

# **OKLAHOMA**

## ***IRP / IFTA REGISTRATION***

# **MANUAL**



Prepared by  
OKLAHOMA TAX COMMISSION  
MOTOR VEHICLE DIVISION  
IRP / IFTA SECTION

# PREFACE

Oklahoma is a member of the International Registration Plan (IRP) and the International Fuel Tax Agreement (IFTA). The IRP is an agreement authorizing proportional registration of commercial vehicles and providing for the recognition of such registrations in the participating jurisdictions. The IFTA is a base jurisdiction agreement authorizing fuel tax licensing and reporting, and providing for the recognition of such licenses and the transmittal of such fuel tax in and to the participating jurisdictions.

This manual has been prepared as an informational guide to assist in the preparation of applications for proportional registration, fuel licensing and tax reporting. The information contained in this manual does not attempt to state the law or Oklahoma Tax Commission rules and should not be used as legal authority. *If you have a specific problem or question that is not covered, please contact the IRP/IFTA Section Monday through Friday between the hours of 7:30 A.M. to 4:30 P.M. at the following address or telephone numbers.*

**OKLAHOMA TAX COMMISSION**  
***MOTOR VEHICLE DIVISION***  
***IRP / IFTA Section***

***Physical address: 409 NE 28<sup>TH</sup> Oklahoma City, OK. 73105***

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***Telephone (405) 521-3036 - IRP***  
***(405) 521-3246 - IFTA***

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# **IRP TERMS AND DEFINITIONS**

The following terms as reflected in this informational guide have the same meaning as defined in the International Registration Plan.

*Also Note:* Under apportioned registration, registrants are allowed both Inter and Intra-Jurisdictional movement.

1. **Apportionable Vehicle** - Any vehicle used or intended for use in *two (2) or more IRP Member jurisdictions* and is used for the transportation of persons for hire *or* designed, used or maintained primarily for the transportation of property *and*:
  - a. Is a power unit having a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds; **or**
  - b. Is a power unit having three (3) or more axles, regardless of weight; **or**
  - c. Is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

Vehicles or combinations thereof having a *gross vehicle weight of 26,000 pounds or less, two-axle vehicles and buses used in transportation of chartered parties* may be proportionally registered at the option of the registrant.

The following vehicles **are not** apportionable vehicles, therefore they **are not** subject to the provisions for proportional registration:

1. **Commercial Vehicles** used solely within one (1) *jurisdiction (Intrastate) such as vehicles used for city pick up and delivery.*
2. **Recreational Vehicles** used for personal pleasure or travel by an individual or family.
3. **Government owned** vehicles.
4. **Commercial Vehicles** displaying restrictive plates which have geographic area, distance or commodity restrictions.

2. **Base Jurisdiction** - Jurisdiction where the *registrant has an established place of business*, where distance is accrued by the fleet *and* where operational records of such fleet are maintained or can be made available.
3. **Base Plate** - Plate issued by the base jurisdiction which shall be the only registration identification plate issued for the vehicle by any member jurisdiction.
4. **Fleet** - One (1) or more apportionable vehicles.
5. **In-Jurisdiction Distance** - *Total miles or kilometers operated by a fleet of proportionally registered vehicles in a jurisdiction during the preceding year.* In those cases where the registrant operated a fleet of proportionally registered vehicles in *jurisdictions that require no apportionment and grant reciprocity*, the base jurisdiction may add such distance to the in-jurisdiction distance.
6. **Interstate** - Vehicle *movement between or through* two (2) or more jurisdictions.
7. **Intrastate** - Vehicle movement from one (1) point *within a jurisdiction to another point within the same jurisdiction.*
8. **Jurisdiction** - A state, territory or possession of the United States, the District of Columbia *or* a state or province of a country.
9. **Motor Carriers** – See OAC Rule 710:60-4-5 for established place of business.
10. **Operational Records** - Documents supporting distance traveled in each jurisdiction *and* total distances, such as fuel reports, trip sheets and logs.
11. **Owner Operators** – See OAC Rule 710:60-4-6 for owner operator requirements.
12. **Preceding Year** - The period of twelve (12) consecutive months immediately prior to July 1st of the *year immediately preceding* the commencement of the registration *or* license year for which proportional registration is sought.
13. **Registrant** - A person, firm *or* corporation in whose name/names a vehicle is properly registered.

14. **Registration Year** - The twelve (12) month period during which the registration plates *issued by the base jurisdiction* are valid according to the laws of the base jurisdiction.

## **REQUIRED DOCUMENTATION**

### **DOCUMENTATION TO SHOW OWNERSHIP**

Vehicles apportionally registered are not required to have an Oklahoma title.

1. Proof of ownership must be registered through an original or supplemental application.
2. One of the following documents is necessary to prove ownership.
  - a. Copy of title or vehicle registration in owner's name;
  - b. Copy of front and back of assigned out-of-state title; or
  - c. A notarized Bill of Sale which contains the following information:
    1. Year, make, and vehicle identification number;
    2. Purchase price;
    3. Buyer and seller signatures; and
    4. Purchase date.

### **OKLAHOMA SECURITY INSURANCE VERIFICATION FORM**

1. An Oklahoma Security Insurance Verification Form must be on file with the IRP Section before an application for proportional registration can be processed. *(Sample of Oklahoma Security Insurance Verification form is on page 5.) This form serves as proof of insurance and must contain the following information:*
  - a. Name and address of the carrier.
  - b. The name and address where security may be verified, if other than carrier.
  - c. Name of insured.

- e. Notice that an owner's policy has been issued pursuant to Compulsory Insurance Law.
  - f. Year, make, and at least the last three (3) digits of the VIN of each insured vehicle.
  - g. Inclusive dates the liability policy is in effect. Failure of the customer to keep current insurance coverage is not the *Oklahoma Motor Vehicle Division's* responsibility.
  - h. A warning to the owner of state law requirements that one (1) copy be surrendered at the time of registration and one (1) copy is to be carried in the vehicle.
2. On *blanket coverage* of fleet vehicles, the year, make and serial number are not required on the certification form. It shall bear the term "Fleet Coverage" which shall be typed or written on the lower right hand portion of the registration certificate.

***A Motor Carrier number issued to a registrant may be used in lieu of providing a Security Verification Form.***

## **FEDERAL HEAVY VEHICLE USE TAX**

1. The Surface Transportation Assistance Act of 1982 provides that a state will not register vehicles subject to the Federal Heavy Vehicle Use Tax without first being presented proof that such tax has been paid. *Effective October 1, 1985, proof of payment of the tax must be furnished at the time application is made to register heavy motor vehicles.*

***Vehicles subject to the tax: Any commercial motor vehicle having a gross weight of 54,001 pounds or more including the weight of any trailer or semi-trailer used in combination therewith.***

2. Principally the tax covers trucks and truck-tractors used in combination with trailers and semi-trailers since very few single trucks weigh 55,000 pounds. *(Sample of IRS Form 2290 (Schedule 1) is on page 6.)*
3. Complete regulations governing the application of the tax can be obtained from the Internal Revenue Service.

