



Form 443004 (11-17)

Office of Vehicle & Motor Carrier Services
P.O Box 10382 | Des Moines, IA 50306
Phone: 515-237-3268 | Fax: 515-237-3225

New Carrier Checklist

International Registration Plan (IRP)

- Estimated distance schedule (Iowa DOT Form 442044) completed and signed. The physical address must be in Iowa and you must include the Iowa county number on your application.
- Schedule G (Iowa DOT Form 442068) form completed and signed.
- Vehicle schedule (Iowa DOT Form 442015) completed and signed.
- Record retention statement (Iowa DOT Form 442069) signed by the registrant. Agents cannot sign.
- Copy of each vehicle title.
- Copy of IRS Form 2290 for each power unit that has a gross vehicle weight rating (GVWR) of more than 54,999 pounds. (See IRP manual for other acceptable proof of payment.) The IRP manual is available on our website at iowadot.gov/mvd/omcs/manuals.
- A USDOT number for applicants classified as a motor carrier. A “registrant only” applicant does not need a USDOT number but will need to submit the USDOT number and Taxpayer Identification Number of the motor carrier responsible for the safety (MCRS) of the vehicle, along with a lease agreement between the applicant and MCRS..
- In addition to the required forms, three items from the list below are needed to verify the physical address of the established place of business. Documents cannot be more than 12 months old.
 - Proof that the registrant is incorporated or registered to conduct business in Iowa at this address
 - Phone bill in the registrant’s name at this address.
 - Iowa driver’s license, if the principal owner of the corporation is a resident of Iowa.
 - Federal income tax return filed in the registrant’s name at this address.
 - Personal income tax return filed in the registrant’s name at this address.
 - Real estate or personal property tax statements paid to Iowa by the registrant at this address.
 - Proof of insurance in the registrant’s name at this address.
 - Utility bills paid in registrant’s name at this address.
 - Vehicle titled in Iowa in the registrant’s name at this address.
- Invoice for IRP fees must be paid with guaranteed funds (cash, money order or certified check).

International Fuel Tax Agreement (IFTA)

- IFTA license application (Iowa DOT Form 441041) completed and signed; physical address must be in Iowa.
- \$10 application fee and \$0.50 annual fee for each set of IFTA decals requested.
- Record retention statement (Iowa DOT Form 442069) signed by the registrant. Agents cannot sign.

Intrastate Authority

- Intrastate authority application (Iowa DOT Form 441052) completed and signed in two places.
- Carrier has an active USDOT number.
- Household goods carriers must include tariff.
- Liquid nondairy carrier must include financial certificate (Iowa DOT Form 441082), completed and signed; must attend a safety seminar (\$200 fee) within six months. Contact the Office of Vehicle & Motor Carrier Services for the financial certificate form.
- Passenger carrier (16 or more plus driver) must attend a safety seminar (\$200 fee) within six months.
- Form E insurance filing from insurance company.
- \$150 one-time application fee.

Unified Carrier Registration (UCR)

- Registered for UCR at www.ucr.in.gov.



IOWA INTERNATIONAL REGISTRATION PLAN

DISTANCE SCHEDULE

Registrant Name	Mailing Address	Client ID	<input type="checkbox"/> Motor Carrier	If you are a Motor Carrier check the box to the left and enter your USDOT number.																																																																																																																																										
Doing Business as	City, State, ZIP Code	Fleet Number	USDOT Number	Registrant Phone Number																																																																																																																																										
Physical Address	Contact Person Name - Regarding Application	License Year	Tax ID Number	IA DOT OFFICE USE ONLY																																																																																																																																										
City, State, ZIP Code	Contact Person Phone Number	FAX Number	Email Address	Reg. Mos. _____ Initials _____ Registration Month: _____																																																																																																																																										
<p>Type of Operations (Check one)</p> <p><input type="checkbox"/> FHE - For Hire Exempt <input type="checkbox"/> FOR - For Hire <input type="checkbox"/> PVT - Private <input type="checkbox"/> FHR - Rental over 45 days <input type="checkbox"/> R45 - Rental under 45 days</p> <p>Commodity CLS (Check one)</p> <p><input type="checkbox"/> A - All <input type="checkbox"/> E - Exempt <input type="checkbox"/> L - Logs <input type="checkbox"/> P - Passengers <input type="checkbox"/> H - Household Goods/ MI Carnival</p> <p>Are your IRP and IFTA distances the same for this fleet? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Wyoming Intrastate Authority <input type="checkbox"/> Yes <input type="checkbox"/> No</p>																																																																																																																																														
<p>1. List distance accrued in each jurisdiction in which this fleet traveled during the current reporting period.</p> <p>2. Mark the Average per Vehicle/Actual (APV/Act.) column with "E" for Average per Vehicle distance or "A" for actual distance.</p> <table border="1"> <thead> <tr> <th>Jurisdiction</th> <th>Distance</th> <th>APV/ Act.</th> <th>Jurisdiction</th> <th>Distance</th> <th>APV/ Act.</th> </tr> </thead> <tbody> <tr><td>AL Alabama</td><td></td><td></td><td>MN Minnesota</td><td></td><td></td></tr> <tr><td>AR Arkansas</td><td></td><td></td><td>MO Missouri</td><td></td><td></td></tr> <tr><td>AZ Arizona</td><td></td><td></td><td>MS Mississippi</td><td></td><td></td></tr> <tr><td>CA California</td><td></td><td></td><td>MT Montana</td><td></td><td></td></tr> <tr><td>CO Colorado</td><td></td><td></td><td>NC North Carolina</td><td></td><td></td></tr> <tr><td>CT Connecticut</td><td></td><td></td><td>ND North Dakota</td><td></td><td></td></tr> <tr><td>DC District of Columbia</td><td></td><td></td><td>NE Nebraska</td><td></td><td></td></tr> <tr><td>DE Delaware</td><td></td><td></td><td>NH New Hampshire</td><td></td><td></td></tr> <tr><td>FL Florida</td><td></td><td></td><td>NJ New Jersey</td><td></td><td></td></tr> <tr><td>GA Georgia</td><td></td><td></td><td>NM New Mexico</td><td></td><td></td></tr> <tr><td>IA Iowa</td><td></td><td></td><td>NV Nevada</td><td></td><td></td></tr> <tr><td>ID Idaho</td><td></td><td></td><td>NY New York</td><td></td><td></td></tr> <tr><td>IL Illinois</td><td></td><td></td><td>OH Ohio</td><td></td><td></td></tr> <tr><td>IN Indiana</td><td></td><td></td><td>OK Oklahoma</td><td></td><td></td></tr> <tr><td>KS Kansas</td><td></td><td></td><td>OR Oregon</td><td></td><td></td></tr> <tr><td>KY Kentucky</td><td></td><td></td><td>PA Pennsylvania</td><td></td><td></td></tr> <tr><td>LA Louisiana</td><td></td><td></td><td>RI Rhode Island</td><td></td><td></td></tr> <tr><td>MA Massachusetts</td><td></td><td></td><td>SC South Carolina</td><td></td><td></td></tr> <tr><td>MD Maryland</td><td></td><td></td><td>SD South Dakota</td><td></td><td></td></tr> <tr><td>ME Maine</td><td></td><td></td><td>TN Tennessee</td><td></td><td></td></tr> <tr><td>MI Michigan</td><td></td><td></td><td>TX Texas</td><td></td><td></td></tr> <tr><td>UT Utah</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>					Jurisdiction	Distance	APV/ Act.	Jurisdiction	Distance	APV/ Act.	AL Alabama			MN Minnesota			AR Arkansas			MO Missouri			AZ Arizona			MS Mississippi			CA California			MT Montana			CO Colorado			NC North Carolina			CT Connecticut			ND North Dakota			DC District of Columbia			NE Nebraska			DE Delaware			NH New Hampshire			FL Florida			NJ New Jersey			GA Georgia			NM New Mexico			IA Iowa			NV Nevada			ID Idaho			NY New York			IL Illinois			OH Ohio			IN Indiana			OK Oklahoma			KS Kansas			OR Oregon			KY Kentucky			PA Pennsylvania			LA Louisiana			RI Rhode Island			MA Massachusetts			SC South Carolina			MD Maryland			SD South Dakota			ME Maine			TN Tennessee			MI Michigan			TX Texas			UT Utah					
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(Explain in detail the scope of your operation pertaining to any estimated distances)

