



**Idaho
Motor Carrier Services
Manual**

IDAHO MOTOR CARRIER SERVICES MANUAL

Introduction and Table of Contents

The Motor Carrier Services Manual is your source of information related to commercial vehicle credentials and requirements. Throughout the manual, links to external websites will be in [blue, underlined](#). Important points, notes and cautions will be in **red**.

The most current version of this manual is available on the trucking.idaho.gov website. Updates to the information will be made throughout the year to ensure you have the most current information. Be sure to check back frequently, the document revision date will be displayed at the bottom of the page.

Application forms referenced in this manual that are required for credentialing transactions are also available on the trucking.idaho.gov website. Be sure to use the currently posted form.

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Motor Carrier Services Locations

Overview

Motor Carrier Services is a section of the Division of Motor Vehicles, which is a division of the Idaho Transportation Department (ITD). Motor Carrier Services consists of two (2) Units, **Registrations** and **Permits**. We work closely with the **Ports of Entry**, which are also part of the Division of Motor Vehicles.

Our focus is to provide excellent customer service from convenient locations, comprehensive information and training, while keeping you and the state of Idaho in compliance with state and federal requirements.

Motor Carrier Services provides commercial vehicle registration, various types of permits, size and weight compliance and other commercial vehicle related services. Following are the methods for obtaining the services available:

Locations

The Motor Carrier Registrations & Permits office is located in the ITD Headquarters (HQ) building:

- Street Address/Express Mail – 3311 West State Street, Boise, Idaho 83703
- Mailing Address – PO Box 7129, Boise, Idaho 83707-1129

The Ports of Entry are located throughout the state and offer most registration and permitting services in conjunction with the Motor Carrier Headquarters office. The Port of Entry Headquarters office is in the ITD HQ building. See the Contact section for specific port locations and telephone numbers.

Service Methods

Counter (Walk-in) – The Registration & Permits counter is located in the ITD Headquarters building. Any type of transaction may be completed at this location. Counter hours are Monday through Friday, 7:30 a.m. to 5:00 p.m. Mountain Time. During peak registration renewal times (November-January) and the first/last days of any month, it may not be possible to process your request while you wait. A registration specialist will advise you if the request cannot be completed the same day as submitted. Be sure to file registration renewal applications within the requested time frames, have all paperwork completed prior to arriving at the counter and plan ahead to ensure you have allowed for processing delays.

Registrations by Mail – Any type of transaction may be completed by mail. Mailed-in applications are normally processed within 2-3 business days, except during peak renewal times (November-January), when they are processed within 3-5 business days. Be sure to include all required forms and documents. If your request is incomplete, you will be contacted to let you know what's missing. This will delay the completion of your transaction.

Permits by Mail – To renew overlegal permits, send requests to Motor Carrier Services, Overlegal Permits, PO Box 34, Boise, Idaho 83731. For express mail, send to Motor Carrier Services, Overlegal Permits, 3311 West State Street, Boise, Idaho 83703.

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Registrations Phone Service – The main Motor Carrier Registrations telephone number is 208-334-8611. The Registrations phones are answered from 7:30 a.m. to 5 p.m. Mountain Time. Registration Specialists will answer questions and provide information on registration and related requirements. We also accept credit card or verifiable check information by telephone. Certain types of transactions may also be processed by telephone. This normally includes changes to existing registrations where no additional paperwork is needed. When you call for information, ask if your request qualifies for this service.

Permits Phone Service – The main Motor Carrier Permits telephone number is 208-334-8420 or Toll Free 800-662-7133. You may obtain various types of overlegal permits by telephone. Please have the following information ready before calling:

- Your Idaho Account Number (if known)
- Name on Registration
- Address & Phone Number
- Vehicle Identification Number (VIN)
- Plate Number (if Idaho Plate)
- Weight of Vehicle
- Number of Axles and Axle Spacings
- Route(s) of Travel
- Dimensions (width, height, overall length, over hang)

Idaho Ports of Entry – The Lewiston, Inkom, Sage Junction and East Boise Ports of Entry are “full service,” with a registration specialist located on-site to assist you with any registration request, including the issuance of credentials. See the Contact section for specific port locations and telephone numbers. **Caution: As there is only one registration specialist per port, it is highly recommended that you call the port first to ensure the specialist will be available at the time you plan to arrive.**

For the remaining Idaho ports or when a registration specialist is not available at the full service ports, the Port Inspectors can process registration requests for Full Fee vehicles (new, renewal or changes). They can also issue Hazardous Materials endorsements, Hazardous Waste permits (annual and temporary), and temporary registration permits. For IRP requests, the Port Inspector will phone the Motor Carrier office to facilitate you working directly with a registration specialist in Boise. The Inspector will assist you in completing the necessary forms, and send them along with any other documents, to the registration specialist.

Be aware that certain transactions require one or more forms and verification of numerous requirements. For example, it is not unusual for a new IRP account to take several hours to several days to complete. We suggest you have all necessary forms completed and prerequisites met before going to a Port of Entry.

IRP renewals will not be processed while you wait at a Port of Entry. This policy is necessary due to the length of time it takes to process an IRP renewal. For those submitted at a full-service port, the registration specialist will determine if it can be processed while you wait or work with you to identify

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the length of time needed to complete the renewal processing. For those submitted at other ports, a registration specialist in Boise will contact you when the renewal has been processed (3-5 business days).

Registrations Fax Service – Fax numbers are (208) 334-2006 or (208) 334-8619. The Motor Carrier fax machines accept paperwork 24 hours a day. Be sure to include a cover sheet with your faxed documents indicating:

- Description of your request (add vehicle, specific change to existing vehicle, etc.)
- Your method of payment (credit card, check, etc.)
- If a Temporary Vehicle Clearance (TVC) will be needed (for operation of the vehicle prior to receiving the credentials)
- How and where the credentials should be sent (express mail, hold for pick-up, alternate address)

Incoming faxes are distributed to a registration specialist usually within 1 – 2 hours of receipt (those received during non-business hours are distributed the next business morning). The registration specialist receiving the fax will review the request within 1 business day and should have it completed within 1 – 2 business days after that. However, this is dependent upon the current workload, time of year, completeness of the paperwork, ability to reach you should there be any questions and the complexity of the request.

If a TVC is requested, an additional fee of \$18 per vehicle will be assessed and must be paid along with the other applicable fees. Upon payment of the transaction, the TVC will be faxed or e-mailed and the credential(s) will be released (if eligible).

Permits Fax Service – The fax number is 208-334-8419. Be sure to include a cover letter indicating what is needed, who to contact and method of payment (if applicable).

E-mail Service

- **Permits** – Permit requests may be e-mailed to mcpermitsfax@itd.idaho.gov. A permit writer will respond as quickly as possible to your request.
- **Registrations** – Any type of registration request may be e-mailed to cvs@itd.idaho.gov. Application forms and other documents required to complete the transaction should be scanned and attached to your message (PDF is preferred). This mail box is checked several times throughout the day by a registration supervisor. You will receive an e-mail reply indicating who will be processing the transaction and their contact information.

Be sure to indicate in the Subject line of the message your Idaho Account Number and your account name. Provide in the message area what you are requesting (IRP renewal, vehicle weight increase, etc.) similar to what you would put on a fax cover sheet. Messages received with only an attachment and no information in the Subject line or the Message area will not be opened as they will appear to be spam.

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Online Services – Online services have grown rapidly in recent years to become one of the key methods for providing service to the trucking industry. The ability to register a vehicle or purchase a permit online from the comfort of your home or office saves you time and although in some cases there are convenience fees assessed, they are minimal in comparison to the time you spend driving to a service location and standing in line. Another benefit to conducting business online is that it's available seven days a week, 24 hours a day instead of being limited to normal business hours.

The Idaho online services available for commercial credentialing are provided below. If you have any questions, need assistance when accessing a site, or require more information about online services, contact a registration specialist at 208-334-8611 or e-mail cvs@itd.idaho.gov.

access.idaho.org – The state of Idaho partners with Access Idaho, a private company, to provide most of the online services utilized by Idaho citizens and those doing business in Idaho. The Access Idaho home page offers you the opportunity to apply for a “Premium Services” account which will enable you to conduct internet transactions throughout the month and receive one monthly billing. An alternative to becoming a premium user is to pay for each of those transactions as an “instant” customer.

dmv.idaho.gov – This is the home page of the Idaho Transportation Department's Division of Motor Vehicles, which includes Motor Carrier Services (Registrations & Permits), Ports of Entry, Driver Services, and Vehicle Services. Here you will find forms and information, as well as links to online services.

fmcsa.dot.gov – This is the home page of the Federal Motor Carrier Safety Administration (FMCSA) where you can find federal rules and regulations, apply for an interstate DOT number, operating authority, and more. See the DOT section for specific requirements.

irponline.org – This is the home page for IRP, Inc., a private corporation that provides information on the International Registration Plan (IRP). This site contains detailed information about each IRP member jurisdiction, including the jurisdiction office phone numbers and addresses, registration fee schedules, training videos, the Plan, upcoming events and more. If you have vehicles registered IRP, it is strongly recommended that you review the information on this site, including the Plan, to ensure you have a full understanding of the mandatory requirements, your responsibilities when registering vehicles under IRP and that of the IRP member jurisdictions. **Note:** you cannot apply for IRP registration on this site. See the IRP section for specific information regarding IRP vehicle registration in Idaho.

irs.gov – This is the home page for the Internal Revenue Service. Through this site, you may obtain federal tax information and forms, including form 2290 for Heavy Vehicle Use Tax (HVUT), and apply for an Employer Identification Number (EIN). You can also link to an IRS approved software provider for filing the HVUT online. See the HVUT section and EIN section for specific information.

isp.idaho.gov – This is the home page for the Idaho State Police, Commercial Vehicle Safety office. Through this site, you may apply for an intrastate DOT number (operation within Idaho only) and learn about commercial vehicle safety requirements. See the DOT section for specific information.

mvs-services.com – This is Idaho's International Registration Plan (IRP) registration system with security-based access for processing Idaho-based IRP registration transactions. Access to the system is by

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invitation only due to the complexity of the system and the IRP requirements. If you have IRP registered vehicles and frequently require registration services, a registration specialist may contact you to determine your interest in this service. Once approved to use the online IRP system, a training session with a registration specialist will be scheduled to teach you how to use the system and to ensure you have a thorough understanding of all IRP requirements. You will be given a User ID and password to access the system.

Most types of IRP transactions can be completed online. This includes renewals, add/deletes, and other supplemental transactions. When you do the transaction online, you will enter the data into the system, print an invoice and application form(s), and forward your payment and a copy of the forms to Motor Carrier Services - Registrations. There is a deadline for submitting payments and forms. When the payment and forms are received, the registration and license plates/stickers will be mailed to you. Among the many benefits of completing your IRP transactions online is the option of printing a Temporary Vehicle Clearance (TVC) at no extra charge for immediate operation of your vehicle(s). This saves you the \$18 TVC fee which is assessed when Motor Carrier staff processes your transaction. See the IRP section for specific information regarding IRP registration.

tax.idaho.gov – This is the home page of Idaho’s State Tax Commission, which handles International Fuel Tax Agreement (IFTA) licenses for vehicles over 26,000 pounds that operate in Idaho and at least one other jurisdiction. The State Tax Commission also administers the sales tax exemptions for IRP-registered vehicles. See the IFTA section for specific information regarding IFTA licenses.

You can obtain your IFTA licenses, decals, and report mileage online. If you have a vehicle that is registered for over 26,000 pounds and operates in two or more jurisdictions, an IFTA license for fuel tax purposes is required or you will be subject to temporary permit requirements. You can purchase a new IFTA license, renew your IFTA license, purchase additional IFTA decals, and report your IFTA mileage. IFTA licenses expire December 31. You have a grace period until the end of February to renew your IFTA and display the new decals on both sides of the cab. IFTA returns are usually filed quarterly. You can file your returns online for no extra fee.

When purchasing IFTA decals, it is a good idea to purchase an extra set or more, especially if you have a possibility of obtaining an additional vehicle in your fleet during the year. Each time you purchase decals, there is a \$5.00 processing fee along with the \$.30 per decal fee.

Fees are paid online by credit card (MasterCard, VISA or Discover), by electronic check, or through the Access Idaho Subscriber monthly billing service.

trucking.idaho.gov – This site provides quick access to online services, rules and regulations, tax forms & information, travel information, bordering states information, and much more for the trucking industry. Some of the services available are:

- **Annual Overlegal Permits** – Do you have a vehicle that is hauling oversize or overweight loads? If so, you may need an annual overlegal permit, which may be available for purchase online. The type of overlegal permit you need is based on various factors, including whether the load is reducible or non-reducible, what weight you are hauling, the length, width and height of the vehicle, what

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highways the vehicle will be traveling, and other factors. Fees will vary depending on the type of permit, and are paid online by credit card (MasterCard, VISA or Discover), by electronic check, or through the Access Idaho Subscriber monthly billing service. Before purchasing a permit online, be sure that you are certain which type of permit is needed. See the Permits section of this publication or contact the Permits section at (208) 334-8420 or toll free in Idaho 1-800-662-7133.

- **Commercial Vehicle Registration Look-up** – Do you need to know what vehicles you currently have registered with Motor Carrier Services? Use your 7-digit Idaho account number (a user ID or password is not required) to display vehicles registered Full Fee and IRP.
 - When you look up your vehicles, you can search for an individual vehicle or all of your vehicles at once. Only currently-registered vehicle records will display. This includes those that have been registered prior to their effective date. For example, if you have a vehicle registration that expires December 31, and you renew it early, the next year’s vehicle record will display along with the current year’s record.

Note: The “Print TVC” button will display to the right of the vehicle record if it is eligible to have a Temporary Vehicle Clearance (TVC) printed or reprinted.
 - This service will not display “history” vehicle records, which are those that have expired and have not yet been renewed. If a record you are looking for does not display, this may be the reason. Also, registrations issued by a county office will not display. This includes commercial truck plates beginning with the letter “K” and commercial trailer plates beginning with the letter “L.”
 - You can sort the vehicles by unit number, plate number or VIN by clicking the appropriate column heading. If you have IRP or Full Fee Fleet records, you can also sort them by fleet number. When sorted by fleet number, each fleet will have a secondary sort by unit, plate or VIN, depending on the sort that you selected prior to selecting by fleet. The sort function can also be done in ascending or descending order. The system will default to ascending unit number order when you first bring up your records. You can quickly determine what sort is being used by looking for the triangular arrow next to the heading.
 - There is also a “printer-friendly” option with this service. As you view the records in the order of your choice, you can choose this option to print a handy hard copy list. There is no cost for this service! Please do not use this option when printing a hard-copy renewal listing to mail to our office for processing. An option to print the renewal report is available via the “Renew you Full Fee Registration” link.
- **Full Fee Registration Renewal** – Do you have commercial power units and/or trailers registered for Idaho only? If so, this online renewal service will save you time, paperwork and hassle. For the 2014 registration year, over 10,000 Full Fee vehicle registrations were renewed online!

Use your 7-digit Idaho account number (a user ID or password is not required) to renew one or more eligible vehicles. New vehicles cannot be added and changes to currently registered vehicles cannot be made online. Prior to renewing Full Fee vehicles over 54,000 pounds, you must provide proof of

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filing of the Federal Form 2290 for Heavy Vehicle Use Tax to Motor Carrier Services. The system will then be “flagged” so that you can complete the online renewal. You may fax the receipt-stamped Form 2290, Schedule 1, to 208-334-2006 or scan and e-mail it to cvs@itd.idaho.gov. See the HVUT section for additional information.

You have the option of printing a Temporary Vehicle Clearance (TVC) at no extra charge for immediate operation. This is useful if your current registration is expired or close to expiration. If you have already renewed the vehicle online and need to print or reprint the TVC, see the Commercial Vehicle Registration Look-Up information in this section for instructions. **Note:** For renewals processed by the Motor Carrier Services Registration office, the TVC fee is \$18 per vehicle in addition to the regular registration and administrative fees.

If you prefer to mail in the renewal list, select the “Print you Mail-In Renewal List” link under the Tools heading.

You may select the “Fee Calculator” link under Tools to assist in determining the correct registration fee per vehicle. Fees are paid online by credit card (MasterCard, VISA or Discover), by electronic check, or through the Access Idaho Subscriber monthly billing service. Registrations, stickers, and plates (if applicable) will be mailed to you within 1-2 business days after you have completed the online transaction. See the Full Fee section for information specific to Full Fee vehicle registration.

Note: If you are not initiating the renewal online, do not submit a screen print from the Fee Calculator page. Use the “Print you Mail In Renewal” function from the renewal site.

- **Hazardous Materials Endorsement for Vehicles Look-up** – Do you need to know if your vehicle has a Hazardous Materials endorsement? Use your 7-digit Idaho account number (a user ID or password is not required) to display vehicles that have a current Idaho endorsement. Data that displays will include the endorsement effective and expiration dates, endorsement number, unit number, vehicle year, vehicle make, and vehicle identification number (VIN).

When you look up your records, you can search for individual records or all of your records at once. Only current endorsement records will display. This includes endorsements that have been issued prior to their effective date. For example, if you have a vehicle endorsement that expires December 31, and you renew it early, the next year’s record will display along with the current year’s record.

This service will not display “history” records, which are records that have expired and have not yet been renewed. So if a record you are looking for does not display, this may be the reason.

If you have more than one record, you can sort them by unit number, endorsement number, or VIN, by clicking the appropriate column heading. The sort function can be done in ascending or descending order. The system will default to ascending unit order when you first bring up your records. You can quickly determine what sort is being used by looking for the triangular arrow next to the heading.

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There is also a “printer-friendly” option with this service. As you view the records in the order of your choice, you can choose this option to print a handy hard copy list. There is no charge for this service.

- **Hazardous Materials Endorsements for Vehicles** – Do you have vehicles that haul hazardous materials and/or hazardous waste? If so, you can obtain endorsements online. Use your 7-digit Idaho account number (a user ID or password is not required) to renew, change, cancel or apply for a new endorsement.

When endorsements are obtained online, no hard copy endorsement is issued or required to be carried in the vehicle. The endorsement record is accessible to law enforcement electronically. For the 2010 calendar year, over 80% of the Idaho Hazardous Materials endorsements were purchased online.

The cost of the endorsement is \$10 per vehicle. Fees are paid online by credit card (MasterCard, VISA or Discover), by electronic check, or through the Access Idaho Subscriber monthly billing service. See the Hazardous Materials Endorsement section for information specific to Hazardous Materials operations.

- **Increased Registered Weight Permits** – Do you need to temporarily haul more weight than your vehicle is registered for? If so, you may benefit from a temporary weight increase permit (for reducible loads only), rather than paying more to change your registration.

The permit must be obtained prior to hauling at the increased weight. You may also need an overlegal permit, depending on the new weight you are hauling. There are two versions of the temporary increased registered weight permit. One is valid for 120-hours and costs \$50.00. This is available to vehicles of any weight. The other is a 30-day permit that is only available to vehicles that are currently registered for 50,001-60,000 pounds. The fee for this permit varies depending on the new weight requested:

Maximum Registered Gross Weight of Vehicle (Pounds)	Temporary Permitted Maximum Gross Weight (Pounds)			
	80,000	86,000	96,000	106,000
50,001-60,000	\$225	\$250	\$275	\$300

Fees are paid online by credit card (MasterCard, VISA or Discover), by electronic check, or through the Access Idaho Subscriber monthly billing service. See the Permits section for information specific to Permits.

- **Temporary Registration Permits** – Do you have a vehicle that is not registered that needs to operate for a short amount of time or on an occasional basis in Idaho? If so, you can purchase temporary registration permits (trip permits) online.

The permits are valid for 120 hours and the mileage is unlimited during that time frame. There is a limit of three (3) permits per vehicle, per calendar year.

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The cost of the permit is \$60.00 for a single unregistered vehicle, or \$120.00 for an unregistered truck & trailer combination. If operating interstate, over 26,000 pounds, without a current IFTA license, an additional \$60.00 will be required for fuels tax.

You will be required to provide the vehicle unit number, vehicle identification number (VIN), vehicle year, make, weight, and base jurisdiction. If you are requesting a combination permit, trailer information will be required for at least one of the trailers being pulled. If your weight is over 80,000 pounds, you may need an excess weight permit as well. These can be obtained by calling (208) 334-8420.

Fees are paid online by credit card (MasterCard, VISA or Discover), by electronic check, or through the Access Idaho Subscriber monthly billing service. See the Permits section for information specific to temporary registration permits.

ucr.in.gov – This is the National UCR (Unified Carrier Registration) website, hosted by the state of Indiana, for customers in any state who need to file the annual UCR application. A nominal convenience fee is assessed to carrier's who file online. The fees can be paid by VISA, MasterCard or e-check. Most states (including Idaho) who administer the UCR program also use this site for entry of the applications not submitted online by the customer. Information regarding the Unified Carrier Registration Act is also available through this site.

Caution: Ensure you are on the official UCR site by verifying that the site address ends in “.gov.” If you selected the site from a list of options in your browser and it does not end in “.gov,” you have accessed a third-party private business that may assess additional fees.

You will need your active USDOT number which must be classified for interstate operation. Fees are based upon the number of power units shown on your most recent USDOT update or the number of vehicles operated under that USDOT number the previous July 1 through June 30, with June 30 occurring in the prior calendar year.

