Policies and Procedures Manual

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http://transportation.ky.gov/Motor-Carriers/Pages/International-Registration-Plan.aspx

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Chapter 1
WHAT IS IRP?

The International Registration Plan (IRP) is a registration reciprocity agreement among states of the United States and provinces of Canada providing for payment of license fees on the basis of fleet miles operated in various jurisdictions.

This manual was developed to assist you with the most general procedures involved in the licensing of your IRP vehicles in the state of Kentucky. Please visit the IRP Internet site at: http://transportation.ky.gov/Motor-Carriers/Pages/International-Registration-Plan.aspx for more information. The site has links to most every related government agency, the entire IRP agreement can be viewed and/or printed, and any needed IRP forms can be viewed and/or printed.

WHO MUST IRP APPORTION REGISTER?

Any operator operating or intending to operate one (1) or more APPORTIONABLE VEHICLE(S) into or through two (2) or more of the member jurisdictions must be IRP registered or purchase Trip Permits for each jurisdiction. For a definition of Apportionable Vehicle, see 601 KAR 9:135, Section 1 on page 5 of this manual.

Chapter 2
APPLICATIONS

FORMS

Schedule A- Schedule A is the pre-printed vehicle listing received in the annual renewal packet, which is sent to carriers approximately 6 weeks before their expiration date. Check closely to verify all information is correct, paying special attention to the accuracy of the Purchase Price column. Mark a line through any vehicles that should be deleted and make any corrections in red ink.

Schedule B- List the previous fiscal year (July through June) mileage, mark an x in the proper column to indicate the mileage to be actual or estimated and mark an x in the box to the left of the jurisdiction name to indicate that you wish to be apportioned for that jurisdiction for the coming year. Mileage from the estimated mileage chart received in the renewal packet should be used for any jurisdiction not operated in the previous fiscal year, but anticipated to be needed on the registration being renewed. A completed schedule G is required for estimated mileage when chart mileage isn’t used.

Schedule C- Complete the name, address information, mark an x in box to the left of the transaction type of the application, mark an x in the box next to the appropriate type of operation, sign and complete the vehicle information as listed below.

Schedule A and C Column Definitions
1. Base State
2. Vehicle Number Assigned By Applicant
3. Model Year Of Vehicle
4. Make Of Vehicle
5. VIN
6. US DOT Number For Motor Carrier Responsible For The Safety Of The Vehicle
7. Taxpayer Identification Number For Motor Carrier Responsible For The Safety Of The Vehicle
8. Is the Motor Carrier Responsible For The Safety Of The Vehicle Expected To Change During The Registration Year? Answer Y or N.
9. Type Of Vehicle
10. Number Of Axles (Power Unit Only)
11. Seating Capacity (Buses Only)
12. Model Number
13. Empty Weight Of Vehicle (Power Unit Only)
14. Type Of Fuel
15. Weight Of Power Unit, Trailer And Load
16. Purchase Price Of Vehicle
17. Month, Day And Year Vehicle Was Purchased
18. Owner Of Vehicle if Other Than Registrant
19. Title Number Of Vehicle
20. Check If Colorado Mileage is 10,000 Miles Or Less Annually
Schedule G- Answer all the questions, give a detailed explanation for each estimate and sign.

Form 2290- Form 2290 or Schedule of Heavy Highway Vehicles, is an IRS form required to be filed each year on vehicles registered for weights 55,000 pounds and over. For more information about this form, please see the IRS website at: http://www.irs.gov/formspubs

Form MCS-150- The federal application for US DOT number. An annual update is required.

**Chapter 3**

**PROCEDURES**

**NEW ACCOUNTS**

Vehicles must be registered at the local county clerk’s office with a current apportioned certificate. Form TC95-303 must be completed and submitted to the IRP office with 3 forms of proof of Kentucky address (phone, utility bill, etc.), MCS-150, form 2290 (if applicable) proof of liability insurance and apportioned certificate. New accounts will be set up to expire approximately 12 months from time of registration.

**RENEWAL APPLICATIONS**

Renewal notices are mailed from the IRP office about 6 weeks prior to expiration. Schedules A & B, updated apportioned certificate(s), Form 2290 (if applicable), MCS-150 and proof of insurance are required for renewal applications. License plates for any vehicles not being renewed must be returned to the IRP office.

