



IRP

Online Manual



Massachusetts Department of Transportation

**Registry of Motor Vehicles Division
25 Newport Avenue Extension
Fourth Floor
Quincy, Massachusetts 02171**

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REGISTRAR**

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Introduction to IRP

This manual has been prepared as a guide to obtain apportioned registration in the Commonwealth of Massachusetts. The basic information needed to prepare applications is provided, however, the contents will not cover every unique situation that may arise. Please contact our office for any additional assistance you may require.

Office hours are 8:30 a.m. to 5:00 p.m. Monday through Friday.

Applications are processed in the order in which they are received. Next day service is not guaranteed during the months of April, May, and June. Walk-in and express mail applications will not be given priority.

Mailing Address: Mass DOT – RMV Division
IRP Section
25 Newport Avenue Extension
Quincy, MA 02171

Office Location: 4th Floor

Telephone: 617-351-9395

Fax Number: 617-351-9399

Transactions: IRP transactions may be processed at the following Massachusetts RMV branch offices:

Lawrence Branch Office

73 Winthrop Street
Lawrence, MA 01843

Hours:

Monday – Friday
9:00 AM to 5:00 PM

Milford Branch Office

14 Beach Street
Milford, MA 01757

Hours:

Monday – Friday
9:00 AM to 5:00 PM

Springfield Branch Office

165 Liberty Street
Springfield, MA 01103

Hours:

Monday – Friday
8:30 AM to 5:00 PM

Note: *The words state or province and jurisdiction are used interchangeably throughout this manual.*

What is IRP?

The International Registration Plan (IRP) is a registration reciprocity agreement among states of the United States, the District of Columbia and provinces of Canada. IRP is an optional program for licensing commercial vehicles traveling in two or more IRP jurisdictions. A jurisdiction may be a state or a Canadian province. There are more than fifty [Current IRP Jurisdiction Members](#).

Note: Massachusetts has license plate reciprocity with all IRP jurisdictions.

All member IRP jurisdictions are required to comply with the following three basic concepts of the Plan:

1. Issuance of an *apportioned* license plate.
2. Issuance of a single registration or cab card.
3. Allow intrastate and interstate movement.

Under the IRP, an interstate carrier files an application with the jurisdiction in which he/she is based. That jurisdiction is known as the *base jurisdiction*. The IRP agreement allows the base jurisdiction to collect the registration fees for the other IRP jurisdictions. These fees are based upon mileage and weight information submitted by the carrier.

The base jurisdiction issues a set of apportioned plates and cab card for each vehicle. The set of apportioned plates and cab card are the only license plate credentials necessary to operate a vehicle in member IRP jurisdictions. The cab card lists all the IRP jurisdictions and corresponding weights that the carrier has requested.

An IRP Apportioned Registration Does NOT:

- Exempt a carrier from the payment of motor fuel taxes in any jurisdiction.
- Exempt a carrier from obtaining operating authority from a jurisdiction where the apportioned vehicle operates.
- Exempt a carrier from the payment of Federal Heavy Vehicle Use Tax (IRS Form No. 2290).
- Permit a carrier to exceed maximum height, length, width, and axle limitations.
- Permit the violation of "bridge laws".

How Fees are Determined

Note: The Processing Center cannot determine your licensing fees until your completed application has been received and it has been processed. The cost of your apportioned registration will depend upon the percentage of miles traveled in each IRP jurisdiction as well as the registered combined gross weight of the vehicle. The following is a simplified example of how the registration fee for a vehicle based in Massachusetts might be apportioned.

The operator of this unit travels in Massachusetts, New York, Vermont, and Maine. He travels 25,000 miles in each jurisdiction for a grand total of 100,000 miles at year-end. The operator has a registered combined gross weight of 80,000 pounds in each jurisdiction. The license fee would be computed as follows:

	Mileage	Percent		Full Year Fee		Apportioned Fee
ME	25,000	25%	X	\$874.00	=	\$218.50
VT	25,000	25%	X	\$1,644.50	=	\$411.13
NY	25,000	25%	X	\$1,080.00	=	\$270.00
MA	25,000	25%	X	\$1,200.00	=	\$300.00
TOTALS	100,000	100%		\$4,798.50		\$1,199.63

In this example, Massachusetts would collect a total of \$1,199.63 from the carrier. Of this total, Massachusetts would keep only \$300.00. The remaining money would be sent to the other jurisdictions.

Who Should Obtain IRP Registration?

You may proportionally register your vehicle(s) if you travel in Massachusetts and at least one other IRP jurisdiction and the vehicle is used, maintained, or designed primarily for the transportation of property, or used for the transportation of persons for hire, and is a power unit:

- With a gross weight in excess of 26,000 pounds; or
- With three or more axles regardless of weight; or
- That hauls another unit and the weight of such combination exceeds 26,000 pounds

Note: If you choose not to obtain IRP credentials and your vehicle(s) meet or exceed the criteria above, you will have to secure trip permits for each vehicle in other IRP jurisdictions that you enter.

Other Vehicles That Should Be Apportioned

Vehicles used for the transportation of persons for hire (i.e., buses, livery vehicles, etc.)

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

IRP Exempt Vehicles

The following types of vehicles are exempt from IRP:

- Government-owned vehicles
- Buses/livery vehicles used exclusively for chartered parties (see the *Glossary* for a definition of Chartered Party)
- Vehicles displaying a restricted plate - Dealer, Repair, Transporter, Farm, Owner Contractor
- City pick-up and delivery vehicles
- Recreational vehicles

Application Materials

Applications for Apportioned registrations can be processed at the IRP Processing Centers located in Quincy, Milford, Lawrence or Springfield.

All necessary forms and application material can be obtained from our website at <http://www.mass.gov/rmv/forms/registration.htm> or by calling 617-351-9395, or coming to an IRP Processing Center.

It is your responsibility to properly complete all forms necessary to register your vehicle(s) under the IRP. If required information is missing from submitted applications it will delay the timely processing of your application. Applications are processed in the order in which they are received. Walk-in or express-mail applications do not receive priority processing.

First Time IRP Registrations

To obtain an IRP registration in Massachusetts for the first time, the registrant must:

1. **Have an established place of business located in Massachusetts.**
2. **Have a VALID US DOT number**
3. Complete and submit a Massachusetts IRP application.
4. Complete and submit an RMV-1 form for new vehicles with a Certificate of Origin or the previous owners title signed over to the new owner. **THE RMV-1 MUST BE STAMPED BY AN INSURANCE COMPANY LICENSED TO DO BUSINESS IN MASSACHUSETTS.**
5. Provide proof of Power of Attorney for leased vehicles or if person signing the application is not the registered owner. For more information on the Power of Attorney, please see the Supporting Documents section on page 11.
6. Pay invoice in full.

Note for First Time Registrants: If the registered vehicle has a **gross weight of 55,000 lbs or more**, a Federal Highway Vehicle Use Tax must be paid within **60 days** after registration. This proof **must** also be shown at renewal time.

Plates and Cab Cards

If you process your transaction through the mail, your Cab Card and Plates will be shipped after all registration requirements have been met and payment received. A pair of plates and cab card will be sent by First Class US Mail. If processing in person at an IRP Processing Center, the center will issue the plates at time of payment.

US DOT Number Requirement and Use

Companies that operate commercial vehicles transporting passengers or hauling cargo in interstate commerce must be registered with the Federal Motor Carrier Safety Administration (FMCSA) and must have a USDOT Number. Also, commercial intrastate hazardous material carriers who haul quantities requiring a safety permit must register for a USDOT Number. The USDOT Number serves as a unique identifier when collecting and monitoring a company's safety information acquired during audits, compliance reviews, crash investigations, and inspections.

NEW US DOT Requirement

Beginning in the 2010 renewal period, the Massachusetts RMV will be collecting and validating USDOT numbers.

Beginning in the 2011 renewal period, the safety fitness of each carrier will be checked prior to issuing vehicle registrations. Those motor carriers that have been prohibited from operating in interstate commerce by the Federal Motor Carrier Safety Administration may have their ability to register vehicles denied by the jurisdiction. This collection of updated information will improve the census and operational data on interstate motor carriers nation-wide.