You must complete a UCR filing for all calendar years in which you had an active interstate USDOT number. After completion of the filing (including payment), the information will be available to roadside enforcement within 24 hours. No credential is issued or required to be carried in the vehicle. See the UCR section for information specific to the Unified Carrier Registration.

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Contacts

Idaho Transportation Department – Division of Motor Vehicles PO Box 7129, Boise, ID 83707-1129 Headquarters Office: 3311 West State Street, Boise, Idaho 83703 Website: dmv.idaho.gov		
Driver Services Section Driver licensing/CDL	Phone: 208-334-8735 Fax: 208-334-8739 E-mail: driverlicense@itd.idaho.gov	
Titles Section Titles, lien holders, vehicle ownership information	Phone: 208-334-8663 (or your local County Assessor office)	
Revenue Operations Section Motor Carrier account suspensions and commercial registration installment payments	Phone: 208-334-8770 Fax: 208-334-8580	
Motor Carrier Services – Registrations IRP & Full Fee vehicle registrations, Hazardous Materials Endorsements, Hazardous Waste Permits, UCR, USDOT numbers, and HVUT	Phone: 208-334-8611 Fax: 208-334-2006 E-carriers/Licensing Agents: 208-334-8255 E-mail: cvs@itd.idaho.gov Website: trucking.idaho.gov	
Motor Carrier Services – Permits Oversize and Overweight (legal & permissible), temporary registration permits, temporary increase weight permits	Phone: 208-334-8420 or 800-662-7133 Fax: 208-334-8419 E-mail: mcpermitsfax@itd.idaho.gov Website: trucking.idaho.gov	
Idaho Ports of Entry		
Headquarters Phone: 208-334-8688 Fax: 208-334-8696 E-mail: cvs@itd.idaho.gov	Bonnars Ferry Moyie Junction, US95 & US2 Phone: 208-267-2486	Cottarel Port of Entry I-84, MP 229, 8 miles South of I-84/I-86 Interchange Phone: 208-349-5650
*East Boise Port of Entry I-84, East of Boise Phone: 208-334-3272	Haugan Port of Entry 15 miles East of Idaho State Line on I-90 (Montana) Phone: 406-678-4257	Hollister Port of Entry US 93, 21 miles south of Twin Falls Phone: 208-655-4413
Huetter Port of Entry 600 West Prairie Ave Coeur d’Alene, ID 83814 Phone: 208-769-1551	*Inkom Port of Entry I-15, 8 miles south of Pocatello Phone: 208-775-3322	*Lewiston Port of Entry US 12 and US 95 Phone: 208-799-4824
Marsing Port of Entry 6 miles South of US55/US95 Phone: 208-896-4814	*Sage Junction Port of Entry I-15, 8 miles North of Roberts Phone: 208-228-3636	*These locations offer complete registration services including issuance of IRP and Full Fee credentials.

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FEDERAL DEPARTMENT OF TRANSPORTATION Headquarters: 400 7 th Street SW, Washington DC 20590 Idaho Division: 1387 S. Vinnell Way, Suite 341, Boise, ID 83703 Website: fmcsa.dot.gov	
Motor carrier authority (MC Number)	Phone: 866-637-0635
Safety mandates and hazardous materials operations	Phone: 202-358-7028
Federal Motor Carrier Safety Admin. Idaho Division	Phone: 208-334-1842 or 800-832-5660
Issuance of interstate USDOT numbers and updates to existing USDOT numbers	Idaho Transportation Department, Motor Carrier Services – Registrations

IDAHO DEPARTMENT OF COMMERCE & LABOR PO Box 83720, Boise, ID 83720-0093 Website: cl.idaho.gov	
Request the booklet titled “Starting a Business in Idaho,” which contains a checklist of information for starting a business. Form IBR-1, Idaho Business Registration Form, enables you to apply for your required business accounts for three (3) agencies by completing one form.	Phone: 208-334-2470 Fax: 208-334-2631

IDAHO SECRETARY OF STATE PO Box 83720, Boise, ID 83720-0080 Website: sos.idaho.gov	
File with the Secretary of State if you intend to transact business in Idaho under an assumed business name.	Phone: 208-334-2300 Fax: 208-334-2847

IDAHO STATE POLICE PO Box 700, Meridian, ID 83680-0700 Website: isp.idaho.gov	
Commercial Vehicle Safety Enforcement Office Safety inspections and compliance, intrastate USDOT numbers, hazardous materials, logbook and medical card requirements	Phone: 208-884-7220

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IDAHO STATE TAX COMMISSION PO Box 36, Boise, ID 83722 Web Site: tax.idaho.gov	
International Fuel Tax Agreement (IFTA)	Phone: 208-334-7830 Website: trucking.idaho.gov
Taxpayer Services	Phone: 208-334-7660
Motor Carrier Audits (Full Fee, IRP and IFTA)	Phone: 208-332-4081

IDAHO TRUCKING ASSOCIATION 3405 East Overland Road, Suite 175, Meridian, ID 83642 Website: idtrucking.org	
This private agency has a number of publications, handbooks and information specific to the trucking industry.	Phone: 208-342-3521

INTERNAL REVENUE SERVICE Website: irs.gov	
Federal Heavy Vehicle Use Tax (HVUT)	Phone: 866-699-4096
Employer Identification Number (EIN)	Phone: 866-816-2065 or apply online
Income and other federal taxes	Phone: 800-829-1040

International Registration Plan, Inc 4301 Wilson Blvd Suite 400, Arlington, VA 22203 Website: irponline.org	
This private corporation provides IRP jurisdiction specific information, training videos and the Plan can be viewed via the website. You cannot apply for IRP registration through them.	Phone: 703-522-1905

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Definitions

APPLICATION FOR TITLE

Document that indicates a title has been applied for.

APPORTIONABLE FEE

Apportionable Fee means any periodic recurring fee or tax required for registering Vehicles, such as registration, license, or weight fees. *(Article II, Definitions, International Registration Plan)*

APPORTIONABLE VEHICLE

Any power unit that is used or intended for use in two or more IRP Member Jurisdictions used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and: (i) has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or (ii) has three or more axles, regardless of weight, or (iii) is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms). A recreational vehicle, a vehicle displaying restricted plates, a bus used in the transportation of chartered parties or a government-owned vehicle, is not an Apportionable Vehicle; except that a truck or truck tractor, or the power unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, and a bus used in the transportation of chartered parties, nevertheless may be registered under the Plan at the option of the registrant. *(Article II, Definitions, International Registration Plan)*

APPORTIONED

Synonymous with IRP (International Registration Plan). A multi-jurisdictional reciprocity agreement for registering vehicles operating in two (2) or more Member Jurisdictions.

APVD (Average Per-Vehicle Distance)

The average distance operated by Idaho-based carriers into each IRP Member Jurisdiction. This distance must be used for any new IRP fleet.

BASE JURISDICTION

Base Jurisdiction means the IRP Member Jurisdiction, selected in accordance with Section 305, to which an applicant applies for apportioned registration under the Plan or the Member Jurisdiction that issues apportioned registration to a registrant under the Plan. *(Article II, Definitions, International Registration Plan)*

BILL OF SALE

Document showing ownership of the vehicle has changed. A Bill of Sale must contain at minimum, the name of the buyer, name of the seller, seller's signature, complete vehicle description (year, make, vehicle identification number), purchase price and purchase date of the vehicle.

BUS

A motor vehicle designed for carrying more than 10 passengers and used for the transportation of persons. "Bus" is defined in the IRP as a motor vehicle designed for carrying more than 10 passengers and used for the transportation of persons. Motor bus carriers may declare mileage by using the total of

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all actual, in-jurisdiction miles, or by using a sum equal to the scheduled route miles per jurisdiction from the farthest point of origination to the farthest point of destination.

CAB CARD

A registration card or license issued to a vehicle and registrant which authorizes operation of the vehicle on the highways. For purposes of IRP registration, a “Cab Card” means an evidence of registration, other than a Plate, issued for an Apportioned Vehicle registered under the Plan by the Base Jurisdiction and carried in or on the identified vehicle. *(Article II, Definitions, International Registration Plan)*

CARRIER

An individual, partnership, or corporation engaged in the transportation of goods or persons.

COMBINATION OF VEHICLES

A power unit used in combination with one or more trailers, semi-trailers, or auxiliary axles. *(Article II, Definitions, International Registration Plan)*

COMBINED GROSS VEHICLE WEIGHT

The total unladen weight of the combination of vehicles and their load.

COMMERCIAL DRIVERS LICENSE (CDL)

Any Class A, Class B or Class C driver’s license.

COMMERCIAL VEHICLE

A vehicle or combination of vehicles used or maintained for the transportation of persons for hire, compensation or profit.

COMMERCIAL VEHICLE SERVICES (CVS)

Previously the section within the Division of Motor Vehicles that provides services and information related to commercial vehicles (motor carrier registrations, permits and Ports of Entry). Now known as Motor Carrier Services (Registrations and Permits), with Ports of Entry directly under the Division of Motor Vehicles. During the transition, certain forms and publications may still reflect CVS.

COMMODITIES

Cargo hauled on or by a vehicle.

COMMON CARRIER

Any motor carrier which holds itself out to the general public to engage in the transportation by motor vehicle of passengers or property for compensation.

CONTRACT CARRIER

Any motor carrier transporting persons or property for compensation or hire under contract to a particular person, firm or corporation.

CREDENTIALS

Registration, plates and stickers that validate a vehicle license.

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DOT NUMBER

Number issued by the Federal Motor Carrier Safety Administration or Commercial Vehicle Services (for interstate carriers) or the Idaho State Police, Commercial Vehicle Safety Office (for intrastate carriers). This number is used for purposes of tracking safety and vehicle inspections. It is generally issued to carriers with interstate vehicles over 10,000 pounds and intrastate vehicles over 26,000 pounds, with some exceptions.

E-CARRIER

Customer who uses any of the Internet (online) services for registrations, permits and endorsements.

EIN

A nine-digit number assigned by the Internal Revenue Service to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes.

EMS

Emergency Medical Service.

ESTABLISHED PLACE OF BUSINESS

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

ESTIMATED DISTANCE*

Estimated Distance means either (i) the anticipated distance An IRP fleet is expected to travel in a Member Jurisdiction during an applicable registration year as reported by an applicant or (ii) the distance assigned to the fleet by the base jurisdiction as determined in Section 320. *(Article II, Definitions, International Registration Plan)*

FACTORY PRICE

The manufacturer's retail price, excluding trade-in and sales tax, including accessories or modifications attached to the vehicle.

FARM VEHICLE

A vehicle or combination of vehicles owned by a farmer or rancher that is operated over public highways and used exclusively to transport unprocessed agricultural, dairy, or livestock products raised, owned, and grown by the owner of the vehicle to market or place of storage; and includes the transportation by

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the farmer or rancher of equipment, supplies, or products purchased by that farmer or rancher for his own use.

FLEET

One or more apportionable vehicles designated by a Registrant for distance reporting under the Plan. (*Article II, Definitions, International Registration Plan*)

FOREIGN FULL FEE

Registration issued to vehicles based in jurisdictions other than Idaho which pay the full Idaho registration fees rather than permitting or apportioning.

FREE FLOW AGREEMENTS

Special agreements between jurisdictions, or parts of other agreements, that allow vehicles to operate “free” of registration fees in the signatory jurisdictions, other than the base jurisdiction.

FUEL PERMIT

International Fuel Tax Agreement Permits are issued to carriers operating in more than one IFTA jurisdiction.

FULL FEE

Registration program for registering vehicles for intrastate operation (Idaho only).

FULL TRAILER

A vehicle without motive power designed for carrying persons or property, being drawn by a motor vehicle, and so constructed that no part of its weight rests upon the towing vehicle.

GCW

Gross Combined Weight – the weight of a combination of vehicles without load, plus the weight of any load on that combination.

GCWR

Gross Combined Weight Rating, or combined GVWR, is calculated by adding the GVWR of each unit or the combination vehicle.

GVWR

Gross Vehicle Weight Rating is the manufacturer’s assigned weight rating for the vehicle (truck/bus/trailer), not the vehicle’s registered weight. On trucks, the GVWR is usually found on a metal plate inside the driver’s door. On trailers, it may be anywhere but is commonly found on the front of the trailer on the driver’s side. For weight enforcement purposes, the actual weight of the vehicle with its current load will be used in place of GVWR.

GROSS WEIGHT

The weight of a vehicle or combination of vehicles plus the weight of any load thereon.

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HAZARDOUS MATERIALS

Useful products which, because they are flammable, toxic, corrosive, explosive, or have other dangerous properties, pose a significant risk to health, safety or property when transported.

HAZARDOUS WASTE

Products that are either “listed” or meet the criteria of ignitability, corrosivity or toxicity, and no longer have a use.

HIGHWAY

The entire width between the boundary lines of every publicly maintained way when any part is open to the use of the public for vehicular travel, with jurisdiction extending to the adjacent property line, including sidewalks, shoulders, berms, and rights-of-way not intended for motorized traffic. The term “street” is interchangeable with highway.

HOUSEHOLD GOODS CARRIER

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

HVUT

Federal Heavy Vehicle Use Tax (HVUT) assessed by the Internal Revenue Service on Form 2290 for vehicles 55,000 pounds and over.

IDENTIFICATION

The term used to describe license plates, stickers, and registration.

IFTA

International Fuel Tax Agreement. Permits are issued to carriers operating in more than one IFTA jurisdiction.

INTERSTATE VEHICLE

A vehicle hauling commodities across state lines; or within a single state when the transportation is part of an interstate or international shipment; or between the United States and other countries.

INTRASTATE VEHICLE

A vehicle that is picking up a load within a jurisdiction and delivering it to another location within that jurisdiction or a vehicle that is working within a particular jurisdiction. A commercial vehicle over 10,000 pounds (as defined in FMCSR 390.5) in the state overnight in the furtherance of their business.

IRP

The International Registration Plan reciprocal agreement that allows carriers to register in multiple jurisdictions through their base jurisdiction.

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JURISDICTION

A country or a state, province, territory, possession, or federal district of a country. *(Article II, Definitions, International Registration Plan)*

LEASE

A transaction evidenced by a written document in which a lessor vests exclusive possession, control, and responsibility for the operation of a vehicle in a lessee for a specific term. A long-term lease is for a period of 30 calendar days or more. A short-term lease is for a period of less than 30 calendar days. *(Article II, Definitions, International Registration Plan)*

LESSEE

A person that is authorized to have exclusive possession and control of a vehicle owned by another under terms of a lease agreement. *(Article II, Definitions, International Registration Plan)*

LESSOR

A person, firm or corporation which, under the terms of a lease, grants the legal, right of possession, control of, and responsibility for the operations of the vehicle to a person, firm or corporation.

MAXIMUM GROSS WEIGHT

The scale weight of a vehicle, equipped for operation, to which shall be added the maximum load to be carried as declared by the owner in making application for registration. When a vehicle against which a registration fee is assessed is a combination of vehicles, the term "maximum gross weight" means the combined maximum gross weights of all vehicles in the combination.

MEMBER JURISDICTION

A jurisdiction that has applied and has been approved for membership in the International Registration Plan in accordance with Section 1100 of the Plan. *(Article II, Definitions, International Registration Plan)*

MILEAGE

As recorded from individual vehicle mileage records, a compilation of the actual operation of apportioned fleets of vehicles.

MOBILE HOME TOWER

Every motor vehicle designed and used for drawing manufactured homes and not so constructed as to carry any load thereon, or any part of the weight (except for the towing device) of any manufactured home so drawn.

MOTOR CARRIER

An individual, partnership, corporation or other legal entity engaged in the transportation of persons or property in the furtherance of a business or for hire.

MOTOR CARRIER SERVICES

Previously a section within Commercial Vehicle Services (CVS), now its own section and includes the Registrations and Permits Units.

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MOTOR CARRIER (MC) AUTHORITY NUMBER

This number is issued by the Federal Motor Carrier Safety Administration (FMCSA) headquarters office in Washington, DC, to carriers who operate interstate, for-hire, hauling non-exempt commodities.

MOTOR VEHICLE

A vehicle which is self-propelled by power other than muscular power and which does not move on rail. *(Article II, Definitions, International Registration Plan)*

NON-COMMERCIAL VEHICLE

Shall not include those vehicles required to be registered under Sections 49-402 and 49-402(a), Idaho Code, and means all other vehicles or combinations of vehicles which are not commercial or farm vehicles, but shall include those vehicles having a combined gross weight not in excess of 60,000 pounds and not used in the furtherance of a business or occupation for compensation or profit or for transporting goods for other than the owner.

OWNER

Any person, firm, or corporation, other than a lienholder, holding legal title to a vehicle.

POWER UNIT

Bus, Truck, Truck-Tractor, Road Tractor or Tractor.

POWER OF ATTORNEY

A legal document authorizing one person to act on behalf of another (certain restrictions may be identified).

PRECEDING YEAR

The period of twelve (12) consecutive months immediately prior to July 1 of the year immediately preceding the commencement of the registration or license year.

PRISM

Performance & Registration Information Systems Management, which requires a participating state to monitor the status of the carrier's USDOT number and impose registration sanctions where applicable.

PRIVATE CARRIER

A person, firm, or corporation which utilizes its own trucks to transport its own freight.

PROPERLY REGISTERED VEHICLE

A vehicle which has been registered in full compliance with the laws of all jurisdictions in which it is intended to operate. *(Article II, Definitions, International Registration Plan)*

PROOF OF PURCHASE

Bill of sale, application for title, or title that identifies the new owner and the vehicle.

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PURCHASE PRICE (VEHICLE)

For purposes of IRP registration, the actual purchase price, if reasonable, of a vehicle including the value of any trade-in or other valuable consideration, cost of accessories and modifications. Excluded are applicable federal excise taxes, state and local sales or use taxes, transportation or shipping costs, or preparatory or delivery costs.

RECIPROCITY AGREEMENT

An agreement, arrangement, or understanding between two or more jurisdictions under which each of the participating jurisdictions grants reciprocal rights or privileges to properly registered vehicles that are registered under the laws of other participating jurisdictions. *(Article II, Definitions, International Registration Plan)*

REGISTERED GROSS WEIGHT

The scale weight of the tractor or truck-tractor equipped for operation and the maximum load that may be carried as declared by the owner in applying for registration.

REGISTERED MAXIMUM GROSS WEIGHT

The maximum gross weight on the registration as declared by the owner at the time of registration or renewal of registration.

REGISTRATION (CAB CARD)

A registration card or license issued to a vehicle and registrant which authorizes operation of the vehicle on the highways.

REGISTRATION FEE

The total fee required under the laws of each jurisdiction for each vehicle at the regular annual or unexpired portion of the registration year.

RENTAL FLEET

Rental Fleet means vehicles the rental owner designates as a Rental Fleet and which are offered for rent with or without drivers. *(Article II, Definitions, International Registration Plan)*

REPORTING PERIOD

Reporting Period means, the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the registration year for which apportioned registration is sought. If the registration year begins on any date in July, August, or September, the reporting period shall be the previous such twelve-month period. *(Article II, Definitions, International Registration Plan)*

RESIDENCE

Residence means the status of an applicant or a registrant as a resident of a Member Jurisdiction. *(Article II, Definitions, International Registration Plan)*

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RESTRICTED PLATE

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

ROAD TRACTOR

Every motor vehicle designed and used for drawing other vehicles and not so constructed as to carry any load thereon either independently or any part of a vehicle or load so drawn.

SEMITRAILER

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

SPECIAL FUELS

Includes diesel, biodiesel, biodiesel blends, propane and natural gas.

TEMPORARY INCREASED REGISTERED WEIGHT PERMIT

Permit to allow a vehicle currently registered for Idaho to temporarily increase the gross weight.

TEMPORARY REGISTRATION/FUEL PERMIT

A temporary permit issued to carriers who do not want to license their vehicle with Idaho and/or are not IFTA qualified.

TIN

Taxpayer Identification Number: this is a general term that refers to either the Employer Identification Number (EIN) or Social Security Number (SSN).

TITLE

Document issued to a vehicle to indicate ownership.

TOTAL DISTANCE*

Total Distance means all distance, including that accrued on trip permits, operated by a fleet of apportioned vehicles. Total Distance includes the full distance traveled in all vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a vehicle while under a trip lease shall be considered to have been traveled by the lessor's fleet. (*Article II, Definitions, International Registration Plan*)

TRACTOR

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

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TRAILER

Every vehicle without motive power designed to carry property or passengers wholly on its own structure and to be drawn by a motor vehicle.

TRIP PERMIT

See "Temporary Registration/Fuel Permit."

TRUCK

Every motor vehicle designed and used primarily for the transportation of property.

TRUCK TRACTOR

Every motor vehicle designed and used primarily for drawing other vehicles, and so constructed as to carry a load other than a part of the vehicle and load so drawn.

TVC

Temporary Vehicle Clearance, authorizes operation of a vehicle for up to 45 days until registration and plates can be issued. (May be referred to in other jurisdictions as Temporary Authority – TA or Temporary Operating Authority – TOA.)

UNIFIED CARRIER REGISTRATION (UCR)

A federally-mandated program that requires individuals and companies that operate commercial motor vehicles in interstate or international commerce to register their USDOT number with their base state.

UNLADEN WEIGHT

The weight of a vehicle fully equipped for service excluding the weight of any load.