# OKLAHOMA SECURITY VERIFICATION FORM

## STATE OF OKLAHOMA—SECURITY VERIFICATION FORM

NAME OF  
INSURANCE  
COMPANY

An authorized Oklahoma insurer has issued an  Owner's/  Operator's Liability Insurance Policy pursuant to the Compulsory Insurance Law of Oklahoma, to:

(Named Insured)

POLICY NUMBER
EFFECTIVE DATE
EXPIRATION DATE

Office issuing this form

Examine policy exclusions carefully. This form does not constitute any part of your insurance policy. See "Warning" on reverse side.

Applicable with respect to the following Motor Vehicle:

Year	Make/Model	Vehicle Identification Number
(Not applicable to Operator's Liability Insurance Policy)		

# M

**WARNING:**

Oklahoma state law requires a current copy of the Security Verification Form must be surrendered to the motor license agent or other registering agency upon application or renewal for a motor vehicle license plate. (The foregoing does not apply with respect to an Operator's Liability Insurance Policy.)

The other copy of the Security Verification Form is to be carried in the motor vehicle at all times, and produced by any driver of the vehicle upon request for inspection by any peace officer or representative of the Department of Public Safety. In case of a collision, the Security Verification Form shall be shown upon request of any person affected by the collision.

# S

Note: If the named insured has been issued an Operator's Liability Insurance Policy, this Security Verification Form applies in lieu of an Owner's Security Verification Form.

# IRS Form 2290 (Schedule 1)

<b>SCHEDULE 1</b> <b>(Form 2290)</b> <small>(Rev. July 2002)</small> <small>Department of the Treasury</small> <small>Internal Revenue Service</small>	<b>Schedule of Heavy Highway Vehicles</b> For the period July 1, 2002, through June 30, 2003 Complete both copies of Schedule 1 and attach them to Form 2290.	OMB No. 1545-0043	
<b>Type or Print</b>	Name as shown on Form 2290 _____ Employer identification number _____ Address (number, street, and room or suite no.) _____ City, state, and ZIP code (For Canadian or Mexican address, see the separate instructions on page 3.) _____	<b>FOR IRS USE ONLY</b> T _____ FF _____ FP _____ I _____ Z _____	
<b>Caution:</b> You must list <i>all</i> vehicles. Attach a separate list if needed.			
<b>Part I Vehicles on Which You Are Reporting Tax.</b> See the separate instructions on page 4.			
Vehicle Identification Number	Category	Vehicle Identification Number	Category
1	7		
2	8		
3	9		
4	10		
5	11		
6	12		
<b>Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles).</b> See the separate instructions on page 4.			
Vehicle Identification Number	Category	Vehicle Identification Number	Category
1	W	2	W
<b>Part III Summary of Reported Vehicles</b>			
a Enter the number of taxable vehicles from Form 2290, page 2, column 3, <b>Totals</b>			a
b Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)			b
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.			Schedule 1 (Form 2290) (Rev. 7-2002)
Do not cut or separate the forms on this page.			

<b>SCHEDULE 1</b> <b>(Form 2290)</b> <small>(Rev. July 2002)</small> <small>Department of the Treasury</small> <small>Internal Revenue Service</small>	<b>Schedule of Heavy Highway Vehicles</b> For the period July 1, 2002, through June 30, 2003 This copy will be stamped and returned to you for use as proof of payment when registering vehicles with a state.	OMB No. 1545-0043	
<b>Type or Print</b>	Name as shown on Form 2290 _____ Employer identification number _____ Address (number, street, and room or suite no.) _____ City, state, and ZIP code (For Canadian or Mexican address, see the separate instructions on page 3.) _____		
<b>Caution:</b> You must list <i>all</i> vehicles. Attach a separate list if needed.			
<b>Part I Vehicles on Which You Are Reporting Tax.</b> See the separate instructions on page 4.			
Vehicle Identification Number	Category	Vehicle Identification Number	Category
1	7		
2	8		
3	9		
4	10		
5	11		
6	12		
<b>Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles).</b> See the separate instructions on page 4.			
Vehicle Identification Number	Category	Vehicle Identification Number	Category
1	W	2	W
<b>Part III Summary of Reported Vehicles</b>			
a Enter the number of taxable vehicles from Form 2290, page 2, column 3, <b>Totals</b>			a
b Enter the total number of taxable vehicles on which the tax is suspended from Form 2290, page 2, column 3 (category W)			b
For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.			Schedule 1 (Form 2290) (Rev. 7-2002)



# **APPLYING FOR AN APPORTIONED REGISTRATION**

## **REQUIRED DOCUMENTATION**

### **DATE FOR FILING**

1. Applications for renewal of proportional registration *must be received on or before the first day (1<sup>st</sup>) of the expiration month. The enforcement date displayed on your cab card (enf xx/xx/xxxx) is not the expiration date.*

### **REQUIREMENTS FOR REGISTRATION**

1. In order to register vehicles under the International Registration Plan with the State of Oklahoma as the base jurisdiction, *registrants must provide the following:*
  - a. Completed Original Application forms Schedule A and Schedule B and/or Supplemental Application form Schedule C (as applicable); **and**
  - b. Documentation to show ownership of units; **and**
  - c. Oklahoma Security Insurance Verification Form or Motor Carrier Operating Authority Number; **and**
  - d. Proof of payment - Federal Heavy Vehicle Tax; **and**
  - e. *If the vehicle(s) are leased, a copy of the Lease Agreement.*
2. The registrant must provide all of the information required for the issuance of the base registration plate and cab card.

*Applications that do not contain all of the required information will be returned to the registrant.*

The following pages reflect a more detailed explanation of the documentation and information required to process a prorate registration.

## COMPLETING SCHEDULE A

*Schedule A provides space for the following information:*

- A. **Name of Registrant** - Registrant is the *person or business entity* in whose name a vehicle is proportionally registered.
- B. **Business Address (of Registrant)** - The address must be that of a *physical structure* located within Oklahoma (*See definition of base jurisdiction*).
  - 1. The address *shall include* a street number and name, the city or town *and* zip code.
  - 2. If the physical location is outside the limits of a city or town and the only address is a route number, the registrant *must include* the distance and general direction from the nearest city or town.
- C. **Mailing Street Address** - The location designated by the registrant to where billing notices and registration credentials are to be mailed.
- D. **License Year** - The *registration year* for which proportional registration is sought.
- E. **Fleet Number** - If a registrant files separate applications for more than one (1) fleet, the registrant *must designate* the fleet numbers as 01, 02, etc.
- F. **Account Number** - The number permanently assigned to a registrant by the IRP Section. *This number must be used in all correspondence relating to an application for proportional registration.*
- G. **Person to Contact Regarding Application** - List the name, area code and telephone number of the person that prepared the application or has knowledge of the information provided.
- H. **International Registration Plan Weight Schedule** - List the *gross weight* for which the vehicles are to be registered for each jurisdiction.
  - 1. For Quebec (PQ) list number of axles of the combination of vehicles.  
  
Example: Truck-Trailer has 3 axles  
Trailer has 2 axles  
Total axles for Quebec is 5 axles

February 2003

2. If the vehicles of a fleet are to be registered at *different gross vehicle weight brackets*, a separate *Schedule A* must be prepared for each weight bracket.

