Michigan
International Registration Plan

Customer Guide
Cover photograph courtesy of the Michigan Department of Transportation Photography Unit.
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INTRODUCTION

This manual is a guide to obtaining apportioned registration for carriers based in Michigan. If you have a unique situation not covered in this manual, contact the International Registration Plan (IRP) office for assistance.

The IRP is a program for licensing commercial vehicles (trucks and buses) in interstate operations among member jurisdictions (states or provinces). The member jurisdictions of IRP are all U.S. states (except Alaska and Hawaii), the District of Columbia, and the Canadian provinces (except Yukon and Northwest Territory).

Under this program, an interstate carrier files an apportioned registration application in the state or province where the carrier is based (the base jurisdiction). The fleet vehicles and the distance traveled in each jurisdiction where the carrier operates are listed on the application. The base jurisdiction collects the full license registration fee and distributes the fees to the other jurisdictions based on the percentage of distance the carrier has traveled in each jurisdiction. Registration fees for fleets that do not yet have out-of-state mileage to report are based on an “Average Per Vehicle Distance” chart. The base jurisdiction also issues a license plate showing the word "apportioned" and a cab card showing all jurisdictions and weights.

The apportioned plate and cab card are the only registration credentials needed to operate in member jurisdictions. These registration credentials allow the carrier to operate both intrastate and interstate in all IRP member jurisdictions. Registration credentials may be shown in paper or electronic format.

For other credentials necessary to operate in interstate commerce, contact:

<table>
<thead>
<tr>
<th>Michigan State Police</th>
<th>Michigan Department of Treasury</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial Vehicle Enforcement Division</td>
<td>Special Taxes Division – IFTA Unit</td>
</tr>
<tr>
<td>517-284-3250</td>
<td>517-636-4580</td>
</tr>
<tr>
<td><a href="mailto:MSP-CVED-RCS@michigan.gov">MSP-CVED-RCS@michigan.gov</a></td>
<td><a href="mailto:IFTA_Licensing@michigan.gov">IFTA_Licensing@michigan.gov</a></td>
</tr>
</tbody>
</table>

Other IRP member jurisdictions may have specific requirements for operation within the jurisdiction. Contact the jurisdiction directly using information located online at www.irponline.org.
OFFICE LOCATION AND CONTACT INFORMATION

The IRP Unit may be contacted at (517) 335-6119 or via email at SOSIRP@michigan.gov. The IRP Unit accepts documents related to in-process transactions via email or fax at (517) 335-6116.

Mailing Address:
Michigan Department of State
IRP Unit
P.O. Box 30029
Lansing, MI 48909

Office Location:
Secretary of State Building
State Secondary Complex
7064 Crowner Drive
Dimondale, MI 48821

The IRP Unit office hours are Monday, Tuesday, Thursday and Friday from 8:00 a.m. to 4:45 p.m.; and Wednesday from 9:30 a.m. to 4:45 p.m.

Same-day service is generally available for customer arrivals prior to 3:00 p.m., with these exceptions:

- Applications containing large numbers of vehicles may require additional time for processing.
- Walk-in customers (without appointments) during peak times of the renewal period.
GENERAL INFORMATION

The following websites may provide valuable information:

International Registration Plan, Inc. - www.irponline.org
  • Contact information for all IRP jurisdiction offices including links to jurisdiction websites
    o Jurisdiction websites will detail additional operating authority or special permits required to operate in that jurisdiction
  • Jurisdiction maximum allowable weights
  • Overweight permits
  • Trip permits
  • Registration fees and periods

Michigan Center for Truck Safety – www.truckingsafety.org
  • Truck Driver’s Guidebook
  • Educational programs for drivers

Michigan State Police – www.michigan.gov/msp
  • Click on Divisions and then Commercial Vehicle Enforcement Division

Michigan Department of Transportation – www.michigan.gov/mdot
  • Click on Doing Business and then Truckers
    o Includes MiTRIP link to purchase oversize or overweight permits

Michigan Department of Treasury – www.michigan.gov/treasury
  • International Fuel Tax Agreement (IFTA) – click on Taxes, then Business Taxes, and then IFTA Tax on the left-hand menu

Internal Revenue Service – www.irs.gov/trucker
  • Heavy Vehicle Use Tax Form 2290

Trucks Park Here – https://trucksparkhere.com
  • Information on available rest area parking spaces in eight midwestern states
WHEN TO OBTAIN AN IRP REGISTRATION

You must obtain apportioned registrations for your fleet if you intend to operate in Michigan and any other IRP jurisdiction, AND the vehicle:

- Is a power unit with two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds; or
- Is a power unit with three or more axles, regardless of weight; or
- Is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds gross vehicle weight.

Vehicles or combinations thereof, with a gross vehicle weight of 26,000 pounds or less, and two-axle vehicles may be proportionally registered at the option of the registrant.

In Michigan and most other jurisdictions, power units are the only vehicles that must have apportioned registrations.

A fleet shall be considered never to have been apportioned if the registrant has neither owned or leased apportioned vehicles during the 18 months prior to the date of its application for apportioned registration, nor accrued actual distance by operating apportioned vehicles in any member jurisdiction during the reporting period.

Buses

Common carriers of passengers must apportion registration if it is a qualifying bus. A qualifying bus is one that:

(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).

At the option of the registrant, the total distance required on the application may be the actual distance traveled in all the jurisdictions. Or, the total distance may be a sum equal to the scheduled route distance in each jurisdiction from the farthest point of origin to the farthest point of destination of the scheduled pool.

Common carriers of passengers having any doubt as to whether they should file an Apportioned Registration Application should contact the Michigan Department of State IRP Unit (517) 335-6119 for assistance.
IRP Exemptions

The following vehicles do not need an apportioned registration:


2. Commercial vehicles traveling entirely in your base state such as city pick-up and delivery vehicles.

3. Recreational vehicles used for personal pleasure or travel by an individual or family and not used in connection with any business endeavor.

4. Vehicles displaying a restricted plate that is recognized under other reciprocity agreements. For example, Dealer, Manufacturer, Farm, and Log plates.

WHERE TO REGISTER FOR IRP

A registrant should obtain an IRP registration with Michigan as its base jurisdiction if:

1. The registrant has an established place of business in Michigan OR can demonstrate residence in Michigan, and

2. The fleet the registrant seeks to register under IRP accrues mileage in Michigan, and

3. The operational records of the fleet are maintained or can be made available in Michigan.

See page 38 for the full definition of Established Place of Business. Pages 11-12 provide a list of documents you may provide to prove you have an established place of business or Michigan residency.

Note: A Post Office box, virtual office or Rural Route number is not an acceptable business address for the IRP registration.

HOW TO APPLY

IRP customers wishing to process their transactions in person at the IRP Office must complete an IRP Schedule A/C and B form which is available from the IRP Unit by phone at (517) 335-6119, email at sosirp@michigan.gov, or at www.Michigan.gov/sos by clicking on Business Services and then IRP.

IRP customers who process their transactions online through CARS e-Services do not need to complete the IRP Schedule A/C and B form.
HOW FEES ARE APPORTIONED

IRP fees are not based on the number of miles accrued during the reporting year, but rather by the jurisdictional distribution (by percent) of those miles. Following is an example of how the registration for a Michigan-based power unit might be apportioned:

The operator of this unit drives in Michigan, Indiana, Illinois, and Wisconsin and drives 25,000 miles per year in each jurisdiction, for a total annual distance of 100,000. The operator chose the gross vehicle weight of 80,000 pounds for each jurisdiction. Under the International Registration Plan, the license fee would be computed as follows:

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Distance in Jurisdiction</th>
<th>Percentage of Total</th>
<th>Full year fees for Jurisdiction</th>
<th>Apportioned Fee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Michigan</td>
<td>25,000</td>
<td>25%</td>
<td>1,992.00</td>
<td>498.00</td>
</tr>
<tr>
<td>Indiana</td>
<td>25,000</td>
<td>25%</td>
<td>1,692.00</td>
<td>423.00</td>
</tr>
<tr>
<td>Illinois</td>
<td>25,000</td>
<td>25%</td>
<td>3,191.00</td>
<td>797.75</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>25,000</td>
<td>25%</td>
<td>2,578.00</td>
<td>644.50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100,000</strong></td>
<td><strong>100%</strong></td>
<td><strong>$2,363.25</strong></td>
<td></td>
</tr>
</tbody>
</table>

*The above example may not reflect actual jurisdiction fees.*

Note: If the total distance in this example had been 40,000, but the percentages remained 25% in each of the jurisdictions (10,000 in each jurisdiction), the apportioned plate fee would still be $2,363.25.

