

South Carolina Department of Motor Vehicles



Motor Carrier Services Manual

Revision January 2025

South Carolina Department of Motor Vehicles

Motor Carrier Services

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Section I: Motor Carrier Services

The South Carolina Department of Motor Vehicles (SCDMV) Motor Carrier Directorate reports directly to the agency Executive Director and provides a **single point of contact** for all Motor Carrier related issues to support the commercial trucking industry in South Carolina.

The directorate strives to strengthen SCDMV procedures for interstate and intrastate commercial trucking and employ innovative and creative solutions to provide the industry with a “**one-stop shop**” experience that minimizes time at the SCDMV and maximizes on the road time.

Motor Carrier Services Objectives

1. Assist in the development and implementation of federal & state laws and regulations that apply to the motor carrier industry and serve as an advocate in that process.
2. Develop a deep bench of Motor Carrier Service (MCS) specialists to ensure best in class service, today and well into the future.
3. Identify solutions to streamline and simplify motor carrier transactions, while maintaining compliance with federal & state laws and regulations.
4. Identify and implement consistent and efficient solutions that address major issues within the agency's processing of motor carrier transactions.
5. Improve the motor carrier industries' **overall customer experience** through stakeholder participation, education, collaboration, and innovation.
6. Provide consistent, accurate, and effective customer service to our customers, across all SCDMV locations.

What is a Motor Carrier?

“Motor Carrier” means a person or legal entity who owns, controls, operates, manages, or leases a motor vehicle, or bus for the transportation of property or persons in intrastate or interstate commerce except for scheduled intercity bus service and farm vehicles using FM tags as allowed by the Department of Motor Vehicles. [SC Code § 12-37-2810](#)

MCS Internal Departments

The **Motor Carrier Audit** handles all things audit related in Motor Carrier Services.

The **Motor Carrier Processing** unit handles all mailed in transactions. They also review new account applications involving IRP, IFTA, Intrastate, and Trip Permits. They also complete UCR audits.

The **Motor Carrier Information Center** unit primarily communicates with the customer. They are responsible for taking call and responding to emails. They also assist the different SCDMV branch offices.

The **Motor Carrier Change Management & Integration** unit is responsible for communication between all business units as well as the public. It consists of business analysts and the Motor Carrier training department.

Section II: International Registration Plan

The International Registration Plan (IRP) is an agreement among the 48 contiguous U.S. states, the District of Columbia, and 10 Canadian provinces, which recognizes the registration of commercial motor vehicles issued by other jurisdictions. Registered motor carriers receive apportioned plates and can travel through all IRP member jurisdictions.

The purpose of the IRP is to promote and encourage the fullest possible use of the highway system by authorizing the proportional registration of fleets of vehicles and the recognition of vehicles proportionally registered in other jurisdictions, thus contributing to the economic and social development and growth of all jurisdictions.

In accordance with the IRP, an interstate carrier is only required to apply with the jurisdiction in which they are based. The base jurisdiction in turn issues the apportioned license plate and cab card. The cab card is the only vehicle registration required to operate interstate in IRP jurisdictions. However, all other requirements pertaining to fuel, or any other tax must be in compliance prior to entry into each jurisdiction.

Types of Vehicles

Apportionable vehicles are any power units that are used or intended for use in two or more member jurisdictions and that are used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

- Has two axles and a gross vehicle weight or registered gross vehicle weight more than 26,000 pounds (11,796.401 kilograms), or
- Has three or more axles, regardless of weight, or
- Is used in combination, when the gross vehicle weight of such combinations exceeds 26,000 pounds (11,796.401 kilograms).

An **exempt vehicle** is a vehicle that is not required to obtain an apportioned plate.

Below, are the different types of exempt vehicles:

- Recreational Vehicles
- Restricted Vehicles
- City pick-up and delivery vehicles
- Government-owned vehicles

A Recreational Vehicle, a Vehicle displaying Restricted Plates or a government-owned Vehicle, is not an Apportionable Vehicle; except that a Power Unit, or the Power Unit in a Combination of Vehicles having a gross Vehicle weight of 26,000

pounds (11,793.401 kilograms), or less, nevertheless may be registered under the Plan at the option of the registrant., or less may be registered under the Plan at the option of the applicant.

“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.

IRP Application for New Registration

Applicants are responsible for the proper completion of all forms necessary to register vehicles under IRP.

New IRP accounts can only be opened online through the South Carolina Department of Motor Vehicles website (dmv.sc.gov) with the appropriate documentation.

All motor carriers registering IRP apportioned vehicles are required to provide the USDOT number of any motor carrier responsible for the safe operations of any IRP fleet vehicle at the time of registration. All motor carriers registering apportioned vehicles or assuming responsibility for the safe operation of any IRP fleet of vehicles must update their USDOT number information every 24 months at www.fmcsa.dot.gov.

Before a vehicle may be registered in the state of South Carolina for IRP for the first time the vehicle must be titled in South Carolina and the applicant **must** demonstrate residency in South Carolina or have an established place of business in South Carolina.

Titling a Vehicle

A certificate of title for a vehicle is a legal form, establishing a person or business as the legal owner of a vehicle. The title will typically include the **VIN, Year, Make, Model, Body Style, Title Issue Date and Number, Odometer Reading, Empty Weight, Owner's Name and Address, and Vehicle Brands and Lien information if applicable.**

Applicants will need all the following to properly title a vehicle in South Carolina:

- Completed Title Application ([SCDMV Form 400](http://scdmv.sc.gov))
- Completed Statement of Vehicle Operation in South Carolina ([SCDMV Form TI-006](http://scdmv.sc.gov)), if applicable *Only if the applicant does not have an SC driver's license or ID.*
- Title signed over to you as the buyer.
- The price and odometer reading at the time of sale must be included on the back of the title. If it is not there, the applicant will need the Bill of Sale.
- Title fee
- Infrastructure Maintenance Fee payment, if applicable

- A signed Bill of Sale/Buyer's Order is required for all title transactions showing the total sale prices of the vehicle, minus any trade-in value. The buyer's signature is required on the Bill of Sale.

Residency

A **residence** means the status of an Applicant or a Registrant as a resident of a Member Jurisdiction

When applying with a residence, applicants must have a valid South Carolina Driver's License and 2 of the following documents (All documents must have the same address.):

- Vehicle titled in base jurisdiction or financial lease agreement (Form IRP10)
- Applicant's current year residence or commercial lease agreement
- One (1) utility bill with statement date marked within 30 days: (gas, electric, water/sewer, waste, landline phone or cellphone)
- Applicant's most current year state OR federal income tax return for prior year (1040)
- Paid county property tax receipt for auto and/or residence for prior year (cannot be for the same vehicle as the registered IRP vehicle title(s))
- Residential lease agreement or Mortgage statement
- South Carolina Articles of Incorporation, registered to conduct business in South Carolina (required for carriers registering under business name)

Established Place of Business

An **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.

An established place of business must meet all requirement below:

A physical structure located within the base jurisdiction.



Must be open for business and staffed during regular business hours.

Store Hours	
Mon.	to
Tues.	to
Wed.	to
Thur.	to
Fri.	to
Sat.	to
Sun.	to

Staff employed for general management of trucking related business.



When applying as an Established Place of Business, applicants must submit **all** the following in the business name at the business location:

- South Carolina Articles of Incorporation, registered to conduct business in South Carolina (required for carriers registering under business name)
- Commercial lease Agreement or deed
- Employer's Quarterly Federal Tax Return (Form 941)
- Business state or Federal income tax return (1040C or 1120S)

If carriers cannot provide these 4 proofs for established place of business, they may apply through residency.

The Base Jurisdiction can accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

Virtual Offices

A virtual office gives businesses a physical address and office-related services without the overhead of a long lease and administrative staff. Also, a company that operates as one unit and has a physical mailing address but does not exist in one specific location.

A virtual office does not meet the definition of an established place of business as defined by the Plan and therefore will not be allowed to be utilized in any member jurisdiction.

Examples:

- P.O. box
- A rented address in an office space shared by many.
- A flexible workplace
- Mailbox store (UPS or FedEx)
- A company that only exists on the Internet and whose employees work remotely.

Required Forms for an IRP Application

When applying for an IRP account, these are the following forms that must be submitted.

Forms Required to Open an IRP Account	
<u>IRP Schedule A/E</u>	SC Driver's License and 2 proofs of Residency or 4 Proofs of Established Place of Business
<u>IRP Schedule B</u>	<u>MC-26</u>
Proof of Insurance	<u>IRP-9 (if applicable)</u>

The **IRP Schedule A/E** is an original application for apportion registration. This will be required for all new accounts and renewals. On this form, customers are required to list the vehicles that is to be registered on their IRP account.

The **IRP Schedule B** is an original distance schedule application. This will be required for all new accounts and renewal. The distance should reflect the reporting period. If this is the customer's first time having an IRP account and they don't have any distance, they are to select Average Per Vehicle Distance (APVD).

The **MC-7** is an agreement to prepare and maintain records in accordance with the international registration plan and the international fuel tax agreement.

The **MC-26** is a web entry access application, this gives the customer the ability to access the Motor Carrier portal. This also allows the customer to apply for an Intrastate account and trip permits.

