

# IRP & IFTA REGISTRATION MANUAL



OKLAHOMA CORPORATION COMMISSION  
TRANSPORTATION DIVISION  
IRP / IFTA SECTION

Revised Nov 2021

## **PREFACE**

Oklahoma is a member jurisdiction of both the International Registration Plan (IRP) and the International Fuel Tax Agreement (IFTA).

IRP is an interjurisdictional compact that authorizes apportioned registration of commercial vehicles and provides for the recognition of such registration among participating jurisdictions. The base-plate jurisdiction communicates and transmits apportioned registration fees to other jurisdictions on behalf of its IRP registrants.

IFTA is an interjurisdictional agreement that authorizes fuel tax licensure and reporting, and provides for the recognition of such licenses by participating jurisdictions. The license issuing jurisdiction communicates and transmits fuel tax funds to other jurisdictions on behalf of licensees.

This manual is an information guide to assist in the preparation of applications for apportioned registration, fuel tax licensure, and fuel tax reporting. The information contained in this manual is not a substitute for, nor does it supersede Oklahoma law, Oklahoma Corporation Commission rules, or the requirements of the IRP and IFTA compacts. This manual is not to be utilized as legal authority.

If you have a specific inquiry or concern that is not covered in this manual, please contact the IRP/IFTA section, Monday through Friday between the hours of 7:30 AM to 4:30 PM at the following address or telephone numbers:

Oklahoma Corporation Commission  
Transportation Division - IRP/IFTA Section  
2101 N Lincoln Blvd  
Oklahoma City, OK 73105

IRP / IFTA: (405) 521-3036  
Option 1 – IRP  
Option 2 – IFTA Licensing / Decals  
Option 3 – IFTA Reporting  
IRP / IFTA FAX: (405) 521-2916

Oklahoma Corporation Commission website:  
[www.oklahoma.gov/occ.html](http://www.oklahoma.gov/occ.html)

Oklahoma IRP / IFTA website:  
<https://apps.occeweb.com/IRPIFTA/>

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## **WHAT IS IRP**

The **International Registration Plan** is a registration reciprocity agreement among its member jurisdictions including the contiguous states of the United States, the District of Columbia, and provinces of Canada. The Plan provides for payment of apportionable fees on the basis of total distance operated in all member jurisdictions. IRP's fundamental principle is to promote and encourage the fullest possible use of the highway system.

## **IRP TERMS AND DEFINITIONS**

**Applicant** - A person in whose name an application is filed for registration under the Plan.

**Application** - A filing to the Oklahoma Corporation Commission, pertaining to apportioned registration under the IRP Plan.

**Apportionable Vehicle** - Any power unit (except as provided below) 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 (2) axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
- Has three (3) 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).

**Note:** Fleet vehicles that do not operate in more than one jurisdiction for an entire registration year plus six months, are considered as not intended for use in more than one jurisdiction, and are presumed not apportionable, unless circumstances presented by the registrant overcome such presumption.

**Note:** IRP ballot 391 removes the exemption for charter bus(es). On January 1, 2016, charter bus(es) will be included in the definition of an apportionable vehicle and be required to display apportioned registration.

### **Optionally Apportionable Vehicles are:**

- A truck or truck tractor, or the power unit in a combination of vehicles having a gross weight of 26,000 pounds (11,793.401 kilograms), or less.
- Through December 31, 2015 a bus used in the transportation of chartered parties, may be registered under the International Registration Plan at the option of the registrant. Contact the Oklahoma IRP section for information.

## **Non-Appportionable Vehicles are:**

- Commercial vehicles used solely within one jurisdiction (intrastate), such as vehicles used for city pick-up and delivery, or displaying restrictive plates that have geographic area, distance or commodity restrictions.
- Recreational vehicles used for personal pleasure or travel by an individual or family.
- A bus used in the transportation of chartered parties.
- Government owned vehicles.

**Note:** IRP ballot 391 removes the exemption for charter bus(es). On January 1, 2016, charter bus(es) will be included in the definition of an appportionable vehicle and be required to display appportioned registration.

**Audit** - The examination of a registrant's records, including source documents, to verify the distances reported in the Registrant's application for appportioned 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.

**Base Jurisdiction** - The member jurisdiction to which an applicant applies for appportioned registration under IRP, or the member jurisdiction that issues appportioned registration to a registrant under the IRP plan.

**Cab Card** - Evidence of registration, other than a plate, issued for an appportioned vehicle registered under the Plan by the base jurisdiction and carried in or on the identified vehicle.

**Carrier** - A fleet operator, which engages in the transportation of passengers or property for compensation, or hauls its own commodity.

**Credentials** - Identification plates and cab cards.

**Enforcement Date** - The date the base jurisdiction requires a registrant to display the new registration year's credentials.

**Established Account** - An IRP account for which at least one fleet's vehicle(s) has been approved and registration fees have been paid in full.

**Fleet** - One or more appportionable vehicles designated by a registrant for distance reporting.

**Grace Period** - A period of time from the expiration of apportioned registration until the enforcement date for new (renewed) credentials.

**Household Goods Carrier** - A carrier handling personal effects and property used or to be used in a dwelling, or 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.

**In-Jurisdiction Distance** - All of the distance operated during the reporting period, or the distance estimated to be operated by a fleet in a particular member jurisdiction for the registration year.

**Interjurisdiction Movement** - Vehicle movement between or through two or more jurisdictions.

**Intrajurisdiction Movement** - Vehicle movement from one point within a jurisdiction to another point within the same jurisdiction.

**IRP** - The International Registration Plan (The Plan).

**Jurisdiction** - A country or a state, province, territory, possession, or federal district of a country.

**Member Jurisdiction** - A jurisdiction that has applied and been approved for membership in the International Registration Plan.

**New Operation** - Vehicle or fleet(s) of vehicles not previously registered under IRP. This does not include an existing fleet that is increasing the number of vehicles or expanding an area of operation.

**Operational Records** - Source documents that evidence distance traveled by a fleet in each member jurisdiction, such as fuel reports, trip sheets, and driver's logs. This includes items generated through on-board recording devices, and electronically maintained records.

**Operations** - The actual movement of vehicle(s). This may be interstate or a combination of interstate and intrastate.

**Person** - A natural person or business entity such as a corporation, partnership, or limited liability company.

**PRISM** - The Performance & Registration Information Systems Management is a federal/state safety program to identify motor carriers with poor safety records.



**Registrant** - A person in whose name a properly registered vehicle is registered.

**Registration Agent** - A person hired by an applicant or registrant to prepare and/or file applications or other documents required for apportioned registration in Oklahoma.

**Registration Year** - 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.

**Regular Business Hours** - Monday through Friday, except holidays, 7:30 AM to 4:30 PM Central Standard/Daylight time.

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

**Total Distance** - All distance (including trip permits) accrued by a fleet of apportioned vehicles in all member jurisdictions during the reporting period.

**Trip Permit** - A permit issued by a member jurisdiction in lieu of apportioned or full registration.

**Unified Carrier Registration (UCR)** - A program that requires both for-hire carriers and private carriers operating in interstate or international commerce to register annually. Companies operating solely as brokers, freight forwarders, or leasing companies are also required to register under the UCR. Contact Oklahoma's requirements section at 405-521-2251 for details.

**Unified Registration System** - FMCSA rule requiring biennial updates to DOT info.

## **REQUIREMENTS FOR OKLAHOMA APPORTIONED REGISTRATION**

The applicant or registrant is responsible for providing all documentation required to register vehicle(s) under IRP in Oklahoma. Applications that do not include all the required documentation may be delayed until such documentation is received and may be subject to enforcement.

To operate in multiple jurisdictions, an IRP fleet should register in its base jurisdiction (state or province) as an **Established Place of Business**. If the fleet does not have an Established Place of Business in **any** jurisdiction, registration may be sought under the **Residency** requirements.

## GENERAL BASE-PLATE, FLEET, AND VEHICLE REQUIREMENTS

To register vehicle(s) with Oklahoma as the base jurisdiction, under the International Registration Plan, the following must be provided:

- An IRP application indicating the appropriate applicant and vehicle information.
- Proof of an Established place of business or Residency in Oklahoma (see below); and
- Documentation to show ownership of vehicle(s) (not previously registered); and
- Proof of prior registration and payment of prior registration fees, if the vehicle(s) were registered in another member jurisdiction; and
- Completed original application forms: Schedule A and B or supplemental application schedule C (adding vehicle(s) to a current fleet); and
- Proof of payment of the Federal Heavy Vehicle Use Tax (IRS form 2290) if applicable; and
- Proof of financial responsibility (liability insurance): either a motor carrier operating authority number (MC Number) or an Oklahoma Insurance Verification form or, if the vehicle(s) are leased on to a motor carrier, a copy of the lease agreement; and
- **The USDOT number and associated FEI/SSN of the motor carrier(s) responsible for the safety of every vehicle in the fleet.** This includes the registrant (if applicable) and any leased-to motor carriers. If the USDOT number of the registrant and carrier responsible for safety are different, **both** USDOT numbers must be included on the application.

**Note:** To avoid processing delays please ensure current filing of the Unified Carrier Registration (UCR). For information contact the UCR requirements section at (405) 521-2251 or online at <http://www.occeweb.com/TR/UCR.htm>.

## **REGISTRATION DOCUMENTATION REQUIREMENTS**

To operate in multiple states or provinces, an IRP fleet should register in its base jurisdiction (state or province) as an **Established Place of Business**. **If the fleet does not have an Established Place of Business in ANY jurisdiction, registration may be sought under the Resident requirements.**

### **ESTABLISHED PLACE OF BUSINESS**

Applicants or registrants wishing to register vehicles in Oklahoma may do so as long as:

- The applicant or registrant has an Established Place of Business in Oklahoma proven by a physical structure with a street number or road location and open during normal business hours. Proof of a physical structure is:
  - A current real estate tax bill; or
  - Photocopies of rent receipts or mortgage payments showing the business address; or
  - A current rental contract, and an original power of attorney if the contract is signed by someone other than the applicant or registrant; or
  - Proof of insurance coverage on the structure.
- A person or persons, in permanent employment by the applicant or registrant, is conducting the trucking related business of the applicant or registrant. The applicant or registrant must submit a Federal Employer Identification Number (FEI) or other taxpayer identification number and have an Oklahoma payroll withholding account; and
- The operational records of the fleet are maintained or can be made available in Oklahoma; and
- The fleet to be registered accrues distance in Oklahoma.

