared weight for this configuration is 48,000 pounds. All mileage operated in this configuration is to be reported at this weight. If the vehicle returns empty to the yard in this configuration, include those miles at the 48,000 pound rate.

  Note: Raising a lift-axle is not considered a change in configuration. Report the miles as if the lift-axle is always down.

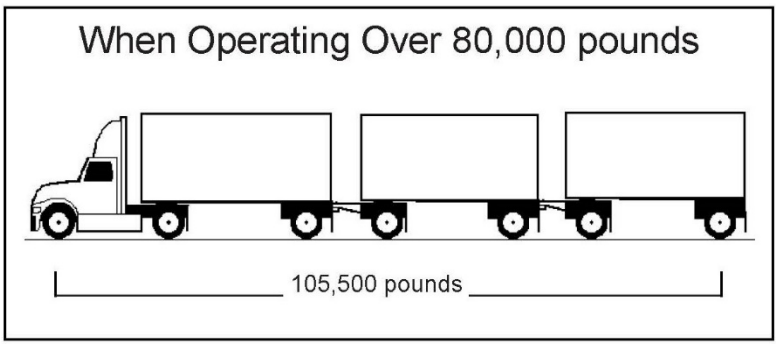
Change in Operation Over 80,000 Pounds



Example

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

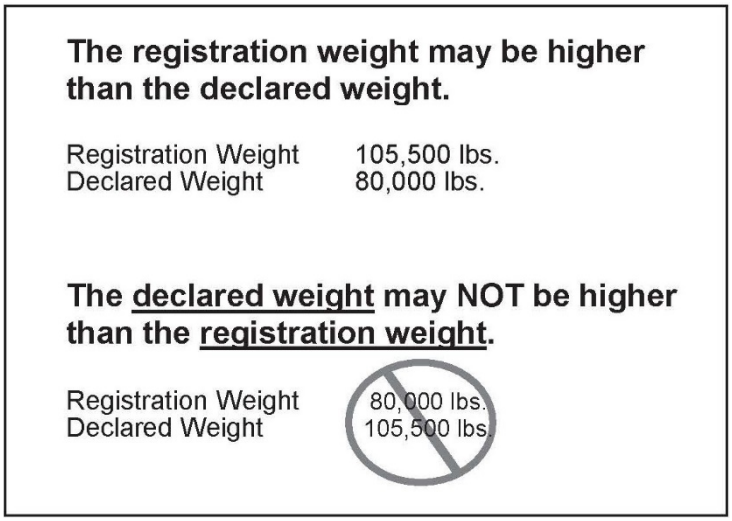
Operating Over 80,000 Pounds



Example

- The combined vehicle loaded at the dock and traveled to Bend at the declared weight of 105,500 pounds.
- It then dropped two trailers (change of configuration) and continued to Eugene at the declared weight for a single trailer at 50,000 pounds.

Registration Weight Rule/Declared Weight



The registration weight is the highest weight a vehicle will operate during the registration reporting period of January 1 through December 31. The registration weight for a vehicle may be the same or higher than the declared weight depending on the type of operations conducted during the year.

The declared weight is the highest weight a vehicle or configuration will operate during the tax reporting period, either monthly or quarterly. The declared weight may be the same as the registration weight but it may not be higher. **Exception:** Tow trucks and mobile home toters may operate with declared weights higher than registration weights. Refer to established guidelines in the Oregon Fee Schedule - Tow/Recovery and Manufactured Structure Toter (form 9933-2020).

If you operate in excess of either your registration weight or declared weight, you must Contact CCD:

- **Before** operating at the higher weight.
- To change registration or declared tax weights in advance of operations.

If you wish to report a vehicle at something other than its currently declared weight, you must amend the declared weight **Before** the operations. Amend a declared weight by:

- Contacting CCD Registration in Salem at 503-378-6699.
- Using Oregon Trucking Online if you have an established account and a PIN number.
- Visiting an ODOT Registration office or Motor Vehicles Division office.

Tax declared weights cannot be changed on a tax report.