The **IRP-9** an operational lease agreement a registrant and a motor carrier authority. The registrant refers to the International Registration Plan (IRP) account holder of the vehicle and is duly authorized and empowered to execute this agreement. The motor carrier authority refers to the business that is providing the Federal Motor Carrier Safety Administration (FMCSA) requirements to engage in interstate commerce. This business is documented by the SCDMV as the operating authority and is the motor carrier that is responsible for the safety of the vehicle. The motor carrier authority, provider of the USDOT #, is fully responsible for complying with the requirements of FMCSA regulations regarding the vehicle. If a customer is only applying for an IRP account, they must have an IRP-9.

Insurance Requirements:

Each South Carolina based registrant must maintain at least liability insurance coverage on all vehicles bearing a South Carolina apportioned license plate. The proof of insurance must include:

- Policy Effective Date
- The name of the insured
- Name of the insurance company
- The VIN of the vehicle being registered.
- Policy Number
- The type of insurance
- Expiration Date

Customers are required to provide the form **2290** proof of payment of heavy vehicle use tax for all vehicles registered at a gross vehicle weight of 55,000 pounds or greater.

Acceptable proof of payment shall be the Form 2290 – Schedule 1, validated by IRS or

a copy of the current year's completed Form 2290 – Schedule 1, accompanied by a photocopy of the canceled check (front and back) which was used for payment of same.

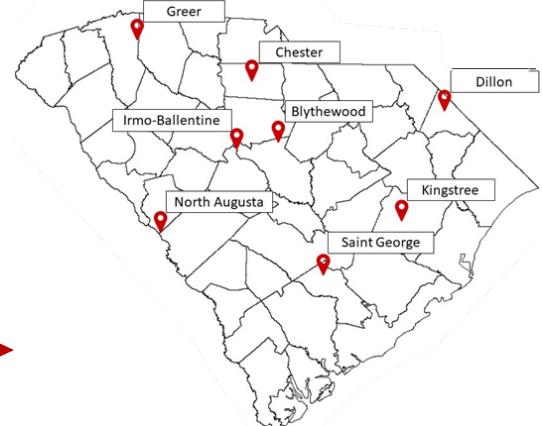
A Form 2290 is not needed if the vehicle is registered within 60 days from the date of purchase. However, HVUT must be paid within 30 days from the date of purchase to avoid late penalties by the IRS.

New Account Approval Process

1. Applicants will need to submit their application through the trucking portal.
 - [Open A New IRP/IFTA Account](#)
2. The application is reviewed by an MCS Specialist.
 - The application will be reviewed within 5 business days.
3. The application will either be approved or denied.
 - If the account is denied, the customer will receive an email detailing the errors that must be corrected on each of their forms.
 - At which point they must repeat steps 1 & 2.
 - If denied again, they will receive a courtesy call from an MCS Specialist who will walk the customer through your application errors and address any other concerns.

Once the account has been approved the customer can:

1. The customer will receive an emailed invoice and/or your IFTA license.
2. The customer will have 3 options to pay the invoice:
 - Pay online through the customer portal.
 - Mail payment to SCDMV
 - Pay in-person at one of the 8 MCS branch office.



Invoice Breakdown

The **invoice** is a detailed list of charges of the customers transaction. Below, is a breakdown of the invoice.

SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES MOTOR CARRIER SERVICES * IRP UNIT * P. O. BOX 1498 • BLYTHEWOOD, SC 29016 • (803) 896-3870 http://www.scdmvonline.com			
INVOICE#:	609801	CUSTOMER NUMBER:	
INVOICE DATE:	05/24/2023	FLEET NUMBER:	1
PAYER:		SUPPLEMENT NUMBER:	0
EXCHANGE RATE:	0.7461	REGISTRATION YEAR:	2024
TO:		NUMBER REG MONTHS:	12
DBA Name:	Date supplement goes into effect	NO. POWER VEHICLE:	1
ADDR:		NO. BUSES:	0
SUPPLEMENT TRANSACTION TYPE:		FLEET EXP DATE:	05/31/2024
		SUPPLEMENT EFF DATE:	06/01/2023
		PROCESSOR:	
RENEW FLEET		Supplement Type	Total
		Amount	
Cab Card Fees:		\$0.00	
Replacement Plate Fees:		\$0.00	
FOOSO Vehicle Reinstatement Fees:		\$0.00	
Transfer Fees:		\$0.00	
Late Vehicle Registration Fees:		\$0.00	
Late Renewal Fees:		\$0.00	
Late Payment Penalty:		\$0.00	
Manual Adjustment Amount:		\$0.00	
Other Administrative Fees:		\$0.00	
Total Administrative Fees Due:		\$0.00	
Registration Due Base Jurisdiction:		\$642.30	
Base Jurisdiction Credit Amount:		\$0.00	
Road Use Fee:		\$358.76	
Road Use Credit Amount:		\$0.00	
Total Net Due Base Jurisdiction:		\$1,001.06	
Amount Due Foreign Jurisdiction:		\$255.28	
Foreign Jurisdiction Credit Amount:		\$0.00	
Total Net Due Foreign Jurisdiction:		\$255.28	
Total Supplement Amount:		\$1,256.34	
Total Credit Amount:		\$0.00	
Total Due:		\$1,256.34	
Amount Paid:		\$1,256.34	
Net Amount Due:		\$0.00	
*1st IRP Payment = SC Base + Foreign Fee + 14 RUF			
Include the following with your payment:			
1. A copy of this INVOICE			
2. A copy of IRS 2290, SCHEDULE 1 For all the vehicles with a GVW of 55,000 or greater unless purchased within 40 days			
3. Late registration penalties are as follows per vehicle: 1st 14 Days - \$10.00; 15-30 Days - \$25.00; 31-90 Days - \$50.00; Over 90 Days - \$75.00			
4. Remittance in the form of checks must be in the name of the IRP Account holder for the exact amount of payment and payable to the S.C. Dept of Motor Vehicles. Write the customer number on your check.			
5. IRP accounts whose registration year begins on or after January 1, 2015 will have all IRP member jurisdictions listed on the cab card even if the jurisdiction(s) did not receive registration fees at the time of renewal. The Full Reciprocity Plan (FRP) became effective January 1, 2015.			
6. APPORTIONABLE VEHICLES WITH GVW OF 26,000 LBS OR LESS MUST SUBMIT A PAID PROPERTY TAX RECEIPT FROM THE COUNTY.			
COMMENT:			

Administrative Fees

Breakdown

Cab Card Fee:

\$1 per cab card

Replace Plate Fee:

\$6 per lost/ stolen/
damaged plate.

FOOSO Vehicle

Reinstatement Fee:

FMCSA has deemed the vehicle unsafe (out of service OOS). SC has a per-vehicle reinstatement fee of \$50 per vehicle.

Transfer Fee:

Charged for Add w/
Transfer Vehicle
supplement: \$10 per
plate transfer.

Late Veh. Reg. Fees:

Fee charged for
registering vehicle X days
after purchase date:

46-60 days: \$10.00

61-75 days: \$25.00

76-135 days: \$50.00

> 135 days: \$75.00

Late Payment Penalty:

\$50 fee charged for
performing supplement
after due date.

Manual Adjustment:

Specialists may manually
adjust some fees in Celtic
with manager approval.

Administrative Fees: Non-IRP fees charged for DMV related services or penalties (see individual explanations in right margin above).

Registration Base Jurisdiction Fee: The fee charged for registering for IRP within South Carolina.

Base Jurisdiction Fees: Registration Base Jurisdiction Fee + Road Use Fee.

Road Use Fee: Fee charged for all vehicles weighing more than 26,000 lbs.

Foreign Jurisdiction Fees: Apportioned fees charged for % of distance driven in each jurisdiction which is distributed to those jurisdictions.

SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES MOTOR CARRIER SERVICES * IRP UNIT * P. O. BOX 1498 • BLYTHEWOOD, SC 29016 • (803) 896-3870 http://www.scdmvonline.com																																																													
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Distance Type: Actual (A) reported distance or Estimated (E) distance for Average Per Vehicle Distance (APVD).

Distance: The number of miles that the vehicle reported in each jurisdiction

Apportion Factor: The % of the total reported distance driven in each individual jurisdiction.

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November 1	January 31	May 2	July 31																																																				
December 1	March 1	May 31	August 31																																																				
NOTE: Second Half Payment (SHP) is also able to be split, but only into 2 separate payments. This payment will be due at the same time as the 3rd RUF installment (182 days from the supplement effective date)																																																							

GCC: Gross capitalized cost – the purchase price of the vehicle before additional fees are added.
Depreciation: The percentage of decrease in the value of the vehicle due to the age of the vehicle
SC Millage: The tax rate applied to property (2023's millage rate is 0.0263)
Road Use Time Factor: The number of months left in the registration year.
SHP: Second half payment – an option to split the Registration Base Jurisdiction Fee into 2 payments.



SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES
MOTOR CARRIER SERVICES
* IRP UNIT *
P. O. BOX 1498 • BLYTHEWOOD, SC 29016 • (803) 896-3870
<http://www.scdmvonline.com>

INVOICE#: 609801
INVOICE DATE: 05/24/2023
PAYER:
EXCHANGE RATE: 0.7461

CUSTOMER NUMBER:
FLEET NUMBER: 1
SUPPLEMENT NUMBER: 0
REGISTRATION YEAR: 2024
NUMBER REG MONTHS: 12
NO. POWER VEHICLE: 1
NO. BUSES: 0
FLEET EXP DATE: 05/31/2024
SUPPLEMENT EFF DATE: 06/01/2023
PROCESSOR:

*****UNIT JURISDICTION FEES*****

	Fee	Credit	Fees Due
TOTAL	\$1,256.34	\$0.00	\$1,256.34

*****ADMINISTRATIVE JURISDICTION FEES*****

DESCRIPTION	FEES DUE
ADMINISTRATION FEES:	\$0.00
TOTAL	\$1,256.34

Admin + Base + Foreign = Total

Payment Types

Listed below, are 3 types of payments the customer has the option to make during new registration and renewals.

- Full Year Payment:** A customer has the option to pay the full amount of the total balance, which would be Administrative Fee + Base Jurisdiction Fee+ Foreign Jurisdiction Fee.
- Second Half SC Base Fee Payment:** A customer can pay the first half during the initial transaction processing and the remaining Second Half payment will be

due at the halfway mark of the registration year. This option is only available if the base jurisdiction fee is greater than \$400.

3. **Road Use Fee (RUF) Installment Payment:** A customer has the option to split their road use fee into 4 quarterly payments. The customer will need to complete the first quarterly payment online first and then they have the option to pay the remaining quarterly payments in a branch office.

IRP Credentials

After approval, the customer will be issued **1 license plate and 1 cab card** per vehicle. The cab card will be valid for 1 year.

SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES MOTOR CARRIER SERVICES * IRP UNIT *P. O. BOX 1498 • BLYTHEWOOD, SC 29016 • (803) 896-3870 http://www.scdmvonline.com							
INTERNATIONAL REGISTRATION PLAN APPORTIONED CAB CARD							
Date Registered 01/01/2022	Expiration Date 12/31/2022		Appportioned License Plate No. P749606				
Registrant Name and Mailing Address MOTOR CARRIER TEST CUSTOMER 10311 WILSON BLVD BLYTHEWOOD SC 29016-9018	Customer No. 32489793	Fleet No. 1	Supp. No. 0	County Code 40			
Physical Address 10311 WILSON BLVD BLYTHEWOOD SC 29016-9018							
Owner Name MOTOR CARRIER TEST CUSTOMER							
Motor Carrier Name and Mailing Address MOTOR CARRIER TEST CUSTOMER P. O. Box 1498 BLYTHEWOOD, SC 29016		Motor Carrier USDOT No. I IFTA Account No. SC3248979301					
Unit No. 1	Model Year 2014	Vehicle Make INTL	Vehicle Type TR	No. Axles 3	No. Seats 0	Fuel Type D	
Vehicle Identification No. MCSTESTRECORD12345		Unladen Weight 16500		Gross Vehicle Weight 54999			
The vehicle described above has been proportionally registered between the State of South Carolina and the jurisdictions shown below:							
AL 054999 AR 054999 AZ 054999 CA 054999 CO 054999 CT 054999 DC 054999 DE 054999 FL 054999 GA 054999 IA 054999 ID 054999 IL 054999 IN 054999 KS 054999 KY 054999 LA 054999 MA 054999 MD 054999 ME 054999 MI 054999 MN 054999 MO 054999 MS 054999 MT 054999 NC 054999 ND 054999 NE 054999 NH 054999 NJ 054999 NM 054999 NY 054999 CH 054999 OK 054999 DR 054999 PA 054999 RI 054999 SD 054999 TN 054999 TX 054999 UT 054999 VA 054999 VT 054999 WA 054999 WI 054999 WV 054999 WY 054999 AB 024947 BC 024947 MB 024947 NB 024947 NL 024947 NS 024947 ON 024947 PE 024947 QC 5 axles SK 024947 ** *****							
This cab card is issued pursuant to the International Registration Plan Agreement. No Jurisdictions are to be listed after the row of asterisks or card is invalid.							
It is the registrants responsibility to ensure that the information on the IRP cab card is correct.							
The apportioned cab card must be carried in the vehicle to which it is issued and must be present on demand, for inspection by law enforcement officers.							
Any alteration or erasure renders this cab card void.							
This Apportioned cab card: - MUST BE CARRIED IN VEHICLE AT ALL TIMES - MUST BE SURRENDERED IF VEHICLE DELETED FROM FLEET - IS NOT VALID AS PROOF OF VEHICLE OWNERSHIP - IS NOT TRANSFERABLE							



IRP Transactions

Add Vehicle

This process is performed to add a new vehicle to an existing fleet account or a continuation of a new account.

The vehicle must be titled in Phoenix first. New credentials including a plate and cab card must be issued for the new vehicle.

Required Forms:

- MC-Schedule C
- Insurance Card
- IRP-9 (if applicable)
- 2290 (if applicable)
- Notarized Vehicle Permission Letter (if applicable)

Add With Plate Transfer

This process is performed to add a new vehicle to an existing fleet using a plate from a vehicle being deleted. New credentials including a cab card and/or plate must be issued for the new vehicle.

To transfer a plate, the plate and vehicle must have a common owner or vehicle permission letter. As well as the plate must be transferred at the weight it was originally registered at.

Required Forms:

- MC-Schedule C
- Insurance Card
- IRP-9 (if applicable)
- 2290 (if applicable)
- Notarized Vehicle Permission Letter (if applicable)

Amend Vehicle with Fee

The Amend Vehicle with Fee supplement allows the customer to make vehicle changes that incur IRP Fees, such as changing weight.

Required Forms

- MC-Schedule C
- 2290 (if applicable)

Change Cab Card

The Change Cab Card supplement allows the customer to modify details on a cab card already issued. This transaction cost \$1 per cab card.

Required Forms:

- MC-Schedule C
- Insurance
- IRP-9 (if applicable)

Change Fleet Details

This supplement allows the customer to make changes to fleet details such as Name, Address, contact information, and FEIN/USDOT#.

Required Forms:

- MC-Schedule C

- 3 Proofs of Address
- Form 4057 (if applicable)
- IRP-9 (if applicable)

Change Weight Group

This supplement allows the customer to make changes to their weight group.

Required Forms:

- MC-Schedule C
- 2290 (if applicable)

Closing an IRP Account

This process is performed to close or cancel an existing IRP account. Verify that there are no outstanding liabilities before closing.

Forms Required:

- MC-Schedule C

Delete Vehicle

This process is performed to remove a vehicle from a fleet. Carriers will not receive credit for their registration fees; however, they can request a partial refund by completing an MC-4 IRP Carrier Refund Request.

Required Forms:

- MC-Schedule C

Duplicate Cab Card

This process is performed to replace the Cab Card for a fleet vehicle. A cab card is most often replaced because it has been lost, stolen, or damaged. This supplement can only be performed if the IRP account is not expired. The cost of the cab card is \$1.00.

Required Forms:

- MC-Schedule C

Name & Address Change

This process is performed when a carrier wishes to change their name, address, or contact person.

Required Forms:

- Form 4057
- Articles of Incorporation (if a business)
- MC-Schedule C
- 3 Proofs of address

Replace Plate

This process is performed to replace an apportioned plate for a fleet vehicle. An apportioned plate is most often replaced because the plate has been lost, stolen, or damaged. This supplement can only be performed if the IRP account is not expired.

Required Forms:

- MC-Schedule C

Registrant to Carrier

The Registrant to Carrier supplement is performed when a carrier is no longer leased onto someone else's authority and is now using their own USDOT#.

Required Forms:

- MC-Schedule C

Reinstatement

This process is performed to reopen an existing IRP account that has been closed for 18+ months (or 6 quarters). Before beginning the reinstatement there should be no outstanding fees.

Required Forms:

- IRP Schedule A/E
- IRP Schedule B
- Insurance Card
- 3 Proofs of Address
- 2290 if applicable
- IRP-9 if applicable

Renewal

This process is performed every 12 months to renew the registration for an existing fleet. A reminder email containing a renewal packet is generated 45 days prior to renewal and sent to carriers. This gets sent out every 15th of each month. Carriers are required to make any changes including modifying jurisdiction weight and adding/removing units during renewal by indicating these changes on the renewal documents. Carriers are also required to update their mileage information based on actual distance from July 1 – June 30 for the previous year.

Required Forms:

- IRP-9 (if applicable)
- Renewal Packet or IRP Schedule A/E and Schedule B
- 2290 (if applicable)
- Proof of Insurance

Section III: Intrastate

Intrastate commerce means that a driver is staying within the boundaries of the state in which their carrier is domiciled.

SC Code § 12-37-2840: A motor carrier registering a large commercial motor vehicle or bus must pay the road use fee due on the vehicle at the time and in the manner the person pays the registration fees on the vehicle pursuant to Section 56-3-660. A person choosing to pay registration fees on a large commercial motor vehicle or bus in quarterly installments pursuant to Section 56-3-660 also must pay the road use fee on the vehicle in the same quarterly installments.

Due to changes in the law, intrastate trucks with a GVW of 26,001 lbs. or more and intrastate busses with more than 16 passenger seats will have the same access to quarterly payment options for SC Registration and Road Use Fees (RUF) that interstate (IRP) truckers currently have.

