

OKLAHOMA

IFTA / IRP REGISTRATION

MANUAL



OKLAHOMA CORPORATION COMMISSION
TRANSPORTATION DIVISION
IFTA / IRP SECTION

Revised July 2007

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 jurisdiction.

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, Oklahoma Corporation Commission rules or the requirements of the IRP and IFTA Compacts. This manual should not be used as legal authority. *If you have a specific problem or question that is not covered in this manual*, please contact the IFTA/IRP 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 CORPORATION COMMISSION
TRANSPORTATION DIVISION
IFTA / IRP Section***

Physical address: 2101 N Lincoln Blvd Oklahoma City, OK. 73194

Mailing address: PO Box 52948 Oklahoma City, OK. 73152-2948

Web site address: www.occeweb.com

Telephone (405) 521-3036 - IRP

(405) 521-3246 – IFTA

FAX (405) 522-6246

TABLE OF CONTENTS

***IRP TERMS AND DEFINITIONS*..... 1-2**

REQUIRED DOCUMENTATION

Instruction Page Required Documentation 3-4
Oklahoma Security Verification Form (Sample)5
IRS Form 2290 (Sample)..... 6-7

IRP REGISTRATION FORM

Schedule A (Sample) 8
Applying for an Apportioned Registration9
 Date for filling9
 Requirements9
Instruction Page 10-12
Schedule B (Sample)13
Instruction Page14

IRP SUPPLEMENTAL REGISTRATION FORM

Schedule C (Sample)15
Instruction Page16

IRP RENEWAL FORM

Jurisdictional Mileage Page (Sample)17
Vehicle Page (Sample)18
Signature Page (Notice of Change)19
Signature Page (Sample)20

***Replacement Credential Form (Sample)*.....21**
 Instruction Page22

GENERAL INFORMATION

Owner-Operator Vehicles.....23
Trip Leased Vehicles23
Unladen Permits (Hunters Permit).....23
Electronic Filing of Applications.....24
Staggered Registration24
Temporary Registration24
Vehicle Identification Credentials25
Rental Company Fleet Vehicles26
Motor Bus Apportionment26
Household Goods Carriers27

INTERNATIONAL FUEL TAX AGREEMENT28

IFTA TERMS AND DEFINITIONS..... 29-31

IFTA LICENSE APPLICATION (Front) 32

IFTA LICENSE APPLICATION (Back)..... 33

IFTA QUARTERLY REPORT FORM (Sample)..... 34-35

IFTA DECAL AND IFTA FUEL LICENSE..... 36

IFTA/IRP RECORD KEEPING REQUIREMENTS..... 37

DISTANCE REPORTING SYSTEM 38

TAX PAID FUEL PURCHASES 39-41

AUDITING UNDER THE IRP & IFTA.....42

IRP TERMS AND DEFINITIONS

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

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 jurisdictions that proportionally register vehicles 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 that 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. **Operational Records** - Documents supporting distance traveled in each jurisdiction and total distances, such as fuel reports, trip sheets and logs.
10. **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.
11. **Registrant** - A person, firm *or* corporation in whose name/names a vehicle is properly registered.
12. **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, which have not been previously registered in another jurisdiction and engaged in interstate commerce, are required to be titled in Oklahoma.

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. Copies of front and back of assigned out-of-state titles; or
 - c. A notarized Bill of Sale that 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 liability policy is in effect. Failure of the registrant to keep current insurance coverage is not the Oklahoma Corporation Commission'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 (IRS form 2290)

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 55,000 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. (A sample copy of IRS Form 2290 is on pages 6 and 7)
3. Complete regulations governing the application of the tax can be obtained from the Internal Revenue Service. (<http://www.irs.gov/>)

A motor carrier is a registrant who has their own operating authority or is a private carrier hauling their own goods. An owner operator is a registrant who leases equipment with a driver to a motor carrier.

Motor Carriers – See OAC Rule 165:30-19-5 for established place of business.

Owner Operators – See OAC Rule 165:30-19-6 for owner operator requirements.

OKLAHOMA SECURITY VERIFICATION FORM (Sample)

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:

(Name 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 |

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.

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

(Page 1)

| | | |
|---|---|--|
| Form 2290 (Rev. July 2007) Department of the Treasury Internal Revenue Service | Heavy Highway Vehicle Use Tax Return For the period July 1, 2007, through June 30, 2008 ▶ Attach both copies of Schedule 1 to this return. ▶ See the separate instructions. | Keep a copy of this return for your records. OMB No. 1545-0143 |
| Type or Print Check here if: Address change <input type="checkbox"/> Final return <input type="checkbox"/> | Name _____ Address (number, street, and room or suite no.) _____ City, state, and ZIP code (For Canadian or Mexican address, see page 4 of the instructions.) _____ | Employer identification number _____ _____ |
| | | FOR IRS USE ONLY T FF FP I T |

Part I Figuring the Tax

| | | | | | | | |
|---|---|--|--|--|--|--|--|
| 1 Was the vehicle(s) reported on this return used on public highways during July 2007? If YES, enter 200707 in the boxes to the right. If NO, see the table on page 3 of the instructions . ▶ | 1 | | | | | | |
| 2 Tax. Enter the Total from Form 2290, page 2, column (4) ▶ | 2 | | | | | | |
| 3 Additional tax from increase in taxable gross weight. See page 4 of the instructions ▶ | 3 | | | | | | |
| 4 Total tax. Add lines 2 and 3 ▶ | 4 | | | | | | |
| 5 Credits. See page 5 of the instructions ▶ | 5 | | | | | | |
| 6 Balance due. Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here <input type="checkbox"/> ▶ | 6 | | | | | | |

Part II Statement in Support of Suspension (Complete the statements that apply. Attach additional sheets if needed.)