IRP TRANSACTION PROCESSING OPTIONS

IRP registration plates and cab cards are only issued through the IRP office at the location listed on page 2. Secretary of State branch offices located throughout Michigan cannot assist with questions or issues related to IRP apportioned registrations. All transactions and invoice payments must be handled directly through the IRP office.

There are four options for processing IRP transactions:

1. Online – please see the next section for online processing information.
2. In-person by appointment – to schedule an appointment, visit [https://sosmakeanappointment.as.me/schedule.php?location=Michigan+IRP](https://sosmakeanappointment.as.me/schedule.php?location=Michigan+IRP) or go to [www.michigan.gov/sos](http://www.michigan.gov/sos), click on Business Services and then International Registration Plan to find the “Make an Appointment” link.
3. In-person – you may walk into the IRP office during the office hours listed on page 2. The same day service restrictions listed on page 2 will apply.
4. By Mail – all paperwork necessary to complete your transaction should be sent to the mailing address listed on page 2.
IRP ONLINE

Michigan IRP offers an online service through the Secretary of State’s CARS e-Services website at https://dsvsesvc.sos.state.mi.us/TAP/. CARS e-Services allows carriers to log into their IRP accounts 24 hours a day, 7 days a week to process any IRP transaction. Customers may pay online for transactions processed in the IRP office or online.

To request access to your IRP account through CARS e-Services, visit the website above and click IRP Services. You will be redirected to the MiLogin for Third Party website. If you already have a MiLogin for Third Party or Treasury Online user name and password, log in. If you DO NOT have one of these accounts, select Sign Up. For more information on MiLogin account creation and obtaining access to IRP through CARS e-Services, please contact the IRP Office.

PERFORMANCE AND REGISTRATION INFORMATION SYSTEMS MANAGEMENT (PRISM)

Michigan participates in the federal Performance and Registration Information Systems Management (PRISM) program. PRISM is a partnership between the Federal Motor Carrier Safety Administration (FMCSA) and participating U.S. states to promote and enhance motor carrier safety. The PRISM program requires that motor carriers improve their identified safety deficiencies or face progressively more stringent sanctions up to the ultimate sanction of a Federal out-of-service order (OOSO) and concurrent State registration suspensions.

PRISM links the commercial vehicle registration process to motor carrier safety to achieve two purposes:

- Determine the safety fitness of the motor carrier prior to issuing license plates
- To influence the carrier to improve its safety performance through an improvement process and, where necessary, the application of registration sanctions.

The PRISM program encompasses two major processes, registration and enforcement, which are integrated to identify motor carriers and 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.

USDOT NUMBER REQUIREMENT

The Federal government requires that you provide a US Department of Transportation (USDOT) number and Taxpayer Identification Number (TIN) for the motor carrier responsible for safety (MCRS) for each registered vehicle. For more information and to apply for a USDOT number, visit www.safer.fmcsa.dot.gov.

Should the MCRS for your registered vehicle(s) change, please update your IRP account with the correct MCRS within 10 days after the change occurs. Taking this step will save you time at roadside in the event of future inspections and will ensure that MCRS designations no longer associated with you are removed from the IRP records.

Note: Updating this information can be done in person at the IRP Office, online through CARS e-Services, or by emailing the IRP Office at sosirp@michigan.gov.

STAGGERED REGISTRATION

Michigan utilizes staggered registration for IRP which is a method of distributing fleet registrations so credentials expire in different months during the same registration year. Registrations expire on the last day of each month.

<table>
<thead>
<tr>
<th>ACCOUNT OPENED (any day in the month)</th>
<th>EXPIRATION DATE</th>
<th>ENFORCEMENT DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>December 31</td>
<td>January 1</td>
</tr>
<tr>
<td>February</td>
<td>January 31</td>
<td>February 1</td>
</tr>
<tr>
<td>March</td>
<td>February 28</td>
<td>March 1</td>
</tr>
<tr>
<td>April</td>
<td>March 31</td>
<td>April 1</td>
</tr>
<tr>
<td>May</td>
<td>April 30</td>
<td>May 1</td>
</tr>
<tr>
<td>June</td>
<td>May 31</td>
<td>June 1</td>
</tr>
<tr>
<td>July</td>
<td>June 30</td>
<td>July 1</td>
</tr>
<tr>
<td>August</td>
<td>July 31</td>
<td>August 1</td>
</tr>
<tr>
<td>September</td>
<td>August 31</td>
<td>September 1</td>
</tr>
<tr>
<td>October</td>
<td>September 30</td>
<td>October 1</td>
</tr>
<tr>
<td>November</td>
<td>October 31</td>
<td>November 1</td>
</tr>
<tr>
<td>December</td>
<td>November 30</td>
<td>December 1</td>
</tr>
</tbody>
</table>
ELECTRONIC DISPLAY OF CREDENTIALS

Credentials may be presented as an electronic image on a computer, tablet, or smart phone or as a paper copy. Regardless of the format, the document must be accurate, accessible, and legible by law enforcement.

We strongly suggest that the document be stored as a PDF on an electronic device in each vehicle to ensure access to the document in areas without phone service or WiFi. If you are unable to provide proof of credentials, you may be ticketed and required to present proof of registration to a court of law.
SUPPORTING DOCUMENTS

The following chart shows required documents that must be submitted to the IRP Office for each transaction type.

Note: The physical IRP A/C and B form and renewal application must only be completed if you are coming to the IRP Office or processing by mail. CARS e-Services contains screens where you will enter the required information.

<table>
<thead>
<tr>
<th>IRP A/C and B</th>
<th>Renewal application including miles traveled</th>
<th>Insurance</th>
<th>2290 (if 55,000 lbs or greater)</th>
<th>Proof of Ownership</th>
<th>MCRS Lease</th>
<th>Ownership Lease</th>
<th>Residency/Established Place of Business</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original Application</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Renewal</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Add Vehicle</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>Increase Weight</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Replace Credentials</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer Plate</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Delete Vehicle</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Documents to Establish a Place of Business or Residency in Michigan

The following documents, including those listed in the tables on the next page, shall be acceptable proof of Michigan residency or established place of business (see page 38 for the definition of established place of business).

- All applicants must provide at least three (3) acceptable documents as proof of established place of business or residency in Michigan. Failure to do so shall result in the denial of the application. The IRP Office reserves the right to request additional documents.

- All applicants must present a Michigan Driver License or Personal ID Card regardless if the IRP account is being opened in an individual or business name.

- All documents submitted must be in the registrant’s business name or in the name of the individual as it will appear on the IRP account.

- All documents submitted must include the address being used as the business or residency location that will appear on the IRP account.

Note: A Post Office box, virtual office or Rural Route number is not an acceptable business address for the IRP registration.

If you use the services of a registration service agent, the service agent’s address cannot be used for your IRP registration.

- If the IRP account is being opened in a business name, the applicant must provide the Michigan Articles of Incorporation or Articles of Organization.

- The owner of the business must be present to open the IRP account. If the owner is not a Michigan resident and cannot be present in the IRP office, the owner must provide a power of attorney or other acceptable document giving permission for the representative to open the account. A third-party service provider cannot open an account on behalf of the registrant.

- If the IRP account is being opened in a business name, but the applicant does not have an Established Place of Business, the applicant may use their residence address. Michigan residency must be proven to the satisfaction of the IRP Office.

