

South Dakota

# PRORATE

2011 License Manual

To maintain one license  
and one base jurisdiction  
location for each licensee.

[www.state.sd.us/drr](http://www.state.sd.us/drr)  
[www.sdtruckinfo.com](http://www.sdtruckinfo.com)

*South Dakota*

**R**evenue &  
egulation

Division of Motor Vehicles

# Table of Contents

## Introduction

Two Kinds of Commercial Licenses.....	3
For More Information on the Prorate License .....	3
The International Registration Plan .....	3

## General Information

The Cost of a Prorate License.....	4
Determining the Value of Your Vehicle .....	4
Licensing in Non-IRP Jurisdictions .....	4
Federal Heavy Use Tax.....	4
Licensing and Vehicle Titles.....	5
Establishing Fleets .....	5
Change of Operation.....	5
Change of Account or Ownership.....	5
General Purpose Affidavit.....	6

## New Licenses

Overview.....	7
Looking Ahead.....	7
Steps in the Licensing Process.....	8
PRISM .....	9
Exceptions to the Standard Licensing Process .....	11
What a Prorate License Does Not Do.....	12
License Credentials – Cab Cards and Plate/Decals .....	12
Unified Carrier Registration Program (UCR).....	13

## Yearly License Renewals

The Renewal Application Form.....	14
Calculation of Fees .....	14
Licensing Deadlines.....	14

## Making Changes in the Prorate Application

Vehicle Changes.....	15
Transferring “Unused” License Fees .....	15
License Fee Refunds .....	15
Fees Over 100 Percent .....	15

## Temporary Clearances

Temporary Clearances for New Applicants .....	16
Temporary Clearances for Carriers on File.....	16
Single-Trip and Commercial Permits .....	16

## Special Licenses

Licensing Owner-Operated Vehicles .....	17
Licensing Leased Vehicles .....	17
Licensing Household Goods Carriers .....	17
Rental and Leasing Companies .....	17
Rental Passenger Cars .....	18
One-Way Vehicles .....	18
Trailer Fleets .....	18
Bus Applications .....	18

## Record Keeping and Audits

Record Keeping .....	19
Audits.....	19

Appendix.....	23
---------------	----

# Introduction

## Two Kinds of Commercial Licenses

If you are a business person who transports any item, your vehicle must be commercially licensed within every state in which it travels. Vehicles carrying loads under five hundred pounds or which qualify for another commercial exemption are not required to have a commercial license in South Dakota. Please contact the South Dakota Department of Revenue & Regulation's commercial licensing section for further information on exempt vehicles.

Vehicles traveling exclusively within South Dakota will need an in-state commercial license, which may be purchased from county treasurer's offices. If you travel outside South Dakota, you will need either a trip permit or an IRP license (more commonly referred to as a prorate license). Prorate licenses are sold only by the South Dakota Department of Revenue & Regulation's Division of Motor Vehicles.

"Apportionable Vehicle" means any vehicle, except recreational vehicles, vehicles displaying restricted plates, city pick up and delivery vehicles, buses used in transportation of chartered parties, and Governmental-owned vehicles, used or intended for use in two or more member jurisdictions that allocate or proportionally register vehicles and;

1. Weight in excess of 26,000 pounds; or
2. Is a power unit having three or more axles, regardless of weight; or
3. Is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

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

This brochure describes the prorate license. For information on the in-state commercial license, please contact your county treasurer.

## For More Information on the Prorate License

Your source of information, forms, and assistance, as well as the location to which you send your application, is the Office of Prorate and Commercial Licensing.

**South Dakota Department of Revenue & Regulation  
Office of Prorate and Commercial Licensing  
445 East Capitol Avenue  
Pierre, South Dakota 57501-3185  
Telephone: (605) 773-3314 and Fax: (605) 773-8416  
[www.state.sd.us/drr](http://www.state.sd.us/drr) or [www.sdtruckinfo.com](http://www.sdtruckinfo.com)**

## The International Registration Plan

The purchase of a prorate license in South Dakota automatically registers your vehicle(s) in all states and Canadian provinces participating in the International Registration Plan (IRP) in which you choose to travel. The states and provinces participating in the plan are:

Alabama	New Brunswick
Alberta	New Founland (and Labrador)
Arizona	New Hampshire
Arkansas	New Jersey
British Columbia	New Mexico
California	New York
Colorado	North Carolina
Connecticut	North Dakota
Delaware	Nova Scotia
District of Columbia	Ohio
Florida	Oklahoma
Georgia	Ontario
Idaho	Oregon
Illinois	Pennsylvania
Indiana	Prince Edward Island
Iowa	Quebec
Kansas	Rhode Island
Kentucky	Saskatchewan
Louisiana	South Carolina
Maine	South Dakota
Manitoba	Tennessee
Maryland	Texas
Massachusetts	Utah
Minnesota	Virginia
Mississippi	Washington
Missouri	West Virginia
Montana	Wisconsin
Nebraska	Wyoming
Nevada	

# General Information

## The Cost of a Prorate License

The cost of a prorated license depends on two factors:

1. The fee schedule in each jurisdiction in which your vehicles travel;
2. The percent traveled in each jurisdiction of the total distance that your vehicles travel.

Because fees vary widely among jurisdictions, two carriers licensed in the same jurisdictions but differing in the proportion of distance traveled in each jurisdiction could have different licensing costs. For example, assume that vehicles of carrier “A” travel 80 percent of their distance in jurisdictions whose fee schedules are high and 20 percent of their distance in jurisdictions whose fees are low. In contrast, carrier “B’s” vehicles travel the same jurisdictions, but 80 percent of their distance is in jurisdictions whose fees are low and only 20 percent are in jurisdictions whose fees are high. If their vehicles are comparable, carrier “A” will pay a higher prorated license fee than will carrier “B.”

- Individual jurisdictions may base their fees on:
- The weight of the vehicle;
- Its model year;
- Its value;
- Some combination of weight, model year and value.

Because of these variations, the cost of a prorated license cannot be calculated without information from carriers about the distance their vehicles travel in each jurisdiction as well as specific vehicle information such as the weight, model year and value of their vehicles. This information is collected as part of the licensing process.

## Determining the Value of Your Vehicle

In some jurisdictions, the value of your vehicle determines a portion of your license fee. In South Dakota, your vehicle’s value is used to calculate the excise tax due on the vehicle. The 3 percent excise tax is paid when a vehicle is titled and is based on the percentage of a vehicle’s total distance that is traveled in South Dakota. For example, if a vehicle travels 50 percent of its distance in South Dakota, the excise tax would be 1.5 percent of the vehicle’s value.

The value of the vehicle is equal to its purchase price of the vehicle, minus the value of the trade-in.