- 7 I declare that the vehicles listed in Part II of Schedule 1 are expected to be used on public highways (check the boxes that apply): 5,000 miles or less 7,500 miles or less for agricultural vehicles during the period July 1, 2007, through June 30, 2008, and are suspended from the tax. Complete and attach Schedule 1.
- 8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2006, through June 30, 2007, were not subject to the tax for that period except for any vehicles listed on line 8b. Check this box if applicable. ▶
- b Vehicle identification numbers _____
- 9 I declare that vehicle identification numbers _____ were listed as suspended on the Form 2290 filed for the period July 1, 2006, through June 30, 2007. These vehicles were sold or transferred to _____ on _____ At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete the following. No

Designee's name ▶ _____ Phone no. ▶ () _____ Personal identification number (PIN) ▶ _____

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

Signature _____ Date _____
 Type or print name below signature. Telephone number () _____

For Privacy Act and Paperwork Reduction Act Notice, see page 9 of the instructions. Cat. No. 112500 Form 2290 (Rev. 7-2007)

▲ Detach here ▲

Form **2290-V**

Payment Voucher

(Rev. July 2007) Department of the Treasury Internal Revenue Service (99) For the period July 1, 2007, through June 30, 2008 See How To Make Your Payment on page 6 of the instructions. ▶ Do not staple or attach this voucher or your payment to your return. OMB No. 1545-0143

| | | | |
|---|---|---------|-------|
| 1 Employer identification number | 2 Enter the amount of your payment. | Dollars | Cents |
| 3 Enter date as shown on line 1 of Form 2290. Y Y Y Y M M | 4 Name _____ Address _____ City, state, and ZIP code (For Canadian or Mexican address, see instructions.) _____ | | |
| Send Form 2290, this voucher, and payment to: Internal Revenue Service P.O. Box 1236 Charlotte, NC 28201-1236 | | | |

IRS FORM 2290

(Page 2)

| | | | |
|--|--|---|--|
| SCHEDULE 1 (Form 2290) <small>(Rev. July 2007)</small> <small>Department of the Treasury</small> <small>Internal Revenue Service</small> | Schedule of Heavy Highway Vehicles For the period July 1, 2007, through June 30, 2008 ► Complete both copies of Schedule 1 and attach them to Form 2290. ► See the Consent to Disclosure of Tax Information on page 2. | OMB No. 1545-0143 | |
| Type or Print | Name as shown on Form 2290 | Employer identification number □□ - □□□□□□□□ | FOR IRS USE ONLY T FF FP I T |
| | Address (number, street, and room or suite no.) | | |
| | City, state, and ZIP code (For Canadian or Mexican address, see page 4 of the instructions.) | | |

Caution. You must list *all* vehicles. Attach a separate list if needed. See page 7 of the instructions.

| | | |
|--|------------------|----------|
| Part I Vehicles on Which You Are Reporting Tax. Enter VIN and category. | | Category |
| 1 | □□□□□□□□□□□□□□□□ | |
| 2 | □□□□□□□□□□□□□□□□ | |
| 3 | □□□□□□□□□□□□□□□□ | |
| 4 | □□□□□□□□□□□□□□□□ | |
| 5 | □□□□□□□□□□□□□□□□ | |

| | | |
|--|------------------|----------|
| Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). Enter VIN. | | Category |
| 1 | □□□□□□□□□□□□□□□□ | W |
| 2 | □□□□□□□□□□□□□□□□ | W |

| | | |
|--|---|--|
| Part III Summary of Reported Vehicles | | |
| a Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals | 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 page 9 of the instructions. Schedule 1 (Form 2290) (Rev. 7-2007)
 Do not cut or separate the forms on this page.

| | | |
|--|--|---|
| SCHEDULE 1 (Form 2290) <small>(Rev. July 2007)</small> <small>Department of the Treasury</small> <small>Internal Revenue Service</small> | Schedule of Heavy Highway Vehicles For the period July 1, 2007, through June 30, 2008 This copy will be stamped and returned to you for use as proof of payment when registering vehicle(s) with a state. | OMB No. 1545-0143 |
| Type or Print | 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 page 4 of the instructions.) | |

Caution. You must list *all* vehicles. Attach a separate list if needed. See page 7 of the instructions.

| | | |
|--|------------------|----------|
| Part I Vehicles on Which You Are Reporting Tax. Enter VIN and category. | | Category |
| 1 | □□□□□□□□□□□□□□□□ | |
| 2 | □□□□□□□□□□□□□□□□ | |
| 3 | □□□□□□□□□□□□□□□□ | |
| 4 | □□□□□□□□□□□□□□□□ | |
| 5 | □□□□□□□□□□□□□□□□ | |

| | | |
|--|------------------|----------|
| Part II Vehicles for Which Tax Is Suspended—5,000 Miles or Less (7,500 Miles or Less for Agricultural Vehicles). Enter VIN. | | Category |
| 1 | □□□□□□□□□□□□□□□□ | W |
| 2 | □□□□□□□□□□□□□□□□ | W |

| | | |
|--|---|--|
| Part III Summary of Reported Vehicles | | |
| a Enter the number of taxable vehicles from Form 2290, page 2, column 3, Totals | 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 page 9 of the instructions. Schedule 1 (Form 2290) (Rev. 7-2007)

APPLYING FOR AN APPORTIONED REGISTRATION

REQUIRED DOCUMENTATION

DATE FOR FILING

1. Applications for renewal of proportional registration must be received by the Oklahoma Corporation Commission on or before the first day (1st) of the ***expiration*** month. The enforcement date displayed on your registration cab card is not the ***expiration*** date.
2. Registrants whose renewal application is not received by the Oklahoma Corporation Commission on or before the ***expiration*** date, will not have the grace period between the ***expiration*** date and the enforcement date available to them and will be subject to enforcement.