Tax Rates

The declared tax weight determines the tax rate to be used. Different tax weights may be declared for different vehicle configurations. The tax rate is the same whether the vehicle operates fully loaded, partially loaded or empty. For past and present tax rates, please see our Forms and Tables web page.

Monthly/Quarterly Mileage Rates

Vehicle Weights between 26,001 – 80,000 pounds

Vehicles that have tax declared weights between 26,001 and 80,000 pounds are required to use Tax Table A (form 9928-2020) rates.

Vehicle Weights between 80,001 – 105,500 pounds – Divisible Loads

The carrier must have a declared tax weight that is equivalent to the maximum operations over 80,000 pounds. The declared tax weight of the vehicle and number of axles will determine the mileage tax rate that will be used. A carrier may declare multiple declared tax weights when operating with different vehicle configurations. Use Tax Table B (form 9928-2020) rates for operations over 80,000 pounds up to 105,500 pounds when transporting divisible loads. Divisible loads are loads that can be divided such as carrots, potatoes, milk, groceries, hay, etc.

When the vehicle's combined weight is more than 80,000 pounds, you must:

- Call the Over-Dimensional Permit Unit at 503-373-0000 to get a Special Transportation Variance Permit called an **Extended Weight Permit**.
- An Extended Weight Permit is valid for one year from the date of purchase.
- Have ONE declared weight for each vehicle configuration during a reporting period.
- Use Tax Table B for reporting operations of divisible loads over 80,000 pounds and non-divisible loads up to 98,000 pounds.

*Once a load is transported at a weight that exceeds 80,000 pounds, the vehicle's weight-mile tax rate must be reported at that declared tax weight for that configuration, using Tax Table B, until there is a **Change in Vehicle Configuration** or a **Change in Operation**. An empty return trip is not a change of operation and must be reported at the same weight as when the vehicle was loaded. This includes trips carrying empty bins, pallets, racks, marine shipping containers, etc. for reuse by the shipper.*

Changes in Configuration

When you drop or deck a trailer and the weight is 80,000 pounds or under, use Tax Table A rates.

Changes in Operation

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

Vehicle Weights between 80,001 – 98,000 Pounds – Non Divisible Loads

The carrier must have a declared tax weight equivalent to the maximum operations over 80,000 pounds up to 98,000 pounds. The declared tax weight of the vehicle and the number of axles will determine the mileage tax rate that will be used. A carrier may declare multiple declared tax weights when operating with different vehicle configurations. Use Tax Table B rates for operations over 80,000 pounds up to 98,000 pounds when transporting non-divisible loads. Examples of a non-divisible load that cannot be divided include:

- Bulldozer.
- A steel beam.
- Crane, etc.

When transporting a non-divisible load and the vehicle's combined weight is between 80,001 pounds and 98,000 pounds, you must:

- Call the Over-Dimensional Permit Unit at 503-373-0000 to get a Special Transportation Variance Permit called an **Annual Heavy Haul Permit**.
- A Heavy Haul Permit is valid for one year from the date of purchase when the vehicle/load dimensions qualify.

Record Keeping Requirements

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

- Origin and destination points.
- Oregon entry and exit points and actual Oregon miles for each trip.
- Pickup and delivery points in Oregon for each trip.
- Routes of travel for each trip.
- Dates of each trip.
- Daily beginning and ending odometer readings or other mileage recording device readings for each vehicle.
- Load tickets or bills of lading for each shipment transported.
- Identification of any exempt miles claimed which include beginning and ending odometer or other mileage-recording device readings for the exempt portion of each trip.
- When the vehicle is operated at more than 80,000 pounds, record for each reporting period:
  - Number of axles in the vehicle configuration.
  - Changes in operation. A change of operation occurs when the vehicle configuration remains the same, but the actual weight of the vehicle and load changes from more than 80,000 pounds to 80,000 pounds or under. Empty movements are not changes in operation.
- Number of miles operated in each motor vehicle configuration for each trip when the carrier is operating motor vehicles in multiple configurations.
- Records generated from on-board recording devices, vehicle tracking systems or other electronic data recording systems may be used in lieu of, or in addition to, the records required in this rule provided that the electronic records meet all the requirements of sections (1) through (3) of OAR 740-055-0120 and are provided in printed format upon request.
- When paying registration fees by registration trip permits, keep a copy of each registration trip permit.
  - Miles on private roads or on highways in other states are not taxable. Some operations on Oregon state forest lands or Forest Service roads are also exempt.
  - When the audit section reviews the carrier's account, auditors will make sure the miles that were reported are correct. An auditor may contact the carrier and request information to be sent to CCD or visit the carrier's place of business.
  - CCD has trip record forms available for carrier's use:
    - Form 735-9002C is for log and dump truck operators.
    - Form 735-9002E is for interstate and intrastate carriers.
  - When operating five or fewer vehicles, it may be to the carrier's advantage to submit vehicle trip records with the tax report. Be sure to label trip records with the account number, name and the reporting period.