- If your IRP account has been inactive for two (2) or more years, you must present at least three (3) of the documents in the tables on the following page to reactivate it.
### Proof of Established Place of Business

<table>
<thead>
<tr>
<th>Sole Proprietor</th>
<th>LLC, LP, Partnership or Corporation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Three (3) most recent years of filed MI income taxes at the current address</td>
<td>Three (3) most recent years of filed MI income taxes at the current address</td>
</tr>
<tr>
<td>Mortgage agreement or rental lease agreement</td>
<td>Commercial Lease Agreement</td>
</tr>
<tr>
<td>** Other documents as described below in the <a href="#">Proof of Residence in Michigan</a> table.**</td>
<td>Filed Federal SS4 Form with Michigan address of corporation</td>
</tr>
<tr>
<td></td>
<td>Employee Schedule</td>
</tr>
<tr>
<td></td>
<td>Employee Paystub</td>
</tr>
<tr>
<td></td>
<td>County Issued Certification of Zoning Compliance</td>
</tr>
<tr>
<td></td>
<td>Contract for legal partnership</td>
</tr>
</tbody>
</table>

### Proof of Residence in Michigan

<table>
<thead>
<tr>
<th></th>
<th>1. If a corporation, proof the owner is a legal resident of Michigan</th>
<th>2. Proof registrant’s federal income tax return is filed from a Michigan address. Must be issued within the past 2 years.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>3. Proof registrant has paid personal income tax to Michigan</td>
<td>4. Proof of incorporation or registration that the registrant is authorized to do business in Michigan</td>
</tr>
<tr>
<td></td>
<td>5. Proof registrant has paid real estate tax or personal property tax to Michigan</td>
<td>6. Proof registrant receives utility bills in Michigan that are in either registrant’s or business’ name. Must be issued within the last 90 days. Electronic copies acceptable</td>
</tr>
<tr>
<td></td>
<td>7. The registrant has a vehicle titled in Michigan</td>
<td></td>
</tr>
</tbody>
</table>
Insurance Requirements

Whether you are obtaining your first apportioned plate or renewing an existing plate, you must provide proof that your vehicle has Michigan No-Fault Insurance for public liability and property damage. This insurance is separate from your cargo. The minimum coverage requirements are $20,000/$40,000 public liability and $10,000 property damage, or single limit coverage of $50,000.

Proof of Michigan No-Fault Insurance showing the following information must be submitted with your application.

1) The policy is specifically identified as a State of Michigan policy.

2) Name of the insurance company issuing the coverage;

3) Name of the person or company covered by the policy. If the name of the insured is not the registrant, the VIN(s) must be on the insurance document or a lease agreement for the covered vehicle(s) must be provided.

4) Vehicle information (year, make, and vehicle identification number);

5) Beginning and ending date of coverage; and

6) Policy number.

Individuals, companies, and corporations may post a bond with the Michigan Department of Insurance and Financial Services to self-insure their vehicles. When approved, you will be issued a one-year self-insurer certificate which serves as your proof of insurance. If you have questions about self-insuring, please contact the Department of Insurance and Financial Services at 877-999-6442.
Heavy Vehicle Use Tax (IRS Form 2290)

The U.S. Internal Revenue Service requires all jurisdictions to verify proof of payment or exemption from the Federal Heavy Vehicle Use Tax before registering vehicles at 55,000 pounds gross vehicle weight or above. For Michigan-based vehicles, proof of Heavy Vehicle Use Tax payment or exemption will be required to register, renew your registration, or increase your registered vehicle’s GVW to 60,000 or more pounds.

Heavy Vehicle Use Tax may be due on your newly purchased vehicles. If you have just purchased another vehicle, you should contact the IRS to get information on any Heavy Vehicle Use Tax that may be due. If you register your vehicle within 60 days of purchase, you are not required to show proof of payment.

Proof of payment may be one of the following:

- Your validated IRS Form 2290 Schedule 1. A photocopy is acceptable, but the validation stamp including the date must be legible, or

- Your electronically filed IRS Form 2290 Schedule 1. Valid copies must show an electronic watermark and received date, or

- If a validated IRS Form 2290 Schedule 1 has not been received by the time of registration, present the following:
  a) A photocopy of the front page of Form 2290
  b) A photocopy of Schedule 1 of Form 2290
  c) A photocopy of both sides of your check validated by the IRS, or an IRS cash receipt (Form 809) identifying that heavy vehicle use taxes were paid, or an Electronic Federal Tax Payment System (EFTPS) payment confirmation receipt showing payment was submitted electronically using the EFTPS website.

The IRS Heavy Vehicle Use Tax period runs from July 1 to June 30 each year. Although the new tax year begins July 1, vehicle owners required to pay the Heavy Vehicle Use Tax have until October 1 before the new tax period 2290 schedules must be presented when registering with IRP.

<table>
<thead>
<tr>
<th>Period</th>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 1 – June 30</td>
<td>Proof must be from current tax year.</td>
</tr>
<tr>
<td>July 1 – September 30</td>
<td>Proof can be from last tax year or the current year just started.</td>
</tr>
</tbody>
</table>

Vehicle owners who need to submit their Heavy Vehicle Use Tax to the IRS can acquire Form 2290 from the IRS website at: https://www.irs.gov/forms-instructions.

If you have questions about the Heavy Vehicle Use Tax, contact one of six local Internal Revenue Service offices in Michigan. For contact or walk-in location information, please visit https://www.irs.gov.
**Lease Agreements**

A lease agreement must be submitted in the following situations:

- the IRP applicant and the titled vehicle owner are not one and the same
- the insurance is in a name other than that of the IRP registrant AND the VIN is not listed on the certificate
- the IRP applicant leases their vehicle to an interstate motor carrier who is responsible for the safe operation of the vehicle.

**Proof of Ownership**

Acceptable types of proof include:

- The Michigan vehicle title
- A copy of the Michigan title showing the IRP applicant as the owner on the front of the title.
- The out-of-state title. A copy of both the front and back of the title must be provided.
- An electronic lien and title record issued by a jurisdiction’s electronic lien and title vendor.
- A title application processed by a Michigan Secretary of State office or other out-of-state equivalent. If the title has been assigned to you by the owner shown on the face of the title, you must first apply for a title in your name.
- A copy of the Michigan registration if the vehicle was previously registered with a Michigan-only GVW plate.

Note: If the vehicle is titled in Canada, you may be required to provide a U.S. Customs CBP 7501 form.

**10% WEIGHT VARIANCE**

A weight variance occurs when the highest and lowest gross vehicle weights for registered jurisdictions vary by 10 percent (%) or more. For example, if you are registered at 90,000 pounds in Michigan and 80,000 pounds in all other jurisdictions, you have exceeded the 10% weight variance between jurisdictions. When a weight variance of at least 10% occurs, you must provide information about your operations that require a higher weight in the jurisdiction(s). You may be rejected or denied registration for those vehicles if the variance does not reflect actual operating practice.
ORIGINAL APPLICATIONS

Michigan residents wishing to open an IRP account can apply in person at the IRP Office in Lansing or online through CARS e-Services at https://dsvsesvc.sos.state.mi.us/TAP/_/. Please see page 2 for the IRP Office address.

In addition to the required documents shown in the table on page 10 and detailed on pages 10-15, you must provide the following information to open your IRP account:

1. Registrant’s Social Security Number (SSN) or Federal Employment Information Number (FEIN) and USDOT number (if applicable).

2. If the Motor Carrier Responsible for Safety is not the registrant, the FEIN/SSN and USDOT number of the Motor Carrier Responsible for Safety.

3. If you were previously registered in another IRP jurisdiction, all miles traveled during the applicable reporting period. Registration fees will be apportioned for those jurisdictions where you have declared actual miles. Please see the table on page 22 to help you determine the applicable reporting period.

   Note: If you do not have actual miles to report, you will use the Average Per Vehicle Distance and will be assessed registration fees for all IRP jurisdictions. Please see page 17 for more information on Average Per Vehicle Distance.

4. Contact phone number and email for the registrant if registering as an individual or a primary contact if registering as a business. Additional contacts may be added to the account at any time.

5. If opening the account as an individual, the registrant’s Date of Birth.

6. A mailing address (if different than the physical address shown on the applicant’s proof of established place of business or residency documents).

All new accounts will be registered for twelve (12) months.

Note: Even though an application has been filed, the vehicle is not legal to operate in Michigan or any other jurisdiction without a trip permit or a temporary authorization in place of the apportioned registration cab card and license plate.
Additional Information

The following information will assist you in completing your account application. Further definitions are available in Appendix A.

Actual Distance vs. Average Per Vehicle Distance

Actual distance is based on the mileage accrued by the vehicles in the fleet during the July – June reporting period. See page 22 for information about the reporting period. If you are establishing a new account, but were leased to another IRP carrier and your vehicle accrued mileage during the reporting period, you must provide those miles.

Average Per Vehicle Distance (APVD) is established by dividing the sum of total actual miles per jurisdiction, as reported by all Michigan-based carriers, by the total number of vehicles reporting miles in each jurisdiction. If you are applying for a new IRP account and your vehicles have not accrued mileage (i.e. newly purchased vehicles), the APVD will be used.

Note: Regardless of whether you use actual miles or APVD to open a new account, all IRP jurisdictions will be shown on your registration cab card. This gives you the authorization to travel in any jurisdiction during the registration year. You will report these miles on a future renewal application.

