

DMV 248 Motor Carrier Manual

Page 1 – Table of Contents

Online Service Options

Page 4 – Section 1: International Fuel Tax Agreement and International Registration Plan

To establish residency in Virginia for IRP purposes a carrier must demonstrate at least three (3) of the following to the satisfaction of DMV:

- If the carrier is an individual, that his or her driver's license or CDL is issued by Virginia.
- If the business is registered with the Virginia State Corporation Commission to conduct business in Virginia.
- If the business' principal owner has a Virginia driver's license.
- That the carrier's federal income tax returns have been filed from an address in Virginia.
- That the carrier has paid personal income taxes to Virginia.
- That the carrier has paid real estate or personal property taxes to Virginia or a political subdivision (city, town, etc.).
- That the carrier receives utility bills in Virginia in its name.
- That the carrier has a vehicle titled in Virginia in its name.
- That other factors clearly evidence the carrier's legal residence in Virginia.
- Refer to the IRP Application (IRP1) for any additional documents that may be accepted as evidence of residence in Virginia.

Vehicles Subject to IFTA and IRP

A vehicle which must have IFTA is called a qualified motor vehicle (QMV).

Page 5 – Section 1: International Fuel Tax Agreement and International Registration Plan

IRP Credentials (license plate, decals and cab card)

Tractors and truck tractors display one registration plate affixed to the front of the vehicle. Single unit trucks, tow trucks, and buses display two plates, one affixed to the front of the vehicle and one affixed to the rear of the vehicle.

Page 6 – Section 1: International Fuel Tax Agreement and International Registration Plan

Buses

Buses transporting passengers in two or more member jurisdictions should obtain apportioned registration if operating:

- For hire, or
- Private and the vehicle is a QMV

Refer to FMCSA's website for additional information regarding requirements for an USDOT number.

1. The carrier may report actual distance by member jurisdictions; or
2. The carrier may report a sum of the scheduled route distances per member jurisdiction from the farthest point of origination to the farthest point of destination by the pool.

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

Page 7 – Section 1: International Fuel Tax Agreement and International Registration Plan

Preferred Service Options [box]

Service Option

EZ Fleet (Online Service Option)

A free full-service system for titling vehicles. For more information regarding access to EZFleet, refer to DMV's website.

VirginiaMCS (Online Service Option)

A free full-service system for IRP and IFTA which allows you to put a new vehicle on the road, increase your registration weight, obtain replacement plates or decals, file your tax returns, complete renewal transactions and much more.

See the [VirginiaMCS](#) section of this manual for more details and information on how to become a [VirginiaMCS](#) user.

Fax, email, or mail your application to our central processing unit. **DMV will email or mail your credentials.**

Email: iftairp@dmv.virginia.gov

Mail: Department of Motor Vehicles
Motor Carrier Services
P. O. Box 27412
Richmond, VA 23269-0001

To safeguard your card, never mail or email DMV your payment card information.

A \$5 fee per vehicle is added to each IRP renewal transaction conducted in a DMV customer service center.

Refer to DMV's website to ensure service options have not changed.

Page 8 – Section 1: International Fuel Tax Agreement and International Registration Plan

Credit Card: Credit Card: Credit card payments are accepted for any service option. DMV absorbs the credit card service fees so we ask that customers making larger payments keep the cost to taxpayers in mind and consider using other payment methods. To safeguard your card, never mail or email payment card information to DMV. To safeguard your card, never mail or email payment card information to DMV.

VirginiaMCS

VirginiaMCS is a customer's best source for same-day motor carrier service. Through this free Internet service, customers can process IRP and IFTA transactions. Customers can apply for credentials, file quarterly or annual tax returns, and submit payments directly from their office or while on the road.

VirginiaMCS provides faster service than any other DMV service option. Transactions processed through VirginiaMCS are processed the same day.

VirginiaMCS offers several secure and easy-to-use payment options: (options stay the same)

Visit www.dmvNOW.com to become a VirginiaMCS user.

Renewal of IRP Registration – Understanding the IRP Reporting Period and Reporting Distance

A key step of the renewal process is the reporting of actual distance for the appropriate Reporting Period. The Reporting Period is always a July to June time period regardless of when your vehicle registration expires. Use the following chart to determine the appropriate period of time to use when reporting distance.

Note: This chart uses registrations expiring in 2019 as an example to help you determine your reporting period.

Understanding IRP Fees

IRP fees can be difficult to calculate and difficult to understand. Each jurisdiction a carrier operates in will receive a portion of their own registration fee for that particular vehicle based on the miles a carrier reports for that jurisdiction as a percentage of the carrier's overall fleet distance.

Page 9 – Section 1: International Fuel Tax Agreement and International Registration Plan

An average of distances is used only when a new account or fleet is established. In those cases distances are not provided by the carrier, but rather fees will be determined from Virginia's average per vehicle distance chart which will be based on yearly statistics of the actual reported carrier distances by jurisdiction and total number of vehicles registered for Virginia based carriers.

Registrants will never use a combination of actual distance and averages from the average per vehicle distance chart.