USE FEE-ROAD USE FEES

Road Use Fees for vehicles moving non-reducible vehicles and/or loads are separate fees paid above and beyond the registration fees. The road use fees are collected on a single trip permit at the time it is issued. The road use fees for annual permits are reported (laden miles only) and paid on quarterly statements.

UTILITY TRAILER

Trailer constructed for the purpose of carrying property and not to exceed 6,000 pounds declared gross vehicle weight.

VEHICLE

Every device in, upon, or by which any person or property is or may be transported or drawn upon a highway, excepting devices moved by human power or used exclusively upon rails or tracks.

VEHICLE CONFIGURATION

The actual number of vehicles in the configuration, i.e., truck tractor and 3 trailers; or truck tractor and two trailers.

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VEHICLE IDENTIFICATION NUMBER (VIN)

The numbers and letters generally assigned to a vehicle by the manufacturer for the purpose of titling and registering.

For a comprehensive list of International Registration Plan (IRP) definitions including Official Commentary, go to www.irponline.org, select Publications, The Plan, and scroll to Article II.

**These definitions will be changed or removed from the International Registration Plan Agreement effective January 1, 2015, for fleets expiring December 31, 2015 or later.*

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Full Fee (Intrastate) Registration

Overview

Full Fee is a “Registration Type” which authorizes operation within Idaho’s borders. Idaho’s “full” registration fees are assessed, currently on a January-through-December basis, in accordance with Idaho Code 49-434. Fee information is provided later in this section.

Power Units

Commercial vehicles weighing 8,001 through 26,000 pounds may be registered through Motor Carrier Services or through an Idaho County Assessor’s office. At their option, the county assessors may register commercial vehicles through 60,000 pounds. Commercial vehicles over 60,000 pounds must be registered through Motor Carrier Services.

Idaho farm vehicles 60,000 pounds or less must be registered at a County Assessor’s office. Idaho farm vehicles over 60,000 pounds must be registered through Motor Carrier Services. See the Farm Reciprocity section below for more information.

Full Fee vehicles registered in excess of 60,000 pounds are subject to audit if the distance declared for the Reporting Period places the vehicle in a Fee Tier other than Tier 5. See the Audit section for more information.

Non-Idaho Based Vehicles (Foreign Full Fee, Power Units only)

Vehicles based in other jurisdictions may be registered for Idaho only. A vehicle registration (cab card) and validation decal is issued upon payment of all applicable fees. A numbered license plate is not issued, however a “backing plate” is required in order to display the decal. A copy of the current base-jurisdiction registration must be submitted with the Idaho Full Fee Application for Registration. Properly registered trailers do not require separate registration for Idaho.

Full Fee Fleet

Idaho owners of 25 or more vehicles located in two or more Idaho counties may register all vehicles through Motor Carrier Services, rather than registering in the individual counties. The Full Fee Fleet may contain any combination of county or state commercial vehicles. Appropriate fees are assessed based on the qualifications of the vehicles (county or state).

Trailers

Trailers may be registered through Motor Carrier Services or through an Idaho County Assessor’s office. Trailer registration options are:

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- **One-year annual.** The registration expires December 31 each year. Complete the Full Fee Application for Registration and indicate the “1YA” option in the Action box on the form. The one-year annual trailer plate is transferable to another one-year trailer within the same Idaho Motor Carrier account.
- **One-year staggered.** The registration may expire the last day of any month during the year. Carriers with IRP-registered vehicles often choose a staggered expiration date for their trailers to correspond with their IRP fleet expiration date. In that case, a printed trailer renewal report will be included with the IRP renewal packet which is sent approximately two months prior to the expiration date. Complete the Full Fee Application for Registration and clearly indicate the “1YS” option in the Action box on the form. The one-year staggered trailer plate is transferable to another one-year trailer within the same Idaho Motor Carrier account, for the same expiration date.
- **Trailer Manufacturer.** A trailer manufacturer may apply to Motor Carrier for an annual trailer registration on behalf of their customer. An Idaho Trailer Manufacturer Application must be completed. The trailer will be registered with an annual registration, expiring 12 months from the application date, in the name of the new owner. The manufacturer will receive the license plate and cab card and provide it to the new owner at the time of delivery. At any time during the annual registration period, the owner may apply to the Department for a permanent trailer registration, and offset those registration fees by the initial \$15 registration fee paid by the manufacturer. The Full Fee Application for Registration or North America Permanent Trailer Plate Application should be completed when requesting a permanent registration.
- **Permanent.** A non-expiring trailer plate can be obtained for any commercial trailer, regardless of the jurisdiction in which it is based. The license plate issued is either a standard permanent plate or a business logo plate. Permanent trailer plates are transferable to another trailer within the same Idaho Motor Carrier account only if the initial permanent plate was purchased prior to July 1, 2009. Idaho-based carriers may complete the Full Fee Application for Registration or the North America Permanent Trailer Plate Application when requesting a permanent plate. Non-Idaho based carriers must complete the North America Permanent Trailer Plate Application.

Benefits of permanent trailer plate registration are:

- The license plate and registration do not expire
- Validation stickers are not issued
- Fees are only assessed once, when the registration is initially requested
- The plate is not required to be replaced every 7 years as are all other Idaho license plates

Caution: If you are not based in Idaho, be aware that there are a few jurisdictions that do not honor the Idaho Permanent Plate when the vehicle is operating within the base jurisdiction.

- **Business Logo Permanent.** Available for the cost of a standard permanent plate plus a one-time graphic set-up fee of \$2,000. Once the graphic has been created, all subsequent plate orders are assessed only the standard permanent plate fees. Contact Motor Carrier Services for specific information regarding the logo plate.

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New Vehicles (Power Units or Trailers)

Be sure to submit all required documents, which may include the following:

- Full Fee Application for Registration.
- Copy of title, title application or bill of sale. See the Titles section for more information.
- Proof of filing the Federal Heavy Vehicle Use Tax (HVUT). See the HVUT section for more information.
- Correct registration fees. See the Fees information later in this section.
- Form E Insurance Certificate must be on file with Motor Carrier if hauling intrastate, for-hire, regulated commodities.
- Full Fee Estimated Distance Form for power units over 60,000 pounds if Idaho distance was not accrued during the previous July 1 through June 30 (with June 30 occurring in the previous calendar year). If the vehicle accrued actual Idaho distance the previous July 1 through June 30, that actual distance must be reported on the Application for Registration unless ownership of the vehicle has changed since that time.
- Proof of Idaho temporary registration permit purchase within the previous 30 calendar days if applying for credit toward the registration fees.

Call your Motor Carrier registration specialist if you have any questions.

Renewal Vehicles (Power Units or Trailers)

Reminder postcards are mailed in early October to allow adequate time to renew prior to the December 31 expiration. The best way to renew is online, see the Online Information section for more information. If renewing by mail, e-mail, fax, at a Port of Entry or the customer service counter in Boise, the renewal should be submitted with payment of fees and other required paperwork no later than December 1 or two to three weeks prior to the date the credentials are needed.

Be sure to submit all required documents, which may include the following:

- Copy of title, title application or bill of sale. See the Titles section for more information.
- Proof of filing the Federal Heavy Vehicle Use Tax (HVUT). See the HVUT section for more information.
- Correct registration fees. See the Fees information later in this section.
- Form E Insurance Certificate must be on file with Motor Carrier if hauling intrastate, for-hire, regulated commodities.

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- For power units over 60,000 pounds, actual distance for the period of July 1 through June 30 (with June 30 occurring in the previous calendar year) must be reported on the application form. See the Fees information later in this section.
- Full Fee Estimated Distance Form for power units over 60,000 pounds if Idaho distance was not accrued during the previous July 1 through June 30 (with June 30 occurring in the previous calendar year). See the Fees information later in this section.
- Proof of Idaho temporary registration permit purchase within the previous 30 calendar days if applying for credit toward the registration fees. See the Credits and Refund section for more information.

Full Fee Changes

Account Information – Changes to your account (customer) information can be submitted by fax, e-mail, mail, at an Idaho Port of Entry or at the customer service counter in Boise. Be sure to indicate if new credentials will be required reflecting the change. In some cases, we may require additional information or documentation to support the change or you may need to also update other trucking-related credentials to match the new information. Contact your registration specialist to determine what may be needed. **Note:** Your Idaho Motor Carrier account number is assigned to you for all trucking-related credentials (IRP or Full Fee registration, temporary or overlegal permits, etc.). Be aware that any change you make will affect all your account activities.

Vehicle Information – All changes can be submitted by fax, e-mail, mail, at an Idaho Port of Entry or at the customer service counter in Boise. Depending on the type of request, a form or written request may be required or in some cases, the request can be made by telephone. Contact your registration specialist to determine what may be needed. Fees may be assessed depending on the type of change. See the Other Fees section for more information. The following is a list of the more common change requests:

- **Add Vehicle** – Add a vehicle to the account. If the vehicle to be added is currently registered through an Idaho County Assessor’s office in the same owner name, advise your registration specialist as the unused registration fees from the county registration may be credited toward the Full Fee registration fees due. If the vehicle is currently registered IRP under the same account number it is generally not necessary to change the registration type as the vehicle is already qualified for operation within Idaho. If this vehicle is replacing a cancelled vehicle, see “Replacement Vehicle” later in this section.
- **Cancel Vehicle** – Remove a currently registered vehicle from the account. If the vehicle has been sold, wrecked or lease terminated, see the Refunds & Credits section for information. If another vehicle will replace this one, see “Replacement Vehicle” later in this section.
- **Replacement Credentials** – If a license plate, sticker (decal) or vehicle registration (cab card) is lost or damaged, you may request a replacement. See the Other Fees section for replacement cost.
- **Replacement Vehicle** – If you are cancelling a currently registered Full Fee vehicle (same account) and replacing it with another, list both vehicles on the Full Fee Application for Registration. The

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unused registration fees from the cancelled registration may be credited toward the registration fees for the replacement vehicle. See the Refunds & Credits section for more information.

- **Transfer to IRP** – See the IRP section for information regarding the transfer of a vehicle from Full Fee to IRP.
- **Unit Number** – The unique number that identifies one vehicle from another cannot be the same as any other vehicle registered Full Fee during a particular registration year, even if that vehicle has since been cancelled. A specific form is not required for this change.
- **Weight Decrease** – If a weight decrease is needed, be aware that no refund or credit of the fees previously paid are given.
- **Weight Increase** – To increase the Idaho registered weight submit the request in writing or on the Full Fee Application for Registration. Be aware that additional permits for weights in excess of 80,000 pounds are required.

Farm Registration Reciprocity Agreements

Idaho has reciprocity agreements with the following jurisdictions. The agreements apply to vehicles registered as “farm” and operating from the specified base jurisdiction into Idaho and to Idaho-based vehicles registered as “farm,” that are operating into the specified jurisdiction. Registration fees are waived, however other requirements (such as fuel and overlegal permits) are not. Vehicles may not exceed maximum legal weight.

- **Montana** Agreement: Farm vehicles have registration free flow for interstate operation through maximum legal weight.
- **Oregon** Agreement: Farm vehicles have registration free flow for interstate operation through 105,500 pounds, and for intrastate operation within 50 miles of the border.
- **Utah** Agreement: Farm vehicles have registration free flow for interstate operation through 80,000 pounds.
- **Washington** Agreement: Farm vehicles have registration free flow for interstate operation through 105,500 pounds, and for intrastate operation within 50 miles of the border.

Full Fee Fees

The Idaho fee chart is available on the trucking.idaho.gov website. Click on Registrations, then select Fee Chart, Idaho-based Carriers. Also see the Other Fees section for administrative and miscellaneous fees.

Power Units – Full Fee vehicle registrations currently have a fixed expiration date of December 31 of each calendar year. An option to select a different expiration month (staggered registration) will be offered in 2016, however the following information is based upon the fixed December 31 expiration date.

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It is not possible to register for only the beginning months of a registration year, however the registration fee is reduced monthly for vehicles registered after January. Fees in addition to the registration fee are assessed depending on the type of registration issued and are covered in the Other Fees section.

The Idaho registration fee for commercial vehicles registered for 60,000 pounds or less is calculated based on the number of fee months the vehicle will be registered during the calendar year and the combined gross weight. For example:

- 40,000 pound vehicle registered for 12 months (January through December) is \$291.60.
- 54,000 pound vehicle registered for 8 months (May through December) is \$344.

The Idaho registration fee for commercial vehicles registered in excess of 60,000 pounds is calculated based on the number of fee months the vehicle will be registered during the calendar year, the combined gross weight and the Idaho Fee Tier. The Fee Tier is determined by the distance operated by the vehicle in Idaho the previous July 1 through June 30 (with June 30 occurring in the prior calendar year). Vehicles that did not operate in Idaho during that time frame must declare an estimate of the distance to be operated for the upcoming year. The Full Fee Mileage Guidelines form must be completed and submitted when estimating the Idaho distance. Fee calculation examples are:

- 62,000 pound vehicle, registered for 12 months, with 6,411 actual miles operated the previous July 1 through June 30 is \$223 (Tier 1).
- 80,000 pound vehicle, registered for 9 months, with 11,000 estimated miles anticipated for the upcoming year is \$825 (Tier 2).
- 84,000 pound vehicle, registered for 7 months, with 42,468 actual miles operated the previous July 1 through June 30 is \$1,422 (Tier 4).
- A “flat rate” of \$255 is assessed for any Full Fee vehicle over 60,000 pounds with actual distance of 2,499 miles or less. The flat rate is not reduced monthly for vehicles registered after January, and it is not available when estimating distance or for IRP registered vehicles. **Caution:** The Tier 1 fee may be less than the \$255 flat rate later in the calendar year.

Be aware that actual distance declared for Full Fee registered vehicles that operate 50,000 miles or less are subject to audit. See the Audit section for additional information.

Trailers – All trailer registrations are processed through the Full Fee program. For trailers operating interstate (across state lines), the other jurisdictions will honor a valid trailer registration from any jurisdiction. Trailer registration fees are:

- One-year annual (December 31 expiration date) – \$15 registration fee
- One-year staggered (expiration date may be any month of the year) – \$15 registration fee
- Permanent – \$99 registration fee

See the Other Fees section for additional fees that may be assessed.

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International Registration Plan (IRP)

Overview

IRP is a registration type for interstate operations (across jurisdiction lines). Forty-eight (48) states, the ten Canadian provinces and the District of Columbia are members of the IRP. Idaho-based carriers are eligible to register IRP if they meet specific requirements of the Plan.

The Motor Carrier office will perform extensive research to ensure you qualify to base in Idaho and that you continue to meet all IRP requirements each renewal year. We may also periodically review your information throughout the registration year to ensure nothing has changed. Specific sections of the Plan related to ensuring you qualify as an Idaho-based IRP account are provided for you in this publication, however we strongly encourage you to review the entire Plan posted at irponline.org to ensure you have a full understanding of all the mandatory requirements.

A significant change will occur with the IRP requirements and processes for IRP fleets effective January 1, 2015 and later. For IRP fleets that will expire November 30, 2015 and earlier, the current Plan requirements will be in effect until their next renewal. Where applicable, information will be provided for both the current requirements and the future requirements as a "Note:"

Eligibility

A vehicle is eligible for IRP registration if it meets the definition of an Apportionable Vehicle.

It is the applicant's responsibility to determine if the vehicle should be registered IRP, and that the appropriate jurisdictions and weights are requested for the operation. Each IRP jurisdiction sets its own weight limits and a registration specialist will advise you if the requested weight is not allowed. Also, be aware that most IRP jurisdictions (including Idaho) require additional permits for weights in excess of 80,000 pounds. We strongly advise you to review the IRP Jurisdiction information on the IRP, Inc website, irponline.org for each requested jurisdiction to ensure you are registering appropriately.

Note: Fleets effective January 1, 2015 and later, with a fleet expiration date of December 31, 2015 or later, will automatically be granted registration privileges in all 59 IRP jurisdictions, which will display on the cab card (registration). There will no longer be a need to select specific jurisdictions.

An applicant is eligible for IRP registration if they meet the definition of Established Place of Business or residency as identified in Article III, Section 305, Selection of Base Jurisdiction:

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

(b) An applicant that does not have an Established Place of Business in any jurisdiction may designate as a Base Jurisdiction any Member Jurisdiction (i) where the applicant can demonstrate Residence, (ii)

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where the fleet the applicant seeks to register under the Plan accrues distance, and (iii) where records of the fleet are maintained or can be made available.

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

- i. if the applicant is an individual, that his or her driver's license is issued by that jurisdiction,
- ii. if the applicant is a corporation, that it is incorporated or registered to conduct business as a foreign corporation in that jurisdiction,
- iii. if the applicant is a corporation, that the principal owner is a resident of that jurisdiction,
- iv. that the applicant's federal income tax returns have been filed from an address in that jurisdiction,
- v. that the applicant has paid personal income taxes to that jurisdiction,
- vi. that the applicant has paid real estate or personal property taxes to that jurisdiction,
- vii. that the applicant receives utility bills in that jurisdiction in its name,
- viii. that the applicant has a vehicle titled in that jurisdiction in its name, or
- ix. that other factors clearly evidence the applicant's legal Residence in that jurisdiction.

New IRP

IRP registrations may expire any month of the year. The expiration date will be assigned when the fleet is established and is usually 12-months after the effective date of the initial application request. When setting up your first IRP fleet, you may choose an expiration date that meets your business needs, however you must register for a minimum of six months initially and we discourage a December 31 fleet expiration date. Vehicles or fleets added during the registration year and renewals submitted after the registration effective date will retain the same expiration date as previously established.

A "Fleet" is based upon the jurisdictions in which the vehicles within that fleet will be registered. For example, a carrier with two IRP vehicles, one that requires registration for Idaho and Oregon, and the other that that requires registration for Idaho, Oregon and Washington will have two Fleets. Vehicles added throughout the year will be placed in the appropriate fleet based on their anticipated operation. A carrier may not have two active fleets with the same registered jurisdictions. As a general rule, Idaho will require you to identify your fleets with a three-digit consecutive number beginning with "001" for the first fleet established, "002" for the second fleet and so on. If you have a business need to number your fleets differently, please advise a registration specialist.

Note: Fleets effective January 1, 2015 and later, with a fleet expiration date of December 31, 2015 or later, will automatically be granted registration privileges in all 59 IRP jurisdictions, which will display on the cab card (registration). There will no longer be a need to select specific jurisdictions or to have more than one fleet.

Establishing a new IRP account can take several hours to several days, depending on the complexity of the application and your ability to meet the mandatory requirements. The request cannot be processed until all requirements have been met and verified. Once that has been done, it will usually take 2 – 3 business days to process the registration request.

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A new IRP applicant must submit the following forms and documents:

- A completed IRP Schedule A form. This form provides the applicant and vehicle information for the IRP fleet. It is the applicant's responsibility to declare the appropriate weights for each requested jurisdiction. Each IRP jurisdiction sets its own weight limits and most (including Idaho) require additional permits for weights in excess of 80,000 pounds. We strongly advise you to review the IRP Jurisdiction information on the IRP, Inc website, irponline.org for each requested jurisdiction to ensure you are registering appropriately.

Note: Fleets effective January 1, 2015 and later with a fleet expiration date of December 31, 2015 or later, will automatically be granted registration privileges in all 59 IRP jurisdictions, which will display on the cab card (registration). There will no longer be a need to select specific jurisdictions. The weights for all jurisdictions will default to the Idaho Combined Gross Weight unless a different weight is specifically requested.

- A completed IRP Schedule B form. This form identifies the jurisdictions you will operate and the distance to be used in the calculation of the registration fees. See the Fees section and Audit section for information regarding the mandatory distance requirements.

Note: Fleets effective January 1, 2015 and later with a December 31, 2015 expiration date or later will automatically be granted registration privileges in all 59 IRP jurisdictions, which will display on the cab card (registration). There will no longer be a need to select specific jurisdictions. The actual distance for the jurisdictions in which you operated during the Reporting Period will be declared on the Schedule B form.

- A completed IRP Estimated Distance Schedule G form. This form is required if any distance on the Schedule B form is estimated.

Note: Fleets effective January 1, 2015 and later with a December 31, 2015 expiration date or later will use the Idaho Average Per-Vehicle Distance (APVD) chart if no actual distance was operated during the Reporting Period. The Schedule G form will no longer be required.

- A completed IRP Requirements form. Your signature on this form confirms you have been advised of the mandatory basing and distance reporting requirements for IRP registration.
- Ownership documents for newly acquired vehicles and those in which we are unable to verify Idaho title through the titles database. If the Motor Carrier account name and the titled owner name are not the same or similar, a written statement from the titled owner granting permission to register the vehicle under that account will be required. See the Titles section for additional information.
- Motor carriers with vehicles over 26,000 pounds, powered by special fuels (fuels other than gasoline), must have a current IFTA license or plan to purchase temporary fuel permits for each jurisdiction in which the vehicles operate, including Idaho. See the IFTA section for additional information.
- Proof of filing of the Federal Heavy Vehicle Use Tax (HVUT) for vehicles with a registered weight in any jurisdiction of 55,000 pounds or more. See the HVUT section for additional information.