**Note:** Neither a registration agent nor its employees may be used to meet the requirement for "a person or persons in this state conducting the applicant's or registrant's business".

## **REGISTERING AS A RESIDENT**

Applicants that have no established place of business in **any** IRP jurisdiction may register in Oklahoma by meeting the IRP's residency requirements:

- Complete and submit the form titled "Statement of No Established Place of Business In Order To Register under IRP as an Oklahoma Resident" form.
- The applicant must also provide a street address, a telephone number, and satisfactorily demonstrate the applicant is indeed a resident of the State of Oklahoma and can be located in Oklahoma for audit purposes.
- The street address in Oklahoma must be the street address where the applicant's records are maintained or where the records will be delivered for the purpose of audit. An applicant may not utilize the address of a registration agent to satisfy the requirement of an address in Oklahoma.
- The applicant must provide documentation indicating the applicant is an Oklahoma resident and can be located in Oklahoma for audit purposes. Documentation acceptable for meeting the residency requirement includes, but is not limited to, a minimum of three of the following:
  - Oklahoma driver's license;
  - Oklahoma title,
  - Local or state tax filings,
  - Federal income tax returns filed from an Oklahoma address,
  - Paid real estate or personal property tax in Oklahoma,
  - Ownership of real property in Oklahoma, or proof of an Oklahoma homestead exemption,
  - A utility bill in the applicant's name,
  - If a corporation, proof it is an Oklahoma corporation or is registered with the Oklahoma Secretary of State as a foreign corporation,
  - If a corporation, proof the principal owner is a resident of Oklahoma,
  - Other factors that clearly evidence residence in Oklahoma.

**NOTE:** The documentation must be in the name of the applicant. The Transportation Division shall determine whether the applicant has met its burden of proof based on the totality of the evidence presented.

**STATEMENT OF NO ESTABLISHED PLACE OF  
BUSINESS IN ORDER TO REGISTER UNDER IRP AS  
AN OKLAHOMA RESIDENT**

Registrants wishing to base-plate in Oklahoma using the residency rules, must state to the Oklahoma Corporation Commission (OCC) that the registrant does not have an established place of business (as defined in OCC rule 165:30-19-5), in ANY IRP Jurisdiction.

Reading and signing the statement below under penalties of perjury will allow the registrant to base-plate in Oklahoma using the residency rules.

I state under penalty of perjury under the laws of Oklahoma that the registrant identified in this application does not have an established place of business as defined in the OCC rule (165:30-19-5), in any International Registration Plan (IRP) Jurisdiction.

I understand that this statement is made under penalty of perjury and if shown to be false will result in forfeiture of any credentials issued to the registrant and possible prosecution.

Registrant: \_\_\_\_\_

By: \_\_\_\_\_ Date \_\_\_\_\_  
Signature

Place of execution: \_\_\_\_\_  
City State

## **DOCUMENTATION TO SHOW OWNERSHIP OF VEHICLE(S)**

Vehicles, which have not been previously registered in another jurisdiction and engaged in interstate commerce, are required to be titled in Oklahoma.

- Proof of ownership must be submitted on an original or supplemental application.
- One of the following documents is necessary to prove ownership:
  - Copy of the title (front and back) or a vehicle registration in the owner's name; or
  - Copy of an out-of-state title (front and back) and a copy of another jurisdictions IRP cab card (front and back); or
  - Lease-purchase agreement where the applicant or registrant, under the terms of the agreement, will become the owner of the vehicle(s) at the end of the lease period for little or no additional charge, and the vehicle(s) is currently titled in the name of the leasing company and is registered for interstate commerce in another jurisdiction.

## **IRP APPLICATIONS**

In Oklahoma, IRP vehicle registrations are created, maintained, updated, added to, and deleted from IRP accounts and fleets through applications using specific forms, schedules, and documents. Information about the applications and the supporting forms and schedules are below.

## WHERE TO FILE AN IRP APPLICATION

- In Person Oklahoma Corporation Commission  
Transportation Division - IRP/IFTA Section  
2101 N. Lincoln Blvd, Suite 312  
Oklahoma City, OK 73105
- Mail - In Oklahoma Corporation Commission  
Transportation Division - IRP/IFTA Section  
PO Box 52948  
Oklahoma City, OK 73152-2948
- Motor License Agent See the list of IRP processing MLA's at  
<http://www.occeweb.com/TR/IRP.htm#Agents>
- Online <https://apps.occeweb.com/IRPExternal/>

## WHEN TO FILE AN APPLICATION

Applications for **renewal** of apportioned registration that are not received by the Oklahoma Corporation Commission on or before the first day of the **expiration** month cannot be assured that a cab card and plate will be issued before the enforcement date. The enforcement (**ENF**) date displayed on the registration cab card is the date on which an enforcement action can be taken. The enforcement (**ENF**) date **is not** the expiration date.

A vehicle in a fleet for which a **renewal** application is not received by the Oklahoma Corporation Commission **on or before the expiration date**, will not have the grace period (between the expiration date and the enforcement date) available for use, and will be subject to enforcement.

A vehicle in a fleet for which a **renewal** application is not **received on or before the expiration date** shall be subject to enforcement for display of credentials on the day following the expiration date.

A fleet for which a **renewal** application is **not received on or before the expiration date must have all vehicles in the fleet renewed**, unless proof of disposition of these vehicles is provided. If the proof indicates the vehicle(s) was disposed of after expiration, the vehicle(s) must be included in the fleet renewal.

## **WHERE AND HOW TO PAY AN IRP APPLICATION / BILL**

IRP bill payments are to be made to the IRP office or motor license agent that processed the IRP application. See the payment notice on the IRP bill for details.

**Certified Funds** - are required for IRP payments made to the Oklahoma Corporation Commission.

**Credit/Debit Card** - MasterCard and Discover are accepted for online transactions available for IRP accounts setup online through Oklahoma's IRP website <https://apps.occeweb.com/IRPExternal/>

**ACH** - ACH transactions are accepted through JP Morgan Chase Bank for applications submitted directly (online, mail, in-person) to the IRP section of the Corporation Commission. For routing and account information contact the Oklahoma Corporation Commission:

**Finance** - (405)522-5681

**Cashier** - (405)522-2195 or (405)522-5348

**MLA** - IRP bills produced from registration applications done at an IRP processing MLA (tag agent) are to be paid at the MLA office.

## **APPLICATION TYPES (online)**

Online IRP applications are processed through the application types below. Each online application type has the associated schedules and forms built into the application.

New Account/Fleet

Renewal

Account Info Change (company information)

Add Vehicles (credit option)

Delete Vehicles (credit option)

Add/Delete Vehicles on same application (credit option)

Lost/Stolen/Damaged Tag

Weight Change

Cab Card Correction

Cab Card Replacement



## **APPLICATION GENERAL INFORMATION (other than online)**

About two months prior to a fleet's expiration month, the Oklahoma Corporation Commission will send out a renewal packet (paper) or send a reminder email (online filers). The renewal packet includes a listing of the vehicle(s) registered the previous year, a jurisdiction distance page, and a signature page. (Appendix - Pgs. 39-41)

**Note:** Online filers will not receive a paper renewal or vehicle listing since these items are found online.

- The jurisdiction page functions as the schedule B (Appendix - Pg. 37). **Report the actual distance travelled in each of the listed IRP jurisdictions during the July through June reporting period.**
- Verify the vehicle information on the vehicle listing page. Mark changes and corrections directly on the listing. Vehicles may be deleted by crossing out the vehicle information and writing "DELETE" to the side of the deleted vehicle(s).
- Vehicles may not be deleted from the renewal **after** the expiration date without proof of disposition of the vehicle prior to expiration.
- Vehicles can **not** be added onto a renewal application. If vehicle(s) were added to the fleet but are not indicated on the vehicle listing, complete and submit a schedule A, or do an Add Vehicle application (online).
- The signature page is to be signed and dated (paper filers). The applicant provides a motor carrier operating authority number (if applicable), and the associated FEIN or SSN and USDOT number.

## **COMPLETING SCHEDULE A (Appendix - Pg. 36)**

- Name of Applicant - Applicant is the person in whose name the application is filed for registration under the International Registration Plan.
- Business Address - The address must be a physical address for a structure located in Oklahoma
  - The address shall include a street number and name, the city or town and zip code.
  - If the physical location is outside the limits of a city or town and the only address is a route number, the applicant must include the distance and general direction from the nearest city or town.

- FEI or SSN or TIN - The applicants Federal Employer Identification, Social Security, or Tax Identification Number.
- USDOT Number - The applicants United States Department of Transportation number and the USDOT number(s) of any vehicle(s) leased to other motor carriers.
- Mailing Address - The location designated by the applicant to receive billing notices, registration renewals, and credentials.
- License Year - The registration year for which apportioned registration is sought.
- License Month - The registration month for which apportioned registration is sought.
- Fleet Number - If an Applicant files separate applications for more than one fleet, the fleet number(s) must be indicated here. (Example 01, 02, 03, etc.)
- Account Number - The IRP account number permanently assigned to an applicant by the Oklahoma Corporation Commission. This number must be used in all correspondence relating to an application for apportioned registration.
- Person to Contact Regarding Application - List the name, area code and telephone number of both applicant and also the person to contact regarding the application.
- International Registration Plan Weight Schedule - List the gross weight for which the vehicles are to be registered for each jurisdiction.
- For Quebec (PQ) list the number of axles for the combination of vehicles.

**Example:**

- Truck-Tractor has three axles
- Trailer has two axles
- Total axles for Quebec is five axles

- If the vehicles of a fleet are to be registered at different gross vehicle weights, a separate Schedule A must be submitted for each weight.