Page 10 – Section 1: International Fuel Tax Agreement and International Registration Plan

Record Keeping Requirements

All individuals who register or license their vehicles under the IRP and/or the IFTA are required to maintain operational records. Operational records must be maintained to confirm distance and fuel use reporting on IRP applications and IFTA tax returns.

Distance Record Keeping

Distance records must be maintained for all movement of a qualified vehicle including loaded, empty, deadhead, and/or bobtail distance.

- Standard distance guides;

Distance should be recorded on an Individual Vehicle Distance Fuel Report (IVDR). An acceptable IVDR shall contain the following information:

- Total trip distance; and
- Distance by jurisdiction.

The information recorded on the IVDRs must be accurate and legible. IVDRs should be used to prepare monthly and/or quarterly recaps for each jurisdiction. Distance recaps shall be used to complete IRP applications and IFTA tax returns.

Fuel Record Keeping

The registrant or licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Separate monthly recaps must be compiled by unit for each jurisdiction and motor fuel type. Retail fuel purchases and bulk fuel purchases are to be accounted for separately. Fuel recaps should be used to complete IFTA tax returns

- Individual Vehicle Distance and Fuel Report (MCTS 270)

IFTA Tax Returns

Filing Requirements and Due Dates

All Virginia IFTA licensee must file an International Fuel Tax Agreement (IFTA) Quarterly Tax Return (RDT-121) either on a quarterly or annual basis. If a licensee does not operate, purchase fuel, or owe taxes the licensee must still file an IFTA tax return.

Each quarterly tax return and full payment of taxes is due on the last day of the month following the close of the reporting period for which the return is due. Annual tax returns are due by January 31. If the last day of the month falls on a Saturday, Sunday or legal holiday, the next business day will be considered the final filing date.

Customers are encouraged to file and pay their taxes online using the agency's free VirginiaMCS service.

Problem Returns

Improper Calculation of Taxes

If a licensee miscalculates its taxes, interest or penalties, DMV will send a tax assessment to the licensee. The assessment must be paid in full by the date indicated on the Notice of Assessment/Order of Suspension or the license will be suspended.

Incomplete Tax Returns

Tax returns which are not fully completed cannot be processed and may be returned to the licensee for completion. Licensees must make the necessary changes to the tax return and return it to the DMV. If it is not returned by the date of the Incomplete Tax Return Notice/Order of Suspension, the account will be suspended and the DMV may make a tax assessment based on the best information available.

IRP Registration Denial, Suspension and Revocation

spacing on the last line in the last paragraph spelling out FMCSA

Page 13 – Section 1: International Fuel Tax Agreement and International Registration Plan

Appeal

A licensee or registrant may appeal an audit assessment in writing to DMV within 30 days of the date of the Order of Suspension (Audit Assessment). If the audit is not appealed, payment of the assessment must be made in full by the date of the Order. An appeal should include the reasons for the appeal and any additional information the licensee or registrant may believe is relevant to the audit.

Page 22 - Section 3: Virginia For-Hire Intrastate Operating Authority

Taxicab

Description: A person who transports passengers in vehicles that are designed to transport no more than six passengers, excluding the driver.

Authority Document: Permit

Operating Requirements: You are limited to the use of vehicles with a seating capacity of no more than six passengers, excluding the driver.

You cannot operate on a predetermined route.

You cannot pick up passengers at a public transportation terminal (such as a bus station, airport, train station, etc.) and deliver them to another public transportation terminal on a regular basis.

You must comply with the ordinances of all cities and counties in which you operate.

Tariff and Time Schedule Requirements: None

Insurance Requirements:

\$125,000 — Bodily injury and property damage

Bond Requirements: None

Fees:

\$50 filing fee

\$3 Annual Operating Authority fee per vehicle

\$3 for a duplicate permit

Effective July 1, 2019:

- The *Code of Virginia* was amended by adding § 46.2-2011.33 that states the following: No person who is required to register with the Sex Offender and Crimes Against Minors Registry pursuant to Chapter 9 (§ 9.1-900 et seq.) of Title 9.1 for a sexually violent offense, as defined in subsection E of § 9.1-902, or who is listed on the U.S. Department of Justice’s National Sex Offender Public Website for an offense that is similar to a sexually violent offense may operate a taxicab for the transportation of passengers for remuneration over the highways of the Commonwealth.

Page 27 – Section 4: Motor Carrier Forms and Publications

Virginia International Registration Plan (IRP) Application..... IRP 1

Virginia International Registration Plan (IRP Renewal Notice IRP 1

Page 29 – Section 5: Contact Information

Fax for UCR, TNC, Intrastate Operating Authority and EZFleet (804) 367-1058

Fax for IFTA, IRP and VirginiaMCS (804) 367-1073

Email for UCR, TNC, Intrastate Operating Authority and EZFleet mcsonline@dmv.virginia.gov

Email for IFTA, IRP and VirginiaMCS

iftairp@dmv.virginia.gov

Email for webCATwebCAT@dmv.virginia.gov