Instructions

The Distance Schedule is made up of three parts: 1) carrier information; 2) type of operation information; and 3) distance information.

Carrier information

1. Registrant name. This is the name of the person or business the account is registered under.
2. Doing business as. This is optional.
3. Iowa address. This address must be the registrant's physical street address. See [Established Place of Business](#) or go to the Iowa DOT's website at www.iowadot.gov/mvd/omcs/2012carriermanual.pdf for more information.
4. Mailing address. This may be a different address than the Iowa address and may contain a post office box or a different state.
5. Contact name. This is the name of the person to contact regarding the account.
6. Contact phone. This is the telephone number of the contact person.
7. Client ID. The number assigned to the registrant when first registered in the International Registration Plan (IRP) through Iowa. This number is used to easily identify each registrant and used in processing supplements and payments. **New registrants will not have this number until the application is processed.**
8. License year. This will be the registration expiration year.
9. Fax number. If supplied, this is where invoice and Temporary Evidence of Apportioned Registration (TEAR) will be faxed. If left blank and an email address is not provided, or if fax or email transmission fails, invoices and TEARs will be mailed to the address on file. **Failure to receive an invoice does not relieve the registrant of the responsibility of paying fees or accrued penalties.**
10. USDOT number. This is the number assigned to the registrant by the Federal Motor Carrier Safety Administration (FMCSA).
11. Registrant Phone Number. This is the phone number of the person or business the account is registered under.
12. Tax identification number (TIN). This will be either the Federal Employee Identification Number (FEIN) assigned to the registrant by the IRS, or the registrant's Social Security number. Because of security reasons it is suggested an FEIN is provided.
13. Email address. This is the email address of the person to contact regarding the account. The email address given will be used to send the invoice and TEAR.

Type of operation

14. The type of operation and commodity must be checked.
15. Household goods movers may contact the Iowa DOT Office of Vehicle and Motor Carrier Services for further options on distance reporting.
16. IRP (International Registration Plan) and IFTA (International Fuel Tax Agreement) miles, are they the same? If yes and the box is checked **"Yes,"** the registrant's IRP renewal will contain the IFTA miles in the distance schedule portion.
17. If the registrant has Wyoming intrastate authority, **"Yes"** must be checked on the distance schedule.

Distance information

18. Please follow steps 1, 2, 3 and 4 on the Distance Schedule. All jurisdictions will be listed on the registrant's registration cab card.
19. Actual miles must be reported if registrants have a history with another company or companies registered under the IRP and miles were driven during the reporting period or be charged more than 100 percent for any estimated miles.
20. If registering in the Canadian province of Alberta, British Columbia or Manitoba, a Canadian Operating Authority number is not required by Iowa, but may be required by that jurisdiction to operate there.
21. A previously established registrant who has neither owned nor leased apportioned vehicles during the 18 months prior to the application date, nor accrued actual distance by operating apportioned vehicles in any member jurisdiction during the reporting period, is eligible to use the APV Distance Chart.
22. APV Distance. This is the sum of all estimated miles.
23. Actual mileage. This is the sum of all actual miles.
24. Total fleet mileage. This is the sum of all miles listed.
25. The Distance Schedule must be signed and show the title of person signing the schedule and the date it was signed.

IOWA DOT
INTERNATIONAL REGISTRATION PLAN
NEW ACCOUNT APPLICATION
SCHEDULE G

1. Registrant Name: _____ Client ID (if known): _____
2. Registrant's Phone Number: _____ FAX Number: _____
3. E-mail Address: _____

All invoices and temporaries are sent by FAX or e-mail if supplied. Invoices and temporaries will be mailed if there is no FAX number or e-mail address given, or if we are unable to complete the FAX or e-mail transaction.

