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# Minnesota's International Registration Plan License Manual

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**Department of Public Safety**

Driver and Vehicle Services – Prorate

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## Introduction

This manual is intended as a resource for interstate registration applications involving apportioned vehicles; it is not intended as complete authority for filing and processing of International Registration Plan (IRP) registration applications. It is intended as a guide to the applicable laws and rules governing the IRP.

This manual covers basic information related to IRP registration in Minnesota. We have attempted to address the situations most frequently confronted by the majority of carriers; however, it is impossible to anticipate every situation. The information published does not change or override any current statute, rule, regulation or policy. For additional information or questions regarding the IRP policies and procedures, contact the IRP/IFTA office.

### Office Location:

Town Square Building – Street Level  
445 Minnesota Street, Suite 188  
St. Paul, MN 55101

Telephone: (651) 205-4141

Fax: (651) 797-1187

IRP Auditors Email: [dvs.prorate.audit@state.mn.us](mailto:dvs.prorate.audit@state.mn.us)

Office hours: 8:00 a.m. to 4:30 p.m. Monday through Friday by appointment for in person transactions

Web: <http://dvs.dps.mn.gov>

Appointments are required for in-person transactions and we cannot guarantee same day service. Online service is available 24/7 for those who have applied and received a User ID. The *Motor Vehicle Carrier/Agent Web Entry Access – Application Forms* can be downloaded and printed at <https://mnec.exploredata.com>.

## Quick Reference Phone List

<b>Minnesota Department of Public Safety</b>	<b>Phone Number</b>
Driver and Vehicle Services (Driver License info)	(651) 297-3298
Driver License – Commercial Driver License (CDL)	(651) 297-5029
Driver License School Bus	(651) 297-5029
Hazardous Material spills	(651) 649-5451
Prorate (IRP and IFTA)	(651) 205-4141
State Patrol (Commercial Vehicle Enforcement)	(651) 350-2000

<b>Minnesota Department of Transportation</b>	<b>Phone Number</b>
General Information	(651) 296-3000
Oversize/Overweight Permits	(651) 296-6000
Road Construction/Winter Conditions	(651) 366-5400
Seasonal Spring Road Restriction	(651) 366-5400
Traffic and Road Conditions	511 or <a href="http://511mn.org">511mn.org</a>

<b>Minnesota Department of Revenue</b>	<b>Phone Number</b>
General Information	(651) 556-3000
Petroleum Division	(651) 296-0889
Sales and Use Tax	(651) 296-6181

<b>Federal Government</b>	<b>Phone Number</b>
Federal Motor Carrier Safety Administration – St. Paul	(651) 291-6150
Federal Motor Carrier Safety Administration – D.C.	(800) 832-5660
Internal Revenue Service – St. Paul	(651) 312-8082 (800) 699-4096
Canadian Customs	(204) 983-3500
U.S. Customs	(612) 725-3689

## IRP Overview

The International Registration Plan (IRP) is a commercial vehicle registration agreement among jurisdictions in the United States and Canada. It allows vehicles that travel in two or more jurisdictions to register with their base jurisdiction, rather than with each jurisdiction in which they travel.

Registration fees are calculated for each of the IRP member jurisdictions according to their unique fee requirements, and then apportioned based on the percentage of total miles declared in each jurisdiction. The base jurisdiction collects the appropriate registration fees and then distributes the registration fees to the other IRP member jurisdictions.

Each IRP registrant is required to file an annual renewal application with their base jurisdiction. The application lists the vehicles to be apportioned, the fleet mileage for each jurisdiction, and the declared gross weight for each jurisdiction. The mileage reporting period is from July 1 through June 30 of the year preceding the registration year (e.g. the mileage reporting period for the 2021 registration year would be from July 1, 2019 through June 30, 2020). When all fees are paid, the registrant is issued a cab card, registration sticker, and apportioned license plate for each vehicle. The cab card lists all IRP jurisdictions and the gross weight for each jurisdiction.

Qualified carriers based in Minnesota who travel in other IRP member jurisdictions must display their apportioned IRP license plates, or obtain valid trip permits for the jurisdiction(s) in which they wish to operate. Registrants based in other IRP jurisdictions must have Minnesota on their IRP cab card for the correct gross weight, or have a valid Minnesota trip permit.

IRP registration does not exempt the registrant from any jurisdictions':

- Safety requirements
- Insurance requirements
- Operating authority requirements
- Motor fuel tax licensing and reporting requirements
- Truck size and weight requirements
- Federal requirements

IRP carriers may engage in intrastate or interstate operation in all jurisdictions.

IRP participating States and Provinces:

- All U.S. States except Alaska and Hawaii
- District of Columbia
- All Canadian Provinces (except Northwest Territories, Nunavut and the Yukon)

## Qualified Apportionable Vehicle

Per the International Registration Plan, a qualified apportionable vehicle is defined as any power unit used or intended for use in two or more IRP member jurisdictions that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

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

A truck with a gross weight of 26,000 pounds or less, two axles, and is operated in any jurisdiction other than the base jurisdiction may be registered in the IRP if the truck is used in *intrastate* travel (vehicle movement from one point within a jurisdiction to another point within the same jurisdiction). If the carrier chooses not to register the vehicle in IRP, then trip permits must be obtained.

Trip permits are available for occasional intrastate operation for commercial vehicles otherwise not required to be registered under the IRP.

## Exempt Vehicles

The following types of vehicles are exempt from registering under the IRP:

- Government-owned vehicles
- Recreational vehicles
- Vehicles with restricted plates

Vehicles operating under separate state reciprocity agreements Minnesota's restricted plates include:

- Dealer plates
- In-Transit plates
- Tax exempt government entity vehicles
- Manufacturer plates

Vehicles with restricted plates are subject to bilateral reciprocity agreements. The granting of reciprocity to a particular type of restricted plate is at the option of the host (granting) jurisdiction.

The operators of vehicles with restricted plates should verify each jurisdiction's requirements.

See the following web site for jurisdictional contact information: <https://www.irponline.org/Login.aspx>

## Display of Credentials

Tractors and truck tractors display one license plate with MN weight and year validation sticker affixed to the front of the vehicle.

Single unit trucks and buses display two license plates, with MN weight and year validation sticker; one plate affixed to the front of the vehicle and the second affixed to the rear of the vehicle.

Trailers display one license plate affixed to the rear of the vehicle.

A valid IRP annual registration cab card, temporary cab card, or trip permit must be carried in the vehicle at all times. Minnesota vehicles registered under the IRP expire at 12:01 a.m. March 2.

An IRP registered vehicle may operate with a faxed or photocopy of a temporary cab card for 30 days without displaying a license plate.

The proper operating credentials will be issued either by mail, in person (see Appendix F for locations), or available for printing online upon payment of all required vehicle registration fees, taxes, and compliance with Minnesota vehicle titling requirements.

Review the cab cards carefully to verify the accuracy of the vehicle information, weights, carrier responsible for safety fitness. If there is an error on the cab card, contact the office immediately for correction.

## Heavy Vehicle Use Tax

Vehicles registered for a gross weight of 55,000 pounds or more are required to provide proof of payment of the Federal Heavy Vehicle Use Tax (HVUT), as required by the Internal Revenue Service. The HVUT taxable time period is July 1 through June 30.

IRS form 2290 is used to calculate the total road tax due. This form is also used for vehicles for which tax is suspended. The tax is suspended on vehicles that operate 5,000 miles or less per year (7,500 miles or less for agricultural vehicles).

Proof of payment of HVUT is required to obtain vehicle registration credentials. Acceptable forms of payment verification are:

- a copy of IRS 2290, stamped Received/Paid by the IRS,
- a copy of IRS 2290, with front and back copies of the cancelled check,
- a copy of the 2290 pdf file that is received when HVUT is filed online, showing an IRS e-file with the received date.