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 (IRS Form 2290); ***and***
 - e. If the vehicle(s) is/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 an IRP 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-Tractor has 3 axles
 Trailer has 2 axles
 Total axles for Quebec is 5 axles

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.
 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. **OCC 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.

IRP APPLICATION (Schedule B)

MVP

744-IR
Schedule B
Revised 5/2003

| | | | |
|------------------------------------|--------|-------|-----|
| Name of Registrant (Print or Type) | | | |
| Principal Place of Business | | | |
| City | County | State | ZIP |

INTERNATIONAL REGISTRATION PLAN SCHEDULE B

| | | | |
|---|--------------|--------------|----------------|
| Page of | License Year | Fleet Number | Account Number |
| Person to Contact Regarding Application | | | |
| City Number | State | Phone | |

- A. Mark "X" in square for each jurisdiction for which vehicle(s) will be proportionally registered.
 B. List miles for each jurisdiction in which this fleet traveled July 1, _____, Through June 30, _____.

| 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 (British Columbia) | |
| GA (Georgia) | | NY (New York) | | MB (Manitoba) | |
| ID (Idaho) | | NC (North Carolina) | | NB (New Brunswick) | |
| IL (Illinois) | | ND (North Dakota) | | NF (New Foundland) | |
| IN (Indiana) | | OH (Ohio) | | NS (Nova Scotia) | |
| IA (Iowa) | | OK (Oklahoma) | | NT (Northwest Terr.) | |
| 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 100% Fleet Miles |

ICC or OCC
Operating Authority Number _____

Driver License Number _____

USDOT Number _____

FEI/SSN/TIN _____

Explain in detail the scope of your Operation covering any Estimated Mileage

Black = Non IRP States
Red = IRP States

COMPLETING SCHEDULE B (Sample Copy on Previous Page)

- A. Place an "X" 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" instead of an "X" where distances 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. **(NOTE: The example below is derived from the Plan re-write changes that are effective July 1, 2008. The example is in compliance with both Plans.)**

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. Section 256 of the IRP Plan requires trip permit distances to be included as part of the total distance. If you are reporting trip permit distances in a jurisdiction for which you do not wish to be apportioned, please indicate so on your Schedule "B".

Example: For 2008 registration year, prior to October 1, 2008, the **reported distance** will be the distance traveled from **July 1, 2006, through June 30, 2007**. Beginning October 1, 2008, the **reported distance** will be the distance traveled from **July 1, 2007, through June 30, 2008**.

2. For applicants that 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 next to the jurisdiction name 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 Corporation Commission or found in OCC Rule 165:30-19-13.
- 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)

| | | | | | | | | | | | | | | | | |
|---|--------------------|--|------|--|-------------------------------|-----------------|--------------|---|-----------------------------|---------------------------------------|---------------|--|--------------------|--------------------|----------------|--------------|
| MVP <small>745PR (Sch C) Revised 6-05</small> | | INTERNATIONAL REGISTRATION PLAN SUPPLEMENTAL APPLICATION SCHEDULE C | | | | | | | | | | <input type="checkbox"/> Motor Carrier <input type="checkbox"/> Owner-Operator | | | | |
| Name of Registrant (Print or Type) | | | | Mailing Street Address | | | | Page of | | License Year | Fleet Number | Account Number | Jurisdictional Use | | | |
| Business Address (Must indicate Address in Base Jurisdiction) | | | | City County State Zip | | | | Person to Contact Regarding Application | | | | | | | | |
| City County State Zip | | | | City County State Zip | | | | City State Phone Number | | | | | | | | |
| International Registration Plan Weight Schedule (List the gross weight for which the vehicles are to be registered) | | | | | | | | | | | | | | | | |
| AL | AZ | AR | CA | CO | CT | DE | DC | FL | GA | ID | IL | IN | IA | KS | | |
| KY | LA | ME | MD | MA | MI | MN | MS | MO | MT | NE | NV | NH | NJ | NM | | |
| NY | NC | ND | OH | OR | PA | RI | SC | SD | TN | TX | UT | VT | VA | WA | | |
| WV | WI | WY | AB | BC | MB | NB | NF | NS | ON | PE | SK | PQ | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15A | 15B | 16 |
| Current License Plate | BJAUSRE | Equip. Number | YEAR | Make | Vehicle Identification Number | TYPE | ASXLAPETSS | FUEL | Declared Combined Gross WT. | Unladen Weight | Name of Owner | Title Number | Date of Pur. | Fact. Price | Purchase Price | OCC Use Only |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |
| Appl. Number | Prorate Tag Number | Deleted Unit Number | Year | Make | Vehicle Identification Number | Licensed Weight | Title Number | Added Unit Number | Reason Removed | ICC or OCC Operating Authority Number | | | | | | |
| | | | | | | | | | | Driver's License Number | | | | | | |
| | | | | | | | | | | US DOT | | | | | | |
| | | | | | | | | | | | | | | | | |
| Vehicle Type: TT - Truck Tractor ST - Semi Trailer TR - Tractor FT - Full Trailer TK - Truck (single) BS - Bus RT - Road Tractor CG - Converter Gas | | | | Fuel: D - Diesel G - Gas P - Propane | | | | Type of Carrier: <input type="checkbox"/> Common Exempt Commodities <input type="checkbox"/> Rental <input type="checkbox"/> Haul for Hire <input type="checkbox"/> Private <input type="checkbox"/> Household goods or Carnival | | | | Number of Power Units | | Number of Trailers | | |
| The undersigned, under oath, swears under penalty of perjury that the information furnished in this application and supporting documents is true and correct and also, that he/she will comply with the mandatory records retention as outlined on the back of this schedule. | | | | | | | | | | | | | | | | |
| Signature _____ | | | | | | | | | | | | Title _____ | | Date _____ | | |

COMPLETING SUPPLEMENTAL APPLICATION SCHEDULE C
(Sample Copy on the previous Page)

- 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 and tag for the deleted vehicle should be returned with the supplemental application.
 3. No refund can be given for the unused portion of fees paid for any deleted vehicle.

