International Registration Plan
International Fuel Tax Agreement
Hazardous Waste/Waste Tire Transporter
Intrastate Regulatory Authority
Oversize Overweight Safety and Compliance
Unified Carrier Registration (UCR)
IFTA/IRP Recordkeeping/Retention Requirements
Motor Carrier Services

Motor Carrier Services strives to improve the safety and traffic flow on Missouri's transportation system by working closely with the public and our stakeholders.

Motor Carrier Services

MoDOT Motor Carrier Services provides a service for the commercial motor vehicle industry so carriers can receive what they need in one physical location or in their place of business via web applications. The motor carrier’s business is to deliver goods as quickly, safely, efficiently and cost-effectively as possible – MCS works with the carriers to do just that. MCS provides information, credentials, permits and education on safety and economic regulations for businesses and individuals operating commercial vehicles on the public highways in and through Missouri. MCS is headquartered in Jefferson City. There are safety and compliance offices located within MoDOT's districts across the state. MCS partners with state, national and international entities to meet public and carrier needs.

Specific responsibilities of MCS are as follows:

International Registration Plan (IRP)

The IRP is a registration reciprocity agreement among 48 contiguous states of the United States, District of Columbia, and 10 provinces of Canada. Apportioned registration for qualified vehicles is based upon the percentage of miles traveled in two or more jurisdictions. The unique feature of the Plan is that, license fees are paid to the base jurisdiction and a single license plate and cab card is issued for each apportionable vehicle registered. The license fees are distributed on a pro-rata basis by the base jurisdiction to other jurisdictions in which the vehicle operates. An apportionable vehicle is can be operated both interstate and intrastate. See Intrastate Regulatory Authority in the next column if using an apportioned vehicle for intrastate work.

International Fuel Tax Agreement (IFTA)

The IFTA is an agreement among 48 contiguous states of the United States and 10 Canadian provinces to promote and encourage the most efficient use of the highway system by making the administration of motor fuels taxation for motor vehicles operating in multiple member jurisdictions uniform. Under the agreement, one license is issued per licensee and one set of door decals for each registered vehicle. Licensees are required to file quarterly tax returns with the base jurisdiction, showing all miles traveled, fuel purchased, fuel consumed and tax liability or credit for each member jurisdiction.

Hazardous Waste/Waste Tire Transporter

MCS licenses hazardous waste and waste tire transporters in coordination with the Missouri Department of Natural Resources. This process requires registration and required insurance verification. MCS collects and deposits fees into the DNR fund.

Intrastate Regulatory Authority

For-hire motor carriers transporting property or passengers in intrastate commerce (wholly within the state) are required to apply for authority to operate in Missouri. MCS issues certificates, permits, and property carrier registrations. This process requires registration and required insurance verification.

Housemover Licenses

For-hire motor carriers moving houses are required to apply for a housemover license to move houses within or through Missouri. MCS issues a one-year license upon verification of required insurance.

Oversize Overweight (OSOW) Permits

MCS issues permits for the transportation of vehicles, machinery, equipment, structures, buildings, or other units or components that exceed the legal limits for width, length, height and weight. Careful consideration is given to the legal and physical limitations applicable to all forms of transportation between point of fabrication and subsequent destinations.
Safety, structure, capacities and clearances, roadway widths, and traffic volumes will all be considered in route determination. Routing is chosen using the designated state highway system as shown on the Missouri Vehicle Route Map and is designed to be as direct as possible.

Loads in excess of routine permit limits (16 feet wide, 16 feet high or 150 feet in overall length and/or over 160,000 lbs.) will be considered when air, rail, or water terminal points are not available. These applications can be obtained by request or online.

MCS ensures the these superloads and the routes they take are evaluated and that the loads meet fuel, licensing, safety and insurance requirements.

Apply for an OSOW permit online at www.modot.org/OSOW. Learn about OSOW issues at www.modot.org/mcs/OSOW/index.htm. MoDOT’s OSOW toll free number is 1-800-877-8499.

**Safety and Compliance**

MCS Safety and Compliance section provides for the education and enforcement of Missouri state laws and federal safety and hazardous materials regulations for the transportation of freight and passengers. The section has an extensive outreach training program to benefit the industry, conducting more than one hundred sessions per year. These efforts promote motor carrier safety, including the agricultural community, industry productivity, and encourage safer transportation practices by ensuring operating requirements for commercial vehicle drivers, carriers, vehicles and equipment are met. Through the medical waiver program, Missouri provides an opportunity for drivers who cannot meet the minimum medical qualifications to have an alternate method to obtain a skill performance evaluation certificate (federal and state). The enforcement of hazardous materials regulations is designed to ensure safe and secure transportation, proper packaging, employee training, hazard communication and operational requirements are followed. Staff relies on the inspection of commercial vehicles at terminals and destinations, compliance reviews, new entrant safety audits to new applicants, hazardous material package compliance, and investigation of complaints to ensure compliance. The generation of a safety rating for the company, prosecution of penalty cases when serious violations are discovered, improved homeland safety and security, and crash reduction are the benefits of the program. The section also provides oversight for the settlement of state safety, hazardous materials and economic prosecution cases.