Intrastate trucks who opt into quarterly payments will be integrated into the Motor Carrier Services application.

Commercial Vehicle Registration Fees

1. SC Base Fee

- A registration fee charged to commercial vehicles based off their GVW.

2. Road Use Fee

- A tax collected by South Carolina on vehicles over 26,000 lbs. Applies to intrastate as well as interstate vehicles.

Opting Into Quarterly Payments

The following will apply to customers who have opted into quarterly payments.

- Intrastate customers who pay RUF will be allowed to pay RUF and other registration fees in quarterly installments, as well as perform several other transactions online.
- Intrastate vehicles will be **combined into one fleet** for a simplified renewal process. The vehicles in the fleet will now have the **same renewal date**.
- Customers who opt in will receive a **new plate class** indicating their registration-related transactions will be processed in Celtic. This will be a CM plate for trucks or a BQ1 plate for busses.

Customers who choose to split their registration into quarterly payments are still **liable for the full amount of the RUF+SC Base fee** and must pay the remaining balance before choosing to renew or close their account.

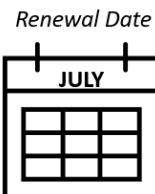
Quarterly Payment Example:

Example: Renewal Date: July 31st

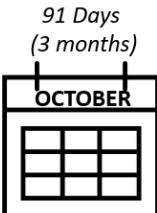
Total Registration Fees: \$2400.00

Base Plate: \$800.00

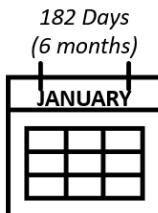
RUF: \$1600.00



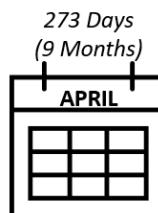
Total Due: \$600
Base Fee Due: \$200
RUF Due: \$400



Total Due: \$600
Base Fee Due: \$200
RUF Due: \$400



Total Due: \$600
Base Fee Due: \$200
RUF Due: \$400



Total Due: \$600
Base Fee Due: \$200
RUF Due: \$400

Intrastate Credentials



1 Truck Plate and 1 Decal



1 Bus Plate and 1 Decal

Opting Out of Quarterly Payments

If a customer no longer wishes to use quarterly payments, they can pay the RUF and SC Registration Fee in full at the time of the renewal.

The customer will keep their new renewal date and all vehicles will be renewed at one time.

Section IV: International Fuel Tax Agreement

The International Fuel Tax Agreement (IFTA) is a tax collection agreement by and among the 48 contiguous States and the 10 Canadian Provinces bordering the United States. It provides uniform administration of motor fuel use taxation laws with respect to qualified motor vehicles operated in more than one member jurisdiction.

IFTA's core principles are:

- Base Jurisdiction

- Retention of Sovereign Authority to determine tax rates, exemptions, and exercise other substantive tax authority.
- Uniform Definition of Qualified Motor Vehicle

Qualified Motor Vehicle

A **qualified motor vehicle** is a motor vehicle that:

- Is used, designed, or maintained for the transportation of persons or property.
- Has a gross vehicle weight or registered gross vehicle weight of over 26,000 lbs. or 11,797 kgs.
- Has three-axles regardless of weight
- Is used in combination when the weight of the combination exceeds 26,000 lbs.

Farm vehicles, special mobile equipment and buses are subject to IFTA Licensing requirements if they meet the gross vehicle weight or axle criteria and cross state lines.

Any person based in a member jurisdiction operating a qualified motor vehicle in two or more member jurisdictions can obtain and IFTA license.

Benefits of an IFTA License to a Carrier

- One IFTA license and one set of decals for each qualified motor vehicle
- One tax return filed each quarter with the base jurisdiction.
- One tax payment or refund
- One audit by the base jurisdiction
- Reduced administrative costs.

Applying for a New IFTA Account

Applicants are responsible for the proper completion of all forms necessary to obtain an IFTA license.

New IFTA accounts can only be opened online through the South Carolina Department of Motor Vehicles website (dmv.sc.gov) with the appropriate documentation.

Required Forms for an IFTA Application

Forms Required to Open an IFTA Account	
<u>IFTA-1</u>	SC Driver's License and 2 proofs of Residency or 4 Proofs of Established Place of Business
<u>MC-7</u>	<u>MC-26</u>
Proof of Insurance	

The **IFTA-1** is an original application for apportion registration. This will be required for all new accounts and renewals.

The **MC-7** is an agreement to prepare and maintain records in accordance with the international registration plan and the international fuel tax agreement.

The **MC-26** is a web entry access application, this gives the customer the ability to access the Motor Carrier portal. This also allows the customer to apply for an Intrastate account and trip permits.

Insurance Requirements:

Each South Carolina based registrant must maintain at least liability insurance coverage on all vehicles bearing a South Carolina apportioned license plate. The proof of insurance must include:

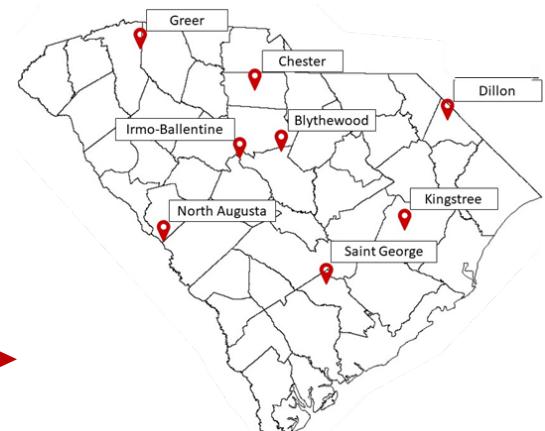
- Policy effective date
- The name of the insured
- Name of the insurance company
- The VIN of the vehicle being registered.
- Policy number
- The type of insurance

New Account Approval Process

1. Applicants will need to submit their application through the trucking portal.
 - “Open A New IRP/IFTA Account”
2. The application is reviewed by an MCS Specialist.
 - The application will be reviewed within 5 business days.
3. The application will either be approved or denied.
 - If the account is denied, the customer will receive an email detailing the errors that must be corrected on each of their forms.
 - At which point they must repeat steps 1 & 2.
 - If denied again, they will receive a courtesy call from an MCS Specialist who will walk the customer through your application errors and address any other concerns.

Once the account has been approved the customer can:

1. The customer will receive an emailed invoice and/or your IFTA license.
2. The customer will have 3 options to pay the invoice:
 - Pay online through the customer portal.
 - Mail payment to SCDMV
 - Pay in-person at one of the 8 MCS branch office.



IFTA Credentials

After approval, the customer will be issued **1 IFTA license** and **1 IFTA decal** per vehicle. The license and decal will be valid for 1 year.



STATE OF SOUTH CAROLINA DEPARTMENT OF MOTOR VEHICLES INTERNATIONAL FUEL TAX AGREEMENT (IFTA) LICENSE					
A copy of this license must appear in each motor vehicle. This license is issued under the International Fuel Tax Agreement and is valid for vehicles operated by the licensee in all IFTA jurisdictions					
IFTA-2 (8/96)	IFTA Account # SC9111	Fleet # 001	Expiration Date 12/31/2024	Effective Date 02/12/2024	License Year 2024
Mailing Address: Brigance Brigade LLC 10311 Wilson Blvd Blythewood, SC 29016			Physical Address: 10311 Wilson Blvd Blythewood, SC 29016		
			Customer # 99999999		
RETAIN THIS PORTION FOR YOUR RECORDS DETACH LICENSE HERE					
ENCLOSED ARE YOUR IFTA LICENSE AND DECALS. YOU ARE REQUIRED TO MAKE LEGIBLE COPIES OF THIS LICENSE SO A COPY IS CARRIED IN EACH QUALIFIED MOTOR VEHICLE.					
EACH VEHICLE MUST DISPLAY ONE SET OF DECALS ON THE EXTERIOR PORTION OF THE QUALIFIED MOTOR VEHICLE'S CAB- ONE DECAL ON EACH SIDE. DO NOT DISPLAY DECALS ON WINDSHIELDS, SIDE VENT WINDOWS, SADDLE TANKS, OR TRAILERS. YOU MUST REMOVE ALL EXPIRED DECALS. FAILURE TO DISPLAY THE DECALS IN THE REQUIRED LOCATION MAY RESULT IN A CITATION ISSUED BY LAW ENFORCEMENT OFFICIALS. IN ADDITION, JURISDICTIONS MAY REQUIRE YOU TO PURCHASE A SINGLE TRIP PERMIT IF DECALS ARE NOT PROPERLY DISPLAYED.					
IF AT ANY TIME DURING THE YEAR, YOU GO OUT OF BUSINESS OR OTHERWISE VOLUNTARILY CLOSE YOUR MOTOR FUEL USE TAX					

IFTA Transactions: Add Decal

This process is performed to issue IFTA decals to vehicles added during the license year and to replace decals that have been lost, stolen, or damaged.

- Decals can be replaced at any time, and additional decals can be issued at any time when vehicles are added, or cab cards are provided.

Required Forms:

Obtaining a decal

- IFTA-1
- Vehicle List or Cab Cards

Replacing a decal

- MC-Schedule C

Closing an IFTA Account

This process is performed to close or cancel an existing IFTA account. This can only be completed at the end of a quarter.