New vehicles sometimes have a federal tax (FET) added to the price of the vehicle. This federal tax should be deducted from the selling price, as in a trade-in, to arrive at the vehicle’s value.

On the other hand, items such as down payments or rebates cannot be deducted from the purchase price.

## Licensing in Non-IRP Jurisdictions

Application for licensing in the remaining non-IRP jurisdictions must be made directly to the jurisdiction in which you intend to travel. The application can be made at 24-hour permit centers, port-of-entry stations, or through wire services.

**If you have registered vehicles weighing over 80,000 lbs., be sure to contact each jurisdiction in which you intend to travel for any additional heavy vehicle permits or requirements.**

## Federal Heavy Use Tax

All jurisdictions are required to verify that the federal heavy vehicle use tax has been paid before the jurisdiction licenses a vehicle. This tax applies only to vehicles with a combined gross weight of 55,000 pounds or more.

If you are licensing a vehicle weighing over 55,000 pounds, you may verify your payment of the heavy vehicle tax in the following ways:

- By sending us a photocopy of IRS Form 2290, “Federal Heavy Vehicle Use Tax,” and a photocopy of the receipted Form 2290, Schedule I, which were returned to you by the IRS after they processed your tax payment; or
- If you have not received a receipted copy of Form 2290, Schedule I, from the IRS, send us photocopies of the Form 2290 and the Schedule I that you filed with the IRS, along with photocopies of both sides of your tax payment check. If payment was made with a bank draft or money order, send a copy of your receipt.
- If you have not paid your heavy vehicle use tax, you may do so at one of the following Taxpayer Assistance Centers:

Aberdeen IRS  
115 Fourth Avenue SE, Room 411  
Aberdeen, SD 57401  
605-226-7273

Rapid City IRS  
515 Ninth St.  
Rapid City, SD 57701  
605-348-2006

Sioux Falls IRS  
1720 S. Southeastern Avenue  
Sioux Falls, SD 57103  
605-330-4539

## General Information (cont.)

### Licensing and Vehicle Titles

All vehicles licensed for prorated travel must have a South Dakota title or an Interstate Title.

#### South Dakota Titles

If your vehicle is not yet titled in your name, you must include the following documents with your request for a prorated license:

- A completed application for a South Dakota Prorate License;
- A completed application for South Dakota Vehicle Title (MV-608);
- The Manufacturer's Certificate of Origin (MCO) if the vehicle is new; a title properly assigned and free of all prior liens if the vehicle is used;
- A copy of a purchase invoice, purchase order or sales contract showing the Dealer's List Price if the vehicle is new; a copy of a purchase order, sales contract or bill of sale if the vehicle is used.

**Title Notes:** Please include the model name or number of any semi-tractor and trailer on the Application for South Dakota Motor Vehicle Title (MV-608). Also, if the MCO or former title does not list the vehicle's unladen weight, you will need to obtain and submit a scale weight ticket for the unit with the title application.

If the title application is for a vehicle which is less than 10 years of age and has a manufacturer's gross weight rating of less than 16,000 pounds, then you will need to complete and include a Uniform Damage and Odometer Disclosure Statement. This disclosure statement is incorporated onto the back of any vehicle title form issued after January 1, 1991. Otherwise, the Uniform Damage and Odometer Disclosure Statement form can be obtained from either our office or any local county treasurer's office in the state.

#### Out-of-State Titles

If your vehicle is titled in another jurisdiction and you are not a South Dakota resident, you may obtain a "Non-negotiable Interstate Title" from South Dakota. This title is required before your vehicle can be registered under IRP in this state. In making such an application, please include the following documents:

- A completed application for a South Dakota Prorate License;
- A completed application for South Dakota Motor Vehicle Title (MV-608) to be used in processing the Interstate Title;
- A photocopy of the vehicle's out-of-state title;
- A "General Purpose Affidavit" form with the "Inter-

state Affidavit" section completed (confirms that the application is for an Interstate Title and not a South Dakota title).

### Establishing Fleets

A fleet is one or more vehicles with a prorated license. Normally, carriers use a single fleet because it simplifies record keeping and reduces the possibility of losing licensing fees if vehicles change their area of service. In some cases it may be advantageous for the registrant to create additional fleets. The reasons for creating additional fleets are varied and may depend on the number of units operating within your fleet and the jurisdictions into which they operate.

Although creating more than one fleet is allowable, a carrier should be cautious. There are other costs that can occur with the use of multiple fleets. For example, the cost of additional license fees if vehicles from one fleet are needed to travel in the service of another fleet.

**If you are considering the use of multiple fleets, we recommend that you discuss your approach with our office.**

### Change of Operation

If you have had a change of operation, prior written approval must be received from the division before any carrier will be allowed to use the estimated distance. Send your written request explaining the change to the Office of Prorate and Commercial Licensing.

### Change of Account Name or Ownership

Any time a change occurs in the name of your account or in the ownership of the business (corporate officers, partners or owners), a new "Ownership Information Form" must be completed (see page 23). This form must be completed in its entirety, even if there have been no changes in ownership from what was reported previously. A written statement must also be completed for a change in the business name.

# General Information (cont.)

## General Purpose Affidavit

**SOUTH DAKOTA DIVISION OF MOTOR VEHICLES**  
**GENERAL PURPOSE AFFIDAVIT FOR VEHICLE/BOAT REGISTRATION**

AFFIANT NAME(S) \_\_\_\_\_ ADDRESS \_\_\_\_\_  
 \_\_\_\_\_ ADDRESS \_\_\_\_\_  
 VEHICLE/BOAT DATA YEAR \_\_\_\_\_ MAKE \_\_\_\_\_ SERIAL # \_\_\_\_\_ TITLED IN (STATE) \_\_\_\_\_  
 LICENSE # \_\_\_\_\_ STATE \_\_\_\_\_ TITLE # \_\_\_\_\_

I (We) hereby affirm under oath that I (we) purchased the above described vehicle/boat on \_\_\_\_\_ (date) from \_\_\_\_\_ and that a bill of sale, Manufacturer's Statement of Origin (MSO), or other documentation of ownership is not available for presentation with the attached title application for the reasons stated in the Statement of Fact below. I (We) declare that the above noted party was the sole owner of this vehicle/boat and that they have declared it to be free and clear of all liens and encumbrances.

OR

(The following Statement of Fact is to be used to disclose any other information for which an affidavit is required.)  
 STATEMENT OF FACT \_\_\_\_\_  
 \_\_\_\_\_

I (We) hereby request that the Department of Revenue & Regulation issue Title covering this vehicle/boat in my (our) name(s), and that I (we) agree to protect and indemnify the South Dakota Department of Revenue & Regulation, Division of Motor Vehicles, against any and all liabilities and claims which may arise as a result of this title issuance.