**UCR**

Unified Carrier Registration Agreement is a base-state system for registering interstate motor carriers, motor private carriers of property, freight forwarders, brokers and leasing companies. Annual registration fees fund state motor carrier safety programs and enforcement. Registrants file and pay fees annually to their base state.

**Unified Registration System**

The Unified Registration System (URS) is an electronic on-line registration system that streamlines and simplifies the Federal Motor Carrier Safety Administration’s (FMSCA) registration process. The URS will combine multiple registration processes, information technology systems and forms into a single electronic registration process. The URS will identify motor carriers, brokers, freight forwarders, intermodal equipment providers, hazardous materials safety permit applicant/holders and cargo tank manufacturing and repair facilities by a single USDOT number.

For more information, including implementation dates visit the FMCSA website at www.fmcsa.dot.gov/registration/unified-registration-system.
International Fuel Tax Agreement and International Registration Plan Record Keeping and Retention Requirements

Qualified Vehicles

In accordance with the International Fuel Tax Agreement (IFTA) Articles of Agreement Section R245 and the International Registration Plan (IRP) Section 204, licensees shall report all vehicle activity for qualified vehicles. A qualified motor vehicle is defined as follows:

1. Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds.
2. Having 3 or more axles regardless of weight.
3. Being used in combination where the combined weight exceeds 26,000 pounds.
4. IFTA qualified motor vehicles do not include recreational vehicles.
5. IRP qualified vehicles do not include recreational vehicles, vehicles displaying restricted plates (i.e. farm vehicles), city pickup and delivery vehicles, buses used in transportation of chartered parties, and government-owned vehicles.

Distance Accounting

Section P540 of the IFTA Procedures Manual and Section 500 of the IRP Audit Procedures Manual require every carrier to maintain detailed distance records, which show operations on an individual vehicle basis. Carriers may use Individual Vehicle Mileage Records (IVMR), also known as trip sheets or trip reports, for all qualified motor vehicles. All travel (loaded, empty, deadhead, and bobtail) must be reflected on an IVMR. IVMRs must be summarized monthly by vehicle and for the licensee’s fleet. Monthly records must be recapped in quarterly summaries.

Section P500 of the IFTA Procedures Manual states that the licensee is required to preserve the records upon which the quarterly tax return or annual tax return is based for four years from the tax return due date or filing date, whichever is later. Section 1500 of the IRP indicates any registrant whose application for apportioned registration has been accepted shall preserve the records on which it is based for a period of three years after the close of the registration year. Upon request, records must be made available to any member jurisdiction. In the event the carrier fails to retain and preserve such records, assessments and penalties shall be imposed. Failure to comply could result in suspension or revocation of the licensee’s operating credentials.

Mileage should be determined using consistent internal controls and cutoff dates and recorded on standardized trip reports. At a minimum, the following information should be maintained:

1. Trip dates (beginning and ending);
2. Trip origin and destination;
3. Route of travel;
4. Beginning and ending odometer readings;
5. Total trip distance traveled;
6. Miles by jurisdiction;
7. Vehicle identification and unit number; and
8. Licensee’s name.

If a licensee fails to maintain records from which their true liability can be determined, Section R1210.300 of the IFTA Articles of Agreement states the base jurisdiction shall, after adding the appropriate penalties and interest, serve an assessment upon the licensee in the same manner as an audit assessment.

Fuel Accounting

Under Section P550 of the IFTA Procedures Manual, every carrier must maintain complete records of all motor fuel purchased, received, and used. Separate totals must be compiled for each motor fuel type. Retail fuel and bulk fuel purchases are to be accounted for separately.

Any receipts or vendor invoices containing erasures or alterations will not be accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid. When tax paid fuel documentation is unavailable, all claims for tax paid fuel will be disallowed.
**Retail Fuel**

As stated in Section P560 of the IFTA Procedures Manual, retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt or invoice. At a minimum this documentation must include:

1. Date of purchase;
2. Seller’s name and address;
3. Numbers of gallons (liters) purchased;
4. Fuel type;
5. Price per gallon or amount of sale;
6. Unit numbers; and
7. Purchasing company’s name.

Recording fuel purchased on the IVMR is recommended to ensure accurate recording and reporting.

**Bulk Fuel**

The IFTA Procedures Manual Section P570 defines bulk fuel as fuel delivered into a storage tank owned, leased or controlled by the licensee and not delivered directly to the fuel tank of a qualified vehicle. The licensee must retain copies of all delivery tickets and/or receipts. Bulk fuel inventory reconciliations must be maintained.