What is PRISM?

The Performance and Registration Information Systems Management (PRISM) program was developed to meet the challenge of reducing the number of commercial vehicle crashes of a rapidly expanding interstate carrier population. It has increased the efficiency and effectiveness of federal and state safety efforts through a more accurate process for targeting the highest-risk carriers, which allows for a more efficient allocation of scarce resources for compliance reviews and roadside inspections.

PRISM links the commercial vehicle registration process to motor carrier safety to achieve two purposes using the US DOT Number:

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

Registration

The International Registration Plan (IRP) commercial vehicle registration process of the states provides the framework for the PRISM program. 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. The vehicle registration process ensures that all carriers engaged in interstate commerce are uniquely identified through a USDOT number when they register their vehicles. This establishes the Motor Carrier Responsible for Safety (MCRS).

How to Complete Your Massachusetts IRP Application

You are required to complete the Massachusetts IRP application for all first time vehicle registrations and for all supplemental applications (amendments, adding states, etc..).

The application submitted should be typed or clearly printed in ink. Please do not enter any information in the shaded areas marked "For use by IRP Processing Center only."

Instructions to complete the Massachusetts IRP application are organized by sections. Only one (1) mileage schedule is required for each separate fleet. Please read and follow the instructions carefully. If you have any questions, do not hesitate to contact the IRP Processing Center for assistance.

Section A

- 1 Account Number:** Use this space only if you have been assigned a number by the IRP Processing Center. Leave the space blank if you do not have an IRP Account Number assigned to you.
- 2 Fleet Number:** A separate application must be filed for each fleet you wish to register. Number each fleet in order (1, 2, 3) and insert the fleet number in this space.
- 3 Supplement Number:** Leave this space blank. The supplement number will be assigned by the IRP Processing Center.
- 4 Name on Account:** Enter the name of the person, firm, or corporation in which the account is to be registered. This is the name that will appear on the cab card as "carrier."

Section B - Signature Section

Signature of Owner and Joint Owner:

The original signature of owner, (in ink only) or original signature of person who appears on the POA or of the person empowered to encumber the firm for licensing fees is required here. Joint Owner signature required, if applicable.

Date: Enter the date the application is signed.

Section C

- 1 Account Number:** Use this space only if you have been assigned a number by the IRP Processing Center. Leave the space blank if you do not have an IRP Account Number assigned to you.
- 2 Fleet Number:** Number each fleet in order beginning with 1. Insert number in the space provided.
- 3 Supplement Number:** Leave space blank.
- 4 Federal ID/ License No** Enter your Federal ID number in the space provided. Your Federal ID number can be found on your HVUT Form 2290-Schedule 1. If you do not have a Federal ID number, then enter your driver's license number.
- 5 Type of Application:** Indicate your reason for submitting this application by placing a check mark in one of the boxes provided.
- 6 Name on Account:** Enter the name of the person, firm, or corporation in which the account is to be registered. This is the name that will appear on the cab card as "carrier."

- 7 **Business Location:** Enter the actual, **physical** location of your business. Your business location must be in the Commonwealth of Massachusetts. Do not use a post office box.
- 8 **City, State, Zip Code:** Enter the city, state, and zip code of the actual **physical** location of your business.
- 9 **Mailing Address:** Enter the mailing address where you want all correspondence regarding your account sent to - including license plates and cab cards. You may use a post office box. An out-of-state mailing address is acceptable.
- 10 **City, State, Zip Code:** Enter the city, state, and zip code of the mailing address.
- 11 **Person to Contact Regarding Application:** You must include the name of a person to contact should questions arise concerning the application you have submitted. Please list an email address if available.
- 12a **Contact Phone Number:** Enter the telephone number where your contact person can be reached during the hours of 8:00 am to 5:00 p.m. Monday through Friday.
- 12a **Secondary Number:** Enter an optional telephone number where your contact person can be reached during the hours of 8:00 am to 5:00 p.m. Monday through Friday.
- 12c **Contact Phone Number:** Enter the email address where your contact person can be reached.
- 13a **US DOT No.:** Enter your US DOT number.
- 13b **TIN – Tax Identification Number:** This is the number you use to report taxes. Enter your TIN number only if it is different than #4 above.
- 14 **Motor Fuel No.:** Enter your Massachusetts motor fuel tax number, if available.
- 15 **Canadian Provincial Operating Authority No.:** Enter your Canadian Provincial Operating Authority Number, if applicable.
- 16 **Type of Operation:** Check one of the corresponding boxes on the form:
Exempt—if you haul only commodities that are exempt from regulation by The Massachusetts Department of Public Utilities.
Private Carrier—if you haul only your own products.
Haul for Hire—if you get paid to haul passengers or freight.
Rental Company—if you rent vehicles or fleets without drivers.
Household Goods Mover—if you haul only personal household items.
- 17 **Common Carrier** If you have checked Exempt in Section C - Box 16, please write in the exempt commodity that you haul. To check a list of exempt commodities, please go to: <http://www.fmcsa.dot.gov/documents/adminrule.pdf>

Section D - Weight Information

Note: If the highest and lowest gross weights requested for jurisdictions vary by 10% or more, you must submit a written explanation detailing the weight variance.

To Complete Section D for power units only:

1. Enter, next to every jurisdiction you wish apportionment, the Combined Gross Vehicle Weight (CGVW) at which your power unit(s) will be operating. It is not necessary to submit weights for IRP jurisdictions not traveled through. They will not appear on your invoice or Cab Card.
2. Be sure that the CGVW you have entered for Massachusetts matches the CGVW you have entered in column 13, Section E, Vehicle Information Section (unladen weight).
3. Submit a separate Massachusetts IRP Application for each group of vehicles operating in the same jurisdiction but at different weights within the same fleet. You can have multiple weight groups in a single fleet.

To complete Section D for buses/livery vehicles:

Most jurisdictions calculate the fees by number of seats. Either way, please enter the correct weight and Massachusetts will modify if necessary.

Section E - Vehicle Information

- 1 Transaction Type:** **Enter one of the following codes:**
O for vehicles registered for the first time
T if you are transferring a plate to the vehicle from one you are deleting
R if you are renewing a vehicle's registration
I if you are increasing the registered weight of a vehicle
C if you are correcting information on a vehicle
D if you are decreasing the registered weight of a vehicle.0
- 2 Unit / Equipment #:** Enter the number you use to identify your vehicle. This number, (up to 8 letters or numbers), cannot be changed until the following registration year during the renewal process.

Note: If you are also deleting a vehicle and transferring the deleted vehicles' license plate to an added vehicle, the deleted vehicle's unit number cannot be reused during the current registration year.
- 3 Vehicle Identification Number:** Enter the complete VIN number as it appears on the title. On all 1981 and newer vehicles that have a 17 character VIN number, you are required to record the entire VIN number. Do not list partial VIN numbers. Applications with incomplete VIN numbers will be returned unprocessed.
- 4 Year:** Enter the last two digits of the model year for the vehicle.
- 5 Make of Vehicle:** Enter the Make of the vehicle as it appears on the title.