**Example:** *A registrant has ten (10) truck-tractors in a fleet. Five (5) of the ten (10) vehicles will be registered for a gross vehicle weight of 80,000 pounds and the remaining five (5) vehicles will be registered for 72,000 pounds. **Two (2) schedules are required:** One (1) reflecting the five (5) vehicles at 80,000 pounds and the other reflecting the five (5) vehicles at 72,000 pounds.*

3. For Oklahoma, the gross vehicle weight must be listed in Column Ten (10) of Schedule A for *each power unit* listed.
- I. For *columns numbered 1 through 16* on Schedule A, the following information is required:
1. **Current License Plate** - List the current Oklahoma license plate number if vehicle is registered in Oklahoma.
  2. **Base Jurisdiction** - Use **OK** as the abbreviation for Oklahoma in this column.
  3. **Owner's Equipment Number** - List the Owner's Unit Number assigned by the registrant. Owner's unit number cannot be more than seven characters.
  4. **Year** - List the model year of the vehicle.
  5. **Make** - List the make of the vehicle.
  6. **Vehicle Identification Number** - List the complete VIN. (Not just the last 5 or 6 digits.)
  7. **Type** - List the appropriate **Vehicle Type** code key located in the lower left hand portion of Schedule A.
  8. **Axles/Seats** - Indicate the number of axles for each vehicle *except* buses. *For buses*, indicate the seating capacity.

9. **Fuel** - List the appropriate **FUEL** code key located in lower left hand portion of Schedule A.
10. **Declared Combined Gross Weight** - List the Oklahoma combined gross vehicle weight for each power unit.

*The combined gross weight is the unladen weight of a vehicle or combination of vehicles plus the weight of the load to be carried.*

11. **Unladen Weight** - List the *empty weight* of a vehicle fully equipped for use.
  12. **Name of Owner** - List the owner's name as *reflected* on the Oklahoma title.
  13. **Title Number** - List the *Oklahoma* title number or RPO for vehicles not titled in Oklahoma.
  14. **Date of Purchase** - List the month and year purchased by current owner.
  - 15A. **Factory Price** - List the manufacturer's retail price, *excluding allowance for trade-in and sales tax*, including accessories attached and modifications to a vehicle.
  - 15B. **Purchase Price** - List the total price paid by the current owner, *excluding allowance for trade-in and sales tax*, including accessories attached and modifications made to a vehicle.
  16. **OTC Use Only** - Reserved *for use* by the IRP Section.
- J. In the lower portion of Schedule A, indicate the **TYPE OF CARRIER** by checking the space next to the appropriate category.

**NOTE:** *The registration fee for several states is based on the type of operation conducted by the registrant. Therefore, the type of carrier must be indicated in the space provided in order that proper registration fees will be assessed.*



## **COMPLETING SCHEDULE B**

**(Sample Copy on Page 12)**

- A. Place an **"A"** in the square to *indicate each jurisdiction* in which the vehicle(s) will be proportionally registered and actual distance has been accrued. Place an **"E"** where distance are estimated.
- B. List the *distance traveled in each jurisdiction* during the distance-reporting period.
1. The *distance-reporting period* is the twelve (12) consecutive months immediately prior to July 1 of the year immediately preceding the commencement of the registration year for which proportional registration is sought.
  2. The *reported distance* shall include only the distance traveled by vehicles proportionally registered as part of the registrant's fleet during the distance reporting periods

**Example:** For **2003** registration year, the **reported distance** will be the distance traveled from **July 1, 2001 through June 30, 2002.**

3. For applicants which have not operated for ninety (90) days or more during the distance reporting period or for a jurisdiction where no actual distance has been accrued estimated distances will be allowed. You must place an **"E"** in the square to indicate each jurisdiction for which proportional registration is sought. The estimated distance to be used for each jurisdiction can be provided by the Oklahoma Tax Commission or found in OAC Rule 710:60-4-15.
  4. For those registrants with expiration date of June or July please contact the prorated department to determine the proper mileage reporting period.
- C. In the upper right hand portion of Schedule B, *a space is provided to list the Motor Carrier Number* issued to the registrant.
1. This number *may be used in lieu* of furnishing a copy of the Oklahoma Security Verification Form. *(For more information relating to the Oklahoma Security Verification Form, refer to page 3.)*

# IRP Application

## (Schedule C)

**INTERNATIONAL REGISTRATION PLAN ORIGINAL APPLICATION SCHEDULE C**

316-00-00-00 (REV. 01/01)

Name of Applicant (Print or Type) \_\_\_\_\_

Business Address (Mail/Invoice Address or Base Jurisdiction) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Country \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Page # of \_\_\_\_\_

Letter Year \_\_\_\_\_

First No. \_\_\_\_\_

Account No. \_\_\_\_\_

Person to Contact Regarding Application \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Phone No. \_\_\_\_\_

Supplemental Use \_\_\_\_\_

**INTERNATIONAL REGISTRATION PLAN WEIGHT SCHEDULE (LIST THE GROSS WEIGHT FOR WHICH THE VEHICLES ARE TO BE REGISTERED)**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15A	15B	16
CURRENT LICENSE PLATE	B J EQUIP. A U NUMBER S R E	Y	MAKE	VEHICLE IDENTIFICATION NUMBER	VEHICLE IDENTIFICATION NUMBER	T X E F Y L A U P E T E S S L	A S	GA	FL	GA	CT	CO	CA	CA	CA	CA
										DECLARED UNLADEN WEIGHT	NAME OF OWNER	TITLE NO.	DATE OF PUR.	FACT. PRICE	PURCHASE PRICE	OTC USE ONLY

**VEHICLE INFORMATION**

APPL. TAG NO.	PRIVATE TAG NO.	DELETED UNIT NO.	YEAR	MAKE	VEHICLE IDENTIFICATION NO.	LICENSED WEIGHT	TITLE NO.	ADDED UNIT NO.	REASON REMOVED	EC # (CCI) (For Imp. Agency No.)	Driver's License No.	D. Other Identifying No.	Canadian Provincial Licensing Authority No.

VEHICLE TYPE: TT - TRUCK TRACTOR FT - SEMI TRAILER TR - TRACTOR (W/ TRAILER) BT - TRUCK TRACTOR (W/ TRAILER) RT - ROAD TRACTOR  
 ENCL: D - DIESEL G - GAS P - PROPANE  
 TYPE OF GARBAGE: COMMON EXEMPT COMMERCE RENTAL PRIVATE  
 INCL. OF POWER UNITS: \_\_\_\_\_ NO. OF TRAILERS: \_\_\_\_\_  
 SIGNATURE: \_\_\_\_\_ TITLE: \_\_\_\_\_

**COMPLETING SUPPLEMENTAL APPLICATION SCHEDULE C**  
**(Sample Copy on Page 14)**

- A. After an original application (Schedule A) has been filed, vehicles can be added, deleted or registration weight can be increased by filing **Supplemental Application form Schedule C** in the same manner as the original application.
1. Registration fees for supplemental applications are calculated from the date of purchase or lease, *unless* the vehicle was previously registered in the fleet.
  2. The fees for vehicles previously registered in a fleet are calculated on an annual rate.
- B. When a supplemental application is filed to add a unit and delete a similar unit, a *credit of the registration fees paid on the deleted unit* will be *allowed toward registration for the unit to be added to the fleet*.
1. A fee in the amount of \$6.00 *plus any fees due other jurisdictions, which do not allow credit of their fees*, will be collected for the transaction.
  2. In order for credit to be *allowed* on registration fees, the cab card for the deleted vehicle **must be returned** with the supplemental application.
  3. The license plate from a deleted vehicle may be reassigned to the new vehicle being added to the fleet. A new cab card reflecting the new vehicle information will be issued after the supplemental application is processed and fees are paid.
  4. No refund can be given for the unused portion of fees paid for any deleted vehicle.