IRP RENEWAL FORM

(Jurisdictional Mileage Page)

| | | | | | |
|-------------------------------|--|--|--------------------|------------------------|---|
| MVPCPRTR-L1 | | OKLAHOMA CORPORATION COMMISSION TRANSPORTATION DIVISION IRP SECTION | | PAGE: 1 | |
| RUN DATE: 10/04/2005 | | | | AS OF DATE: 10/04/2005 | |
| CARR #: 0K99999 | | FLT: 01 | LIC PERIOD: 200612 | IRP FEE TEST | TYPE OF CARRIER: |
| REGISTRANT: IRP FEE TEST | | CONTACT: | | TELEPHONE: | <input type="checkbox"/> COMMON EXEMPT COMMODITIES |
| BUS ADDR : 409 NE 28TH STREET | | MAIL ADDR : 409 NE 28TH ST | | | <input type="checkbox"/> RENTAL <input checked="" type="checkbox"/> HAUL FOR HIRE |
| OKLAHOMA CITY OK 73003 | | OKLAHOMA CITY OK 73105 | | | <input type="checkbox"/> PRIVATE <input type="checkbox"/> HOUSEHOLD GOODS OR CARNIVAL |

| 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) | _____ | ___ NT (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)

| WPCPRTR-L1 | | OKLAHOMA CORPORATION COMMISSION TRANSPORTATION DIVISION IRP SECTION | | | | | | | | | | PAGE: 2 | |
|--------------------------|-----------|--|-----------|-----------|-----------|--------------------|--------------|-----------|------------------|-------------------|---------------------------|------------------------|-----------|
| RUN DATE: 10/04/2005 | | CARRIER FLEET LISTING | | | | | | | | | | AS OF DATE: 10/04/2005 | |
| ACNT: OK99999 | FLT: 01 | IRP FEE TEST | | | | | | | | | | | |
| VIN | UNIT # | TAG # | TYPE | YEAR | MAKE | SEATS AXLE/FUEL | OKLA CGVW | UNLAD | PURCHASE DATE | PURCHASE PRICE | OWNER NAME | | |
| FESTTRAILER OK 18,000 | WY | TEST1 0 | 1577AE | ST | 2000 | TEST | 18,000 | 18,000 | 01/01/2000 | 18,000 | MOTOR VEHICLE TEST RECORD | | |
| WVTESTJUNE292005 | TEST1 | 1XX345 | TT | 2005 | TEST | 3 D | 80,000 | 18,000 | 01/01/2005 | 98,000 | MOTOR VEHICLE TEST | | |
| AL 80,000 | AK 0 | AZ 80,000 | AR 80,000 | CA 80,000 | CO 80,000 | CT 80,000 | DE 80,000 | DC 80,000 | FL 80,000 | GA 80,000 | MI 80,000 | NC 80,000 | ND 80,000 |
| ID 80,000 | IL 80,000 | IN 80,000 | IA 80,000 | KS 80,000 | KY 80,000 | LA 80,000 | ME 80,000 | MD 80,000 | MA 80,000 | MI 80,000 | NC 80,000 | ND 80,000 | OH 80,000 |
| MN 80,000 | MS 80,000 | MO 80,000 | MT 80,000 | NE 80,000 | NV 80,000 | NH 80,000 | NJ 80,000 | NM 80,000 | NY 80,000 | NC 80,000 | ND 80,000 | OH 80,000 | OK 80,000 |
| ND 80,000 | OH 80,000 | OK 80,000 | OR 80,000 | PA 80,000 | RI 80,000 | SC 80,000 | SD 80,000 | TN 80,000 | TX 80,000 | UT 80,000 | VT 80,000 | VA 80,000 | WA 80,000 |
| VT 80,000 | VA 80,000 | WA 80,000 | WV 80,000 | WI 80,000 | WY 80,000 | AB 80,000 | BC 80,000 | MB 80,000 | NB 80,000 | NL 80,000 | NS 80,000 | NT 0 | ON 80,000 |
| NS 80,000 | NT 0 | ON 80,000 | PE 80,000 | PQ 80,000 | SK 80,000 | YT 0 | MX 0 | | | | | | |
| 234ABCD | 1 | 2DY540 | TT | 2000 | DUMY | 3 D | 80,000 | 17,500 | 01/01/2005 | 50,000 | CHUCKS TRUCKING | | |
| AL 80,000 | AK 0 | AZ 80,000 | AR 80,000 | CA 80,000 | CO 80,000 | CT 80,000 | DE 80,000 | DC 80,000 | FL 80,000 | GA 80,000 | MI 80,000 | NC 80,000 | ND 80,000 |
| ID 80,000 | IL 80,000 | IN 80,000 | IA 80,000 | KS 80,000 | KY 80,000 | LA 80,000 | ME 80,000 | MD 80,000 | MA 80,000 | MI 80,000 | NC 80,000 | ND 80,000 | OH 80,000 |
| MN 80,000 | MS 80,000 | MO 80,000 | MT 80,000 | NE 80,000 | NV 80,000 | NH 80,000 | NJ 80,000 | NM 80,000 | NY 80,000 | NC 80,000 | ND 80,000 | OH 80,000 | OK 80,000 |
| ND 80,000 | OH 80,000 | OK 80,000 | OR 80,000 | PA 80,000 | RI 80,000 | SC 80,000 | SD 80,000 | TN 80,000 | TX 80,000 | UT 80,000 | VT 80,000 | VA 80,000 | WA 80,000 |
| VT 80,000 | VA 80,000 | WA 80,000 | WV 80,000 | WI 80,000 | WY 80,000 | AB 80,000 | BC 80,000 | MB 80,000 | NB 80,000 | NL 80,000 | NS 80,000 | NT 0 | ON 80,000 |
| NS 80,000 | NT 0 | ON 80,000 | PE 80,000 | PQ 80,000 | SK 80,000 | YT 0 | MX 0 | | | | | | |
| FDTESTVEH0112345 | 2 | 9ZZ104 | TR | 2003 | FORD | 3 D | 80,000 | 18,000 | 03/01/2004 | 149,000 | ME | | |
| AL 80,000 | AK 0 | AZ 80,000 | AR 80,000 | CA 80,000 | CO 80,000 | CT 80,000 | DE 80,000 | DC 80,000 | FL 80,000 | GA 80,000 | MI 80,000 | NC 80,000 | ND 80,000 |
| ID 80,000 | IL 80,000 | IN 80,000 | IA 80,000 | KS 80,000 | KY 80,000 | LA 80,000 | ME 80,000 | MD 80,000 | MA 80,000 | MI 80,000 | NC 80,000 | ND 80,000 | OH 80,000 |
| MN 80,000 | MS 80,000 | MO 80,000 | MT 80,000 | NE 80,000 | NV 80,000 | NH 80,000 | NJ 80,000 | NM 80,000 | NY 80,000 | NC 80,000 | ND 80,000 | OH 80,000 | OK 80,000 |
| ND 80,000 | OH 80,000 | OK 80,000 | OR 80,000 | PA 80,000 | RI 80,000 | SC 80,000 | SD 80,000 | TN 80,000 | TX 80,000 | UT 80,000 | VT 80,000 | VA 80,000 | WA 80,000 |
| VT 80,000 | VA 80,000 | WA 80,000 | WV 80,000 | WI 80,000 | WY 80,000 | AB 80,000 | BC 80,000 | MB 80,000 | NB 80,000 | NL 80,000 | NS 80,000 | NT 0 | ON 80,000 |
| NS 80,000 | NT 0 | ON 80,000 | PE 80,000 | PQ 80,000 | SK 80,000 | YT 0 | MX 0 | | | | | | |
| KWTESTVEH0312345 | 3 | 9ZZ105 | TT | 2002 | KENW | 3 D | 74,000 | 16,500 | 02/01/2005 | 105,000 | ME | | |
| AL 80,000 | AK 0 | AZ 80,000 | AR 80,000 | CA 80,000 | CO 80,000 | CT 80,000 | DE 80,000 | DC 80,000 | FL 80,000 | GA 80,000 | MI 80,000 | NC 80,000 | ND 80,000 |
| ID 80,000 | IL 80,000 | IN 80,000 | IA 80,000 | KS 80,000 | KY 80,000 | LA 80,000 | ME 80,000 | MD 80,000 | MA 80,000 | MI 80,000 | NC 80,000 | ND 80,000 | OH 80,000 |
| MN 80,000 | MS 80,000 | MO 80,000 | MT 80,000 | NE 80,000 | NV 80,000 | NH 80,000 | NJ 80,000 | NM 80,000 | NY 80,000 | NC 80,000 | ND 80,000 | OH 80,000 | OK 80,000 |
| ND 80,000 | OH 80,000 | OK 80,000 | OR 80,000 | PA 80,000 | RI 80,000 | SC 80,000 | SD 80,000 | TN 80,000 | TX 80,000 | UT 80,000 | VT 80,000 | VA 80,000 | WA 80,000 |
| VT 80,000 | VA 80,000 | WA 80,000 | WV 80,000 | WI 80,000 | WY 80,000 | AB 80,000 | BC 80,000 | MB 80,000 | NB 80,000 | NL 80,000 | NS 80,000 | NT 0 | ON 80,000 |
| NS 80,000 | NT 0 | ON 80,000 | PE 80,000 | PQ 80,000 | SK 80,000 | YT 0 | MX 0 | | | | | | |