## Minnesota Base Jurisdiction Requirements

Minnesota is the base jurisdiction for the purposes of fleet registration if the following conditions apply:

1. The registrant has an established place of business in Minnesota and meets all of the following conditions:
  - Registrant vehicle(s) shall accrue miles in Minnesota AND at least one other Member Jurisdiction
  - Physical structure located within Minnesota (business or office) shall be owned or leased by the registrant
  - Physical structure shall be designated by a street number or road location (not a post office box)
  - Office shall be open for business during regular business hours, and business hours must be provided.
  - Located within the physical structure:
    - Office shall be staffed during regular business hours by one or more persons employed as a permanent employee(s) of the registrant.
  - The operational records of the fleet shall be maintained at the physical structure and made available upon request

2. The registrant is a Minnesota resident, does not have an established place of business, and meets all of the following conditions:
- Registrant's vehicles shall accrue miles in Minnesota AND at least one other Member Jurisdiction
  - The operational records of the fleet shall be maintained at the physical structure and made available upon request
  - **Any three** of the following items must be submitted if there is not an established place of business:
    - A valid Minnesota Driver's License.
    - Proof of Minnesota personal income taxes paid.
    - Proof of Federal Income tax return filed.
    - Copies of paid Minnesota property/estate tax records.
    - A copy of a current utility bill (phone, cable, gas, electric, water, etc.)
    - A Minnesota motor vehicle title or registration issued in registrant's name.
    - A copy of the Minnesota Secretary of State Articles of Incorporation, if applicable

Minnesota resident owner-operators who are leased to an out-of-state carrier may register in the carrier's base jurisdiction if the owner-operator's vehicle is included as a part of the out-of-state carrier's IRP fleet. The base jurisdiction requirements will be reviewed for compliance before an application is processed and permanent credentials issued.

## New Registrant Carrier to IRP

The New IRP Registrant Account Packet must be properly completed and submitted with all supporting documents to the main IRP/IFTA office either by fax, email, or by mail.

The original application consists of completion and verification of the following items:

- All forms contained in the New Account Packet
- Documents requested on the IRP Minnesota Presence Affidavit
- Proof of vehicle ownership (Manufacturers Certificate of Origin [MCO], out of state title, or Minnesota title)
- Completion of Minnesota application for title with payment of sales tax and applicable title fees (if vehicle is a new purchase)
- Proof of the previous registration if registered in another jurisdiction
- Proof of payment of HVUT
- Lease agreement (if you will be utilizing another carrier's operating authority)

After the application is approved, an account number will be assigned. Please retain account number for future use as it is used as a unique identifier for the prorated account. Pre-approval of new accounts may take up to three weeks.

Permanent registration credentials will be issued after all documents have been approved and the IRP Apportioned Invoice has been paid.

## Average Per Vehicle Distance (APVD)

Average Distance is used when no prior mileage history during the reporting period exists. The APVD calculation is based on the average distance vehicles from the jurisdiction in which you are registering traveled to all other IRP member jurisdictions during the previous calendar year. It is used to calculate your IRP registration fee that will be apportioned to all member jurisdictions for the first year of operation.

## Other Operating Requirements for Motor Carriers

- USDOT Number required to be displayed on the vehicle
- UCR operating authority
- Annual safety inspection
- Vehicle safety requirements
- Properly secured load
- Valid commercial driver license
- Driver qualifications, health card, and medical certificate
- Proof of vehicle insurance
- Daily log book
- Hazardous material placards and credentials
- Emergency equipment

For further information, please request a copy of the Minnesota Commercial Truck and Passenger Regulations handbook. [Minnesota Commercial Truck and Passenger Regulations, 2020 \(state.mn.us\)](https://state.mn.us)

## Registration Renewal

Minnesota IRP registration expires 12:01 a.m. on March 2. Minnesota does not have a registration grace period, meaning the new cab card and registration sticker must be displayed by midnight on March 1.

Steps to follow to renew registration:

Minnesota carriers will receive the IRP renewal packet by December 1. At this time, online renewals will also be opened. To ensure timely processing; we request that the renewal be submitted for processing by January 15. Renewals will be processed in the order received. The application will be processed and an invoice generated detailing the fees due. Early filing does not require early payment.

The renewal packet will contain:

- Special instructions outlining information the carrier will need to complete their registration
- A preprinted Minnesota IRP Renewal Application listing registrant, demographics, and vehicle and weight information;
- A preprinted Minnesota IRP Renewal Application requiring the registrant to report the actual distance travelled for all vehicles registered in the fleet from the prior July to June.

Report distance travelled by all vehicles registered in the fleet the prior July through June. Please note that if no distance was accrued during the reporting period, vehicle(s) are not qualified as apportionable vehicles and the renewal may be denied.

It is important to verify the name and address information, and to make any necessary corrections on the Minnesota IRP Renewal Application. Vehicle equipment information should be verified, including the gross weight information, as well as the USDOT Number and FEIN (Federal Employee Identification Number) at the vehicle level. Any corrections, additions, or deletions must be indicated on the application.

## Renewal Registration Partial Pay Option

Partial payment is the payment of Minnesota registration tax in installments. The minimum amount to qualify for partial pay is \$400 per fleet before apportionment. To qualify for partial pay, the account must have one or more vehicles with a gross weight of 45,000 pounds or more. The first installment includes 1/3 of the Minnesota registration tax, the cab card/filing fees, and all out-of-state registration.

A surety bond, certificate of deposit or letter of credit equal to the amount of the last two installments is required with the first installment.

Cab cards and registration stickers will be issued upon receipt of a bond or letter of credit covering the May and September installments, payment of the first installment amount (which includes 1/3 of the Minnesota registration tax, the cab card/filing fees, and all out of state registration)

A written partial pay request is required with the renewal application.

Partial Pay Due Dates:

1 <sup>st</sup> installment due	March 1
2 <sup>nd</sup> installment due	May 1
3 <sup>rd</sup> installment due	September 1

Late applications do not qualify for partial pay.

## Partial Pay Penalty

A penalty will be assessed for failure to remit an installment on or before the due date. The partial pay penalty is \$1.00 per day, per vehicle, for the first month following the due date. On the first day of the following month, the penalty becomes \$4.00 per month, per vehicle, until the balance is paid. The apportioned plates are revoked, and the vehicle shall not be used on public streets or highways until the remaining taxes due are paid in full. If any installment is more than 30 days late, the carrier will not be allowed to partial pay the following year.

## Supplemental Applications

Changes to an account after renewal, requires the filing of a supplemental application. The following are examples of supplemental transactions:

- Add vehicle
- Delete vehicle
- Exchange (add/delete) vehicle
- Increase /decrease gross weight
- Replace plate, sticker, cab card
- Close or cancel IRP account

Supplemental applications can be processed in one of the following ways:

- In person by appointment at the IRP/IFTA office or any deputy registrar that processes IRP transactions.
- By mail
- By email
- By facsimile (fax), or
- Via online self service (approval is required for online access)

In person transactions completed at the IRP/IFTA office or prorated deputy registrar offices will be processed same day, time permitting; however same day service is not guaranteed. Upon receipt of payment of all fees and applicable taxes, the carrier will receive the permanent registration credentials.

Carriers submitting applications via mail, email, or fax will be processed in date and time order received. Upon payment of all fees, carrier shall receive a 30 day temporary registration cab card valid for immediate operation without a license plate. The plates, stickers, and cab card will be mailed.

Carriers completing the supplements online will be able to print new permanent registration credentials at time of payment. The plates, stickers, and cab card will be mailed.