**Example:**

- An applicant has ten truck-tractors in a fleet.
- Five of the vehicles have a gross vehicle weight of 80,000 pounds, and
- Five have a gross vehicle weight of 72,000 pounds.
- Two schedule A forms should be done.
  - One for the five vehicles weighing 80,000 pounds, and
  - One for the five vehicles weighing 72,000 pounds.
- For Oklahoma, the gross vehicle weight must be listed in the schedule A column labeled Oklahoma Declared Combined Gross Weight.
- Current License Plate - Indicate the current Oklahoma license plate number if the vehicle is registered in Oklahoma.
- Equipment Number - List the unit number assigned by the applicant.
- Year - List the model year of the vehicle.
- Make - List the make of the vehicle.
- Vehicle Identification Number (VIN) - List the entire VIN.
- Type - List the appropriate vehicle type code located in the lower left hand corner of schedule A.
- Axles/Seats - Indicate the number of axles for each vehicle (except buses). For a bus, indicate the seating capacity.
- Fuel - List the appropriate fuel code located in the lower left hand corner of schedule A.
- Declared Combined Gross Weight - List the Oklahoma declared combined gross vehicle weight for each power unit. The combined gross weight is the unladen weight of a vehicle or combination of vehicles plus the weight of the load to be carried.
- Unladen Weight - List the empty weight of a vehicle fully equipped for use.
- Name of Owner - List the vehicle's owner as it is reflected on the Oklahoma Title.

- Title Number - List the Oklahoma title number (RPO if no Oklahoma title.)
- Date of Purchase - List the month and year purchased by current owner.
- Factory Price - The manufacturer's retail price, excluding allowance for trade in and sales tax, including accessories attached and vehicle modifications.
- Purchase Price - Indicate the total price paid by the current owner, excluding allowance for trade-in and sales tax, including accessories attached and modifications made to a vehicle.
- Directly below each vehicle line, in the space(s) provided, indicate the USDOT number of the carrier responsible for safety, if it is different than the applicant's, including whether or not the carrier responsible for safety is expected to change during the license period (registration year), also including the Taxpayer Identification Number (FEI, SSN, or TIN) of the carrier responsible for safety.
- In the lower portion of the schedule A, indicate the type of carrier by checking the space next to the appropriate category.

**Note:** Some IRP jurisdictions base fees on the type of carrier, thus it is required to indicate the type of carrier.

### **COMPLETING SCHEDULE B (Appendix - Pg. 37)**

Mark an "A" in the box to the left of each jurisdiction in which the fleet accrued actual distance during the reporting period. Indicate the actual distance in the box to the right of the jurisdiction(s).

The distance reporting period is the 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. Except, if the registration year begins in July, August, or September, the reporting period shall be the previous such twelve month period.

#### **Example:**

- A 2008 vehicle registration beginning before October 1, 2008 would have a distance reporting period of July 1, 2006 through June 30, 2007.
- Beginning October 1, 2008, the distance reporting period would be July 1, 2007 through June 30, 2008.

The reported distance shall include only the distance traveled by the vehicle(s) registered as part of the fleet during the distance reporting period.

## **COMPLETING SCHEDULE C (Appendix - Pg. 38)**

Schedule C is used to add or delete vehicles from a fleet or to change (increase) registered weight.

Credit for paid registration fees may be given by IRP jurisdictions that allow credit for deleted vehicles. The credit may be applied towards certain registration fees when adding a replacement unit.

For deletion credit to be given, the cab card and license plate for the deleted vehicle must be returned with the delete application, or an affidavit of destruction must be submitted with the delete application. If the license plate is lost, an affidavit may be submitted in lieu of the plate.

Refunds can not be given for unused fees paid for any deleted vehicle(s).

## **FEDERAL HEAVY HIGHWAY VEHICLE USE TAX (IRS Form 2290)**

The Surface Transportation Act of 1982 provides that a state will not register vehicles subject to the Federal Heavy Vehicle Use Tax, without first being presented with proof that the tax has been paid. Effective October 1, 1985, proof of payment (a paid form 2290) of the tax must be furnished at the time application is made to register heavy motor vehicles.

Vehicles subject to the tax include any commercial motor vehicle (power unit) or the power unit combined with a trailer or semi-trailer having a gross weight of 55,000 pounds or more.

Complete regulations governing the application of the tax can be obtained from the Internal Revenue Service online at <http://www.irs.gov>.

## **PERFORMANCE & REGISTRATION INFORMATION SYSTEMS MANAGEMENT (PRISM)**

Oklahoma's IRP system connects through PRISM to the Federal Motor Carrier Safety Administration. This program aims to identify and prevent the registration of unsafe motor carriers.

PRISM requires the USDOT number and tax ID number (FEI or SSN) be reported for the motor carrier responsible for safety of each vehicle being registered. The IRP account information maintains the DOT & FEIN for all vehicles operated under the registrant's authority. Vehicles which operate under a safety carrier other than the registrant must have the DOT and FEI reported for each vehicle, including whether or not the safety carrier will be changed during the registration year.

## **UNIFIED REGISTRATION SYSTEM (URS)**

FMCSA's Unified Registration System (URS) rule requires a DOT number's MCS-150 information to be updated biennially. Information on obtaining a DOT number or updating the MCS-150 information on MCMIS (the motor carrier information system) can be found online at: [www.safer.fmcsa.dot.gov](http://www.safer.fmcsa.dot.gov)

## **PROOF OF FINANCIAL RESPONSIBILITY (MC Authority/Liability Insurance)**

An applicant must have current liability insurance coverage on all vehicles in the fleet, to be registered under the International Registration Plan in Oklahoma. Applicants who have registered with the **Federal Motor Carrier Safety Administration**, can use an active motor carrier number as proof of liability insurance.

If the applicant is leased to a motor carrier, a copy of the lease must be included to satisfy Oklahoma's financial responsibility requirements.

If an applicant does not operate under, or lease to a motor carrier with an active DOT #, an Oklahoma Security Verification Form (OSVF) must be submitted. This form serves as proof of insurance and must contain the following information:

- Name and address of the insured applicant.
- Name and address where security may be verified, if other than the applicant.
- Notice that an owner's policy has been issued pursuant to compulsory insurance law.
- Year, make, and last four digits of the vehicle identification number (VIN) of each vehicle.
- Effective date range the liability policy is in effect.
- A warning of the state law requirements that one copy be surrendered at the time of registration and one copy is to be carried in each vehicle.
- On blanket coverage of fleet vehicles, the OSVF verification form shall indicate the term "Fleet Coverage". The year, make and vehicle identification number are not required on a fleet OSVF verification form.

## **VEHICLE CREDENTIALS (Issuance and Identification)**

When an application has been processed and the fees have been paid, Oklahoma will issued the following IRP credentials for each vehicle in the apportioned fleet:

- A base license plate for the power unit(s) bearing the legend "Apportioned", and
- An apportioned registration cab card that indicates registration information including: jurisdictions, weights, Oklahoma IRP account and fleet number, motor carrier information, etc. Cab cards with a registration period beginning on or after January 1, 2015 will include all IRP jurisdictions.

Identification credentials must be maintained or displayed as follows:

- The license plate shall be securely attached to the rear of the vehicle, except truck-tractor plates which shall be attached to the front of the vehicle.
- The cab card must be available for inspection by the appropriate law enforcement personnel.

## **REPLACE VEHICLE CREDENTIALS (Appendix - Pg. 42)**

If an apportioned license plate is lost, stolen or mutilated, the registrant is required to provide the following to the IRP section:

- A notarized Replacement Credentials Application Affidavit for Lost or Stolen Tag(s); and
- A \$9.00 fee for the replacement tag; and
- A photocopy of the current cab card reflecting the lost, stolen or mutilated license plate.
- To receive a replacement cab card, a registrant is required to complete a Replacement Application Affidavit Form for the unit(s).

## **REGISTRANT TYPES (Motor Carrier or Vehicle Owner)**

Apportioned registration for a vehicle owner that leases vehicle(s) to a motor carrier may do one of the following:

- The vehicle owner (lessor) may register the vehicle(s) in the name of the owner/registrant. The allocation of fees shall be according to the operational records of the owner/registrant. The identification plates and cab cards shall be the property of the registrant (lessor); or
- The vehicle(s) may be registered by the motor carrier (lessee), with the allocation of fees according to the records of the motor carrier/registrant (lessee). The identification plates and cab cards will be the property of the motor carrier/registrant (lessee).

## **TRIP LEASED VEHICLE(S)**

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

- An apportioned registrant may lease its equipment on a short-term basis to another apportioned registrant; however, the lessor is responsible for reporting the distance traveled on the apportioned application.
- Vehicles are subject to the trip permit requirement(s) for the jurisdiction in which it is operated, unless the vehicle is apportioned or fully registered in another jurisdiction that has a separate reciprocity agreement with that jurisdiction.
- When completing an amended (add jurisdiction) application for a registration period beginning prior to January 1, 2015, registrants are required to list all vehicles registered as part of the fleet. Fleet vehicles with a registration period beginning on or after January 1, 2015 will already be registered in all IRP jurisdictions.
- Temporary authorization is available for vehicles being added to an existing apportioned fleet based in Oklahoma.

## **UNLADEN PERMIT (Hunters Permit)**

For a registrant who has broken a lease, an unladen permit may be purchased. The permit is valid for forty-five days, including the day of issuance, at a cost of twenty-five dollars (\$25.00). The permit qualifies the vehicle at unladen weight that is not in excess of the empty weight of the vehicle or combination of vehicles being registered. The evidence of registration is valid in all jurisdictions.



## **TEMPORARY REGISTRATION**

New fleet vehicles, or vehicles being added to any existing fleet, must have some form of temporary registration in order to operate if permanent IRP credentials have not been issued. All forms of temporary registration are valid for the period shown and will be honored by all IRP jurisdictions when properly completed and validated. Temporary registration or credentials may only be issued to new accounts after all required fees are paid.

- **Temporary Registration** - Vehicles that are eligible for apportioned registration, but are not registered in Oklahoma or do not possess valid Oklahoma credentials, are to obtain temporary registration before proceeding through the State of Oklahoma.
- **72-Hour Trip Permit** - This permit provides temporary Oklahoma registration. It may be obtained directly from the Oklahoma Corporation Commission's IRP section for \$12.00, or from a vendor (wire service) that has entered into an agreement with the Commission for distribution and issuance of temporary registration.