If you have questions about whether you will need to provide actual miles to open a new IRP account, please contact the IRP Office.

Motor Carrier Types

Common Carrier - Any motor carrier that holds itself out to the general public to engage in the transportation by motor vehicle of passengers or property for compensation.

Contract Carrier - Any motor carrier transporting persons or property for compensation or hire under contract to a particular person, firm, or corporation.

Private Carrier – A person, firm, or corporation that uses its own trucks to transport its own freight.
**Motor Vehicle Types**

**Bus (BS)** – A motor vehicle designed for carrying 17 or more passengers and used to transport persons for compensation.

**Mobile Home Toter (MT)** – Every motor vehicle designed and used for drawing other vehicles and not so constructed as to carry any load thereon either independently or any part of the weight of a vehicle or load so drawn.

- If you are registering a mobile home toter, you will need to report your unladen weight and your gross vehicle weight. Michigan charges fees using the unladen weight, but other IRP jurisdictions charge fees using the gross vehicle weight that is indicated.
- If you are pulling a modular home on a trailer, you must register the vehicle as a tractor with the gross vehicle weight (GVW).

**Wrecker (WR)** – A truck with a hoist, towing apparatus, or self-loading flatbed, or any combination of these items, permanently affixed to the truck, used to transport not more than 2 vehicles, except for a motor vehicle equipped with a fifth wheel or a motor vehicle that tows the second vehicle on a trailer.

**Truck (TK)** – Every motor vehicle designed, used, or maintained primarily for the transportation of property.

**Truck Tractor (TT)** – A motor vehicle designed and used primarily for drawing other vehicles, but so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn (example: car hauler).

**Wrecker Plus (WK)** – A truck with a hoist, towing apparatus, or self-loading flatbed, or any combination of these items permanently affixed to the truck, used to transport more than 2 vehicles or is hauling additional vehicles using a trailer.

**Operation Types**

**Owner-Operator Vehicles**

Proportional registration for owner-operators may be accomplished in one of the following procedures:

- The owner-operator (lessor) may be the registrant and the vehicle may be registered in the name of the owner-operator. The allocation of fees shall be according to the operational records of the owner-operator. The plate and cab card shall be the property of the lessor; or

- The lessee may be the registrant at the option of the lessor and the vehicle may be registered by the carrier, but in both the owner-operator’s name and that of the carrier as lessee, with allocation of fees according to the records of the carrier. The plates and cab cards shall be the property of the lessee.
Leased Vehicles

• An apportioned operator may temporarily lease equipment to another apportioned fleet operator and the lessor shall be responsible for reporting on the apportioned application the distance traveled by the leased equipment. The lessee shall be the person using and operating the equipment by the lease agreement.

• Full-fee Michigan carriers may temporarily lease vehicles with apportioned registrations bearing proper Michigan credentials, provided the apportioned carrier reports the distance traveled while the equipment is under lease. The Michigan full-fee carrier must send a report of distance traveled by the leased equipment to the apportioned carrier.

• An apportioned vehicle may be leased to a non-apportioned carrier. The lessor shall be responsible for reporting the distance traveled by the leased equipment.

• A copy of the lease agreement must be submitted to the IRP Unit when renewing an IRP account and when adding a leased vehicle to an account.

Household Goods Carrier

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

If the base jurisdiction of the service representative is selected, the equipment shall be registered in the service representative's name, and the Household Goods Carrier shall be indicated as lessee. The apportionment of fees shall be according to the combined distance records of the service representative and those of the carrier. Such records must be kept or made available in the service representative's base jurisdiction.

If the base jurisdiction of the Household Goods Carrier is selected, the equipment shall be registered by the carrier and the service representative shall be designated as lessor. The apportionment of fees shall be according to the distance records of the carrier and the service representative, which must include intrastate distance operated by those vehicles. The records must be kept or made available in the base jurisdiction of the carrier. Service representatives, properly registered under this selection, shall be fully registered for operations under their own authority, as well as under the authority of the carrier.

If Michigan is selected as the base jurisdiction, the apportionment fees will be 80 percent (%) of Michigan's fee for the elected gross vehicle weight of the vehicle.

Carnival Carrier

Carnival carriers are those who operate commercial vehicles in conjunction with carnivals or amusement rides. The apportionment fees will be 80 percent (%) of Michigan's fee for the elected gross vehicle weight of the vehicle.
GVW PLATE CREDIT

If you currently have a valid Michigan GVW license plate and need to purchase a Michigan IRP plate, you may:

A. Turn the GVW plate, registration and tab in for credit toward the Michigan portion of the IRP plate fees. The GVW plate must be registered to the same vehicle for which you are requesting an IRP plate. The credit will not exceed the total amount of the Michigan portion of the IRP billing notice.

OR

B. Receive a refund for the Michigan GVW license plate. The refund amount will be equal to the Michigan portion of the IRP plate fees or the prorated amount remaining of the GVW fees, whichever is less. Request a refund by sending a completed Michigan Department of State Refund Request form, the GVW license plate, tab, registration, and your IRP invoice to the address below. The refund must be requested within 30 days of the IRP application.

Michigan Department of State
Purchasing and Expenditure Section
Attn: Refunds
430 West Allegan, 4th Floor
Lansing, MI 48918

Make your license plate refund requests on the Michigan Department of State Refund Request form (form A-226). You may obtain the form at any Secretary of State office, by calling the Michigan IRP office at (517) 335-6119, or on the Secretary of State’s website at www.michigan.gov/sos. Click on the Title and Registration menu and then Publications and Forms.
RENEWALS

The IRP Unit makes a renewal application available to each registrant. A separate application is required for each fleet registered in your name.

If you have a CARS e-Services account, you will receive an email when the renewal application is available. You may log in to CARS e-Services to print a copy of the renewal application or submit the required information online.

If you do not yet have a CARS e-Services account, your renewal application will be mailed to you.

Renewal applications will be available in CARS e-Services or mailed to you 60 days before your registration expires.

Note: Any supplement activity that has taken place after the renewal application is generated will not be listed on the renewal application. Be sure to include all pertinent supplement information on your renewal.

If your IRP account has been inactive for two (2) or more years, you must present at least three (3) of the documents listed on pages 11-12 to reactivate it.

When you receive your application, review the following and update as necessary:

- Physical and mailing address information**
- Contact name, phone number and email address**
- Fleet information (type of operation, commodities hauled, etc.; each fleet must have the same registrant name).
- USDOT number and SSN/FEIN of the Motor Carrier Responsible for Safety for each vehicle registered in your fleet**
- Vehicle information (unit number, year, make, vehicle identification number, unladen weight).
- If vehicle ownership has changed, correct it on the application and attach proof of ownership. See page 15 for acceptable proof of ownership documents. If the vehicle is titled in Canada, you may be required to present the U.S. Customs form CBP 7501.
- Gross Vehicle Weight schedule (IRP jurisdictions and weight limits)
- Delete any vehicles no longer in your fleet
- Add vehicles not shown on the application or in your CARS e-Services account that you wish to register.

Note: You must provide proof of ownership for all vehicles added during renewal processing. If a lease agreement is in place, you must provide a copy of the document. If the vehicle is titled in Canada, you may need to present the U.S. Customs form CBP 7501.

**This information can be updated through your CARS e-Services account at any time during the registration year.
When renewing your IRP registration, you must provide the total actual distance accrued by your fleet in each jurisdiction during the previous reporting period of July 1 to June 30. Total distance includes the full distance traveled in all vehicle movements, both interjurisdictional and intrajurisdictional, including loaded, empty, deadhead, and bobtail distance. Please see the table below to determine the correct reporting period.

While the distances you report cannot be amended after your renewal has been processed, if you believe you made an error, you may request an audit. However, requesting an audit will not give your account priority over other accounts scheduled for audits. See pages 29-33 for more detail about audits and records you must keep.

In order to remain eligible for an IRP registration, you must travel in Michigan and at least one other jurisdiction. There are situations, depending on when a new account was established, when the average per vehicle distance (APVD) is used for two consecutive years. If you did not travel outside Michigan during the requested reporting period, it is acceptable to report only your actual Michigan miles. However, subsequent renewals may be denied if you do not meet IRP requirements. If your operations have changed, you may want to consider obtaining a Michigan-only GVW plate at your local Secretary of State office.