### Add Vehicle

- Complete Minnesota IRP Supplement Application detailing vehicle information
- Submit supporting documents verifying proof of vehicle ownership (for a new purchase, Minnesota residents and Minnesota based carriers are required to make application for title, and pay sales tax and title fees). Registration fees will be calculated from the month of vehicle addition unless there is a break in the registration months.
- Proof of paid HVUT for vehicles with a registered gross weight of 54,999 pounds or more in any jurisdiction

### Add/Delete Vehicle (Plate exchange/transfer)

Plate and registration sticker from the deleted vehicle can be transferred to the added vehicle for same type vehicles: TT to TT and TK to TK.

- Return cab card for the deleted vehicle.
- Complete Minnesota IRP Supplement Application detailing vehicle information
- Submit supporting documents verifying proof of vehicle ownership (For a new purchase, Minnesota residents and Minnesota based carriers are required to make application for title, and pay sales tax and title fees.)
- Proof of paid HVUT for vehicles with a registered gross weight of 54,999 pounds or more in any jurisdiction

Credit from the deleted vehicle will be used towards the fees of the added vehicle when the plate is transferred, or plate, sticker and cab card for the deleted vehicle is returned. Failure to account for the plate and stickers for the deleted vehicle will void the transfer of registration fees. It is normally a monetary benefit to add and delete vehicles on the same supplement rather than add and delete on different supplements.

### Delete Vehicle

- Completion of Minnesota IRP Supplement Application
- Return of license plate, registration sticker, and cab card
- Credit for deleted vehicles begins the month following the month the credentials are returned.

Deletion credit will not be given on any vehicle unless the license plate and cab cards are returned at time of filing the supplement. This transaction cannot be done via fax, email or online.

### Other Jurisdiction Credit

Any questions regarding deletion credit from other jurisdictions should be directed to the IRP/IFTA Office at 651-205-4141. In order to receive the maximum amount of credit, the addition and deletion of a vehicle should be completed on the same supplement.

Credit policies for the other jurisdictions vary for different types of transactions.

<https://www.irponline.org/page/Jurisinfo>

## Gross Vehicle Weight Changes

- Complete Minnesota IRP Supplement Application listing the vehicles being changed. Indicate the weight group the vehicle will be registered under or make a new weight group with new weights listed in each jurisdiction.
- Minnesota will issue a new weight sticker for Minnesota weight changes.
- The gross weight may be increased or decreased any number of times throughout the year. Note, only once during the year will a credit be given for a Minnesota weight decrease.

Maximum gross weights for IRP member jurisdictions can be found at:

<https://www.irponline.org/page/Jurisinfo#maximum>

## Minnesota Temporary Weight Increase (over 80,000 pounds)

If a temporary weight increase is requested on a vehicle with a gross weight of less than 80,000 pounds, it is permanent for the registration year. Only weight increases over 80,000 pounds are allowed on a temporary basis. A carrier may increase the gross weight of a vehicle in Minnesota for a 30, 60, or 90-day period. A registration permit will be issued reflecting the weight increase of over 80,000 pounds. This receipt must be carried in the cab of the vehicle in addition to the overweight permit issued by Minnesota Department of Transportation. No permanent cab card is issued. Weight increase fee is \$4.17 per ton per month per vehicle, and rounded to the nearest dollar. (Example the fee for an 8,000-pound weight increase for 1 month for 1 vehicle is: \$4.17 times 4 ton = \$16.78 rounded to \$17.00.

## Cancellation or Closing of IRP Account

- Complete Minnesota IRP Supplement Application
- Turn in all plates, registration stickers, and cab cards

The remaining Minnesota portion of registration fees will be refunded upon request. Refund will be issued after verification of no outstanding IRP or IFTA tax liabilities.

## Duplicate Plates/Stickers/Cab Cards

If cab card(s) are lost stolen, destroyed, etc., an application requesting replacements is required (form PS2067A). If plates or registration stickers are lost, stolen, destroyed, etc., an application requesting replacements is also required (form PS2067B).

## IRP Apportioned Billing Invoice

After the supplement has been processed, an invoice will be mailed, emailed, faxed, or given to the customer. This will include fees due to all IRP jurisdictions. Return a copy of the invoice with the payment of the total amount due and retain a copy for your files. Please remit one check payable to Driver and Vehicle Services. Driver and Vehicle Services will then remit the applicable fees to each IRP jurisdiction from Minnesota based carriers. Contact the IRP/IFTA Office if interested in paying the invoice using EFT/ACH debit.

## Fees shown on the Apportioned Invoice

- **Apportioned percentage** – percentage of distance accrued in each jurisdiction
- **MN Registration Fees** – total MN registration fees due for all units on the supplement
- **Foreign jurisdiction Registration Fees** – Total foreign jurisdiction registration fees due for all units on the supplement
- **Cab card Fees** –\$5 cab card fee per vehicle
- **Filing Fee** – a filing fee is charged for each transaction
- **Registration Technology Surcharge** - \$2.25 per vehicle
- **Non-use fee** - a fee based on 1.25 times the empty weight of the vehicle for the months the vehicle was operated (nonuse is due unless an entire registration year has passed and a non- use statement is submitted)
- **County Wheelage Tax** – tax due per vehicle on vehicles kept in participating counties when not operating and is subject to annual registration and taxation.
- **Invoice Amount** – shows the amount prior to any applicable credits being applied.
- **Overpayment credit** - credit from an overpayment brought forward from a previous application. This overpayment credit (unlike deletion credit) may be applied to either Minnesota fees, or any out of state fees.
- **Prepayment Credit** - amount of registration tax paid at time of application.
- **Out of state or Foreign Jurisdiction credit** - credit policies for the other jurisdictions vary for different type of transactions
- **Adjustments** - administrative adjustment to correct an error
- **Total Due Upon Request** – Fees are due upon receipt of the billing notice. This amount includes fees for all IRP jurisdictions.
- **Available Over Payment Credit** – remaining credit due resulting from an overpayment. Overpayment credit will be carried forward to any following application unless a refund request from the Central Prorate Office.
- **Available Credits** – remaining tax credit for Minnesota and all other jurisdictions that allow credit for deleted vehicles. This is not all Minnesota tax. Some jurisdictions will not allow tax credit to carry forward. Tax credit from those jurisdictions may be lost on subsequent supplements.

## Delinquent fees

Renewal registration fees are due by March 1 of each year. Supplemental invoice fees are due upon receipt of the billing notice. Any question regarding fees should be referred to the IRP/IFTA Office immediately upon receipt of the billing notice.

**There is no grace period in which to pay license and registration fees.**

A suspension letter will be mailed if the fees are not paid within 30 days of the billing date. A revocation will result if the fees remain unpaid 60 days from the billing date. When an account is revoked, it is unlawful to operate the vehicle registered under that account on public roadways. No further authority will be granted to an account until all delinquent registration fees are paid.

## Distance Record Keeping Requirements

The maintenance of distance and fuel records is a requirement of the IRP and IFTA programs.

Distance and fuel records are needed to ensure proper tax distribution among jurisdictions. The registrant and driver are responsible for maintaining vehicle trip reports, which record by jurisdiction every mile driven and every gallon of fuel put into the licensed power unit.