Notice

THE SIGNATURE PAGE HAS CHANGED!

Please note the new certification at the bottom of the page.

Registrants with accounts in good standing may not be required to resubmit the established place of business documents each year, provided the established place of business remains unchanged since previously documented to the satisfaction of the Commission. To avail yourself of this provision, you must certify to the Commission (with your initials and signature below), under penalty of perjury, that your established place of business has not changed.

Please note that this provision does not extend indefinitely. It also does not apply to registrants whose established place of business has changed. The Commission may periodically require registrants to re-submit documentation of their established place of business.

Nothing herein prevents the Commission from requiring registrants to submit required documents.

IRP RENEWAL FORM

(Signature Page)

CORPORATION COMMISSION
(405) 521-3036

2007 IRP RENEWAL APPLICATION

THE FOLLOWING IS INFORMATION TO BE USED FOR THE 2007 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, 2006.

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 CORPORATION COMMISSION
TRANSPORTATION DIVISION IRP SECTION
PO BOX 52948
OKLAHOMA CITY, OK 73152-2948

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.

MY INITIALS HERE CERTIFY THAT MY ESTABLISHED PLACE OF BUSINESS AS REQUIRED BY OCC RULES, HAS NOT CHANGED SINCE I LAST DOCUMENTED IT TO YOUR SATISFACTION. I UNDERSTAND THAT MY SIGNATURE BELOW INDICATES THAT I MAKE THIS CERTIFICATION UNDER PENALTY OF PERJURY. _____ REGISTRANT INITIALS

SIGNATURE _____ DATE _____

TITLE _____

REPLACEMENT CREDENTIALS FORM

OKLAHOMA CORPORATION COMMISSION TRANSPORTATION 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 _____ State _____ Zip _____

REPLACING Tag _____ Cab Card _____ IRP Account No. _____ Fleet No. _____

Vin _____ Year _____ Make _____

Unit No. _____ Old Tag No. _____

TYPE TR _____ TT _____ ST _____ TK _____ CG _____

CORRECTIONS

Previous Vin _____ Corrected Vin _____

Previous Unit No. _____ Corrected No. _____

Corrected Year _____ Corrected Make _____

Corrected Tag No. _____ Corrected No. of Axles _____

Corrected Name of Owner _____

Please provide a copy of the title for proof of ownership

Mailing Address:

Oklahoma Corporation Commission
Transportation Division-IRP/IFTA Section
2101 N Lincoln Blvd
PO Box 52948
Oklahoma City, OK 73152-2948

Signature

Subscribed and Sworn before me _____
Date

My Commission expires _____
Expiration Date

Notary Public / Commission No.