4. How is your vehicle(s) currently registered? (check one) *Attach additional sheets if necessary.*

Iowa County Plate Enter Name & Plate No.: _____

Iowa IRP Plate Enter Name & Plate No.: _____

Out of State Vehicle Plate Enter Name, State, & Plate No.: _____

Other: _____

5. Do you currently have an Iowa IFTA account? Yes No
6. Have you ever had IRP plates on any other vehicle(s) under this account, or any other IRP account? Yes No
If yes, please indicate the name of each IRP account and what jurisdiction.

7. Has any licensing service, remittance agency, trucking service agency, consultant, or other individual(s) Yes No assisted you in the preparation of your IRP application?
If Yes, list the individual(s) or agent's name and address: _____

8. Actual distance is required if you owned or leased any power unit under another carrier during the current reporting period. Did you accrue actual distances under the IRP during the current reporting period? Yes No

9. Are you currently under a registration suspension? Yes No

Unless you have a good payment history, your first payment must be in guaranteed funds (cash, certified check, money order, bank wire, or credit card).

The undersigned under oath and penalty of perjury accepts the above-stated conditions and swears the information furnished in this application is true and correct.

By: _____

Title: _____ Date: _____

IOWA INTERNATIONAL REGISTRATION PLAN
VEHICLE SCHEDULE

Phone: (515) 237-3268
FAX: (515) 237-3225
Email: omcs@iowa.gov
Web: iowadot.gov/mvd/omcs

Registrant Name	Mailing Address		Client ID	Registrant's Phone Number	<input type="checkbox"/> Registrant Only	If you are a "Registrant Only" check the box to the left. You will not need a US DOT number.																																	
Doing Business as	Second Address Line		Fleet Number	USDOT Number	If you are a Motor Carrier you will need a US DOT Number to enter into the US DOT Number space.																																		
Physical Address	City, State, ZIP Code		License Year	Tax ID Number	Temporary Evidence of Apportionment (TEAR) requested?																																		
Second Address Line	Contact Person Name - Regarding Application		FAX Number	E-mail Address																																			
City, State, ZIP Code	Contact Person Phone Number		<input type="checkbox"/> Yes	<input type="checkbox"/> No																																			
Units listed below will be authorized to operate in the jurisdictions and at the weights listed below. List weights in the box for each jurisdiction.																																							
AL	AR	AZ	CA	CO	CT	DC	DE	FL	GA	IA	ID	IL	IN	KS	KY	LA	MA	MD	ME	MI	MN	MO	MS	MT	NC	ND	NE	NH	NJ	NM	NV	NY	OH	OK	OR				
PA	RI	SC	SD	TN	TX	UT	VA	VT	WA	WI	WV	WY	AB	BC	MB	NB	NL	NS	ON	PE	QC	SK																	
ADDITIONS																																							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23																	
Unit Number	Owner Name	Year	Per Y/N	*	Type	Make	Fuel	Complete Vehicle Identification Number	Jurisdiction Abbrev. & Title Number	Unladen Weight	Gross Combined Weight	Weight Group Number	Purchase Price	Factory Price	Lease Date M/D/Y	Purchase Date M/D/Y	1st Operated Date M/D/Y	Transferred License Plate No. and Sticker No.	Y/N	USDOT No. Corresponding Tax ID No.	Y/N	** Dealer Name and Address or Previous License # MM/YY of Expiration and State																	

*If registering a power unit, will you be pulling a trailer? Yes No ** Will the control and responsibility for the safety of this vehicle be assigned to a different motor carrier during the registration year? Yes No

Straight Deletions or Deletions/Transfer of Credit

Unit Number	Complete Vehicle Identification Number	Deletion Date MM/DD/YY	Plate Number	Reason Removed
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Duplicate Credential Requests

Replacement cab card \$3.00
 Sticker (includes cab card) \$3.50
 Plate (includes cab card & sticker) \$10.00

Fleet-to-Fleet Transfer

I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the preceding is true and correct.

*If registering a power unit, will you be pulling a trailer? Yes No
** Will the control and responsibility for the safety of this vehicle be assigned to a different motor carrier during the registration year? Yes No

Straight Deletions or Deletions/Transfer of Credit

Did the motor carrier during the registration year? Yes No

Unit Number	Complete Vehicle Identification Number	Deletion Date MM/DD/YY	Plate Number	Reason Removed
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Fleet-to-Fleet Transfer

Replacement cab card \$3.00
 Sticker (includes cab card) \$3.50
 Plate (includes cab card & sticker) \$10.00

I certify under penalty of perjury and pursuant to the laws of the State of Iowa that the preceding is true and correct.

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(See Reverse Side For Instructions and Codes.)

Application Instructions

Complete the boxes on the top section of the schedule. The registrant's information, including name, DBA (if applicable), physical address, city, state, zip code, the complete mailing address, (if different than the physical address), and registrant's phone number. The county number is required for "New Carriers" only. The name and telephone number of the contact person who is responsible for filling out the application must be entered. A Tax ID number (TIN) must be given, this is either a Federal identification number (FEIN) or a Social Security number (SSN), an FEIN is preferred. If you are a motor carrier you will need to enter your US DOT Number in the USDOT number space. If you are not a motor carrier, you should check the registrant only box, (you will not need to enter a USDOT number).

List the desired weights in pounds for each apportioned jurisdiction. Vehicles registered at 55,000 pounds or more must provide current verification of *Heavy Vehicle Use Tax Form 2290*. See IRP Manual for acceptable documentation. Documentation can accompany your vehicle schedule or be submitted at time of payment.

- a. Deletion Only - if you anticipate adding a unit it is recommended you hold your deletion until that time to maximize your transfer credit. If you do not anticipate an add, please complete a vehicle schedule, and claim for refund reform. Submit these forms along with the vehicle plate and registration to the Iowa Department of Transportation, Office of Vehicle & Motor Carrier Services, P.O. Box 10382, Des Moines, IA 50306-0382.
- b. Deletion and Addition (Transfer of Credit) - when a plate is transferred from a deleted unit to an added unit a vehicle schedule must be completed.
- c. Weight increase - complete columns 1, 9, and 12, indicate the desired weight in the jurisdiction box above.