### Vehicle Trip Report Produced by GPS

The IRP and IFTA programs require the vehicle mileage/distance trip reports contain the following items for mileage/distance records produced 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
- The date and time of each GPS or other system reading
- The location of each GPS or other system reading
- Beginning and ending readings from the odometer, hubodometer, engine control module, or any similar device
- Calculated distance between each GPS or other system reading
- The route of the vehicles travel
- The total mileage/distance traveled by the vehicle
- The mileage/distance traveled in each state/province
- The vehicle identification number or vehicle unit number

### Vehicle Trip Report

A "Trip Report" is the source document completed by the driver that records in detail the vehicle mileage/distance traveled and fuel purchased. The mileage/distance and fuel trip report must contain the following items:

- Date of trip (starting and ending)
- Trip origin and destination. Destination is considered the furthestmost point from the trip origin
- Highway routes of travel
- Beginning and ending trip odometer or hubodometer reading
- Total trip miles
- Mileage/distance by state/province (determined by state line odometer reading or route of travel)
- Unit number or vehicle identification number
- Vehicle fleet number
- Registrant's name

### Monthly Summaries

IRP and IFTA require each carrier to maintain a monthly summary of distance/miles traveled and fuel purchased for each vehicle. Monthly totals for the following items are required for all vehicles in the fleet:

- Total distance driven in each jurisdiction
- Total distance driven for the month
- Total gallons of fuel purchased in each jurisdiction
- Total fuel purchased

### IRP Retention Requirement

Distance records used to support the information reported on the annual renewal are required to be retained for three years after the close of the registration year. Meaning, the registrant must keep mileage records and summary

documentation on file for 5 and ½ years. Example: information to support vehicles registered in the 2017 registration year (mileage records from July 1, 2015 to June 30, 2016) would be retained until July 2021.

## Audit

As a member of the IRP, Minnesota is required to audit three percent of the Minnesota carrier base every year. The purpose of an IRP audit is to verify the distance data reported on the annual renewal registration application and evaluate the registrant's distance accounting system. If the records made available for audit are sufficient and appropriate for these purposes the records are deemed adequate for auditing. Adequate records may or may not result in an audit finding.

A Minnesota auditor, representing all the IRP jurisdictions, conducts the IRP audit. Prior to conducting the audit, a Minnesota auditor will contact the registrant by telephone and/or letter or email to arrange an acceptable date to begin the audit. The auditor will outline the audit time period and the records needed for review. If records are not located or made available for audit in Minnesota, the auditor's travel expenses will be billed to the carrier upon completion of the audit.

At the beginning of the audit, the auditor will conduct a pre audit conference to discuss the registrant's operations, distance accounting system, audit procedures, records to be examined, sample period, sampling procedures, etc. Auditors evaluate the carrier's internal control strengths and weaknesses. Discrepancies found in reporting or recording will be adjusted based on the findings of the audit.

An exit conference will be held with the registrant to explain any audit adjustment results and future reporting practices. An audit report will either be mailed or emailed to the carrier when the written copy of the audit is prepared.

## Rights to Appeal

A registrant may appeal an administrative action or an audit finding by making a written request for a hearing within 30 days after the notice of the finding. The written request must contain documentation and information contrary to the administrative action or audit finding. If a hearing is not requested within 30 days the original finding is final.

## Minnesota Titling Requirements

All vehicles owned by Minnesota residents or Minnesota based carriers including new vehicles and transfers of ownership require an application for a Minnesota title. The documentation required with the title application is as follows:

Type of Application	Required Documentation
New vehicle	<ol style="list-style-type: none"> <li>1. Manufacturer's Certificate of Origin (MCO) with all reassignments properly completed and signed</li> <li>2. Minnesota Application for Title</li> </ol>
Minnesota title transfer with Minnesota title	<ol style="list-style-type: none"> <li>1. Most recent Minnesota title with all reassignments properly completed and signed</li> <li>2. Lien release (if applicable)</li> </ol>
Minnesota title transfer with out of state title	<ol style="list-style-type: none"> <li>1. Most recent out of state title with all reassignments properly completed and signed</li> <li>2. Minnesota Application for Title</li> </ol>

Listed below are the fees to be submitted with the title application:

Type	Fee
PSV Vehicle Fee	\$3.50
Transfer Tax*	\$10
Title/Transfer Fee	\$7.25
Lien Fee (secured party)	\$2
Sales Tax **	6.5% of Minnesota mileage percentage
Late Transfer Tax ***	\$2
State/Deputy Filing Fee	\$11
Duplicate Title	\$8.25
Technology Surcharge	\$2.25
County Wheelage Tax (if applicable)	Varies by county

\*Transfer tax is not required if owner is a licensed dealer or leasing company

\*\*Sales tax exemptions – refer to reverse side of title application for list of exemptions

\*\*\*Late transfer fee does not apply to vehicles being held for resale by a dealer

## Operation Types

### Registration of Owner-Operator Vehicles

Options of IRP registration for owner-operators are:

- **Owner operator as registrant.** Owner operator (owner and lessor of the vehicle) may obtain IRP apportioned registration in the owner operator's name or company name. Registration fees will be determined by the mileage records of the owner operator (lessor). The license plates and cab card will be the property of the owner-operator (lessor), and may list both the owner operators name and the name of the carrier responsible for the safety fitness of the vehicle(lessee).
- **Vehicle registered by Lessee (carrier).** Vehicle is registered by the lessee, and owneroperator recorded as the lessor (owner). The mileage records of the carrier (not the owner operator) will determine registration fees. The license plates and cab card shall be the property of the carrier (lessee) but may reflect the owner-operators name as owner (lessor) of the vehicle as well as the carrier's name as lessee. If the owner operator leaves the fleet of the lessee, the lessee will proceed with the vehicle withdrawal procedures (vehicle replacement supplement or deletion supplement).

### Leased Vehicles – Trip Leasing

- An apportioned operator may temporarily lease equipment to another apportioned fleet operator and the lessor shall be responsible for reporting distance traveled by the leased equipment. The lessee shall be the person using and operating the equipment by the lease agreement. The leased vehicle must display the proper apportioned credentials.
- An apportioned vehicle may be leased to a non-apportioned carrier. The registrant of the apportioned vehicle shall be responsible for reporting the distance traveled by the leased equipment. The leased vehicle must display the proper apportioned credentials.

### Household Goods Carriers

Household goods carriers, using equipment leased from a service representative may elect to base such equipment in the base jurisdiction of the service representative, or that of the registrant.

### Service Representative

A service representative is one who furnishes facilities and services including sales, warehousing, motorized equipment and drivers under contract to a carrier for transportation of property by a household goods carrier.

#### **Registration procedure by service representatives based in Minnesota**

- Vehicles will be registered in the service representative's name and the household good carrier shall be indicated as lessee.
- Apportionment of fees shall be 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.

#### **Registration Procedure for household goods carrier based in Minnesota**

- Vehicles will be registered by the household goods carrier and the service representative shall be designated as lessor.
- Apportionment of fees shall be according to the distance records of the household goods carrier and the service representative and include intra- jurisdiction miles operated by the vehicles.

- Records must be kept or made available in the base jurisdiction of the household goods carrier.
- Service representatives are required to be fully registered for operations under their own authority as well as under the authority of the household goods carrier.

**Registration procedure for vehicles owned and operated by owner-operators (other than service representatives) and used exclusively to transport cargo for household goods carrier.**

- Vehicles shall be registered in base jurisdiction of the household goods carrier.
- Registration will list owner operator as lessor and carrier as lessee.
- Apportionment of fees according to distance records of the household goods carrier

### Motor Bus Apportionment

Common carriers of passengers are required to obtain apportioned registration. The registrant is required to file an application for apportioned registration with the base jurisdiction listing buses assigned in pools.

The apportionment of registration fees of a fleet involved in a Pool shall be based on the relationship of base jurisdiction distance versus total distance operated.

Total distance may be the actual distance traveled in all jurisdictions or a sum equal to the scheduled route distance per jurisdiction from the farthest point of origination to the farthest point of destinations of the scheduled pool.

After determining the total distance, Member Jurisdiction distance percentage factors shall be derived by dividing the Member Jurisdiction distance by the total distance.