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- Motor carriers who operate interstate, for hire, hauling non-exempt commodities must apply for Federal Operating Authority (MC Number) from the Federal Motor Carrier Safety Administration (FMCSA) and have the appropriate levels of insurance coverage. Idaho will not deny IRP registration if the MC Number cannot be verified but be aware that until the MC authority has been granted, the vehicle cannot operate interstate, for-hire, hauling non-exempt commodities. Proof of insurance (Form BMC-91X) will be required. See the DOT section and Insurance section for more information.
- The USDOT number of the motor carrier responsible for the safe operation of each IRP vehicle must be identified on the Schedule A form. The USDOT number must be active and classified as “Interstate.” If the motor carrier responsible for the safe operation of the vehicle is not the IRP applicant, a Safety Responsibility Statement must be completed. See the DOT section for more information.
- Unified Carrier Registration (UCR) filings for all applicable calendar years in which the safety-responsible USDOT carrier was classified as active and interstate. As a general rule, the applicable filing years will be the current calendar year plus two prior. In mid to late Fall of each year, the upcoming year filing will become active and the oldest year will be removed. See the UCR section for more information.

Upon receipt of the applicable forms, a registration specialist will review your qualification to base in Idaho. In most cases, verification of Established Place of Business or Residency can be made using a variety of resources without requiring you to submit additional documents. This may include reviewing your Idaho Secretary of State filing that reflects your business name and Idaho physical address, a business website that reflects the Idaho physical address or by requesting a local Port of Entry official to observe your physical structure with signage reflecting the business name and trucking activity. For individuals, we may verify you have an Idaho driver’s license or passenger vehicle currently registered. If we are unable to verify that you qualify to base in Idaho, we will ask you to provide additional documentation such as tax filings, utility bills, rental or mortgage documents, or other verifiable information that reflect the Idaho physical address in the name of the applicant.

A registration specialist will assist you in meeting the other requirements such as HVUT, IFTA, USDOT, UCR, overlegal permits, etc. Fees associated with IFTA, UCR or permits can be included in the registration fees due invoice so that you only have to make one payment when the requests are processed. See each of those sections for fee information. **Caution:** Taxes due for HVUT must be paid in a check payable to the U.S. Treasury. See the HVUT section for additional information.

Renewal of IRP

Renewal packets are mailed approximately two (2) months prior to the fleet expiration date. The packets contain preprinted renewal forms for each fleet, instructions for completing the forms and documents related to other requirements. If there are trailers registered to this account with the same expiration date, trailer renewal reports will also be included in the renewal packet (except December 31 expiration). All documents in the renewal packet should be reviewed carefully.

The following applies to IRP renewal requests except where specifically noted:

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- A physical street address in Idaho is required, and must be where the trucking-related activities occur. Post Office boxes, addresses outside Idaho, and those associated with a licensing, permitting or accounting service are not acceptable. Failure to comply with this requirement at the time of registration will result in denial of the application. If Motor Carrier Services becomes aware of an unacceptable physical address after registration credentials are issued, the registrations will be revoked and all IRP credentials must be immediately returned. See the Revocations, Suspensions and Warnings section for more information.
- A completed IRP Requirements form. This form is included in your renewal packet and required each year at renewal. The information you provide on the form and your signature confirm you have been provided with the mandatory IRP basing and distance reporting requirements.
- A completed IRP Schedule A form. This will be preprinted and included in your renewal packet or you may complete a blank form. The form provides the account and vehicle information for the IRP fleet. Review the information on the preprinted form to ensure it is accurate and reflects the information necessary for the requested registration year.

Most changes can be made directly on the preprinted form, however for weight changes, if multiple vehicles are listed within a single weight group and only some of the vehicles will have a weight change, you will need to remove those vehicles from the preprinted form and list them on a separate Schedule A. Be aware that each IRP jurisdiction sets its own weight limits and most (including Idaho) require additional permits for weights in excess of 80,000 pounds. We strongly advise you to review the IRP Jurisdiction information on the IRP, Inc website, irponline.org for each requested jurisdiction to ensure you are registering appropriately.

- A completed IRP Schedule B form. This will be preprinted with your account information and included in your renewal packet or you may complete a blank form. The form is used to identify distance information for the jurisdictions operated during the Reporting Period, the anticipated distance for requested jurisdictions in which no distance was accrued, and the jurisdictions in which the fleet is to be registered. See Fees later in this section and the Audit section for information regarding the mandatory distance requirements.

Note: Fleets effective January 1, 2015 and later with a December 31, 2015 expiration date or later will automatically be granted registration privileges in all 59 IRP jurisdictions, which will display on the cab card (registration). There will no longer be a need to select specific jurisdictions. The actual distance for the jurisdictions in which you operated during the Reporting Period must be declared on the Schedule B form.

- A completed IRP Estimated Distance Schedule G form. This form is not included in your renewal packet as most IRP renewal transactions should not have estimated distance. If estimated distance is declared at renewal, the form must also be completed. See Fees later in this section and the Audit section for information regarding the mandatory distance requirements.

Note: Fleets effective January 1, 2015 and later with a December 31, 2015 expiration date or later will use the Idaho Average Per-Vehicle Distance (APVD) chart if no actual distance was operated during the Reporting Period. The Schedule G form will no longer be required.

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- Ownership documents for newly acquired vehicles and those in which we are unable to verify Idaho title through the titles database. If the Motor Carrier account name and the titled owner name are not the same or similar, a written statement from the titled owner will be required granting permission to register the vehicle under that account. Titles are re-verified at renewal to ensure no changes in ownership have occurred. See the Titles section for additional information.
- Motor carriers who have vehicles over 26,000 pounds, powered by special fuels (fuels other than gasoline), must have a current IFTA license or plan to purchase temporary fuel permits for each jurisdiction in which the vehicles operate, including Idaho. See the IFTA section for additional information.
- Proof of payment or suspension of the Federal Heavy Vehicle Use Tax for vehicles registered in any jurisdiction for 55,000 pounds and over. Weight increases from a weight below 55,000 pounds to a weight of 55,000 pounds or more must also meet the HVUT requirements before the revised registration can be issued. See the HVUT section for additional information.
- Motor carriers who operate interstate, for hire, hauling non-exempt commodities must apply for Federal Operating Authority (MC Number) from the Federal Motor Carrier Safety Administration (FMCSA) and have the appropriate levels of insurance coverage. Idaho will not deny an IRP renewal if the MC Number cannot be verified but be aware that until the MC authority is active, the vehicle cannot operate interstate, for-hire, hauling non-exempt commodities. Proof of insurance (Form BMC-91X) will be required. See the DOT section and Insurance section for more information.
- The USDOT number of the motor carrier responsible for the safe operation of each IRP vehicle must be identified on the Schedule A form. The USDOT number must be classified as “Interstate.” If the motor carrier responsible for the safe operation of the vehicle is not the IRP applicant, a Safety Responsibility Statement must be completed for each applicable vehicle. See the DOT Section for more information.
- Unified Carrier Registration (UCR) filings for all applicable calendar years in which the safety-responsible USDOT entity was classified as interstate. See the UCR section for additional information.

IRP Changes

Account Information – Changes to your account information such as Legal name, DBA, physical address, mailing address, contact information, etc. can be submitted by fax, e-mail, mail, at an Idaho Port of Entry or at the customer service counter in Boise. Be sure to indicate if new credentials will be required reflecting the change. In some cases, we may require additional information or documentation to support the change or you may need to also update other trucking-related credentials to match the new information. Contact a registration specialist to determine what may be needed. **Note:** Your Idaho Motor Carrier account number is assigned to you for all trucking-related credentials (IRP or Full Fee registration, temporary or overlegal permits, etc.). Be aware that any change you make will affect all your account activities.

Vehicle Information – Changes can be submitted by fax, e-mail, mail, at an Idaho Port of Entry or at the customer service counter in Boise. Depending on the type of request, a form may be required or in some cases, the request can be made by telephone. Contact a registration specialist to determine what may

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be needed. Fees may be assessed depending on the type of change. See the Fees information later in this section. The following is a summarized list of the more common change requests:

- **Add Jurisdiction(s)** – To add one or more jurisdictions to the fleet, complete the Schedule A and Schedule B forms. If the distance for the added jurisdiction is estimated, you must also complete the Schedule G form.

Note: Fleets effective January 1, 2015 and later with a December 31, 2015 expiration date or later will automatically be granted registration privileges in all 59 IRP jurisdictions, which will display on the cab card (registration). There will no longer be a need to add jurisdictions.

- **Add Vehicle** – Add a vehicle to the fleet. If the vehicle to be added is currently registered Full Fee within the same Motor Carrier account number or is currently registered through an Idaho County Assessor's office in the same owner name, advise your registration specialist as the unused registration fees from the county registration may be credited toward the Idaho IRP registration fees due. If this vehicle is replacing a cancelled vehicle, see "Replacement Vehicle" below. If an Idaho temporary registration permit (trip permit) was purchased for the new vehicle within 30 calendar days of the registration request, the permit fee can be credited toward the IRP registration fee due. See the Refunds & Credits section for more information.
- **Cancel Vehicle** – Remove a currently registered vehicle from the fleet. If the vehicle has been sold, wrecked or lease terminated, see the Refunds & Credits section for important information. If another vehicle will replace this one, see Replacement Vehicle later in this section.
- **Fleet Transfer** – If you have more than one vehicle registered in a fleet and one or more, but not all those vehicles need to be registered for additional jurisdictions, those vehicles will need to be moved to a different fleet. The fleet they are leaving is referred to as the "From Fleet," and the fleet they are going to is referred to as the "To Fleet." If the "To Fleet" is already established, complete a Schedule A form cancelling the vehicle from the "From Fleet" and another Schedule A form to add the vehicle to the "To Fleet." Be sure to include the weight and vehicle information on the "To Fleet" Schedule A.

If the "To Fleet" does not currently exist, also complete the Schedule B form to establish the appropriate registered jurisdictions. If any of the jurisdiction distance is estimated, a Schedule G form will be required. **Caution!** Establishing a new fleet in itself does not permit the estimating of distance. If any vehicle moving to the "To Fleet" has distance history during the Reporting Period in any requested jurisdiction, actual distance must be declared, even if it was or will be declared in the "From Fleet." Also, fleet transfers are very complicated to process and should you request the transaction be cancelled after it has been processed, it could take several days to reverse.

Note: Fleets effective January 1, 2015 and later with a December 31, 2015 expiration date or later will automatically be granted registration privileges in all 59 IRP jurisdictions, which will display on the cab card (registration). There will no longer be a need to transfer vehicles between fleets.

- **Replacement Credentials** – If a license plate, sticker (decal) or vehicle registration (cab card) is lost or damaged, you may request a replacement. See the Other Fees section for replacement cost.

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- **Replacement Vehicle** – If you are cancelling a currently registered IRP vehicle and replacing it with another in the same IRP fleet, list both vehicles on the Schedule A form. The unused registration fees from the cancelled registration may be credited toward the registration fees for the replacement vehicle. See the Refunds & Credits section for more information.
- **Transfer to Another Registration Type** – As a general rule, there is no need to transfer a currently registered IRP vehicle to either Full Fee or a county registration. The vehicle is already qualified for intrastate operation within Idaho. If you feel your situation warrants this type of action, contact a registration specialist to determine if other options are available or if specific forms will be required.
- **Unit Number** – The unique number that identifies one vehicle from another in your fleet. This number cannot be the same as any other vehicle registered in the fleet during the registration year, even if that vehicle has been cancelled. A specific form is not required for this change.
- **Weight Decrease** – As a general rule, weight decreases are discouraged as not all IRP jurisdictions allow this change. A registration specialist will advise you if your request cannot be processed. For those jurisdictions who do allow decreases in weight (including Idaho), no refund or credit of the fees previously paid are given.
- **Weight Increase** – To increase the registered weight in one or more jurisdictions, complete the Schedule A form reflecting the weight(s) for the jurisdiction(s) you wish to change. Be aware that each IRP jurisdiction sets its own weight limits and most (including Idaho) require additional permits for weights in excess of 80,000 pounds. We strongly advise you to review the IRP Jurisdiction information on the IRP, Inc website, irponline.org for each requested jurisdiction to ensure you are registering appropriately.

Additional IRP Information

For fleets expiring prior to December 31, 2015, we recommend that you not register for jurisdictions in which you are not sure you will operate. You may add jurisdictions throughout the registration year as needed but no refund is available if you do not operate in a registered jurisdiction. Additionally, requesting registration for a jurisdiction that is not needed will cause it to be classified as a “second-year estimate” if in a subsequent registration year you need to add the jurisdiction. For fleets expiring December 31, 2015 or later, you will automatically be registered for the 59 IRP Member Jurisdictions and may operate where needed. At renewal, you will be required to report distance only for those jurisdictions in which you operated and fees will be assessed accordingly.

You may exclude previously registered vehicles from your fleet renewal until such time as registration is needed. Be aware that by excluding vehicles, you may increase your Idaho per-vehicle average, which in turn could place the remaining vehicles in a higher Idaho fee tier.

You must include all distances operated by any vehicle that was registered in the fleet during the Reporting Period, even if that vehicle is no longer part of the fleet. Also, the distance accrued by a vehicle while registered IRP must be reported as actual, regardless of the account it was registered under or the jurisdiction it was based, as long as ownership of the vehicle has not changed. For example, an Idaho owner/operator was leased to a motor carrier in another IRP jurisdiction, who provided the IRP

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registration for the vehicle. The owner/operator is now establishing an Idaho-based IRP fleet in his own name. He must declare actual distance for the jurisdictions he was registered while under the motor carrier's account.

All vehicles within an IRP fleet must accrue distance each reporting period in two or more jurisdictions and at least one vehicle in the fleet must accrue actual distance in Idaho to remain eligible for apportioned registration. Each vehicle within the fleet is not required to operate in all registered jurisdictions. Failure to accrue actual distance in two or more jurisdictions (including Idaho) during the reporting period may result in denial of IRP registration.

And finally, although it is mentioned throughout this guide, we feel it's important to mention again the need to keep accurate records of your distance traveled. This is key to ensuring you are assessed the correct registration fees at the time of registration and will be extremely beneficial should you be selected for audit. See the Audit section of this publication for more information.

IRP Fees

IRP registrations may expire any month of the year. The IRP account is assigned a fleet expiration date and all IRP fleets within that account must have the same expiration date. It is not possible to register for only the beginning months of the registration period, however the Idaho registration fee is prorated monthly for vehicles registered after the fleet effective month through the fleet expiration date. Most of the other IRP jurisdictions also prorate their fees either monthly or quarterly. See the Other Fees section for additional fees that may be assessed.

All IRP fleets are subject to audit, regardless of the vehicle weight. See the Audit section to ensure you are in compliance with the mandatory IRP recordkeeping requirements.

The Idaho Fee Schedule is posted on the trucking.idaho.gov website, click on Registrations, then Idaho Fee Schedule. Idaho will assess registration fees for Idaho and the applicable IRP jurisdictions based on each jurisdiction's fee criteria. For Idaho, fees are based on the number of months for the registration, the Idaho combined gross weight and for vehicles in excess of 60,000 pounds, the Idaho fee tier. For the other IRP jurisdictions, the fees may be based upon weight, vehicle year, purchase price, etc. Upon payment to Idaho of the fees due for all applicable jurisdictions, the portion collected by Motor Carrier Services for the other IRP jurisdictions will be sent to those jurisdictions. Fee schedules for the other IRP jurisdictions may be viewed at irponline.org. Click on Jurisdiction Information on the left-hand side of the home page and select Fee Schedules. Each jurisdiction will have a "Calculation Example" link that may be useful in understanding how their fees are calculated.

To arrive at the Idaho IRP fees due, a complex, nine-step process must be performed. A detailed example is provided at the end of each step. **Note:** Significant changes in the International Registration Plan distance reporting and fee calculation process will occur effective January 1, 2015, applicable to IRP fleets with expiration dates of December 31, 2015 and later. The fee calculation steps provided below contain the current information as well as the upcoming change(s) noted at the end of each step.

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The following steps apply to existing IRP fleets. For new IRP fleets, estimated distance will be declared using the Idaho Schedule G form for fleets expiring prior to December 31, 2015. For new IRP fleets expiring on or after December 31, 2015, the Idaho Average Per-Vehicle Distance (APVD) chart will be used to determine distance for all 59 IRP jurisdictions.

Step 1 – Identify the correct distance Reporting Period to ensure you are declaring the actual distance operated for the correct time frame. The distance Reporting Period is the previous July 1 through the most recently occurring June 30 except fleets expiring June 30, July 31, or August 31, which use the Reporting Period with June 30 occurring in the previous calendar year. This is mandated by the IRP Plan and no other time frame may be used.

To use the Reporting Period chart below, identify the expiration date for the fleet you are intending to register and then locate the Reporting Period to the right of that date. **Caution:** This is not the expiration date that just occurred or is about to occur, it's the expiration date for the upcoming registration year. Regardless of when the fleet is registered or renewed during the year, the Reporting Period is always determined by the fleet expiration date.

IRP Distance Reporting Period Chart			
Effective on or after:	Expiration Date:	Reg Year:	Reporting Period:
January 1, 2014	December 31, 2014	2014	July 1, 2012 to June 30, 2013
February 1, 2014	January 31, 2015	2014	July 1, 2012 to June 30, 2013
March 1, 2014	February 28, 2015	2014	July 1, 2012 to June 30, 2013
April 1, 2014	March 31, 2015	2014	July 1, 2012 to June 30, 2013
May 1, 2014	April 30, 2015	2014	July 1, 2012 to June 30, 2013
June 1, 2014	May 31, 2015	2014	July 1, 2012 to June 30, 2013
July 1, 2014	June 30, 2015	2015	July 1, 2012 to June 30, 2013
August 1, 2014	July 31, 2015	2015	July 1, 2012 to June 30, 2013
September 1, 2014	August 31, 2015	2015	July 1, 2012 to June 30, 2013
October 1, 2014	September 30, 2015	2015	July 1, 2013 to June 30, 2014
November 1, 2014	October 31, 2015	2015	July 1, 2013 to June 30, 2014
December 1, 2014	November 30, 2015	2015	July 1, 2013 to June 30, 2014
January 1, 2015	December 31, 2015	2015	July 1, 2013 to June 30, 2014
February 1, 2015	January 31, 2016	2015	July 1, 2013 to June 30, 2014
March 1, 2015	February 29, 2016	2015	July 1, 2013 to June 30, 2014
April 1, 2015	March 31, 2016	2015	July 1, 2013 to June 30, 2014
May 1, 2015	April 30, 2016	2015	July 1, 2013 to June 30, 2014
June 1, 2015	May 31, 2016	2015	July 1, 2013 to June 30, 2014
July 1, 2015	June 30, 2016	2016	July 1, 2013 to June 30, 2014
August 1, 2015	July 31, 2016	2016	July 1, 2013 to June 30, 2014
September 1, 2015	August 31, 2016	2016	July 1, 2013 to June 30, 2014

Example 1: You are renewing effective July 1, 2014, expiring June 30, 2015. Locate the June 30, **2015** date from the chart above. The Registration Year is 2015 and the Reporting Period is July 1, 2012 through June 30, 2013.

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Example 2: Today is June 25, 2014. You are a new IRP carrier requesting a February expiration date. The registration period will be June 25, 2014 through February 28, 2015. Locate the February 28, 2015 date from the chart above. The Registration Year is 2014 and the Reporting Period is July 1, 2012 through June 30, 2013.

Actual distance must be declared for all jurisdictions in which vehicles in the IRP fleet operated during the Reporting Period, even if those vehicles are not being registered for the upcoming year or future travel in the jurisdiction is not anticipated. If new vehicles were added to the fleet after the close of the Reporting Period, their distance is not reported until the next registration year.

Step 2 – Total the actual distance operated by all vehicles registered in the fleet during the Reporting Period for each of the jurisdictions you are requesting registration for the upcoming year. **Note:** You must declare on the IRP Schedule B all actual distances operated during the Reporting Period, even you are not requesting registration for one or more of those jurisdictions.

Example: During the Reporting Period, ABC Trucking was registered for Idaho, Oregon, Utah and Wyoming. Distance was accrued for those jurisdictions by Units 1 and 2. The fleet will not be renewed for Wyoming so that distance is excluded from the total.

Jurisdiction	Actual Distance
Idaho	23,579
Oregon	25,924
Utah	13,690
Wyoming	3,566
Actual Distance Total	63,193

For fleets expiring December 31, 2015 or later, all actual distances will be included in the Actual Distance Total.

Step 3 – Add to the total in Step 2 to any first-year estimated distance for jurisdictions you are adding for the upcoming year. **Note:** Estimated distance can only be classified as “first-year” if at no time previously this fleet was registered for the jurisdiction.

Example: ABC Trucking will begin operating into Washington for the upcoming year. This is a new jurisdiction for the fleet. Distance for Washington is estimated using the IRP Schedule G form.

Jurisdiction	1st Year Estimated Distance
Washington	23,974
Actual Distance Total from Step 2:	+ 63,193
Total of Actual & First-Year Estimates:	87,167

For fleets expiring December 31, 2015 or later, there will not be any need to estimate distance for anticipated travel and the IRP Schedule G form will not be required. The vehicle registration (cab card) will reflect all 59 IRP jurisdictions, thus allowing the vehicles to operate where needed.

Step 4 – Divide the distance for each jurisdiction classified as “actual” and “first-year estimated” into the total of all those jurisdictions to determine their percentage factors. Calculate to six places, round to five, and total the percentages to ensure they equal 100%.

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Example: The ABC Trucking fleet will have these percentage factors assigned to the jurisdictions for purposes of fee calculation throughout this registration year.