All columns must be completed as follows:

Column 1 Assigned unit number.
 Column 2 Owner's name as shown on the title documentation.
 Column 3 Year of vehicle.
 Column 4 Indicate 'Y' for Yes or 'N' for No for a permanent power plate.
 Column 5 Vehicle type. Please use the following abbreviations:

TT -- Truck Tractor
 TK -- Straight Truck
 ST -- Semi-trailer

TR -- Tractor
 BS -- Bus

1S -- Permanent Semi Trailer (1-year billing)
 5S -- Permanent Semi Trailer (5-year billing)

* In addition, answer this question: If registering a power unit, will you be pulling a trailer?

Column 6 Please use the following abbreviations:

Power Units

Arrow AARO
 Austin AUST
 Autocar AUTO
 Barret BARR
 Brockway BRO
 Bros BROS
 Brown BRWN
 Chevrolet CHEV
 Clark CLAR
 Diamond T DIAT
 Dodge DODG
 F W D FWD

Fargo FARG
 Federal FEDL
 Ford FORD
 Remanufactured RFMG
 Freightliner FRHT
 GMC GMC
 Hendrickson HEND
 Hyster HYST
 International INTL
 Kenworth KW
 KW Dart KWDT
 Mack MACK

Marmon Harrington MAHA
 Massey-Ferguson MASS
 Mercedes Benz MERZ
 MCI MCI
 Peterbuilt PTRB
 Reo REO
 Sterling STRG
 Stewart STEW
 Volvo VOLV
 Western Star WSTR
 White WHIT
 White GMC WHGM
 All Others POWR

Trailers

AMC AMC
 Alloy ALLO
 American AME
 Arrow Trailers ARRT
 Barlett BARL
 Brown BROW
 Butler BUTL
 Certified CERT
 Chamberlain CHAL
 City CITY
 Clark CLAR
 Comet COME
 Cornhusker CORN
 Custom CUSM
 Daco DACO
 Delta DELT
 Dorsey DORS
 Eagle EAGL
 Feterl FRLR
 Flasko FLAS
 Fontaine FONA

Fruehauf FRUE
 Gindy GIND
 Great Dane GDAN
 Halliburton HALR
 Heil HEIL
 Highway HIGH
 Hobbs HOBB
 Homemade HMDE
 Hyster HYST
 Kari Cool KARI
 Kentucky KENT
 Keystone KEYO
 Kingham KNGH
 Loadking LOAK
 Lubbock LUBB
 Lufkin LUFK
 Marshall MARL
 Matlock MATL
 Merritt MERI
 Miller MILL
 Monon MONN

Nabors NABO
 Norwin NRWN
 Ohio OHIO
 Pines PINE
 Polar POLA
 Raven RAVE
 Rogers ROGR
 Stewart STET
 Strick STRI
 Talbert TALB
 Timple TIMP
 Trailco TRLC
 Trail-Eze DAKO
 Trailmobile TRIM
 Transcraft TRAO
 Transport TTTI
 Utility UTIL
 Wabash/National WANC
 Wilson WILX
 All Others TRLR

Column 7 Fuel type: D -- Diesel G -- Gas O -- Other
 Column 8 Number of axles. Vehicles other than busses should list the number of axles in the top portion. Power units need to list the maximum number of axles for power unit and trailer in the lower portion. Busses need to list number of seats in the bottom portion.
 Column 9 VIN number. A complete vehicle identification number must be used.
 Column 10 Title number. Documentation must be provided. See IRP Manual for acceptable documentation. Documentation can accompany your Vehicle Schedule or be submitted at time of payment.
 Column 11 Empty weight.
 Column 12 Iowa combined gross weight for which the unit is to be registered.
 Column 13 Weight group number for this unit.
 Column 14 Purchase price of unit when acquired. (Excluding trade-in and sales tax but including accessories or modifications.)
 Column 15 The manufacturer's factory price, excluding trade-in and sales tax, including accessories or modifications attached to the vehicle. If the factory price is left blank the system will automatically fill this in using data from the Manufacturer's Suggested Retail Price (MSRP).
 Column 16 Lease date - if this vehicle is being leased add month, day and year.
 Column 17 Purchase date - month, day and year.
 Column 18 Month and year the vehicle was first put in service, (if on the title only list).
 Column 19 License plate and sticker number transferred from the deleted unit (if no transfer write None).
 Column 20 'Y' if unit travels over 10,000 miles nationally a year. 'N' if unit travels 10,000 miles or less nationally a year (power unit only).
 Column 21 USDOT number assigned to vehicle and corresponding Tax Identification Number of the Motor Carrier Responsible for the safety of the vehicle. See IRP Manual.
 Column 22 Will the control and responsibility for the safety of this vehicle be assigned to a different motor carrier during the registration year?
 Column 23 Previous license information, plate number, year and state. If newly purchased, give dealer name and address. For any vehicle which has been stored previous to this licensing you must submit the original storage slip with the vehicle schedule.

Record Retention Requirements for IFTA/IRP

As a client under the IFTA/IRP through the base jurisdiction of Iowa, I understand that I am required to preserve my company's records, which are subject to audit. I understand these records must be maintained as described below.

IFTA retention: *all records pertaining to IFTA must be kept for four years, from the tax return due date or filing date, whichever is later.*

IRP retention: *all records pertaining to IRP must be kept for the distance reporting period of July 1 through June 30 that corresponds to the current registration year, plus the three previous registration years.*

1. Distance (IFTA/IRP)

Records containing the following elements shall be accepted by the base jurisdiction as adequate under Section 1005(a).

Records produced by a means other than a vehicle-tracking system:

- The beginning and ending dates of the trip
- The origin and destination of the trip (city & state)
- The route of travel
- The beginning and ending reading from:
 - The odometer, hubodometer, engine control module (ECM), or any similar device for the trip

Records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS).