Service – Assistance – Compliance
EXCELLENCE IS OUR STANDARD

VEHICLE CREDENTIALS

(Sample Copy of Replacement Credential Form on the previous page).

- 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. A completed Replacement Application Affidavit for Lost or Stolen Tags (sample copy of the Replacement Application Affidavit Form is on the previous page)
 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 IFTA/IRP Section a photocopy of the current cab card and a completed Replacement Application Affidavit Form for the unit.
- C. When a registrant deletes a vehicle without returning the apportioned license plates and registration cab cards, the registrant must immediately notify the Transportation Division – IFTA/IRP Section **in writing**. The registrant shall:
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 vehicle owner, along with the vehicle information; and
 3. Request the Transportation Division – IFTA/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 the 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 owner-operator (lessor) and the vehicle may be registered by the lessee, but in both the lessor name and that of the lessee, with the allocation of fees according to records of the lessee. 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.

Unladen Permit (Hunters Permit)

For owner-operators who have broken their lease, you may purchase an Unladen Permit. The permit is for thirty (30) days at a cost of forty-five dollars (\$45.00). The permit qualifies the vehicle at unladen weight only and is valid in all jurisdictions.

ELECTRONIC FILING OF APPLICATIONS

Oklahoma 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

Registrants may stagger or open an account for any month ***except December***.

For additional information concerning staggered registration please contact the Transportation Division – IFTA/ IRP section.

TEMPORARY REGISTRATION

Oklahoma offers three (3) types of Temporary Authorizations.

1. 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. Temporary Registration - Registrants may request a temporary permit be issued through a wire service upon receipt by the Transportation Division – IFTA/IRP Section of a properly completed apportioned registration application.
3. 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-jurisdictional and Intra-Jurisdictional operation.

For additional information concerning any of these permits please contact the Transportation Division – IFTA/IRP Section.

VEHICLE IDENTIFICATION CREDENTIALS

- A. Once an application has 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***", and
 2. An apportioned registration cab card indicating the weights for IRP jurisdictions, 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 law enforcement personnel.

Law enforcement personnel do NOT accept copies.

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 that 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.

Service representatives, properly registered under this election, must be fully registered for operations under their own authority as well as under the authority of the carrier.

INTERNATIONAL FUEL TAX AGREEMENT

Licensing Requirements

Any person based in a member jurisdiction operating a qualified motor vehicle(s) in two or more member jurisdictions is required to license under this Agreement.

Trip Permits

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

Display of Credentials

IFTA decals must be displayed on each side of the cab, affixed to the lower exterior portion of the cab. Failure to display a copy of the IFTA license and IFTA decals may subject the vehicle operator to the purchase of a permit and a citation.

IFTA Reporting Requirements

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

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 of individuals to all member jurisdictions.

The IFTA return shall be for the previous calendar quarter. IFTA returns are required even if no operations were conducted or no taxable fuel was used during the reporting period. **Delinquent reporting will subject your IFTA license to revocation.** You can determine when your IFTA return is delinquent by reviewing the following table:

| | |
|-----------------------|------------------------------------|
| First Quarter | Delinquent after April 30 |
| Second Quarter | Delinquent after July 31 |
| Third Quarter | Delinquent after October 31 |
| Fourth Quarter | Delinquent after January 31 |

**Current IFTA fuel tax rates may be downloaded from the Oklahoma
Corporation Commission web site:**

<http://www.occeweb.com/Divisions/TR/IRP-IFTA/IFTA-IRP.htm>

License Cancellation Provisions

A licensee may request that its IFTA license be canceled. This must be done in writing and be accompanied by the previously issued IFTA license and decal(s). Noncompliance with any record-keeping requirement may be cause for revocation of your IFTA license. A lessor could be held liable for any miles traveled by a lessee when IFTA decals have been provided for them under your account, and such IFTA decals have not been recovered after the termination of the lease. Please direct all inquiries to (405) 521-3036

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 licensee's/registrant'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 uncanceled 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>Note: Qualified Motor Vehicle does not include recreational vehicles.</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)

Revised 6-05

OKLAHOMA CORPORATION COMMISSION (OCC) TRANSPORTATION DIVISION
 INTERNATIONAL FUEL TAX ASSOCIATION REGISTRATION
 POST OFFICE BOX 52948, OKLAHOMA CITY, OKLAHOMA 73152-2948
 (405) 521-3036



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 Corporation

(e) Foreign Corporation (f) Other (explain) _____

2.

| | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

 Federal Employer's Identification Number (FEI)

3. () _____
 Business Phone (Area Code and 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 base jurisdiction may withhold any refunds due if applicant is delinquent on payment of fuel taxes due 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.

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

_____ Sign Here _____
 Type or Print Name and Title Signature of Applicant Date

IFTA APPLICATION

(Back)

6. How many qualified motor vehicles travel interstate? _____

"Qualified Motor Vehicle" (1) Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or; (2) having three or more axles regardless of weight; or (3) is used in combination.