Jurisdiction	Distance	Divided Into	Percentage
Idaho	23,579	87,167	.27050
Oregon	25,924	87,167	.29741
Utah	13,690	87,167	.15705
Washington	23,974	87,167	.27504
			100%

For fleets expiring December 31, 2015 or later, only actual distances are reported.

Step 5 – Add the total in Step 3 to any second-year estimated distance jurisdictions. **Note:** Estimated distance is classified as “second year” if the jurisdiction was ever previously part of the fleet.

Example: ABC Trucking is also adding Montana for the upcoming year. Montana was a registered jurisdiction in this fleet several years prior, therefore it is not added to the total until the percentages for all actual and first-year estimated distances are calculated.

Jurisdiction	2 nd Year Estimated Distance
Montana	22,912
Distance total from Step 3:	+ 87,167
Total of Actual, First & Second-Year Estimates:	110,079

For fleets expiring December 31, 2015 or later, only actual distances are reported.

Step 6 – Second-year estimated distance is then divided into the total of all jurisdiction distances (actual, first and second-year) to determine the percentage factor for each jurisdiction with a second-year estimate. The percentages when added together will total “over 100%.” This is due to the second-year estimate penalty.

Example: Divide the Montana distance into the total calculated in Step 5 to calculate the Montana percentage factor.

Jurisdiction	Distance	Divided Into	Percentage
Montana	22,912	110,079	.20814

The percentages for ABC Trucking have now been calculated for all requested jurisdictions. The next steps are to calculate the IRP registration fees for each of those jurisdictions.

For fleets expiring December 31, 2015 or later, only actual distances are reported, therefore there are no second-year estimated distance penalties.

Step 7 – To calculate the Idaho registration fees, you must first determine the Idaho Fee Tier. Total all actual, first and second-year estimated distances for each jurisdiction, including those in which you had distance during the reporting period but are not seeking registration for the upcoming year.

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Example: The actual, first-year and second-year estimated distances for ABC Trucking are totaled, including Wyoming which is not a requested jurisdiction for the upcoming year but actual distance was accrued during the Mileage Reporting Period.

Idaho	23,579
Montana	22,912
Oregon	25,924
Utah	13,690
Washington	23,974
Wyoming	3,566
Total	113,645

For fleets expiring December 31, 2015 or later, only actual distances are reported.

Step 8 – Divide the total in Step 7 by the number of vehicles to be registered for the upcoming year to determine the “per-vehicle” average distance for the fleet. Locate the Fee Tier on the Idaho Fee Schedule that corresponds to the average distance to determine the Fee Tier assigned to this fleet for this registration year. Keep in mind that if you add or remove vehicles during the annual registration process, you may cause the Fee Tier to change, thus increasing or decreasing your Idaho fees.

Example: ABC Trucking will not be renewing Unit 1 for the upcoming year. They have two new vehicles, Unit 3 & Unit 4 to add to the fleet along with the renewal of Unit 2, for a total of 3 vehicles. Divide the total fleet miles (Idaho, Montana, Oregon, Utah, Washington & Wyoming) by the three vehicles to arrive at the per-vehicle average miles. This sets the per-vehicle average for this IRP fleet for the upcoming registration year to Tier 4 of the Idaho fee schedule. Any vehicle later added to this fleet during the registration year will also be assessed Tier 4 fees.

# Vehicles to be registered	Total All Distance	Per-Vehicle Average
3	113,645	37,882

Note: If you are based in another IRP jurisdiction and registering for Idaho, your base jurisdiction is required by Idaho statute to assess the Tier 5 fee for Idaho. You may apply to Idaho for a refund if you can provide evidence that your tier placement should have been in Fee Tiers 1 through 4. The IRP Fee Tier Refund form, available on the trucking.idaho.gov website, must be completed and returned with the requested documentation.

For fleets expiring December 31, 2015 or later, only actual distances are reported.

Step 9 – Locate the appropriate Idaho registration fee from the Idaho Fee Schedule based upon the Idaho Fee Tier determined in Step 8, the registered weight of the vehicle and the number of fee months for this registration. Multiply the fee by the percentage factor established in Step 4 or Step 6. The result is the apportioned amount of registration fees due to Idaho for the vehicle to be registered.

Example: ABC Trucking will register each of the units for 80,000 pounds, for a 12-month time period. To calculate the Idaho registration fees, locate the 80,000 pound section of the Idaho Fee Schedule, locate the Tier 4 fee for 12-months and multiply that figure by the Idaho percentage calculated in Step 4.

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12-month, 80000 lb, Tier 4 fee:	\$2,300.00
Idaho Percentage:	x .27050
Idaho Registration Fee for each vehicle:	\$622.15

For the other jurisdiction fees, locate the registration fee using the criteria required by that jurisdiction. Fee schedules for the other IRP jurisdictions may be viewed at irponline.org. Click on Jurisdiction Information on the left-hand side of the home page and select Fee Schedules. Each jurisdiction will have a “Calculation Example” link that may be useful in understanding how the fees are calculated. Multiply the fee by the percentage factor calculated for that jurisdiction in Step 4 or 6, for each vehicle to be registered.

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Audits – Full Fee, IRP and IFTA

Overview

The Fuels Tax/Registration Fee Audit (FTRF) Section located at the Idaho State Tax Commission is responsible for conducting all motor carrier audits: Full Fee registration; International Registration Plan (IRP) registration; and International Fuels Tax Agreement (IFTA) fuels tax. The auditors attempt to audit all new registrants within the second or third year of starting business. The auditors will offer advice on recordkeeping methods and are available to answer any questions you may have regarding the mandatory recordkeeping requirements.

Records supporting distance declared must be retained for four (4) years for purposes of Full Fee, IRP or IFTA. Other agencies who review your distance/operational records may indicate other retention requirements for their purposes. Always ensure you retain your records for the maximum period of time any agency may require.

Full Fee (Idaho Only) Recordkeeping

Registrants must keep records to verify the accuracy of distance declared on any Idaho Full Fee registration application submitted to the Idaho Transportation Department. These records must include summaries and source documents for all registered vehicles, except Full Fee vehicles registered for less than sixty-two thousand (62,000) lbs. GVW or those registered for the maximum registration fee tier, which is more than fifty thousand (50,000) miles per year, per Full Fee vehicle. To provide primary and secondary source verification of the distance reported on the application, registrants must keep records by individual vehicle for each Reporting Period of July 1st through June 30th using two (2) of the following recordkeeping options:

- a. Distance Measuring Devices. Odometer, hubometer, GPS or perpetual life-to-date readings must be supported by a second source of documentation such as fuel purchases, trip logs, or daily logs.
- b. Trip Logs. Daily trip logs should show date of travel, origin and destination of the trip, and number of miles traveled. Daily trip sheets should be supported by load tickets, billing invoices, or other original source documents that can be used as verification of miles traveled.
- c. Number of Trip/Round Trip Miles. This method is used by registrants making numerous short trips from the same origin to the same destination. Computations should be supported by scale tickets, load tickets, or a Commission approved trip analysis.
- d. Fuel Purchases. Records of fuel purchases must be supported by fuel invoices that show date, location, quantity, and type of fuel purchased. Fuel purchase records should include the usage per unit. If fuel purchases are used to determine miles, the records should contain documentation of how the average miles-per-gallon (MPG) was calculated.

Credit for off-road miles may be given for roads not maintained by a government entity or roads built or maintained by the registrant pursuant to a contract, according to Subsection 292.03 of these rules. These include roads on private property, roads under construction but not open to the public, and may

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include designated Forest Service roads. Off-road miles must be documented by using odometer readings, maps, contracts, GPS readings, or a Commission approved trip analysis.

International Registration Plan (IRP) Recordkeeping

The provisions of the IRP agreement require the registrant to preserve the records upon which the apportioned application is based for a period of three (3) years after the close of the registration year. Registrants need to keep adequate records that support the distance entered on the IRP Mileage Schedule B. Records shall be accepted as adequate if they contain fully completed individual vehicle mileage records (IVMRs) and summaries of the IVMRs that show monthly and quarterly total distance by jurisdiction and unit.

Individual Vehicle Mileage Record (IVMR)

The information recorded on the IVMR can be obtained from various sources such as odometer and/or hubometer readings, jurisdiction maps, standard mileage guide, or a household goods mileage guide, as long as the method used is accurate and consistent.

In recording the actual distance of an apportioned vehicle, the registrant must record all movement (interstate and intrastate) including loaded, empty, dead-head and/or bobtail miles. All miles generated by apportioned vehicles while operating on temporary registration permits must also be recorded.

A complete IVMR will include the following information:

- Date of trip (starting and ending)
- Trip origin and destination
- Intermediate trip stops
- Routes of travel
- Beginning and ending odometer or hubometer readings
- Odometer readings at the jurisdictional borders
- Total trip miles
- Mileage by jurisdiction
- Motor vehicle unit identification
- Vehicle fleet number
- Licensee's name
- Fuel purchased or drawn from bulk storage

Mileage Recordkeeping Tips

Use the name of the nearest city when listing delivery locations that are outside of a city. Indicate road miles and direction from the city. For example, instead of "Joe's Warehouse that is 10 road miles West of Boise, Idaho," list "Boise, Idaho plus 10 West."

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Do not use intercity mileage only; use actual miles traveled. If the trip starts from a business location on the west side of Boise and the driver travels into the middle of the city to pick up freight, these miles must be included. All miles, including non-revenue (deadhead) miles, must be documented. Using map or computer program mileage only is not acceptable. Map or computer mileage is the shortest and most direct route between locations and does not necessarily reflect the actual mileage driven. Miles per gallon (MPG) calculations will not be correct if only map or computer program mileage is used. Your IFTA return depends on an accurate MPG.

Fuel Records

Taxable fuels reported on an IFTA return include gasoline, diesel, propane, blended fuels (e.g. gasohol, biodiesel), compressed or liquefied natural gas, and kerosene. You must maintain complete records of all fuel purchased, received, and used.

Fuel records must contain the following:

- Date of each receipt of fuel
- Name of the person from whom fuel was purchased or received
- Number of gallons received
- Type of fuel
- Price per gallon or total price of the fuel
- Plate or ID number of the vehicle or equipment into which the fuel was placed

Separate totals must be compiled for each fuel type. Records for bulk fuel purchases must be maintained separately.

An acceptable receipt or invoice for tax-paid fuel purchases that are taken as a credit on the return must include the purchaser's name in addition to the items above.

Idaho vendors are required to issue a correct invoice with the above information.

Invoices must show that the fuel tax was paid in order to support the credit taken on the IFTA return for tax-paid gallons.

Over The Road (OTR) Purchases

OTR purchases must be supported by a receipt or invoice, a credit card receipt, or automated vendor generated invoice or transaction listing. You must keep these receipts to document tax paid gallons.

Bulk Fuel

Bulk fuel is normally delivered to your facilities. The term "bulk fuel" can also describe fuel in mobile storage facilities such as in tanks used for fueling equipment. For more information read Publication FT-2, Retail or Bulk Sales of Gasoline and Diesel Fuel.

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Bulk Fuel Records

You must maintain detailed records of tax-paid fuel withdrawn from your bulk storage tanks. To obtain credit these records must include:

- Date of withdrawal
- Unit number of vehicle
- Number of gallons
- Purchase and inventory records to substantiate that tax was paid on all bulk fuel purchases
- Fuel type

Records must distinguish fuel placed into IFTA-qualified vehicles from other uses.

Tax-Paid Fuel Purchases

In Idaho, fuels tax must be charged at the time of purchase of gasoline or undyed diesel fuel. Sales tax will be charged on dye-added diesel fuel unless you qualify for a sales tax exemption and have given your supplier a completed exemption claim (Form ST-101). Copies of all delivery tickets and receipts must be maintained. Bulk fuel withdrawals must be documented. Diesel that has been dyed red is not subject to the Idaho fuels tax when purchased. It's unlawful to use dyed diesel in a motor vehicle on a highway. If dyed diesel is improperly used, it is subject to fuels tax and penalties.

Record Retention

You must retain records to support the information reported on quarterly tax returns for four (4) years from the due date of the return or the date filed, whichever is later. Contact the Idaho State Tax Commission for assistance with audits and recordkeeping.

Sample Recordkeeping Forms

The Sample Mileage Summary by Jurisdiction and the Sample Driver's Trip Report forms are designed to be used by carriers engaged in interstate or long haul intrastate activities. When properly completed, they will contain all of the information required by the Idaho Transportation Department.

Trip envelopes should be pre-numbered in the office and one envelope allocated for each trip. The envelope should be given to the driver at the start of each trip. The driver will complete all necessary information on the face of the envelope during the trip. All documents relating to the trip, such as fuel purchase receipts, should be placed inside the envelope. Upon completion of the trip, the envelope should be reviewed by office personnel for accuracy and completeness. Mileages from each envelope are to be entered on the mileage summary on a monthly or quarterly basis. At the end of the quarter, the mileage totals will be the basis for preparing quarterly mileage reports. Separate mileage summaries should be prepared for each weight classification.

Summary sheets and trip envelopes should be retained for the current year and the three previous years. Trip envelopes should be filed by unit number and date and should be readily accessible.

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SAMPLE DRIVER'S TRIP REPORT

CARRIER'S NAME			TRIP NO.	
CARRIER'S BASE JURISDICTION			DATE STARTED	
TRUCK #			DATE ENDED	
TRAILER #	TRAILER #	TRAILER #	BEG. MILEAGE	
DRIVER'S NAME			END MILEAGE	
DRIVER'S SIGNATURE			TOTAL MILES	
ORIGIN		DESTINATION		ROUTES OF TRAVEL
MILES BY JURISDICTION			FUEL PURCHASES	
JURISDICTION	LOCATION		GALLONS	AMOUNT
LOAD INFORMATION				
B/L NO.			GWT OF LOAD	
FROM:			TO:	

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Truck Mileage Log Sheet

The Truck Mileage Log is designed to be used by carriers who travel short distances with a variety of destinations. This log should be left in the truck and completed by the driver on a daily basis. The truck odometer reading should be recorded on the first day of each quarter. A brief description of each day's activity should be listed on the log. Odometer readings should be recorded each time the truck is fueled and the amount of fuel recorded. The odometer reading should be recorded on the last day of the quarter and the ending odometer reading subtracted from the beginning odometer reading to determine total miles traveled for the quarter. Receipts for fuel purchases should be retained. Any credit taken for out-of-state or off-road miles must be documented by listing the details of the reduction. This should include date, origin/destination, and route of travel.

Records must be retained for the current year and three preceding years. Records should be filed or stored by unit number and quarter and should be readily accessible.

The form shown below is a suggested format. You may want to modify it for your special needs. The forms for this activity will not be furnished by the Idaho Transportation Department. You are responsible for devising and procuring your own forms.

SAMPLE TRUCK MILEAGE LOG SHEET

UNIT NO. _____ GROSS WEIGHT _____

DATE	ODOMETER READING	TRIP DESCRIPTION	MILES	GALLONS OF FUEL

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Mileage Summary Sheet

The Mileage Summary Sheet is designed to be used by a carrier whose hauling consists of numerous short trips that have the same origin and destination. A separate sheet should be prepared for each vehicle and for each quarter. Use of this sheet involves counting the number of loads having the same origin and destination during the quarter. The number of loads is multiplied by the round trip miles to arrive at total miles traveled during each quarter. Original source documents such as scale tickets, load tickets, etc., should be retained as verification of the number of trips from each location. It is advisable to mark each origin location on a forest service or county map and retain this as part of your records. Records must be retained for the current year and the three (3) previous years. They should be filed or stored by quarter and be readily accessible.

The form shown below is a suggested format. You may want to modify it for your special needs. The forms for this activity will not be furnished by the Idaho Transportation Department. You are responsible for devising and procuring your own forms.

SAMPLE MILEAGE SUMMARY SHEET

COMPANY: _____

MILEAGE SUMMARY: _____ QUARTER _____ YEAR: _____

UNIT NUMBER: _____ GROSS WEIGHT: _____

JURISDICTION	ORIGIN	DESTINATION	NO OF LOADS	ROUND TRIP MI	TOTAL MILES
TOTAL					

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Other Fees, Payment Options, Refunds & Credits

The following fees may be assessed in conjunction with the Idaho Full Fee or IRP registration fees:

Identification/Administrative – \$4 Full Fee, \$8 IRP. This is an annual fee assessed for each Full Fee or IRP added or renewed vehicle and is not transferable to a replacement vehicle.

Plate – \$3 single, \$6 set. This fee is assessed when new Full Fee or IRP license plates are assigned. A single plate is issued to tractors and trailers, all other vehicle types receive a set (two plates with the same number). Idaho Code requires a new plate to be issued every seven (7) years except for permanent trailer plates.

Emergency Medical Service (EMS) – \$1.25. This is an annual fee assessed for each Full Fee power unit and is not transferable to a replacement vehicle.

Insurance & Safety – \$3. This is an annual fee assessed for each Full Fee power unit with an operation type of Private or For-Hire and is not transferable to a replacement vehicle.

Project Choice – \$3. This is an annual fee assessed for each Full Fee and IRP power unit registered through 60,000 pounds and is not transferable to a replacement vehicle.

Temporary Vehicle Clearance (TVC) – \$18. This is a per-TVC fee each time a new or extended temporary is issued and is not transferable to a replacement vehicle. Payment of all applicable registration and other fees must be made in order for the TVC to be valid. **Note:** Carriers who renew Full Fee registrations online and IRP carriers who have been approved for online access are not assessed the \$18 fee when issuing a TVC through the online programs.

Installment Payment Plan Set-Up – \$50. This is an annual fee for each Full Fee and IRP installment plan. See the Installments section for more information.

Transfer – \$5 Full Fee, \$8 IRP. This is a per-vehicle fee when a registration is transferred from a previously registered vehicle to a new vehicle registration within the same account and registration type.

Sticker/Decal – \$2 single, \$4 set. The fee is assessed for each replacement or revision (no charge for the first issuance or at renewal). A single decal is issued to tractors and annual trailers, all other vehicle types receive a set. Permanent trailers are not issued validation stickers/decals.

Cab Card/Registration – \$5. The fee is assessed for each replacement or revision (no charge for the first issuance or at renewal).

Payment Options

Full Fee payments should accompany the application. IRP payments are made after the registration request is submitted and the invoice (billing notice) is issued. IRP payments must be submitted within 30

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days of the invoice date or the IRP registration request will be deleted and all documents discarded. IRP carriers with online access must comply with timeframes specific to that service. Due to the complexity of calculating IRP fees, it is not possible to provide an estimate prior to processing the registration request.

Payment must be made in U.S. funds. Do not mail checks or credit card information without an accompanying invoice, registration application, notice of fees due or explanation for the payment. Checks are received in a central receipting area separate from the registration office and the payment may be returned to you if there is no clear indication what the payment is for. Do not combine fees due for more than one account within one check. This will cause a several day delay in the processing of your payment and may result in the check being returned. You may submit a single check for multiple credentials as long as they are all for the same Idaho Account Number and not for another state or federal agency.

Cash is accepted at our customer service counter in Boise or any Idaho Port of Entry. The exact amount due is encouraged as we have limited change available. Do not mail cash payments.

Credit cards displaying the MasterCard or VISA logos are accepted **for payments of \$10,000 or less**. See the EFT section below for fees due in excess of \$10,000. Include the card holder's name, credit card number and card expiration date when paying by credit card. Motor Carrier Services will not retain this information for future payments.

Checks including verifiable checks such as Greenback, ComChek, T-Chek, CCIS, and money orders are accepted **for payments of \$100,000 or less**. See the EFT section below for fees due in excess of \$100,000. Checks must be in U.S. funds, payable to "State of Idaho" for all services provided by Motor Carrier except those submitted for the IRS Form 2290 filing, which must be payable to the "U.S. Treasury." See the HVUT section for more information.

EFT (Electronic Funds Transfer) may be made for any amount due, however Idaho Code requires payments in excess of \$100,000 to be sent via EFT. To ensure the process has not changed, contact your Motor Carrier registration specialist each time you want to pay by EFT to coordinate this action from your bank to the Idaho Treasurer's office. Be aware that EFT payments may take up to 5 business days to process and we are unable to release the registration credentials until confirmation is received that the funds have transferred.

Installment Payments for Idaho Registration Fees

To be eligible for an Installment Payment Plan, all of the following must apply:

- Only the first Full Fee and the first IRP registration transaction of the registration year qualifies for an installment plan; and
- Full Fee Installment Plans are only available for vehicles in excess of 60,000 pounds; and
- IRP Installment Plans must have at least one registered vehicle in excess of 60,000 pounds in the fleet; and

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- The Idaho registration fee due must be in excess of \$120; and
- Only those registrations billed for a full 12-month registration period; and
- Payment of the Full Fee installment plan must be received in the Motor Carrier office by the last business day in January. Payment of the IRP installment plan must be received in the Motor Carrier office by the last business day of the registration effective month; and
- The registration account cannot have two or more delinquent installment payments for prior year registrations.

Vehicles registered after the Installment Payment Plan is established are not eligible for installment payments.

Credentials are issued upon receipt of the signed Installment Agreement, payment of the initial installment fees and any other requirements that may be needed.

Initial Installment Payment

Full Fee – The initial installment payment is one-fourth (1/4) of the Idaho registration fee for vehicles over 60,000 pounds. Registration fees for any vehicles 60,000 pounds or less, the installment set-up fee and applicable administrative fees are added to the initial installment payment. The remaining Idaho registration fees are billed in three (3) installments. However, if you do not receive a billing or your registrations are subsequently revoked, you are still liable for all payments. See the Revocations, Suspensions, Warnings section for more information or contact your Motor Carrier registration specialist if you have any questions.