- The original GPS or other location data for the vehicle to which the records pertain;
- The calculated distance between each GPS or other system reading;
- The location of each GPS or other system reading;
- The total distance traveled in each jurisdiction;
- The date and time of each GPS or other system reading;
- The beginning and ending reading from the odometer, hubodometer, ECM, or any similar device for the period to which the records pertain;
- The route of the vehicle's travel;
- The vehicle identification number or vehicle unit number.

2. Fuel (IFTA Only)

The licensee shall maintain complete records of all motor fuel purchased, received, or used in the conduct of its business, and on request, produce these receipts for audit. The records shall be adequate for the auditor to verify the total amount of fuel placed into the licensee's qualified motor vehicles, by fuel type.

A licensee's reporting of distance may deviate slightly from a calendar quarter basis provided that:

- The beginning and ending dates of the reported distance reflects a consistent cut-off procedure;
- the deviations do not materially affect the reporting of the licensee's operations;
- the deviations do not materially delay the payment of taxes due;
- the cut-off dates for both distance and fuel are the same;
- the base jurisdiction can reconcile the reported distance for the period through audit;
- the total distance traveled by the vehicle.

IFTA: I further understand if the base jurisdiction determines that the records produced by the licensee for audit do not, for the licensee's fleet as a whole, meet the criterion for the adequacy of records set out in P530 in the IFTA agreement, or after the issuance of a written demand for records by the base jurisdiction, the licensee produces no records, the base jurisdiction shall impose an additional assessment by either:

- Adjusting the licensee's reported fleet MPG to 4.0 or 1.70 KPL; or
- Reducing the licensee's reported MPG or KPL by twenty percent.

IRP: I further understand if the records produced by the registrant for audit do not, for the registrant's fleet as a whole, meet the criterion in Section 1005(a) in the IRP plan, or if, within 30 calendar days of the issuance of a written request by the base jurisdiction, the registrant produces no records, the base jurisdiction shall impose on the registrant an assessment in the amount of twenty percent of the apportionable fees paid by the registrant for the registration of its fleet in the registration year to which the records pertain. In an instance where the base jurisdiction knows that it is the registrant's second such offence, the base jurisdiction shall impose an assessment of fifty percent of the apportionable fees paid by the registrant for the registration of its fleet in the registration year to which the records pertain. When the base jurisdiction knows it is the registrant's third offense, and on any subsequent offenses of the registrant known to the base jurisdiction, the base jurisdiction shall impose an assessment of 100 percent of the apportionable fees paid by the registrant for the registration of its fleet in the registration year to which the records pertain.

Registrant Name _____
 Please Print Legibly

Client ID (if known) _____

Title* _____
 Please Print Legibly

Date _____

Signature _____

*This form must be signed by the company owner or registrant. Permit Agents are **not** allowed to sign this form.

Keep a copy of this form for your records and return a copy to the Office of Vehicle & Motor Carrier Services.

International Fuel Tax Agreement (IFTA) Application Instructions

If you are a resident of Iowa, or have a company established in Iowa, and operate a *qualified motor vehicle* in Iowa plus one other IFTA jurisdiction, you must comply with IFTA laws. IFTA is an agreement among all states (except Alaska, Hawaii, and the District of Columbia) and Canadian provinces (except Northwestern Territories, Nunavut and Yukon) to simplify the reporting of fuel used by motor carriers operating in more than one jurisdiction.

Qualified Motor Vehicle means a motor vehicle used, designed, or maintained for transportation of persons or property and:

1. having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; 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 or 11,797 kilograms gross vehicle or registered gross vehicle weight. **Qualified Motor Vehicle** does not include recreational vehicles.

Note: Recreational vehicles, such as motor homes, pickup trucks with attached campers, and busses when used exclusively for personal pleasure and not used in connection with any business endeavor, do not require IFTA to travel in or outside of Iowa.

Vehicles from IFTA jurisdictions that do not meet any of the three criteria are granted fuel reciprocity when traveling through another IFTA jurisdiction.

The IFTA license costs \$10. A copy of the current year's license must be carried in each vehicle and produced on request by any law enforcement officer. IFTA decals are required to be displayed on the exterior of the power unit, one on each side. IFTA decals are 50 cents for a set of two.

Required Documents

- IFTA Application
- Signed Record Retention Statement (this is needed prior to processing)
- Power Of Attorney (POA) is listed. If the processing agent is not in our system, a Processing Agent Application will also need to be included.
- Payment (check, money order, cashier check, credit card, Dwolla, T-check, EFS, escrow)

IFTA Quarterly Tax Return Notifications

The Iowa Department of Transportation sends out a reminder to all active IFTA licensees. If you do not receive a notice, you are still required to file your quarterly return online. You should also check your address for accuracy.

E-filing

Before you begin, you will need to have opened your IFTA account by filing a paper application (attached). When the license is issued, a Client ID will be assigned. The Client ID is also referred to as the Account ID on the IFTA/IRP Online Application. The application and instructions on how to navigate the IFTA/IRP Online Application are available at http://www.iowadot.gov/mvd/omcs/ifta_irponline_apps.html.

Quarterly Tax Return Requirement

Applicants who hold a valid IFTA license must e-file a quarterly tax return and pay any tax due, or request a refund, no later than the dates shown below. The return must be e-filed regardless of whether taxable fuel was used or miles were traveled outside the state of Iowa during the quarter. If the filing deadline falls on a Saturday; Sunday or legal holiday, the next secular or business day shall be the filing deadline.

Quarter	Period	Due Date	IA Credit Deadline	Quarter	Period	Due Date	IA Credit Deadline
First	Jan. 1 - March 31	April 30	June 30	Third	July 1 - Sept. 30	Oct. 31	Dec. 31
Second	Apr. 1 - June 30	July 31	Sept. 30	Fourth	Oct. 1 - Dec. 31	Jan. 31	March 31

The tax return is considered timely filed if:

- the return is e-filed on or before midnight of the filing deadline; and
- payment is made electronically through the DOT's online payment system or by credit card on or before midnight of the filing deadline; or
- payment is postmarked by midnight of the filing deadline to Vehicle & Motor Carrier Services, P.O. Box 10382, Des Moines, IA 50306-0382.