### Registration of Rental Vehicles

**Definitions:**

**Rental Owner** – someone who rents vehicles to others with or without drivers.

**Rental Fleet** - Vehicles the rental owner designates as a rental fleet and which are offered for rent with or without drivers.

**Rental Vehicle** - A vehicle of a rental fleet.

**Rental Vehicle Base Jurisdiction** – A rental company applying to register a Rental Fleet shall select a Base Jurisdiction where they meet the criteria for an established place of business.

The rental owner will license a rental fleet in the name of the rental owner rather than in the name of each individual lessee.

### Rental Utility Trailers

Registrants engaged in the business of renting or leasing utility trailers of gross vehicle weight 6,000 pounds (2,751.554 kilograms) or less, shall register in each Member Jurisdiction a number of trailers equal to the average number of such trailers rented in or through the Member jurisdiction during the preceding year. For this purpose, a Trailer shall be considered to be rented in or through the Member Jurisdiction in which the Trailer first comes into possession of the Lessee.

### **One-Way Vehicles**

Registrants of trucks registered for a gross vehicle weight of 26,000 pounds (11,793.401 kilograms) or less and operated as a part of an identifiable one-way Rental Fleet may (i) allocate all of such Vehicles to the respective Member Jurisdictions in proportion to the distance operated in each Member Jurisdiction by the Rental Fleet, or (ii) register all of such Vehicles as Apportioned Vehicles under the Plan. These vehicles will be allowed to perform both inter-jurisdiction and intra-jurisdiction movement in all jurisdictions. Example of mileage factor allocation; Fleet A consisted of 50 vehicles and fleet traveled 1,000,000 total miles during the preceding year in 10 jurisdictions. 100,000 of those miles were traveled in Jurisdiction X. 10% of the fleet mileage was accrued in X.  $10\% \times 50$  equals 5 vehicles. 5 vehicles would be allocated to and fully plated in Jurisdiction X.

If equipment is added to the fleet after the first day of any licensing year, the same percentage used at the beginning of that licensing year shall be used in determining the number of additional vehicles subject to registration in each jurisdiction during a particular quarter. A listing of license plate number and dates purchased and/or renewed must be prepared and maintained and subject to review.

### **Rental Passenger Cars**

This provision of the plan requires the use of revenue rather than total distance in determination of the quotient to be used in registering rental passenger cars. To determine the percentage of total fleet vehicles that shall be registered in a jurisdiction, divide the gross revenue in the preceding year for use of such rental vehicles arising from passenger car rental transactions occurring in the jurisdiction by the total gross revenue received in the preceding year for the use of such rental vehicles arising from passenger car rental transactions occurring in all jurisdictions. The resulting percentage is applied to the total number of passenger cars in the fleet and that figure is the number of rental passenger cars that are fully registered in each jurisdiction.

## Permits

### Hunters Permit

A Hunter's permit is a permit issued to an owner-operator who has terminated a lease with a Minnesota based carrier, and has surrendered the apportioned license plate and cab card to the carrier. The hunter's permit enables a vehicle or combination of vehicle to use the highways for the purpose of locating a new job.

The hunter's permit is valid for vehicles operating at empty weight only, and is non-transferable from vehicle to vehicle. The hunter's permit is carried in the cab of the vehicle. The cost of the hunter's permit is \$10 filing fee and is valid for 10 days.

### Temporary Registration Trip Permit

Temporary registration trip permits are issued in place of apportioned registration for the occasional trip to Minnesota. Trip permits may not be issued to avoid apportioned registration.

The Minnesota trip permits are valid for a period of 120 consecutive hours and the cost is \$15.00, plus \$10 filing fee. The permit is valid for intra-jurisdiction movement. In addition the permit is valid for multiple trips in and outside of Minnesota as long as the trips are within the 120 hours. Note: The maximum gross weight on trip permits is 80,000 pounds.

Trip permits are available for processing online at <https://onlineservices.dps.mn.gov/EServices/#1>

### Over Dimension/Over Weight Permits

If the load carried exceeds the legal maximum height, length, width, and/or weight in Minnesota, registrants may increase the weight of a vehicle to more than 80,000 pounds if currently registered at 80,000 pounds. For each 30-day period, the additional tax is \$4.17 per ton. A \$10 filing fee is required for each request. When operating an oversize overweight vehicle the registrant is responsible for contacting and obtaining approval from each local road authority. The weight increase does not replace any requirement for overweight authorization. The carrier must qualify for a permit to haul this load. If the qualification criteria are met, then an application is required with applicable fees. The permit is issued by the Minnesota Department of Transportation and any questions regarding limits and qualifications for these permits should be directed to Minnesota Department of Transportation – Overweight & Oversize at 651-296-6000.

## PRISM

*What is Performance and Registration Information Systems Management (PRISM)?*

PRISM is a Cooperative Federal/State Program to link motor carrier safety and vehicle registration. PRISM consists of two processes:

- Motor Carrier Safety Improvement Process (MCSIP)
- Commercial Vehicle Registration Process (IRP)

Motor Carrier Safety Improvement Process (MCSIP) is a process used to improve the safety of high-risk motor carriers.

MCSIP uses SafeStat to identify and monitor motor carriers. SafeStat data is available online at

<https://safer.fmcsa.dot.gov/>

The ultimate sanction for MCSIP is a federal order to cease interstate transportation and concurrent state registration sanctions. These include suspension or revocation at time of the federal order and denial of registration at renewal.

A carrier will be ordered to cease interstate operations for the following reasons:

- The motor carrier is an imminent hazard
- The motor carrier has a final unsatisfactory safety rating of “Unfit” (compliance review(s) and safety rating letters warn carriers of possible jurisdiction registration sanctions if proposed rating becomes final).
- Motor Carrier has failed to pay fines (“Final Agency Orders” warn carriers of possible jurisdiction registration sanctions).

The International Registration Plan (IRP) provides the framework for the PRISM Program. It establishes a link between the “motor carrier responsible for safety” and every vehicle registered through the IRP. It also prohibits the renewal of plates if the “motor carrier responsible for safety” is under a Federal Order to Cease Interstate Operations, or out-of-service (OOS) order.

*How will PRISM Affect Minnesota Carriers?*

- Additional information will be required to register trucks through IRP.
- USDOT Number Information – US DOT number and Tax ID number for each vehicle registered.
- Census Update Information (form MCS-150). Date of last update can be found online at [www.safersys.org](http://www.safersys.org).
- If the FMCSA orders a Minnesota based company to cease interstate operations, the state will suspend the carrier’s IRP plates and deny IRP renewal and supplemental activity.
- Registrants and owners will be notified if the motor carrier they have vehicles leased to is facing a pending OOS order.
- PRISM improves safety
- Improved performance (SafeStat Score) is required to exit the MCSIP program.
- The possibility of registration sanctions provides a strong incentive for compliance.
- PRISM improves productivity of Federal and State enforcement resources.
- Compliance reviews and roadside inspections focus on MCSIP carriers first.

- PRISM provides automated mechanism to meet census updating requirements.
- Carriers no longer need to file MCS-150 updates with FMCSA if already updated through the State.
- PRISM provides for faster vehicle inspections.
- When carrier information is bar-coded on cab cards, it allows inspectors to quickly populate inspection forms.
- PRISM helps to address the problem of motor carriers that change names to avoid sanctions.

## How Fees are Apportioned

The total fee for each apportioned registration is determined by the *percentage* of miles traveled in each IRP jurisdiction and each jurisdiction’s fee schedule. The following is an example of how the registration fees of a Minnesota based truck-tractor are calculated.