Forms Required:

- IFTA-3

Reinstatement

This process is performed to reopen an existing IFTA account that was previously closed or suspended. The customer will be responsible for tax returns beginning on the date the account was reopened.

Required Forms:

- IFTA-1
- 3 proofs of address

Renewal

This process is performed to renew an existing fleet. This renewal is to be done by December 31st of every year. The license is valid for one year.

- If the carrier has requested decals that are not reflecting on their fleet, they will need to provide Cab Cards for each vehicle that reflect the same USDOT# on the carrier's account.

Required Forms:

- IFTA-1
- Vehicle List or Cab Cards

Tax Return

This process is performed to report the total miles traveled and the total gallons of fuel purchased for the jurisdictions traveled during the reporting period. The quarterly tax return indicates the tax or refund due for each member jurisdiction.

- When a licensee fails to file a return or files a late return, the licensee is subject to a penalty and interest. In addition, failure to file quarterly tax returns will result in the suspension or revocation of the carrier's IFTA license and decals after 18 months or 6 quarters.
- A return must be filed even if the licensee does not operate or purchase any fuel during the quarter, these are called "no operations" returns.

Required Forms:

- IFTA-3

Section V: IFTA and IRP Audit

An IRP/IFTA audit is defined as the examination of an interstate carrier's operational distance/fuel records, including source documents, to verify both the registration distances reported on the renewal application and the accuracy and function of the carrier's distance accounting system for its fleet.

The SCDMV conducts both IFTA & IRP Audits it is a considered a Joint Shop, which means if you have both IFTA & IRP both records will be examined.

The purpose of these audits is to determine the amount of fuel purchased, the total distance traveled by the fleet, as well as the percentage of distance traveled, and fuel purchased in each member jurisdiction.

This audit is a financial audit and is subject to fees based on the results after the audit is complete.

The purpose of an IFTA/IRP audit is to:

- **Ensure Compliance:** Audits ensure motor carriers comply with rules of IFTA and IRP.
- **Ensure Proper Revenues:** Audits ensure that proper revenues are being collected for each member jurisdiction by encouraging accurate reporting by motor carriers.

Audit Selection Process

Each member jurisdiction is required to audit an average 3% of renewed IFTA & IRP accounts. All carriers are randomly selected unless there is an audit for cause.

Note that an audit for cause can be conducted due to the following:

- Account has not previously been audited.
- Referral given from registration office.
- Account reflects all zeros in the apportioned jurisdictions.
- Account reflects zero tax liabilities.
- Account reflects an extremely high or low **mpg** for their unit weight classification.

Pre-Audit Notification

Carriers will be mailed a Notification of Intent to Audit Letter to inform them that they have been selected for an audit.

A pre-audit questionnaire will accompany the letter. Questions will include:

- Basic Company information

- Scope of operations (fleet makeup, etc.)
- Changes in operations/personnel during the audit period
- System questions
- Audit contact person

Audit Requirements

According to the IFTA manual, fuel and distance records must be maintained by the licensee; they are required to keep a detailed record.

- Carriers must retain their IFTA records for **4** years from the date of return or the date return file whichever is latest.

According to the Plan for IRP, carriers are required to maintain and keep a detailed record of distance traveled.

- The IRP reporting period runs from July 1st to June 30th of the year prior to the current registration. IRP records need to be kept for **3** years following the close of the registration year.

Distance and fuel records can be produced through any means and maintained in any format that seems suitable for the carrier's base jurisdiction and the records are adequate.

 South Carolina Department of Motor Vehicles AGREEMENT TO PREPARE/MAINTAIN RECORDS		MC-7 (04/2020)
AGREEMENT TO PREPARE AND MAINTAIN RECORDS IN ACCORDANCE WITH THE INTERNATIONAL REGISTRATION PLAN AND THE INTERNATIONAL FUEL TAX AGREEMENT		
DISTANCE RECORDS (IFTA and IRP): You must maintain the original driver-prepared Distance Record(s) on each vehicle for each trip and recap on monthly and quarterly fleet summaries. Adequate distance records must include the following:		
1. Date(s) of trip (starting and ending) 2. Trip origin and destination (city and state) 3. Route of travel (highway numbers) 4. Beginning and ending odometer/hubometer readings of the trip 5. Total trip distance 6. Distance by jurisdiction 7. Unit number or vehicle identification 8. Driver's name		
Adequate Records for a Global Positioning System (GPS) must include the following:		
1. Original GPS or other location data for each vehicle 2. Date and time of each reading 3. Odometer/Hub odometer/Engine control module (ECM) readings (beginning and ending) 4. Distance between each reading 5. Route of travel 6. Total trip distance 7. Distance by jurisdiction 8. Unit number or vehicle identification number 9. Fleet summaries (total distance per unit and fleet/jurisdictional distance per unit and fleet)		
Accountable distance includes interjurisdictional and intrajurisdictional distance, loaded and empty distance, deadhead and/or boxtail distance, off-highway distance, and trip permit distance. All distance accumulated by the power units apportioned in the fleet within the preceding year (July 1 through June 30 preceding the registration year) must be reported as actual on the IRP application. Estimated distance must not be used for jurisdictions in which the fleet had accumulated actual distance in the preceding year.		
Interjurisdictional Travel: Apportioned registration is intended for commercial vehicles traveling in two or more member jurisdictions. Vehicles traveling only in one jurisdiction are not eligible for apportionment and are subject to full registration fees.		
FUEL RECORDS (IFTA Only): You must maintain original fuel source documents for each fuel type for each vehicle. This information should flow into monthly and quarterly fleet summaries. Over-the-road fuel purchases and bulk fuel purchases are to be accounted for separately.		
Over-the-Road Fuel Purchases must be supported by a receipt, invoice, credit card receipt, or an automated vendor-generated invoice or transaction listing for tax-paid credit. An acceptable fuel receipt or invoice must include:		
1. Date of purchase 2. Name and address of seller 3. Number of gallons/liters purchased 4. Type of fuel purchased 5. Price per gallon/liter 6. Unit number or vehicle identification 7. Purchaser's signature		
Bulk Storage Fuel Purchases must be supported by delivery tickets and/or receipts. You must also have a reliable meter on your bulk tank. To receive tax paid credit, the following information must be maintained:		
1. Date of withdrawal 2. Number of gallons/liters withdrawn all bulk withdrawals 3. Type of Fuel 4. Unit number or vehicle identification 5. Purchase and inventory records showing tax was paid on fuel purchase(s) 6. Meter readings, inventory measurements and monthly reconciliations		
RECORD RETENTION: All carrier records pertaining to IFTA must be kept for four years from the filing date or due date, whichever is the latest. IRP distance records must be retained to support the reported distance for any registrant whose application for apportioned registration has been accepted shall preserve the records on which it was based for a period of three years after the close of the registration year.		
DECLARATION: The undersigned has read this document and agrees to prepare and maintain records and report information in accordance with the IRP and IFTA requirements. I understand failure to maintain complete records for IFTA could result in disallowing all tax-paid fuel credit and possible reduction of vehicle MPG by 20% or adjusting vehicle MPG to 4.00. For IRP an assessment in the amount of 20%, 50%, or 100% of the apportionable fees paid for registration will be required for inadequate or unavailable records.		
Your IRP and IFTA privileges may also be canceled if inadequate distance records are maintained.		
CARRIER NAME **AUTHORIZED REPRESENTATIVE (PRINT)		DMV CUSTOMER NUMBER
CITY		STATE
<small>NOTE: This document must be signed by a corporate officer, owner, partner, or an authorized company employee, not a registration service agent. If you have questions about record maintenance, please contact Motor Carrier Services at (803) 896-3870.</small>		
<small>Effective Date: 04/2020</small>		
<small>Post Office Box 1498, Bluffton, South Carolina 299016</small>		

Accepted proof of retail fuel purchase include:

- A receipt, invoice, or transaction listing from the seller
- A credit-card receipt
- A transaction listing generated by a third party.
- An electronic or digital record of an original receipt or invoice

If the Records were produced wholly or partly by a vehicle-tracking system or Electronic Logging Device (ELD), such as a Global Positioning System (GPS), then records must also include:

- ✓ the original GPS or other location data for the Vehicle to which the records pertain.
- ✓ the date and time of each GPS or other system reading.
- ✓ the location of each GPS or other system reading
- ✓ the calculated distance between each GPS or other system reading.

Retail Fuel Purchases Records Requirements

A valid retail receipt, invoice, or transaction listing must contain:

1. The date of the fuel purchase
2. The name and address of the seller of the fuel
3. a vendor code, properly identified, is acceptable for this purpose.
4. The quantity of fuel purchased.
5. The type of fuel purchased.
6. The price of the fuel per gallon or per liter, or the total price of the fuel purchased.
7. The identification of the qualified motor vehicle into which the fuel was placed.
8. The name of the purchaser of the fuel
9. When the vehicle is being leased, the name of either the lessor or lessee is acceptable if a legal connection can be made between the purchaser named and the licensee.