Road Use Assessment Fee (RUAF)

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

A Temporary Pass or enrollment in the Weight-Mile Tax Program is also required for these operations even when the entire trip is on the STP.

When the vehicle is:

- Loaded, empty or unladen combined weight is more than 98,000 pounds, the miles travelled are reported as Road Use Assessment Fees rather than weight-mile tax.
- Empty or unladen combined weight is 80,000 pounds or less the miles are reported under Tax Table A.
- Empty or unladen combined weight is between 80,001 pounds to 98,000 pounds, the miles are reported under Tax Table B. An Extended Weight Permit is needed for operations over 80,000 pounds.

The vehicle must have a declared weight for each configuration.

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

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

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

A carrier with an established account and PIN number can report their RUAF miles using Oregon Trucking Online.

Oregon's Road Use Assessment Fee chart is available on our CCD Forms and Tables web page under Weight-Mile Tax and Road Use Forms.

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Appendix A – Maximum IRP Weights

Jurisdiction Name		Maximum Registered Weight on Cab Card
AB	Alberta	139,992
AL	Alabama	NO MAX
AR	Arkansas	80,000
AZ	Arizona	80,000
BC	British Columbia	139,994
CA	California	80,000
CO	Colorado	80,000
CT	Connecticut	NO MAX
DC	District of Columbia	80,000
DE	Delaware	80,000
FL	Florida	80,000
GA	Georgia	80,000
IA	Iowa	NO MAX
ID	Idaho	129,000
IL	Illinois	80,000
IN	Indiana	80,000
KS	Kansas	85,500
KY	Kentucky	80,000
LA	Louisiana	88,000
MA	Massachusetts	NO MAX
MB	Manitoba	139,994
MD	Maryland	80,000
ME	Maine	100,000
MI	Michigan	160,001
MN	Minnesota	NO MAX
MO	Missouri	80,000
MS	Mississippi	80,000
MT	Montana	138,000
NB	New Brunswick	137,788
NC	North Carolina	80,000

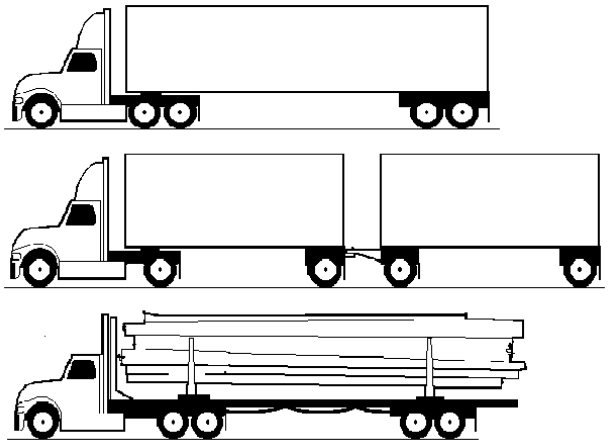
Jurisdiction Name		Maximum Registered Weight on Cab Card
ND	North Dakota	105,500
NE	Nebraska	94,000
NH	New Hampshire	80,000
NJ	New Jersey	80,000
NL	Newfoundland	137,788
NM	New Mexico	80,000
NS	Nova Scotia	137,788 Varies by axle configuration
NV	Nevada	80,000
NY	New York	NO MAX
OH	Ohio	80,000
OK	Oklahoma	90,000
ON	Ontario	139,992
OR	Oregon	105,500
PA	Pennsylvania	80,000
PE	Prince Edward Island	137,788
QC	Quebec	6 Axles (in combination)
RI	Rhode Island	80,000
SC	South Carolina	80,000
SD	South Dakota	NO MAX
SK	Saskatchewan	139,994
TN	Tennessee	80,000
TX	Texas	80,000
UT	Utah	80,000
VA	Virginia	80,000
VT	Vermont	80,000
WA	Washington	105,500
WI	Wisconsin	80,000
WV	West Virginia	80,000
WY	Wyoming	117,000