US DOT #

OK Prorate Acct #

1. 7. List IFTA jurisdictions in which there will be operations:
2. 8. List IFTA jurisdictions bulk storage maintained in:

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 Transportation Division for audit upon request. In the event the licensee fails to make acceptable records available for audit, the Transportation 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 Transportation 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 driver's trip sheet or driver's 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

Page 1 of 2

| | | | | | | |
|----------------------------------|----------------------------|-----------------|--|-------------|---|--|
| MFI | 9600301 | 000 | OKLAHOMA CORPORATION COMMISSION INTERNATIONAL FUEL TAX AGREEMENT QUARTERLY TAX REPORT | | | Page 1 of |
| HVI0003-04-95-MV 712-A-R-4-95 | | | | | | |
| Taxpayer FEIN/SSN | Tax Period End Date | Due Date | Report Quarter | Year | | |
| | 09/30/06 | 10/31/06 | 3 | 06 | 0 | |

(MFI)

(a) REPORT TYPE (CHECK ONE)

Standard Amended

Address Change

Discontinued Date: / /

(b) FUEL TYPE

(D) DIESEL

| | |
|--|------|
| 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 | 0.00 |
| 7. Interest due (col. I from state schedules)..... | |
| 8. Reinstatement Fee | |
| 9. Net Total (Add Lines 4, 5, 6, 7, and 8)..... | |
| 10. Total Remittance | |
| 11. Total Refund requested | |
| 12. Amount carried forward | |

IFTA tax rates and Canadian exchange rates can be obtained by accessing the Oklahoma Tax Commission website: www.oktax.state.ok.us

Mail report with Remittance to:

**OKLAHOMA CORPORATION COMMISSION
TRANSPORTATION DIVISION
P.O. BOX 52948
OKLAHOMA CITY, OK 73152-2948**

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 ➔ _____

Name/Title _____

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.

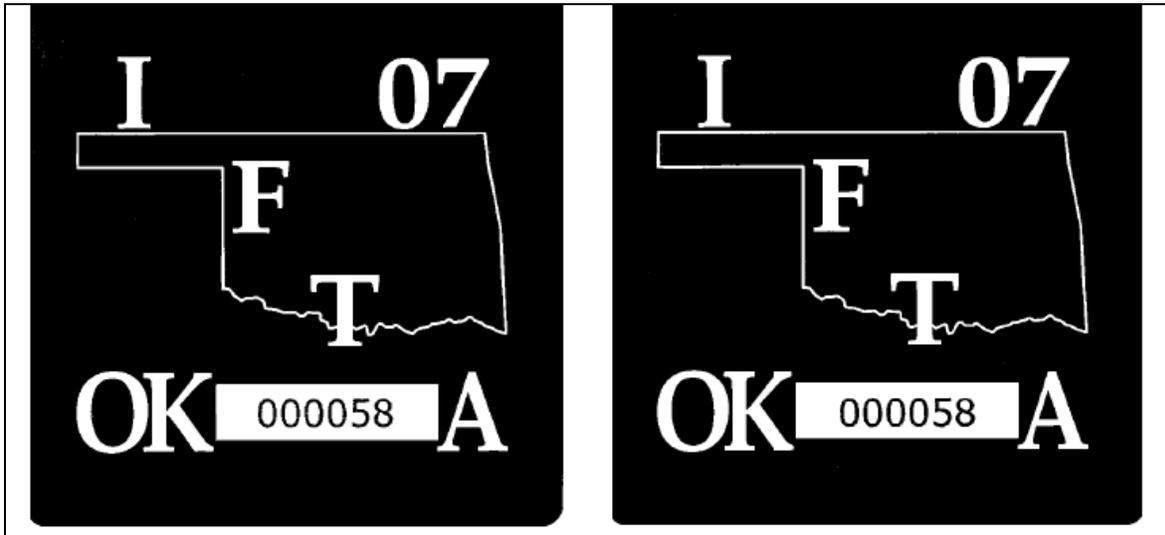
IFTA QUARTERLY REPORT FORM

Page 2 of 2

| 9600401 | | 000 | | OKLAHOMA CORPORATION COMMISSION INTERNATIONAL FUEL TAX AGREEMENT QUARTERLY TAX REPORT (STATE SCHEDULE) | | | | Please Type or Print all Information | | | | | |
|---|----------------|------------------------|--------------------|---|------------------------------|-------------|--------------------|--------------------------------------|----------------------|------|--|-----------|--|
| TAXPAYER FEI/SSN | | TYPE | | TAX PERIOD END DATE | | DUE DATE | | TAX QUARTER | | YEAR | | FUEL TYPE | |
| OK | | | | 09/30/06 | | 10/31/06 | | 1ST 2ND 3RD 4TH | | 0 | | DIESEL | |
| ROUND TO NEAREST WHOLE GALLON AND MILES | | | | | | | | | | | | | |
| IRIS- STION | TOTAL MILES | TOTAL TAXABLE MILES | TAXABLE GALLONS | TAX PAID GALLONS | NET TAXABLE GALLONS (D-E) | TAX RATE | TAX DUE (F X G) | INTEREST DUE .01000 PER MONTH | TOTAL DUE (H + I) | | | | |
| 01 | | | | | | .27200 | | | | | | | |
| 01 | | | | | | .19000 | | | | | | | |
| 05 | | | | | | .22500 | | | | | | | |
| 05 | | | | | | .26000 | | | | | | | |
| 02 | | | | | | .56020 | | | | | | | |
| 05 | | | | | | .29500 | | | | | | | |
| 06 | | | | | | .20500 | | | | | | | |
| 07 | | | | | | .26000 | | | | | | | |
| 08 | | | | | | .22000 | | | | | | | |
| 10 | | | | | | .29370 | | | | | | | |
| 11 | | | | | | .15500 | | | | | | | |
| 14 | | | | | | .22500 | | | | | | | |
| 13 | | | | | | .25000 | | | | | | | |
| 14 | | | | | | .31400 | | | | | | | |
| 15 | | | | | | .16000 | | | | | | | |
| 15 | SURCHARGE: | XXXX | | XXXX | XXXX | .11000 | | | | | | | |
| 17 | | | | | | .26000 | | | | | | | |
| 18 | SURCHARGE: | XXXX | | XXXX | XXXX | .14100 | | | | | | | |
| 19 | | | | | | .20000 | | | | | | | |
| 22 | | | | | | .21000 | | | | | | | |
| 64 | | | | | | .35340 | | | | | | | |
| 21 | | | | | | .24250 | | | | | | | |
| 20 | | | | | | .27000 | | | | | | | |
| 23 | | | | | | .20000 | | | | | | | |
| 24 | | | | | | .20000 | | | | | | | |
| 26 | | | | | | .12000 | | | | | | | |
| 25 | | | | | | .18000 | | | | | | | |
| 22 | | | | | | .27250 | | | | | | | |
| 69 | | | | | | .51930 | | | | | | | |
| 59 | | | | | | .27100 | | | | | | | |
| AGE TALS: | | | | | | | | | | | | | |

