

Idaho Motor Carrier Manual

2018-2019



IDAHO MOTOR CARRIER MANUAL

Introduction and Table of Contents

The Motor Carrier Services Manual is your source of information related to commercial vehicle credentials and trucking-related 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(s).

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Motor Carrier Services Locations

Overview

Motor Carrier Services, Special Permits and Ports of Entry are all units within the Compliance Section of the Division of Motor Vehicles, which is a Division of the Idaho Transportation Department.

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 other commercial vehicle related services. Following are the methods for obtaining the services available:

Locations

The Motor Carrier Registrations, Special Permits and Port of Entry Headquarters 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 Headquarters office. See the Contact section for specific port locations and telephone numbers.

Service Methods

Counter (Walk-in) – The Registration & Special Permits counter is located in the ITD Headquarters building. Customer service hours are Monday through Friday, 9 a.m. to 4 p.m. Mountain Time. Depending on the type and complexity of your request, it may not be processed while you wait. Renewal requests are never processed 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 and plan ahead to ensure you have allowed for processing delays.

The preferred option is to e-mail, fax or mail the paperwork with a request to be contacted when it is ready to be picked up.

Registrations by Mail – Any type of transaction may be completed by mail. Mailed-in applications are normally processed within 5 business days, except during peak renewal times (November-January), and the first and last business days of any month. Requests are not considered received until all requirements are met. If your request is incomplete, you will be contacted to provide the missing information or documents. This will delay the completion of your transaction.

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

Registrations Phone Service – The main Motor Carrier Registrations telephone number is 208-334-8611. Registration Specialists are available to answer your call from 9 a.m. to 4 p.m. Mountain Time.

Special Permits Phone Service – The main Special Permits telephone number is 208-334-8420 or Toll Free 800-662-7133. Permit specialists are available to answer your call from 7:30 a.m. to 5 p.m. Mountain Time. During peak times, you may be placed in the call queue. You may obtain various types of special 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 Huetter, Lewiston, Inkom and Sage Junction Ports of Entry, along with the Twin Falls district office 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 locations and telephone numbers. **Caution:** As there is only one registration specialist per location, it is highly recommended that you call 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 a full service port, 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), temporary registration permits and annual special permits. For IRP requests, the Port Inspector will assist you in completing the necessary forms, and send them along with any other documents to a registration specialist in Boise. You will be contacted when the request has been processed.

Be aware that most requests will require one or more application 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.

Depending on the type and complexity of your request, it may not be processed while you wait. The registration specialist will advise you if the request cannot be completed the same day. Be sure to file registration renewal applications within the requested time frames, have all paperwork completed prior to arriving and plan ahead to ensure you have allowed for processing delays.

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Registrations Fax Service – Any type of registration request may be faxed to (208) 334-2006. Be sure to include a cover sheet with your faxed documents indicating:

- Description of your request (add vehicle, type of change to an existing vehicle, renewal, etc.)
- Name of person to contact for payment
- 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 during business hours periodically throughout the business day (those received during non-business hours are distributed the next business morning). The registration specialist receiving the fax will review the request as quickly as possible..

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).

Special Permits Fax Service – The fax number is 208-334-8419. Be sure to include a cover letter indicating what is needed and who to contact for payment.

E-mail Service

- **Special Permits** – Special Permit requests may be e-mailed to permits@itd.idaho.gov. A permit specialist 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 as a PDF (not a photo) and attached to your message (not displayed in the body of the e-mail). This mail box is checked periodically throughout the day. You will receive an automated message indicating has been received.

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.

Caution: Do not include credit card information in your e-mail. For your protection, our security policies require us to delete those messages without response. You will be provided with an invoice when the transaction has been processed.

Online Services – The current online services for commercial credentialing are provided below. If you have any questions, contact a registration specialist at 208-334-8611 or e-mail cvs@itd.idaho.gov.

Note: The Motor Carrier and Special Permits Units are transitioning to new processing systems which should be completed by mid-2019. Some of the services listed below may change.

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dmv.idaho.gov – This is the home page of the Idaho Transportation Department’s Division of Motor Vehicles, and provides information for all DMV areas (commercial registrations, Special Permits, Ports of Entry, driver license, non-commercial registration, dealer services, etc.). Forms, information and links to online services are provided.

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 USDOT number, operating authority, and more. See the USDOT 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 and your responsibilities when registering vehicles under IRP. **Note:** You cannot apply for IRP registration through 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. For information specific to trucking, type “Trucking Tax Center” in the search box on the home page. 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.

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.

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 Special Permits** – Do you have a vehicle that is hauling oversize or overweight loads, or over 80,000 pounds? If so, you may need an annual permit, which may be available for purchase online. The type of 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 highways the vehicle will be traveling, and other factors. Before purchasing a permit online, be sure that you are certain which type of permit is needed. See the Special Permits section of this publication or contact the Special Permits Unit at (208) 334-8420 or toll free in Idaho 1-800-662-7133.