Notes:

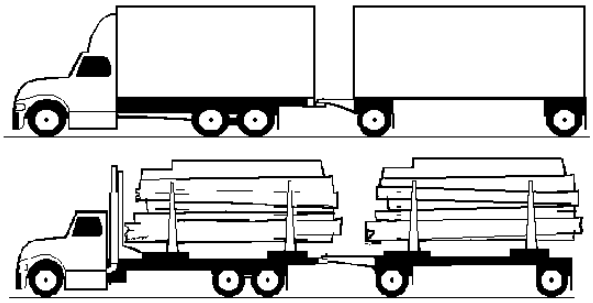
- Contact individual jurisdictions for operations above 80,000 pounds. Maximum weights are also found on the IRP website.
- Exceeding the maximum weight may require the purchase of an overweight/over-size permit. Please contact applicable jurisdictions.

Appendix B – Power Unit Examples

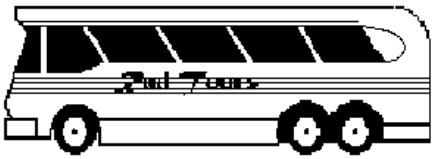
(TR) Tractor - A motor vehicle designed and used exclusively to pull trailers.



(TK or TT) Truck/Trailer - A motor vehicle designed and used for carrying a load and for pulling trailers with loads.

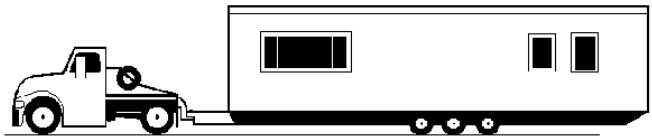


(BS) Bus - A motor vehicle designed and used to carry more than ten passengers.

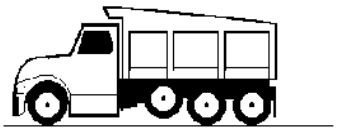


(CS) Charter Bus - A motor vehicle designed and used to carry more than ten passengers.

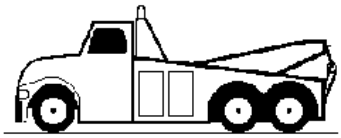
(MT) Mobile Structure Toter – A motor vehicle designed and used EXCLUSIVELY to pull mobile homes on their own axles.



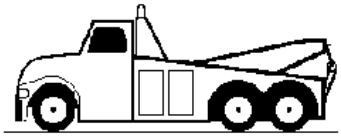
(DT) Dump Truck – A vehicle from which contents are unloaded by tilting the truck bed backward with the tailgate open.



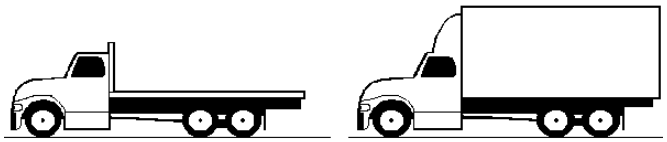
(TW) Tow Truck – A vehicle designed and used, with a special towing license, to tow disabled vehicles.