- 6 **Vehicle Type:** Enter the correct abbreviation for the type of vehicle you are registering:
- TR** Tractor
TK Straight Truck
TT Truck Tractor
RT Road Service Vehicle (Wrecker / Mobile Home Toter)
BS Bus/Livery Vehicle
- 7 **Seats:** Enter the number of seats for buses/livery vehicles only.
- 8 **Axels:** Enter the number of axels, including the steering axle for trucks. Do not include trailer axels with the number of truck axels. If you have Canadian jurisdictions on your account, then please enter all axels including trailer axels.
- 9 **Trailer Axels:** Enter the amount of trailer axels the vehicle is pulling.
- 10 **Total Axels:** Enter the combined axels and trailer axels.
- 11 **Fuel:** Enter the correct code for type of fuel used by the vehicle **D** (Diesel), **G** (Gasoline), **P** (Propane), **O** (Other)
 Leave this column blank for trailers.
- 12 **Unladen Weight:** Enter the empty weight of the tractor, truck, or trailer by itself, in pounds. Do not include the weight of any load.
- 13 **Combined or Gross Weight:** Enter your declared maximum gross weight or combined gross weight of the vehicle or vehicle combination. If you pull a vehicle that is not required to be plated by the State of Massachusetts, such as a compressor, the weight of the unladed vehicle must be included in the registered weight of the power unit. The weight you enter must match the weight you have entered for Massachusetts in Section **D** Weight Information. (Example: The combined gross weight of a tractor equals the unladen weight of the tractor, plus the unladen weight of the trailer and the weight of the maximum load hauled at any given time). **Note:** The vehicle's Gross Vehicle Weight Rating (GVWR) should not be used if you normally carry lighter loads. You should declare your normal, expected, maximum gross weight.
- Note for Livery/Bus:** Determine GVW of a bus/livery vehicle by multiplying the maximum number of passengers, including the driver, by 150 pounds. Add this to the unladen weight of the bus to get the GVW.
- 14 **Purchase Price:** Enter the actual purchase price of the vehicle paid by the owner, including trade-ins, accessories, and modifications. Exclude sales taxes. Do not show cents. If the vehicle is a gift or the purchase price is unavailable, **use fair market value**. Do not record \$0.00 OR "GIFT."

Fair Market Value (FMV) is the price that property would sell for on the open market. It is the price that would be agreed on between a willing buyer and a

willing seller, with neither being required to act, and both having reasonable knowledge of the relevant facts. If you put a restriction on the use of property you donate, the FMV must reflect that restriction.

- 15 **Factory Price:** Enter the manufacturer's list price of the vehicle including improvements and modifications. If factory price is unavailable, you may use the purchase price.
- 16 **Date of Purchase:** Enter the month, day, and year the vehicle was purchased.
- 17 **Date of Lease:** If you are leasing the vehicle from the owner indicated on the vehicle title, enter the month, day, and year when the lease began.
Note: If you are an owner-operator, do not show the date you leased on to a carrier.
- 18 **Vehicle Owner:** Enter the name of the owner of the vehicle as it appears on the title or RMV1-Application for Title.
- 19 **State Titled In:** Enter the abbreviation for the state in which the vehicle is titled.
- 20 **Current MA Plate No.:** **If you have a Massachusetts plate,** please enter your current Massachusetts plate number only. Do not enter out-of-state plate numbers.
- 21 **Color:** Record the color of the vehicle.
- 22 **MCRS USDOT Number:** Record the Motor Carrier Responsible for Safety US DOT number.
- 23 **MCRS Tax ID No.:** Record the Tax ID number of the Motor Carrier Responsible for Safety.
- 24 **MCRS Expected to Change:** If the Motor Carrier Responsible for Safety is expected to change during the registration year, enter Yes. Otherwise, enter No.

Section F -Vehicle Deletions

- 1 **Unit / Equipment Number:** Enter the Unit number, shown on your cab card, for the vehicle you are deleting if transfer of the license plate and credit is desired.
- 2 **Vehicle Identification Number:** Enter the VIN number, as shown on the cab card, for the vehicle.
- 3 **Year:** Enter the last two digits of the model year of the vehicle.
- 4 **Make of Vehicle:** Enter the make of the vehicle.

- 5 **Combined or Gross Weight :** Enter the registered gross weight of the vehicle you are deleting, as shown on its' cab card.
- 6 **Replacement Unit Equipment Number:** Enter the unit number of the vehicle to which you are transferring the plate.
- 7 **Reason Removed:** Enter the reason for removal
Note: If you are also deleting a vehicle and transferring the deleted vehicles' license plate to an added vehicle, the deleted vehicle's unit number cannot be reused during the current registration year.

Section G - Mileage Schedule

Please follow the instructions closely when completing this section. It is important from an audit standpoint that you record your mileage accurately. Do not submit both estimated and actual mileage for the same jurisdiction.

(X) Column: Place an **X** in the box to the left of each jurisdiction you will travel in this registration year. Only these jurisdictions will appear on your cab card. Please remember, non-IRP jurisdictions and Alaska and Hawaii will never appear on your cab card.

EST Miles: Under the estimated mileage column, record a mileage level you estimate your fleet will generate in that jurisdiction for the entire registration year.
NOTE: You are recording fleet mileage. When estimating, you must multiply the mileage listed on the Estimated Mileage Chart by the number of vehicles in the fleet.
 If you desire apportionment to any jurisdiction that you did not generate actual miles for, you must provide an estimated mileage figure. The Processing Center reserves the right to question all submitted estimated mileage.

Be advised that your invoice will reflect a premium if the application contains any jurisdiction in which estimated mileage has been submitted for two or more consecutive years. **If you estimated mileage on an account for a 2nd year, this will result in significant penalties.**

Actual Miles Column: Under the actual mileage column, report the actual mileage traveled by the fleet in each jurisdiction for the previous mileage year. A mileage year is for the period beginning July 1st through June 30th. Remember: Actual mileage includes all miles driven in both IRP and non-IRP jurisdictions and includes deadhead, bobtail, and maintenance mileage.

Total Mileage Line: Record the combined total of both estimated and actual mileage on this line.

Montana Box: Check the appropriate box if applicable.

Wyoming Box: Check box if you have intrastate authority.

Scope of Operation: Explain the scope of your operation including any estimated mileage.
Explain the products that you are hauling and the source of any estimated mileage.

Registration of Interstate Transit Bus

You must complete the IRP form listing the mileage in each jurisdiction your fleet traveled in during the preceding fiscal year July 1 to June 30. However, a second option is available. At the option of the registrant, the miles listed on the form for each jurisdiction may be the scheduled route miles per jurisdiction from the farthest point of origination to the farthest point of destination of the schedules pool. The total miles may then be the sum equal to the schedule route miles per jurisdiction, not actual mileage.

Supporting Documents

Supporting documentation is required to complete any IRP registration in the Commonwealth of Massachusetts. Circumstances will dictate what documents you must submit with your application.

The following is a list of supporting documents with an explanation of when you should submit each document. Please read the information carefully. Failure to submit the proper documents will delay the processing of your application.

Title or Certificate of Origin

If a vehicle is both titled and currently registered in Massachusetts, submission of that vehicle's title is not required.

If the vehicle you wish to register is not titled in Massachusetts and not currently plated in Massachusetts, by law you must submit a completed RMV-1 form along with one of the following documents before a registration and title can be issued:

- A certificate of origin (new vehicles only)
- The previous title if the vehicle was previously titled.
- The bill of sale if the vehicle was exempt from title. (Also required for tax purposes if the title does not have a price on it).

The RMV-1 form must be stamped and signed by the insurance company and by all owners. Owners must include their license number and date of birth. The sales and use tax schedule must be completed, if required.

The back of the title or Certificate of Origin must be filled out with the date sold, odometer reading and sale prices, and must be properly assigned to the purchaser by the previous owner or dealer. Proper signatures are required on the back of the title or C.O.

Power of Attorney

Proof of Power of Attorney form is required, *annually* at renewal time, for each vehicle contained on your application that is not titled in the name of the carrier. The Power of Attorney is a notarized statement on company letterhead signed by an authorized representative.

Proof of FID and Incorporation

If not previously provided, you will be required to prove Incorporation. You may also need to prove your FID number.

To Prove Incorporation, present any one of the following:

- Copy of Articles of Organization documents
- Screen print from the Secretary of Commonwealth website (www.mass.gov/sec) showing your corporation name

If your company is not incorporated, you will be required to register under your individual name. If you would like to register under your individual name and FID, you will be required to prove your FID number.

To Prove FID, present any one of the following:

- Any pre-printed IRS correspondence that includes company name, address, and FID/EIN number
- Certificate of Exemption Form ST-2 (issued by DOR)

Federal Heavy Vehicle Use Tax (HVUT)

Any vehicle with a registered gross weight or combined gross weight of 55,000 pounds or more is subject to the Federal Heavy Vehicle Use Tax (HVUT).