<table>
<thead>
<tr>
<th>IF THE FIRST MONTH OF YOUR REGISTRATION YEAR IS:</th>
<th>THE REPORTING PERIOD IS:</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 2020</td>
<td>July 1, 2018 – June 30, 2019</td>
</tr>
<tr>
<td>February 2020</td>
<td>July 1, 2018 – June 30, 2019</td>
</tr>
<tr>
<td>March 2020</td>
<td>July 1, 2018 – June 30, 2019</td>
</tr>
<tr>
<td>April 2020</td>
<td>July 1, 2018 – June 30, 2019</td>
</tr>
<tr>
<td>May 2020</td>
<td>July 1, 2018 – June 30, 2019</td>
</tr>
<tr>
<td>June 2020</td>
<td>July 1, 2018 – June 30, 2019</td>
</tr>
<tr>
<td>July 2020</td>
<td>July 1, 2018 – June 30, 2019</td>
</tr>
<tr>
<td>August 2020</td>
<td>July 1, 2018 – June 30, 2019</td>
</tr>
<tr>
<td>September 2020</td>
<td>July 1, 2018 – June 30, 2019</td>
</tr>
<tr>
<td>October 2020</td>
<td>July 1, 2019 – June 30, 2020</td>
</tr>
<tr>
<td>November 2020</td>
<td>July 1, 2019 – June 30, 2020</td>
</tr>
<tr>
<td>December 2020</td>
<td>July 1, 2019 – June 30, 2020</td>
</tr>
</tbody>
</table>
To renew by mail or in person, complete in detail and submit ALL pages of the renewal application form. If you are renewing by mail, make a copy of the renewal form for your records. The renewal application must be signed and dated by an authorized representative of the company. To renew using CARS e-Services, enter your mileage and verify the vehicle information including gross vehicle weights.

The chart on page 10 provides information about additional required documents that must be submitted before your renewal will be complete.

If you mail your renewal, the IRP Office will mail an invoice to you after your application is processed. When you receive the invoice, send your check or money order (made payable to "State of Michigan") and one copy of your invoice back as soon as possible. A new cab card and registration tab for your license plate will be sent to you upon receipt of payment.

If you renew in person, an invoice will be provided to you immediately after your application is processed. You may choose to pay at that time or mail payment later. If you pay immediately, you will receive your new cab card and registration tab prior to leaving the IRP Office.

If you renew through CARS e-Services, an invoice will be available as soon as you submit your application. You may pay online via e-check or with a Visa, Master Card, or Discover credit or debit card; print a copy of the invoice and mail payment; or print a copy of the invoice to pay in person at the IRP Office. If you pay online, you may print 30-day temporary permits that will be effective on the first day of your new registration period. For example, if your plate expires March 31, the 30-day temporary permit will be effective beginning April 1.

To have your registration credentials mailed to you before your plate(s) expire(s), you must:

- File your apportioned registration renewal application at least 45 days before the expiration date.

- Pay your fees at least 10 days before the expiration date.
If you submit your renewal application and required documents or payments later than recommended, your plate(s) may be expired before you receive your registration documents (See chart below).

<table>
<thead>
<tr>
<th>EXPIRATION DATE</th>
<th>RENEWAL DUE IN IRP OFFICE</th>
<th>PAYMENT DUE IN IRP</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 31</td>
<td>December 14</td>
<td>January 21</td>
</tr>
<tr>
<td>February 28/29</td>
<td>January 14</td>
<td>February 18</td>
</tr>
<tr>
<td>March 31</td>
<td>February 14</td>
<td>March 21</td>
</tr>
<tr>
<td>April 30</td>
<td>March 14</td>
<td>April 20</td>
</tr>
<tr>
<td>May 31</td>
<td>April 14</td>
<td>May 21</td>
</tr>
<tr>
<td>June 30</td>
<td>May 14</td>
<td>June 20</td>
</tr>
<tr>
<td>July 31</td>
<td>June 14</td>
<td>July 21</td>
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<tr>
<td>August 31</td>
<td>July 14</td>
<td>August 21</td>
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<tr>
<td>September 30</td>
<td>August 14</td>
<td>September 20</td>
</tr>
<tr>
<td>October 31</td>
<td>September 14</td>
<td>October 21</td>
</tr>
<tr>
<td>November 30</td>
<td>October 14</td>
<td>November 20</td>
</tr>
<tr>
<td>December 31</td>
<td>November 14</td>
<td>December 21</td>
</tr>
</tbody>
</table>
PARTIAL PAYMENT OPTION

Michigan allows partial payments on 12-month invoices only. This option is only available to accounts in good standing. The partial payment consists of all fees due to the other jurisdictions, and 50% (half) of the amount due to Michigan. A $10 service fee per vehicle is indicated on the invoice and must be paid with the first payment.

If you make a partial payment, you are legally responsible for the second payment. Payment is required whether or not the vehicle is still in service or existence, or whether the carrier is in or out of business.

Use the table below to determine when the second half of your Michigan fees are due.

<table>
<thead>
<tr>
<th>PLATES EXPIRE</th>
<th>PARTIAL PAYMENT DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>JANUARY 31</td>
<td>AUGUST 1</td>
</tr>
<tr>
<td>FEBRUARY 28</td>
<td>SEPTEMBER 1</td>
</tr>
<tr>
<td>MARCH 31</td>
<td>OCTOBER 1</td>
</tr>
<tr>
<td>APRIL 30</td>
<td>NOVEMBER 1</td>
</tr>
<tr>
<td>MAY 31</td>
<td>DECEMBER 1</td>
</tr>
<tr>
<td>JUNE 30</td>
<td>JANUARY 1</td>
</tr>
<tr>
<td>JULY 31</td>
<td>FEBRUARY 1</td>
</tr>
<tr>
<td>AUGUST 31</td>
<td>MARCH 1</td>
</tr>
<tr>
<td>SEPTEMBER 30</td>
<td>APRIL 1</td>
</tr>
<tr>
<td>OCTOBER 31</td>
<td>MAY 1</td>
</tr>
<tr>
<td>NOVEMBER 30</td>
<td>JUNE 1</td>
</tr>
<tr>
<td>DECEMBER 31</td>
<td>JULY 1</td>
</tr>
</tbody>
</table>
PARTIAL PAYMENT OPTION (cont.)

Per MCL 257.801g(3), if the second half of your Michigan IRP fees are not paid by the due date indicated by the chart on the previous page, the following penalties will be imposed:

If a person is late once in paying the balance:

- 25% of the balance will be added to the amount owed.
- All vehicle registrations in the account will be suspended.
- A statement of the balance and penalty due will be sent to the Department of Treasury for collection.

If a person is late twice in paying the balance within a 2-year period:

- 25% of the balance will be added to the amount owed.
- The partial payment option will not be available for the following two (2) years.
- All vehicle registrations in the account will be suspended.
- A statement of the balance and penalty due will be sent to the Department of Treasury for collection.

VEHICLE WITHDRAWN; DISPOSITION OF FEES

If a vehicle is withdrawn from an apportioned fleet during the registration period, you must notify the IRP Unit. If you want to cancel your plate, you must send a letter, along with the plate and cab card, to the IRP Unit.

The State of Michigan does not refund fees for withdrawing a vehicle from a fleet unless one of the following conditions exists:

- You have transferred or assigned title or interest in a registered vehicle before placing the plate or tab on the vehicle and you apply for a refund within 30 days of the sale of the vehicle.
- The owner of the vehicle dies. The surviving spouse may apply for a refund for the time remaining on the license plate.
- Your driver license is suspended because of a physical/medical reason.

You may receive credit if you transfer the plate to another vehicle during the registration year, therefore, you are encouraged to keep the plate and cab card.
IRP LICENSE PLATE REFUND REQUESTS

Submit license plate refund requests on the Michigan Department of State Refund Request form (form A-226). You may obtain the form at any Secretary of State office, by calling the Michigan IRP office at (517) 335-6119, or on the Secretary of State’s website at www.michigan.gov/sos. Click on the Title and Registration menu and then Publications and Forms.

Mail your completed request to:
Michigan Department of State
Purchasing and Expenditure Section
Attn: Refunds
430 West Allegan Street, 4th Floor
Lansing, MI  48918

NOTE: The license plate, tab and the original corresponding registration must always be surrendered with any request for a refund.

The following situations are the only legal basis for an IRP refund:

**Dual Registration**

If by error an owner purchased more than one Michigan registration for the same vehicle covering the same time period, a refund can be applied for on the last license plate or tab purchased. Send a copy of the registration you are currently using.