A penalty of \$50 or 10% of the total tax liability, whichever is greater, will be assessed to the taxpayer for filing a return late, failure to file a return, or for underpayment of taxes, even if no taxes are due. Interest also will be assessed each month the tax remains unpaid. If payment is made on or before the due date but is insufficient to discharge the tax liability, the entire payment shall be applied to the tax. Any penalty or interest subsequently assessed shall be based on the unpaid portion of the tax.

In addition to the penalties and interest assessed if the return is not filed by the due date, if the return is filed after the Iowa Credit Deadline, any Iowa credit shown on the tax return will be lost.

Record Keeping Requirements

Licensees who have acquired an IFTA license must maintain distance and fuel documents for four years from the tax return due date or filing date, whichever is later to substantiate information reported. These records are subject to audit and must be made available upon request of any member jurisdiction. See Iowa DOT Form 442069 (6-13) Record Retention Statement for required records.

Suspension and Reinstatement of License

Failure to file and pay quarterly tax returns timely will suspend your IFTA, and IRP if applicable, license(s). To reinstate your license(s) you will need to file and pay all outstanding tax returns and may need to post a cash bond.

A bond is required in the following circumstances:

1. You have had two or more outstanding fuel billings due for periods within the three years prior to date of application for a new license.
2. You have failed to file two or more returns for a calendar year within the three years prior to date of application for a new license.
3. You have filed returns late for two or more reporting periods for a calendar year within the three years prior to date of application for a new fuel license.
4. When an audit conducted of your operation indicates problems severe enough that a bond is required to protect the interests of member jurisdictions.

Bonds shall be payable to the state of Iowa, in the minimum amount of \$500 or the equivalent to at least twice the estimated average tax liability for the reporting period in which you were required to file a tax return, whichever is greater.

After filing and paying tax returns timely for four consecutive reporting periods, the amount of a posted bond may be refunded.

International Fuel Tax Agreement (IFTA) Application

Application Type	<input type="checkbox"/> Open new IFTA account	Complete all sections of this form and attach all required documents (listed in the instructions). Sign the back of the form and return with fees to Vehicle & Motor Carrier Services.
	<input type="checkbox"/> Reinstate suspended account	
	<input type="checkbox"/> Change licensee name and/or address	Complete the IFTA client identification number (this number cannot change and is required. Provide the changed information in the Applicant and Account sections on this application. If the U.S. DOT number and Federal Tax Identification number are both changing, this will be considered a new license application.)
	<input type="checkbox"/> Purchase additional or duplicate decals for license year _____.	Complete the IFTA client identification number (required) and line 2 in the Fees section.
	<input type="checkbox"/> Voluntarily close account Effective _____	Check this box and supply effective date. Complete Registration Information section (IFTA Client Identification number required), file the current IFTA tax return quarter, and sign the back of this form.

Applicant Information	If available, IFTA client ID number	If applicable, U.S. DOT number	Federal tax ID number
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Name of owner, partners or corporation

Name you are doing business as

Iowa street address, city, state and ZIP code

Account Information	Mailing address, city, state and ZIP code		
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Name of person responsible for this account (other than the power of attorney if there is one)

Contact information for person listed above

Telephone number	Fax number	Email address
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Mailing address of where records are kept, city, state and ZIP code

If applying for a new license, have you previously had an IFTA license in another IFTA jurisdiction?

No Yes

If yes, in what jurisdiction(s) did you have an IFTA license(s)? _____

If yes, are you currently suspended or revoked? No Yes

Operation Information	If obtaining a new license or reinstating a suspended license, indicate the IFTA member jurisdiction(s) in which you maintain bulk fuel storage.												
<p>Check the type(s) of fuel you use (check all that apply)</p> <table border="0"> <tr> <td><input type="checkbox"/> Diesel</td> <td><input type="checkbox"/> Gasohol</td> <td><input type="checkbox"/> Gasoline</td> <td><input type="checkbox"/> LPG</td> <td><input type="checkbox"/> LNG</td> <td><input type="checkbox"/> CNG</td> </tr> <tr> <td><input type="checkbox"/> Ethanol</td> <td><input type="checkbox"/> Methanol</td> <td><input type="checkbox"/> E-85</td> <td><input type="checkbox"/> M-85</td> <td><input type="checkbox"/> A-55</td> <td><input type="checkbox"/> Biodiesel</td> </tr> </table>		<input type="checkbox"/> Diesel	<input type="checkbox"/> Gasohol	<input type="checkbox"/> Gasoline	<input type="checkbox"/> LPG	<input type="checkbox"/> LNG	<input type="checkbox"/> CNG	<input type="checkbox"/> Ethanol	<input type="checkbox"/> Methanol	<input type="checkbox"/> E-85	<input type="checkbox"/> M-85	<input type="checkbox"/> A-55	<input type="checkbox"/> Biodiesel
<input type="checkbox"/> Diesel	<input type="checkbox"/> Gasohol	<input type="checkbox"/> Gasoline	<input type="checkbox"/> LPG	<input type="checkbox"/> LNG	<input type="checkbox"/> CNG								
<input type="checkbox"/> Ethanol	<input type="checkbox"/> Methanol	<input type="checkbox"/> E-85	<input type="checkbox"/> M-85	<input type="checkbox"/> A-55	<input type="checkbox"/> Biodiesel								
Fees	<p>1. Enter \$10 on Line 1 if you are obtaining a new license or reinstating a suspended license. 1. \$ _____</p> <p>2a. Decals are sold as a set, one for each side of the vehicle. Enter the number of sets being requested on Line 2a 2a. _____</p> <p>2b. Multiply Line 2a by 50 cents and enter it on Line 2b 2b. \$ _____</p> <p>3. If you are reinstating a suspended license, a minimum cash bond may be required. Call (515) 237-3268 to determine the cash bond required and then enter that amount on Line 3. 3. \$ _____</p> <p>4. Enter \$10 on Line 4, if you are changing your address or the name of your business 4. \$ _____</p> <p>5. Add Lines 1, 2b, 3, & 4 together and place the total on Line 5 5. _____</p>												
Temporary Permit	<p>If you are applying for a new license, additional decals, or duplicate decals, you may request a temporary permit. The temporary permit is valid for a period of 30 days and will give you adequate time to receive and affix the annual permanent decal to your vehicle. Temporary permits cannot be issued if you are renewing your IFTA license.</p> <p>Please complete the requested vehicle information below for each temporary permit needed. Attach a separate piece of paper with the same information if you need more than five temporary permits.</p> <table border="1"> <thead> <tr> <th>Unit Number</th> <th>Vehicle Identification Number</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> </tbody> </table>	Unit Number	Vehicle Identification Number										
Unit Number	Vehicle Identification Number												