HVUT is paid directly to the IRS for the tax period from July 1 to June 30 of each year. You are required to submit to the IRP Processing Center either proof of payment or exemption from the HVUT to register vehicles at a gross weight of 55,000 pounds or more.

Proof of Payment (Form 2290) must be either:**

- A copy of **Form 2290-Schedule 1** listing complete VIN numbers that match the VIN numbers submitted on your application. This form must be stamped "Received" and dated by the IRS.

OR

- If you file with the IRS electronically, they will send you an email that contains your receipt **Form 2290 - Schedule 1** in a PDF file format. You will need to print it and present it at the time of registration as proof of payment of the HVUT. This receipt bears a watermark indicating receipt of payment.

Proof of Exemption:

- Please be advised that even if you are not required to pay a tax you are still required to file the Form 2290 Schedule 1 with the IRS, and are still required to present this form at the time of renewal. The Form 2290 Schedule 1 says "Vehicles for which tax is suspended – 5,000 miles or less (7,500 miles or less for agricultural vehicles)." This form, like all other Form 2290 Schedule 1's, must be stamped "Received" by the IRS, must reference the correct vehicle, and must be for the appropriate year.

When To Present a Form 2290 Schedule 1

A Form 2290 Schedule 1 needs to be presented whenever a vehicle weighing 55,000 pounds or more is renewed. You do not need to present a Form 2290 Schedule 1 to amend a registration on these vehicles. When you are performing a first – time registration, the receipted Form 2290 Schedule 1 does not need to be presented, however you are required to file this form with the IRS within sixty (60) days. Failure to submit the proper documents will delay the processing of your application.

Note: No Other Documentation is Acceptable. **Do Not** send your original – Send a copy!

** According to the IRS, the Form 2290 Schedule 1 cannot be altered in any way; this includes altering the date range. If the form has been altered in any way, or is inaccurate in any way, it will be rejected.

Payment of the Invoice

Payment for your Massachusetts Apportioned plates can be made by company check, personal check, money order, or cash. (Cash is not accepted at the Quincy or Springfield locations). **Do not send cash through the mail.**

To avoid processing problems, make sure your payment matches the "**total amount due now**" figure on your invoice. Any check made out incorrectly will be returned to you, causing delay in the issuance of your credentials. Checks must be made out to: **MassDOT.**

Enclose your payment and one copy of your invoice. Prompt payment of your invoice will expedite issuance of your credentials. Credentials are shipped only after your payment has been processed. Non-payment of a returned check will result in the revocation of your registration. When your registration has been revoked, you must immediately cease operation of that motor vehicle. A returned check fee of fifteen dollars (\$15.00) will be assessed.

Suspensions for Non-Payment

In October 2008, IRP began suspending all vehicle registrations within an account for failure to pay an overdue supplemental invoice, an amended invoice, or bad check payment in the time required.

If your vehicle(s) are suspended for any of the reasons stated above,

- Every vehicle registration in the account, and the account itself, is suspended.
- No vehicle's registration can be amended or transferred while in a suspended status.
- You will be required to pay the entire invoice **PLUS** a \$100.00 reinstatement fee for each vehicle in that account before your registration(s) will be reinstated.
- No vehicle in the account will be reinstated until the overdue invoice and all applicable reinstatement fees are collected.

Enforcement

- The original cab card must be carried in the vehicle at all times. Enforcement personnel look to the original cab card for proof that the vehicle is properly registered.
- The apportioned license plates should be mounted on the front and rear of all trucks, tractors, livery vehicles, and buses and one plate on the rear of trailers.

- Massachusetts IRP qualified vehicles not displaying the current apportioned license plate and cab card, valid trip permit, or valid temporary authority, will be in violation of Massachusetts law when traveling into other IRP jurisdictions.
- You must place your new year validation sticker in the top right-hand corner of your rear IRP apportioned license plate.

Supplemental Applications

A supplemental application is an application submitted by the carrier after the original application has been filed and paid for. All supplemental applications are submitted on a Massachusetts IRP application.

Note: Not all types of supplemental applications can be done together. To determine which transactions can be done together, contact the IRP office. You may submit a supplemental application to:

- Add a vehicle
- Transfer an apportioned plate from one vehicle to another (You must submit the original Cab Card with the supplemental application for the transfer)
- Increase/decrease a vehicle's registered weight
- Add a jurisdiction
- Correct information
- Replace a lost/stolen cab card
- Replace a lost/stolen Apportioned Plate
- Replace lost/stolen validation sticker
- Transfer a vehicle from one fleet to another

The following sections give directions for filing supplemental applications. Each supplemental transaction requires some unique information. Failure to submit the proper information will delay processing.

Adding Vehicles

You may add vehicles to an existing fleet any time during the IRP registration year.

You do not need to submit a mileage schedule (Section G) when adding vehicles to existing fleets. The mileage information provided with your original application will be used for calculating the fees due. You may go to any of the IRP Processing Locations to add a vehicle.

Note: If you wish to **create a new fleet**, you must complete a separate mileage schedule (Section G) for the new fleet. Fees will be based upon the mileage percentages generated from the new mileage schedule for that fleet only.

Adding Individual Vehicles to an Existing Fleet

You can add a vehicle to an existing fleet at any time, but you must file a supplemental application with the base jurisdiction.

1. Complete Sections **A** and **B** of the Massachusetts IRP Application.
2. In Section **C**, complete numbers 1 through 17.
3. In Box 5 of Section **C** place a check mark in the box next to Add/Delete Vehicle.
4. Complete Section **D** - Weight Information.

5. Section **E** - Vehicle Information, in box 1 record an A for adding a vehicle. Complete 2 thru 21.
6. Make sure you have signed the application in Section **B**.

When you complete Section E and sign Section B, the application to ADD a vehicle is complete.

Submit the application to the IRP Processing Center for processing.

After the approval of the application to add the vehicle to the existing fleet, each jurisdiction determines fees for the remainder of the registration year according to the regulations of that jurisdiction.

Fees are prorated from the first day of the month in which the vehicle was added.

Adding a New Fleet

It is recommended that you have a good reason to add a new fleet in the midst of a registration year.

If choosing to add a Fleet, please keep in mind:

- When you add a fleet, the Supplemental Application must list all jurisdictions in which the new fleet will travel. Adding a fleet in the midst of the registration year, requires that the registrant pay the appropriate fees to the jurisdictions in which the new fleet travels.
- When you add a new fleet, you will receive a new invoice listing the new fees. If you duplicated jurisdictions from the existing fleet, you will pay the duplicated jurisdictions fees twice in the same year.
- It may be beneficial to keep the vehicles in the original fleet and submit a Supplemental Application to add jurisdictions (as an alternative to creating a new fleet) at the next IRP renewal season.

To Add a New Fleet

1. Complete Sections **A** and **B** of the Massachusetts IRP Application.
2. In Section **C**, complete numbers 1 through 17.
3. In Box **5** of Section **C** place a check mark in the box next to Add Fleet.
4. Complete Section **D** - Weight Information.
5. Section **E** - Vehicle Information, in box 1 record an A for Adding a Fleet. Complete 2 thru 21.
6. Make sure you have signed the application in Section **B**.

Once you complete Section G and sign Section B, you then must submit the application to the IRP Processing Center. After the approval of the application to add a New FLEET, each jurisdiction determines fees for the remainder of the registration year according to the regulations of that jurisdiction. Fees are prorated from the first day of the month in which the vehicle was added.

Plate Transfers and Vehicle Deletions

You may delete a vehicle at any time during the registration year. Delete only those vehicles that you want permanently removed from the fleet.

If credit is desired for the plate(s) assigned to the deleted vehicle(s), you must add another vehicle on the same application. You may transfer and receive credit for the license plate. Credit will not be given for any other reason. Not all IRP jurisdictions allow for full transfer credit on apportioned plates.

You will be charged fees as though you were adding an additional vehicle to your fleet for those jurisdictions. If you wish, you may transfer a plate from a vehicle registered at a lower weight to one registered at a higher weight. You will be billed for the plate transfer along with the difference in the declared gross weight.