**Vehicle Sold Before the License Plate or Tab is Attached**

When an owner transfers or assigns title, or interest in the vehicle before using a new plate or tab (either original or renewal), a refund can be requested. The unused tab and/or plate must be returned to the Department of State within 30 days following the date of transfer or assignment.

**Suspension of Driver License**

If a vehicle owner’s driver license is suspended for a physical or medical reason, they can submit a doctor’s statement and apply for a refund covering the time remaining on the license plate.

**Death of Vehicle Owner**

If a vehicle owner dies, only the surviving spouse can submit a death certificate and the plates to apply for a refund of fees for the time remaining on the decedent’s license plate.

**GVW Credit**

If GVW credit is not given when an original IRP registration is purchased, a request can be made for a refund of the credit. Send the GVW plate, tab, original GVW registration and copy of IRP bill showing payment validation. NOTE: Credit is limited to the Michigan portion of the IRP registration and limited to the unused portion of the GVW registration.
TAX EXEMPTIONS FOR INTERSTATE TRUCKS

Michigan law [MCL 205.54r] provides a 100% exemption from sales or use tax to “qualified trucks and trailers” (also known as rolling stock) purchased, rented, or leased by an “interstate motor carrier”.

- A “qualified truck” is a commercial motor vehicle power unit or bus with 2 axles and a gross vehicle weight rating (GVWR) over 10,000 lbs., or a commercial truck or bus with 3 or more axles. A “qualifying trailer” is one designed to be drawn behind a “qualified truck”.

- An interstate motor carrier is a person in the business of carrying persons or property, other than themselves, their employees, or their own property, for hire across jurisdiction lines and whose fleet distance was driven at least 10% outside of Michigan in the immediately preceding tax year. In computing fleet distance, trucks used solely in one jurisdiction (intrastate) cannot be counted.

ENFORCEMENT

Credentials (cab card/registration and apportioned license plate/tab) must be on the vehicle by your designated expiration date. There is no grace period. Beginning January 1, 2019, carriers are allowed to present IRP cab cards as an electronic image. Please see page 9 for further information.

<table>
<thead>
<tr>
<th>EXPIRATION DATE</th>
<th>ENFORCEMENT DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>JANUARY 31</td>
<td>FEBRUARY 1</td>
</tr>
<tr>
<td>FEBRUARY 28</td>
<td>MARCH 1</td>
</tr>
<tr>
<td>MARCH 31</td>
<td>APRIL 1</td>
</tr>
<tr>
<td>APRIL 30</td>
<td>MAY 1</td>
</tr>
<tr>
<td>MAY 31</td>
<td>JUNE 1</td>
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<tr>
<td>JUNE 30</td>
<td>JULY 1</td>
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<tr>
<td>JULY 31</td>
<td>AUGUST 1</td>
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<tr>
<td>AUGUST 31</td>
<td>SEPTEMBER 1</td>
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<tr>
<td>SEPTEMBER 30</td>
<td>OCTOBER 1</td>
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<tr>
<td>OCTOBER 31</td>
<td>NOVEMBER 1</td>
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<tr>
<td>NOVEMBER 30</td>
<td>DECEMBER 1</td>
</tr>
<tr>
<td>DECEMBER 31</td>
<td>JANUARY 1</td>
</tr>
</tbody>
</table>

Michigan carriers travelling to other jurisdictions are subject to those jurisdictions’ requirements. Vehicles operating in a jurisdiction without proper registration may be required to pay full registration fees in that jurisdiction. Jurisdiction IRP Office contact information can be found at www.irponline.org.
AUDITS

The IRP Program requires registrants to pay registration fees to each participating jurisdiction commensurate with the distance traveled in each jurisdiction. To fulfill this requirement, Michigan is required by the IRP Plan to perform compliance audits. The purpose of an audit is two-fold:

- To verify the accuracy of the distance reported on the IRP renewal and ensure the appropriate fees have been collected for each jurisdiction.
- To verify the carrier is maintaining records in compliance with IRP requirements.

Length of Record Retention

All IRP registrants are required to keep detailed daily operational records that document the distance traveled in each jurisdiction and include a summary of the total distance traveled. These records are used to calculate distances reported on the IRP Renewal Application. A registrant must retain operational records for five (5) years to substantiate three previous years of registration.

See the following chart for an example to help you determine how long you need to keep your records.

<table>
<thead>
<tr>
<th>Registration Year</th>
<th>July 1 – June 30 Distance Record Timeframe</th>
<th>Keep Records Until</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>July 2016 – June 2017</td>
<td>2021</td>
</tr>
<tr>
<td>2019</td>
<td>July 2017 – June 2018</td>
<td>2022</td>
</tr>
<tr>
<td>2020</td>
<td>July 2018 – July 2019</td>
<td>2023</td>
</tr>
</tbody>
</table>

Note: The five-year record retention requirement for IRP registrants differs from federal regulations for retention of distance records.

Mileage Records

A vehicle trip record or vehicle trip sheet, also known as a source document, must be completed daily for each vehicle in the fleet. These source documents completed by the driver, must be accurate and readable, and must list all miles traveled including but not limited to, the following:

- Interstate and intrastate miles
- Loaded and empty miles
- deadhead and/or bobtail miles
- toll and non-toll miles
- off-highway miles
- trip permit miles
Records containing the following items shall be accepted as adequate for an IRP audit:

- Date of Trip (beginning and ending)
- Trip origins and destinations (to include all stops during trip and noted as city/state)
- Route of travel
- Beginning and ending reading from the odometer, hub odometer, engine control module (ECM), or any similar device for the trip
- Total trip miles
- Miles by jurisdiction
- Vehicle Identification Number or vehicle unit number

Michigan requires the use of odometer or hub odometer readings on the source documents to record total miles. Mileage entered on the source documents can be obtained from various sources such as jurisdiction highway maps, distance software, Household Goods Carrier’s Bureau Mileage Guide, commercial road atlas, or Global Positioning System (GPS). The method used must be consistent for the entire fleet. However, the use of these other sources does not exempt the registrant from maintaining odometer or hub odometer readings for each vehicle in the fleet.

Reported distance based on the alternative sources listed above must reflect the actual routes of travel recorded by the driver. During an audit, the total distance based on odometer readings is compared with the recorded total distance for each vehicle in the fleet.

If the audit reveals any unusual time lapses, additional records may be needed to determine if all distances have been reported. Failure to substantiate idle or downtime for any vehicle may result in an assessment for inadequate records.

**Electronic Mileage Records**

Carriers have the option to utilize electronic data recording devices in lieu of or in addition to handwritten trip records.

If you choose to use an electronic device, including a system based on Global Positioning System (GPS), to wholly or partly produce trip records, the following items shall be accepted as adequate for an IRP audit:

- original GPS or other location data for the vehicle to which the records pertain
- date and time of each GPS or other system reading
- location of each GPS or other system reading
- beginning and ending reading from the odometer, hub odometer, engine control module (ECM), or any similar device for the period to which the records pertain
- calculated miles between each GPS or other system reading
- route of the vehicle’s travel
- total miles traveled by the vehicle
- miles traveled in each jurisdiction
- Vehicle Identification Number or the vehicle unit number

If you choose to utilize an electronic recording device, be aware that systems may condense, edit or delete mileage data and therefore may not be reliable for reporting or audit purposes.

Please see Appendix B for information about Electronic Logging Devices.

**Mileage Summary Reports**

Daily trip records (source documents) must be used to compile monthly, quarterly and yearly mileage summaries. Quarterly and yearly mileage summaries are not accepted at face value in an audit, they must be supported by trip records.

The monthly summary should recap the total distance traveled by each apportioned vehicle in each jurisdiction during the calendar month and the total distance traveled by the fleet in each jurisdiction during the calendar month. If source documents are provided for audit without the required summaries, the records may be deemed inadequate and may result in an assessment to the registrant.

The monthly summaries should be used to compile the quarterly summaries. The quarterly summary must show the total distance traveled in each jurisdiction by each apportioned vehicle and the total distance traveled by the fleet in each jurisdiction during each quarter of the registration year.

The yearly summary should be compiled from the monthly or quarterly summaries. The yearly summary must show the total distance traveled in each jurisdiction during the reporting period (July 1 – June 30) by all apportioned vehicles in the fleet. Once the yearly summary is complete, it may be used to complete the IRP renewal.