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- **Commercial Vehicle Registration Look-up** – Do you need to know what vehicles you currently have registered with Motor Carrier Services? Log in to your account using your unique User ID and Password, along with your 7-digit Idaho Account Number 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 vehicle 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,” annual commercial trailer plates beginning with the letter “L” and permanent trailer plates ending with two alpha characters (e.g. 1111TD)
 - You can sort the vehicles by clicking the appropriate column heading and quickly determine what sort order 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 the list. Do not use this option to print a hard-copy renewal listing to mail to our office. An option to print the renewal report is available via the “Renew your Full Fee Registration” link.
- **Full Fee (Intrastate) Registration Renewal** – Do you have commercial power units or trailers registered for Idaho only? If so, this online renewal service will save you time, paperwork and hassle.

Log in using your unique User ID and Password and then access your vehicles eligible for renewal using your 7-digit Idaho account number. New vehicles cannot be added but changes to currently registered vehicles such as updating the title number, changing the weight or requesting a new license plate can be made. Prior to renewing Full Fee vehicles over 54,000 pounds, you must provide proof of 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. We prefer to receive the receipt-stamped Form 2290, Schedule 1 by e-mail to cvs@itd.idaho.gov as it comes through clearer but you may also fax to 208-334-2006. 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.

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

Do not include payment of the renewal fees if you mail in the renewal list. Your registration specialist will calculate the correct fees due and send you an invoice. Upon payment of the fees due, the credentials will be mailed.

- **Hazardous Materials Endorsement for Vehicles Look-up** – Do you need to know if your vehicle has a Hazardous Materials endorsement? Log in using your unique User ID and Password, then look up the current Idaho endorsements using your 7-digit Idaho account number. 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.

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.

- **Hazardous Materials Endorsements for Vehicles** – Do you have vehicles that haul hazardous materials and/or hazardous waste? If so, you can obtain endorsements online. Log in using your unique User ID and Password and enter your 7-digit Idaho account number 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.

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 registered weight? If so, you may benefit from a temporary weight increase permit (for reducible loads only), rather than paying more to change your registration.

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The permit must be obtained prior to hauling at the increased weight. You may also need additional permits 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 Special 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.

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 online at trucking.idaho.gov, at any Idaho Port of Entry or 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 Special 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” and that the home page indicates it is the “UCR Board Certified Website.” If you selected the site from a list of options in your browser and it does not meet the above criteria, you have accessed a third-party private business that may assess additional fees.

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You will need your USDOT number which must be active and classified as interstate. 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. Caution: If your company has multiple locations with vehicles operating under this USDOT number, ensure the correct number of vehicles are listed. Only one filing per USDOT number per year is required.

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 License Units Driver licensing/CDL	Phone: 208-334-8735 Fax: 208-334-8739 E-mail: driverlicense@itd.idaho.gov	
Titles Unit 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 E-mail: revops@itd.idaho.gov	
Compliance Section - Motor Carrier Services IRP & Full Fee vehicle registrations, Hazardous Materials Endorsements, Hazardous Waste Permits, USDOT requirements, UCR and HVUT	Phone: 208-334-8611 Fax: 208-334-2006 E-mail: cvs@itd.idaho.gov Website: trucking.idaho.gov	
Compliance Section – Special Permits Oversize and Overweight (legal & permitted), temporary registration permits, temporary increase weight permits	Phone: 208-334-8420 or 800-662-7133 Fax: 208-334-8419 E-mail: permits@itd.idaho.gov Website: trucking.idaho.gov	
Compliance Section - Idaho Ports of Entry		
Headquarters Phone: 208-334-8688 Fax: 208-334-8696 E-mail: cvs@itd.idaho.gov	Bonnors 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	*Twin Falls Registration Office 2135 Osterloh Avenue Phone: 208-544-7918
*Locations offer full-service registration including issuance of credentials.		

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FEDERAL DEPARTMENT OF TRANSPORTATION

Headquarters: 400 7th 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	www.safer.fmcsa.dot.gov

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
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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
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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 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 this site.	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 Jurisdiction that is 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 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, 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.

APPORTIONMENT PERCENTAGE

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

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.

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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 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.

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. For purposes of IRP registration, Credentials means the Cab Card and Plate issued in accordance with the Plan.

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DOT

See USDOT

E-CARRIER

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

EIN

An Employer Identification Number is 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)*

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 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.

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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 FEE FLEET

Full Fee Fleet is a Registration Type for Idaho-based owners of 25 or more vehicles located in two or more Idaho counties. These vehicles may be registered through Motor Carrier Services, rather than registering through the individual counties. The Full Fee Fleet may contain any combination of county or state commercial vehicles.

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.

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.

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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 obtain vehicle registration authority for the 59 member jurisdictions.