**VEHICLE ADDITIONS**

TC95-303, Schedule C only, apportioned certificate, Form 2290 (if applicable) and proof of insurance are required.

**VEHICLE TRANSFERS**

TC95-303, apportioned certificate and form 2290 (if applicable) for added vehicle, original cab card and plate for deleted vehicle. Vehicle transfer costs vary depending on the involved jurisdictions. Some fees are transferable and some are not.

**ADD JURISDICTIONS**

TC95-303 is required for adding jurisdictions after the original or yearly renewal application is completed. Fees vary according to involved jurisdictions. All add jurisdiction transactions are charged over 100%.

**WEIGHT CHANGES**

TC95-303 is required for weight change transactions. Increasing weight from 55,000 pounds or more to higher weight will cause a discrepancy in HVUT fees paid and may result in an IRS audit.

**CAB CARD/PLATE/DECAL REPLACEMENT**

Form TC96-167, Affidavit for Replacement, is required for replacement credentials. The fee is $3.00.

**REFUNDS**

Plate and original cab must be returned for refunds. Refunds for the unused portion of the Kentucky registration fee are issued for plates returned used. Fees for other jurisdictions are not refundable on used plates.

Note: A copy of the lease agreement is required for any vehicle being leased.

**Chapter 4**

**FEE CALCULATION**

Total Kentucky fees are based on a combination of the ad valorem fee, weight fee and Kentucky mileage percentage. Year of purchase factor changes yearly. Total IRP fee is based on the Kentucky fee and fees for other jurisdictions according to the rates and mileage percentages for each jurisdiction. For a copy of the current fee schedules, contact the IRP office at 502-564-1257.
Example Fee Calculation

Note: This is a simple fee calculation for only two jurisdictions. In many instances fee calculation involves numerous jurisdictions.

KY Ad Valorem Fee - Purchase Price ($100,000.00) X Year of Purchase Factor (.00629) = $629.00
$629.00 X Kentucky Mileage Percentage (.50) = $314.50

KY Weight Fee - 80,000 Pound Weight Fee ($1,410.00) X Kentucky Mileage Percentage (.50) = $705.00

OH Weight Fee - 80,000 Pound Weight Fee ($1,340.00) X Ohio Mileage Percentage (.50) = $670.00

Total KY Fee - $314.50 + $705.00 = $1,019.50
Total IRP Fee - $1,019.50 + $670.00 = $1,689.50

Note: The ad valorem fee is not applicable to any current year purchase and is not prorated.

Chapter 5
RECORD KEEPING REQUIREMENTS

An acceptable source document used to verify fleet mileage is some type of "Individual Vehicle Mileage Record(s)" (IVMR's) which shall contain the following information:

1. Date of trip (starting and ending);
2. Trip origin and destination;
3. Route of travel and/or beginning and ending odometer or hubodometer reading of the trip;
4. Total trip miles;
5. Mileage by jurisdiction;
6. Unit number or vehicle identification number (VIN), and may include at the discretion of the base jurisdiction the following additional information;
7. Vehicle fleet number;
8. Registrant's name;
9. Trailer number; and
10. Driver's signature and/or name.

These IVMR's may be supplemented by trip sheets, driver's logs, dispatch logs, or bills of lading.

Computer printouts that are merely recaps are not acceptable. They must be supported by IVMR's in order to be of value for audit. The operational records must be presented in unit number order, in sequence by date. The mileage recaps used to complete your application should be provided as well.

***Failure to present the requested mileage records could result in cancellation of your apportion privileges.***

Be Advised: If drivers logs are your only detailed record of origin and destinations, you must keep them to support your IRP application. DO NOT THROW THEM AWAY!!

All records MUST be retained by the taxpayer for a period of five (5) years.

Chapter 6
KENTUCKY REGULATIONS

KRS 186.050
KENTUCKY STATUTE FOR IRP

(13) (a) The Department of Vehicle Regulation is authorized to negotiate and execute an agreement or agreements for the purpose of developing and instituting proportional registration of motor vehicles engaged in interstate commerce, or in a combination of interstate and intrastate commerce, and operating into, through or within the Commonwealth of Kentucky. The agreement or agreements may be made on a basis commensurate with, and determined by, the miles traveled on, and use made of, the highways of this Commonwealth as compared with the miles traveled on and use made of highways of other states, or upon any other equitable basis of proportional registration.