## **MOTOR BUS**

For regular route passenger carriers, the Apportionable Fees of a Fleet that is involved in a Pool may be calculated using Apportionment Percentages or, in the alternative, at the option of the Applicant, the Apportionment Percentage may be calculated by dividing (a) the scheduled route distance operated in the Member Jurisdiction by the Vehicles in the Pool by (b) the sum of the scheduled route distances operated in all the Member Jurisdictions by the Vehicles in the Pool. Scheduled route distances shall be determined from the farthest point of origination to the farthest point of destination covered by the Pool. If a Registrant has used this method to register its Fleet initially for a Registration Year, it shall also use this same method to register any Apportionable Vehicles it may add to its Fleet during the year.

## **RENTAL COMPANY FLEET VEHICLES**

Article IX of the International Registration Plan provides for the registration of rental company fleets. Rental fleet registration varies according to the type of fleet involved. Contact Oklahoma's IRP section for assistance.

## HOUSEHOLD GOODS CARRIERS

Household goods carriers using equipment leased from service representatives may elect to base the equipment either in the base jurisdiction of the service representative or in the base jurisdiction of the household goods carrier.

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

**Note:** Service representatives must be fully registered for operations under their own authority, as well as under the authority of the carrier.

## **RECORD KEEPING REQUIREMENTS UNDER IRP**

The International Registration Plan requires a registrant to retain records for which apportioned registration is based for a period of three years following the close of the registration year. Records shall be made available upon request for audit during normal business hours.

# **INTERNATIONAL FUEL TAX AGREEMENT**

## **IFTA TERMS AND DEFINITIONS**

**Applicant** - Person in whose name the uniform application for licensing is filed with a base jurisdiction for the purpose of motor fuel tax reporting under the provisions of this agreement.

**Audit** - Physical examination of the records and source documents supporting the licensee's reports.

**Base Jurisdiction** - The member jurisdiction where qualified motor vehicles are based for vehicle registration purposes; and

Where the operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available; and

Where some travel is accrued by qualified motor vehicles within the fleet. The Commissioners of two (2) or more affected jurisdictions may allow a person to consolidate several fleets that would otherwise be based in two or more jurisdictions.

**Cancellation** - Annulment of a license and its provisions by either the licensing jurisdiction or the licensee.

**Commissioner** - Official designated by the jurisdiction to be responsible for administration of this agreement.

**Fleet** - One or more vehicles.

**In - Jurisdiction Distance** - Total distance operated by a licensee's qualified motor vehicle(s) within a jurisdiction, including distance operated under an IFTA temporary permit. In-jurisdiction distance does not include distance operated on fuel tax trip permits or those exempted from fuel taxation by a jurisdiction.

**Jurisdiction** - A state of the United States of America, the District of Columbia, a province or territory of Canada, or a state of the United Mexican States.

**Lessee** - The party acquiring the use of equipment with or without a driver from another.

**Lessor** - The party granting the use of equipment with or without a driver to another.

**Licensee** - A person who holds an un-cancelled agreement license issued by the base jurisdiction.

**Motor Fuels** - All fuels placed in the supply tank of qualified motor vehicle(s).

**Person** - An individual, corporation, partnership, association, trust, or other entity.

**Qualified Motor Vehicle** - A motor vehicle used, designed or maintained for transportation of persons or property and:

Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or

Having three or more axles regardless of weight; or

Is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross weight or registered gross vehicle weight.

**NOTE:** Qualified Motor Vehicle does not include recreational vehicles.

**Recreational Vehicle** - Vehicle(s) such as motor homes, pick-up trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

**Registration** - The qualification of motor vehicles normally associated with a prepayment of licensing fees for the privilege of using the highway and the issuance of license plate and a registration card or temporary registration containing owner and vehicle data.

**Reporting Period** - A period of time consistent with the calendar quarterly periods of January 1 - March 31, April 1 - June 30, July 1 - September 30, and October 1 - December 31.

**Revocation** - Withdrawal of license and privileges by the licensing jurisdiction.

**Suspension** - The temporary removal of privileges granted to the licensee by the licensing jurisdiction.

**Temporary Permit** - The permit issued by the base jurisdiction or its agent to be carried in a qualified vehicle in lieu of display of the permanent annual decals. A temporary permit is valid for a period of thirty (30) days to give the carrier adequate time to affix the annual permanent decals.

**Total Distance** - Miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction.

**Weight** - The maximum weight of the loaded vehicle(s) or combination of vehicles during the license period.

## **IFTA LICENSING REQUIREMENT**

An applicant based in a member jurisdiction operating qualified motor vehicle(s) in two or more member jurisdictions is required to license under this agreement.

## **FUEL PERMITS**

In lieu of motor fuel tax licensing under this agreement, motor fuels use tax obligations may be met through the use of fuel permits (valid for 120 hours). Permits are available through the Oklahoma Corporation Commission's contracted wire services or on Oklahoma's IRP/IFTA website at <https://apps.occeweb.com/IRPEExternal/>

## **DISPLAY OF CREDENTIALS**

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

## **IFTA REPORTING REQUIREMENTS**

The licensee shall file a calendar quarterly return with the base jurisdiction and shall pay all taxes due to all member jurisdictions with one check made payable to the base jurisdiction and included with the return. (Appendix - Pg. 49)

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

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

**Note:** Delinquent reporting will subject your IFTA license to revocation.

<b>First Quarter</b>	-	<b>Delinquent after April 30</b>
<b>Second Quarter</b>	-	<b>Delinquent after July 31</b>
<b>Third Quarter</b>	-	<b>Delinquent after October 31</b>
<b>Fourth Quarter</b>	-	<b>Delinquent after January 31</b>

**Note:** Current IFTA fuel tax rates, PDF fill in the blank application forms and IFTA decal request forms are available on the Oklahoma Corporation Commission website: <http://www.occeweb.com/tr/TRAppsList.htm>

## **LICENSE CANCELLATION PROVISIONS**

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

## **RECORD KEEPING REQUIREMENTS**

IFTA requires every licensee to maintain records to substantiate information reported on the quarterly tax report.

- Every IFTA licensee shall preserve the records for a period of four years from the due date of the return or the date filed, whichever is later.
- The records shall be made available upon request by any member jurisdiction.

## **DISTANCE REPORTING SYSTEM**

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

**Individual Vehicle Distance Records (IVDR) and/or trip permits** are acceptable source documents used to verify fleet distance. IVDR's shall contain and provide the following information:

- Date of trip,
- Trip origin and destination,
- Routes of travel and beginning and ending odometer or hubometer reading of the trip,
- Total trip distance,
- Distance by jurisdiction,
- Power unit number or vehicle identification number,
- Vehicle fleet number,
- Licensee's / Registrant's name, and
- Quarterly and monthly summaries or recaps are to be generated from the IVDR's on an individual vehicle and fleet basis.
- Quarterly and monthly summaries or recaps should be retained for audit purposes.
- Quarterly and monthly summaries or recaps are not acceptable at face value and must be supported by Individual Vehicle Distance Records in order to be of any use during an audit.



## **TAX PAID FUEL PURCHASE (Receipt Documentation and Content)**

**Receipt Documentation** - In order for the licensee to obtain credit for tax paid purchases, a receipt or invoice, a credit card receipt or automated vendor generated invoice or transaction listing must be retained by the licensee showing evidence of such purchases and tax having been paid.

**Receipt Content** - An acceptable receipt or invoice for tax paid purchases taken as credit must include, but is not limited to, all of the following:

- Date of purchase, and
- Sellers name and address, and
- Number of gallons or liters purchased, and
- Fuel type, and
- Price per gallon, liter or total amount of sale, and
- Unit numbers, and
- Purchaser's name (in the case of a lessee / lessor agreement, the receipts will be accepted in either name, provided a legal connection can be made to the reporting party)
- In the case of withdrawals from licensee-owned, tax-paid bulk storage, credit may be obtained if all of the following detailed records are maintained:
  - Date of withdrawal, and
  - Number of gallons or liters, and
  - Fuel type, and
  - Unit number, and
  - A purchase and inventory record to substantiate that tax was paid on all bulk purchases.

## BULK FUEL

Bulk fuel is normally delivered into fuel storage facilities maintained by the licensee and fuel tax is included on the invoice at the time of the delivery. An acceptable bulk fuel reporting system must account for:

- All fuel in inventory at the beginning and ending of a reporting period.  
**Note:** The inventory is to be a physical inventory, not a book inventory.
- Fuel purchased and delivered into storage during a reporting period.  
**Note:** Invoices should be retained to support tax paid receipts.
- Total gallons withdrawn for use in qualified motor vehicles and withdrawn for use in other vehicles.
  - Withdrawal tickets are required to support total gallons withdrawn for use in qualified motor vehicles and must include the following information:
    - Date of withdrawal, and
    - Number of gallons or liters withdrawn and dispensed into the qualified motor vehicle, and
    - The qualified motor vehicle unit number.
  - Withdrawal tickets should also be maintained for fuel withdrawn for other uses.

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

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

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

## **AUDITING UNDER IFTA AND IRP**

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

- A Licensee/Registrant selected for audit will be issued a thirty day audit notification letter.

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

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

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

## APPENDIX - IRP REGISTRATION FORMS AND SCHEDULES

Schedules A, B, C and Lost Credential applications are available as fill-in-the-blank PDF forms that may be printed from the Oklahoma Corporation Commission website: <http://www.occeweb.com/tr/TRAppsList.htm>

### VEHICLE TYPES

The Following illustrations are typical types of power units and trailers.