IRP – The initial installment payment is one-fourth (1/4) of the Idaho apportioned registration fee. Registration fees due to the other jurisdictions, the installment set-up fee and applicable administrative fees are added to the initial installment payment. The remaining Idaho apportioned registration fees are billed in three (3) installments. An installment worksheet will be included with your IRP invoice if the fleet/account is eligible. However, if you do not receive a billing or your registrations are subsequently revoked, you are still liable for all payments. See the Revocations, Suspensions, Warnings section for more information or contact your Motor Carrier registration specialist if you have any questions.

Refunds & Credits

Sold, Wrecked, Lease Terminated – A refund of the unused portion of the Idaho registration fee may be issued if the vehicle is sold, damaged beyond repair, or an owner/operator lease is terminated. Proof supporting the reason must be submitted, along with the plate(s), registration (cab card) and a written request for refund. The refund will be calculated based on the date event occurred. Refunds will first be applied to any unpaid balance on the Motor Carrier account. IRP carriers not based in Idaho must complete a refund application form, available from the trucking.idaho.gov website must be submitted along with the requested documents.

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Idaho Fee Tier – A refund of the Idaho fee overpaid may be issued to IRP carriers not based in Idaho if documents supporting the assessment in a lower fee tier are provided. Currently, Idaho statute requires the other jurisdictions to assess Idaho fees for their carriers at the highest fee tier (Tier 5). Non-Idaho based IRP carriers may submit to Motor Carrier Services the Non-Idaho Based Fee Tier Refund application along with the required documents to request the refund.

Replacement Vehicles – Credit for the unused portion of the Idaho registration fee for the cancelled vehicle will be applied to the registration fee due for the replacement vehicle if both vehicles are registered in the same Motor Carrier Account and the addition/cancellation are processed in the same transaction. For IRP replacements, both vehicles must be in the same fleet. Credit for the other registered jurisdictions will be calculated based on each jurisdiction's statute. Other fees may not transfer from the cancelled vehicle to the replacement vehicle.

Registration Type Transfers – Full Fee registrations may be transferred to IRP and the credit for the unused portion of the Full Fee registration fee will be applied toward the Idaho IRP registration fee due. Other fees may not transfer. If the vehicle is currently included in a Full Fee installment plan, only the portion of fees that have already been paid will be credited, and the vehicle will be removed from the Full Fee installment plan balance. If the Full Fee credit exceeds the IRP registration fee due, the remainder is lost.

IRP vehicle registrations may be transferred to Full Fee, however this is rarely necessary. An IRP-registered vehicle is already qualified for operation within Idaho. If it is deemed necessary, credit for the unused Idaho apportioned registration fee will be applied to the Full Fee registration fee due. Other fees may not transfer. If the IRP credit exceeds the Full Fee fees due, the remainder is lost.

Vehicles currently registered through an Idaho county assessor office may be transferred to Full Fee or IRP. The unused portion of the county registration fee is credited toward the Full Fee or IRP registration fee. Other fees may not transfer. If the county credit exceeds the Full Fee or IRP registration fee due, the remainder is lost.

Note: Registration fee credit for any of the above situations cannot be applied toward administrative or other fees. Vehicles currently registered Full Fee or IRP receive no credit if the vehicle is transferred to a county registration.

Temporary Permit Credit – Credit of the permit fee (\$60 or \$120) will be applied toward the Idaho registration fee due if the vehicle is registered within 30 days of the issuance of the permit. If the temporary permit credit exceeds the Idaho registration fee for the vehicle, the remainder is lost. Convenience fees charged for online temporary permit purchases, temporary fuel permit fees, and fees charged by authorized temporary permit vendors cannot be credited. You must advise the registration specialist at the time of registration that a temporary permit was purchased for the vehicle in order to receive the credit.

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Revocations, Suspensions and Warnings

Overview

Failure to comply with a mandatory requirement, a directive from a state or federal agency or timely payment of fees due can result in a temporary or permanent sanction of your vehicle credentials or the status of your commercial registration account. Our best advice is to immediately respond to requests for information and pay fees due timely.

Agencies that administer trucking-related requirements are committed to ensuring you have received appropriate notification (often several reminders are sent) prior to taking action. However, failure to receive a notice or request for information does not remove your obligation to meet the requirement. It's very important that we have your most current contact information (mailing address, telephone numbers, etc.) and that a responsible party will review your mail and respond to telephone messages.

Revocation – Revocation of a vehicle registration results in termination of the current vehicle registration and requires the carrier to return all credentials (license plate, cab card and validation decal) immediately. All fees paid are lost, and any unpaid fees must be paid as scheduled (installment plans, etc.). When the event that caused the revocation has been cleared, the vehicle must be re-registered in order to resume operation.

Suspension – Suspension of a Motor Carrier account suspends the active status of the vehicle registrations and permits within that account. This is generally related to delinquent payment of fees. When the delinquent fees are paid (including any penalty, interest or reinstatement fee), the suspension will be cleared and operation of the vehicles associated with the account may resume.

Warning – A warning may be placed on a Motor Carrier account to alert Motor Carrier Services and Ports of Entry staff that there is an issue with the account, carrier or a vehicle. This is usually due to our inability to reach the carrier by telephone, fax, e-mail and/or mail to discuss an issue. Upon contact with the carrier or driver, the issue will be explained and appropriate action will be expected. To avoid costly delays, be sure to provide Motor Carrier Services with sufficient contact information so that someone can be reached at any time during normal business hours. **Note:** Do not confuse this type of “warning” with a “Warning” issued by a Port of Entry inspector in lieu of a citation.

Types of Delinquencies and Actions

Registration Fee Installment Plans

Registrants who are delinquent on their installment payments become subject to penalties and interest, and two delinquencies will remove eligibility for future installment payment plans. Paying installments on time avoids the 10% penalty and 1% interest (for each month or portion of the month after the fee becomes due) that will accrue on late payments. If your account is suspended for past-due payments, you will not be legal to operate on Idaho highways until you pay the installment amount due, plus penalty, interest, and a \$40 reinstatement fee.

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If your account has been suspended for failure to pay one or more installment payments and that suspension is not cleared immediately, your vehicle registration(s) may be revoked. You will then be required immediately return the registration credentials to Motor Carrier Services. The delinquent account may be turned over to an independent third-party collection agency. You will be required to comply with their payment instructions, including any fees they may assess in addition to the fees due to the department.

In order to resume operation of the vehicle, you must satisfy the original installment agreement by paying all outstanding registration fees (including penalty, interest and reinstatement fees) and only then will you be eligible to re-register the vehicle (fees are reassessed for the remaining months of the registration period). If the delinquency has been forwarded to a collection agency, re-registration cannot occur until that entity has provided proof of payment to the department.

USDOT Out-of Service Order

If a USDOT number identified as the DOT responsible for safety of an IRP-registered vehicle is placed out-of-service by the Federal Motor Carrier Safety Administration (FMCSA) or Idaho State Police, the vehicle registration will be immediately revoked. Once the out-of-service order is lifted, you will be required to re-register the vehicle(s) and pay registration fees for the remaining months of the registration period.

Caution: If the IRP vehicle has an active installment payment plan at the time of revocation, you must continue to remain current with all payments, even though the vehicle registration(s) have been cancelled. Failure to remain current with installment payments will result in fees and collection action as listed in the Installment Plan section above.

IFTA Suspension or Revocation

If your IFTA account has been suspended or revoked by the Idaho State Tax Commission the related vehicle registration account will be suspended until the Tax Commission has notified Motor Carrier Services that the issue has been resolved.

Audits

Failure to respond to an Idaho State Tax Commission auditor to schedule an audit of the Full Fee or IRP registration account will result in a warning placed on the account. This will cause all vehicles associated with the account to be called in to each port they encounter until the requesting auditor has been contacted.

Failure to pay an audit assessment will result in a suspension on the account and possible revocation of the current vehicle registration(s).

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Permits

Permit Conditions Manual

The Permit Conditions Manual is available at www.trucking.idaho.gov. Click on the Permits link, then the manual.

Idaho Temporary Registration Permit

The 120-hour permit is available for carriers who do not want to purchase an annual registration. Carriers with unregistered vehicles (those not registered in any jurisdiction) must purchase this permit prior to movement on Idaho highways. Carriers with vehicles licensed in another jurisdiction (but not for Idaho) can purchase the permit at the first available vendor, a Port of Entry or online. See the Contact section or Online section for more information. You may also call a Port of Entry to order a permit and request that it be faxed to you if it is prepaid by MasterCard or VISA.

Fees are: \$60 single vehicle, \$120 combination. Temporary registration permits are valid for 120-hours and there is a limit of three (3) per vehicle, per calendar year. After the third permit, the vehicle must be registered. See the Refunds & Credits section for information regarding credit toward the registration fee.

Idaho Temporary Fuel Permit

A 120-hour fuel permit is available separate from or in conjunction with the 120-hour Registration Permit for carriers who are operating interstate (crossing state lines) and do not have a current IFTA license in any IFTA jurisdiction. There is no limit to the number of temporary fuel permits that may be purchased. If you will not be crossing state lines or if you have a current IFTA license, you do not need a temporary fuel permit.

Fees are: \$60 per permit.

Unladen Weight Permit

The International Registration Plan (IRP) mandates that each IRP jurisdiction provide a means of temporary registration of unladen apportionable vehicles. Such registration shall be issued for a minimum fee and for a weight not in excess of the empty weight of the vehicle or combination of vehicles. The temporary registration issued under this section shall be valid in all IRP jurisdictions.

Vehicle owners moving an empty (unladen) vehicle or combination that is not currently registered in any IRP jurisdiction may purchase an Unladen Weight Permit from any IRP jurisdiction. The permit is honored in all jurisdictions during the period for which it is issued. The Idaho Unladen Weight Permit may be purchased from any Idaho Port of Entry or from the Motor Carrier Registration or Permits offices and the permit is valid for 30 days.

Fees are: \$60 per permit

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Idaho Temporary Increased Registration Weight Permit

This permit allows a vehicle currently registered in Idaho to temporarily have its gross weight increased as long as it can legally carry the gross weight and legal axle weights are not exceeded. The permit must be purchased prior to movement on Idaho highways and are available at Ports of Entry, and online. The Ports of Entry locations are listed in the “Contact Information” section of this guide.

- The 120-hour permit costs \$50.00 and is valid for vehicles registered at any weight limit.
- The 30-day permit can be purchased only for vehicles registered at 52,000 pounds to 60,000 pounds. (See chart below.)
- Vehicles registered for less than 52,000 pounds and more than 60,000 pounds may only operate under the 120-hour permit.

30-Day Permit Chart

Permitted Weights

Registered Weight	Up to 80,000	Up to 86,000	Up to 96,000	Up to 106,000
50,001- 60,000	\$225	\$250	\$275	\$300

Up to 129,000 Pound Permit

Effective July 1, 2013, carriers may haul up to 129,000 pounds permanently on certain non-interstate highways in Idaho. The increased weight will be shown on the registration or by purchasing a Temporary Weight Increase Permit. An “Up to 129,000 Pound” permit will also be required.

The permit allows vehicle combinations to exceed 105,500 pounds up to 129,000 pounds.

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Hazardous Materials & Hazardous Waste

Overview

When operating in Idaho, you may be required to have a Hazardous Materials Endorsement, a Hazardous Waste Permit, or both, as determined by the type and quantity of the cargo you are hauling. Title 49 of the Code of Federal Regulations outlines the regulated materials and quantities of each requiring a manifest, a placard, and/or RQ designator. These guidelines determine when an Idaho permit or endorsement will be needed. A good rule of thumb is: If your cargo required a federal placard, manifest, or special "Reportable Quantity" (RQ) designation on the shipping papers, you need an Idaho permit and/or endorsement as shown in the chart below.

Qualifications – Do you need an Endorsement or a Permit?

If you transport:	Hazardous Materials Endorsement Required	Hazardous Waste Permit Required
Hazardous wastes requiring placards under 49 CFR*, Part 172	Yes	Yes
Hazardous wastes requiring manifests under 40 CFR*, Part 262	Yes	Yes
Hazardous Materials requiring placards under 49 CFR*, Part 172	Yes	No
Hazardous substances regulated by 49 CFR*, Part 171, and the appendix to 172.101, and identified by "RQ" designation on shipping papers	Yes	No
PCBs regulated by 40 CFR*, Part 761 (greater than 50 parts per million)	Yes	Yes
Any waste PCB materials which are accompanied by a uniform Hazardous Materials Endorsement waste manifest	Yes	Yes

*Code of Federal Regulations

Fees

Hazardous Materials Endorsement – \$10. This is an annual fee per vehicle. A paper endorsement is not required to be carried in the vehicle when applied for online.

Hazardous Waste Permit – \$20 temporary permit, \$250 annual permit. This is a per-vehicle fee and a Hazardous Materials Endorsement is also required.

Additional Information

The Idaho State Police will assist you in determining if the materials you transport are considered hazardous.

To purchase an annual Hazardous Waste permit or an annual Hazardous Materials endorsement, contact any Idaho Port of Entry or Motor Carrier Services. For a single-trip Hazardous Waste permit, contact any Idaho Port of Entry.

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Transponders

What is a Transponder and How Can I Get One?

Why wait in line to get checked at a weigh station when these same verifications can be done on the highway, without even slowing down?

Motor Carriers who participate in North American Preclearance and Safety System (NORPASS) are able to bypass weigh stations by electronically verifying a truck's legal weight, safety rating and credentials as the truck continues down the road at freeway speeds. If all is in order, they get a green light signal in the cab, and they just keep going. No more rolling up the ramp, no more waiting in line or wasted time.

NORPASS, Inc. is a not-for-profit partnership of state agencies and the motor carrier industry dedicated to promoting safe and efficient trucking throughout North America. To learn more on NORPASS please visit <http://www.norpass.org>

There are no fees for participating in NORPASS. This means no annual fees, no fees for green lights, no fee ever.

Carriers who register in NORPASS receive a small transponder to mount on the windshield of the truck. As the truck approaches a NORPASS weigh station, a roadside reader reads the transponder. A computer at the weigh station looks up the truck and makes sure the credentials are okay.

Weigh-In-Motion equipment verifies that the truck's weight is within legal limits and if everything checks out okay, a second roadside reader will send a "bypass" message to the transponder and the transponder will give a green light signal to the driver. A green light means the driver can bypass the weigh station. If a problem is detected, the transponder will give the driver a red light signal. That indicates that the driver must pull through the weigh station.

The system also has a random sampling feature, so any participating truck can expect to receive an occasional red light.

Alaska, British Columbia, Connecticut, Idaho, New York, Quebec, South Dakota and Washington are members of the NORPASS partnership. NORPASS transponders are compatible with the Oregon Green Light Program, PREPASS (www.prepass.com) and BEST PASS Program (www.bestpass.com). Oregon Green Light Program and Best Pass transponders allow NORPASS states to use their transponders in the NORPASS system.

The following options are available to obtain a transponder:

- For Idaho **intra-state operators only**, contact Renee' Becker-Johnson at 208-334-8688 or IdahoTransponder@itd.idaho.gov to obtain an application.
- For interstate operators that regularly stop at Oregon weigh stations contact <http://www.oregon.gov/ODOT/MCT/GREEN.shtml>
- All others please contact the NORPASS Western Service Center at 1-888-877-8567 or <http://www.wsdot.wa.gov/CommercialVehicle/CVISN/default.htm>.
or <http://www.wsdot.wa.gov/CommercialVehicle/CVISN/default.htm>.

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Port of Entry Procedures

Truck Clearance Process

All vehicles, or combinations of vehicles, with a maximum gross weight, or registered gross weight, or operated at a gross weight of 26,001 lbs. or more, and all vehicles hauling hazardous materials and livestock with a gross weight of 10,000 lbs. or more, must stop at and clear each “open” Idaho Port of Entry. Loaded vehicles will proceed to the scales for weighing.

Vehicles can be required to have their weight verified on the scale. Bring your vehicle to a complete stop before pulling onto the scale platform. Follow the directions on the posted signs and traffic signals at each Port of Entry.

Drivers who do not have Idaho permits or licenses for the vehicle being operated, or who are found to be in violation, will be directed to park their vehicles outside the scale lane and return to the building. The Port of Entry Inspector will ask the driver to produce all appropriate licenses, permits, and other required paperwork.

Clearance procedures are as follows:

- Actual weight may be checked against the licensed weight of the vehicle. Axle, gross and bridge weights will be monitored.
- Interstate trucks are required to display IFTA credentials or purchase a temporary fuel permit for every jurisdiction operated.
- It is a violation of federal and state law to have dyed fuel in the supply tank of a vehicle. All diesel-powered vehicles are subject to fuel sampling.
- Vehicles and drivers are subject to random equipment and log book checks. Vehicles and/or drivers found with a parked for repair violation (see Safety Information) will be parked for repair.

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Safety

Out-of-Service/Parked for Repair Criteria

The Idaho State Police Commercial Vehicle Safety Office and Ports of Entry Inspectors work jointly to perform safety inspections of vehicles and equipment, and to check drivers' credentials. While you are stopped at a Port of Entry, or roadside inspection site, your vehicle may receive a safety inspection.

Brakes, tires, exhaust systems, coupling devices and turn signals are some, but not all, of the equipment which must meet requirements of the North American Driver/Vehicle Inspection Criteria established by the Commercial Vehicle Safety Alliance (CVSA). These regulations also apply to the truck driver. Some of the requirements for the driver may include a Commercial Driver's License (CDL), medical certificate, and a record of hours worked (logbook).

If the equipment or driver fails to meet the requirements of the Out-of-Service/Parked for Repair Criteria, the vehicle shall not proceed until the requirements have been met. A citation may also be issued.

Standard Emergency Equipment

Power units must have:

- Fire Extinguisher
- Spare fuses (if devices are not of a reset type, you need one spare for each kind of size used)
- Stopped vehicle warning devices

Federal regulations require that you check:

- Brakes, including trailer brake connections and parking brakes
- Steering mechanism
- Lighting devices and reflectors
- Tires
- Horn
- Windshield Wipers
- Rear Vision Mirrors
- Coupling Devices
- Load for safety compliance – security, proper placarding, etc.

See the Contacts section for more information regarding commercial driver's license information (Driver's Services), logbook, medical card requirements and driver/vehicle safety information (Idaho State Police), and federal mandates related to safety (Federal Motor Carrier Safety Administration).

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Commercial Driver's License (CDL)

Overview

Idaho's Commercial Driver's License (CDL) Program is designed to improve safety on our highways while meeting federal requirements for testing and licensing of all commercial drivers. You must have a CDL to operate any of the following commercial motor vehicles (CMV):

1. Combination vehicle with a gross combination weight rating (GCWR) of 26,001 or more pounds, provided that the gross vehicle weight rating (GVWR) of the towed unit is greater than 10,000 pounds
2. Single vehicle with a gross vehicle weight rating of 26,001 or more pounds
3. Vehicle designed to transport 16 or more persons (including the driver)
4. Any size vehicle that requires hazardous material placards

Gross vehicle weight rating (GVWR) is the manufacturer's assigned weight rating for the vehicle (truck, bus, or trailer), not the vehicle's registered weight. On trucks, the GVWR is usually found on a plate or sticker inside the driver's door. On trailers, it may be found anywhere but is commonly found on the front of the trailer on the trailer tongue or frame. For Idaho, in the absence of a GVWR, the actual weight of the vehicle plus its heaviest load is considered to be the GVWR. The sum of the GVWR of the tires can also be used to determine approximate GVWR. Other states may use other definitions.

Gross combined weight rating (GCWR), is figured by adding the GVWR of each unit of a combination vehicle.

Exemptions

Even if your vehicle is a commercial vehicle according to the definition above, you may qualify for one of the CDL exemptions. There are four categories of CDL exemptions:

- **Recreational vehicle exemption** – applies to drivers of vehicles used exclusively to transport personal possessions or family members for non-business or recreational purposes.
- **Military vehicle exemption** – applies to military vehicle operators who are considered active-duty military personnel and to civilians who are required to wear uniforms and are subject to the Code of Military Justice.
- **Emergency vehicle exemption** – applies to drivers of firefighting or other emergency equipment used in response to emergencies involving the preservation of life or property.
- **Farm vehicle exemption** – applies to drivers of farm vehicles, including family members and farm hands, under certain conditions only which are:
 1. Controlled and operated by the farmer,
 2. Used to transport agricultural products, supplies, and machinery to or from a farm,

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3. Not used in common or contract carrier operations, and
4. Not driven more than 150 air miles ("as the crow flies"- about 172 statute miles) from the farm.

The farm exemption is intended for small farm-to-market operations only. Unless Idaho is involved in a reciprocity agreement with the other state(s), the farm exemption does not extend beyond the boundaries of Idaho. It does not include farmers who are transporting other farmers' products if they are receiving any compensation for the services.

CDL License Classes

There are three classes of commercial driver's licenses: Class A, B and C. Drivers of vehicles that do not fall in Classes A, B, or C will be issued Class D (non-commercial) licenses.

Class A – Combination vehicles with a gross combination weight rating (GCWR) of 26,001 or more pounds, provided the GVWR of the vehicle(s) being towed is greater than 10,000 pounds. Drivers with a Class A license may, with the proper endorsements, operate vehicles requiring a Class B, C or D license.