Notwithstanding the provisions of KRS 186.020, the cabinet shall promulgate administrative regulations concerning the registration of motor vehicles under any agreement or agreements made
under this section and shall provide for direct issuance by it of evidence of payment of any registration fee required under such agreement or agreements. Any proportional registration fee required to be collected under any proportional registration agreement or agreements shall be in accordance with the taxes established in this section.

(b) Any owner of a commercial vehicle who is required to title his motor vehicle under this section shall first title such vehicle with the county clerk pursuant to KRS 186.020 for a state fee of one dollar ($1). Title to such vehicle may be transferred; however title without proper registration shall not authorize the operation or use of the vehicle on any public highway. Any commercial vehicle properly titled in Kentucky may also be registered in Kentucky, and, upon payment of the required fees, the department may issue an apportioned registration plate to such commercial vehicle.

(c) Any commercial vehicle that is properly titled in a foreign jurisdiction, which vehicle is subject to apportioned registration, as provided in paragraph (a) of this subsection, may be registered in Kentucky, and, upon proof of proper title, and payment of the required fees, the department may issue an apportioned registration plate to the commercial vehicle. The department shall promulgate administrative regulations in accordance with this section.

Chapter 7
DEFINITIONS

APPORTIONABLE VEHICLE
—Apportionable Vehicle means (except as provided below) any Power Unit that is used or intended for use in two or more Member Jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:
(i) has two Axles and a gross Vehicle weight or registered gross Vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
(ii) has three or more Axles, regardless of weight, or
(iii) is used in combination, when the gross Vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

A Recreational Vehicle, a Vehicle displaying Restricted Plates, a bus used in the transportation of chartered parties or a government-owned Vehicle, is not an Apportionable Vehicle; except that a Truck or Truck Tractor, or the Power Unit in a Combination of Vehicles having a gross Vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, and a bus used in the transportation of chartered parties, nevertheless may be registered under the Plan at the option of the Registrant.

BASE JURISDICTION
—Base Jurisdiction means the Member Jurisdiction, selected in accordance with Section 305, to which an Applicant applies for apportioned registration under the Plan or the Member Jurisdiction that issues apportioned registration to a Registrant under the Plan.

ESTABLISHED PLACE OF BUSINESS
—Established Place of Business means a physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and whose street address shall be specified by the Applicant or Registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the Applicant or Registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the Applicant’s or Registrant’s trucking-related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The Applicant or Registrant need not have land line telephone service at the physical structure. Operational Records concerning the Fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1020). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

ESTIMATED DISTANCE
—Estimated Distance means either (i) the anticipated distance a Fleet is expected to travel in a Member Jurisdiction during an applicable Registration Year as reported by an Applicant or (ii) the distance assigned to the Fleet by the Base Jurisdiction as determined in Section 320.
RESIDENCE
—Residence means the status of an Applicant or a Registrant as a resident of a Member Jurisdiction.

REPORTING PERIOD
—Reporting Period means, except as provided below, the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought. If the Registration Year begins on any date in July, August, or September, the Reporting Period shall be the previous such twelve-month period.

RESTRICTED PLATE
—Restricted Plate means a plate that has a time, geographic area, distance, or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial transportation authority, or a private party, and operated as part of an urban mass transit system, as defined by the Jurisdiction that issues the plate.

TOTAL DISTANCE
—Total Distance means all distance, including that accrued on Trip Permits, operated by a Fleet of Apportioned Vehicles in all Member Jurisdictions during the Reporting Period.