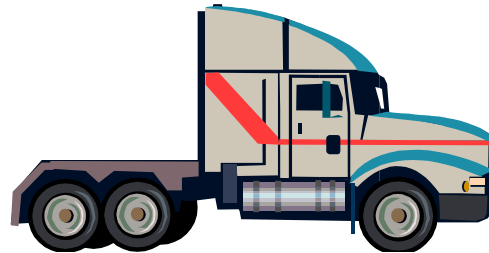
**BUS (BS)**



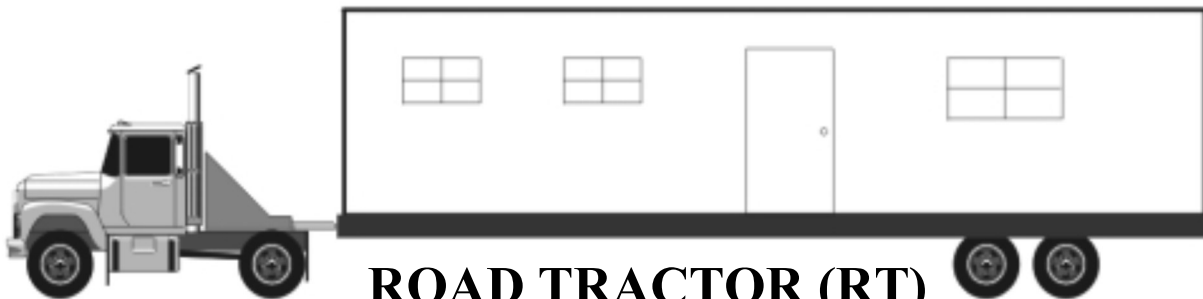
**SINGLE TRUCK (TK)**



**TRACTOR (TR)**



**TRUCK TRACTOR (TT)**



**ROAD TRACTOR (RT)**



**SEMI TRAILER (ST)**



**FULL TRAILER (FT)**



**CONVERTER GEAR (CG)**

**Oklahoma Corporation Commission  
Transportation Division  
2101 N. Lincoln Blvd Oklahoma City, OK 73105  
(405) 521-3036**

**International Registration Plan Schedule A**

Name of Registrant (Print or Type)		FEIN or SSN or TIN		USDOT Number		Page of		License Year		License Month		Fleet Number		Account Number		Jurisdictional Use	
Business Address (Must indicate address in state jurisdiction)				Mailing Address				Person to Contact Regarding Application				Phone Number					
City		State		Zip		City		State		Zip		Registrant's Phone Number					

International Registration Plan Weight Schedule (List the combined gross weight, in pounds, in EVERY jurisdiction).

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14 A	14 B
CURRENT LICENSE PLATE	EQUIPMENT NUMBER	Y E R	MAKE	VEHICLE IDENTIFICATION NUMBER	A S T R E L E S S	X E L E S S	F L A U E L	OKLAHOMA DECLARED GROSS WEIGHT	UNLADEN WEIGHT	NAME OF OWNER	TITLE NUMBER	DATE OF PURCHASE	FACTORY PRICE	PURCHASE PRICE
Enter the USDOT of the carrier responsible for safety, of the above VIN, if different than the Registrant's _____														
Enter the USDOT of the carrier responsible for safety, of the above VIN, if different than the Registrant's _____														
Enter the USDOT of the carrier responsible for safety, of the above VIN, if different than the Registrant's _____														
Enter the USDOT of the carrier responsible for safety, of the above VIN, if different than the Registrant's _____														
Enter the USDOT of the carrier responsible for safety, of the above VIN, if different than the Registrant's _____														
Enter the USDOT of the carrier responsible for safety, of the above VIN, if different than the Registrant's _____														
Enter the USDOT of the carrier responsible for safety, of the above VIN, if different than the Registrant's _____														

Vehicle Type: TT - Truck Tractor, TR - Tractor, TK - Truck (Single), RT - Road Tractor

Fuel: D - Diesel, G - Gas, P - Propane, CG - Converter Gear

Type of Carrier: ( ) Common Exempt Commodities, ( ) Rental, ( ) Private or Carnival

Number of Power Units: \_\_\_\_\_, Number of Trailers: \_\_\_\_\_

The undersigned, under oath, swears under penalty of perjury that the information furnished in this application and supporting documents is true and correct and also, that he/she will comply with the mandatory records retention as outlined in OCC Rule 165:30-19-8.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

# IRP APPLICATION (Schedule B)

Oklahoma Corporation Commission  
 Transportation Division  
 2101 N. Lincoln Blvd Oklahoma City, OK 73105  
 (405) 521-3036

## International Registration Plan Schedule B

Revised 10-2014

Name of Registrant (Print or Type)		USDOT Number		Page of _____	License Year _____	License Month _____	Fleet Number _____	Account Number _____	Jurisdictional Use _____
Business Address (Must Indicate Address in Base Jurisdiction)		Mailing Address		Person to Contact Regarding Application			Phone Number _____		
City _____	State _____	Zip _____	City _____	State _____	Zip _____	Registrant's Phone Number _____			

Mark "A" to the left of each jurisdiction for which vehicle(s) had actual distance in the reporting period. Or, if you have not accrued mileage in ANY jurisdiction during the reporting period, write "No Distance Accrued" on this form and your fees will be based on the Average Per Vehicle Distance Chart for every jurisdiction. You cannot use both Average and Accrued mile Reporting Period used: July 1, \_\_\_\_\_ through June 30, \_\_\_\_\_

Jurisdictions	Miles	Jurisdictions	Miles	Jurisdictions	Miles
AL (Alabama)		MI (Michigan)		TX (Texas)	
AK (Alaska)-Non IRP		MN (Minnesota)		UT (Utah)	
AZ (Arizona)		MS (Mississippi)		VT (Vermont)	
AR (Arkansas)		MO (Missouri)		VA (Virginia)	
CA (California)		MT (Montana)		WA (Washington)	
CO (Colorado)		NE (Nebraska)		WV (West Virginia)	
CT (Connecticut)		NV (Nevada)		WI (Wisconsin)	
DE (Delaware)		NH (New Hampshire)		WY (Wyoming)	
DC (Dist. of Columbia)		NJ (New Jersey)		AB (Alberta)	
FL (Florida)		NM (New Mexico)		BC (British Columbia)	
GA (Georgia)		NY (New York)		MB (Manitoba)	
ID (Idaho)		NC (North Carolina)		NB (New Brunswick)	
IL (Illinois)		ND (North Dakota)		NF (Newfoundland)	
IN (Indiana)		OH (Ohio)		NS (Nova Scotia)	
IA (Iowa)		OK (Oklahoma)		NT (NW Terr)-Non IRP	
KS (Kansas)		OR (Oregon)		ON (Ontario)	
KY (Kentucky)		PA (Pennsylvania)		PE (Prince Edward Is.)	
LA (Louisiana)		RI (Rhode Island)		PQ (Quebec)	
ME (Maine)		SC (South Carolina)		SK (Saskatchewan)	
MD (Maryland)		SD (South Dakota)		YT (Yukon)-Non IRP	
MA (Massachusetts)		TN (Tennessee)		MX (Mexico)-Non IRP	
					Total Fleet Miles   _____

**Oklahoma Corporation Commission  
Transportation Division  
2101 N. Lincoln Blvd Oklahoma City, OK 73105  
(405) 521-3036**

**International Registration Plan Schedule C**

Name of Registrant (Print or Type)		FEIN or SSN or TIN	USDOT Number	Page of	License Year	License Month	Fleet Number	Account Number	Supplement No.
Business Address (Must include address in base jurisdiction)		Mailing Street Address		Person to Contact Regarding Application		Phone Number		Jurisdictional Use	
City	State	Zip	City	State	Zip	Registrant's Phone Number			

International Registration Plan Weight Schedule (List the combined gross weight, in pounds, in EVERY jurisdiction).

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14 A	14 B
CURRENT LICENSE PLATE	EQUIPMENT NUMBER	YEAR	MAKE	VEHICLE IDENTIFICATION NUMBER	ASSEMBLY PLANT	EXEUTIVE	DECLARED GROSS WEIGHT	OKLAHOMA COMBINED GROSS WEIGHT	UNLOADED WEIGHT	NAME OF OWNER	TITLE NUMBER	DATE OF PURCHASE	FACTORY PRICE	PURCHASE PRICE

Enter the USDOT of the carrier responsible for safety of the above VIN, if different than the Registrant's \_\_\_\_\_ Yes \_\_\_\_\_ No TIN assigned to this USDOT \_\_\_\_\_

Enter the USDOT of the carrier responsible for safety of the above VIN, if different than the Registrant's \_\_\_\_\_ Yes \_\_\_\_\_ No TIN assigned to this USDOT \_\_\_\_\_

Enter the USDOT of the carrier responsible for safety of the above VIN, if different than the Registrant's \_\_\_\_\_ Yes \_\_\_\_\_ No TIN assigned to this USDOT \_\_\_\_\_

Enter the USDOT of the carrier responsible for safety of the above VIN, if different than the Registrant's \_\_\_\_\_ Yes \_\_\_\_\_ No TIN assigned to this USDOT \_\_\_\_\_

**Vehicle(s) To Be Deleted From Fleet**

Priorate Tag Number	Deleted Unit Number	Year	Make	Vehicle Identification Number	License Weight	Title Number	Added Unit Number	Reason Removed	Operating Authority Number

**Vehicle Type:**  
 TT - Truck Tractor      ST - Semi Trailer  
 TR - Tractor              FT - Full Trailer  
 TK - Truck (Single)      BS - Bus  
 RT - Road Tractor        CG - Converter Gear

**Fuel:**  
 D - Diesel      G - Gas  
 P - Propane

**Type of Carrier:**  
 ( ) Common Exempt Commodities  
 ( ) Rental  
 ( ) Haul for Hire  
 ( ) Private  
 ( ) Household goods or Carnival

**Number of Power Units** \_\_\_\_\_ **Number of Trailers** \_\_\_\_\_

The undersigned, under oath, swears under penalty of perjury that the information furnished in this application and supporting documents is true and correct and also, that he/she will comply with the mandatory records retention as outlined in OCC Rule 155.30-19-8.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