# IRP Renewal Form

## (Jurisdictional Mileage Page)

MWPCPTR-L1 RUN DATE: 02/24/2003 CARR #: REGISTRATION: BUS ADDR:	OKLAHOMA TAX COMMISSION MOTOR VEHICLE PRORATE SECTION POUAND TRUCKING CONTACT: MAIL ADDR: 310 NE 28TH ST STE 210 OKLAHOMA CITY OK 73105	FLT: 01 LIC PERIOD: 200312 AS OF DATE: 02/24/2003 TYPE OF CARRIER: <input type="checkbox"/> COMMON EXEMPT COMMODITIES <input type="checkbox"/> RENTAL <input type="checkbox"/> PRIVATE <input type="checkbox"/> HAUL FOR HIRE <input type="checkbox"/> HOUSEHOLD GOODS <input type="checkbox"/> OR CARNIVAL	PAGE: 1
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STATES	MILES	STATES	MILES	STATES	MILES
AL (ALABAMA)	___	MI (MICHIGAN)	___	TX (TEXAS)	___
AK (ALASKA)	___	MN (MINNESOTA)	___	UT (UTAH)	___
AZ (ARIZONA)	___	MS (MISSISSIPPI)	___	VT (VERMONT)	___
AR (ARKANSAS)	___	MO (MISSOURI)	___	VA (VIRGINIA)	___
CA (CALIFORNIA)	___	MT (MONTANA)	___	WA (WASHINGTON)	___
CO (COLORADO)	___	NE (NEBRASKA)	___	WV (WEST VIRGINIA)	___
CT (CONNECTICUT)	___	NV (NEVADA)	___	WI (WISCONSIN)	___
DE (DELAWARE)	___	NH (NEW HAMPSHIRE)	___	WY (WYOMING)	___
DC (DIST. OF COL.)	___	NJ (NEW JERSEY)	___	AB (ALBERTA)	___
FL (FLORIDA)	___	NM (NEW MEXICO)	___	BC (BRIT. COLUMBIA)	___
GA (GEORGIA)	___	NY (NEW YORK)	___	MB (MANITOBA)	___
ID (IDAHO)	___	NC (NORTH CAROLINA)	___	NB (NEW BRUNSWICK)	___
IL (ILLINOIS)	___	ND (NORTH DAKOTA)	___	NL (NEW FOUNDLAND)	___
IN (INDIANA)	___	OH (OHIO)	___	NS (NOVA SCOTIA)	___
IA (IOWA)	___	OK (OKLAHOMA)	___	MT (NW TERRITORY)	___
KS (KANSAS)	___	OR (OREGON)	___	ON (ONTARIO)	___
KY (KENTUCKY)	___	PA (PENNSYLVANIA)	___	PE (PRINCE EDWD ISL)	___
LA (LOUISIANA)	___	RI (RHODE ISLAND)	___	PQ (QUEBEC)	___
ME (MAINE)	___	SC (SOUTH CAROLINA)	___	SK (SASKATCHEWAN)	___
MD (MARYLAND)	___	SD (SOUTH DAKOTA)	___	YT (YUKON)	___
MA (MASS.)	___	TN (TENNESSEE)	___	MX (MEXICO)	___
				TOTAL FLEET MILES:	___

# IRP Renewal Form

## (Vehicle Page)

MVPCPRTR-L1  
 RUN DATE: 02/24/2003

OKLAHOMA TAX COMMISSION  
 MOTOR VEHICLE PRORATE SECTION  
 CARRIER FLEET LISTING

ACHT: FLT:  
 UNIT #

PAGE: 2  
 AS OF DATE: 02/24/2003

VTN	ACHT	FLT	UNIT #	TAG #	TYPE	YEAR	MAKE	SEATS	AXLES	FUEL	OKLA	UNLAD	PURCHASE	FDP	PURCHASE	
											CGVV		DATE		PRICE	
129L5327HL297011			T206	5605DC	ST	1992	BRIT	N	6.500	6.500	07/27/1990	10,000	10,000			
OK 4,500 WV																
13NE504061359881			T81	3556EE	ST	2001	FONT	N	12.500	12.500	01/10/2002	40,490	40,490			
OK 12,500 WV																
1FELP402XXP990027			27	0090DG	ST	1999	PITT	N	10,800	10,800	09/29/1999	17,560	17,560			
OK 10,800 WV																
1FELP4021XP990028			28	0091DG	ST	1999	PITT	N	10,800	10,800	09/29/1999	17,560	17,560			
OK 10,800 WV																
1FELP4023XP990029			29	0092DG	ST	1999	PITT	N	11,800	11,800	09/29/1999	17,560	17,560			
OK 11,800 WV																
1FELP4025XP990030			30	0093DG	ST	1999	PITT	N	10,800	10,800	09/29/1999	17,560	17,560			
OK 10,800 WV																
1FELP4027XP990031			31	0094DG	ST	1999	PITT	N	10,800	10,800	09/29/1999	17,560	17,560			
OK 10,800 WV																
1FELP4024VP000093			93	1299DK	ST	1999	PITT	N	10,800	10,800	11/16/1999	17,560	17,560			
OK 10,800 WV																
1W1ZH0309H3303894			94	5082EE	ST	1987	WILS	N	8,900	8,900	10/19/1999	6,166	6,166			
OK 8,900 WV																
1XP509XX7M0443512			207	1R1195	TT	1998	PTRB	3	0	80,000	16,805	06/19/1997	122,000	122,000		
AL 80,000 AK																
IL 80,000 IL																
MN 80,000 MS																
ND 80,000 ND																
VT 80,000 VA																
NS 80,000 NT																
1XP509XX0505904			223	1R6694	TT	1999	PTRB	3	0	80,000	15,328	03/29/1999	77,365	77,365		
AL 80,000 AK																
IL 80,000 IL																
MN 80,000 MS																
ND 80,000 ND																
VT 80,000 VA																
NS 80,000 NT																
1XP509X3Y0524908			224	1R0676	TT	2000	PTRB	3	0	80,000	15,808	09/29/1999	81,027	81,027		
AL 80,000 AK																
IL 80,000 IL																
MN 80,000 MS																
ND 80,000 ND																
VT 80,000 VA																
NS 80,000 NT																

# IRP Renewal Form

(Signature Page)

MVP - PRORATE VEHICLE  
(405) 521-3036

2003 IRP RENEWAL APPLICATION

THE FOLLOWING IS INFORMATION TO BE USED FOR THE 2003 RENEWAL APPORTIONED APPLICATION. ANY CHANGES CAN BE MADE DIRECTLY ON THE APPLICATION. THE VEHICLES LISTED WILL BE RENEWED AUTOMATICALLY UNLESS YOU INDICATE THAT THEY ARE TO BE DELETED BY SURRENDERING THE PLATE AND CAB CARD BY DECEMBER 31, 2002.