Complete list of definitions can be found on the International Registration Plan, Inc’s website.

http://www.irponline.org/resource/resmgr/publications/irp_plan_1.1.11.pdf

Chapter 8
PERFORMANCE AND REGISTRATION INFORMATION SYSTEMS MANAGEMENT (PRISM)

What Is PRISM?
PRISM is a cooperative Federal/State safety program designed to identify motor carriers with deficient safety records, and to tie a motor carrier’s safety fitness to the ability to register their trucks.
PRISM links the Federal Motor Carrier Safety Administration’s (FMCSA) safety information with the state’s motor vehicle registration process to achieve two purposes:
· To determine the motor carrier’s safety fitness prior to issuing a registration plate, and
· To motivate the unsafe carrier to improve its safety performance through an improvement process and, where necessary, the application of registration sanctions.
The PRISM program includes two major processes – the Commercial Vehicle Registration Process (IRP registration) and enforcement that work in parallel to identify motor carriers and to hold them responsible for the safety of their operations.
The performance of unsafe carriers is improved through a comprehensive system of identification, education, awareness, data gathering, safety monitoring and treatment.

Commercial Vehicle Registration Process:
The International Registration Plan (IRP) commercial vehicle registration process of the states provides the framework for the PRISM program and serves two vital functions. First, it establishes a system of accountability by ensuring that no vehicle is plated without identifying the carrier responsible for the safety of the vehicle during the registration year. Second, the use of registration sanctions (denial, suspension and revocation) provides a powerful incentive for unsafe carriers to improve their safety performance.
The USDOT number is used to identify both the motor carrier responsible for safety and the individual vehicle registrant (if different). The carrier’s safety fitness is checked prior to issuing vehicle registrations. Unfit carriers may be denied the ability to register their vehicles.
Carriers, registrants and owner-operators are given information on safety performance. Concerned carriers can take steps to improve their safety. If an owner-operator or a registrant leases to an unsafe motor carrier, the owner-operator or registrant is notified of the carrier’s Motor Carrier Safety Improvement Process (MCSIP) status.

Enforcement:
Enforcement is the means by which carrier safety is systematically tracked and improved. The process is designed to improve the safety performance of carriers with demonstrated poor safety performance through accurate identification, performance monitoring and treatment. When a carrier is identified as needing improvement in safety practices, the carrier enters
the MCSIP program. Within MCSIP, carriers with potential safety problems are identified and prioritized for on-site reviews using the Motor Carrier Safety Status (SafeStat) program. SafeStat makes maximum use of Accident, Driver, Vehicle and Safety Management data to develop an overall indicator of carrier fitness that is used to prioritize carriers for possible on-site reviews.

Chapter 9
FREQUENTLY ASKED QUESTIONS

1. **Q:** Who needs an apportioned license plate?
   **A:** Any vehicle with a registered gross weight exceeding 26,000 lbs. operating outside the state of Kentucky needs an apportioned license plate. In addition, any vehicle doing intrastate hauling outside the state of Kentucky, regardless of registered gross weight, must have an apportioned license plate. In the case of apportioned license plates, intrastate hauling is defined as picking up a load in a state other than Kentucky, then dropping that same load in another location within that state. (Example: pick up a load in Toledo, Ohio and drop that same load in Columbus, Ohio.) In the case of intrastate haulers, vehicles of any weight, with the exception of passenger vehicles, must have apportioned license plates.

2. **Q:** What weight apportioned plates are available?
   **A:** Apportioned license plates are available in the following weights: 6000, 10000, 14000, 18000, 22000, 26000, 32000, 38000, 44000, 55000, 62000, 73280, and 80000. This weight is the combined weight of the truck, trailer and load. This is also known as the taxable weight.

3. **Q:** What is a 2290? Do I have to have one?
   **A:** The Form 2290 is the Schedule of Heavy Highway Vehicles. It is a tax that is collected by the Internal Revenue Service. You must have a stamped 2290 (showing that the tax has been paid) for each vehicle that is 55,000 lbs. or greater that you have owned for 60 days or more. Please be aware that the Form 2290 must be in your own name. A copy of the 2290 must be provided to us at the time of your renewal or when you add an applicable truck to your account.

4. **Q:** It’s time to renew my apportioned license plates. What do I need to do?
   **A:** Our office will mail out a renewal packet to you approximately 6 weeks before your expiration date. That packet contains instructions that you should follow carefully. You can either come in to our office (The One Stop Shop), mail us your information, or if you run short on time, you can fax us your information. Our fax number is (502) 564-2950. This function can also be done on our website. For information about using the web, see Question #14.