**Responsibility for Mileage Records**

It is the responsibility of the registrant to retain trip records. Even if you are leased to a company, you must keep your own copy of trip reports and monthly or quarterly summaries. The auditors will not obtain your records from the company that you were leased to; that is your responsibility. If the company is out-of-business or no longer has your records, you remain responsible.
The Audit Process

If your account is selected for an IRP audit, you will be notified of the intent to audit in writing and will have 30 days to provide the requested records. The letter will include information on what registration years will be audited, the associated mileage reporting periods, and the type of records to be submitted for audit.

All audits are performed at the IRP Office in Lansing, MI. You may mail your records to the address listed in the audit notification letter or you may drop them off at the IRP Office.

Once the audit is complete, you will be provided with an audit report. The audit report contains information about the record evaluation, the findings of the audit and recommendations (if any) for improvements to record keeping methods.

Post Audit Options

After receiving your audit results, you may do any of the following:

- Pay the netted assessment after receiving invoice(s)
- Request an appeal or reevaluation of the audit results and provide additional documents not previously made available

Once an audit report is issued, the registrant has 30 days from the date of issuance of the audit report to request a reevaluation or file an appeal. The request for reevaluation or appeal must be submitted to the IRP Office in writing.

If your audit results in an assessment, you will have 30 days from the date of the invoice to pay the amount of the assessment.

If your audit results in a credit, Michigan will automatically issue a refund and you will not need to do anything further. Refunds may take up to eight (8) weeks to process.

Note: If your audit results in assessments (additional fees) and the fees are not paid in a timely manner, the IRP account will be suspended and no further registration activity will occur until the fees are paid.
Inadequate Records Assessment

If the registrant fails or refuses to make records available for audit within 30 calendar days of a written request, or if the records made available are, as a whole, so inadequate that they cannot be audited, the following assessments will be imposed:

- First Offense - twenty percent (20%) of the apportionable registration fees paid in the registration year being audited.
- Second Offense - fifty percent (50%) of the apportionable registration fees paid in the registration year being audited.
- Third Offense - one hundred percent (100%) of the apportionable registration fees in the registration year being audited.

For questions about audits or operational records, please contact the Michigan IRP Audit Section at (517) 335-6119.

To assist you with record keeping, a blank, printable sample Individual Vehicle Distance and Fuel Report form is available by calling the IRP Unit at (517) 335-6119 or on the Secretary of State's website at [www.Michigan.gov/sos](http://www.Michigan.gov/sos). Click on Business Services and then select International Registration Plan.
TEMPORARY REGISTRATIONS

Trip Permits (72-Hour Reciprocity Permit)

A 72-hour reciprocity permit is required for the power unit (truck or truck-tractor) from a reciprocal jurisdiction but exceeding its maximum GVW while in Michigan, or a truck from an IRP jurisdiction, but without an IRP plate. The permit authorizes 72 consecutive hours of travel in or through Michigan. The fee for each permit is $20.

The permit is sold only on an emergency basis or infrequent need.

Permits may be purchased:

1. Online through CARS e-Services at https://dsvsesvc.sos.state.mi.us/TAP/. The trip permit will be emailed to you and is effective immediately upon receipt.

2. Through the following wire (fax) services:

   730 Permit Services Inc                         800-410-4754
   Allied Permits                                  www.alliedpermits.com
   Coast 2 Coast Trucking Permits LLC              888-963-0830
   Comdata Inc                                     800-749-7166
   Custom Permit Service Company                   800-669-5014
   Highway Permits Co LLC                          888-731-0312
   J J Keller & Associates Inc                     800-231-5266
   Jet Permit LTD                                  800-788-0603
   Nova Permits & Pilot Cars                       800-567-7775
   On The Move Permits                             727-942-2006
   Permit America                                  866-573-7648
   State Permits                                   800-331-4805
   T-CHEK Systems                                  866-351-2435
   The Permit Company                              888-331-0601
   Trans Mid-America Inc                           800-228-7577
   West Chester Permit LLC                         800-734-3544
   West Coast Services Permits                     Ohio Office 888-737-6483
   West Coast Services Permits                     California Office 888-737-6488
30-Day Permit (Hunter’s Permit)

A 30-day permit (Hunter’s Permit) may be used in lieu of a Michigan IRP plate when an owner-operator terminates a lease and must surrender the apportioned license plate to the carrier. These permits allow the operation of a vehicle for the purpose of locating a new job; however, a vehicle operating under a 30-day permit cannot be used to transport passengers for hire, or to transport goods, wares, or merchandise commercially.

NOTE: A 30-day permit, or Hunter’s Permit, should not be confused with a 30-day temporary authority available online after processing and paying for an IRP transaction through eServices. That temporary authority is valid for transporting passengers for hire, transporting goods, wares, or merchandise commercially.

30-day permits are issued at all Michigan Secretary of State Branch offices. To obtain a 30-day permit, the following must be presented:

- Proof of ownership
- Proof of Michigan no-fault insurance

These permits cannot be transferred. The permit fee is dependent on the annual registration fee of the vehicle.
APPENDIX A - DEFINITIONS

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

APPLICANT
“Applicant” means a Person in whose name an application is filed for registration under the Plan.

APPORTIONABLE FEE
“Apportionable Fee” means any periodic recurring fee or tax required for registering Vehicles, such as registration, license, or weight fees.

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:

- has two Axles and a gross Vehicle weight or registered gross Vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
- has three or more Axles, regardless of weight, or
- is used in combination, when the gross Vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

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

APPORTIONED VEHICLE
“Apportioned Vehicle” means an Apportionable Vehicle that has been registered under the Plan.

APPORTIONMENT PERCENTAGE
“Apportionment Percentage” means the ratio of the distance traveled in the Member Jurisdiction by a Fleet during the Reporting Period to the distance traveled in all Member Jurisdictions by the Fleet during the Reporting Period, calculated to six decimal places, rounded to five decimal places, and multiplied by one hundred.
AUDIT
“Audit” means the examination of a Registrant’s Records, including source documents, to verify the distances reported in the Registrant’s application for apportioned registration and evaluate the accuracy of the Registrant’s distance-accounting system for its Fleet. Such an examination may be of multiple Fleets for multiple years.

AUXILIARY AXLE
“Auxiliary Axle” means an auxiliary undercarriage assembly with a fifth wheel and tow-bar used to convert a Semi-Trailer to a Trailer.

AXLE
“Axle” means an assembly of a Vehicle consisting of two or more wheels whose centers are in one horizontal plane, by means of which a portion of the weight of a Vehicle and its load, if any, is continually transmitted to the roadway. For purposes of registration under the Plan, an “Axle” is any such assembly whether or not it is load-bearing only part of the time.

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.

BOARD
“Board” means the Board of Directors of the Repository.

CAB CARD
“Cab Card” means an evidence of registration, other than a Plate, issued for an Apportioned Vehicle registered under the Plan by the Base Jurisdiction and carried in or on the identified vehicle.

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

COMBINATION OF VEHICLES
“Combination of Vehicles” means a Power Unit used in combination with one or more Trailers, Semi-Trailers, or Auxiliary Axles.

CREDENTIALS
“Credentials” means the Cab Card and Plate issued in accordance with the Plan.

ENFORCEMENT DATE
“Enforcement Date” means the date the Base Jurisdiction requires a Registrant to display the new Registration Year’s Credentials.
**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. Records concerning the Fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1035). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

**EXCEPTION**
“Exception” means a deviation from the Plan by a Member Jurisdiction, which has been approved by all Member Jurisdictions.

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

**FLEET**
“Fleet” means one or more Apportionable Vehicles designated by a Registrant for distance reporting under the Plan.

**GRACE PERIOD**
“Grace Period” means a period of time from the expiration of apportioned registration until the Enforcement Date for new Credentials.

**HOUSEHOLD GOODS CARRIER**
“Household Goods Carrier” means a carrier handling (i) personal effects and property used or to be used in a dwelling, or (ii) furniture, fixtures, equipment, and the property of stores, offices, museums, institutions, hospitals, or other establishments, when a part of the stock, equipment, or supply of such stores, offices, museums, institutions, including objects of art, displays, and exhibits, which, because of their unusual nature or value, requires the specialized handling and equipment commonly employed in moving household goods.

**INTERJURISDICTION MOVEMENT**
“InterJurisdiction Movement” means Vehicle movement between or through two or more Jurisdictions.