If you transfer a plate from a vehicle at a higher weight to a vehicle at a lower weight, you will not receive a refund or credit if any fees remain after the calculation of new fees. To complete paperwork to process a plate transfer, please refer to the following instructions:

To Transfer a Plate From One Vehicle to Another:

1. Complete Sections **A** and **B** of the Massachusetts IRP Application.
2. In Section **C**, complete numbers 1 through 16.
3. In Box 5 of Section **C**, place a check mark in the box next to PLATE TRANSFER.
4. Complete Section **D** - Weight Information.
5. Section **E** - Vehicle Information - In Box 1, record a T.
6. Complete numbers 2 through 21 in Section **E** - Vehicle Information for the vehicle that will display the transferred plate.
7. Complete numbers 1 through 7 in Section **F** - Vehicle Deletions- for the vehicle you are **permanently** deleting from your fleet.
8. Submit proof of power of attorney (see *Supporting Documents* information).
9. Submit proof of IRS Form No. 2290 (HVUT), if applicable (see *Supporting Documents* information).
10. Make sure you have signed the application in Section **B**.

Note: If you are also deleting a vehicle and transferring the deleted vehicles' license plate to an added vehicle, the deleted vehicle's unit number **cannot** be reused during the current registration year.

Deleting a Vehicle

You must complete an [IRP Cancellation Form](#) and you must surrender all credentials associated with the deleted vehicle when canceling your vehicle's registration.

When you delete a vehicle from a fleet, the unused fees are either:

- Transferred to a replacement vehicle
- Refunded as permitted by the statutes of each member jurisdiction in which the vehicle traveled

To Delete a Vehicle

1. Complete Sections **A** and **B** of the Massachusetts IRP Application.
2. In Section **C**, complete numbers 1 through 17 --in Box 5 of Section **C**, place a check mark in the box next to DELETE VEHICLE.
3. Complete numbers 1 through 7 in Section **F** - Vehicle Deletions- for the vehicle you are **permanently** deleting from your fleet.
4. Submit proof of power of attorney, if applicable (see *Supporting Documents* information).
5. Make sure you have signed the application in Section **B**.

Weight Increases/Decreases

You can only request a supplemental application to increase the gross weight of a vehicle if the requested weight does not exceed maximum weight limits allowed by the IRP jurisdictions involved.

You may increase/decrease the registered weight of a vehicle at any time throughout the registration year. You have the option to increase/decrease the weight on select vehicles in a fleet. You may increase or decrease a vehicles' registered weight in just one jurisdiction in your fleet or all jurisdictions in which your fleet travels.

Note: The following jurisdictions DO NOT allow weight decreases during a current registration year: Alabama, California, Colorado, Connecticut, Iowa, Indiana, Kansas, Maryland, North Dakota, Nebraska, New Mexico, Ohio, Oklahoma, South Carolina, South Dakota, and Texas. However, you can decrease weights at renewal time in these jurisdictions.

Costs to Increase/Decrease Weight

The base jurisdiction calculates additional fees for the **increased weight** for the remaining portion of the registration year. Your invoice reflects a credit only for the amount paid on the vehicle's *original* registered weight. You must pay for the *additional* weight for the remaining months in the registration year.

Making a weight increase at or above 55,000 pounds (24,947.582 kilograms) requires that the registrant submit proof or payment, or exemption, from the Federal Heavy Vehicle Use Tax within 60 days or renewal time, whichever comes first.

If you **decrease weight** for the remaining portion of the registration year, you will not receive a refund or credit if any fees remain after the calculation of new fees.

A base jurisdiction may require supporting documents for a vehicle if the highest and lowest weights requested for jurisdictions registering by gross weight vary by ten percent or more. The base jurisdiction may reject or deny registration for those vehicles if the variance does not reflect actual operating practice.

Completing the Application to Increase/Decrease a Vehicle's Registered Weight:

1. Complete Sections **A** and **B** of the Massachusetts IRP Application.
2. In Section **C**, complete numbers 1 through 17.
3. In Box 5 of Section **C** place a check mark in the box next to INCREASE/DECREASE WEIGHT.
4. Complete Section **D** - Weight Information.
5. Section **E** - Vehicle Information, in box 1 record an I for increase or a D for decrease weight.
6. Complete number 2 in Section **E** - Vehicle Information.
7. In Box 13 of Section **E** - Vehicle Information, enter the new gross vehicle weight. This must match the weight for Massachusetts that is recorded in Section **D** - Weight Information.
8. Submit proof of IRS Form No. 2290 (see HVUT IRS Form No. 2290 information), if the vehicle weight is being registered at 55,000 pounds GVW or higher.
9. Make sure you have signed the application in section **B**.

Adding Jurisdictions

You may add jurisdictions to an existing fleet at any time during the registration year. Jurisdiction additions require submission of a new Massachusetts IRP application. There are no exceptions.

The base jurisdiction will bill the IRP registrant only for the additional jurisdictions, based upon the number of months remaining in the registration year. Addition of a new jurisdiction applies to all vehicles contained in the fleet. You cannot add jurisdictions to selected individual vehicles in a fleet.

When adding new jurisdictions, original distance percentages of the existing specified jurisdictions are not changed. However, a new percentage will be calculated for the jurisdictions being changed.

No Previous Travel in Jurisdiction

If a registrant wishes to add an additional jurisdiction and accumulated **no** distance in the that jurisdiction during the preceding July 1 thru June 30th, the registrant should estimate the distance for the added jurisdiction. After adding a jurisdiction, at the next IRP renewal, the registrant must use actual distance for the added jurisdiction.

Previous Travel in Jurisdiction

To add a jurisdiction in which a registrant's vehicle had traveled during a previous registration year (July 1 thru June 30th), the registrant must use actual mileage to report the distance traveled in that jurisdiction. For jurisdictions in which you traveled during the previous year, you must use actual distances.

Completing the Application to Add a Jurisdiction

1. Complete Sections **A** and **B** of the Massachusetts IRP Application.
2. In Section **C**, complete numbers 1 through 17.
3. In Box 5 of Section **C**, place a check mark in the box next to ADD STATE.
4. Complete Section **D** - Weight Information by entering the GVW next to those jurisdictions you are adding to your fleet.
5. Complete Section **E** – numbers 1 thru 22 - All fields are required.
6. Complete Section **G**- Mileage Schedule by recording an X next to the state(s) you wish to add and provide either actual or estimated mileage for the state(s) being added. Use the actual mileage in which the vehicle traveled for the period of July 1 thru June 30 of the year before the registration year which you are applying. If the vehicle did not travel you may use estimated mileage.
7. Complete the Scope of Operation in the bottom portion of Section **G**.
8. Make sure you have signed the application in section **B**.

Corrections

It is your responsibility to verify all information on your credentials once you receive them. Should you discover any information that is incorrect, you must submit a supplemental application to correct the data. Corrections can be made to all information contained on your cab card, except for the Unit number, at any time throughout the registration year. If you desire to correct information involving a change in the vehicle's registered weight, please refer to Instructions for Weight Increases/Decreases.

Note: You will be billed for the correction only if it is determined that you originally submitted the information incorrectly.

Completing the Application to Correct Information:

1. Complete Sections **A** and **B** of the Massachusetts IRP Application.
2. In Section **C**, complete numbers 1 through 17.
3. In Box 5 of Section **C**, place a check mark in the box next to AMEND INFORMATION.
4. **DO NOT** complete Section **D** - Weight Information (If you desire to correct information in this section, refer to information for Weight Increases/Decreases).
5. Complete numbers 1–22 in Section **E** - Vehicle Information. Record a "C" in box 1 (Transaction Type).
6. Make sure you have signed the application in section **B**.

Replacement Credentials

At any time, throughout the registration year, you may need to:

- Replace lost, stolen or destroyed cab cards.
- Replace lost, stolen or destroyed license plates.
- Replace lost, stolen or destroyed validation stickers

Enforcement officials look to the original Cab Card for proof that the vehicle is properly registered. Under no circumstances should a photocopy of the Cab Card be placed in the vehicle as a substitute for the original Cab Card.