COMPLETE THE MILEAGE SCHEDULE BY PLACING AN "X" NEXT TO EACH JURISDICTION FOR THE VEHICLE(S) TO BE PROPORTIONALLY REGISTERED. SEE ATTACHED INFORMATION FOR PROPER MILEAGE PERIOD TO REPORT FOR EACH CORRESPONDING JURISDICTION. INDICATE ANY PROOF OF INSURANCE, EITHER OKLAHOMA SECURITY VERIFICATION FORM OR OPERATING AUTHORITY NUMBER, AND PROOF OF PAYMENT OF THE HEAVY VEHICLE USE TAX BY SENDING RECEIPTED COPY OF FORM 2290 #1.

SIGN, DATE AND RETURN APPLICATION.

RETURN TO: OKLAHOMA TAX COMMISSION  
MOTOR VEHICLE DIVISION - PRORATE SECTION  
2501 N. LINCOLN BLVD.  
OKLAHOMA CITY, OK 73194

ICC OR OCC OPERATING  
AUTHORITY NO. \_\_\_\_\_

FEIN OR SSN OR TIN \_\_\_\_\_

US DOT NO. \_\_\_\_\_

THE UNDERSIGNED, UNDER OATH, SWEARS UNDER PENALTY OF PERJURY THAT THE INFORMATION FURNISHED IN THIS APPLICATION AND SUPPORTING DOCUMENTS ARE TRUE AND CORRECT.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

TITLE \_\_\_\_\_

# Replacement Credentials Form

MVC

## OKLAHOMA TAX COMMISSION MOTOR VEHICLE DIVISION IRP SECTION

REPLACEMENT APPLICATION  
AFFIDAVIT FOR LOST OR STOLEN TAG  
(Please Print)

LOST TAGS \$9.00 (each)

LOST TAG FEE INCLUDES CAB CARDS  
(Notarized signature required)

CORRECTED CAB CARDS \$ 1.00 (each)

DUPLICATE CAB CARDS \$ 1.00 (each)

Company Name \_\_\_\_\_ Address \_\_\_\_\_

City \_\_\_\_\_ St \_\_\_\_\_ Zip \_\_\_\_\_

REPLACING Tag \_\_\_\_\_ Cab Card \_\_\_\_\_

IRP Account # \_\_\_\_\_ Fleet # \_\_\_\_\_ Serial Number \_\_\_\_\_

Year \_\_\_\_\_ Make \_\_\_\_\_ Unit # \_\_\_\_\_ Old Tag # \_\_\_\_\_

TYPE TR \_\_\_\_\_ TT \_\_\_\_\_ ST \_\_\_\_\_ TK \_\_\_\_\_ CG \_\_\_\_\_

### CORRECTIONS

Previous Serial # \_\_\_\_\_ Corrected # \_\_\_\_\_

Previous Unit # \_\_\_\_\_ Corrected Unit # \_\_\_\_\_

Corrected Year \_\_\_\_\_ Corrected Make \_\_\_\_\_

Corrected Tag # \_\_\_\_\_ Corrected # of Axles \_\_\_\_\_

Corrected Named of Owner \_\_\_\_\_

Please provide a copy of the title for proof of ownership.

\_\_\_\_\_  
Signature

Subscribe and sworn before me \_\_\_\_\_

Date

My Commission Expires \_\_\_\_\_

Expiration Date

\_\_\_\_\_  
Notary Public

REPLACE.AP

## **VEHICLE CREDENTIALS**

(Sample Copy of Replacement Credential Form on page 19).

- A. In the event the license plate for a prorated unit has been lost, stolen or mutilated, the registrant is required to forward/deliver the following to the IRP Section:
1. Notarized Application Affidavit for Lost or Stolen Tags (sample copy of Replacement Credential Form on page 19)
  2. A \$ 9.00 fee for the replacement tag; **and**
  3. A photocopy of the current cab card reflecting the lost, stolen or mutilated license plate.
- B. In order to receive a replacement cab card, the registrant is required to forward/deliver to the IRP Section a photocopy of the current cab card and a Replacement Credential Form for the unit.
- C. When an owner-operator deletes a vehicle without returning the apportioned license plates and registration cab cards, the carrier must immediately notify the Oklahoma Motor Vehicle IRP Section in **"writing"**. The carrier should:
1. State the apportioned tag was not returned when the vehicle was deleted and should, therefore, be cancelled; **and**
  2. List the last known address of the owner-operator along with the vehicle information; **and**
  3. Request that the Motor Vehicle IRP Section notify all of the appropriate IRP Jurisdictions.
  4. Apply for lost or stolen plate.

# **GENERAL INFORMATION**

## **OWNER-OPERATOR VEHICLES**

Proportional registration for owner-operators who lease their vehicles to motor carriers may be accomplished by one (1) of the following procedures:

1. The owner-operator (lessor) may be the registrant and vehicle **may** be registered in the name of such owner-operator. The allocation of fees shall be according to the operational records of such owner-operator. The identification plates and cab cards shall be the property of the lessor; **or**
2. The lessee **may** be the registrant at the option of the lessor and the vehicle may be registered by the carrier, but in both the owner-operator name and that of the carrier as lessee, with the allocation of fees according to records of the carrier. The identification plates and cab cards will be the property of the lessee.

## **TRIP LEASED VEHICLES**

The general rule that the lessee is treated as the owner for apportioned registration purposes is subject to the following conditions:

1. An apportioned registrant may lease its equipment on a short term basis to another apportioned registrant, however *the lessor is responsible* for reporting the distances traveled on the apportioned application.
2. Vehicles of owner-operators that are not proportionally registered *or* not fully registered in a jurisdiction having a separate reciprocity agreement with the jurisdiction in which the vehicle is being operated are *subject to the trip permit requirement*.
3. When completing an amended application, registrants are required to list all vehicles registered as part of the fleet.
4. Temporary Authorization is available for vehicles to be added to an established proportionally registered fleet based in Oklahoma.

## **Hunters Permit**

An owner operator who has broken lease, may purchase a Hunters Permit. The permit is for thirty (30) days at a cost of twenty-five dollars (\$25.00). The permit qualifies the vehicle at unladen weight only and is valid in all jurisdiction.

## ***ELECTRONIC FILING OF APPLICATIONS***

Oklahoma now offers the ability to process applications electronically. These applications can be sent via the Bulletin Board System (BBS). This eliminates the filing of paper applications, however, the submission of all supporting documentation is still required.

## ***STAGGERED REGISTRATION***

Qualified motor carriers can elect to stagger the expiration of their fleet registration. The motor carrier must file electronically.

For additional information concerning electronic filing and staggered registration please contact the Motor Vehicle IRP Section.

## ***TEMPORARY REGISTRATION***

Oklahoma offers two (2) types of Temporary Authorizations.

1. *Temporary Permit Authorizations*
  - A. Counter permits - these permits are issued by OTC after approving a completed application.
  - B. Self issue temporary permit authorizations - qualified registrants may obtain and have on hand temporary permits which can be issued to vehicles prior to the submission of applications for apportioned registration.
  