- The truck-tractor is operated in Minnesota, Wisconsin, Illinois, South Dakota and Iowa.
- The model year of the truck-tractor is the current year.
- Total distance for the 5 jurisdictions is 100,000 miles.

The registered gross weight for all jurisdictions is 80,000 pounds. (The carrier may elect different gross weights in different jurisdictions.)

Jurisdiction	Mileage	Percentage of Total	Full Year Fee – per Jurisdiction	Apportioned Fee (Full year fee multiplied by mileage percentage)
Minnesota	20,000	20%	\$1,760	\$352
Wisconsin	20,000	20%	\$2,578	\$515.60
Illinois	20,000	20%	\$3,191	\$638.20
Iowa	20,000	20%	\$1,695	\$339
South Dakota	20,000	20%	\$1,457	\$291.40
Total	100,000	100%		\$2136.20

Mileage percentages are determined by dividing each jurisdiction’s miles into the total fleet miles which results in the mileage percentage for each jurisdiction. The mileage percentage for each jurisdiction is then multiplied by the full year registration fee for each jurisdiction.

In the above example, Minnesota would collect \$352 in registration taxes. Minnesota would send the remaining \$1784.20 to the other jurisdictions. Other IRP jurisdictions will be collecting fees from their carriers for Minnesota.

## Duplicate Plate, Registration Sticker, and/or Cab Cards

Type of Transaction	Tractor Single Plate	Truck/Bus Double Plate	Trailer Single Plate
Initial plate fee	\$6.00	\$8.00	\$6.00
Duplicate plate fee with cab card	\$11.00	\$13.00	\$11.00
Duplicate registration sticker fee with cab card	\$6.50	\$6.50	\$6.50
Duplicate plate fee without cab card (only on renewal applications)	\$6.00	\$8.00	\$6.00
Duplicate cab card fee	\$5.00	\$5.00	\$5.00
Corrected cab card	\$5.00	\$5.00	\$5.00

Duplicate registration sticker fees are \$1.50 per issuance, if both the weight and validation sticker require replacement the fee is \$1 for the weight sticker and \$1.50 for the validation registration sticker. The duplicate sticker fee is not collected when duplicate plates are needed as the cost of the registration stickers is included in the duplicate plate fee.

A filing fee of \$11 applies to all IRP transactions listed above

## Temporary Authorities via e-Services for Business

<https://onlineservices.dps.mn.gov/EServices/Business/>

The IRP/IFTA office will issue Temporary Authorities (TA) for registration of a vehicle via e-Services for Business. Once paid, a temporary cab card will be available in your e-Services for Business account. This temporary permit will allow the carrier to operate in all IRP jurisdictions and is valid for 30 days. Permanent registration credentials are then mailed (plate, sticker, and cab card). Please note all registration documents (temporary or permanent) are not issued until all fees have been paid.

Minnesota also allows "Plate Exchange Transfer." A registrant can transfer a plate when deleting and adding vehicles on the same supplement. A registrant can add/delete a vehicle supplement on e-Services for Business. Once the application is paid, place the license plates from the deleted vehicle onto the added vehicle, and operate with a TA cab card.

Please read these instructions carefully. TA's that do not meet the criteria will be rejected. All information is required to be legible to ensure proper issuance of credentials.

## Acceptable Transactions via e-Services for Business

- Add vehicles
- Add/Delete transferring plates
- Increase gross weight
- New Account applications
- Duplicate plate, stickers and cab card

The following must be submitted when applying for Temporary Authority (TA):

### **Cover Sheet**

A fax cover sheet is required with all supplements. The cover sheet must indicate the carrier's name, account number, fax number or email address, date, what is being requested, and if the owner will be applying for a Minnesota title. *Note:* Minnesota residents are required to apply for a Minnesota title, pay sales tax and title fees.

### **A properly completed Minnesota IRP Supplement Application**

A completed supplement form is required for all transactions. This form should include the carrier's account information and demographics in Section 1. In Section 2, indicate the ownership type and type of operation. Section 4 is where the application is signed, titled, and dated. In Section 5, indicate the gross weights for the jurisdictions. Lastly, in Section 6, the vehicle information is completed.

### **Proof of Ownership**

Proof of ownership is required for all vehicles added to the fleet. Proof of ownership includes: copies of the front and back of the Manufacturers Statement of Origin, out of state or Minnesota title complete with all reassignments, or other pertinent documentation required to title or register a motor vehicle.

For additional information on what is acceptable as proof of ownership, contact our office.

## Supplement Documentation Requirements

### Add/Delete or Add Vehicle Supplement

- Completed supplement form containing all vehicle information
- Proof of ownership for all vehicles added to the fleet
- Proof of paid Heavy Vehicle Use Tax (HVUT). HVUT is required for vehicles registered in any jurisdiction over 54,999 lbs. Proof of paid HVUT is not required on new purchases.

Indicate if the supplement is a plate transfer or if a new plate is needed. If the transaction is a plate transfer, the plate number and sticker number of the deleted vehicle is required.

### Increase Gross Weight Supplement

- Completed supplement form listing current weight group number for the vehicle(s).
- New weight group indicating the new weights for all jurisdictions on the fleet.

*Note:* This transaction can be done per vehicle or for all vehicles in the fleet. It is important to indicate which vehicles are changing weights.

### Duplicate Plate, Stickers, and Cab Card Supplement

- Complete an application for duplicate plate, sticker and cab card. Required Materials
- When the invoice is faxed to the carrier it will also contain a required materials page (if applicable). The required materials page will indicate what documents must be mailed in within 10 businessdays (examples of required materials include cab card for deleted units, title work, HVUT, etc.).

### Payment Methods

- EFT (Electronic Funds Transfer) – faxed with a copy of a voided, blank check
- By mail (all required materials must be submitted with payment)
- In person by appointment at the Main IRP/IFTA Office or any Prorate Deputy Registrar (all required materials must be submitted at time of payment)

### Temporary Authority Policies

- The office reserves the right to limit the number of TA's for vehicles, to 6 per day percarrier.
- TA's will not be issued to an account that is in a suspended or revoked status.
- TA's will be processed in the order they are received, same day service is not guaranteed.

## Reciprocity

### Summary of the Minnesota Reciprocity Law

Every owner (or operator) of a truck, tractor, or truck tractor operated interstate, and licensed or registered in a state, district, territory or province which requires Minnesota owners (or operators) of a truck, tractor, or truck tractor to pay a motor vehicle privilege tax, license, or fee, shall pay a like tax, license, or fee to the State of Minnesota before operating such truck, tractor, or truck tractor upon the streets or highways of Minnesota.

The tax, license, or fee required to be paid the State of Minnesota shall be paid to the registrar in advance of entering the State of Minnesota and upon payment of such tax, license, or fee, the registrar shall issue a receipt and permit therefore, which receipt and permit shall be carried and displayed in the truck, tractor, or truck tractor while the same is in operation within the State of Minnesota. (See Appendix E for current reciprocity agreements.)

Minnesota may enter into reciprocity agreements with states or provinces subject to the following conditions:

1. That equal privileges are granted Minnesota residents while in that state or province;
2. That the nonresident vehicle displays current and proper license plates;
3. Reciprocity is not extended for the operation of a passenger car or house trailer when the nonresident owner is gainfully employed in Minnesota on the same job for a period of six months or more while temporarily residing in Minnesota;
4. Reciprocity is not extended for any intrastate operations;
5. Reciprocity is not extended to a truck, truck tractor, or semi-trailer if:
  - a. it has a zone type limited operation license (urban)
  - b. tax is paid in the home state on a mileage basis, or
  - c. the gross weight exceeds the gross weight for which it is registered in its base state
6. Such agreements may provide for the payment of a tax or fee the same as or equivalent to that required of Minnesota residents by the nonresident's state of residence for similar operation, and in such cases a receipt and permit must be obtained from the registrar.