Completing the Application to obtain Replacement Credentials:

1. Complete Sections **A** and **B** of the Massachusetts IRP Application.
2. In Section **C**, complete numbers 1 through 17.
3. In Box 5 of Section **C**, place a check mark in the box next to the item you are replacing (NEW PLATE, CAB CARD, or DECAL). **Note:** If you check NEW PLATE, you must also check DECAL.
4. Skip Section **D** - Weight Information.
5. Section **E** – Vehicle Information – All fields are required – numbers 1-22
6. Make sure you have signed the application in section **B**.

Fleet-to-Fleet Transfers

You can transfer a vehicle from its current fleet to another existing fleet or to a new fleet.

Completing the Application for a Fleet-to-Fleet Transfer:

1. Complete Sections **A** and **B** of the Massachusetts IRP Application.
2. Write **FLEET TO FLEET TRANSFER** across the top of the front page of the application.
3. Complete Sections **C**, **D**, and **E** of the application only if you are adding the vehicle to an **existing** fleet.
4. Complete Sections **C**, **D**, **E**, and **G** of the application only if you are adding the vehicle to a **new** fleet.

Note: If you move a vehicle to a fleet that does not have other vehicles currently operating at the same gross weight or same jurisdiction as the newly added vehicle, then you must create a new fleet into which you can transfer the vehicle.

Temporary Registrations

Temporary Authority (TA) - Issued to active IRP Accounts and Fleets Only

A Temporary Authority is a permit issued for 45 days obtainable from any IRP Processing Center. A TA is issued to the registrant that has an active account and has:

1. Re-registered vehicles and/or jurisdictions
2. Transferred a plate
3. Increased/decreased a registered weight
4. Processed a Fleet to fleet transfer (if both fleets currently exist)

A Temporary Authority will not be issued:

1. To anyone without an established, paid IRP account in good standing for the current registration year.
2. If you have an outstanding (unpaid) invoice on the vehicle for which you are requesting the TA.
3. For any vehicles whose registration is being renewed.

A Temporary Authority covers a specific vehicle and cannot be transferred from one vehicle to another.

To obtain a Temporary Authority:

1. Complete and sign the IRP Application for the transaction you wish to process.
2. Call the IRP Section at 617-351-9320 to let them know you are faxing an application.
3. Fax the application to the Processing Center at: 617-351-9399 or you may mail or hand deliver the application to your local Processing Center.

Applications for TA's are processed in the order in which they are received. You will be contacted if more information is required to process your application.

You will be invoiced for the transaction once all paperwork is received. Payment for the invoice must be received in 10 days. It is very important to pay the invoice in a timely manner. Failure to do so may prevent you from obtaining your credentials prior to the expiration of the temporary authority.

Prompt payment of the invoice will ensure receipt of your credentials prior to expiration of your TA.

Temporary Authority Reminders :

- You are liable for all fees associated with your TA request.
- A second TA will **not** be issued to any vehicle in the same **supplement**

Warning: Once a Massachusetts Temporary Apportionment Authority has been issued, the vehicle is subject to full registration. The carrier is required to complete the registration process for the vehicle indicated on the TA. The vehicle registration fees plus the TA fee must be paid or the registration will become revoked. In addition, further action will be taken to collect the amount due, including but not limited to the resubmission of your account to a collection agency. Vehicle registration fees will be calculated based upon the weight and mileage information already on file.

Trip Permits

Out-of-state vehicles that qualify for IRP registration but are not registered as such, will be required to obtain a trip permit prior to entering the Commonwealth of Massachusetts. The only exception to this are vehicles currently plated in a non-IRP jurisdiction.

- Trip permits are valid for 72 hours.
- Trip permits are required in other member IRP jurisdictions for Massachusetts-based carriers not apportioned with that jurisdiction.
- You must secure a trip permit prior to entering any IRP member jurisdiction if:
 - Your vehicle qualifies for IRP registration, and
 - Your vehicle is not proportionally registered at your loaded weight with that jurisdiction.

Vehicles meeting the above requirements that fail to obtain a valid trip permit prior to entering a member IRP jurisdiction, may be subject to full registration fee for that state if cited.

The following link lists each IRP jurisdictions along with the associated Cost of a Trip Permit for that jurisdiction.

[Cost of a Trip Permit](#)

Operational Record Requirements

All registrants are required to keep Operational Records for vehicles registered under the International Registration Plan. The records must be accurate, readable, and maintained to support distance figures used for the current year and for three previous registration years. Registrant's records must contain sufficient detail that vehicle movement may be traced.

Distance Records are kept by a registrant. You must document all distance traveled in each jurisdiction and the total distances traveled by each vehicle.

An **Individual Vehicle Distance Record (IVDR)** is a supporting document used to verify fleet distance. You must complete an IVDR for movement of each vehicle in the fleet.

Monthly reports such as fuel reports are not acceptable at face value.

- An IVDR must support the fuel reports.
- The registrant must explain any unaccountable time lapse of vehicle movement.
- Trip leases should be attached to the IVDR.
- The IVDR must include any distances operated under Trip Permits.

Note: Failure to keep accurate Operational Records may result in full fees being charged by each jurisdiction to which your fleet(s) is apportioned.

Distance Records consist of every Individual Vehicle Distance Record (IVDR) for each vehicle registered under IRP.

Registrants may use one of the following methods to record distance:

- use a standard IRP Commercial form
- design their own form
- keep a logbook for each vehicle.

An IVDR must contain the following information:

- Starting and ending dates for each trip
- Starting and ending location for each trip (trip origin and destination)
- Routes of travel for each trip (this item may be waived by the base jurisdiction).
- Beginning and ending odometer or hub-odometer reading of each trip, including loaded, empty, and bobtail distance (may be waived by jurisdiction)
- TOTAL trip distance traveled in all jurisdictions including non-IRP jurisdictions
- Distance traveled by jurisdiction. This means that your records not only show the total distance (mileage) for each trip a vehicle makes, but also shows the mileage the vehicle travels in each jurisdiction while making the trip. (See example shown in Figure 2-8)
- Unit Number OR Vehicle Identification Number (VIN) .

Mileage information and signatures on all IRP forms by the applicant or authorized representative constitutes the applicant's consent to have the information submitted as part of participation in the IRP and verified through an audit performed by the Department of Transportation, Registry of Motor Vehicles, the Department of Revenue, or their agents. Further, the applicant understands that the Registry of Motor Vehicles and the Department of Revenue may exchange the information obtained during an audit for purposes of enforcing the International Registration Plan (IRP) and the International Fuel Tax Agreement (IFTA).

Example IVDR Entry

The following figure shows an example logbook entry that reports distances a vehicle traveled during one round trip from Boston MA to Washington, D.C.

Vehicle Fleet No. 001-3		Registrant: Nonesuch and Nevermore Trucking Company				FID: SMA9999992006		
Date	START LOCATION	END LOCATION	Odometer START	Odometer END		State ¹	In-State Miles	Remarks
07/11/06	Weymouth, MA	Boston, MA – Logan Apt	060351	060868	17	MA		Start trip BOS – D.C.; (BOBTAIL)
	Boston, MA – Logan Apt	Connecticut border	060868	060953	85	MA	92	LADEN TRAILER (55,000 lbs)
	Connecticut border	New York border	060953	061074	121	CT	121	
	New York border	New Jersey border	061074	061109	35	NY	35	
	New Jersey border	Pennsylvania border	061109	061204	95	NJ	95	
	Pennsylvania Border	Philadelphia, PA	061204	061224	20	PA		
	Philadelphia	Germantown PA	061224	061240	16	PA		Drop load / get new trailer
07/12/06	Germantown	Maryland border	061240	061285	45	PA	81	LADEN (55,000 lbs)
	Maryland border	D.C. limits	061285	061350	65	MD	65	
	D.C. limits	Navy yard	061350	061366	16	D.C.		Unload Trailer
	Navy Yard	Government Printing Ofc.	061366	061375	9	D.C.		UNLADEN
	Government Printing Ofc.	Maryland-DC line	061375	061385	10	DC	35	Reloaded (56,000 lbs) laden
07/13/06	Maryland-DC line	Maryland-DEL border	061385	061471	86	MD	151	Southbound + Northbound miles
	Delaware border	New Jersey border	061471	061576	10	DE	10	LADEN
	New Jersey border	Bronx, NY	061576	061601	25	NY		DROP TRAILER
	Bronx NY (bobtail)	New York border	061601	051613	12	NY	72	North & South total
	NY border (bobtail)	Bridgeport, CT	061613	061528	25	CT		Pick-Up trailer (laded 57000 lbs)
	Bridgeport	CT / RI border	061528	061628	120	CT	266	Southbound & North total
	CT /RI border	RI / MA	061628	061583	55	RI	55	LADED (57000 lbs)
	MA border	Boston – Logan Apt.	061583	061651	68	MA		DROP TRAILER
	Logan Airport	Weymouth, MA	061651	061668	17	MA	177	North-South total
07/14/06	END TRIP		061351	061668	1317			Maintenance