| 9600401 | | 000 | | OKLAHOMA CORPORATION COMMISSION INTERNATIONAL FUEL TAX AGREEMENT QUARTERLY TAX REPORT (STATE SCHEDULE) | | | | Please Type or Print all Information | | | | | |
|---|----------------|------------------------|--------------------|---|------------------------------|--|--------------------|--------------------------------------|----------------------|------|--|-----------|--|
| TAXPAYER FEI/SSN | | TYPE | | TAX PERIOD END DATE | | DUE DATE | | TAX QUARTER | | YEAR | | FUEL TYPE | |
| OK | | | | 09/30/06 | | 10/31/06 | | 1ST 2ND 3RD 4TH | | 06 | | DIESEL | |
| ROUND TO NEAREST WHOLE GALLON AND MILES | | | | | | | | | | | | | |
| IRIS- STION | TOTAL MILES | TOTAL TAXABLE MILES | TAXABLE GALLONS | TAX PAID GALLONS | NET TAXABLE GALLONS (D-E) | TAX RATE | TAX DUE (F X G) | INTEREST DUE .01000 PER MONTH | TOTAL DUE (H + I) | | | | |
| 35 | | | | | | .25000 | | | | | | | |
| 28 | | | | | | .25500 | | | | | | | |
| 66 | | | | | | .50690 | | | | | | | |
| 30 | | | | | | .18000 | | | | | | | |
| 31 | | | | | | .17500 | | | | | | | |
| 32 | | | | | | .21000 | | | | | | | |
| 67 | | | | | | .47320 | | | | | | | |
| 29 | | | | | | .27000 | | | | | | | |
| 33 | | | | | | .37250 | | | | | | | |
| 36 | | | | | | .28000 | | | | | | | |
| 37 | | | | | | .13000 | | | | | | | |
| 69 | | | | | | .43940 | | | | | | | |
| 38 | | | | | | XX | | | | | | | |
| 39 | | | | | | .36400 | | | | | | | |
| 70 | | | | | | .61450 | | | | | | | |
| 71 | | | | | | .49780 | | | | | | | |
| 40 | | | | | | .30000 | | | | | | | |
| 41 | | | | | | .16000 | | | | | | | |
| 42 | | | | | | .22000 | | | | | | | |
| 72 | | | | | | .46090 | | | | | | | |
| 43 | | | | | | .17000 | | | | | | | |
| 44 | | | | | | .20000 | | | | | | | |
| 45 | | | | | | .24500 | | | | | | | |
| 47 | | | | | | .16000 | | | | | | | |
| 47 | SURCHARGE: | XXXX | | XXXX | XXXX | .03500 | | | | | | | |
| 46 | | | | | | .26000 | | | | | | | |
| 48 | | | | | | .31000 | | | | | | | |
| 50 | | | | | | .32900 | | | | | | | |
| 49 | | | | | | .27000 | | | | | | | |
| 51 | | | | | | .14000 | | | | | | | |
| AGE TALS: | | | | | | | | | | | | | |

IFTA DECAL AND IFTA FUEL LICENSE (Samples – size is not to scale)



MF180024-03-97-MF
28002
Form Number 713
Revised 11-05



**OKLAHOMA CORPORATION COMMISSION
TRANSPORTATION DIVISION
P.O. BOX 52948
Oklahoma City, OK 73152-2948**

IFTA FUEL TAX LICENSE

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:

License Number:
Licensee:

Commissioner *Bob Anthony*
Commissioner *Jeff Crowl*
Commissioner *John Roth*

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

RECORD KEEPING REQUIREMENTS UNDER THE IFTA AND IRP

1. The International Registration Plan requires 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 IRP Commissioner upon 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.
 - c. Records must be maintained through July of the fourth prior year for each registration in question since the preceding year or distance year actually includes part of two (2) calendar years.

2. The International Fuel Tax Agreement requires every licensee to maintain records to substantiate information reported on the quarterly tax report.
 - a. Every IFTA 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.

DISTANCE REPORTING SYSTEM

An acceptable and reliable distance accounting system is an essential part of a licensee/registrant maintaining compliance with IFTA/IRP 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 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) Licensee's/ Registrant'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 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 IFTA AND IRP

In most cases when a licensee/registrant 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 licensee/registrant 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 licensee/registrant to schedule the audit and make the audit arrangements.
3. In most cases, IFTA/IRP audits can be conducted on a sampling basis.

The IFTA/IRP audit procedures have been established with the licensee/registrant business realities and needs in mind. The Transportation Division welcomes input from the licensee/registrant in regards to scheduling the audit and audit methodology.