Signature of Affiant(s) \_\_\_\_\_

STATE OF SOUTH DAKOTA  
 COUNTY OF \_\_\_\_\_ SS. \_\_\_\_\_ Notary Public or County Treasurer  
 Subscribed and Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ Date Commission Expires \_\_\_\_\_

**AFFIDAVIT IN SUPPORT OF INTERSTATE TITLE (NONNEGOTIABLE)**

AFFIANT NAME(S) \_\_\_\_\_ ADDRESS \_\_\_\_\_  
 \_\_\_\_\_ ADDRESS \_\_\_\_\_  
 VEHICLE/BOAT DATA YEAR \_\_\_\_\_ MAKE \_\_\_\_\_ SERIAL # \_\_\_\_\_ TITLED IN (STATE) \_\_\_\_\_  
 LICENSE # \_\_\_\_\_ STATE \_\_\_\_\_ TITLE # \_\_\_\_\_

I hereby apply for regular South Dakota license plates for the above vehicle/boat as provided for under SDCL 32-5-4.1 and 32-3A-36, and affirm that the described vehicle/boat will be operated on this state's highways/waters. This vehicle/boat is properly titled or registered under the laws of the state and license number listed above. I will retain the Certificate of Title or registration form issued by the state of prior issuance, but have given a copy to the County Treasurer for attachment to this affidavit. I request registration in the state of South Dakota for the reason indicated below. (Check proper response)

Applicant is in state on a temporary basis.  
 Commercial vehicle titled out-of-state, but on lease to a South Dakota based motor carrier.  
 Military personnel temporarily stationed at a military base located within South Dakota.  
 South Dakota resident whose vehicle/boat is mortgaged by an out-of-state based financial service (mortgagor).

I (We) hereby request that the Department of Revenue & Regulation issue a nonnegotiable Interstate Title covering this vehicle/boat in my (our) name(s), and that I (we) agree to protect and indemnify the South Dakota Department of Revenue & Regulation, Division of Motor Vehicles, against any and all liabilities and claims which may arise as a result of this title issuance.

Signature of Affiant(s) \_\_\_\_\_

STATE OF SOUTH DAKOTA  
 COUNTY OF \_\_\_\_\_ SS. \_\_\_\_\_ Notary Public or County Treasurer  
 Subscribed and Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ Date Commission Expires \_\_\_\_\_

MV-215 (05/04)

**AFFIDAVIT OF VEHICLE OWNERSHIP BY SUCCESSION**

AFFIANT NAME(S) \_\_\_\_\_ ADDRESS \_\_\_\_\_  
 \_\_\_\_\_ ADDRESS \_\_\_\_\_  
 VEHICLE/BOAT DATA YEAR \_\_\_\_\_ MAKE \_\_\_\_\_ SERIAL # \_\_\_\_\_  
 LICENSE # \_\_\_\_\_ TITLE # \_\_\_\_\_

I hereby affirm that \_\_\_\_\_ (decedent) died on \_\_\_\_\_ (date); that at least 30 days have elapsed since that death; that the value of the entire estate wherever located, less liens and encumbrances, does not exceed \$50,000; that no application or petition for the appointment of a personal representative is pending or has been granted in any jurisdiction; that the decedent has not incurred any indebtedness to the Department of Social Services for medical assistance for nursing home or other medical institutional care; that a copy of the affidavit is being furnished to the Special Taxes Division of the Department of Revenue & Regulation and any inheritance tax due will be paid; and that the claiming successor is entitled to payment or delivery of the property.

All successors who might have a claim on the estate are listed below:

Successor \_\_\_\_\_ Successor \_\_\_\_\_ Successor \_\_\_\_\_  
 Successor \_\_\_\_\_ Successor \_\_\_\_\_ Successor \_\_\_\_\_

that all successors listed above (parent or legal guardian, if successor is a minor) agree and have indicated to me that ownership of the vehicle/boat should rest in \_\_\_\_\_ (successor) of \_\_\_\_\_ (address); that all inheritance tax due South Dakota will be paid; and that I understand that an inheritance tax lien may be noted on this vehicle's/boat's title if such taxes are not paid.

I hereby request that the Department of Revenue & Regulation issue Title covering this vehicle/boat in the name indicated and that I agree to protect and indemnify the South Dakota Department of Revenue & Regulation, Division of Motor Vehicles, against any and all liabilities and claims which may arise as a result of this title issuance.

Please check applicable box:  
 Certificate of title is  not available  Signature of Affiant(s) \_\_\_\_\_

STATE OF SOUTH DAKOTA  
 COUNTY OF \_\_\_\_\_ SS. \_\_\_\_\_ Notary Public or County Treasurer  
 Subscribed and Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ Date Commission Expires \_\_\_\_\_

**AFFIDAVIT OF VEHICLE REPOSESSION**

AFFIANT NAME(S) \_\_\_\_\_ ADDRESS \_\_\_\_\_  
 \_\_\_\_\_ ADDRESS \_\_\_\_\_  
 VEHICLE/BOAT DATA YEAR \_\_\_\_\_ MAKE \_\_\_\_\_ SERIAL # \_\_\_\_\_  
 LICENSE # \_\_\_\_\_ STATE \_\_\_\_\_ TITLE # \_\_\_\_\_ TITLED IN (STATE) \_\_\_\_\_

This is to certify that on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ the undersigned did lawfully repossess the vehicle as described above from \_\_\_\_\_ because of the failure of the debtor to fulfill his/her obligation according to the terms of the encumbrance on said vehicle. That I (we) make this affidavit for the purpose of establishing ownership to said vehicle in order to obtain a Certificate of Title hereto under the laws of the state of South Dakota. I (we) further state that in consideration of the issuance of the transfer of certificate of title applied for, I (we) hereby agree to indemnify the Secretary of the Department of Revenue & Regulation and all persons acting for him from any and all liability that may occur by the issuance of such certificate and agree at my expense to defend any suit that may be brought against the Secretary or any person acting for him as a result of issuing such certificate.

Signature of Affiant \_\_\_\_\_ On behalf of \_\_\_\_\_ (Name of Lienholder)  
 \_\_\_\_\_ Lienholder  
 \_\_\_\_\_ Address \_\_\_\_\_

Please check applicable box:  
 Certificate of title is  not available

STATE OF SOUTH DAKOTA  
 COUNTY OF \_\_\_\_\_ SS. \_\_\_\_\_ Notary Public or County Treasurer  
 Subscribed and Sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ Date Commission Expires \_\_\_\_\_



## New Licenses (cont.)

The cost of your prorated license would be the sum of:

- 60 percent of South Dakota's fee (60,000 miles is 60 percent of 100,000);
- 20 percent of Minnesota's fee (20,000 miles is 20 percent of 100,000 miles);
- 5 percent of the fees in each of the other four jurisdictions (5,000 miles is 5 percent of 100,000 miles).