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)

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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 that, under the terms of a lease agreement, authorizes another person to have exclusive possession, control of, and responsibility for the operation of a vehicle. *(Article II, Definitions, International Registration Plan)*

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

A unit within the Compliance Section, Division of Motor Vehicles, Idaho Transportation Department, providing commercial registration credentials and other trucking-related requirements.

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)*

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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. For purposes of IRP, a Power Unit is a motor vehicle (but not including an automobile or motorcycle), as distinguished from a Trailer, Semi-Trailer, or an Auxiliary Axle. *(Article II, Definitions, International Registration Plan)*

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.

PURCHASE PRICE (VEHICLE)

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)*

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RECORDS REVIEW

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

REGISTRANT

A Person in whose name a Properly Registered Vehicle is registered. *(Article II, Definitions, International Registration Plan)*

REGISTRATION TYPE

The type of registration issued to a qualifying applicant. Full Fee, Foreign Full Fee, Full Fee Fleet, Rental Utility Trailer, Permanent Trailer or IRP (International Registration Plan)

REGISTRATION YEAR

The year in which your registration credential expires.

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)*

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RESIDENCE

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

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.

SEMI-TRAILER

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

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 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.

USDOT NUMBER

Number issued by the Federal Motor Carrier Safety Administration (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.

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.

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VEHICLE CONFIGURATION

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

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.

Definitions specific to Idaho statute can be found in Idaho Code [49-102](#).

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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 60,000 pounds may be registered through Motor Carrier Services or through a County Assessor (DMV) office. Farm use vehicles through 60,000 pounds must be registered at a County Assessor (DMV) office. See the Farm Reciprocity section below for more information. Commercial vehicles over 60,000 pounds must be registered through Motor Carrier Services.

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

Trailers

Trailers may be registered through Motor Carrier Services or through a County Assessor (DMV) office. Trailer registration options are:

- **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.

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- **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. 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.** An Idaho non-expiring trailer plate can be obtained for any commercial-use 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 some jurisdictions do not honor the Idaho Permanent Plate unless the power unit pulling the trailer is registered IRP (International Registration Plan).

- **Business Logo Permanent.** Available for the cost of a standard permanent plate plus a one-time graphic set-up fee (approximately \$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.

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.

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- Proof of filing the Federal Heavy Vehicle Use Tax (HVUT). See the HVUT section for more information.
- 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.

Do not submit payment with your request, a billing notice will be issued and upon receipt of payment the credentials will be released. Contact your Motor Carrier registration specialist if you have any questions.

Renewal Vehicles (Power Units or Trailers)

Reminder letters 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 application and other required paperwork should be submitted no later than December 1 or two to three weeks prior to the date the credentials are needed. A billing notice will be issued and upon receipt of payment the credentials will be released. **Renewals are not processed while you wait at a walk-in location.**

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

- Renewal application. A preprinted renewal form is available from www.trucking.idaho.gov or you may obtain the blank form from that website and complete the information.
- Proof of filing the Federal Heavy Vehicle Use Tax (HVUT). See the HVUT section for more information.
- Form E Insurance Certificate must be on file with Motor Carrier if hauling intrastate, for-hire, regulated commodities.
- 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.

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- 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 may be submitted in writing 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 special permits, etc.). Be aware that any change you make will affect all your account activities.

Vehicle Information – All changes may 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, either an application form or written request will be required. Contact your registration specialist to determine what will 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 and replacing it with another (must be the same account), list both vehicles on the Full Fee Application for Registration. 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 IRP** – See the IRP section for information regarding the transfer of a vehicle from Full Fee to IRP.

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- **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 special 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, 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 the future, however the following information is based upon the fixed December 31 expiration date.

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.

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The Idaho registration fee (Parts I and II) for commercial vehicles registered for 60,000 pounds or less are assessed based upon the number of fee months the vehicle will be registered during the calendar year and for Part I, the combined gross weight. For example:

- 40,000 pound vehicle registered for 12 months (January through December) is \$291.60 for Part I and \$25 for Part II for a total of \$316.60.
- 54,000 pound vehicle registered for 8 months (May through December) is \$344 for Part I and \$17 for Part II for a total of \$361.

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, Part I) and \$25 (Part II) for a total of \$248.
- 80,000 pound vehicle, registered for 9 months, with 11,000 estimated miles anticipated for the upcoming year is \$825 (Tier 2, Part I) and \$19 (Part II) for a total of \$844.
- 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, Part I) and \$15 (Part II) for a total of \$1,437.
- A “flat rate” of \$255 (Part I) 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. Part II fees are assessed based upon the number of registration months.

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

The Part II fee is not assessed on trailers. 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 eligibility requirements of the Plan, and by doing so receive registration credentials to operate in any of the 59 IRP jurisdictions

The Motor Carrier office will perform extensive research to ensure you qualify to base your vehicle(s) 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.

Eligibility

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

It is the applicant's responsibility to comply with IRP requirements. The other IRP jurisdictions in which you intend to operate may have requirements in addition to the registration credentials we will issue on their behalf. It is highly recommended that you contact each jurisdiction prior to operating to ensure you have met their requirements. This includes 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 to ensure you are registering appropriately.