**INTRAJURISDICTION MOVEMENT**
“IntraJurisdiction Movement” means Vehicle movement from one point within a Jurisdiction to another point within the same Jurisdiction.
JURISDICTION
“Jurisdiction” means a country or a state, province, territory, possession, or federal district of a country.

LEASE
“Lease” means a transaction evidenced by a written document in which a Lessor vests exclusive possession, control, and responsibility for the operation of a Vehicle in a Lessee for a specific term. A long-term Lease is for a period of 30 calendar days or more. A short-term Lease is for a period of less than 30 calendar days.

LESSEE
“Lessee” means a Person that is authorized to have exclusive possession and control of a Vehicle owned by another under terms of a Lease agreement.

LESSOR
“Lessor” means a Person that, under the terms of a Lease agreement, authorizes another Person to have exclusive possession, control of, and responsibility for the operation of a Vehicle.

MEMBER JURISDICTION
“Member jurisdiction” means a Jurisdiction that has applied and has been approved for membership in the Plan in accordance with Section 1100 of the Plan.

MOTOR VEHICLE
“Motor Vehicle” means a Vehicle which is self-propelled by power other than muscular power and which does not move on rail.

PERSON
“Person” means a natural person or business entity such as a corporation, partnership, or limited liability company.

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

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

POWER UNIT
“Power Unit” means a Motor Vehicle (but not including an automobile or motorcycle), as distinguished from a Trailer, Semi-Trailer, or an Auxiliary Axle.

PROPERLY REGISTERED VEHICLE
“Properly Registered Vehicle” means a Vehicle which has been registered in full compliance with the laws of all Jurisdictions in which it is intended to operate.
RECIROCITY
“Reciprocity” means the reciprocal grant by one Jurisdiction of operating rights or privileges to Properly Registered Vehicles registered by another Jurisdiction, especially but not exclusively including privileges generally conferred by Vehicle registration.

RECIROCITY AGREEMENT
“Reciprocity Agreement” means an agreement, arrangement, or understanding between two or more Jurisdictions under which each of the participating Jurisdictions grants reciprocal rights or privileges to Properly Registered Vehicles that are registered under the laws of other participating Jurisdictions.

RECIROCITY DISTANCE
“Reciprocity Distance” means the distance traveled by Apportionable Vehicles in Jurisdictions which are not Member Jurisdictions and which grant Reciprocity without charge.

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

RECORDS REVIEW
“Records Review” means an evaluation of a Registrant’s distance accounting system and internal controls to assess the Registrant’s compliance with the requirements of the Plan. Unlike an Audit, a Records Review focuses only on the adequacy of the internal controls and the record-keeping system; it may be limited in scope to less than a full Registration Year; it may be conducted before the Registrant’s first registration renewal; and it does not result in any fee adjustments.

RECREATIONAL VEHICLE
“Recreational Vehicle” means a Vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavor.

REGISTRANT
“Registrant” means a Person in whose name a Properly Registered Vehicle is registered.

REGISTRATION YEAR
“Registration Year” means the twelve-month period during which, under the laws of the Base Jurisdiction, the registration issued to a Registrant by the Base Jurisdiction is valid.

RENTAL FLEET
“Rental Fleet” means Vehicles the Rental Owner designates as a Rental Fleet and which are offered for rent with or without drivers.

RENTAL OWNER
“Rental Owner” means someone who rents Vehicles to others with or without drivers.

RENTAL VEHICLE
“Rental Vehicle” means a Vehicle of a Rental Fleet.
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 day in July, August, or September, the Reporting Period shall be the previous such twelve-month period.

REPOSITORY
“Repository” means the entity designated as such in Section 1300.

RESIDENCE
“Residence” means the status of an Applicant or a Registrant as a resident of a Member Jurisdiction.

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.

SEMI-TRAILER
“Semi-Trailer” means a Vehicle without motor power that is designed to be drawn by a Motor Vehicle and is constructed so that a part of its weight rests upon or is carried by a towing Vehicle.

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

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

TRACTOR
“Tractor” means a motor Vehicle designed and used primarily for drawing other Vehicles, but not so constructed as to carry a load other than part of the weight of the Vehicle and load so drawn.

TRAILER
“Trailer” means a Vehicle without motor power, designed to be drawn by a Motor Vehicle and so constructed that no part of its weight or that of its load rests upon or is carried by the towing Vehicle.
TRIP PERMIT
“Trip Permit” means a permit issued by a Member Jurisdiction in lieu of apportioned or full registration.

TRUCK
“Truck” means a Power Unit designed, used, or maintained primarily for the transportation of property.

TRUCK TRACTOR
“Truck Tractor” means a Motor Vehicle designed and used primarily for drawing other Vehicles, but so constructed as to carry a load other than a part of the weight of the Vehicle and load so drawn.

UNLADEN WEIGHT
“Unladen weight” means the weight of the vehicle fully equipped for service excluding the weight of any load.

UNITED STATES REGIONS
“United States Regions” means, for purposes of Section 1325, the following allocation of the United States Member Jurisdictions:

Region No. 1 – Connecticut, Delaware, the District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, and Vermont.

Region No. 2 – Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, and West Virginia.

Region No. 3 – Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, and Wisconsin.

Region No. 4 – Arizona, California, Colorado, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington, and Wyoming.

VEHICLE
“Vehicle” means a device used to transport persons or property on a highway, but does not include devices moved by human power or used exclusively upon rails or tracks.
APPENDIX B – ELECTRONIC LOGGING DEVICE

ELECTRONIC LOGGING DEVICE (ELD)
Helpful information to assist you in choosing a system right for your requirements

An Electronic Logging Device (ELD) is an electronic device designed to comply with FMCSA’s criteria to accurately record a driver’s driving time for Hours of Service compliance. The International Registration Plan (IRP) and the International Fuel Tax Agreement (IFTA) each allow the use of electronic devices to document vehicle distance by jurisdiction provided the required supporting data are maintained for audit purposes.

The purchase of an ELD does not necessarily mean it will be compliant for IFTA and IRP purposes or vice versa. Beware of vendors stating that their systems are IFTA or IRP certified. There is no such certification. See the chart below for some of the key differences and similarities between an ELD and a compliant IFTA/IRP electronic records device.

<table>
<thead>
<tr>
<th>DISTANCE DATA Collection Elements</th>
<th>Electronic Logging Device (ELD) For Reporting Hours of Service</th>
<th>Electronic Logging Device (ELD) IFTA / IRP Compliant</th>
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<tr>
<td>Original GPS or other location data for the vehicle to which the records pertain</td>
<td>Required</td>
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</table>
| Frequency of GPS Readings, date & time stamps, and distance recording requirements. | Location readings:  
  - Every 60 minutes  
  - Every change of duty status  
  - Engine on/Off at a precision of one mile when On-Duty and 10 miles when Off-Duty | Date and time of each GPS or other system reading:  
  At intervals sufficient to validate the total distance traveled in each jurisdiction.  
  This is dependent on the carrier operation and could mean a location reading every 15 minutes or less. |
| Location of each GPS or other system reading | Not Required | Required |
| Calculated distance between each GPS or other system reading | Not Required | Required |
| Routes of Travel by Unit | Not Required | Required |
| Beginning and ending reading from the odometer, telematics, engine control module, or similar device | Required | Required |
| Engine Hours | Required | Not Required |
| Total Trip Distance by Unit | Not Required | Required |
| Distance By Unit Each 24 Hour Period | Required | Not Required |
| Distance by Jurisdiction by Unit | Not Required | Required |
| Unit Number ID | Power Unit Only | Power Unit Only |
| Registrant’s (Company) Name | Required | Required |
| Driver Name/ID | Required | Not Required |
| Carrier Responsibilities | Retain all data for audit purposes | 6 months | IFTA: 4 years – IRP: up to 6.5 years |

Minimum Device Requirements

- Certification that the device meets the requirements.
- Carrier must select self-certified devices from the FMCSA website.
- Carrier responsibility to select a device that meets IFTA/IRP requirements. IFTA/IRP DO NOT certify devices/systems.

Reporting Requirements

- A monthly summary of the fleet’s operations that includes distance traveled during a quarter, in total, by vehicle, and by jurisdiction.
- Not Required. Reporting is by Driver, not unit or fleet
- Must be provided upon due notice
- Differentiate distance recording accuracy between personal vehicle use and commercial use
- Required
- No distinction; all travel must be documented.
- Report driver hours of service violations
- Required
- Not Required

April 2017 – Resource created by IFTA / IRP Industry Advisory Committee members
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*Canadian Provinces