Because of this method of calculation, accurate distance records are a necessity for all prorated carriers. For more information on distance records, see "Record Keeping and Audits."

### Steps in the Licensing Process

The licensing process for a new applicant is composed of the following steps:

1. Complete the IRP Application form and Schedule A/E.
2. Attach the following documents:
  - a. Agreement to Maintain Records Form, page 19;
  - b. Power of Attorney (only required when another agency or individual is responsible for your licensing), page 23;
  - c. MCS - 150 Form
  - d. Schedule G (If applicable)
3. Provide proof of residency as indicated below.
4. If the power units being apportioned are not newly purchased, proof of out-of-operation must be submitted. This is required as some jurisdictions require continuous registration and will charge for 12 months of fees if documentation cannot be supplied proving that the vehicle(s) have not operated.

"Established Place of Business," as defined by the IRP, requires an applicant to occupy within the state or province where IRP application is made in a physical structure which the applicant owns, leases or rents; and which is identifiable by street or road number. The applicant's business must be open during usual business hours, must contain an operational telephone at the property location for which a public telephone listing has been published in the applicant's name, must have a person available to conduct the applicant's business and the applicant's fleet operational records must be maintained or made available at this address as is required under the administrative procedures of the IRP agreement.

When filing an application for a new license, it will be necessary for a new applicant to provide the following items in support of this requirement:

- a. Copy of a phone bill in applicant's name for address listed;
- b. Proof of insurance on the real estate property; and
- c. Proof of payment of real estate taxes for current or prior year on described property; or if rented, a copy of a rental contract for the property.

Send this material to the Office of Prorate and Commercial Licensing at the address listed in this manual. Send no money at this time unless requesting a "Temporary Clearance," see page 16.

1. The prorated office will calculate the cost of your license based on the jurisdictions into which you will be traveling and will send you a billing notice for the amount due.
2. Return the top portion of the billing notice along with your payment, made payable to "South Dakota Department of Revenue & Regulation." **NOTE:** If the department has ever received a dishonored personal or company check, your payments must be made in certified funds.
3. If you have received a temporary clearance, your bill must be paid within 30 days of the date of the billing or you will be assessed 1.5 percent interest monthly on the unpaid balance. You will also be assessed a penalty of 10 percent of the total fees due or \$10.00, whichever is greater.
4. After your payment is received, you will be sent license plates/decals and cab cards, which you need to review to ensure that they are correct. Requests for corrections made more than 15 days after you receive the cab cards will cost \$3.00 per cab card. If you request us to send your license(s) to a motor carrier service bureau, it will be the bureau's responsibility to forward them to you in a timely manner. You will be billed a mailing fee of \$5.00 per plate for any plates that are mailed, or \$1.00 per decal.

Licenses cannot be issued without a completed application. Please be certain to review your application before submission. Incorrect or incomplete applications will be returned or will delay the licensing process.

## New Licenses (cont.)

### PRISM

The Performance and Registration Information Systems Management (PRISM) program links the commercial vehicle registration process to motor carrier safety to achieve two purposes:

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

The PRISM program includes two major processes - the Commercial Vehicle Registration Process (Registration) and Enforcement, which work in parallel to identify motor carriers and hold them responsible for the safety of their operation. The performance of unsafe carriers is improved through a comprehensive system of identification, education, awareness, data gathering, safety monitoring and treatment.

### Registration

The International Registration Plan (IRP) commercial vehicle registration process of the states provides the framework for the PRISM program. It serves two vital functions. First, it establishes a system of accountability by ensuring that no vehicle is plated without identifying the carrier responsible for the safety of the vehicle during the registration year. Second, the use of registration sanctions provides powerful incentive for unsafe carriers to improve their safety performance.

The vehicle registration process ensures that all carriers engaged in interstate commerce are uniquely identified through a USDOT number when they register their vehicles. The safety fitness of each carrier can then be checked prior to issuing vehicle registrations. Those motor carriers that have been prohibited from operating in interstate commerce by the Federal Motor Carrier Safety Administration may have their ability to register vehicles denied by the State.

### Enforcement

The Motor Carrier Safety Improvement Process (MCSIP) is the means by which carrier safety is systematically tracked and improved. MCSIP is a data-driven process that uses current safety event information such as crashes, inspections, driver violations, compliance review data and other data to assess and monitor motor carrier safety performance. Safety events are assigned to the motor carrier responsible for the safety of the motor vehicle and are weighted according to severity, frequency and time since the occurrence.

The process is designed to improve the safety performance of carriers with demonstrated poor safety performance through accurate identification, performance monitoring and treatment.

Once the carrier exceeds the bounds of the established safety threshold, the motor carrier enters MCSIP. MCSIP provides opportunities for the motor carriers to improve operations and return to a safe condition. Within MCSIP, carriers with potential safety problems are identified and prioritized for an on-site review using the Motor Carrier Safety Status (SafeStat) prioritization methodology developed for the PRISM program. A federal operations out-of-service order and concurrent state registration suspension or revocation is the ultimate penalty if there is no improvement in the motor carriers' safety fitness record.

### PRISM Benefits

PRISM demonstrates the following safety, economic and productivity benefits:

#### Accountability

Identification of the carrier (via their USDOT number) responsible for the safe operation of the vehicles being registered has clearly produced a major safety benefit. Accountability means that safety events (e.g. inspection, accident, driver moving violations) affecting a PRISM registered vehicle can be more accurately tied back to the responsible motor carrier.

#### Performance-Based Approach to Safety Management

The primary means for identifying potentially poor performing carriers is through an accumulation of carrier, vehicle and driver-specific safety events that is then linked to the carrier through the carrier's USDOT number. Carriers are identified, treated and released from a safety improvement program based upon demonstrated highway performance after safety treatments have been applied.

## New Licenses (cont.)

### Improved Productivity

The PRISM program was developed to meet the challenge of reducing the number of commercial vehicle crashes of a rapidly expanding interstate carrier population. It has increased the efficiency and effectiveness of federal and state safety efforts through:

- A more accurate process for targeting the highest-risk carriers, which allows for a more efficient allocation of scarce resources for compliance reviews and roadside inspections.
- The use of a warning letter as an effective, yet inexpensive, alternative to a compliance review for carriers with less severe safety performance problems.

### Improved Data Quality

The PRISM program has shown that an improvement in the accuracy and timeliness of data will result in better resource allocation and heightened efficiencies in the administration of major federal and state safety programs.

The data improvement initiatives in this project have significantly improved the accuracy and timeliness of critical accident and inspection data collected and uploaded by state motor carrier personnel.