Class B – Single vehicles with a GVWR of 26,001 or more pounds, or any such vehicle towing a vehicle 10,000 pounds GVWR or less. A driver with a Class B license may, with the proper endorsements, operate vehicles requiring a Class C or D license.

Class C – Vehicles with a GVWR or GCWR less than 26,001 pounds. Class C is strictly for vehicles designed to carry 16 or more people (including the driver), or carrying hazardous materials requiring the vehicle to display placards. A driver with a Class C license may also operate vehicles requiring a Class D license.

Endorsements

You must have the appropriate endorsement on your CDL if you haul hazardous materials, pull double or triple trailers, or drive tank, passenger, or school bus vehicles.

Double/Triple (T) – Required for drivers of vehicles pulling two or three trailers. (A dolly or load divider, sometimes referred to as a "jeep," is considered to be one trailer.)

Hazardous materials (H) – Required for drivers of vehicles transporting hazardous materials requiring placards per the Hazardous Materials Transportation Act. A written test and Transportation Security Administration threat assessment clearance (background check) are required at each driver license renewal date.

Passenger (P) – Required for drivers of vehicles designed to carry 16 or more passengers including the driver. Both written and skills tests are required to obtain this endorsement.

School Bus (S) – Required for drivers of any commercial vehicle designed to transport 16 or more passengers, including the driver, that is used to transport preprimary, primary or secondary school students from home to school, from school to home, or to and from school-sponsored events. Drivers of school buses must have both the Passenger and School Bus endorsements. Both written and skills test are required to obtain this endorsement.

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Tank vehicles (N) – Required for drivers of any commercial motor vehicle that is designed to transport any liquid or gaseous materials within a tank or tanks having an individual rated capacity of more than 119 gallons and an aggregate rated capacity of 1,000 gallons or more that is either permanently or temporarily attached to the vehicle or the chassis. A commercial motor vehicle transporting an empty storage container tank, not designed for transportation, with a rated capacity of 1,000 gallons or more that is temporarily attached to a flatbed trailer is not considered a tank vehicle.

Tank Vehicles/Hazardous Materials (X) – The X endorsement represents the combination of both the tank vehicles (N) and hazardous materials (H) endorsements. A CDL may show either an X or an N and H.

Restrictions

E Restriction – No Manual Transmission: After July 8, 2014, If the driver takes the Skills Test in a vehicle that has an automatic transmission, then an "E" no manual transmission restriction is placed on their license. This does not affect Commercial Licenses issued before this date.

K Restriction – Operating Intrastate Only: If a driver self-certifies to operating intrastate only, the (K) restriction will be placed on their driving record. The next time the CDL is issued it will include the (K) restriction and notification that the driver is only authorized to operate in Idaho. To remove that restriction before issue of the CDL, the driver will have to self-certify they are operating interstate and possibly submit a DOT medical card to the Department of Motor Vehicles.

L Restriction – Prohibits driving of vehicles with air brakes: The CDL will carry this restriction unless you pass an air brakes knowledge test and a skills test in a vehicle equipped with air brakes.

M Restriction – Except Class A Bus: The (M) restriction prohibits a driver with a passenger endorsement from operating a Class A bus if a Class A bus was not used for the skills test. A driver with a Class A CDL who also has a (P) endorsement will typically have the (M) restriction. Class A buses are not commonly found in the United States.

N Restriction – Prohibits the driver from operating Class A or B passenger vehicles (buses): A Class A or B CDL with the passenger endorsement will carry this restriction unless the driver obtains a passenger endorsement by successfully completing a skills test in a Class B passenger vehicle (bus).

O Restriction – No Tractor Trailer: After July 8, 2014, if the driver takes the Skills Test in a Class A vehicle that has a pintle hook or other non-fifth wheel connection, they will have an "O" restriction placed on their license restricting them from driving any Class A vehicle with a fifth wheel connection. This does not affect Commercial Licenses issued before this date.

V Restriction – Medical Variance: If the State is notified by the FMCSA that a medical variance has been issued to the driver, the State must indicate the existence of such a medical variance on the CDLIS driving record and the CDL document using a restriction code "V" to indicate that there is information about the medical variance on the CDLIS record.

Z Restriction – No Full Air Brake System: If the driver takes the test in a vehicle with an air over hydraulic brake system, then they will have a "Z" no full air brake restriction placed on their license. In either case the driver is not authorized to operate a CMV equipped with full air brakes.

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Seasonal CDL

A Seasonal CDL is available to qualified seasonal drivers for certain farm-related service industries such as custom harvesters, farm retail outlets and suppliers, agri-chemical businesses, and livestock feeders. The Seasonal CDL is only valid within 150 air miles of the business or farm being serviced. The Seasonal CDL is valid (with a Class D license) for 180 days in a 12 month period, and can only be obtained twice in a lifetime. The Seasonal CDL is not valid for driving Class A (combination) vehicles or passenger vehicles designed to carry 16 or more people including the driver. The Seasonal CDL is not valid for driving vehicles carrying hazardous materials requiring placards except for diesel fuel in quantities of 1,000 gallons or less, liquid fertilizers in vehicles or implements of husbandry with total capacities of 3,000 gallons or less, or solid fertilizers that are not mixed or transported with any organic substance.

If you are interested in this type of license, contact us for additional information.

CDL Fees

- CDL license (4-year) \$40.00
- CDL instruction permit \$29.00
- Duplicate CDL or permit \$15.00
- License upgrade \$25.00
- Endorsement addition (after issuance of a CDL) \$15.00
- Written tests (each) \$ 3.00
- Skills test (\$10 to Driver's License Office, \$60 to Skills Tester) \$70.00

How to Obtain an Idaho CDL

To apply for a CDL, you must be at least 18 years old and either have a valid Idaho non-commercial license (Class D) or have passed all tests required to obtain one. You may be able to take your Class D license tests and your CDL tests at the same time. However, you must have one year of driving experience in order to obtain a CDL.

If you want to obtain a CDL, study Idaho's "Commercial Driver's License Manual" which may be obtained from a county driver's license Office. This manual provides you with the information necessary to pass all CDL written tests. Information regarding the skills test requirements is also included.

To apply for your CDL, go to your county driver's license office. Take your current driver's license, Social Security card, proof of Idaho residence and money to pay your fees. Applicants who are not U.S. citizens or U.S. nationals will be required to provide proof of lawful presence in the United States. You will be asked if you are subject to and in compliance with the requirements of Part 391 of the Federal Motor Carrier Safety Regulations (Qualifications of Drivers). You will be asked to declare_(self-certify) what type of driving you intend to do: Interstate or Intrastate (within Idaho only) and whether the type of driving you plan to do will require a DOT Medical card or not. When applying for your CDL, your driving record will be checked, fees will be collected, and you are required to pass the vision and knowledge tests.

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After passing the written tests, you must make an appointment with a CDL Skills Tester to take the skills test. A list of Examiners is available at the County DMV and online at www.itd.idaho.gov. Some testers have vehicles that you can rent. When you go to the skills tester, you will need to take proof of identification, proof of insurance, and your receipt showing you have passed the written tests and paid the skills test receipt fee.

The skills test has three parts: the vehicle inspection, the basic control skills test, and the road test. The skills test will take two to three hours to complete and must be taken in a vehicle that is representative of the license class you wish to obtain. If the vehicle used for the test is not equipped with air brakes, your CDL will show a restriction stating that you are not licensed to operate vehicles equipped with air brakes.

After you have passed all required written and skills tests, you do not have the authority to operate a commercial vehicle until you obtain your CDL from the County DMV. You will be issued a temporary license from your county driver's license office and your permanent license will be sent to you by US Mail. It is very important your mailing address is current and accurate. If you move after your CDL is issued, you must notify Idaho Transportation Department of your new address.

All test results remain valid for one year. If the appropriate license is not issued within the one-year period, the tests must be re-taken. If you do not pass a test, you must wait three (3) days before retaking the test. Test fees must be paid again.

CDL tests are not required at renewal time, with the exception of the Hazardous Materials test which must be passed prior to each renewal.

CDL Instruction Permit

A CDL instruction permit allows you to practice driving a large commercial vehicle on public roads. This permit is available by taking the appropriate written tests for the type of vehicle you will operate. An instruction permit is valid for up to 180 days. You must be at least 18 years old, hold a valid Idaho Class D driver's license, and have at least one year of driving experience to obtain a CDL Instruction Permit. To use the permit, you **MUST** be accompanied by a driver properly licensed to operate the vehicle you are driving, and this person **MUST** occupy the seat beside the driver.

Commercial Learner's Permit

New Federal laws require that a CDL Instruction permit will soon be referred to as a "Commercial Learner's Permit" and will be mandatory for all drivers upgrading from a Class D to a commercial license.

Other Laws Affecting CDL Drivers

Most drivers subject to CDL requirements are also required to participate in a controlled substance and alcohol testing program. These requirements include random, reasonable suspicion, post accident, return-to-duty, and follow-up testing for controlled substances and alcohol. Pre-employment controlled substance testing is also required.

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CDL holders are subject to the laws affecting all drivers. In addition, there are federal and state laws that specifically affect CDL drivers. Violations of these laws can result in both civil and criminal penalties or may disqualify you from driving commercial vehicles. Following are some important laws:

- You cannot have more than one license, and the license you do have must be issued from the state in which you reside. If you move to a new state, you must obtain a CDL from that state within thirty (30) days.
- It is your responsibility as an Idaho driver to keep a current address on file with the Idaho Transportation Department (ITD). If you move, you must notify ITD Driver Services in writing of the old and new address within 30 days.
- You are required to declare (self-certify) the type of type of driving you intend to do: Interstate or Intrastate (within Idaho only) and whether the type of driving you plan to do requires a DOT Medical card or not.
- You are required to submit a copy of your DOT medical card if you are required to have one for the type of driving done in either interstate or intrastate operations. A copy of your medical card must be submitted to ITD Driver Services or your county DMV when issued or renewed. Drivers are also required to carry the paper medical card with them when driving a CMV until January 30, 2015.
- *You must notify the ITD Driver Services within 30 days if you are convicted in any other state of any traffic violation (except parking). This is true no matter what type of vehicle you were driving at the time of the violation.*
- You must notify your employer within 30 days of a conviction for any traffic violation (except parking). This is true no matter what type of vehicle you were driving.
- You must notify your employer if your license is suspended, revoked, or canceled, or if you are disqualified from driving.
- When you apply for a commercial driving job, you must give your potential employer information on all driving jobs you have held for the past 10 years.
- No one can drive a commercial motor vehicle (CMV) without a valid CDL. A court may fine you up to \$5000 or put you in jail for breaking this rule.
- Your employer may not let you drive a CMV if you have more than one license or if your CDL is suspended, revoked or disqualified. A court may fine the employer up to \$5000 or put him/her in jail for breaking this rule.

CDL Disqualifications

In addition to the above laws affecting CDL drivers, you are also subject to CDL disqualification rules and laws. Your CDL privileges may be withdrawn for varying periods of time based on the type of offense committed. The following information identifies the offenses and disqualification periods.

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Serious Traffic Violations - You will lose your CDL privileges for 60 days if you are convicted of two serious traffic violations while operating a CMV, or 120 days if convicted of three serious traffic violations while operating a CMV in a three year period. The term "conviction" includes forfeiture of bail or bond and withheld judgments. The following are serious traffic violations:

- Excessive speed (15 or more miles above the posted speed limit)
- Reckless driving
- Improper or erratic lane changes
- Following the vehicle ahead too closely
- Texting or talking on a hand-held mobile telephone while driving a commercial motor vehicle
- Violation of any other motor vehicle traffic control laws which result in a fatal traffic accident
- Driving a commercial motor vehicle without obtaining a CDL
- Driving a commercial motor vehicle without a CDL in the driver's possession
- Driving a commercial motor vehicle without the proper class of CDL and/or endorsements for the specific vehicle group being operated or for the passengers or type of cargo being transported.

Violation of an Out-of-Service Order - An out-of-service order issued by an authorized enforcement officer is defined as a temporary prohibition against operating a commercial motor vehicle. The order is issued in response to a violation of federal regulations, compatible laws, or to the North American uniform out-of-service criteria (CVSA). A person who is convicted for a violation of an out-of-service order is disqualified for:

- 90 days for a first conviction,
- One year for a second conviction in 10 years, and
- Three years for subsequent convictions in 10 years.

If transporting hazardous materials or driving a bus (designed to carry 16 or more people) at the time, the driver is disqualified for:

- 180 days for a first conviction, and
- Three years for subsequent convictions in 10 years.

Disqualification for Conviction of a Railroad-Grade Crossing Violation – If you are convicted for a railroad grade crossing violation as specified in 49 CFR part 383 or applicable state laws while driving a commercial motor vehicle, your commercial driving privileges will be disqualified for:

- 60 days for a first conviction
- 120 days for a second conviction during any three year period
- One year for a third or subsequent conviction during any three year period.

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Disqualification for Controlled Substance or Alcohol Violations, Leaving the Scene of an Accident, and Felonies (Major Offenses)- You will lose your CDL for at least one year for a first time offense:

- If you are a CDL holder or are operating a CMV and are convicted of a DUI, refuse to submit to testing or submit to and fail and evidentiary test for BAC or drugs, you will be disqualified from operating a CMV for one (1) year for the 1st offense. The BAC threshold while operating a non CMV is .08 and is .04 if operating a CMV
- if you leave the scene of an accident involving a motor vehicle you were driving
- if you use a motor vehicle to commit a felony
- if you drive a CMV when, as a result of prior violations committed operating a commercial vehicle, your CDL is revoked, suspended, or cancelled or you are disqualified from operating a commercial vehicle
- if you cause a fatality through the negligent operation of a commercial vehicle, including but not limited to the crimes of motor vehicle manslaughter, homicide by motor vehicle, or negligent homicide.

You will lose your CDL for at least three years for a first offense if any of the above offenses occur while you are operating a commercial vehicle that is transporting hazardous materials that are required to be placarded by the Hazardous Materials Transportation Act.

You will lose your CDL for life if you are convicted for any of these disqualifying offenses, or any combination of these offenses, for a second time.

You will lose your CDL for life if you use a motor vehicle to commit a felony involving the manufacture, distribution, or dispensing of a controlled substance.

Implied Consent – Any person who drives or is in physical control of a motor vehicle has given their consent to take a BAC or drug test if they are suspected of driving under the influence, under the provisions of Section 18-8002, Idaho Code. If you refuse to take the test when requested to do so by a law enforcement officer or submit to and fail a test for alcohol or drugs your CDL privileges are subject to disqualification under the provisions of Section 49-335, Idaho Code.

Your driving privileges will be suspended under Section 18-8002A, Idaho Code, if you fail an evidentiary test for any of the following reasons:

- Having a blood alcohol concentration of .08% or greater while operating or being in actual physical control of any motor vehicle.
- Having a blood alcohol concentration of .04% or greater while operating or being in actual physical control of a commercial motor vehicle.
- Having test results indicating the presence of drugs or other intoxicating substances.

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The suspension will become effective 30 days from the date the *Notice of Suspension* is issued upon failure of an evidentiary test.

Penalties:

First offense in a motor vehicle (BAC .08% or greater) or a CMV* (BAC .04 or greater):

- CDL driving privileges: one year absolute disqualification of CMV driving privileges
- Class D driving privileges: 90-day suspension with absolutely no driving privileges for the first 30 days. Restricted driving privileges that allow for the operation of a non-commercial vehicle may be requested for the remaining 60 days of the suspension
- Second offense in a non-commercial vehicle (BAC .08% or greater) or a CMV* (BAC .04 or greater):
- CDL driving privileges: lifetime disqualification
- Class D driving privileges: one year suspension with absolutely no driving privileges of any kind

* If the failure(s) occurred in a CMV (BAC .04 to less than .08%), Class D driving privileges will remain valid.

These suspensions are separate from any additional penalties or suspensions imposed by the court as a result of being convicted of the offense. Additional information on this law may be found in the Idaho Driver's Manual.

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DOT Numbers

Overview

The easiest and most accurate way to determine if you are required to have a DOT number is through the Federal Motor Carrier Safety Administration (FMCSA) website, www.safer.fmcsa.dot.gov. Click on “FMCSA Registration & Updates,” then click on “Step-by Step Registration Guide” in the “Help me Register” section. This site will walk you through a series of questions to determine if a DOT number will be required for your specific operation. You may also contact the Motor Carrier Services office at 208-334-8611 or cvs@itd.idaho.gov for interstate (crossing state lines) DOT information or the Idaho State Police, Commercial Vehicle Safety Enforcement office at 208-884-7220 for intrastate (within Idaho only) DOT information.

Interstate Operations (crossing state lines)

The Federal Motor Carrier Safety Administration (FMCSA) requires all carriers designated as responsible for the safe operation of a vehicle to have an active USDOT number classified as “interstate” if operating a vehicle with a gross vehicle weight rating of 10,001 pounds or more in interstate or foreign commerce.

Idaho is a participating member of the PRISM (Performance & Registration Information Systems Management) program. This is a cooperative federal-state safety program utilizing the IRP (International Registration Plan) commercial vehicle registration process to improve motor carrier safety by:

- Identifying the carrier responsible for vehicle safety.
- Determining the safety fitness of the motor carrier prior to registering a vehicle.
- Displaying on the registration document (cab card) the DOT number of the carrier responsible for safety and the most recent carrier name and address.
- Requiring a new registration document (cab card) when the safety responsibility information changes.
- Having Motor Carrier Services staff trained to issue new interstate DOT numbers and update existing interstate DOT information.
- Revoking the IRP vehicle registration when the carrier responsible for safety has an FMCSA “out of service” order. See the Revocations, Suspensions & Warnings section for more information.

The IRP account holder is not required to have a DOT number if all of the vehicles registered in the account are under the safety responsibility of another motor carrier. In those situations, a Safety Responsibility Statement will be required for each vehicle, identifying the safety responsible motor carrier. When a change is made to this relationship, a new Safety Responsibility Statement will be required or the IRP account holder will be required to obtain their own DOT number.

If it is known at registration or renewal that the motor carrier responsible for safety will change during that registration year, indicate “Y” in the Safety Change section of the Vehicle Information on the

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preprinted renewal Schedule A or the IRP Application Schedule A form. The vehicle registration will reflect “Safety Will Change” in place of specific DOT information.

Update Requirements for Interstate DOT Numbers

The motor carrier identified as responsible for the safety of the vehicle must update the USDOT record biennially, even if there are no changes. The date by which you must update your DOT information is determined by your USDOT number as follows:

If your USDOT Number ends in:	The update must be filed by the last day of:
1	January
2	February
3	March
4	April
5	May
6	June
7	July
8	August
9	September
0	October

If the second to the last digit of your USDOT number is odd, the update must be done in odd calendar years. If it's even, the update must be done in even calendar years.

For example, if your USDOT number is 1234567, you must update by July 31 of each even calendar year (2014, 2016, 2018, etc.) Failure to update by the required date will result in an inactivation of your USDOT privileges until the update has been completed. During the time your USDOT is inactive, you cannot operate interstate and no IRP-related transactions can be completed by Motor Carrier Services.

If you have any changes to your information (address, contact information, etc.) since the last update, you must update your USDOT information as soon as the change occurs.

To apply for an interstate DOT number or update existing information, go to www.safer.fmcsa.dot.gov. Click on “Registration & Updates,” then click on “Register Now Without Help.” Follow the screen instructions to complete the update. By doing the update online, there is no need to complete the Motor Carrier Identification Report, Form MCS-150.

If you are unable to complete the update online, the Motor Carrier Identification Report Form MCS-150 is required. Complete the form and return it to our office. Do not submit the MCS-150 form to FMCSA or any other state or federal agency, even if you have instructions indicating otherwise. Idaho’s PRISM agreement requires that Motor Carrier Services process MCS-150 forms for Idaho motor carriers.

Be sure to complete all sections of the form, even if the information has not changed from the previous year. Instructions for completing the MCS-150 are included with the form and you may contact the Motor Carrier office for any additional assistance you may need. Be aware that it may take 2 – 3 business days for the updated information to appear in other systems such as the Idaho IRP system or the National UCR (Unified Carrier Registration) website.

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Intrastate Operations (within Idaho only, never crossing state lines)

Intrastate carriers who travel only within the state of Idaho and have a GVWR, GCWR, GVW, or GCW of 26,001 pounds or more, haul hazardous materials requiring placards or transport more than 8 passengers including the driver, will need an intrastate DOT number. There are exceptions for carriers who only haul exempt commodities.

There are no update requirements for intrastate DOT numbers, however if any of the information changes (name, address, etc.) you should complete a new application and submit it to the Idaho State Police, Commercial Vehicle Safety Enforcement office.

Lettering on Vehicles

Marking of self-propelled commercial motor vehicles (CMVs) and intermodal equipment is regulated by the Federal Motor Carrier Safety Administration (FMCSA). The complete regulation can be viewed online at www.fmcsa.dot.gov/regulations/title49/section390.21. Below summarizes what must be displayed:

- The name of the carrier (legal name and/or trade name) as it appears on the current DOT record.
- Interstate motor carriers must display the DOT number, with “USDOT” preceding the number (USDOT 1234567).
- Intrastate motor carriers must display the DOT number, with “USDOT” preceding the number and the letters “ID” for Idaho after the last digit of the DOT number (USDOT 1234567 ID).
- The marking must appear:
 - On both sides of the CMV;
 - Be in letters that contrast sharply in color with the background;
 - Be readily legible, during daylight hours, from a distance of 50 feet; and
 - Be kept and maintained in a manner that retains the legibility.