2. *72 Hour Trip Permits* - 72 Hour Trip Permits are available for non-Oklahoma registered vehicles. The cost is \$ 12.00 per permit and allows for both Inter and Intra-Jurisdictional operation.

For additional information concerning any of these permits please contact the Motor Vehicle IRP Section.

## **VEHICLE IDENTIFICATION CREDENTIALS**

- A. *Once the applications have been processed*, Oklahoma will issue to every apportioned vehicle the following IRP identification devices:
1. A base license plate for the power unit bearing the legend "***Apportioned***".
  2. An apportioned registration cab card indicating the weights for IRP jurisdiction license number, etc.
- B. Identification credentials must be maintained or displayed as follows:
1. *License plates* must be mounted on the front of the power unit *and* on the back of trailers and semi-trailers.
  2. The *original cab card* must be available for inspection by the appropriate enforcement personnel.

***Copies are NOT accepted by law enforcement personnel.***

## **RENTAL COMPANY FLEET VEHICLES**

Article XI of the International Registration Plan specifically provides for the registration of rental company fleets. *Registration of such fleets varies depending upon the type of fleet involved.* The following information is intended to clarify and explain only those provisions of the IRP which may be subject to misinterpretation.

Trucks, truck-tractors, trailers and semi-trailers which are not in separate pool-fleets:

Rental fleets owned by any person or firm engaging in the business of renting and leasing vehicles for valuable consideration for a specified period of time, may, at the option of the owner rental company, be registered in the name of the owner rental company provided that:

1. The operational records of the fleet are maintained by the owner rental company; **and**
2. Such vehicles are part of a rental fleet which are identifiable as being part of such fleet; **and**
3. Such person or firm has received approval from the jurisdiction to apportion such rental fleet; **and**
4. Such person or firm registers such fleets in accordance with Articles III, IV, V, VI and VII of the International Registration Plan.

## **MOTOR BUS APPORTIONMENT**

Article XIII of the International Registration Plan (IRP) allows, "at the option of the registrant, total distances may be the sum of all actual in- jurisdiction distances or a sum equal to the scheduled route distances per jurisdiction from the farthest point of origination to the farthest point of destination of the scheduled pool."

## **HOUSEHOLD GOODS CARRIERS**

Household Goods Carriers using equipment leased from service representatives *may elect to base the equipment* in the base jurisdiction of the service representative *or* in that of the Household Goods Carriers.

1. If the *base jurisdiction of the service representative* is elected, the equipment is registered in the service representative's name and the Household Goods Carrier is indicated as the lessee.
  - a. Fees are apportioned according to the *combined distance records* of the service representative and those of the Household Goods Carrier.
  - b. Records must be kept *or* made available in the *service representative's base jurisdiction*.
2. If the *base jurisdiction of the Household Goods Carrier* is selected, the equipment is registered in the name of Household Goods Carrier and the service representative will be designated as the lessor.
  - a. *Fees are apportioned* according to the distance records of the Household Goods Carrier and service representative.
  - b. Distance records *must include* intrastate distances operated by those vehicles.
  - c. Records must be kept *or* made available in the *base jurisdiction of the Household Goods Carrier*.

<p><i>Service representatives, properly registered under this election, <b>must be fully registered for operations under their own authority</b> as well as under the authority of the carrier.</i></p>
---

# ***INTERNATIONAL FUEL TAX AGREEMENT***

## **Licensing Requirements**

The International Fuel Tax Agreement requires any person based in a member jurisdiction operating a qualified motor vehicle(s) in two or more member jurisdictions to obtain a license. In lieu of motor fuel tax licensing under this agreement, persons may elect to satisfy motor fuels use tax obligations on a trip-by-trip basis.

## **Tax Reporting Requirements**

The licensee shall file a calendar quarterly return with the base jurisdiction and shall with the return include one check made payable to the base jurisdiction for taxes due to all member jurisdictions.

The timely filing of the quarterly return and payment of taxes due to the base jurisdiction for all member jurisdiction discharges the responsibility of the licensee for filing of returns and payment to all member jurisdictions.

The tax return shall be for the previous calendar quarter. Tax returns are required even if no operations were conducted or no taxable fuel was used during the reporting period.

**Current IFTA fuel tax rates may be downloaded from the Oklahoma Tax Commission web site:** <http://www.oktax.state.ok.us>

## **License Cancellation Provisions**

A licensee may request that its license be canceled. This must be done in writing and be accompanied by IFTA license and decal.

# **INTERNATIONAL FUEL TAX AGREEMENT**

## **TERMS AND DEFINITIONS**

1. **Applicant** - 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.
2. **Base Jurisdiction** - The member jurisdiction where qualified motor vehicles are based for vehicle registration purposes; **and**
  - a. Where the operational control and operational records of the licensee's qualified motor vehicles are maintained **or** can be made available; **and**
  - b. Where some travel is accrued by qualified motor vehicles within the fleet. The commissioners of two (2) or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two (2) or more jurisdictions.
3. **Cancellation** - Annulment of a license **and** its provisions by either the licensing jurisdiction or the licensee.
4. **Commissioner** - Official designated by the jurisdiction to be responsible for administration of this Agreement.
5. **Fleet** - One (1) **or** more vehicles.
6. **In-Jurisdiction Distance** - **Total number of miles or kilometers operated** by a registrant's/licensee's qualified motor vehicles within a jurisdiction including distances operated under an IFTA temporary permit. **In-jurisdiction miles or kilometers do not include those operated on fuel tax permit or those exempted from fuel taxation by a jurisdiction.**
7. **Jurisdiction** - A state of the United States, the District of Columbia **or** a province or territory of Canada.
8. **Licensee** - Person who **holds an uncancelled Agreement license** issued by the base jurisdiction.
9. **Motor Fuels** - All fuels **used for the generation of power** for propulsion of qualified motor vehicles.

10. **Person** - Individual, corporation, partnership, association, trust **or** other entity.
11. **Qualified Motor Vehicle** - Motor vehicle used, designed **or** maintained for transportation of persons or property **and**:
  - a. having two (2) axles **and** a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; **or**
  - b. having three (3) or more axles regardless of weight; **or**
  - c. is used in combination when the weight of such combination exceeds 26,000 pounds **or** 11,797 kilograms gross vehicle weight **or** registered gross vehicle weight.

<p><b>Note:</b> <i>Qualified Motor Vehicle does not include recreational vehicles.</i></p>
--

12. **Recreational Vehicle** - 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.
13. **Registration** - 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.
14. **Reporting Period** - Period of time consistent with the calendar quarterly periods of January 1 - March 31, April 1 - June 30, July 1 - September 30 **and** October 1 - December 31.
15. **Revocation** - Withdrawal of license **and** privileges by the licensing jurisdiction.
16. **Suspension** - Temporary removal of privileges granted to the licensee by the licensing jurisdiction.
17. **Temporary Permit** - Permit issued by the base jurisdiction or its agent to be carried in a qualified vehicle in lieu of display of the permanent annual decals. **A temporary permit is valid for a period of thirty (30) days to give the carrier adequate time to affix the annual permanent decals.**

18. **Total Distance** - All miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet; **regardless of whether the miles or kilometers are considered taxable or non taxable by a jurisdiction.**
19. **Weight** - Maximum weight of the loaded vehicle **or** combination of vehicles during the registration period.
20. **Audit** - Physical examination of the records **and** source documents **supporting** the licensee's reports.