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) 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.

All new and renewing Idaho IRP applicants will be required to complete and sign the IRP Requirements Form which provides the requirements for Established Place of Business, Residency, distance reporting and recordkeeping requirements. Review the form carefully to ensure you understand and will comply with the requirements.

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New IRP

IRP fleets 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 Fleet expiration date as previously established.

All vehicles in the IRP fleet will be assessed registration fees for the jurisdictions in which any fleet vehicles operated during the reporting period. As a general rule, it is not necessary to have more than one IRP fleet as all vehicles are qualified for the 59 IRP jurisdictions. However, your business needs may warrant having 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 3-5 business days to process the request.

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 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 jurisdiction to ensure you are registering appropriately.

Note: The weights for all jurisdictions will default to the Idaho Combined Gross Weight or to the maximum allowed if less than the Idaho weight. If a higher weight is needed for a particular jurisdiction, it must be specifically requested. If any jurisdiction has a weight more than 10% lower than the next highest weight, you will be required to provide a written explanation. You cannot declare empty or excessively low weights in the jurisdictions you do not intend to operate.

- A completed IRP Schedule B form. This form identifies the jurisdictions you operated into during the Reporting Period. The distance accrued by a vehicle must be reported as actual, regardless of the account it was registered to 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 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. If no distance was operated during the Reporting Period, the Idaho Average Per-Vehicle Distance (APVD) will be assessed for each of the 59 IRP jurisdictions. See the Fees section and Audit section for information regarding the mandatory distance reporting requirements.

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- 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 the applicant permission to register the vehicle 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 for any jurisdiction of 55,000 pounds or more. See the HVUT section for additional information.
- Motor carriers who operate interstate, for hire, hauling non-exempt commodities must apply for Federal Operating Authority from the Federal Motor Carrier Safety Administration (FMCSA) and have the appropriate levels of insurance coverage. Idaho will not deny IRP registration if the authority cannot be verified but be aware that until it has been granted, the vehicle cannot operate interstate, for-hire, hauling non-exempt commodities. Proof of insurance (Form BMC-91X) must be on file with FMCSA. 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 listed 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. The required UCR (Unified Carrier Registration) filings must be current for each USDOT number listed at the vehicle level. See the DOT and UCR sections 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 one 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. All verifications must reflect the same physical address as shown on the Schedule A application form. 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 reflects the same Idaho physical address and is in the name of the applicant.

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A registration specialist will assist you in meeting the other requirements such as HVUT, IFTA, USDOT, UCR, special permits, etc. Fees associated with IFTA, UCR or permits can be included with the registration fees 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 by 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. All documents in the renewal packet should be reviewed carefully.

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

- 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. There is no refund of unused registration fees in a revocation situation. 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. If you choose to complete a blank form, be aware it will add to the processing time. The preprinted form provides the account and vehicle information for the IRP fleet. Review the information 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 cross through those vehicles 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.

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.

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- 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. 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. See Fees later in this section and the Audit section for information regarding the mandatory distance requirements. If no miles were operated in any jurisdiction during the Reporting Period, you must complete the blank form.
- 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 the applicant permission to register the vehicle. 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 from the Federal Motor Carrier Safety Administration (FMCSA) and have the appropriate levels of insurance coverage. Idaho will not deny IRP registration if the authority cannot be verified but be aware that until it has been granted, the vehicle cannot operate interstate, for-hire, hauling non-exempt commodities. Proof of insurance (Form BMC-91X) must be on file with FMCSA. 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

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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 special 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 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 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 a County Assessor (DMV) 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.
- **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 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** – 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 written request will be required for this change.
- **Weight Decrease** – As a general rule, weight decreases are discouraged as most IRP jurisdictions will not 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. The Schedule A form will be required for this request.
- **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

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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

Each vehicle 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 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 fees are 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. Note: For late renewals (fleets renewed more than one month after the fleet effective date), the Idaho fees will be reduced by the number of months not renewed, however the other IRP jurisdictions do not prorate for late renewals. 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 and select the Idaho Fee Schedule. As per the IRP agreement, Idaho will assess registration fees for Idaho and the applicable IRP jurisdictions based on each jurisdiction's fee criteria. For Idaho, Registration Fee I is 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. Registration Fee II is based on the number of registration months.

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 Idaho for the other IRP jurisdictions will be sent to those jurisdictions. Fee schedules for all 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.

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To arrive at the Idaho IRP fees due, a complex, multi-step process must be performed. A detailed example is provided at the end of each step.

Step 1 – Identify the correct Reporting Period to ensure you are declaring the actual distance operated for the correct time frame. The 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. For new IRP fleets not required to report actual distance, the Idaho Average Per-Vehicle Distance (APVD) will be used to determine distance for all 59 IRP jurisdictions. Actual distance reporting or use of the base jurisdiction’s APVD chart is mandated by the IRP agreement.