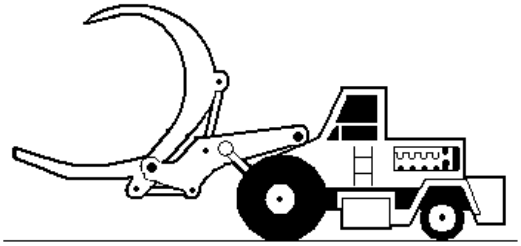
(TP) Tow Truck - A vehicle designed and used, with a special towing license, to tow/haul wrecked or disabled vehicles PLUS other commodities.



(TK) Solo Truck – A motor vehicle designed and used to haul property, and NOT used to pull a trailer.



(HF) Fixed Load Vehicle – A vehicle with a gross weight and lightweight that are the same.



Appendix C – Vehicle Make Abbreviations

ABBR	Vehicle Name
AMC	American Motors Com
AMER	American Motors Gen
ASMB	Assemble
AUDI	Audi
AUTC	Autocar
AUTO	Auto
BLUB	Bluebird
BUIC	Buick
CATE	Caterpillar
CCC	Ccc
CHEV	Chevrolet
COCH	Coach
CRAN	Crane
DACO	Daco
DAEW	Daewoo
DAIH	Diahatsu
DIAR	Diamond Rio
DIAT	Diamond T
DITC	Ditchwich
DODG	Dodge
FIAT	Fiat
FORD	Ford
FRGH	Freightliner
GLDE	Golden Eagle
GMC	General Motors Comp
GROV	Grove
HDSN	Hodson
HEND	Hendrickson

ABBR	Vehicle Name
HUND	Hyundai
HINO	Hino
HYST	Hyster
IMCO	Imco
INTL	International
ISU	Isuzu
IVEC	Ivec
JEEP	Jeep
JHNS	Johns
JMSA	Jmsal
KASI	Kasie
KIT	Kit
KW	Kenworth
LNDR	Lndr
MACK	Mack
MCI	Mci
MCIN	Motor Coach Industry
MERZ	Mercedes-Benz
MIFU	Mitsubishi
NATL	National
NAVI	Navistar/Intl
NDMC	Ud
NISS	Nissan
NUVN	Nuvan
OSHK	Oshkosh
OTRB	Otrbc
PREV	Prevost

ABBR	Vehicle Name
PTRB	Peterbilt
RENK	Renke
REO	Reo
SFLR	Safetyliner
SFTW	Safety Tow
SHAN	Shan
SHOP	Shop Built
SILV	Silver Eagle
STRG	Sterling
TEC	Tec
TERX	Terex
THOM	Thomas
TMC	Tmc
TRNT	Trent
TSE	Tse
TOYT	Toyota
UNIG	Uniglide
VLVW	Volvo White
VOLK	Volkswagon
VOLV	Volvo
WHGM	White Gmc
WHIF	White Freightliner
WHIS	White Western Star
WHTE	White
WRKH	Work Horse
WSTR	Western Star
ZAMP	Zampella

Appendix D – Information and Resources

Entity and Services	Phone and Website
Oregon Department of Transportation (ODOT) Motor Carrier Services • Over 50 services offered with ODOT.	Oregon Trucking Online Salem Office - 503-378-6699
Federal Motor Carrier Safety Administration (FMCSA) • Federal Laws, Rules and Regulations. • USDOT Number. • MC Number. • Company Inquiries.	www.fmcsa.dot.gov Salem Office 503-399-5775
International Fuel Tax Agreement, Inc. (IFTA, Inc.) • The Agreement. • Jurisdictional Contact Information. • Tax Rates.	www.iftach.org Salem IFTA Office 503-373-1634
International Registration Plan, Inc. (IRP, Inc.) • The Plan. • Jurisdiction Contact Information. • Fee Estimator.	www.irponline.org Salem IRP Office 503-378-6643
Internal Revenue Service (IRS) • Taxpayer ID Numbers (EIN). • Heavy Vehicle Use Tax (HVUT).	www.irs.gov 800-829-4933
Oregon Secretary of State Corporation Division • Corporation Filing. • Assumed Business Name Filing.	www.filinginoregon.com Salem Office 503-986-2200