Several of the most notable data improvement initiatives are listed below:

- The development of a procedure for obtaining current census and operational data on interstate motor carriers as part of the state's annual vehicle registration renewal process;
- The development of a procedure for using plate numbers as a means to more effectively assign inspection and accident data to the responsible motor carrier;
- The use of automated procedures such as bar codes, for data collection in the field to eliminate typing errors on critical fields like USDOT number, plate number and VIN.

### Improved Motor Carrier Safety

The PRISM program requires that motor carriers improve their identified safety deficiencies or face progressively more stringent sanctions up to a Federal out-of-service order and concurrent State registration suspensions. The PRISM program has proven to be an effective means of getting motor carriers to improve their compliance and performance deficiencies.

### Customer Service

PRISM provides a one-stop shopping opportunity for carriers to obtain a USDOT Number, meet updating requirements, and obtain their IRP license plates simultaneously. Through the PRISM program, the state registration offices can issue these numbers for the federal government.

### **How does PRISM affect IRP registration?**

IRP serves as the framework for the PRISM program. The USDOT number of the motor carrier responsible for the safety of every vehicle registered must be identified during the registration process as well as the USDOT Number of the registrant.

Additionally, an updated MCS-150 form for each identified motor carrier responsible for safety on an IRP account and an updated MCS-150 form for the registrant is required unless the motor carrier and the registrant have each submitted one within 12 months prior to the first day of the renewal period or have updated the information directly on the FMCSA web page [www.fmcsa.dot.gov](http://www.fmcsa.dot.gov).

In many of the IRP accounts, the registrant that maintains the IRP account and the motor carrier that is responsible for safety are the same. Table A outlines USDOT Number and MCS-150 update requirements associated with PRISM and IRP registration in these instances.

**Table A: IRP account registrant and motor carrier responsible for safety of the vehicles are the same.**

	<b>Registrant Level</b>	<b>Individual Vehicle Level</b>
<b>USDOT Number Requirement</b>	USDOT Number of Registrant	Same
<b>MCS-150 Replacement</b>	Updated MCS-150 for the IRP registrant required unless one has been submitted within 12 months prior to the first day of the renewal period.	No additional requirement
<b>Action</b>	Record USDOT Number in Section I of the IRP Application and write the same number in column 19 of Section III of the vehicle information.	

## New Licenses (cont.)

In some cases though, the IRP account registrant and the motor carrier responsible for the safety of individual vehicles on the account may be different. The following examples and Table B outline USDOT Number and MCS-150 update requirements associated with PRISM and IRP registration in common instances.

### Rental/Leasing Registration

Rental/leasing companies who register in their own name must provide the USDOT Numbers and copies of updated MCS-150 forms to the registration office for the rental/leasing company and also for all lessees who are responsible for safety for the vehicles. The USDOT Number for the rental/leasing company should be recorded in Section I of the IRP Application and the appropriate USDOT number for the lessee's must be recorded in Section III, column 19. Column 21 must be recorded with an "n" if the terms of the lease cover the full registration year.

### Owner/Operators Registration

Owner/operators who register in their own names must obtain a USDOT Number for themselves.

This number is for registration purposes only and does not provide the owner/operator with his/her own operating authority. In addition, the owner/operator must provide the USDOT Number for the company to whom he/she leases. Updated copies of the MCS-150 must be submitted for the owner/operator and all companies responsible for safety (the lessees). The MCS-150 forms for the companies must be completed by the companies. The owner/operator must record his/her USDOT Number in Section I of the IRP Application. Column 19 should be completed with the USDOT Number of the motor carrier responsible for safety. Column 21 should indicate whether the term of the lease is as long as the registration year.

### Companies using leased vehicles

Companies who use all leased vehicles registered in the name of the lessors (rental/leasing or owner/operators) must provide the lessor with an updated copy of the MCS-150. The lessor will submit it to the state registration office in order to have the vehicle's registration renewed.

**Table B: IRP account registrant and motor carrier responsible for safety of all/some of the vehicles at the time of registration are different.**

	<b>Registrant Level</b>	<b>Individual Vehicle Level</b>
<b>USDOT Number Requirement</b>	USDOT Number of the Registrant	Two General Situations Apply: 1. USDOT Number of the motor carrier responsible for safety if known and expected to stay the same for at least 30 days from the renewal.  2. USDOT Number of the Registrant as a default if the motor carrier responsible for safety is unknown, or expected to change within 30 days of renewal.
<b>MCS-150 Requirement</b>	Update MCS-150 for the IRP registrant required unless one has been submitted within 12 months prior to the first day of the renewal period.	An updated MCS-150 associated with each USDOT number on the IRP account is required unless one has been submitted within 12 months prior to the first day of the renewal period.
<b>Action</b>	Record USDOT Number in Section I of the IRP application and the appropriate USDOT Number of the motor carrier responsible for safety in column 19 the vehicle section. Indicate in column 21 if the lease is for the full registration year (Y/N).	

### How PRISM affects roadside inspections

Motor carriers in the PRISM MCSIP process are recommended for inspection at the roadside. Once a motor carrier improves its safety status sufficient to exit the MCSIP, it will no longer be recommended for inspection.

### Exceptions to the Standard Licensing Process

If you will be traveling in jurisdictions that do not participate in the International Registration Plan and do not have special agreements with South Dakota (The Northwest Territories, Yukon Territory and the country of Mexico), you will have to register directly with those jurisdictions. The South Dakota prorata license will not be honored.

## New Licenses (cont.)

### What a Prorate License Doesn't Do

It does not do the following:

1. Exempt a carrier from the payment of motor fuel taxes in any jurisdiction;
2. Exempt a carrier from obtaining operating authority from a jurisdiction where the apportioned vehicle operates;
3. Exempt a carrier from the payment of the Federal Heavy Vehicle Use Tax;
4. Permit a carrier to exceed maximum length, height, width and axle limitations;
5. Permit the violation of bridge laws;
6. Exempt a carrier from obtaining a Commercial Driver's License;
7. Exempt a carrier from any sales tax due.

### License Credentials - Plates/Decals/Cab Cards

When your application has been processed, you will receive a number of items from the division that define your license as a prorate carrier.

#### Cab Card

The cab card lists the jurisdictions a vehicle is authorized to travel into under the prorate license and the vehicle's maximum combined gross weight. **The original cab card, not a photocopy, must be in the vehicle at all times.** Be certain to check the card for accuracy as soon as you receive it. If you request a correction of errors more than fifteen days after you receive the card, you will be charged a duplicate card fee of three dollars. The same three dollar fee applies for the replacement.