To determine the Reporting Period, 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 registration year in which you are applying. 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, 2018	December 31, 2018	2018	July 1, 2016 to June 30, 2017
February 1, 2018	January 31, 2019	2019	July 1, 2016 to June 30, 2017
March 1, 2018	February 28, 2019	2019	July 1, 2016 to June 30, 2017
April 1, 2018	March 31, 2019	2019	July 1, 2016 to June 30, 2017
May 1, 2018	April 30, 2019	2019	July 1, 2016 to June 30, 2017
June 1, 2018	May 31, 2019	2019	July 1, 2016 to June 30, 2017
July 1, 2018	June 30, 2019	2019	July 1, 2016 to June 30, 2017
August 1, 2018	July 31, 2019	2019	July 1, 2016 to June 30, 2017
September 1, 2018	August 31, 2019	2019	July 1, 2016 to June 30, 2017
October 1, 2018	September 30, 2019	2019	July 1, 2017 to June 30, 2018
November 1, 2018	October 31, 2019	2019	July 1, 2017 to June 30, 2018
December 1, 2018	November 30, 2019	2019	July 1, 2017 to June 30, 2018
January 1, 2019	December 31, 2019	2019	July 1, 2017 to June 30, 2018
February 1, 2019	January 31, 2020	2020	July 1, 2017 to June 30, 2018
March 1, 2019	February 29, 2020	2020	July 1, 2017 to June 30, 2018
April 1, 2019	March 31, 2020	2020	July 1, 2017 to June 30, 2018
May 1, 2019	April 30, 2020	2020	July 1, 2017 to June 30, 2018
June 1, 2019	May 31, 2020	2020	July 1, 2017 to June 30, 2018

Example 1: You are renewing effective July 1, 2018, expiring June 30, 2019. Locate the June 30, 2019 expiration date from the chart above. The Registration Year is 2019 and the Reporting Period is July 1, 2016 through June 30, 2017.

Example 2: Today is June 25, 2018. You are a new IRP carrier requesting a February expiration date. The registration period will be June 25, 2018 through February 28, 2019. Locate the February 28, 2019 date from the chart above. The Registration Year is 2019 and the Reporting Period is July 1, 2016 through June 30, 2017.

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Note: 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 a jurisdiction is not anticipated. If new vehicles were added to the fleet after the close of the Reporting Period, that distance is not reported until the next registration year.

Step 2 – Total the actual distance operated by all vehicles that were registered in the fleet during the Reporting Period.

Example: During the Reporting Period, ABC Trucking operated in Idaho, Oregon, Utah and Wyoming.

Jurisdiction	Actual Distance
Idaho	23,579
Oregon	25,924
Utah	13,690
Wyoming	3,566
Actual Distance Total	66,759

Step 3 – Divide the distance for each jurisdiction into the Actual Distance Total to determine the percentage factors. Calculate to six places, round to five, and total the percentages to ensure they equal 100%.

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	66,759	.35320
Oregon	25,924	66,759	.38832
Utah	13,690	66,759	.20506
Wyoming	3,566	66,759	.05342
			100%

The percentages for ABC Trucking have now been calculated for all jurisdictions in which actual travel occurred during the Reporting Period. The next steps are to calculate the IRP registration fees for each of those jurisdictions.

Step 4 – If all vehicles in this fleet are registered for 60,000 pounds or less, skip this step. To calculate the Idaho Registration Fee Part I for vehicles over 60,000 pounds, you must determine the Idaho Fee Tier. Divide the Actual Distance total in Step 2 by the number of vehicles to be registered for the upcoming year to determine the “per-vehicle” average distance for the fleet.

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 Actual Distance Total 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 3 of the Idaho fee schedule. Any vehicle later added to this fleet during the registration year will also be assessed Tier 3 fees.

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# Vehicles to be registered	Total Actual Distance	Per-Vehicle Average
3	66,759	22,253

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.

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.

Step 5 – Locate the appropriate Part I Idaho registration fee from the Idaho Fee Schedule based upon the Idaho Fee Tier determined in Step 4, the registered weight of the vehicle and the number of fee months for this registration. **Note:** The Flat Rate is not available for IRP-registered vehicles.

Step 6 – Locate the appropriate Part II Idaho registration fee based upon the number of fee months for this transaction. Add the Idaho Part 1 and Part II fees together and multiply by the percentage factor established in Step 3. 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.