SCDMV Headquarters
10311 Wilson Blvd.
Blythewood, SC, 29016
((803) 896-3870

Receipt: 99999999
Buy Month XX, 20XX
Operator Id: XX
Register #: XX
Type: SALE (ORIGINAL)

Qty	Name	Price	Total
1	DIESEL #2	4.049	417.06
	Pump:	4	
	Gallons:	103.004	
	Price / Gal:	4.049	

Sale Total 417.06
Sales Tax Total 0.00
Total 417.06

FREIGHTLINER 417.06

*****XXXX SWIPE
Auth Code : XXXXXX
Invoice NO: XXXXX

Total Received 417.06

Prompts
TripNumber : 0
VehicleID : XXX
Subodometer : 0
TruckingCompanyName : Trucking Company X

Pos XX
Clerk XX Pay at Pump

Bulk Storage Facility Record Requirements

Licensees must have the following records for any bulk storage facilities:

- Receipts for all deliveries
- Quarterly inventory reconciliations for each tank
- The capacity of each tank
- Bulk withdrawal records for every bulk tank at each location

When alternative fuels are purchased or stored in bulk, these same requirements still apply if they are practicable. In the case that these requirements are not practical, the licensee must maintain records that fully document its purchase, storage, and use of that alternative fuel.

Records Review

A Records Review is an evaluation of a carrier's distance accounting system and internal controls to assess the carrier's compliance with the requirements of the Plan.

Records Review vs Audit: The primary difference between an Audit and a Records Review is that a Records Review:

- Focuses only on the adequacy of the internal controls and compliance of distance accounting system.
- May be limited in scope to less than one full Registration Year
- May be conducted before the carrier's first renewal.
- And does not result in any fee adjustments.

Section VI: Unified Carrier Registration

South Carolina is a participant in the Unified Carrier Registration Agreement (UCRA). The UCRA is the interstate agreement, developed under the UCR Plan. The Unified Carrier Registration Plan is a congressionally established state revenue program for interstate carriers and other highway transportation businesses. UCR requires interstate carriers to register annually and pay a fee.

Who Is Required to Register?

All motor carriers (for-hire, private and exempt) as well as brokers, freight forwarders and leasing companies operating in **interstate or international commerce** are subject to the UCR Agreement. Carriers based in Canada and Mexico that operate in United States are also subject to the UCR Agreement.

Interstate commerce – trade, traffic, or transportation in the United States between:

- A place in a State and a place outside of such State
- Two places in a State through another State or a place outside of the United States
- Two places in a State as part of trade, traffic, or transportation originating or terminating outside the State or the United States.

Exceptions

- Private passenger motor carriers
- Solely intrastate motor carriers
- Interstate School buses,
- Emergency vehicles
- Vehicles that have a gross vehicle weight of less than 10,000 pounds including trailer equipment

How do I register?

1. Go to the National Registration System at UCR.gov.
2. Enter your DOT number.
3. Select "View Terms and Conditions."
4. Select "View Privacy Policy".
5. "Agree" and select "Submit".
6. On the next screen, please re-enter your USDOT # and select continue. On the next screen, you can register by selecting the "Register Now" button and fill out the required fields.

Customers may also mail in payment with the Unified Carrier Registration Form. This can be found on dmv.sc.gov under “Forms & Manuals.”

When Can I Register?

South Carolina UCR renewal registrations are processed in the last quarter of the calendar year immediately preceding the UCR registration year. UCR registrations are considered to be timely filed when the application and the correct UCR fee have been submitted to and accepted by the base state prior to the start of the UCR registration year. To ensure a timely filing, it is highly recommended that UCR registrants based in South Carolina complete their registration online at www.ucr.gov. Online payments may be made using MasterCard, Visa, or e-check.

Registration dates are October 1 through December 31 of each calendar year. Example: 2024 UCR registration fees are due between October 1st – December 31st. Any fees not paid before January 1 are considered late.

UCR Registrant Classifications

Motor carrier - means a person providing motor vehicle transportation for compensation.

Motor private carrier - means a person who provides interstate transportation of property to support its primary line of business.

Broker - means a person, other than a motor carrier, who sells or arranges for transportation by a motor carrier for compensation.

Freight forwarder - means a person, who arranges for truck transportation of cargo belonging to others, utilizing for-hire carriers to provide the actual truck transportation, and performs or provides for assembling, consolidating, break-bulk and distribution of shipments and assumes responsibility for transportation from place of receipt to destination.

Leasing company - means a person or company engaged in the business of leasing or renting for compensation motor vehicles they own without drivers to a motor carrier, motor private carrier, or freight forwarder.

Section VII: Trip and Fuel Permits

A trip permit is a temporary registration for a commercial or private carrier to travel to a state or province where they are not apportioned. A fuel permit is required for commercial motor vehicles (CMV) that don't have current IFTA credentials for the states they're traveling through. Both trip and fuel permits are often needed in the transportation industry and can help keep operations legal.

When Do I Need a Trip/Fuel Permit?

- CMV isn't registered under IRP.
- CMV isn't registered under IFTA.
- CMV has 3 or more axles.

- CMV has a gross vehicle or registered weight over 26,000 lbs.
- Your tow vehicle and trailer have a combined gross vehicle or registered weight over 26,000 lbs.

How to Obtain an IFTA or IRP Trip Permit?

IFTA and IRP Trip Permits are available for purchase directly from the SCDMV by individual customers. Customers who have not previously purchased an IFTA or IRP Trip Permit directly from the SCDMV should apply through the 'Trucking Portal' to obtain a username and password for the Motor Carrier Services sign in portal. The approval process may take up to 48 hours. An email will be sent to the customer containing the login information.

Customers who have previously purchased an IFTA or IRP Trip Permit from the SCDMV may follow the link to the Motor Carrier Services sign in portal and begin the process of purchasing the permit. The following information is necessary when purchasing the permit:

- VIN for the vehicle the permit will be used for
- Registration or unit number of the vehicle the permit will be used for
- Owner name of the vehicle the permit will be used for
- License plate number of the vehicle the permit will be used for
- Vehicle type, make, year, GVW, number of axles, and state of registration of the vehicle.
- Insurance policy number, company, effective and expiration dates of the vehicle
- USDOT number
- FEIN Number

Section VIII: Certificate of Compliance (COC)

Certificate of Compliance means a certificate representing an intrastate for hire motor carrier has complied with the safety and insurance requirements of the Department of Motor Vehicles. Certificate of Compliance shall be issued to all intrastate for hire motor carriers, except passenger carriers, household goods carriers and hazardous waste for disposal carriers.

Certificate Class E-L – A carrier who operates a motor vehicle to transport commodities which are of extremely low value such as dump truck commodities. These commodities do not require cargo insurance.

Certificate Class E-LC – A carrier who operates a motor vehicle to transport property, which is properly insured to carry any cargo.

To obtain the Application for Certificate of Compliance for Operation of for-hire Motor Vehicle Carriers go to dmv.sc.gov.

EXHIBIT "A" INSURANCE REQUIREMENTS FOR INTRASTATE TRANSPORTATION	
10,000 OR MORE POUNDS GVWR	
Non-Hazardous	\$750,000 per incident
Hazardous - Hazardous substances, as defined in 49 CFR 171.8, transported in cargo tanks, portable tanks or hopper-type vehicles with capacities in excess of 3,500 water gallons; or in bulk Division 1.1, 1.2, and 1.3 materials, Division 2.3, Hazard Zone A, or Division 6.1, Packing Group I, Hazard Zone A material; in bulk Division 2.1 or 2.2; or highway route controlled quantities of a Class 7 material, as defined in 49 CFR 173.403.	\$5,000,000 per incident
Hazardous - oil listed in 49 CFR 171.101; hazardous waste, hazardous materials and hazardous substances defined in 49 CFR 171.8 and listed in 49 CFR 172.101, but not mentioned in (2) above or (4) below.	\$1,000,000 per incident
LESS THAN 10,000 POUNDS GVWR	
Non-Hazardous	\$300,000 per incident
Hazardous - Hazardous substances, as defined in 49 CFR 171.8, transported in cargo tanks, portable tanks or hopper-type vehicles with capacities in excess of 3,500 water gallons; or in bulk Division 1.1, 1.2, and 1.3 materials, Division 2.3, Hazard Zone A, or Division 6.1, Packing Group I, Hazard Zone A material; in bulk Division 2.1 or 2.2; or highway route controlled quantities of a Class 7 material, as defined in 49 CFR 173.403.	\$5,000,000 per incident
CARGO INSURANCE LIMITS FOR CARRIERS REQUIRING E-LC COVERAGE	
For loss or damage to property carried on any one motor vehicle	\$5,000.00
Mail completed application along with a \$25.00 non-refundable filing fee to:	
<p style="text-align: center;">South Carolina Department of Motor Vehicles - Motor Carrier Services Attention: Certificate of Compliance 10311 Wilson Blvd P.O. Box 1498 Blythewood, SC 29016-0027 (803) 896-3870</p>	

Section IX: Helpful Information

MCS Branch Offices

Location	Address
Blythewood DMV	10311 Wilson Blvd Blythewood, SC 29016
Chester DMV	508 Belt Road Chester, SC 29706
Dillon DMV	1705 Highway 301 South Dillon, SC 29536
Greer DMV	610 Arlington Road Greer, SC 29651
Irmo-Ballentine DMV	1016 Broad Stone Road Irmo, SC 29063
Kingstree DMV	785 Eastland Avenue Kingstree, SC 29556
North Augusta DMV	1711 Ascauga Lake Road North Augusta, SC 29841
St. George DMV	5315 East Jim Bilton Blvd. Saint George, SC 29477

Important Web Addresses

Information	Web Address
SCDMV FORMS AND MANUALS	dmv.sc.gov
UPDATE MCS-150/USDOT NUMBER	www.fmcsa.dot.gov
PROCESS HVUT 2290	www.irs.gov
INTERNATIONAL REGISTRATION PLAN INC.	www.irponline.com
INTERNATIONAL FUEL TAX AGREEMENT	www.iftach.org
UNIFIED CARRIER REGISTRATION ONLINE	www.ucr.gov
Oversize Permits	www.scdot.org
STATE TRANSPORT POLICE	www.scdps.sc.gov/scstp
SC DEPARTMENT OF REVENUE	www.dor.sc.gov

Section X: Definitions

International Registration Plan Definitions

Allocation – means a system of registering a Fleet that operates in more than one Member Jurisdiction under which the vehicles are fully registered in individual Member Jurisdictions in proportion to a measure of the presence or travel of the Fleet in each one, and under which the vehicles so registered are granted reciprocity in all the Member Jurisdictions in which any of the vehicles of the fleet is registered.