#### Cab Card

The vehicle described at left is proportionally registered within the following jurisdictions at the gross weight stated below:

SOUTH DAKOTA APPORTIONED REGISTRATION CAB CARD		SD 080000	WY 080000	*****	*****
Issue Date:	7/29/2010	Expiration Date:	05/31/2011		
License No.:	PR80014	Decal No.:	PR80014	9999-1	1
Year:	1999	Make:	KW	Model/Type:	K100
		Unit No.:	17000	Fuel:	D
Serial No. (VIN):	40FSD4826W2017238	Title No.:	APPLIED FOR		
Registrant Name:	DEPT OF REVENUE TEST ACCOUNT				
DBA Name:					
Address:	446 EAST CAPITOL				
City/ST/Zip:	PIERRE SD 57501				
Owner/Lessor:	TEST				
Carrier Responsible for Safety USDOT #:	12345				
Carrier Name:	THOTZKE TRUCKING INC				
Address:	PO BOX 128				
City/ST/Zip:	FARMERSBURG IN 47850				

VOID

#### License Plate and Validation Decal

The number on a vehicle's license plate and decal and the number on a vehicle's cab card always correspond. Consequently, the plate identifies a vehicle as operating under the definitions described on a specific cab card. The license plate must be mounted on the front of the vehicle in accordance with the requirements of South Dakota state law and the validation decal is placed in the upper

left hand corner of the plate. The cost of replacing a lost or damaged license plate is fifteen dollars (\$10.00 plate fee and \$5.00 mailing fee). If the license is picked up at our office and not sent through the mail, the mailing fee is waived.

#### License Plate



#### Identification Plate (if applicable)

A second plate identifying a vehicle as having a prorate license ("Apportioned Vehicle") will be included in your packet if you are registering either a straight truck (TK) or a bus (BS).

This second plate must be displayed on the rear of the vehicle (power unit, not trailer). This plate does not correspond to the cab card, is not replaced each year, and should be used as long as the vehicle carries a prorate license. If desired, the identification plate can be switched from one prorate vehicle to another. If the plate is damaged or lost, the cost of a replacement is fifteen dollars (\$10.00 plate fee and \$5.00 mailing fee).

If the plate is picked up at our office and not sent through the mail, the mailing fee is waived.

#### Identification Plate



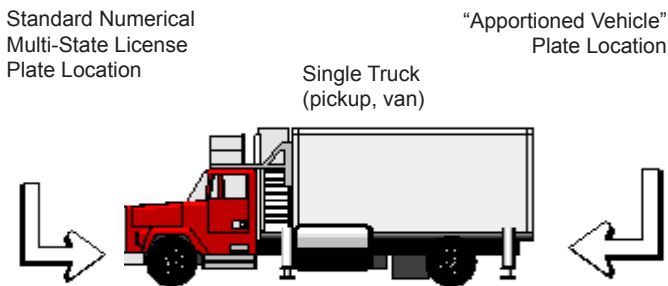
## New Licenses (cont.)

### Trailer Cab Card (if applicable)

The number on the trailer cab card corresponds with the trailer identification plate. The card must be carried in the cab of the power unit pulling the trailer.

### Trailer Identification Plates (if applicable)

Original and renewal license applications ask for a list of the trailers you want to license, as well as the power units. Once issued, the trailer identification plates are valid for as long as you own the trailer. The plate cannot be transferred to another trailer or to a new owner. It is your responsibility to return the trailer plate to the Office of Prorate and Commercial Licensing if the trailer leaves your service.



## Unified Carrier Registration Program (UCR)

If you operate a truck or bus in interstate or international commerce there is a new federal law that applies to your business. The Unified Carrier Registration (UCR) Program requires individuals and companies that operate commercial motor vehicles in interstate or international commerce to register their business and pay an annual fee based on the size of their fleet. This law includes private carriers. It also includes Freight Forwarders, Brokers and Leasing Companies that make arrangements for the transportation of cargo and goods in interstate or international commerce.

A “Commercial Motor Vehicle” is defined as a self-propelled vehicle used on the highways in commerce principally to transport passengers or cargo, if the vehicle:

- (a) has a gross vehicle weight of 10,001 pounds or more;
- (b) is designed to transport 11 or more passengers (including the driver); or
- (c) is used in transporting hazardous materials in a quantity requiring placarding.

The fees under this program will be required to be paid each year and may vary from year to year. The fees for 2010 are listed below:

Fleet Size (Include Trailers)			Fee Per Company
Tier	From	To	
1	0	2	\$ 76.00
2	3	5	\$ 227.00
3	6	20	\$ 452.00
4	21	100	\$ 1,576.00
5	101	1,000	\$ 7,511.00
6	1,001	200,000	\$73,346.00

**Example: A motor carrier operating four tractors and nine straight trucks has a fleet size of thirteen (Tier 3) commercial motor vehicles and pays \$452.00.**

You may either apply for the UCR by completing a UCR application and mailing the appropriate fee to the Department or register online at [www.ucr.in.gov](http://www.ucr.in.gov) and follow the step-by-step instructions. When registering online, payments can be made using MasterCard, Visa or e-Check. Credit card payments and e-Check payments can only be processed if you register online. Credit cards cannot be accepted if filing a paper application with the South Dakota Department of Revenue. The following fees will be applied when registering through the above mentioned website. Please note that the credit card fee is an estimate but should be fairly accurate to what you will be charged when paying by credit card.

Tier	Credit Card Fee	E-Check Fee	Website Fee
1	\$ 2.60	\$1.00	\$3.00
2	\$ 5.62	\$1.00	\$3.00
3	\$ 10.12	\$1.00	\$3.00
4	\$ 32.60	\$1.00	\$3.00
5	\$151.30	\$1.00	\$3.00
6	\$1,468.00	\$1.00	\$3.00

**Example: A motor carrier operating four tractors and nine straight trucks has a fleet size of thirteen (Tier 3) commercial motor vehicles and pays by credit card owes \$462.12. If the motor carrier pays by e-Check, he will owe \$453.00.**

# Yearly License Renewal

## The Renewal Application Form

After your first year of licensing, the Division of Motor Vehicles will send you a Renewal Application and Vehicle Information form at least 45 days before the expiration deadline. The Renewal Form lists your licensed vehicles and all the pertinent information about those vehicles. You will need to take the following action on the Renewal Form:

1. List the total distance all vehicles traveled in the fleet for each jurisdiction from July 1 through June 30. Total distance include trip-permitted distance and distance operated on toll roads. Distance also consists of any vehicles that had operated as part of the fleet during that period even if the vehicle(s) are not being renewed.
2. List any registered distance (trip permits in the preceding twelve months), by jurisdiction, on vehicles you are licensing for the first time.
3. Make any changes in the jurisdictions you intend to travel.
4. Delete any vehicles you do not want licensed and add any additional vehicles.
5. Make any changes in the combined gross weight of your vehicles. The combined gross weight listed will be the weight that all jurisdictions are registered at unless a weight schedule is attached that identifies otherwise.
6. Review the Ownership Information form for any changes in your address, owners, officers or partners and other pertinent information.
7. Review and update the MCS-150 Form, if applicable
8. Review the form for additional changes or errors.