Other Information

Consistent Use of Legal and Doing Business As (DBA) Names – It is very important that you use the same legal and dba names consistently for all your trucking-related credentials. Failure to do so could cause significant delays in processing your credential requests and delays for the vehicle at the roadside.

Out of Service – If your USDOT number or the USDOT number responsible for the safety of your vehicles is placed out-of-service, the IRP vehicle registrations reflecting that USDOT number will be revoked. Revocation means the registration is cancelled and the credentials (license plate and cab card) must be immediately returned to our office. While under an out-of-service status, the vehicle may be re-licensed for Idaho only (Full Fee) but may not, under any circumstances, cross state lines, even by temporary permit. See the Revocations, Suspensions and Warnings section for more information.

Once the USDOT number is active, you will need to re-register the vehicle(s) and pay all fees again in order to continue IRP operations.

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We strongly encourage you to review and comply with any requests or directives you may receive from FMCSA, the Idaho State Police or our office to avoid being placed out-of-service.

Federal MC (Motor Carrier) Number – Motor carriers who operate interstate, for-hire, hauling non-exempt commodities are required to have motor carrier authority and obtain an MC number. This is currently a separate requirement from the USDOT number. If you have an MC number, you may view your information on the safer.fmcsa.dot.gov website through the Company Snapshot link, by entering your USDOT number. Click on the Licensing & Insurance link to review that data. Obtaining or updating an MC number can only be done by contacting the FMCSA headquarters office at 866-637-0635. If the information for both the MC number and USDOT number need to be modified, you must update the MC number first.

National Registry of Certified Medical Examiners – As of May 21, 2014, all commercial drivers who are required to have a current medical card must obtain the medical exam from a certified medical provider. The National Registry of Certified Medical Examiners website is <https://nationalregistry.fmcsa.dot.gov>. You may enter the city and state to locate an examiner or search by examiner name or registry number to determine if they are qualified to perform the exam.

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Employer Identification Number (EIN)

Overview

You will need an EIN if you answer "Yes" to any of the following questions:

Do you have employees?
Do you operate your business as a corporation or a partnership?
Do you file any of these tax returns: Employment, *Excise , or Alcohol, Tobacco and Firearms?
Do you withhold taxes on income, other than wages, paid to a non-resident alien?
Do you have a Keogh plan?
Are you involved with any of the following types of organizations? <ul style="list-style-type: none">• Trusts, except certain grantor-owned revocable trusts, IRAs, Exempt Organization Business Income Tax Returns• Estates• Real estate mortgage investment conduits• Non-profit organizations• Farmers' cooperatives• Plan administrators

***The Heavy Vehicle Use Tax is an “excise” tax.** If you are required to file IRS Form 2290, Heavy Highway Vehicle Use Tax, you are required to have an EIN, even if none of the other questions apply to your operation. See the HVUT section for more information.

How to Obtain

An EIN can be easily obtained online through the Internal Revenue Service (IRS) website, www.irs.gov. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number to the IRS. Instructions are also provided.

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Federal Heavy Vehicle Use Tax (HVUT)

Overview

Federal laws require state agencies issuing registration credentials for vehicles 55,000 pounds or more combined gross weight to obtain proof of filing of the HVUT for the current tax year.

The Internal Revenue Service (IRS) Form 2290, Federal Heavy Vehicle Use Tax is used to meet this requirement and may be obtained at [irs.gov](https://www.irs.gov) or by contacting Motor Carrier Services. You may also file online through an IRS-approved software provider for any number of taxable vehicles, however filings of 25 or more vehicles must be submitted online through an IRS approved software provider. A list of approved providers can be found at [irs.gov](https://www.irs.gov).

Qualifications

Vehicles operating at or registered for a combined gross weight of 55,000 pounds or more must be included in the HVUT filing. Vehicles used exclusively in agricultural operations operating 7,500 miles or less during the tax period and any vehicle operating 5,000 miles or less during the tax period are required to be listed on the filing but the tax is “suspended.” Vehicles qualifying for an exemption from filing are listed in the Form 2290 instructions.

How to File

Be sure to obtain the correct tax period forms or if filing online, select the correct tax period. If you have filed the incorrect year, you must work with the IRS to obtain the correct year filing proof before Motor Carrier can register your vehicles.

Caution! Taxpayers who pay the tax directly to the IRS via telephone or online, using the Electronic Funds Transfer Payment System (EFTPS) have not completed the filing until the paper 2290 Form is mailed to the IRS for verification and receipting of the Schedule 1 page. **This is not a recommended filing option if the vehicle needs to be registered.** Motor Carrier Services cannot accept the EFTPS payment confirmation as proof of filing. Taxpayers wishing to file online or those required to file online (25 or more vehicles) must use an IRS-approved third-party software provider to obtain the “e-filed” Schedule 1 immediately.

For taxpayers who are completing the paper Form 2290, the filing contains several pages that must be completed. Included in Form 2290 are two Schedule 1 pages, which identify the vehicles by Vehicle Identification Number (VIN). Always complete the two pages identically, listing the complete VIN of each taxable vehicle on both pages to ensure your vehicles are accurately identified. The IRS will verify the completed 2290 filing and receipt-stamp one copy of the Schedule 1 page, which is then mailed to the taxpayer as “proof of filing.”

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Proof of Filing

The HVUT filing is an annual requirement. The tax period begins July 1 through the following June 30. Between July 1 and September 30, state registration offices may accept the receipt-stamped or e-filed Schedule 1 for the current or prior tax year, or the completed filing for forwarding to the IRS for the current tax year. Beginning October 1 through the following June 30, only the current tax year proof of filing or forms for filing may be accepted. The date the registration is applied for determines the appropriate filing year in which proof may be accepted, not the effective date of the registration. Idaho will accept the following as “proof of filing” for taxable vehicles:

- A copy of Form 2290, Schedule 1, for the correct tax period, listing the complete vehicle identification number (VIN), receipt-stamped by the IRS or displaying the “e-file” watermark and filing date if filed electronically (see example); or
- A copy of Form 2290, Schedule 1, for the correct tax period, listing the complete VIN, accompanied by a copy of the front and back of the canceled check reflecting payment of the tax for that filing year; or
- All completed pages of Form 2290, for the correct tax period, and payment (if applicable), payable to the U.S. Treasury, submitted to Motor Carrier Services or an Idaho Port of Entry, for forwarding to the IRS; or
- *A valid Bill of Sale if the vehicle was purchased within 60 days of the vehicle registration date; or
- *A valid title application (reflecting the assigned Idaho title number or the application control number) showing the date of purchase if the vehicle was purchased within 60 days prior to the registration date.

***Note:** The IRS allows taxpayers who have recently purchased a vehicle to file by the last day of the month following the month of first use. However, for vehicle registration purposes, the IRS requires state registration offices to obtain proof of filing if the vehicle has been owned for more than 60 calendar days. Filing requirements for newly acquired vehicles are listed in the Form 2290 instructions.

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Insurance

Overview

All vehicles operating on Idaho roads and highways must have appropriate levels of insurance. The registrant is required to sign the vehicle registration certifying compliance with the insurance requirements before placing the document in the vehicle.

In addition, Motor Carrier Services requires proof of motor carrier liability insurance (Form E or Form BMC-91X) when registering Full Fee or IRP vehicles that are operating for-hire, hauling non-exempt commodities. The proof of insurance must be submitted to Idaho from the insurance company or through a third-party online insurance program that Idaho is able to access.

Required Certificates of Insurance

Form E – This form is required for Full Fee carriers who are operating for-hire, hauling non-exempt commodities. If the policy is cancelled and no replacement Form E is provided by the cancellation date, Motor Carrier Services will revoke all Full Fee vehicle registrations classified as “for-hire.” See the Revocations, Suspensions and Warnings section for more information.

Form BMC91X – This form is required for IRP carriers who are operating for-hire, hauling non-exempt commodities. As a general rule, IRP carriers who require Form BMC91X will also have federal motor carrier authority and an active MC number (this is separate from the USDOT number). Motor Carrier Services can verify the insurance via the federal SAFER website, www.safer.fmcsa.dot.gov. If we are unable to verify, we will ask that a copy be provided by your insurance company. If the policy is cancelled and no replacement BMC91X is provided by the cancellation date, Motor Carrier Services will revoke all IRP vehicle registrations classified as “for-hire.” See the Revocations, Suspensions and Warnings section for more information.

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International Fuel Tax Agreement (IFTA)

Overview

The International Fuel Tax Agreement (IFTA) is an agreement among 48 U.S. states and 10 Canadian provinces (58 jurisdictions in all) to simplify the reporting of fuel use taxes by interstate motor carriers. IFTA reporting significantly reduces the paperwork and standardizes the reporting of fuel use taxes on gasoline, diesel, propane, blended fuels, compressed natural gas, and kerosene.

Before adoption of IFTA, each jurisdiction had its own fuels tax return, license, decals, rules, and forms and performed its own separate audits. A motor carrier operating in multiple jurisdictions had to comply with the reporting requirements of each jurisdiction, which made filing returns difficult and time consuming.

All Canadian provinces and U.S. states, except Alaska and Hawaii, are members. The District of Columbia is not a member; nor are the Northwest or Yukon Territories.

Qualifications

If you are based in Idaho and will operate in at least one other IFTA jurisdiction, your IFTA license requirements will depend on how you have registered your vehicle(s) with the Motor Carrier Services registration office. If you have paid Idaho's full registration fee (Full Fee), you can obtain an Idaho IFTA license or buy temporary fuels tax permits when operating in other IFTA jurisdictions. If you have registered under the International Registration Plan (IRP) in Idaho, you must obtain an Idaho IFTA license or buy temporary fuels tax permits when operating in any IFTA jurisdiction, including Idaho. **Note:** If your vehicles are registered Full Fee, and you are not sure they will be used out-of-state, do not apply for an IFTA license. You must have reportable IFTA distance in every quarter in order to retain your IFTA license.

If you are based in another IFTA jurisdiction, your IFTA license and decals from your base jurisdiction will meet Idaho's fuel use tax licensing requirements. If you are based outside Idaho and not licensed through IFTA, you must obtain an Idaho 120-hour temporary fuels tax permit to travel in Idaho. Information on temporary permits may be obtained from Motor Carrier Services or an Idaho Port of Entry. If you are based in and travel only in Idaho, no fuels tax license or reporting is required.

Idaho IFTA License

You may obtain an IFTA license in Idaho if you are an Idaho-based interstate motor carrier operating IFTA-qualified motor vehicles that are registered in Idaho and travel in at least one other IFTA jurisdiction.

Each vehicle in your IFTA fleet must have a photocopy of your current IFTA license (cab card) and current IFTA decals. Decals are issued when you apply for or renew the license.

A vehicle that does not meet the definition of an IFTA-qualified motor vehicle may not be included in an IFTA fleet, may not display an IFTA decal, and may not be included in the data on the IFTA fuel tax

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return. Recreational vehicles, such as motor homes, pickup trucks with attached campers, and buses that are used exclusively for personal pleasure do not qualify for the IFTA program.

The Idaho State Tax Commission has several on-line filing capabilities including new IFTA licenses, IFTA renewals, decal reorders, and quarterly IFTA tax returns. You can access the Idaho State Tax Commission website at tax.idaho.gov. Click on the Motor Fuels link on the left-hand side of the screen and select IFTA Licenses for detailed information regarding IFTA requirements, audits, forms, etc. You may also access the online IFTA services at trucking.idaho.gov.

Filing Returns

If you have an active IFTA license you must file a return. It is important to file the IFTA return each quarter even if there is no fuels use to report. A minimum penalty of \$50.00 is charged for late or delinquent reports.

The special fuels tax is a “use” tax which is owed on special fuels used to operate motor vehicles on Idaho highways. Vehicles operated off-road or outside Idaho may be entitled to a refund on fuels purchased in Idaho. Fuel purchased in another jurisdiction used on Idaho highways will result in additional tax due. The additional tax due may be offset by any tax paid to another jurisdiction.

Propane or Natural Gas Permit

Interstate and Intrastate carriers using propane or natural gas have the option of purchasing an annual gaseous special fuels permit in lieu of the payment of the Idaho special fuels tax on gaseous fuels. The permit is in the form of a decal. Interstate carriers who purchase Idaho gaseous fuels permits are still required to file reports required under IFTA.

The decals are sold by gaseous fuels vendors that dispense gaseous fuels into motor vehicles, or contact the Idaho Tax Commission at (208) 334-7701.

Titles

Overview

With few exceptions, all vehicles base-plated in Idaho must have an Idaho title in the name of the current owner. See “Title Exceptions” later in this section. Idaho Sales Tax may also be collected at the time the title is processed, however IRP carriers may qualify for an exemption. See the Sales Tax information later in this section.

To ensure that a motor carrier has the legal right to register a vehicle, Idaho titles are verified at the time of registration, when an account name is changed and when the vehicle registrations are renewed.

Titled Owner on Registration (Cab Card)

The titled owner name(s) will appear on the registration (cab card) in the “owner” section. If the owner name changes, notify Motor Carrier Services so that an updated registration can be issued. If the vehicle has multiple owners or the owner name is lengthy, Motor Carrier Services may abbreviate or display only a portion of the titled owner name on the vehicle registration (cab card).

Titled Owner vs. Registration Name

The titled owner name(s) and the Motor Carrier Account name should be the same or similar. For example, if the titled owner name is John Doe and the account name is John Doe Trucking, we can tie the two names together. If the titled owner name is John Doe but the account name is ABC Trucking, we will need a written statement from the current vehicle owner, stating that the owner is aware the vehicle will be registered in the other name or that the two entities are “one and the same.” The statement from the vehicle owner must also be dated, include a description of the vehicle, reference the motor carrier account name, and be signed. We may require this document be updated each registration year.

Title Exemptions/Exceptions

- **Owner-Operators** – An “owner-operator” is a person who owns a vehicle and is leasing the vehicle, with driver, to a motor carrier. Owner-operators who reside outside Idaho and lease to an Idaho motor carrier are not required to transfer their title to Idaho. “LST” will be reflected in the title number section on the vehicle registration, along with the vehicle owner name. We may require a copy of the lease or the out-of-state title for verification purposes. Owner-operators who reside in Idaho and lease to an Idaho motor carrier must have an Idaho title in the owner-operator’s name. The motor carrier’s name is not required to be shown on the title.
- **Newly Purchased Vehicles** – If there is a delay in obtaining the title for a newly purchased vehicle, we will accept proof of ownership (valid bill of sale dated within the last 30 days). A valid bill of sale must contain:
 - Name of the buyer

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- Name of the seller
- Complete vehicle description (year, make, vehicle identification number)
- Purchase price
- Purchase date
- Signature of the seller

Upon receipt of a valid bill of sale, Motor Carrier Services will register the vehicle, collect all applicable fees and issue a Temporary Vehicle Clearance (TVC) valid for 45 days or until the end of the registration year (if less than 45 days). There is an additional fee for the TVC. License plates will not be released until proof of the Idaho title or title application is submitted to our office. Be aware that Idaho requires the title be applied for within 30 days of purchase. Exceeding that time frame may result in penalty.

- **North America Permanent Trailer Registrations** – Trailer owners from any jurisdiction are eligible to purchase an Idaho permanent trailer plate. At the time of registration, the owner must furnish a copy of the base jurisdiction title. Verification that the trailer is still owned and is still operating will be made every three years by Motor Carrier Services. Failure to respond to the verification request will result in cancellation of the trailer registration.
- **Light Trailers** – Trailers with an unladen weight of 2,000 pounds or less are not required to be titled.

Sales Tax Exemption

If you have purchased a motor vehicle with a gross vehicle weight of more than 26,000 pounds or a trailer for use in interstate commerce, a sales tax exemption is available if:

- The vehicle will be immediately registered under the International Registration Plan (IRP), and
- At least 10% of your total fleet mileage is accrued outside of Idaho (the Idaho apportioned percentage cannot exceed 90%).

You must complete the second section of Form ST-104-MV and acknowledge that, if your fleet mileage drops below the 10% out-of-state requirement in any subsequent year, the vehicle(s) will be subject to sales tax at that time. You are also liable for the tax if you do not continuously maintain your IRP registration.

The exemption applies only to purchases of trucks, buses and trailers, not their repair or maintenance. The sale of a “glider kit” is taxable.

Trailers are not eligible for IRP registration. However, they are eligible for the exemption if pulled by a qualifying power unit.

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Unified Carrier Registration (UCR)

Overview

If you have an active USDOT number classified as “Interstate” (crossing state lines) and you have one or more “commercial motor vehicles” that operate in interstate commerce, over 10,000 pounds, you are required to file the USDOT number with your base state to meet the UCR requirements. In addition, brokers, freight forwarders and leasing companies must also meet the annual UCR filing requirements.

Note: States are not required to participate in this program, however qualifying carriers who are based in non-participating states must file through a participating state.

For purposes of UCR a “commercial motor vehicle” is defined as a self-propelled vehicle (power units only), used on the highways in commerce principally to transport passengers or cargo, if the vehicle: has a gross vehicle weight rating or gross vehicle weight of at least 10,001 pounds, whichever is greater; is designed to transport more than 10 passengers, including the driver; or is used in transporting hazardous materials in a quantity requiring placarding.

States must use the revenue generated through UCR filings for roadside safety enforcement efforts. In Idaho, the UCR fees collected by Motor Carrier Services and via the National UCR system for Idaho carriers who file online are transferred to the Idaho State Police, Commercial Vehicle Safety Enforcement Division.

Filing Requirements

The payment of UCR fees is required annually, and the fees are based upon the number of commercial motor vehicles you have listed on your most recent USDOT update (MCS-150) or as an alternative, you may file for the number of vehicles operated the previous July 1 through June 30. Be aware, if you choose to report the number of vehicles operated the previous July 1 through June 30, you must keep detailed vehicle records to support the application filing and the records are subject to audit.

Filing Reminder Notification

Reminder postcards are sent to the mailing address listed on your current USDOT number record. UCR reminders are also included with the IRP renewal packet and articles are included in the monthly E-Trails electronic newsletter and the quarterly Newslines. Failure to receive a notification does not exclude you from meeting this requirement.

Late Filing

You are required to be current with the most recent three years of filings. Generally this will be the current year plus the two previous calendar years. When the next year filing becomes available (usually in October), the oldest year will no longer be available.

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Fees

Fees are determined by the number of vehicles operating interstate under the USDOT number. The annual filing requires you to declare the number of vehicles shown on your most recent USDOT update or the number of vehicles operated the previous July 1 through June 30. UCR filings are subject to audit. If you declare a number of vehicles that are less than the number shown on your USDOT record, and that declaration places you in a fee bracket which is less than you would have paid, you will be required to submit evidence that supports the number of vehicles declared. The fee brackets are listed on the UCR Application form.

Note: If you had a USDOT number classified as interstate but did not operate any vehicles during a calendar year, you must file in the 0 – 2 vehicle category and remit the \$76 fee.

How to File

An application form is not required when filing online via the National UCR System. See the Online section for more information.

If you are unable to file online, the Idaho application forms and instructions are included in this manual. One form per filing year is required. The Idaho forms are also available on the trucking.idaho.gov website. Do not use the generic forms available on the National UCR website when filing through Idaho.

Submit the completed Idaho form(s) to Motor Carrier Services with a check payable to “State of Idaho,” or your MasterCard or VISA account number, cardholder name and card expiration date. If you are unable to print the application form(s), contact Motor Carrier Services to have one mailed, faxed or e-mailed.

Proof of Filing

No credential is issued for UCR. Roadside enforcement and registration personnel will verify through the federal database or the National UCR system that you have met the requirement for all applicable filing years. If you file via the online system, you have the ability to print a receipt. If you submit the application to Motor Carrier Services to process, you may go to the UCR website and select View Your UCR Information. When we have processed the application, you will be able to View Details, which will provide you with the ability to print your receipt. If no information is found and it has been more than two weeks since you submitted your application to our office, you may contact us to inquire on the status.

Enforcement

UCR is a calendar-year requirement and the enforcement date will usually be January 1 for that calendar year filing. If there are delays in obtaining federal approval of the fee structure or forms, the date could be extended at the option of the UCR Board. Contact your registration specialist if you believe there has been an extension.

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Verification of payment for the current calendar year and two prior filing years will be made by roadside enforcement in any jurisdiction in which you operate the vehicle and when the Idaho Motor Carrier office processes a registration transaction. Be aware that you are subject to citation and/or detainment by any state for failure to file.

The data from your UCR filing (done online or through our office) will transmit to the FMCSA SAFER website, www.safer.fmcsa.gov, usually 2 – 3 days after the filing has been completed. Each year in which a filing has been completed will be listed. Verification via the National UCR system, www.ucr.in.gov will be immediate if the filing was completed online by the carrier or by a state that utilizes the National UCR system.

USDOT Issues Related to UCR Filing

UCR requires that you select the base state shown as your physical address on your current USDOT record. If this address is incorrect, you will need to update your USDOT record before filing. You must also have an active USDOT number classified as Interstate in order to file a UCR application.

Review the information in the DOT section for assistance with viewing or updating your DOT information.