12-month, 80000 pounds, Part I, Tier 3 fee:	\$1,700.00
12-month, Part II fee:	25.00
Total of Part 1 & Part II fees:	1,725.00
Idaho Percentage:	x .35320
Idaho Registration Fee for each vehicle:	\$609.27

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 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 any Idaho Full Fee registration application submitted to the Idaho Transportation Department. No records are required for full fee vehicles registered at less than sixty-two thousand (62,000) lbs. gvw or those registered at the maximum tier, of over fifty thousand (50,000) miles per reporting period. Registrants must keep records by individual vehicle for each reporting period of July 1st through June 30th. Examples of records include, but are not limited to:

- a. Distance Measuring Devices. Odometer, hubometer, GPS or perpetual life-to-date readings. Records must include the date the reading was recorded and the reading. When changing devices, the change must be properly documented.
- b. Daily Trip Logs. Logs include the date of travel, origin and destination of the trip, and number of miles traveled. Logs may be supported by load tickets, billing invoices, or other original source documents that can verify miles traveled.
- c. Number of Trip/Round Trip Miles. When making numerous short trips from the same origin to the same destination, records include the origin, destination, and round trip miles. Computations must be supported by scale tickets, load tickets, a route map, or a Commission approved trip analysis.
- d. Fuel Purchases. Retail fuel purchases are fuel invoices with the date, location, quantity, and type of fuel purchased. Bulk fuel records must be sufficient to prove the accuracy of the fuel use. Fuel purchase records must show the usage per unit. The records must document 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 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.

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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
- 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."

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.

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Records Review

If you have vehicles over 60,000 pounds registered Full Fee (Idaho only) or any vehicles registered IRP (International Registration Plan), you are required to keep track of the distance operated for each vehicle and report that distance at renewal. This can be an overwhelming task if you don't have a good recordkeeping system in place and could ultimately cost you should your account be selected for audit.

The auditors at the Idaho State Tax Commission (see the Contacts section) are available to do a review of your records and make recommendations to improve and/or simplify what you are doing. There are no findings, penalties or interest associated with a records review so don't be hesitant to contact the auditor in your area.

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.

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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.

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.

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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. The following forms are presented as a suggested format. You may want to modify them for your special needs. The forms for this activity will not be furnished by the Idaho Transportation Department. You are responsible for devising and/or procuring your own forms.

SAMPLE MILEAGE SUMMARY BY JURISDICTION

COMPANY NAME: _____

COMPANY BASE JURISDICTION: _____

MONTH AND YEAR: _____ GROSS WEIGHT: _____

UNIT NUMBER	DATE	IDAHO	NEVADA	OREGON	UTAH	WYOMING	TRIP TOTAL
JURIS TOTALS							

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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 (Parts I & II):

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 – \$3.75 single, \$7.50 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:** If the TVC is obtained online, the \$18 fee is not assessed.

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).

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Payment Options

Full Fee and IRP payments are made after the registration request is submitted and the invoice (billing notice) is issued. Invoices not paid within 30 days of the effective date 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.

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 any amount. Do not e-mail, fax or mail your credit card information. Indicate with your request that you will pay by credit card and provide a telephone number where you can be reached. This will be required each time you wish to pay by credit card as Motor Carrier Services will not retain this information.

Checks and money orders are accepted **for payments of \$100,000 or less** and must be in U.S. funds, payable to "State of Idaho. 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. Do not mail a check without the accompanying invoice/billing notice or detailed explanation of what the payment is for and your Idaho Account Number. Checks are received in a central receipting area separate from the registration office and if there is no clear indication what it is for, the check will be returned. See the EFT section below for payments in excess of \$100,000. Note: If paying tax due for the IRS Form 2290, a separate check payable to the U.S. Treasury must be provided along with all pages of the Form 2290 filing.

EFT (Electronic Funds Transfer) – Idaho Code requires payments in excess of \$100,000 to be sent via EFT. Access the PayITD website at <https://apps.itd.idaho.gov/payitd>. Enter your bank routing number, bank account number and check number. In the Reference field, enter your 7-digit Idaho Account Number. Provide your contact information (name and e-mail address). Once the payment is processed, you will receive an e-mail. Please advise your registration specialist that you have initiated the EFT payment so that we can monitor receipt of the funds. Be aware that the EFT process can take several business days.

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
- The Idaho registration fee due must be in excess of \$120; and

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- 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 fleet effective month; and
- The registration account cannot have two or more delinquent installment payments for prior year registrations; and
- Vehicles registered after the Installment Payment Plan is established are not eligible for installment payments; and
- 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 fees (Parts I and II) for vehicles over 60,000 pounds. Other fees such as administrative, plate(s), registration fees for vehicles 60,000 pounds and under, etc. are added to the initial installment fees. The remaining Idaho registration fees are billed in three (3) installments. However, if you do not receive a billing or your registrations are revoked for any reason, 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 fees (Parts I and II). Registration fees due to the other jurisdictions, the installment set-up fee and applicable administrative fees are added to the initial installment fees. The remaining Idaho apportioned registration fees are billed in three (3) installments. However, if you do not receive a billing or your registrations are revoked for any reason, 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 or 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 Refund Request form, the plate(s) and registration (cab card). The refund will be calculated based on the date the 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 and submit it along with the requested documents. **Note:** If you have or anticipate having a replacement vehicle, you will receive more credit by doing a replacement transaction that you will by requesting a refund. See the Replacement Vehicles section below. **Caution:** Refunds and credits applied toward installment plans and other fees due may take several weeks to process. You must continue making payments by the due date to avoid suspension of your account. See the Revocations, Suspensions & Warnings section for more information.