# IFTA Application Form

## (Front)

712-A  
Revised 01-2003

OKLAHOMA TAX COMMISSION (OTC) MOTOR VEHICLE DIVISION  
INTERNATIONAL FUEL TAX ASSOCIATION REGISTRATION  
2501 LINCOLN BLVD. OKLAHOMA CITY, OK 73194

(405) 521-3246



Please Correct any errors in the Pre-printed information. Complete all information below which applies to your organization. (Please Print or Type)

1. How is business owned?  (a) Individual  (b) General Partnership  (c) Limited Partnership  (d) Oklahoma Corp.  (e) Foreign Corporation  
 (f) Other (explain) \_\_\_\_\_

2. 

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

  
Federal Employer's Identification Number (FEI)

3. \_\_\_\_\_ - \_\_\_\_\_  
Business Phone (Area Code & Number)

#### 4. OWNERSHIP INFORMATION

Name of legal owner - Individual, Partnership or Corporation \_\_\_\_\_ Social Security Number \_\_\_\_\_

Trade name (Doing business as, if different from above) \_\_\_\_\_

Physical address (Street and number, P.O. Box, or rural route and box number) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Country \_\_\_\_\_

Mailing address (Street and number, P.O. Box, or rural route and box number) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Country \_\_\_\_\_

Location of Records (Street and number, P.O. Box, or rural route and box number) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Country \_\_\_\_\_

#### 5. Names of Partners or Corporate Officers:

(a) Name (Last, First, Middle Initial) \_\_\_\_\_ Social Security Number \_\_\_\_\_ Title \_\_\_\_\_

Mailing address (Street and number, P.O. Box, or rural route and box number) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Country \_\_\_\_\_

(b) Name (Last, First, Middle Initial) \_\_\_\_\_ Social Security Number \_\_\_\_\_ Title \_\_\_\_\_

Mailing address (Street and number, P.O. Box, or rural route and box number) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ Country \_\_\_\_\_

(If you need more space, attach additional pages.)

#### DECLARATION

The applicant agrees to comply with reporting, payment, recordkeeping and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that the base jurisdiction may withhold any refunds due if the applicant is delinquent on payment of fuel taxes due to any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in all member states.

Applicant agrees, under penalty of perjury, that the information given on the IFTA application is, to the best of the applicants knowledge, true, accurate, and complete.

SIGN

HERE \_\_\_\_\_

Type or print name and title

Signature of Applicant

Date

The Oklahoma Tax Commission is not required to notify taxpayers of changes in any state tax law.

# IFTA Application Form

(Back)

6. How many qualified motor vehicles travel interstate?

\*Qualified Motor Vehicle\* means a motor vehicle used, designed, or maintained for transportation of persons or property and: (1) having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 lbs. or; (2) having three or more axles regardless of weight; or (3) 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.

#Ok Prorate Account

7. List the IFTA jurisdictions where you will operate: \_\_\_\_\_

8. List the IFTA jurisdictions where bulk storage is maintained: \_\_\_\_\_

## AGREEMENT TO MAINTAIN RECORDS IN ACCORDANCE WITH THE INTERNATIONAL FUEL TAX AGREEMENT

Every licensee shall maintain records to substantiate information reported on the quarterly tax report. The licensee shall maintain the records for a period of four (4) years from the due date of the report. The records must be made available to the Motor Vehicle Division for audit upon request. In the event the licensee fails to make acceptable records available for audit, the Motor Vehicle Division may make assessments and penalties for the period under audit and may suspend or cancel license privileges.

### DOCUMENTS REQUIRED TO BE MAINTAINED

The following paragraphs briefly describe the documentation which is required. Detailed and specific record keeping information can be obtained by contacting the Motor Vehicle Division, IFTA section.

1. Each licensee shall maintain a complete record of all fuel purchased or received, including retail and bulk storage used to conduct business. The fuel and mileage records shall contain, but not be limited to:

- A. Mileage Accounting System
  - a. Date of trip (starting and ending).
  - b. Trip origin and destinations (city and state).
  - c. Route of travel.
  - d. Beginning and ending odometer readings.
  - e. Total trip miles.
  - f. Mileage by state.
  - g. Unit number or vehicle identification number.
- B. Fuel Receipts
  - 1. Over the road purchases.
    - a. Seller's name and address printed on the receipt.
    - b. Purchaser's name.
    - c. Date of purchase.
    - d. Number of gallons.
    - e. Price per gallon.
    - f. Total sales price.
    - g. Unit number or vehicle identification number.
  - 2. Bulk storage.
    - a. Purchase and inventory records to substantiate, tax has been paid on all bulk withdrawals.
    - b. Date of withdrawal.
    - c. Number of gallons.
    - d. Fuel type.
    - e. Unit number or vehicle identification number.
    - f. Monthly reconciliations.

Mileage and fuel recorded on the drivers' trip sheet or drivers' log shall be summarized monthly by vehicle number, showing the total number of miles operated and fuel purchased in each jurisdiction. From the monthly summaries, the registrant shall prepare quarterly and yearly recaps showing the total fleet miles and fuel, broken down by month for each jurisdiction, covering the applicable fuel reporting period.

# IFTA Quarterly Report Form

**MFI**      9600301      000

MVI003-05-96-MV  
712-A-R-06-86

**OKLAHOMA TAX COMMISSION  
INTERNATIONAL FUEL TAX ASSOCIATION  
QUARTERLY TAX REPORT**

Page 1 of

Taxpayer FEIN/SSN	Tax Period End Date	Due Date	Report Quarter	Year

(a) REPORT TYPE (CHECK ONE)	
Standard <input type="checkbox"/>	Amended <input type="checkbox"/>
Address Change <input type="checkbox"/>	
Discontinue Date:                      /        /	
(b) FUEL TYPE	

- 1. Total miles traveled in all states (Whole miles only) ..... 

  
- 2. Total fuel put into vehicles in all states (Whole gallons only) ..... 

  
- 3. Average Miles Per Gallon (Divide line 1 by line 2; use 2 decimal places, i.e., 00.00) ..... 

  
- 4. Tax Due (col. H from state schedules) ..... 

  
- 5. Penalty (\$50.00 or 10% of Tax Due; whichever is greater) ..... 

  
- 6. Previous Balance ..... 

  
- 7. Interest due (col. I from state schedules) ..... 

  
- 8. Net Total (Add Lines 4, 5, 6, and 7) ..... 

  
- 9. Total Remittance ..... 

  
- 10. Total Refund requested ..... 

  
- 11. Amount carried forward ..... 


Mail report with Remittance to:

OKLAHOMA TAX COMMISSION  
2501 LINCOLN BOULEVARD  
OKLAHOMA CITY, OK 73194-0013  
For further information call (405) 521-3246

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.