# IRP RENEWAL FORM (Vehicle Listing Page)

MPCPRTR-LI		OKLAHOMA CORPORATION COMMISSION TRANSPORTATION DIVISION IRP SECTION										PAGE: 2	
RUN DATE: 7/1/2008		CARRIER FLEET LISTING										AS OF DATE: 7/1/2008	
ACHT: OK99999	FLT: 01	IRP FEE TEST		SEATS		OKLA		PURCHASE		PURCHASE		OWNER NAME	
VIN	UNIT #	TAG #	TYPE	YEAR	MAKE	AXLE/FUEL	COVW	UNLAD	DATE	PRICE			NAME
TESTTRAILER OK 18,000 WV	TEST1 0	1577AE	ST	2000	TEST		18,000	18,000	01/01/2000	18,000			MOTOR VEHICLE TEST RECORD
MVTESTJUNE292005	TEST1	1XX345	TT	2005	TEST	3 D	80,000	18,000	01/01/2005	98,000			MOTOR VEHICLE TEST
AL 80,000 AK 0 AZ 80,000 AR 80,000 CA 80,000 CO 80,000 CT 80,000 DE 80,000 DC 80,000 FL 80,000 GA 80,000	ID 80,000 IL 80,000 IN 80,000 IA 80,000 KS 80,000 KY 80,000 LA 80,000 ME 80,000 MD 80,000 MA 80,000 MI 80,000	MN 80,000 MS 80,000 MO 80,000 MT 80,000 NE 80,000 NV 80,000 NH 80,000 NJ 80,000 NM 80,000 NY 80,000 NC 80,000	ND 80,000 OH 80,000 OK 80,000 OR 80,000 PA 80,000 RI 80,000 SC 80,000 SD 80,000 TN 80,000 TX 80,000 UT 80,000	VT 80,000 VA 80,000 WA 80,000 WV 80,000 WI 80,000 WY 80,000 AB 80,000 BC 80,000 MB 80,000 NB 80,000 NL 80,000	NS 80,000 NT 0 ON 80,000 PE 80,000 PQ 80,000 SK 80,000 YT 0 MX 0								
234ABCD	1	2DY540	TT	2000	DUMY	3 D	80,000	17,500	01/01/2005	50,000			CHUCKS TRUCKING
AL 80,000 AK 0 AZ 80,000 AR 80,000 CA 80,000 CO 80,000 CT 80,000 DE 80,000 DC 80,000 FL 80,000 GA 80,000	ID 80,000 IL 80,000 IN 80,000 IA 80,000 KS 80,000 KY 80,000 LA 80,000 ME 80,000 MD 80,000 MA 80,000 MI 80,000	MN 80,000 MS 80,000 MO 80,000 MT 80,000 NE 80,000 NV 80,000 NH 80,000 NJ 80,000 NM 80,000 NY 80,000 NC 80,000	ND 80,000 OH 80,000 OK 80,000 OR 80,000 PA 80,000 RI 80,000 SC 80,000 SD 80,000 TN 80,000 TX 80,000 UT 80,000	VT 80,000 VA 80,000 WA 80,000 WV 80,000 WI 80,000 WY 80,000 AB 80,000 BC 80,000 MB 80,000 NB 80,000 NL 80,000	NS 80,000 NT 0 ON 80,000 PE 80,000 PQ 80,000 SK 80,000 YT 0 MX 0								
FDTESTVEH0112345	2	9ZZ104	TR	2003	FORD	3 D	80,000	18,000	03/01/2004	149,000			ME
AL 80,000 AK 0 AZ 80,000 AR 80,000 CA 80,000 CO 80,000 CT 80,000 DE 80,000 DC 80,000 FL 80,000 GA 80,000	ID 80,000 IL 80,000 IN 80,000 IA 80,000 KS 80,000 KY 80,000 LA 80,000 ME 80,000 MD 80,000 MA 80,000 MI 80,000	MN 80,000 MS 80,000 MO 80,000 MT 80,000 NE 80,000 NV 80,000 NH 80,000 NJ 80,000 NM 80,000 NY 80,000 NC 80,000	ND 80,000 OH 80,000 OK 80,000 OR 80,000 PA 80,000 RI 80,000 SC 80,000 SD 80,000 TN 80,000 TX 80,000 UT 80,000	VT 80,000 VA 80,000 WA 80,000 WV 80,000 WI 80,000 WY 80,000 AB 80,000 BC 80,000 MB 80,000 NB 80,000 NL 80,000	NS 80,000 NT 0 ON 80,000 PE 80,000 PQ 80,000 SK 80,000 YT 0 MX 0								
KWTESTVEH0312345	3	9ZZ105	TT	2002	KENW	3 D	74,000	16,500	02/01/2005	105,000			ME
AL 80,000 AK 0 AZ 80,000 AR 80,000 CA 80,000 CO 80,000 CT 80,000 DE 80,000 DC 80,000 FL 80,000 GA 80,000	ID 80,000 IL 80,000 IN 80,000 IA 80,000 KS 80,000 KY 80,000 LA 80,000 ME 80,000 MD 80,000 MA 80,000 MI 80,000	MN 80,000 MS 80,000 MO 80,000 MT 80,000 NE 80,000 NV 80,000 NH 80,000 NJ 80,000 NM 80,000 NY 80,000 NC 80,000	ND 80,000 OH 80,000 OK 80,000 OR 80,000 PA 80,000 RI 80,000 SC 80,000 SD 80,000 TN 80,000 TX 80,000 UT 80,000	VT 80,000 VA 80,000 WA 80,000 WV 80,000 WI 80,000 WY 80,000 AB 80,000 BC 80,000 MB 80,000 NB 80,000 NL 80,000	NS 80,000 NT 0 ON 80,000 PE 80,000 PQ 80,000 SK 80,000 YT 0 MX 0								



# IRP RENEWAL FORM (Jurisdiction Distance Page)

MVPCPRTR-L1

OKLAHOMA CORPORATION COMMISSION  
TRANSPORTATION DIVISION IRP SECTION

PAGE: 1

RUN DATE: 7/1/2008

AS OF DATE: 7/1/2008

CARR #: 0k999999 FLT: 01 LIC PERIOD: 200812 IRP FEE TEST

TYPE OF CARRIER:

REGISTRANT: IRP FEE TEST  
BUS ADDR : 409 NE 28TH STREET  
OKLAHOMA CITY OK 73003

CONTACT: TELEPHONE:  
MAIL ADDR : 409 NE 28TH ST  
OKLAHOMA CITY OK 73105

COMMON EXEMPT COMMODITIES  
 RENTAL  HAUL FOR HIRE  
 PRIVATE  HOUSEHOLD GOODS  
OR CARNIVAL

STATES	MILES	STATES	MILES	STATES	MILES
AL (ALABAMA)	_____	MI (MICHIGAN)	_____	TX (TEXAS)	_____
AK (ALASKA)	_____	MN (MINNESOTA)	_____	UT (UTAH)	_____
AZ (ARIZONA)	_____	MS (MISSISSIPPI)	_____	VT (VERMONT)	_____
AR (ARKANSAS)	_____	MO (MISSOURI)	_____	VA (VIRGINIA)	_____
CA (CALIFORNIA)	_____	MT (MONTANA)	_____	WA (WASHINGTON)	_____
CO (COLORADO)	_____	NE (NEBRASKA)	_____	WV (WEST VIRGINIA)	_____
CT (CONNECTICUT)	_____	NV (NEVADA)	_____	WI (WISCONSIN)	_____
DE (DELAWARE)	_____	NH (NEW HAMPSHIRE)	_____	WY (WYOMING)	_____
DC (DIST. OF COL.)	_____	NJ (NEW JERSEY)	_____	AB (ALBERTA)	_____
FL (FLORIDA)	_____	NM (NEW MEXICO)	_____	BC (BRIT. COLUMBIA)	_____
GA (GEORGIA)	_____	NY (NEW YORK)	_____	MB (MANITOBA)	_____
ID (IDAHO)	_____	NC (NORTH CAROLINA)	_____	NB (NEW BRUNSWICK)	_____
IL (ILLINOIS)	_____	ND (NORTH DAKOTA)	_____	NL (NEW FOUNDLAND)	_____
IN (INDIANA)	_____	OH (OHIO)	_____	NS (NOVA SCOTIA)	_____
IA (IOWA)	_____	OK (OKLAHOMA)	_____	NT (NW TERRITORY)	_____
KS (KANSAS)	_____	OR (OREGON)	_____	ON (ONTARIO)	_____
KY (KENTUCKY)	_____	PA (PENNSYLVANIA)	_____	PE (PRINCE EDWD ISL)	_____
LA (LOUISIANA)	_____	RI (RHODE ISLAND)	_____	PQ (QUEBEC)	_____
ME (MAINE)	_____	SC (SOUTH CAROLINA)	_____	SK (SASKATCHEWAN)	_____
MD (MARYLAND)	_____	SD (SOUTH DAKOTA)	_____	YT (YUKON)	_____
MA (MASS.)	_____	TN (TENNESSEE)	_____	MX (MEXICO)	_____
				TOTAL FLEET MILES:	_____

# IRP RENEWAL FORM (Signature Page)

CORPORATION COMMISSION  
(405) 521-3036

## 2008 IRP RENEWAL APPLICATION

THE FOLLOWING IS INFORMATION TO BE USED FOR THE 2007 RENEWAL APPORTIONED APPLICATION. ANY CHANGES CAN BE MADE DIRECTLY ON THE APPLICATION. THE VEHICLES LISTED WILL BE RENEWED AUTOMATICALLY UNLESS YOU INDICATE THAT THEY ARE TO BE DELETED BY SURRENDERING THE PLATE AND CAB CARD BY DECEMBER 31, 2006.

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

SIGN, DATE AND RETURN APPLICATION.

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

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

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

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

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

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

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

TITLE \_\_\_\_\_

# REPLACEMENT CREDENTIALS FORM

## OKLAHOMA CORPORATION COMMISSION TRANSPORTATION DIVISION IRP SECTION

### REPLACEMENT APPLICATION AFFIDAVIT FOR LOST OR STOLEN TAG (Please print.)

**LOST TAGS \$9.00 (each)**  
**LOST TAG FEE INCLUDES CAB CARDS**

**Correct cab cards – no charge**  
**Duplicate cab cards – no charge**

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

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

REPLACING  Cab Card  Tag IRP Account No. \_\_\_\_\_ Fleet No. \_\_\_\_\_

VIN \_\_\_\_\_ Year \_\_\_\_\_ Make \_\_\_\_\_

Unit No. \_\_\_\_\_ Old Tag No. \_\_\_\_\_

TYPE  TR  TT  ST  TK  CG  
REASON  Lost  Stolen  Mangled/Damaged

#### CORRECTIONS

Previous VIN \_\_\_\_\_ Corrected VIN \_\_\_\_\_

Previous Unit No. \_\_\_\_\_ Corrected Unit No. \_\_\_\_\_

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

Corrected Tag No. \_\_\_\_\_ Corrected No. of Axles \_\_\_\_\_

Corrected name of owner \_\_\_\_\_

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

Mailing Address:

The undersigned, under oath, swears under penalty of perjury that the information furnished in this application and supporting documents is true and correct.