Applicant – means a person in whose name an application is filed for registration under IRP.

Apportionable Fee – means any periodic recurring fee or tax required for registering vehicles, such as registration, license, or weight fees.

Apportionable Vehicle – means any power unit that is used or intended for use in two or more member jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

- Has two axles and a gross vehicle weight or registered gross vehicle weight more than 26,000 pounds (11,793,401 kilograms), or
- Has three or more axles, regardless of weight, or
- Is used in combination, when the gross vehicle weight of such Combinations exceeds 26,000 pounds (11,793,401 kilograms)

Apportioned Vehicle –means apportionable vehicle that has been registered under the Plan.

Apportionment Percentage – means 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.

Audit – means the examination of a registrant's records, including source documents, to verify the distances reported in the registrant's application for apportioned registration and evaluate the accuracy of the registrant's distance-accounting system for its fleet. Such an examination may be of multiple fleets for multiple years.

Auxiliary Axle – means any auxiliary undercarriage assembly with a fifth wheel and towbar used to convert a semi-trailer to a trailer.

Axle – means an assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway.

Base Jurisdiction – means the 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 an applicant under the plan.

Board – means the Board of Directors of the Repository.

Cab Card - means 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.

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

Combination of Vehicles- means a power unit used in combination with one or more Trailers, Semi-Trailers, or Auxiliary Axles.

Credentials - means the cab card and plate issued in accordance with the Plan.

Enforcement Date – means the date the Base Jurisdiction requires a Registrant to display the new Registration Year's Credentials.

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

Exception – means a deviation from the Plan by a Member Jurisdiction, which has been approved by all Member Jurisdictions.

Extension – means a period from the expiration date or end of a Grace Period during which Registrants may operate on expired Credentials by reason of the inability of the Base Jurisdiction to provide current Credentials.

Fleet – means one or more apportionable vehicles designated by an applicant for distance reporting under the Plan.

Grace Period - means a period of time from the expiration of apportioned registration until the Enforcement Date for new Credentials.

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 of value, requires the specialized handling and equipment commonly employed in moving household goods.

Inter-jurisdiction Movement – means vehicle movement between or through two or more jurisdictions.

Intra-jurisdiction Movement – means vehicle movement from one point within a jurisdiction to another point within the same jurisdiction.

Jurisdiction – means a country or a state, province, territory, possession, or federal district of a country.

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

Lessee – means a person that is authorized to have exclusive possession and control of a vehicle owned by another under terms of a lease agreement.

Lessor – means a person that, under the terms of a lease agreement, authorized another person to have exclusive possession, control of, and responsibility for the operation of a vehicle.

Member Jurisdiction- means a jurisdiction that has applied and has been approved for membership in the plan in accordance with Section 1100 of the Plan.

Plate – means the license plate, including renewal decals, if any, issued for a Vehicle registered under the Plan by the Base Jurisdiction.

Pool – means with respect to motor bus operations, means an agreement or combination among motor carriers of passengers, with the approval of the U.S. Department of Transportation or relevant Provincial authority, to combine or divide traffic services, or any part of their earnings.

Power Unit - means a Motor vehicle (but not including an automobile or motorcycle), as distinguished from a trailer, semi-trailer, or an auxiliary axle.

PRISM – means Performance and Registration Information Systems Management, a system to track the safety of commercial vehicles.

Properly Registered Vehicle - means a vehicle, which has been registered in full compliance with the laws of all jurisdictions in which it is intended to operate.

Reciprocity – means the reciprocal grant by one jurisdiction of operating rights or privileges to properly registered vehicles registered by another jurisdiction, especially but not exclusively including privileges generally conferred by vehicle registration.

Reciprocity Agreement- means an agreement, arrangement, or understanding between two or more jurisdictions under which each of the participating jurisdiction grants reciprocal rights or privileges to properly registered vehicles that are registered under the laws of other participating jurisdictions.

Reciprocity Distance – means the distance traveled by Apportionable vehicles in jurisdictions which are not member jurisdictions, and which grant reciprocity without charge.

Records – means information created, received, and maintained as evidence by an organization or person in the transaction of business, or in the pursuance of legal obligations, regardless of media.

Records Review – means 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; 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.

Recreational Vehicle – means a vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavor.

Registrant – means a person in whose name a properly registered vehicle is registered.

Registration Year – means the twelve-month period during which, under the laws of the base jurisdiction, the registration issued to a registrant by the base jurisdiction is valid.

Rental Fleet – means vehicles the rental owner designates as a rental fleet and which are offered for rent with or without drivers.

Rental Owner – means someone who rents vehicles to others with or without drivers.

Rental Vehicle – means a vehicle of a rental fleet.

Reporting Period – means except as provided below, 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.

The following table is provided for illustration purposes:

<u>Renewal Month</u>	<u>Reporting Period</u>
January 2024	July 1 st , 2022 – June 30 th 2023
February 2024	July 1 st , 2022 – June 30 th 2023
March 2024	July 1 st , 2022 – June 30 th 2023
April 2024	July 1 st , 2022 – June 30 th 2023
May 2024	July 1 st , 2022 – June 30 th 2023
June 2024	July 1 st , 2022 – June 30 th 2023
July 2024	July 1 st , 2022 – June 30 th 2023
August 2024	July 1 st , 2022 – June 30 th 2023
September 2024	July 1 st , 2022 – June 30 th 2023
October 2024	July 1st, 2023 – June 30th 2024
November 2024	July 1st, 2023 – June 30th 2024
December 2024	July 1st, 2023 – June 30th 2024

Repository – means the entity designated as such in Section 1300.

Residence - means the status of an applicant or registrant as a resident of a member jurisdiction.

Restricted Plate – a plate that has a time, geographic area, distance, or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial transportation authority, or a private party,

and operated as part of an urban mass transit system, as defined by the jurisdiction that issues the plate.

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

Service Representative – means a person that furnishes facilities and services, including sales, warehousing, motorized equipment, and drivers under contract or other arrangement to a motor carrier for the transportation of household goods.

Total Distance - means all distance operated by a Fleet of Apportioned Vehicles. Total Distance includes the full distance traveled in all Vehicle movements, both interjurisdictional and intra-jurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a Vehicle while under a trip Lease shall be considered to have been traveled by the Lessor's Fleet.

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

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

Truck – means a power unit designed, used, or maintained primarily for the transportation of property.

Truck Tractor – means a motor vehicle designed and used primarily for drawing other vehicles, but so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

United States Regions- means, for purposes of Section 1325, the following allocation of the United States Member Jurisdictions:

- Region No. 1— Connecticut, Delaware, the District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont.
- Region No. 2— Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia.
- Region No. 3— Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, and Wisconsin.
- Region No. 4— Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming.

USDOT number – is a number that serves as a unique identifier when collecting and monitoring a company's safety information acquired during audits, compliance reviews, crash investigations, and inspections. Companies that operate commercial vehicles transporting passengers or hauling cargo in interstate commerce must be registered with the FMCSA (Federal Motor Carrier Safety Administration and must have a USDOT number. In addition, commercial intrastate hazardous materials carriers who haul quantities requiring safety permit must register for a USDOT number.

International Fuel Tax Agreement Definitions

Annual Tax Reporting Period means January 1 through December 31.

Applicant is a person in whose name the uniform application for licensing is filed with a base jurisdiction for the purpose of motor fuel tax reporting under the provisions of this Agreement.

Audit means the physical examination of the source documentation of the licensee's operations either in detail or on a representative sample basis; The evaluation of the internal controls of the licensee's accounting system and operations; and the accumulation of sufficient competent evidential matter to afford a reasonable basis for determining whether or not there are any material differences between actual and reported operations for each affected jurisdiction in accordance with the provisions of the International Fuel Tax Agreement and all affected jurisdictions' fuel use tax laws.

Base Jurisdiction means the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes and where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and where some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

Cancellation means the termination of a license by the licensing jurisdiction pursuant to Section R410.

Commissioner means the official designated by the jurisdiction to be responsible for administration of this Agreement.