Distance Year

The distance year consists of the actual miles (or kilometers) a fleet travels in the course of a year. For Massachusetts, this period extends from the previous July 1 to the present year's June 30. When estimates are used, the IRP bases distance on an estimated average for all registrants during the last complete year of operation. Depending on the registration month, distance information may be up to two years old. A registrant with less than one year of actual distance records during the previous registration year must submit actual distance for that period. A registrant who begins operation after April 1 can re-estimate distance without penalty.

Distance Reporting

Distance (mileage in miles or kilometers) applies only for registered vehicles apportioned under the IRP during the reporting period. You must exclude vehicles without apportioned plates from the distance report. If a Massachusetts-based registrant accumulates distance in a non-IRP jurisdiction, the registrant must report the distances and add them to the Massachusetts distance.

Estimated Distance

Registrants who apply for a first time IRP account may estimate distance for the first year. First-year estimates generally are not subject to audit. However, you must make your estimates as accurate as possible. Registrants for renewal or submitting supplemental applications that begin new operations in a jurisdiction where their business has no previous distance history may estimate distance in the new jurisdiction for the first year of operation in the jurisdiction.

The estimated mileage chart is used as a reference if a registrant does not know the actual mileage that will be traveled in a jurisdiction. A registrant can also estimate mileage using another source, such as a map or map quest.

You can refer to the [Estimated Distance Chart](#) for acceptable estimates. The miles listed in each jurisdiction of the Estimated Mileage Chart are per vehicle. This means that, **whenever you need to estimate, and have more than one vehicle in the fleet, you need to multiply the mileage by the number of vehicles in the fleet.**

A registrant must fully explain distance estimates based on the registrant's expected operation. If a registrant fails to provide reasonable estimates, or fails to provide an adequate estimation of distance (in miles), the IRP Processing Unit will estimate distance based on the statistical analysis of Massachusetts' registrants' actual distance traveled.

When a registrant estimates distance, the estimates must encompass the same number of months as any actual distance (in miles) being submitted. Distance estimates generally include mileage for twelve (12) months unless the previous year's operation was for less than one full year. The IRP Processing Unit may adjust estimate felt to be unreasonable. If the Processing Unit adjusts a registrant's estimated distance; the registrant may appeal the adjustment. Appeals must be in writing. First-year distance estimates are included in the apportionment calculation.

Second-Year Estimates (Double Estimates)

A registrant who estimated distance in a jurisdiction and did not accrue distance in that jurisdiction during the first year may estimate distance (in miles) for a second or subsequent year. However, second or subsequent year's estimates are not included total fleet distance and result in registration fee payments in excess of one hundred percent (100%).

Reduced Operations (Dropping a Jurisdiction): If a registrant drops a jurisdiction in which their business operated in the previous registration year, distance for the dropped jurisdiction must be reported but is not included in the fee calculation. For example, if a registrant has 10,000 miles in each of the states of Massachusetts, New Hampshire, Vermont, and New York, total distance would ordinarily be 40,000 miles. The percentage would be twenty-five percent (25%) for each state. If the registrant stopped operations in New York, then New York's distance in miles is dropped from the distance calculation. The remaining three states would be recalculated at 33% each, (10,000/30,000).

If the registrant resumes operations in New York, later, actual distance for New York for the previous year would be used. The fee calculation treats New York as an added jurisdiction. You cannot use estimated miles in this case. The New York percentage would be 10,000/40,000 or 25%. Percentages for the other jurisdictions remain un-affected.

Audits

Audits are performed routinely for all IRP registrants. The purpose of auditing Registrants under the International Registration Plan, is to protect the integrity of the Vehicle registration laws of all Member Jurisdictions and to ensure equitable treatment of all Registrants subject to the Plan. During the audit, the auditor will verify the accuracy of the mileage you have reported in every IRP jurisdiction. Operational records must be made available at the registered place of business or be delivered, either in person or by certified mail, to the Registry of Motor Vehicle IRP Department as directed. Results of the audit will be sent to you and to all IRP jurisdictions for which you are registered. You will be billed for any IRP mileage differences discovered as a result of the audit. It is the responsibility of each state to refund any overpayment of registration fees if allowed by that state's law. No mileage deficiency assessments or credit claims may be made for any period for which operational records are no longer required to be kept.

Refunds

Applications for refunds of Massachusetts apportioned registration fees for Massachusetts registrants will be made under the following conditions:

- An error was made on your invoice
- An error resulting in the duplication of apportioned registration for a vehicle generating fees that were paid twice for the same vehicle
- An audit of an apportioned carrier indicates an overpayment
- The license plate was never mounted on the vehicle and does not have any visible mounting bolt marks and is returned within 10 days of the registration effective date.

Note: An applicant, who purchases a regular full fee base plate in error, when an apportioned IRP license plate registration is required for out-of-state travel, will receive a full credit of the fees paid if returned in 10 days.

To apply for a rebate, please complete the Application for Rebate:

<http://www.mass.gov/rmv/forms/20045.pdf>

Important: For base state plates only— A full refund of the registration fee applies only if the registration certificate, registration plates (unused) and decals are returned within ten days of the effective date of registration.

A partial refund for half the amount in excess of \$15.00 applies if registration plates are returned to the Registry of Motor Vehicles on or before the first day of the seventh month, following the effective date appearing on the certificate of registration.

Example: Registration effective date: August 1, 2009 - Fee \$50.00
Plates returned before March 1, 2010
Rebate = 1/2 of excess over \$15 (\$50 less \$15 = \$35)
Rebate will be \$17.50

Refunds on fees paid to IRP jurisdictions other than Massachusetts are made at each state's discretion.

Special Types of Operations

Owner-Operator As Registrant

The owner-operator (lessor) may be the registrant and the vehicle may be registered in the name of such owner-operator. The allocation of fees shall be according to the operational records of the owner-operator. The apportionment plates and CAB card shall be the property of the lessor and may reflect both the owner-operators name and that of the carrier as lessee.

Trip Leasing

Apportioned operators may temporarily lease equipment to another apportioned fleet operator. The lessor shall be responsible for reporting the mileage traveled by the leased equipment. The lessee shall be the person or company operating the equipment according to the lease agreement. The leased vehicle must display apportioned credentials and be operated only in states for which fees have been paid or a trip permit will be required.

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. The apportionment of fees shall be according to the combined mileage 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.

Special Vehicle Configurations

Due to the specialized nature of some vehicles, registration requirements are **not** uniform from state to state. When registering any of the following vehicles, special consideration must be given to the specific registration requirements of each state in which you desire apportionment. Do not hesitate to contact the Processing Center if you require assistance.

Mobile Home Toter : Massachusetts will assess the registration fee on the combined gross weight of the power unit only. The gross weight is defined as the unladen weight of the vehicle and that portion of the weight of the unit being towed resting on the rear axles of the power unit.

Road Service Vehicle: Massachusetts will assess the registration fee on the gross weight of the fully equipped road service vehicle. The vehicle that is being towed must be either properly registered or bear a "repair" plate. Please refer to the Wrecker and Tow Truck information for a detailed listing of registration requirements for this type of vehicle in other jurisdictions.

Note: In Massachusetts, both of the above body style configurations utilize the road-tractor (RT) designation.