Certification of Understanding

The applicant agrees to comply with reporting payment record keeping and license display requirements as specified in the International Fuel Tax Agreement. The applicant further agrees that Iowa may withhold any refunds due if applicant is delinquent on payment of fuel taxes due any member jurisdiction. Failure to comply with these provisions shall be grounds for revocation or suspension of license in all member jurisdictions.

If someone other than the applicant (if an individual) or a company employee has authorization to apply for licensing credentials and prepare and file quarterly tax returns on behalf of this applicant, a Processing Agent Application and a signed power of attorney needs to be included with this application.

The applicant certifies the information given in this application is, to the best of his/her knowledge, true, accurate, and complete. The applicant understands that any falsification subjects applicant to the offense of making a written false statement to a government official.

Applicant Signature	Title	Date
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Form 441052 (04-13)

Office of Vehicle and Motor Carrier Services
P.O. Box 10382, Des Moines, IA 50306-0382

Phone: 515-237-3268

Fax: 515-237-3225

Email: omcs@iowadot.us
Website: iowadot.gov/mvd/omcs**For Office Use Only**

Check number _____ Amount paid \$ _____ Date paid _____ Clerk _____

IOWA APPLICATION FOR INTRASTATE MOTOR CARRIER PERMIT/CERTIFICATE

Application Date _____ Phone _____ Fax _____

Name _____ DBA _____
(Individual, Corporation or Partnership) (Doing Business As)

Physical Address _____ City, State, Zip _____

Mailing Address _____ City, State, Zip _____

USDOT # _____ FEIN (or SSN) _____

MC# _____ Email _____

Property/Passenger Transported For-Hire: (mark all applicable boxes)**Motor Carrier Permit**

- Household goods (i.e., moving van)
- Liquid (dairy)
- Liquid (nondairy)*
- Other property (includes tow truck operation)

Motor Carrier Certificate (Passenger)

- Regular route (includes all points in Iowa) (i.e., local bus route)
- Charter (includes all points in Iowa)
- Vehicle is designed to transport 16 or more passengers, including the driver*

Supporting documents

- Liability and property damage (LPD) insurance (to be filed by home office of your insurance company on Form E)
- Financial statement (motor carrier of liquid [nondairy] and regular route passenger)
- Tariff (motor carrier of household goods only)
- Motor Carrier Identification Report (motor carriers without USDOT numbers)

Applying for

	Fee
<input type="checkbox"/> New permit application	\$ 150.00
<input type="checkbox"/> New certificate application	150.00
<input type="checkbox"/> Reinstatement	150.00
<input type="checkbox"/> Name/Address change	25.00
<input type="checkbox"/> Permit update	25.00
<input type="checkbox"/> Tariff update	10.00
<input type="checkbox"/> Duplicate permit or certificate	25.00
<input type="checkbox"/> Safety Education Seminar*	200.00

Amount due \$ _____

Make checks payable to the Iowa DOT

*If applying for a liquid (nondairy) permit or passenger certificate for transporting 16 or more passengers, including the driver, the Safety Education Seminar must be attended and fee must be paid. Notification of date, time and location of the seminar will be sent to the applicant.

The law requires the company's representative responsible for safety records and driver training to attend the seminar as part of the permit/certificate provisions. Failure to attend this seminar will result in a suspension of the company's permit/certificate.

Safety self-certification: This is to certify that all equipment operated under this permit or certificate complies with safety rules and regulations of the State of Iowa and Federal Motor Carrier Safety Regulations.

Signature _____ Date _____

The undersigned under oath swears under penalty of perjury the information furnished in the application is true and correct and all cargo insurance requirements are met.

Signature _____ Date _____

EXAMPLE



Back

Dear Carrier:

As an Iowa-based carrier engaged in interstate operations, you are responsible for compliance with provisions of the International Registration Plan (IRP) and the International Fuel Tax Agreement (IFTA). Rules of these organizations require that each jurisdiction audit the supporting records of carriers based in that jurisdiction. The Iowa Department of Transportation is responsible for conducting these audits for Iowa-based carriers.

The basic concept of both agreements is that carriers pay taxes and fees to the appropriate jurisdictions based on the amount of activity in those jurisdictions. Therefore, it is important that each carrier develop and maintain accurate distance and fuel accounting systems.

At a minimum, an acceptable distance accounting system must include several items; including

- Individual vehicle mileage data for each trip,
- Monthly vehicle distance summaries,
- Monthly fleet distance summaries.

The most important document in the system is the distance record that identifies each trip. This document must contain space to record origin, destination, routes of travel, beginning/endng odometer readings, total trip distance, and distance by jurisdiction for each trip. Any of several methods may be used to determine the distance to be reported; including, odometer readings, map miles, or computer distance software. It is important to note, however, that any distance determination must be made according to the actual route the vehicle traveled.

Attached are several sample trip reports and summary sheets that might be used as the basis for a distance accounting system. Attachments A-1 through A-3 are trip report forms used to record required daily trip information. These trip sheet totals could then be carried to an Individual Vehicle Distance Record (Attachment B), totaled for the month and then posted to a Monthly Fleet Summary (Attachment C). An Annual Mileage Summary (Attachment D) completed for the fleet for the July through June reporting period can provide mileages to be used on the yearly prorate application.