Reciprocity privileges may be withdrawn from any person, corporation or association at the discretion of the registrar.

Vehicles operating under reciprocity are subject to all other laws applicable to vehicles owned by Minnesota residents.

## Reciprocity Agreements with Border Jurisdictions

Minnesota has reciprocity agreements with the following border jurisdictions. These agreements allow Minnesota-plated vehicles to travel a limited distance into a border state without needing an IRP and/or IFTA license. Please note reciprocity agreements are only applicable to vehicles with a gross weight of 80,000 pounds or less. Reciprocity is not extended to intrastate operation except for Minnesota and North Dakota farm plated vehicles operating in Minnesota and North Dakota. Farm plated vehicle can operate interstate and intrastate when transporting their own farm products, farm supplies or farm equipment.

Jurisdiction	Registration	Fuel Tax
Iowa	<ul style="list-style-type: none"> <li>• Farm registered vehicles*</li> <li>• Dealer, Transporter, In-transit permits*</li> <li>• State or any political subdivision vehicles*</li> </ul>	<ul style="list-style-type: none"> <li>• Vehicles operated within 30 miles of the border</li> <li>• State or any political subdivision vehicles*</li> <li>• Buses used in pupil transportation*</li> </ul>
South Dakota	<ul style="list-style-type: none"> <li>• Vehicles operated within 20 miles of the common MN SD border</li> <li>• State or any political subdivision vehicles*</li> </ul>	<ul style="list-style-type: none"> <li>• No reciprocity</li> </ul>
North Dakota	<ul style="list-style-type: none"> <li>• Vehicles operated within 20 miles of the border</li> <li>• ND Farm registered vehicles may travel in the western half of MN (call for specific location)</li> <li>• MN farm registered vehicles may travel in the eastern half of ND (call for specific location)</li> <li>• State or any political subdivision vehicles*</li> </ul>	<ul style="list-style-type: none"> <li>• Vehicles operated within 20 miles of the border</li> <li>• Farm registered vehicles*</li> <li>• State or any political subdivision vehicles*</li> <li>• Buses used in pupil transportation*</li> </ul>

Wisconsin	<ul style="list-style-type: none"> <li>• Vehicles operated within 30 miles of the border</li> <li>• School Buses</li> <li>• In-transit and temporary operation plates and permit vehicles *</li> <li>• State or any political subdivision vehicles*</li> </ul>	<ul style="list-style-type: none"> <li>• Vehicles operated within 30 miles of the border</li> <li>• State or any political subdivision vehicles.*</li> <li>• Buses used in pupil transportation*</li> </ul>
Manitoba	<ul style="list-style-type: none"> <li>• No Reciprocity</li> </ul>	<ul style="list-style-type: none"> <li>• No Reciprocity</li> </ul>

\*Denotes no mileage limitation

## IRP/IFTA Offices

<p><b>Driver and Vehicle Services</b>            IFTA/IRP office            445 Minnesota Street            St. Paul, MN 55101            651-205-4141            Monday - Friday 8:00 AM – 4:30 PM</p>	<p><b>Worthington Deputy</b>            Nobles Cty Admin Building            315 10<sup>th</sup> Street            Worthington, MN 56187            507-295-5264            Monday - Friday 8:00 AM – 4:30 PM</p>
<p><b>North Mankato Deputy</b>            310 Belgrade Ave.            North Mankato, MN 56003            507-625-1586            Monday - Friday 8:00 AM – 5:00 PM</p>	<p><b>Rochester Deputy</b>            Crossroads Shopping Center            1201 South Broadway Ave.            Rochester, MN 55904            507-282-4711            Monday - Friday 8:00 AM – 5:00 PM            Saturday 9:00 AM – 12:00 PM</p>
<p><b>Olivia Deputy</b>            500 E Depue Ave.            Olivia, MN 56277            320-523-3612            Monday - Friday 8:00 AM – 4:30 PM</p>	<p><b>Rochester 2 Deputy</b>            7389 AIRPORT VIEW DRIVE SW            Rochester, MN 55902            507-289-0994            Mandatory, by appointment only.            Monday - Friday, 10:00 am - 3:00 pm.</p>
<p><b>Marshall Deputy</b>            302 West Redwood            Marshall, MN 56258            507-532-4643            Monday thru Thursday 8:30 AM – 5:00 PM            Friday 8:30 AM – 4:00 PM</p>	<p><b>Montevideo Deputy</b>            Chippewa Cty. Courthouse            629 N. 11<sup>th</sup> Street STE 5            Montevideo, MN 56265            320-269-6035            Monday - Friday 8:00 AM – 4:30 PM</p>
<p><b>Detroit Lakes Deputy</b>            Becker Cty. Courthouse            915 Lake Ave.            Detroit Lakes, MN 56501            218-846-7308            Monday - Friday 8:00 AM – 4:30 PM</p>	<p><b>Thief River Falls Deputy</b>            Courthouse            101 Main Ave. N.            Thief River Falls, MN 56701            218-683-7020            Monday - Friday 8:00 AM – 4:30 PM</p>

## Motor Carrier Glossary of Terms

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The following is a glossary of common terms used in the IRP program.

**Account:** the account has a numerical identifier for any entity who establishes an IRP account with the Minnesota prorated office for IRP or IFTA (fuel tax licensing and reporting purposes)

**Additional Fleet Vehicles:** vehicles acquired by the carrier after the start of the registration year and added to their IRP fleet

**Applicant:** a person, firm or corporation in whose name the uniform application is filed with a base jurisdiction to apportion a fleet of vehicles

**Apportionment:** registration based on a proportional payment of registration fees, determined by each jurisdiction's unique fee structure and percentage of miles traveled in each member jurisdiction

**Audit:** the official examination of a carrier's records to determine if the correct IRP and IFTA fees were paid

**Bob tail:** the operation of a truck-tractor alone, not in combination with a trailer or semi-trailer

**Bus:** every motor vehicle designed for carrying more than 15 passengers (including the driver)

**Cab card:** an IRP registration card issued only by the base jurisdiction for a vehicle of an apportioned fleet which identifies the vehicle, base jurisdiction, registered weight by jurisdictions and showing the jurisdictions where the vehicle is properly registered

**Carrier:** an individual, partnership, or corporation engaged in the transportation of goods or persons. A motor carrier operator is responsible for the business requirements of the operation of the motor vehicles.

**Charter buses:** (also known as tour buses) are buses which do not operate on a fixed route or on a regular schedule. Charter buses also include private buses.

**Combination of vehicles:** a power unit used in combination with trailers and/or semi-trailers

**Combined Gross Vehicle Weight (CGVW):** the total unladen weight of a combination of vehicles plus the weight of the load carried on that combination of vehicles for which registration fees have been paid

**Common carrier:** any motor carrier, which holds itself out to the general public to engage in the transportation by motor vehicle of passengers or property for compensation

**Contract carrier:** any motor carrier transporting persons or property for compensation or hire under contract to a particular person, firm or corporation

**Converter gear:** a set of axles with a fifth wheel designed to be towed by a power unit, and which is used to convert a semi-trailer to a full trailer. Converter gear may be used to connect two trailers in a twin trailer combination.

**Commercial Vehicle Information System Networks (CVISN):** an effort to design motor carrier systems in such a way as to provide for maximum utility and flexibility. CVISN includes such programs as electronic credentialing, safety management, pre-clearance programs, and IRP and IFTA Clearinghouse.