Taxpayer or duly authorized agent

**SIGN  
HERE**

Business phone (Area code & no.) \_\_\_\_\_ Date \_\_\_\_\_

Every licensee shall maintain records for a period of four years from the date of the report to substantiate information reported. Such records shall be available upon request by any jurisdiction member for an audit.



# IFTA DECAL AND IFTA FUEL LICENSE



MF6002A-05-07 MF  
2800

713  
Revised 001



License Number OK

Licensee:

**OKLAHOMA TAX COMMISSION**  
**MOTOR VEHICLE DIVISION**  
2501 LINCOLN BOULEVARD  
OKLAHOMA CITY, OK 73194-0013

This license is issued under the terms of the International Fuel Tax Agreement and is valid for vehicles operated by the licensee in the following jurisdictions:

AB AL AR AZ BC CA CO CT  
DE FL GA IA ID IL IN KS  
KY LA MA MB MD ME MI MN  
MO MS MT NB NC ND NE NF  
NH NJ NM NS NV NY OH OK  
ON OR PA PE QC RI SC SD  
SK TN TX UT VA VT WA WI  
WV WY

Chairman *[Signature]*

Vice-Chairman *[Signature]*

Secretary-Member *[Signature]*

**NON-TRANSFERABLE** A copy of this license must be carried in each motor vehicle

## **RECORD KEEPING REQUIREMENTS UNDER THE IRP AND IFTA**

1. ***The International Registration Plan requires that any registrant whose application for apportioned registration has been accepted shall preserve the records on which it is based for a period of three (3) preceding years.***
  - a. The records ***shall be made available*** to the Commissioner at his request for audit as to accuracy of computation, payments and assessments for deficiencies or allowances for credits, during the normal business hours of the day.
  - b. ***Preceding year*** means the twelve (12) consecutive months immediately prior to July 1st of the ***year immediately preceding*** the commencement of the registration or license year for which apportion registration is sought.
  
2. ***The International Fuel Tax Agreement requires every licensee to maintain records to substantiate information reported on the quarterly tax report.***
  - a. Every licensee shall ***preserve the records*** for a period of four (4) years from the due date of the return ***or*** the date filed, whichever is later.
  - b. The records ***shall be made available*** upon request by any member jurisdiction.
  - c. IRP apportioned registrants are required to maintain operational records on which their application is based for the current year plus three (3) prior years or mileage reporting periods.

# ***DISTANCE REPORTING SYSTEM***

***An acceptable and reliable distance accounting system is an essential part of a registrant/licensee maintaining compliance with IRP/IFTA record keeping requirements.***

1. An acceptable source document used to verify fleet distances is through the use of an **Individual Vehicle Distance Record (IVDR)** *or* trip permit. IVDR's shall contain the following information:
  - a) date of trip,
  - b) trip origin and destination,
  - c) routes of travel **and/or** beginning and ending odometer *or* hubometer reading of the trip,
  - d) total trip distances,
  - e) distance by jurisdiction,
  - f) power unit number *or* vehicle identification number,
  - g) vehicle fleet number,
  - h) registrant's/licensee's name, and
  - i) driver's ID, name *or* signature
  - j) intermediate trip stops
  
2. Quarterly or monthly summaries *or* recaps are to be generated from the IVDR's on an **individual vehicle and fleet basis**.
  - a. Quarterly or monthly summaries *or* recaps should be retained for audit purposes.
  
  - b. Quarterly or monthly summaries *or* recaps are not acceptable at face value and **must be supported by Individual Vehicle Distance Records** in order to be of any use during an audit.

## **TAX PAID FUEL PURCHASES**

1. Receipt Documentation - In order for the licensee **to obtain credit** for tax paid purchases, a receipt or invoice, a credit card receipt **or** automated vendor generated invoice or transaction listing **must be retained by the licensee showing evidence** of such purchases and tax having been paid.
2. Receipt Content
  - a. An **acceptable receipt or invoice for tax paid purchases** taken as credit **must include**, but is not limited to, **all of the following**:
    - 1) date of purchase, **and**
    - 2) sellers name **and** address, **and**
    - 3) number of gallons or liters purchased, **and**
    - 4) fuel type, **and**
    - 5) price per gallon, liter **or** total amount of sale, **and**
    - 6) unit numbers; **and**
    - 7) purchaser's name (in the case of a **lessee/lessor agreement**, receipts will be accepted in either name, **provided a legal connection** can be made to the reporting party).
  - b. In the case of **withdrawals from licensee-owned, tax-paid bulk storage**, credit may be obtained **if all of the following** detailed records are maintained:
    - 1) date of withdrawal, **and**
    - 2) number of gallons, or liters **and**
    - 3) fuel type, **and**
    - 4) unit number; **and**
    - 5) purchase **and** inventory records to substantiate that tax was paid on all bulk purchases.
3. **Bulk fuel is normally delivered into fuel storage facilities maintained by the licensee and fuel tax is included on the invoice at the time of the delivery.**

An **acceptable bulk fuel reporting system** must account for:

- a. All fuel in inventory at the beginning **and** ending of a reporting period.

***The inventory should be a physical inventory, not a book inventory.***

- b. Fuel purchased and delivered into storage during a reporting period.

***Invoices should be retained to support tax paid receipts.***

- c. Total gallons withdrawn for use in qualified motor vehicles and withdrawn for use in other vehicles.
- 1) Withdrawal tickets ***are required*** to support total gallons withdrawn for use in qualified motor vehicles **and** must include the following information:
    - a) Date of withdrawal,
    - b) Number of gallons or liters withdrawn and dispensed into the qualified motor vehicle; **and**
    - c) The qualified motor vehicle unit number.
  - 2) Withdrawal tickets ***should also be maintained*** for fuel withdrawn for other uses.

***Note: The deduction allowed for bulk fuel on a quarterly IFTA report is the number of gallons withdrawn from tax paid storage and put into qualified motor vehicles during the report period-rather than the number of tax paid gallons purchased during the report period.***

***Acceptable summary or schedule of bulk fuel use during a report period:***

Beginning inventory (actual gallons) \_\_\_\_\_  
Total tax paid receipts \_\_\_\_\_  
Total beginning inventory and receipts \_\_\_\_\_  
Gain or loss \_\_\_\_\_  
Total gallons withdrawn for use in qualified motor vehicles \_\_\_\_\_  
Total gallons withdrawn for other use \_\_\_\_\_  
Total gallons withdrawn \_\_\_\_\_  
Closing inventory \_\_\_\_\_

## **AUDITING UNDER THE IRP AND IFTA**

In most cases **when a registrant/licensee is selected for audit**, the audit will be conducted as a joint IFTA/IRP audit. While the IFTA audit and the IRP audit are **separate and distinct audits**, some of the records required are the same for both audits.

1. A registrant/licensee selected for audit will be issued a thirty (30) day audit notification letter.

*The audit notification letter is **required** by both agreements.*

2. An auditor will be assigned the IFTA/IRP audit with instructions to contact the registrant/licensee to schedule the audit **and** make the audit arrangements.
3. In most cases, IFTA/IRP audits **can be conducted** on a sampling basis.

We recognize that audits can be inconvenient. ***The Motor Vehicle Division welcomes input from the registrant/licensee in regards to scheduling the audit and audit methodology.***