Fuel and mileage documentation required to support quarterly IFTA filings must be retained for a period of four (4) years; while, mileage documentation supporting IRP applications must be retained for the current plus three (3) previous license years. All support records are to be made available during normal business hours, and it will considerably reduce audit time if your records are kept in an organized manner and easily retrievable.

If you have further questions, contact the audit manager at 515-239-1030.

GENERAL INFORMATION

A Daily Vehicle Mileage and Fuel Report must account for all miles traveled and all fuel received. If you use a substitute vehicle, prepare a separate Daily Vehicle Mileage and Fuel Report to account for the miles traveled and fuel received by the substitute vehicle.

INSTRUCTIONS

1. Vehicle Identification Number or Unit Number of power unit.
2. Fleet Number of power unit.
3. Fuel Type:
(D) diesel, (G) gasoline, (P) propane, (GH) gasohol, (NG) Natural gas.
4. Name of the IRP registrant or fuel tax licensee.
5. Fuel Filer - complete if different than 4.
6. Driver(s) Name(s).

MILEAGE INFORMATION

7. Trip Date
8. Highways used - e.g.; I80, US69, IA2
9. Jurisdiction Name - abbreviation of the jurisdiction in which your vehicle is traveling, e.g., IA for Iowa, etc.
10. Odometer Reading:
 - a. Record at the beginning of each day or trip.
 - b. When leaving each jurisdiction.
 - c. At the end of each day or trip.
11. Jurisdiction Miles - record the mileage traveled in each jurisdiction by trip date.
12. Total trip miles - Record total trip miles.

FUEL INFORMATION

13. Gallons received.
14. Vendor name (name from whom you received fuel).

TRIP INFORMATION

15. Origin - Where trip started.
16. Destination - Where trip ended.

TRIP RECORD

Carrier Name _____ Unit Number _____ Month _____ Year _____
Beginning Odometer Reading _____ Ending Reading _____ Difference _____

POST TO MONTHLY MILEAGE RECORD

EXAMPLE

TRIP RECORD

Carrier Name _____ Unit Number _____
Address _____

CONTINUOUS MONTHLY MILEAGE RECORD

Beginning Odometer Reading _____ Ending _____ Difference _____

- Retain all ORIGINAL copies of fuel tickets
- Show total miles, routes of travel, and miles by jurisdiction
- Complete all information on this page
- Odometer difference and total jurisdictional miles should agree

Total Miles

TRIP RECORD

Company Name _____

Elect **Driver** **Truck or** **Tractor Number** **Trellor Number**

Gas Origin City and State _____ Odometer Reading _____

Diesel [View Diesel vehicles](#) **Electric** [View Electric vehicles](#) **Hybrid** [View Hybrid vehicles](#) **Platinum** [View Platinum vehicles](#)

Other Destination City and State _____ Odometer Reading _____

Attachment A-3

Month _____ Unit Number _____

MONTHLY VEHICLE DISTANCE RECORD

Note: When showing mileage outside Iowa be sure to identify the jurisdiction, since mileage totals for each jurisdiction are required.

Attachment B

EXAMPLE

Form 190041
11-07

Month and Year _____

MONTHLY FLEET SUMMARY

Note: When showing mileage outside Iowa be sure to identify the jurisdiction, since mileage totals for each jurisdiction are required.

Attachment C

Prorate Year _____

ANNUAL MILEAGE SUMMARY

Prorate Period: July _____ through June _____

Note: When showing mileage outside Iowa be sure to identify the jurisdiction, since mileage totals for each jurisdiction are required.

Attachment D

Record the Odometer Reading:
 1. At the beginning of each day or trip.
 2. When leaving each Jurisdiction.
 3. At the end of each day or trip.

DAILY VEHICLE MILEAGE AND FUEL REPORT
 Iowa Department of Transportation
 (IRP & IFTA Vehicles Only)

Instructions

Clear Form

See instructions on reverse side

Power Unit Vehicle Identification Number or Unit Number		Power Unit Fleet Number	Fuel Type	Name (Fuel Filer/IRP Registrant)	Fuel Filer Name (If Other Than IRP Registrant)	Driver(s) Name			
MILEAGE INFORMATION		ODOMETER READING		FUEL INFORMATION		TRIP INFORMATION			
AL AK AZ AR CA CO CT DE DC FL GA ID IN IA KS KY LA ME MD MA MI MN MS MO MT NE NV NJ NM NY NC ND OK OR PA RI SC SD TN TX UT VT VA WA WV WI WY MX AB BC NB NK NF NT NS ON PE PO SK YT	TRIP DATE	HIGHWAYS USED	JURISDICTION NAME	BEGIN	JURISDICTION MILES	GALLONS RECEIVED	VENOR NAME	ORIGIN	DESTINATION
END									
TOTAL TRIP MILES									

EXAMPLE

Record the Odometer Reading:
 1. At the beginning of each day or trip.
 2. When leaving each jurisdiction.
 3. At the end of each day or trip.

DAILY VEHICLE MILEAGE AND FUEL REPORT
 Iowa Department of Transportation
 (IRP & IFTA Vehicles Only)

Power Unit Vehicle Identification Number or Unit Number		Power Unit Fleet Number	Fuel Type	Name (Fuel Filer/IRP Registrant)	Fuel Filer Name (If Other Than IRP Registrant)	Driver(s) Name	⑥								
MILEAGE INFORMATION		ODOMETER READING		FUEL INFORMATION		TRIP INFORMATION									
AL AK AZ AR CA CO CT DE DC FL GA ID IN IA KS KY LA ME MD MA MI MN MS MO MT NE NV NJ NM NY NC ND OK OR PA RI SC SD TN TX UT VT VA WA WV WI WY MX AB BC NB NK NF NT NS ON PE PO SK YT	TRIP DATE	HIGHWAYS USED	JURISDICTION NAME	BEGIN	JURISDICTION MILES	GALLONS RECEIVED	VENOR NAME	ORIGIN	DESTINATION						
①	②	③	④	⑤	⑥	⑦	⑧	⑨	⑩	⑪	⑫	⑬	⑭	⑮	⑯
END															
TOTAL TRIP MILES															