A licensee may claim a tax-paid credit on the IFTA tax return for bulk fuel from the aforementioned tank when the fuel is placed into the fuel tank of a qualified motor vehicle and either the purchase price of the fuel includes tax paid to the member jurisdiction where the tank is located or the licensee has paid fuel tax to the member jurisdiction where the tank is located. The licensee must maintain the following records:

1. Date of withdrawal;
2. Number of gallons or liters;
3. Fuel type;
4. Unit number; and
5. Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

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**MoDOT Audit Contacts**

Questions regarding IFTA or IRP recordkeeping, record retention, or other issues may be addressed with Motor Carrier Audit Unit at 573-518-1782.

Other IFTA or IRP questions can be addressed by calling MoDOT Motor Carrier Services at 1-866-831-6277.
NOTE: The following form is not an official record. It is provided as an example of information required for IFTA and IRP compliance. IVMRs may vary due to specific business needs.

### Individual Vehicle Mileage And Fuel Record

<table>
<thead>
<tr>
<th>Carrier Account Number</th>
<th>Driver Name</th>
<th>Unit Number</th>
<th>Load Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABC Carriers, Inc. 999999999</td>
<td>John Doe, Jr.</td>
<td>58</td>
<td></td>
</tr>
<tr>
<td>Origins: 1/2/04 Pickup Maplewood, MO 1/3/04 Pickup Springfield, IL</td>
<td>Destinations: 1/2/04 Delivery Springfield, IL 1/3/04 Delivery Dayton, OH</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Town Origin-Jurisdiction Lines-Town Destination</th>
<th>State</th>
<th>Ending Odometer</th>
<th>Miles by Jurisdiction</th>
<th>Highways or Routes Traveled</th>
<th>Name of Fuel Stop and Location</th>
<th>Gallons Purchased</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/2/04</td>
<td>Beginning State &amp; Odometer Reading</td>
<td>MO</td>
<td>45,869</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Maplewood MO - IL Line</td>
<td>MO</td>
<td>45,878</td>
<td>9</td>
<td>64</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MO Line - Springfield IL</td>
<td>IL</td>
<td>45,976</td>
<td>98</td>
<td>55-29</td>
<td>Ted's I-72 Fuel Springfield, IL</td>
<td>98</td>
</tr>
<tr>
<td>1/3/04</td>
<td>Springfield IL - IN Line</td>
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<td>46,101</td>
<td>325</td>
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<td></td>
<td>IN Line - OH Line</td>
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<td>46,259</td>
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<td>74</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>OH Line - Dayton OH</td>
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<td>46,297</td>
<td>38</td>
<td>70-49</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Total Trip Miles ** | 428 | Total Fuel Purchases | 98 |

<table>
<thead>
<tr>
<th>Odometer Miles, Total Trip Miles &amp; Total Jurisdictional Miles Must Agree</th>
<th>OFFICE USE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ending Odometer</td>
<td>46,297</td>
</tr>
<tr>
<td>Beginning Odometer</td>
<td>45,869</td>
</tr>
<tr>
<td>Total Odometer Miles **</td>
<td>428</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Jurisdictional Miles **</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jurisdiction</td>
</tr>
<tr>
<td>----------------</td>
</tr>
<tr>
<td>MO</td>
</tr>
<tr>
<td>IL</td>
</tr>
<tr>
<td>IN</td>
</tr>
<tr>
<td>OH</td>
</tr>
</tbody>
</table>

Note: Beginning odometer reading on this trip must match ending reading from prior trip and ending reading from this trip must be the beginning reading on the next trip.

Blank copies of the document are available on the Motor Carrier Services web site, www.modot.org/mcs, on the Forms and Manuals page.
# Individual Vehicle Mileage And Fuel Record

<table>
<thead>
<tr>
<th>Carrier</th>
<th>Account Number</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Load Information

<table>
<thead>
<tr>
<th>Origins:</th>
<th>Destinations:</th>
<th>Driver Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town Origin-Jurisdiction Lines-Town Destination</td>
<td>State</td>
<td>Ending Odometer</td>
</tr>
<tr>
<td>Beginning State &amp; Odometer Reading</td>
<td>All other odometer reading will be ending readings.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Town Origin-Jurisdiction Lines-Town Destination</th>
<th>State</th>
<th>Ending Odometer</th>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Total Trip Miles **

- Odometer Miles, Total Trip Miles & Total Jurisdictional Miles Must Agree
- Ending Odometer
- Beginning Odometer
- Total Odometer Miles **

## Total Jurisdictional Miles **

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Miles</th>
</tr>
</thead>
</table>

## Total Fuel Purchases

<table>
<thead>
<tr>
<th>OFFICE USE ONLY</th>
</tr>
</thead>
</table>

1.72