**Note:** Colorado has a reduced fee schedule for vehicles that have operated under 10,000 miles nationally. If you are licensing your fleet for Colorado, you may submit a written statement of fact identifying each vehicle that traveled under 10,000 miles nationally within the reporting distance period. Additional documentation may be required. If you do not submit a statement, all vehicles will be registered as operating over 10,000 miles nationally, and fees will be assessed accordingly.

## Calculation of Fees

The division will remove from the total fleet distance all distance traveled in any IRP jurisdiction which is not being apportioned. This distance will be removed prior to the apportionment of the fees. Distance traveled in any reciprocity jurisdiction will be added to South Dakota's distance prior to the apportionment of the fees.

Non-IRP distance will remain in the total IRP distance; however; satisfactory proof of non-IRP distance traveled may be required of any carrier whose distance figures appear questionable or incomplete.

A Solid Waste Disposal Fee is also collected on all South Dakota-based units. This fee is determined by calculating \$.25 per tire, with a maximum of \$1.00 per unit. The division will assume all units have four tires unless informed otherwise.

## Licensing Deadlines

Carriers registering under IRP will be staggered on a quarterly basis. The prorated office will determine your expiration month upon receipt of your application for licensing. License fees will be billed accordingly based on the month of expiration set up for your fleet. Carriers having multiple fleets must use the same expiration month for all fleets.

Prior to the expiration of your credentials, a renewal application will be sent. To have your registration credentials mailed to you before your license(s) expire, you MUST:

- File your renewal application at least 45 days before the expiration deadline; and
- Pay your fees at least 15 days before the expiration deadline.

Following are the expiration dates and enforcement dates.

EXPIRATION DATE	ENFORCEMENT DATE
February 28	March 1
May 31	June 1
August 31	September 1
November 30	December 1



# Temporary Clearances

If you are adding a new or replacement vehicle to your fleet, or if you are a new applicant, you may request a immediate, although temporary, prorated clearance. A temporary clearance is usually valid for a maximum of forty-five days or until the end of the current registration year, whichever comes first. A vehicle may receive only one temporary clearance.

The process of applying for a temporary clearance is different for new applicants who do not have an established account with the division than it is for established applicants.

## Temporary Clearances for New Applicants

The first step in acquiring a temporary clearance is the completion of the Prorate Application (see “New Licenses”).

The second step is to calculate and submit an advanced deposit. To find this amount, turn to the “Table for Advanced Deposits” on page 24. Locate the correct age chart for the vehicle you want to license (“Current Model Year and Four Previous Years” or “Older Than Five Model Years”). Follow the column “Gross Weight” downward until you find the weight of the vehicle. In the column next to that number you will find the amount of deposit required for a temporary clearance. If you are licensing more than one vehicle, follow the same procedure for each vehicle.

The advanced deposit must be submitted with the “Prorate Application.” If a change in the vehicle’s title is required, a title application must be included with the advanced deposit. A document supporting the validity of the title change must be attached to the title application (MV-608). This proof includes a foreign title, an assigned South Dakota title or Manufacturer’s Certificate of Origin (MCO).

## Temporary Clearances for Carriers on File

If you have an established account (at least one year of prompt payment and paperwork processing), applications for temporary clearances will be taken by phone without having to submit an advanced deposit. You will be required to file an advanced deposit for a temporary clearance if you fail to make payments, fail to file paperwork in a timely manner or have additional problems with your account, or you may be denied the privilege of receiving temporaries if your account has had consistent problems or delinquencies.

When a temporary clearance is issued, the unit(s) for which the clearance is issued must be apportioned. A supplemental application adding this unit or units must be submitted to the Office of Prorate and Commercial Licensing within 20 days of the issuance of the temporary clearance. Temporary clearances will not be issued in lieu of permanently registering a unit. If you fail to file all paperwork covering any temporary clearance, you may be assessed a \$20.00 penalty. Any application submitted after a temporary clearance has expired will be assessed a \$20.00 penalty, per vehicle.

## Single-Trip and Commercial Permits

Carriers who intend to use a vehicle for interstate travel for a single trip may purchase a trip permit which allows the vehicle to travel within the jurisdiction from a point of origin to a point of destination. Such vehicles must have some form of current license before a trip permit can be issued.

If a carrier is going to use the vehicle only in an intrastate operation, they may qualify for a commercial permit.

The common use of trip permits by South Dakota based carriers is for vehicles under a temporary lease. The fee for a trip permit is \$15 per trip. Trip permits may be obtained by calling the 24-hour Permit Center at (605) 698-3925 or 3924.

## Special Licenses

Some commercial carriers have special requirements. The following section describes the provisions in the registration of owner-operator vehicles, leased vehicles, and the vehicles of household goods carriers.

### Licensing Owner-Operator Vehicles

Owner-operators lease their vehicles to carriers and provide them with drivers. The vehicle may be licensed in the name of the owner-operator, in which case the fees are based on his or her operational records. The owner-operator retains control of the license plates and cab card.

On the other hand, the carrier leasing the vehicle may be the license holder. If so, both the owner-operator's and the carrier's names appear on the registration. The fees are then based on the records of the carrier and the license plates and cab card are controlled by the carrier.

If the owner-operator leaves the carrier's fleet, the carrier can delete the vehicle from the registered fleet by submitting an application to the Prorate Office.

If an owner-operator leasing to a carrier and operating under that carrier's license decides to license in his or her own name, while continuing the lease agreement, he or she will use actual distance as a basis for application. Actual distance is that which was traveled by the owner-operator as reported on the carrier's original account at renewal time.

In some instances, owner-operators may choose to break their lease with a carrier. If they subsequently apply for their own prorate license, they must then use estimated distance on their application.

### Licensing Leased Vehicles

Either a lessor or lessee may license a leased vehicle. The cost of the prorate license will be based on the records of the license holder regardless of whether this is the lessor or lessee. A certified lease agreement must accompany the vehicle at all times. If the length of the lease is short-term, trip permits should be considered in place of a prorate license.

### Licensing Household Goods Carriers

Vehicles used in transporting household goods may be registered in the home state of either the service representative (a service representative provides facilities, sales, warehousing, equipment, and personnel to a household goods carrier) or the carrier. If they are registered in the home state of the service representative, the names of both the service representative and the carrier (as lessor) appear on the form.

The distribution of fees among the jurisdictions are based on the operational records of both the sales representative and the carrier. Those records must be available in the sales representative's jurisdiction.