Other Information and Reports

The IRP, Inc website contains information for reports that are easily accessible
<http://www.irponline.org/InfoExchange/JurisdictionInformation/>

[Jurisdiction Contact Information](#)

[Wrecker Report - Info listed by Jurisdiction](#)

[Jurisdiction Registration Periods](#)

[Maximum Weights for IRP Jurisdictions](#)

[Cost of a Trip Permit](#)

Helpful Contact Information

International Fuel Tax Agreement (IFTA) --

IRP, Inc Homepage - <http://www.irponline.org/>

Federal Motor Carrier Association (FMCSA) – www.fmcsa.dot.gov

SAFER – Safety and Fitness Electronic System www.safer.fmcsa.dot.gov/

Overweight Permits:

Massachusetts RMV – IRP Section – 617-351-9320

<u>Mobile Home Toter Information</u>	
Alabama	Combined gross weight with transporter plate
Alberta	Combined gross weight - no plate requirement
Arizona	Combined gross weight with mobile home registration
Arkansas	Combined gross weight
British Columbia	Combined gross weight
California	Gross weight of power unit with transporter plate
Colorado	Combined gross weight - no plate requirement
Connecticut	Combined gross weight with transporter plate
Delaware	Combined gross weight - no plate requirement
D.C.	Contact District of Columbia at 1 - (202) 727 - 4426
Florida	Combined gross weight - plate required
Georgia	Combined gross weight with transporter plate
Idaho	Combined gross weight
Illinois	Weight of power unit and hitch with transporter plate
Indiana	Combined gross weight with transporter plate
Iowa	Weight of power unit and hitch with transporter plate
Kansas	Combined gross weight with transporter plate
Kentucky	Weight of power unit and hitch with transporter plate
Louisiana	Gross Weight of power unit
Maine	Weight of power unit with transit plate
Manitoba	Contact Manitoba at 1 - (204) 945 - 9435
Maryland	Combined Gross weight with transporter plate
Massachusetts	Combined gross weight with transporter plate
Michigan	Gross weight of power unit only
Minnesota	Weight of power unit plus hitch weight
Mississippi	Combined gross weight - no plate requirement
Missouri	Combined gross weight with transporter plate
Montana	Weight of power unit and hitch with transporter plate
Nebraska	Combined gross weight with transporter plate
Nevada	Gross weight of power unit only
New Brunswick	Contact New Brunswick at 1 - (506) 453 - 2443
Newfoundland	Contact Newfoundland at 1 - (709) 729 - 4953
New Hampshire	Gross weight of power unit with transporter plate
New Jersey	Combined gross weight with transporter plate
New Mexico	Combined gross weight with manufacturer plate
New York	Weight of power unit and hitch with transporter plate
North Carolina	Weight of power unit and hitch with transporter plate
North Dakota	Double weight of power unit with transporter plate
Nova Scotia	Contact Nova Scotia at 1 - (902) 424 - 6064
Ohio	Weight of power unit and hitch with transporter plate
Oklahoma	Gross weight of power unit with transporter plate
Ontario	Contact Ontario at 1 - (416) 235 - 4458
Oregon	Empty weight of Mobile Home Toter

Pennsylvania	Combined gross weight - no plate requirement
Prince Edward Is.	Contact Prince Edward Island at 1 - (902) 368 - 5223
Quebec	Contact Quebec at 1 - (418) 528 - 4466
Rhode Island	Combined gross weight with transporter plate
Saskatchewan	Contact Saskatchewan at 1 - (306) 751 - 1251
South Carolina	Combined gross weight with transporter plates
South Dakota	Combined gross weight with transporter plates
Tennessee	Contact Tennessee at 1 - (615) 741 - 1786
Texas	Gross weight of power unit with transporter plate
Utah	Combined gross weight - no plate requirements
Vermont	Gross weight of power unit with transporter plate
Virginia	Combined gross weight - no plate requirements
Washington	Combined gross weight with transporter plates
West Virginia	Weight of power unit and hitch with transporter plate
Wisconsin	Gross weight of power unit with transporter plate
Wyoming	Combined gross weight of power unit and trailer

Vehicle Make Abbreviations

Canadian Provinces and Territories		Trucks and Tractors con't	
Buses (If not listed, use the first 5 letters of the name)		VOLVO	VOLV
AMERICAN MOTORS GENERAL	AMER	WESTERNSTAR	WSTR
BLUE BIRD	BL/BI	WHITE	WHIT
GMC	GMC	UNPUBLISHED CODES	TRUK
GOLDEN EAGLE	GO/EA	Trailers	
MCI	MCI	ALLOY TRAILERS INC	ALLO
MOTORCOACH	IND MIND	ALUMINUM	ALUM
PREVOST	PREV	AMC TRAILER	AMC
SAFTEYLINER	SAFT	AMERICAN	AME
SILVEREAGLE	SILV	ARTIC CAT	ARCA
YELLOW	YELL	ARROW TRAILER CO	AUTC
Trucks and Tractors		AUTO TRAILER CO	AUTI
ARROW	ARROW	BADGER TRAILER CO	BADG
AUSTIN	AUSTI	BALDWINENTERPRISES	BALD
AUTOCAR	AUOC	BARTLETTTRAILERCORP	BARL
BROCKWAY	BROCK	BROCK STAR	BROR
BROWN	BROWN	BROWN TRAILER CO	BROW
CHEVROLET	CHEVR	BUTLER MFG CO	BUTL
CLARK	CLARK	CHAMBERLIN	CHAL
CLARK-WILCOX	CLAX	CITY DUMP TRAILER CITY	
DIAMOND REO (REO)	DI/RE	CITY WELDING & MFG CO	CIWE
DIAMOND T	DIAT	CLARK EQUIPMENT CO	CLAR
DODGE	DODG	CLARK MFG CO	CLAM
FARGO	FARGO	COACH CRAFT, INC	COAC
FORD	FORD	COMET CONSTRUCTION CO	COMN
FREIGHTLINER	FREIG	CUSTOM METAL WORKS	CUST
FWD	FWD	DACO TRAILER CORP	DACO
GMC	GMC	DELTA TRAILER CO	DELT
HAYES	HAYES	DEMPSTER	DEMP
HENDRICKSON	HEND	DIAMOND B	DIAB
HINO	HINO	DORSEY TRAILER CO	DORS
INTL HARVESTER	INTL	EAGLE TRAILER MFG INC	EAGL
KENWORTH	KW	FEDERAL	FEDE
MACK	MACK	FLASKO MFG CO	FLAS
MARMON	MARM	FONTAINE TRUCK EQUIPMENT	FONA
MARNON HARRINGTON	MAHA	FONTENELLE HOMES, INC	FONT
MERCEDES-BENZ	MERZ	FRUEHAUF CORP	FRUE
PETERBUILT	PTRB	GENERAL	GENA
REO	REO	GINDY MFG CORP	GIND
STEWART	STEWA	GREAT DANE	GDAN

Vehicle Make Abbreviations con't

HEIL CO	HEIL	NABORSTRAILERS	NABO
HENDERSON MFG CO	HENN	PEERLESS	PEER
HIGHWAY TRAILER	HIGH	PIERCE	PIER
HOBBS	HOBB	PIKETRAILERS	PIKE
HOMEMADE	HMDE	PINES TRAILER MFG	PINE
HYSTER	HYST	POLAR MFG CO	POLA
INTERNATIONAL COACH MFG	INYE	RAVENS METAL PRODUCTS	RAVE
KENTUCKY MFG CO	KENT	STRICK CORPORATION	STRI
KEYSTONE TRAILER & EQUIP	KEYO	TIMPTE	TIMP
KINGHAM	KNGH	TRAILMOBILE	TRIM
LOAD KING	LOAK	TRANSCRAFT CORP	TRAO
LUBBOCK	LUBB	TRANSPORTER	TRAQ
LUFKINTRAILERS	LUFK	UTILITY TRAILER MFG CO	UTIL
MATLOCK	MATL	VULCAN TRAILER MFG	VULC
MONON TRAILERS	MONN	WESTERN	WESE
		WILSON TRAILER CO INC	WILX