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

\_\_\_\_\_  
Signature

**Service – Assistance – Compliance**  
**EXCELLENCE IS OUR STANDARD**

# OKLAHOMA SECURITY VERIFICATION FORM (Sample)

## STATE OF OKLAHOMA—SECURITY VERIFICATION FORM

NAME OF  
INSURANCE  
COMPANY

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

(Name Insured)

Office issuing this form

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

Applicable with respect to the following Motor Vehicle:†

†Not applicable to Operator's Liability Insurance Policy

### WARNING:

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

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

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

# IRS Federal Heavy Highway Vehicle Use Tax Return Form 2290 (Page 1)

**Note:** A current form 2290 and instructions may be found on the IRS website [www.irs.gov](http://www.irs.gov).

<b>Form 2290</b> <small>(Rev. July 2014)</small> Department of the Treasury Internal Revenue Service (20)	<h2 style="margin:0;">Heavy Highway Vehicle Use Tax Return</h2> <p style="margin:0;">For the period July 1, 2014, through June 30, 2015</p> <p style="margin:0;">▶ Attach both copies of Schedule 1 to this return.</p> <p style="margin:0;">▶ Information about Form 2290 and its separate instructions is at <a href="http://www.irs.gov/form2290">www.irs.gov/form2290</a>.</p>	Keep a copy of this return for your records.  OMB No. 1545-0143										
<b>Type or Print</b>	Name _____	Employer identification number <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td> </tr> </table>										
	Address (number, street, and room or suite no.) _____											
City or town, state or province, country, and ZIP or foreign postal code _____												

Check if applicable:

<input type="checkbox"/> Address change  <input type="checkbox"/> Amended Return Check this box if reporting (a) additional tax from an increase in taxable gross vehicle weight or (b) suspended vehicles exceeding the mileage use limit. <b>Do not</b> check this box for any other reason.	<input type="checkbox"/> VIN Correction Check this box if you are correcting a vehicle identification number (VIN) listed on a previously filed Schedule 1 (Form 2290). <b>Do not</b> check this box for any other reason.  <input type="checkbox"/> Final Return Check this box if you no longer have taxable vehicles to report.
---	--

### Part I Figuring the Tax

		Y	V	Y	Y	M	M
1 Was the vehicle(s) reported on this return used on public highways during <b>July 2014</b> ? If YES, enter <b>201407</b> in the boxes to the right. If NO, see the table on page 3 of the instructions . . . ▶	<b>1</b>						
2 Tax. Enter the <b>Total</b> from Form 2290, page 2, column (4) . . . . . ▶	<b>2</b>						
3 Additional tax from increase in taxable gross weight (see instructions) . . . . . ▶	<b>3</b>						
4 <b>Total tax.</b> Add lines 2 and 3 . . . . . ▶	<b>4</b>						
5 <b>Credits</b> (see instructions) . . . . . ▶	<b>5</b>						
6 <b>Balance due.</b> Subtract line 5 from line 4. This is the amount you owe. If payment through EFTPS, check here <input type="checkbox"/> . . . . . ▶	<b>6</b>						

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

- 7 I declare that the vehicles reported on Schedule 1 as suspended (category W) are expected to be used on public highways (check the boxes that apply):  5,000 miles or less  7,500 miles or less for agricultural vehicles during the period July 1, 2014, through June 30, 2015, and are suspended from the tax. Complete and attach Schedule 1.
- 8a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2013, through June 30, 2014, were not subject to the tax for that period except for any vehicles listed on line 8b. **Check this box if applicable.** ▶
- b Vehicle identification numbers \_\_\_\_\_
- 9 I declare that vehicle identification numbers \_\_\_\_\_ were listed as suspended on the Form 2290 filed for the period July 1, 2013, through June 30, 2014. These vehicles were sold or transferred to \_\_\_\_\_ on \_\_\_\_\_ .  
 At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

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

Designee's name ▶ _____	Phone no. ▶ _____	Personal identification number (PIN) ▶ <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td><td style="width: 10%;"> </td> </tr> </table>								

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
 Type or print name below signature. Telephone number \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶ _____	Firm's EIN ▶ _____		Phone no. _____	

# IRS Federal Heavy Highway Vehicle Use Tax Return Form 2290 (Page 2)

**Note:** A current form 2290 and instructions may be found on the IRS website [www.irs.gov](http://www.irs.gov).

**SCHEDULE 1**  
**(Form 2290)**  
(Rev. July 2014)  
Department of the Treasury  
Internal Revenue Service

## Schedule of Heavy Highway Vehicles

For the period July 1, 2014, through June 30, 2015

OMB No. 1545-0143

► Complete and file both copies of Schedule 1. One copy will be stamped and returned to you for use as proof of payment when registering vehicle(s) with a state.

<b>Type or Print</b>	Name	Employer identification number <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>
	Address (number, street, and room or suite no.)	
	City or town, state or province, country, and ZIP or foreign postal code	

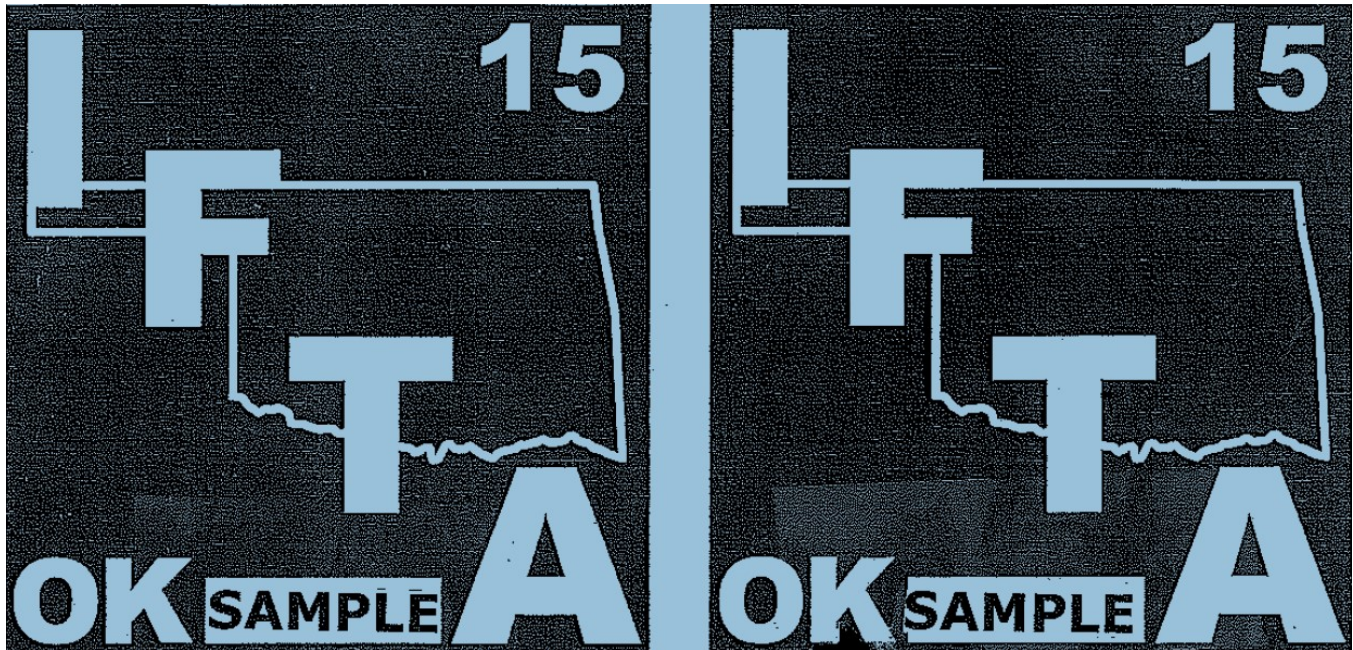
<b>Part I</b>	Vehicles You Are Reporting (enter VIN and category)	Category A through W (category W for suspended vehicles)
1	<input type="text"/>	
2	<input type="text"/>	
3	<input type="text"/>	
4	<input type="text"/>	
5	<input type="text"/>	
6	<input type="text"/>	
7	<input type="text"/>	
8	<input type="text"/>	
9	<input type="text"/>	
10	<input type="text"/>	
11	<input type="text"/>	
12	<input type="text"/>	
13	<input type="text"/>	
14	<input type="text"/>	
15	<input type="text"/>	
16	<input type="text"/>	
17	<input type="text"/>	
18	<input type="text"/>	
19	<input type="text"/>	
20	<input type="text"/>	
21	<input type="text"/>	
22	<input type="text"/>	
23	<input type="text"/>	
24	<input type="text"/>	

<b>Part II</b>	Summary of Reported Vehicles	
a	Total number of reported vehicles	a
b	Enter the total number of taxable vehicles on which the tax is suspended (category W)	b
c	Total number of taxable vehicles. Subtract line b from line a	c

# APPENDIX - IFTA Licensure Sample Forms and Reports

The IFTA license application and request for IFTA decal(s) forms are available as fill in the blank PDF on the Oklahoma Corporation Commission website:  
<http://www.occeweb.com/tr/TRAppsList.htm>

## IFTA Decals (sample)



## IFTA License (sample)

MF10002A-03-97-MF  
28002  
Form Number 713  
Revised 11-11



License Number OK

Licensee:

**SAMPLE**

OKLAHOMA CORPORATION COMMISSION  
 TRANSPORTATION DIVISION  
 2101 LINCOLN BOULEVARD  
 OKLAHOMA CITY, OK 73105

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

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

Commissioner *Bob Anthony*

Commissioner *J. Smith*

Commissioner *Dana L. Murphy*

NON-TRANSFERABLE

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

# IFTA APPLICATION FORM (Front)

Revised 7/2013

**Oklahoma Corporation Commission (OCC) Transportation Division**  
**International Fuel Tax Association Registration**  
 Post Office Box 52948, Oklahoma City Oklahoma 73152-2948  
 (405) 521-3036