5. **Q:** What is a cab card?
   **A:** Your cab card is the official document issued by the state that shows what jurisdictions (states) you are allowed to travel in. The cab card includes specific vehicle information, and cannot be transferred from vehicle to vehicle. The original cab card must be kept in your truck. A photocopy is not acceptable.

6. **Q:** I need to travel to a jurisdiction that is not on my cab card. What should I do?
   **A:** Our office can add a jurisdiction to your fleet. In order to do this, you must fax us a letter stating your IRP Account Number (can be found on your cab card), the jurisdiction(s) that you want to add, and your return fax number. We will fax you a bill and a temporary permit so that you may travel to that jurisdiction. When we receive your payment we will send you a new permanent cab card that includes the additional jurisdiction(s). This function can also be done on our website. For information about using the web, see Question #14.

7. **Q:** I’ve lost my plate/cab card/decal. What should I do?
   **A:** You must fill out a Lost or Stolen Affidavit and fax or send that to us. Please fill out the top of this form, have it notarized, and fax it to (502) 564-2950. Please make a note of your IRP Account Number and your fax number on your cover page. We will fax you a bill and a temporary permit. Carry this permit in your vehicle to make you legal to run. When we receive your payment we will issue you a new plate/cab card/decal and mail it to you. Follow this link to download a Lost or Stolen Affidavit. This function can also be done on our website. For information about using the web, see Question #14.
8. Q: I sold my truck. Can I get a refund?  
   A: Yes, you can. You must mail us the plate and original cab card. Also include a note telling us the reason why you are requesting a refund (out of business, truck sold, truck disabled, etc.). You will receive a prorated refund for the Kentucky portion of the fees that were paid. The fees that were paid to other jurisdictions are not refundable. Our mailing address is:

   Kentuck Transportation Cabinet  
   IRP Branch, Apportioned Registration Section  
   PO Box 2323  
   Frankfort, KY 40602-2323

9. Q: I sold my truck and bought another one. Can I transfer the license plates from one to the other?  
   A: Yes, you can. You will need to fill out a Kentucky IRP Apportioned Registration Supplemental Application (Schedule C), and fax that to us along with the apportioned certificate (from your local county clerk), proof of your liability insurance, and a 2290 if your vehicle’s combined gross weight is 55,000 lbs. or greater and you have owned it for more than 60 days (see question #3). You can fax all of this information to (502) 564-2950. We will process your application and fax you a bill and a temporary permit. You must return your plate with your payment. When we receive your payment and your plate we will issue you a new plate and cab card. Follow this link to download a Schedule C. This function can also be done on our website. For information about using the web, see Question #14.

10. Q: I sold my truck to my neighbor. Can I transfer the plate to him?  
    A: No. Apportioned license plates are not transferable from one account to another. Your neighbor will have to obtain his own apportioned license plate.

11. Q: I just bought a new vehicle. Do I have to pay usage tax on it?  
    A: Usage tax is paid on any vehicle with a combined gross weight 44,001 lbs. and under. This tax is paid at your local county clerk when you register the vehicle for the first time.

12. Q: How much does an apportioned license plate cost?  
    A: Cost varies according to weight of vehicle, vehicle type, vehicle year, type of operation and previous year mileage. 80,000 lb. plates may cost approximately $1,250.00 to $2,500.00.

13. Q: How can I pay for my apportioned license plate?  
    A: You can pay with a personal or company check, cash, credit card or an electronic funds transfer (ETF or e-check). There is a 4% service fee added on credit card transactions and a flat $3.00 service fee for electronic funds transfer (ETF or e-check).

14. Q: the IRP office faxed me a temporary permit, but I'm afraid to drive my truck without a plate on it. Is this really legal?  
    A: Yes. It's perfectly legal to haul loads with a temporary permit. If you have a temporary in your truck, then you may drive in any state without a plate. Temporaries are faxable - you do not need to have the original in your truck.

Chapter 10
CONTACT INFORMATION

Office hours are Monday through Friday EST 8:00 am to 4:30 pm.

Our One Stop Shop for walk-in customers is available Monday through Friday 8:00 am to 4:00 pm.

For more information on our One Stop Shop, please visit our website at: http://transportation.ky.gov/Motor-Carriers/Pages/One-Stop-Shop.aspx