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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, available from the trucking.idaho.gov website, along with the requested documents.

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 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 invoice. 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.

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.

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.

Temporary Permit Credit – Credit of the permit fee (\$60 or \$120) will be applied toward the Idaho registration fees due if the same 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. **Note:** Temporary permit credit can only be applied as a credit toward registration fees, it cannot be refunded after the transaction has been processed.

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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 all trucking-related agencies have your most current contact information (mailing address, telephone numbers, etc.) and that a responsible party will review your mail or respond to telephone messages if you are unavailable for lengthy periods of time.

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 all vehicle registrations and permits within that account, even if the suspension event is not related to all the vehicles. This is generally related to delinquent payment of fees or insufficient funds checks. When the delinquent fees are paid (including any penalty, interest and/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, Permits 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 or failure to respond to a request. Upon contact with the carrier or driver, the issue will be explained and appropriate action will be taken. 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 Card” 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 and Biennial Inactivation - 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 remit all payments, even though the vehicle registration(s) have been revoked. Failure to remain current with installment payments will result in fees and collection action as listed in the Installment Plan section above.

If your USDOT number is inactivated for failure to complete the biennial update, your current IRP credentials will be suspended until such time as the update is completed. See the USDOT Number section for more information.

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 requesting 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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Special 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, online or by calling the Permit Office. 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

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

Idaho currently has four operating locations, Huetter, Inkom, Lewiston and East Boise Ports of Entry. The Sage Junction Port of Entry is scheduled to be operational Summer of 2019. The Huetter, Lewiston and Inkom systems include a license plate reader (LPR) and a variable message sign (VMS) to potentially allow non-transponder equipped vehicles to bypass.

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 or no more waiting in line.

Weigh-In-Motion (WIM) 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, 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. NORPASS can register PrePass Transponders; however, the carrier must first contact PrePass. The state of Washington has a signed agreement with PrePass and will only register a PrePass transponder upon receipt of a Letter of Authorization from PrePass. Once Washington has entered the transponder(s), the information is then uploaded into the Safety and Fitness Electronic Records (SAFER) system and Idaho is able to pull the data for a bypass in Idaho.

The following options are available to obtain a transponder:

- For interstate operators that regularly stop at Oregon weigh stations contact www.oregon.gov/ODOT/MCT/pages/GREEN.aspx.
- All others please contact the NORPASS Western Service Center at 1-888-877-8567 or www.NORPASS.com (there will be a fee for the transponder).

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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, all vehicles hauling hazardous materials and intrastate livestock with a gross weight of 10,000 lbs. or more, and all interstate livestock at any weight 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)

Commercial Driver's License Manual

The Idaho CDL Manual is available on the Idaho DMV (Division of Motor Vehicles) website, www.itd.idaho.gov. From the Home Page, under the DMV section, click "More Topics," then select Commercial Driver's License.

National Registry of Certified Medical Examiners – 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 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 your provider is qualified to perform the exam.

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USDOT Numbers

Overview

The most accurate way to determine if you are required to have a USDOT 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 USDOT 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) USDOT information or the Idaho State Police, Commercial Vehicle Safety Enforcement office at 208-884-7220 for intrastate (within Idaho only) USDOT 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 USDOT 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.
- 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 USDOT number if all vehicles registered in the account are under the safety responsibility of another motor carrier. In those situations, Idaho requires a Safety Responsibility Statement 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 a USDOT number.

If it is known at registration or renewal that the motor carrier responsible for safety will change during the current registration year, indicate “Y” in the Safety Change section of the Vehicle Information on the IRP Application Schedule A form. The vehicle registration will reflect “Safety Will Change” in place of specific USDOT information. The driver will be required to carry in the vehicle documents that indicate the USDOT number currently in effect.

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Update Requirements for Interstate USDOT 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 USDOT 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.

Example: USDOT number 1234567 must be updated by July 31 of each even calendar year (2018, 2020, 2022, etc.). Failure to update by the required date will result in an inactivation of interstate operating privileges until the update has been completed. During the time a USDOT number is inactive, no interstate operations can be conducted and no IRP registration transactions can be completed by Motor Carrier Services.

You will receive a notification by mail from the Federal Motor Carrier Safety Administration (FMCSA) approximately two months prior to the required update date. You may complete the update at any point after receiving the notification or no earlier than two months prior to the required date.

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. If this occurs more than two months prior to the scheduled update date, you will need to complete the update again during the scheduled timeframe.

For example: Your USDOT number is 1234567, which requires you to update by July 31 of each even-numbered calendar year. You completed the update on June 20, 2018 and are not scheduled for the next update until July 31, 2020. In January 2019, your business moves to a new location. You update your USDOT record to reflect the new physical address on February 10, 2019. You are still required to complete the 2020 update by July 31, 2020 (no earlier than May 31, 2020) to satisfy the 2020 update requirement.