**Empty Weight:** weight of a vehicle combination without a load.

**Enforcement date:** the date a carrier is required by its base jurisdiction to display the new registration year's credentials

**Federal Heavy Vehicle Use Tax (HVUT):** a federal excise tax paid annually to the Internal Revenue Service on each motor vehicle with a GVW of 55,000 pounds or more

**Fleet:** one or more vehicles with the same jurisdiction profile, common mileage, and controlled by the same applicant

**For-hire carrier:** any person who engages in transportation by motor vehicle of passengers or property for compensation

**Full trailer:** every vehicle without motive power, designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle

**Gross Vehicle Weight (GVW):** the unladen weight of a vehicle plus the weight of the load which is carried by the

vehicle

**Household goods carrier:** carriers handling (1) personal effects and property used or to be used in a dwelling; or (2) furniture, fixture, 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 require the specialized handling and equipment usually employed in moving household goods; and shall include owned or leased equipment and associated service representatives.

**Hunter's permit:** a permit issued to owner-operators who terminate a lease with a Minnesota based carrier, which requires return of the plates, stickers and cab card to the carrier. The hunter's permit allows a vehicle or combination of vehicles to use the highways for the purpose of locating a new job. Permit is valid only for movement of an unloaded vehicle.

**Individual Vehicle Mileage Record (I.V.M.R.):** the original mileage record generated in the course of actual vehicle operation and used as a source document to verify the registrant's application and tax reports for accuracy

**International Registration Plan (I.R.P):** the abbreviation for the reciprocal registration agreement

**Implementation period:** a 120-day time period granted new IRP member jurisdictions to allow sufficient time to notify base registrants and non-IRP registrants of the new entry

**Inter-jurisdiction movement:** vehicle movement between or through two or more jurisdictions

**Intra-jurisdiction movement:** vehicle movement from one point to another within the same jurisdiction

**Jurisdiction:** a state, territory or possession of the United States, the District of Columbia, a province or territory of the Dominion of Canada, or a state, province or territory of any other country

**Lease:** a written document vesting exclusive possession, control of and responsibility for the operation of the vehicle to the lessee for a specific period of time

**Lessee:** a person, firm, or corporation that has the legal possession and control of a vehicle owned by another under terms of a lease agreement

**Lessor:** a person, firm, or corporation that has the legal possession, control of, and responsibility for the operation of the vehicle to another person, firm, or corporation

**Manufacturer's Statement of Origin (M.S.O. or M.C.O.):** original documentation from vehicle's manufacturer that precisely describes a particular vehicle

**Member jurisdiction:** a jurisdiction that has applied for membership and has been accepted by all members of the International Registration Plan and/or the International Fuel Tax Agreement

**Mileage:** as recorded from IVMRs, a compilation of the actual operation of apportioned fleets of vehicles

**Mileage year:** for IRP purposes, the last complete July to June prior to the registration year

**Minnesota IRP Renewal/Supplement Application:** the IRP application forms provided for making application for apportioned registration and for renewals and changes

**Motor Carrier:** an individual, partnership, or corporation engaged in the transportation of goods or persons. See Common Carrier, contract Carrier, or Private Carrier. A motor carrier operator is responsible for some or all of the business requirements of the operation of the motor vehicles.

**One-way rental vehicle:** a truck having a Declared Gross Vehicle Weight of 26,000 pounds or less and rented or offered for rental by a Rental Company, for a specified period of time

**Operating Authority:** authority granted by the Interstate Commerce commission, its successor, or a jurisdiction's Regulatory Commission to a carrier to operate for-hire in interstate and/or intrastate commerce

**Owner:** any person, firm, or corporation, other than a lien holder, holding legal title to a vehicle

**Owner-operator:** someone who owns a truck, but leases it to a motor carrier. The carrier generally is

responsible for some or all of the legal and business requirements for the vehicle. In the IRP, a motor vehicle may be registered by either the motor carrier or the owner-operator.

**Operational records:** source documents that support miles traveled in each jurisdiction including fuel report trip sheets, logs, and Individual Vehicle Mileage Reports

**Power unit:** see bus, truck, truck-tractor, or tractor

**Private Carrier:** the person, firm, or corporation that utilizes its own trucks to transport its own freight

**Performance Registration Information System Management (PRISM):** a federal-state motor carrier safety program that ties a carrier's safety rating to their ability to register trucks

**Properly registered vehicle:** a vehicle which has been registered in full compliance with the laws of all jurisdictions in which it is intended to be operated

**Purchase Price(vehicle):**

**Original Purchase Price** – For purposes of apportioned registration, the actual purchase price of the vehicle when new, excluding trade-in and excise tax, including accessories or modifications attached to the vehicle

**Factory List Price** – The manufacturer's retail price, excluding trade-in and sales tax, including accessories or modifications attached to the vehicle

**Latest Purchase Price** – The actual purchase price of the vehicle paid by the current owner, excluding trade-in and sales tax, including accessories or modifications attached to the vehicle

**Reciprocity:** the reciprocal grant by one Jurisdiction of operating rights or privileges to Properly Registered Vehicles registered by another Jurisdiction, especially but not exclusively including privileges generally conferred by Vehicle registration

**Recreational vehicle:** vehicles used for personal pleasure and not in connection with any commercial or business enterprise. Recreational vehicles include such vehicles as campers and motor homes

**Registered weight:** the weight for which a vehicle is licensed or registered within a particular jurisdiction

**Registrant:** the person, firm, or corporation in whose name a vehicle is properly registered with IRP registration

**Registration Fee:** for apportionable vehicles, shall be the total fee required under the laws of each jurisdiction for each vehicle at the regular annual or unexpired portion of the registration year

**Restricted plates:** registration plates with a geographic, time or commodity restriction; exempt from the IRP and are subject to reciprocity agreements

**Sales tax:** sales tax on the purchase price of motor vehicles by Minnesota resident's is due at time of vehicle registration. The tax is determined by multiplying the Minnesota mileage percentage times the purchase price times the Minnesota sales tax rate of 6.5%

**Semi-trailer:** a vehicle without motive power designed to be pulled or towed by a motor vehicle in which part of the trailer's load is supported by the power unit

**Service representative:** someone who furnishes facilities and services including sales, warehousing, management equipment and drivers under contract or by other arrangement to a household goods carrier

**State:** For the purpose of this manual, unless the context clearly indicates otherwise, "State" has the same meaning as "Jurisdiction".

**Temporary vehicle registration:** a credential valid for up to 60 days to allow a vehicle to be operated while annual registration credentials are being processed (also known as Temporary Authority [TA's])

**Total fleet miles:** the total number of miles operated by a registrant's apportioned vehicles in all jurisdictions during the preceding year

**Tractor:** every motor vehicle designed and used primarily for drawing other vehicles in all jurisdictions during the preceding year

**Trailer:** a vehicle without motor power designed to be pulled or towed by a truck in which no part of the vehicle's load is supported by the power unit (see semi-trailer)

**Trip permit:** a temporary permit issued by a jurisdiction in lieu of regular registration, reciprocity, or fuel tax licensing. The Minnesota trip permit is valid for interstate and intrastate movement.

**Truck:** every motor vehicle designed, used, or maintained primarily for the transportation of property

**Truck tractor:** every motor vehicle designed and used primarily for drawing other vehicles, but so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn

**Unladen vehicle weight:** the weight of a vehicle without a trailer or load.

**USDOT Number:** carrier-specific number issued by the Federal DOT's Federal Highway Administration to be used as a census number in the tracking of motor safety compliance issues.

**Vehicle:** every device in, upon, or by which any person or property is or may be transported or drawn upon a highway, excepting devices moved by human power or used exclusively upon rails or tracks

**Vehicle Identification Number (V.I.N.):** the numbers and letters generally assigned to a vehicle by the manufacturer for the purpose of titling and registration.