Eligible Member Jurisdiction means a jurisdiction who meets all the following criteria:

- The jurisdiction has an active membership status.
- The jurisdiction's voting rights are not rescinded through the penalty provisions of the IFTA Dispute Resolution Process.
- The jurisdiction has designated a commissioner or has designated a delegate with voting privileges.

Fleet means one or more vehicles.

Gallon of compressed natural gas means a quantity of compressed natural gas equal to 126.67 cubic feet of natural gas at 60 degrees Fahrenheit and one atmosphere of pressure. In the alternative, it means a quantity of compressed natural gas that weighs 5.66 pounds.

In-Jurisdiction Distance means the total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction including miles/kilometers operated under an IFTA temporary permit. In-jurisdiction distance does not include miles/kilometers operated on fuel tax trip permit or exempted from fuel taxation by a jurisdiction.

Jurisdiction means a state of the United States of America, the District of Columbia, a province or territory of Canada, or a state of the United Mexican States.

Lessee means the party acquiring the use of equipment with or without a driver from another.

Lessor means the party granting the use of equipment with or without a driver to another.

Licensee means a person who holds an uncancelled Agreement license issued by the base jurisdiction.

Liter of compressed natural gas means a quantity of compressed natural gas equal to 1.0 cubic meters of natural gas at 15 degrees Celsius and one atmosphere of pressure. In the alternative, it means a quantity of compressed natural gas that weighs 0.678 kilograms.

Motor Fuels means all fuels placed in the fuel supply storage unit of qualified motor vehicles including alternative fuels such as pure methanol, ethanol, and other alcohols; blends of 85% or more of alcohol with gasoline; natural gas and liquid fuels produced from natural gas; propane; coal-derived liquid fuels; hydrogen; electricity; pure biodiesel (B100); fuels, other than alcohol, derived from biological materials; and P-Series fuels; or any other type of fuels or energy used to propel a qualified motor vehicle.

Person means an individual, corporation, partnership, association, trust, or other entity.

Qualified Motor Vehicle means a motor vehicle used, designed, or maintained for transportation of persons or property and:

- Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- Having three or more axles regardless of weight; or
- Is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.
- Qualified Motor Vehicle does not include recreational vehicles.

Records means information created, received, and maintained by an organization or person in the transaction of business, or in the pursuance of legal obligations, regardless of media.

Records Review means an evaluation of a Licensee's distance and fuel accounting system and internal controls to assess the Licensee's compliance with the requirements of the Agreement. A Records Review does not result in assessment.

Recreational Vehicle means vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

Registration means the qualification of motor vehicles normally associated with a prepayment of licensing fees for the privilege of using the highway and the issuance of license plate and a registration card or temporary registration containing owner and vehicle data.

Quarterly Tax Reporting Period means a period consistent with the calendar quarterly periods.

Reporting Quarter	Due Date
January 1 st – March 31 st	April 30 th
April 1 st – June 30 th	July 31 st
July 1 st – September 30 th	October 31 st
October 1 st – December 31 st	January 31 st

Revocation means withdrawal of license and privileges by the licensing jurisdiction.

Roadside Enforcement means necessary action, by those persons within a jurisdiction, charged with inspection or compliance checks of qualified vehicles being operated within the jurisdiction. It includes any activity by authorized personnel at any permanent or temporary weight or inspection site or any other location as deemed appropriate by the jurisdiction.

Suspension means temporary removal of privileges granted to the licensee by the licensing jurisdiction.

Temporary Decal Permit means a permit issued by the base jurisdiction or its agent to be carried in a qualified motor vehicle in lieu of display of the permanent annual decals. A temporary decal permit is valid for a period of 30 days to give the carrier adequate time to affix the annual permanent decals.

Total Distance means all miles or kilometers traveled during the tax reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction.

Weight means the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

Audit Definitions

Adequacy: an evaluation of the carrier's records' sufficiency and appropriateness for conducting an audit.

Annual Summary: a summary of the quarterly summaries.

Apportioned Vehicle: (IRP) any vehicle that is used or intended for use in two or more member jurisdictions, and that is used for the transportation of persons for hire, or designed, used, or maintained primarily for the transportation of property.

Appropriateness: a measure of the quality of records kept; that is, whether the records contain the kind of information an auditor needs to audit the licensee for the purposes stated in the preceding paragraph.

Articles of Agreement: provides uniform administration of motor fuel use taxation laws.

Assessment: a penalty levied for an inadequate records audit.

Audit File: one or more folders or other storage media containing the records that comprise the audit documentation for a specific engagement.

Audit Manual: documents requirements for the completion of audits.

Audit Procedures Manual: provides base jurisdictions the framework used to conduct audits of carriers.

Audit Report: a summary of the audit performed including the findings of the audit.

Bulk Fuel/Storage: a storage facility through which fuel is stored in large amounts and from which fuel can be withdrawn for multiple vehicles.

Carrier: the owner/operator of an IRP and/or IFTA account.

Carrier Consultation: carrier-driven contact initiated after the carrier has received the audit notification.

Change Audit: an audit that results in some type of change needing to be made.

Combo Audit: an audit where a carrier's IRP and IFTA records are audited simultaneously. A combo audit counts as 2 separate audits.

Electronic Logging Device (ELD): an electronic logging device that is used by drivers of commercial motor vehicles (CMVs) to automatically record driving time and Hours of Service (HOS) records, as well as capture data on the vehicle's engine, movement and miles driven.

Engine Control Module (ECM): a device which controls multiple systems of an internal combustion engine in a single unit.

Expiration Year: the year that the IRP or IFTA account expires.

Fleet: a group of vehicles within an IRP and/or IFTA account that can contain as few as one vehicle.

Global Positioning System (GPS): an accurate worldwide navigational and surveying facility based on the reception of signals from an array of orbiting satellites.

High-Distance Accounts: the 25 percent of the previous year's licensees who had the highest number of miles/kilometers reported in all member jurisdictions

Hub odometer: a device mounted on the axle of a vehicle which measures the distance it has travelled.

Individual Vehicle Distance Records: the original record generated in the course of actual Vehicle operation and is used as a source document to verify the Registrant's reported distance.

Interjurisdictional: between multiple jurisdictions.

Internal Controls: the licensee's accounting system and business operations.

International Registration Plan Manual: a step-by-step manual utilized as a tool when auditing carriers.

IRP Best Practices Guide: a step-by-step manual utilized as a tool when auditing carriers.

Isolated Errors: errors found randomly during the audit that do not show a pattern of occurrence.

Joint Shop: a jurisdiction that has one organization perform both IRP and IFTA audits.

Licensee: the IFTA account holder.

Licensing Year: the year for which the IFTA is current.

Low-Distance Accounts: 25% of the previous year's licensees who had the lowest number of miles/kilometers reported in all member jurisdictions.

Miles Per Gallon (MPG): a unit of measurement for how far a vehicle can drive using one gallon of fuel.

Procedures Manual: establishes guidelines for the administrative and audit procedures supporting the agreement.

Monthly Summaries: summary of the Fleet's operations for each month, which includes both the full distance traveled by each Apportioned Vehicle in the Fleet during the calendar month, and the distance traveled in the month by each Apportioned Vehicle in each Jurisdiction.

No Change Audit: the audit findings did not warrant adjustments of the distance/fuel reported on the motor carrier's annual renewal application and/or quarterly tax returns.

"No Records" Audit: an audit where the carrier has not provided any distance or fuel records.

Odometer: an instrument for measuring the distance traveled by a vehicle.

Opening Conference: a pre-audit conference between the auditor and the carrier is held either in person or over the phone approximately 30 days after initial audit notification was sent to the carrier.

Peer Review: an audit of a jurisdictions operations by a committee selected by IRP or IFTA.

Projecting: creating an estimate based on the results of a sample.

Qualified Motor Vehicle (QMV): (IFTA) any vehicle that is used or intended for use in two or more member jurisdictions, and that is used for the transportation of persons for hire, or designed, used, or maintained primarily for the transportation of property.

Quarterly Summaries: a summary of the Fleet's operations for each calendar quarter, which includes both the full distance traveled by Vehicles in the Fleet during the calendar quarter, and the distance traveled in each Jurisdiction by the Vehicles in the Fleet during the calendar quarter.

Reconciliation Records: documentation explaining When available and the total jurisdictional distance or fuel does not agree with the reported distance or fuel.

Records Review: an evaluation of a carrier's distance accounting system and internal controls to assess the carrier's compliance with the requirements of the Plan.

Recurring Errors: errors found that are determined to be systematic that consistently happen throughout the audit.

Registration Year: the 12-month period for which the IRP fleet is active.

Sampling: the application of audit procedures to less than 100% of items within a population of audit relevance such that all sampling units have a chance of selection to provide the auditor with a reasonable basis on which to draw conclusions about the entire population.

Source Documents: the records provided by the carrier for audit.

Sufficiency: a measure of the quantity of records produced; that is, whether there are enough records to substantially document the operations of the licensee's fleet.

Summary: a record that outlines the carrier's detailed records of distance (IRP) or distance and fuel (IFTA). IRP and IFTA require specific types of summaries (see Monthly Summaries, Quarterly Summaries, and Annual Summaries).

Walk-Through Test: an example walkthrough of one complete carrier trip from the start of the day to when the report was created.

Working Papers: The excel spreadsheet that is used to keep track of and analyze the carrier's records during an audit.