Federal rule requires that you apply online for an interstate USDOT number or update your existing information. The address is www.safer.fmcsa.dot.gov. Click on "Registration & Updates," then click on "Register Now Without Help." The on-screen instructions will step you through the process.

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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 USDOT number. There are exceptions for carriers who only haul exempt commodities.

There are no update requirements for intrastate USDOT 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 [fmcsa.dot.gov/regulations/title49/section/390.21](https://www.fmcsa.dot.gov/regulations/title49/section/390.21). Below summarizes what must be displayed:

- The name of the carrier (legal name and/or trade name) as it appears on the current USDOT record.
- Interstate motor carriers must display the USDOT number, with “USDOT” preceding the number (USDOT 1234567).
- Intrastate motor carriers must display the USDOT 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. 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.

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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 to obtain proof of filing of the HVUT for the current tax period before issuing registration credentials for vehicles 55,000 pounds or more combined gross weight.

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. **Note:** 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). Type “Trucking Tax Center” in the search box to go directly to information related to Form 2290.

Who Must File

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 (by 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.

For taxpayers who are completing the paper Form 2290, **all pages** of the filing 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 always begins July 1 and ends 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; 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.

Audit

Taxpayers who file Form 2290 in the suspended category (Category W) must keep detailed mileage records of the mileage for each vehicle and provide those records if selected for audit.

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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 will 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.

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. 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, Yukon or Nunavet 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.

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.

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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.

Online Title Status Checker

Go to the Idaho DMV website, [title status](#) to look up the status of a title application that has recently been submitted to a county assessor office. Only applications that have been recorded on the title system are accessible.

Titled Owner on Registration (Cab Card)

The titled owner name(s) will appear on the registration (cab card) in the “owner” section, which may not be the same as the Registrant name. 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 titled 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 titled owner must be dated, include a description of the vehicle, reference the motor carrier account name and be signed. We may require an updated statement 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 and/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.

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- **Newly Purchased Vehicles** – It is recommended that you apply for title through your local County DMV office before requesting IRP or Full Fee registration through Motor Carrier Services. If there is a delay in obtaining the title for a newly purchased vehicle, we will accept proof of ownership (valid bill of sale). A valid bill of sale must contain:
 - Names of the buyer and seller
 - Complete vehicle description (year, make, vehicle identification number)
 - Purchase price
 - Purchase date
 - Signature of the seller
- A “purchase invoice” or other type of invoice is usually not acceptable as the document may not reflect that the purchase is complete. 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 \$18 fee for the TVC. License plates will not be released until proof of the Idaho title or title application is submitted to our office. **Note:** It is the registrant’s responsibility to notify us when the title has been processed. 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 sales tax 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. Brokers, freight forwarders and leasing companies must also meet the annual UCR filing requirements. If you do not currently have any qualifying vehicles but your USDOT is classified as interstate, you are required to comply with the annual UCR filing (0 – 2 vehicle fee category). **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

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

Reminder letters are sent to the mailing address listed on your current USDOT number record. UCR reminders are also included in the IRP renewal packet instructions. Failure to receive a notification does not exclude you from meeting this requirement.

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 available on the trucking.idaho.gov website. If you are unable to print the application form(s), contact Motor Carrier Services to have one mailed, faxed or e-mailed. One form per filing year is required. 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 (U.S. funds only), payable to “State of Idaho.” If you intend to pay by MasterCard or VISA, we will call you for payment. Do not e-mail, mail or fax your credit card information.

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Fees

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, with June 30 occurring in the calendar year previous to the one in which you are filing. The fee brackets are listed on the UCR Application form and the home page of the UCR website. If you have no vehicles for a filing year in which your USDOT number was classified as interstate, you will file and pay in the 0 – 2 vehicle category.

Audit

UCR filings are subject to audit. If you file in a fee category that is less than the number of vehicles shown on your USDOT record as of the date you file, you must keep detailed vehicle records to support the application filing and the records are subject to audit.

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. The UCR website will display information regarding any extensions.

Verification of filing 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, safer.fmcsa.dot.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.

IDAHO MOTOR CARRIER MANUAL

USDOT Issues Related to UCR Filing

UCR requires that you file through the base state listed for your physical address on your current USDOT record. If this address is incorrect, you will need to update your USDOT record before filing.

Review the information in the DOT section for assistance with viewing or updating your USDOT information. Be aware that changes to your USDOT record may take several days to update in the National UCR system.

Caution: Be cautious when responding to e-mail and fax messages, as well as notifications sent in the mail related to UCR. If they are not from the National UCR team or from a government entity, they could be solicitations from private businesses that charge a fee (often substantial) to complete your annual filing. The official UCR logo is displayed on the official website, www.ucr.in.gov and will be used for any electronic or hardcopy communications. E-mail addresses will always end in “.gov” when sent from a government entity.