Complete all information below which applies to your organization		<input type="checkbox"/> New License	<input type="checkbox"/> License Renewal
<b>1. How is business owned?</b> <input type="checkbox"/> (a) Individual <input type="checkbox"/> (b) General Partnership <input type="checkbox"/> (c) Limited Partnership <input type="checkbox"/> (d) Oklahoma Corporation <input type="checkbox"/> (e) Foreign Corporation <input type="checkbox"/> (f) Other (explain) _____			
2. <input type="text"/> <input type="text"/> — <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	3. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
Federal Employer's Identification Number (FEI)			
Business Phone (Area Code and Number)			
<b>4. Ownership Information</b>			
Name of Legal Owner - Individual, Partnership or Corporation		Social Security Number	
Trade Name (Doing Business As, if different from above)			
Physical Address (Street and Number, or Rural Route and Box Number)			
City	County	State	ZIP Code    Country
Mailing Address (Street and Number, P O Box, or Rural Route and Box Number)			
City	County	State	ZIP Code    Country
Location of Records (Street and Number, or Rural Route and Box Number)			
City	County	State	ZIP Code    Country
<b>5. Name of Partners or Corporate Officers</b>			
Name (Last, First Middle Initial)		Social Security Number	
Mailing Address (Street and Number, P O Box, or Rural Route and Box Number)			
City	County	State	ZIP Code    Country
Name (Last, First Middle Initial)		Social Security Number	
Mailing Address (Street and Number, P O Box, or Rural Route and Box Number)			
City	County	State	ZIP Code    Country
<b>6. How many qualified motor vehicles travel interstate?</b> <input type="text"/>		<input type="text"/>	
"Qualified Motor Vehicle" (1) Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds, or (2) having three or more axles regardless of weight, or (3) is used in combination when the weight of such combination exceeds 26,000 pounds gross weight or registered gross vehicle weight.		US DOT#	
<b>7. List IFTA jurisdictions in which there will be operations:</b> <input type="text"/>		<input type="text"/>	
<b>8. List IFTA jurisdictions in which bulk storage is maintained:</b> <input type="text"/>		<input type="text"/>	
(If you need more space, attach additional pages.)			
Declaration			
The Applicant agrees to comply with reporting, payment, recordkeeping and license display requirements as specified in the International Fuel Tax Agreement. The Applicant further agrees that the base jurisdiction may withhold any refunds due if Applicant is delinquent on payments of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation of license in all member states.			
Applicant agrees, under penalty of perjury, that the information given on the IFTA application is, to the best of the Applicant's knowledge, true, accurate and complete.			
The Oklahoma Corporation Commission is not required to notify taxpayers of changes in any state tax law.			
Type or print Name and Title	<input type="text"/>	Sign Here	Date <input type="text"/>
Name and Title of Applicant		Signature of Applicant	



## **IFTA APPLICATION FORM (Back)**

### **Agreement to Maintain Records in Accordance With The International Fuel Tax Agreement**

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

### **Documents Required to be Maintained**

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

1. Each licensee shall maintain a complete record of all fuel purchased or received, including retail stock and bulk storage used to conduct business. The fuel and mileage records shall contain, but not be limited to:
  - A. Mileage accounting system
    1. Date of trip (starting and ending).
    2. Trip origin and destination (city and state).
    3. Route of travel.
    4. Beginning and ending odometer readings.
    5. Total trip miles.
    6. Distance by jurisdiction.
    7. Unit number or vehicle identification number.
  - B. Fuel Receipts
    1. Over road purchases.
      - a. Seller's name and address printed on the receipt.
      - b. Purchaser's name.
      - c. Date of purchase.
      - d. Number of gallons.
      - e. Price per gallon.
      - f. Total sales price.
      - g. Unit number or vehicle identification number.
    2. Bulk Storage
      - a. Purchase and inventory records to substantiate tax has been paid on all bulk withdrawals.
      - b. Date of withdrawal.
      - c. Number of gallons.
      - d. Fuel type.
      - e. Unit number or vehicle identification number.
      - f. Monthly reconciliations.

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

# IFTA QUARTERLY REPORT (page 1)

**MFI** 9600301 000  
 MVI0003-04-95-MV  
 712-A-R-4-95

**OKLAHOMA CORPORATION COMMISSION  
 INTERNATIONAL FUEL TAX AGREEMENT  
 QUARTERLY TAX REPORT**

Page 1 of

Taxpayer FEIN/SSN	Tax Period End Date	Due Date	Report Quarter	Year	
	09/30/14	10/31/14	3	14	1

(MFI)

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

1. Total miles traveled in all states(Whole miles only).....	
2. Total fuel put into vehicles in all states (Whole gallons only)....	
3. Average Miles Per Gallon(Divide line 1 by line 2;use 2 decimal places,i.e.,00.00).	
4. Tax Due(col. H from state schedules) .....	
5. Penalty (\$50.00 or 10% of Tax Due; whichever is greater).....	
6. Previous Balance .....	0.00
7. Interest due (col. I from state schedules).....	
8. Reinstatement Fee .....	
9. Net Total (Add Lines 4, 5, 6, 7, and 8).....	
10. Total Remittance .....	
11. Total Refund requested .....	
12. Amount carried forward .....	

IFTA tax rates and Canadian exchange rates can be obtained by accessing the Oklahoma Corporation Commission website: [www.occeweb.com](http://www.occeweb.com)

Mail report with Remittance to:

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

For further information call (405)521-3036

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.	
SIGN HERE	Taxpayer or duly authorized agent
Name/Title	_____
Business phone (Area code & no.)	_____
	Date _____

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

MFIQTR

IFTA QUARTERLY REPORT (page 2)

MVI 9600401 000  
 HWI0004-0393-HW  
 712-R-5-95

OKLAHOMA CORPORATION COMMISSION  
 INTERNATIONAL FUEL TAX AGREEMENT  
 QUARTERLY TAX REPORT  
 (STATE SCHEDULE)

Please Type or Print all Information  
 PAGE  OF

TAXPAYER FEI/SSN	TYPE	TAX PERIOD END DATE	DUE DATE	TAX QUARTER	YEAR	FUEL TYPE
OK		09/30/14	10/31/14	1ST <input type="checkbox"/> 2ND <input type="checkbox"/> 3RD <input checked="" type="checkbox"/> 4TH <input type="checkbox"/>	14	DIESEL

A JURIS- DICTION	B TOTAL MILES	C ROUND TO NEAREST WHOLE GALLON AND MILES				F NET TAXABLE GALLONS (D-E)	G TAX RATE	H TAX DUE (F X G)	I INTEREST DUE PER MONTH	J TOTAL DUE (H + I)
		TOTAL TAXABLE MILES	TAXABLE GALLONS	TAX PAID GALLONS	TAX RATE					
AR 61						31400				
AL 01						19000				
AR 04						22500				
AZ 03						26000				
BC 62						79090				
CA 05						44700				
CO 06						20500				
CT 07						54500				
DE 08						22000				
FL 10						33370				
GA 11						17900				
IA 16						22500				
ID 13						25000				
IL 14						43400				
IN 15						16000				
IN 15						11000				
IN 15						26000				
KS 17						28100				
KY 18						13600				
KY 18						20000				
LA 19						24000				
MA 22						48840				
MB 64						28150				
MD 21						31200				
ME 20						35500				
MI 23						28500				
MN 24						17000				
MD 26						18000				
MS 25						27750				
MI 27						66980				
NB 65						36500				
NC 34										
PAGE TOTALS:										

HWI004

IFTA QUARTERLY REPORT (page 3)

MVI 9600401 000

MVI0004-0393-MV  
712-R-3-95

OKLAHOMA CORPORATION COMMISSION  
INTERNATIONAL FUEL TAX AGREEMENT  
QUARTERLY TAX REPORT  
(STATE SCHEDULE)

Please Type or Print all Information

PAGE  OF

TAXPAYER FEI/SSN		TYPE		TAX PERIOD END DATE		DUE DATE		TAX QUARTER			YEAR		FUEL TYPE		
OK				09/30/14		10/31/14		1ST	2ND	3RD	4TH	14		DIESEL	
ROUND TO NEAREST WHOLE GALLON AND MILES															
JURIS- DICTION	TOTAL MILES	TOTAL TAXABLE MILES	TAXABLE GALLONS	TAX PAID GALLONS	NET TAXABLE GALLONS (D-E)	TAX RATE	TAX (F X G)	INTEREST DUE SEE FOOTNOTES PER MONTH	TOTAL DUE (H + I)	J					
NE 28						.26400									
NH 50						.22200									
NJ 31						.17500									
NL 66						.57560									
NM 32						.21000									
NS 67						.53750									
NV 29						.27000									
NY 33						.40650									
OH 36						.28000									
OK 37						.15000									
ON 69						.49890									
OR 38						XXXXXXXXXX									
PA 39						.51000									
PE 70						.70480									
QC 71						.70480									
RI 40						.52000									
SC 41						.16000									
SD 42						.22000									
SK 72						.52340									
TN 43						.17000									
TX 44						.20000									
UT 45						.24500									
VA 47						.20200									
VA 47 SURCHARGE:		XXXX			XXXX	.03500									
VT 46						.31000									
WA 48						.87500									
WI 50						.32900									
WV 49						.55700									
WY 51						.24000									
PAGE TOTALS:															

For additional information contact the IRP/IFTA section, Monday through Friday between the hours of 7:30 AM to 4:30 PM at the following address or telephone numbers:

Oklahoma Corporation Commission  
Transportation Division - IRP/IFTA Section  
2101 N Lincoln Blvd  
Oklahoma City, OK 73105

IRP / IFTA: (405) 521-3036  
Option 1 – IRP  
Option 2 – IFTA Licensing / Decals  
Option 3 – IFTA Reporting

IRP / IFTA FAX: (405) 521-2916

Oklahoma Corporation Commission website:  
[www.oklahoma.gov/occ.html](http://www.oklahoma.gov/occ.html)

Oklahoma IRP / IFTA website:  
<https://apps.occeweb.com/IRPIFTA/>