If the vehicles are registered in the home jurisdiction of the carrier, the names of both the carrier and service representative (as lessor) must appear on the form (assuming the jurisdiction is an IRP member). The distribution of fees among the jurisdictions are based on the operational records of the carrier.

Household Goods Carriers using equipment leased from service representatives may elect to base that equipment in either the base jurisdiction of the service representative or that of the carrier.

If the base jurisdiction of the service representative is selected, the equipment shall be registered in the service representative's name, and the Household Goods Carrier shall be shown as the lessee. The apportionment of fees shall be according to the combined distance records of the service representative and the carrier. Such records must be kept or made available in the service representative's base jurisdiction.

If the base jurisdiction of the Household Goods Carrier is selected, the equipment shall be registered in the name of the carrier and that of the service representative as lessor. The apportionment of fees shall be according to the combined distance records of the carrier and those of the service representative. Such records must be kept or made available in the Household Goods Carrier's base jurisdiction.

### Rental and Leasing Companies

For purposes of IRP, the following definitions are applicable to rental vehicles:

**Rental Owner** - an owner who rents vehicles to others with or without drivers.

**Rental Fleet** - one or more vehicles that are offered for rent with or without drivers.

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

**Renting and Leasing** - the giving of possession and control of a vehicle for valuable consideration for a specified period of time.

**Rental Transaction** - the rental of a vehicle shall be deemed to occur in the jurisdiction where such vehicle first comes into possession of the user.

## Special Licenses (cont.)

In order to establish an account as a rental or leasing company, the applicant must register at least five vehicles.

Rental fleets registered by any person or firm engaging in the business of renting vehicles shall be extended full interjurisdiction and intrajurisdiction privileges when such person or firm complies with the following provisions:

- a. The vehicles are part of a rental fleet which are identifiable as being a part of such fleet;
- b. The person or firm registers the vehicles in accordance with the provisions of Article XI of the International Registration Plan.

### Rental Passenger Cars

To determine the percentage of total fleet vehicles that shall be registered in a jurisdiction, divide the gross revenue received in the preceding year for use of such rental vehicles arising from passenger car rental transactions occurring in all jurisdictions in which such vehicles are operated. The resulting percentage shall be applied to the total number of passenger cars in the fleet and that figure shall be the number of rental passenger cars that shall be fully registered in the jurisdiction.

### One Way Vehicles

Owners of trucks of less than 26,000 pounds gross vehicle weight operated as part of an identifiable one-way fleet will allocate vehicles to the respective jurisdictions and fully plate said allocated vehicles in such jurisdiction. All trucks of such one-way fleet so qualified will be allowed to perform both interjurisdiction and intrajurisdiction movements in all jurisdictions.

### Trailer Fleets

South Dakota does not allow trailer fleets.

### Bus Applications

An additional form must be completed when applying for a prorated license for a bus. Form IV (see page 23) must accompany any apportioned license application for a bus.

# Record Keeping and Audits

## Record Keeping

Prorate license holders are required to maintain detailed distance records. In practice, this means:

- Individual Vehicle Distance/Fuel Records (IVDFR) (see page 20);
- A monthly summary.
- A quarterly summary.
- A yearly summary.

Records must be retained for a period of 4 years, the current tax year plus the 3 previous years

Items such as computer printouts and fuel reports are important support documents but will not replace the three reports listed above. Computer or any other PC distance systems may be used to support documentation, however, these distance systems **MUST NOT** be used to replace the required trip reports (IVDFR).

The IVDFR must contain the following information:

1. Dates of the trip (starting and ending);
2. Trip origin and destination;
3. Route of travel including highway numbers;
4. Total distance traveled within each jurisdiction;
5. Total trip distance (including all vehicle movement whether loaded, empty, deadhead, or bobtail miles/kilometers);
6. Unit number or vehicle identification number for power units and trailers;
7. Beginning and ending odometer readings (or hubometer);
8. Registrant's name
9. Driver's Identification (name, number, signature).

The following information is helpful, but not mandatory:

- Odometer reading at jurisdictional border crossings;
- Registrant's name;
- Trailer number.

An IVDFR must be completed any time a vehicle moves. All vehicle distance must be accounted for on an IVDFR, including distance traveled under trip permits.

South Dakota encourages the use of new technology and most cost effective methods of accumulating total and in-jurisdiction distances that accurately reflect actual route of travel. If a carrier installs/implements system(s) that provides accurate (life-to-date) distance data without driver input, carrier may request a waiver of either

## Agreement to Maintain Records

**AGREEMENT TO MAINTAIN RECORDS IN ACCORDANCE WITH THE INTERNATIONAL FUEL TAX AGREEMENT AND THE INTERNATIONAL REGISTRATION PLAN'S RECORD KEEPING REQUIREMENTS**

Every licensee shall maintain adequate records of operation. The licensee shall preserve the records for IRP for the three mileage reporting periods (July 1 through June 30) which immediately precede the current license year, along with the current license year. The licensee shall preserve the records for IFTA for a period of four years from the due date of the return.

South Dakota requires that records be made available to the department for audit upon request. In the event the licensee fails to make acceptable records available for the audit, the department may make assessments and penalties for the period under audit and may suspend or cancel license privileges.

**DOCUMENTS TO BE MAINTAINED**  
The following paragraphs briefly describe the documents required. Detailed record keeping information and requirements are included in the South Dakota Procedures Manuals.

Each trip must be supported by a driver's trip sheet, driver's log or other document completed by the driver that includes the following information:

- 1) Date of trip (beginning and ending); 2) Trip origin and destination; 3) Routes (highway numbers) traveled; 4) Mileage by jurisdiction; 5) Total trip miles; 6) Vehicle equipment number or identification number (for power unit and trailer); 7) Odometer readings; 8) Driver name and signature; 9) Both taxable and non-taxable usage of fuel; 10) Miles traveled for taxable and non-taxable use; 11) Mileage receipts for each vehicle for each jurisdiction in which the vehicle operated.

Each licensee shall maintain a complete record of fuel purchased or received, including retail and bulk storage used in the conduct of its business. The fuel records shall contain, but are not limited to:

- a. The date of each receipt of fuel;
- b. The name and address of the person from whom purchased or received;
- c. The number of gallons received;
- d. The type of fuel;
- e. The vehicle or equipment into which the fuel was placed;
- f. All information for the reconciliation of bulk storage;
- g. Both taxable and non-taxable usage of fuel;
- h. Miles traveled for taxable and non-taxable use;
- i. Mileage receipts for each vehicle for each jurisdiction in which the vehicle operated.

Mileage and fuel recorded on the driver's trip sheet or the driver's log shall be summarized monthly by equipment number showing the total number of miles operated in each jurisdiction covering the applicable mileage reporting period and the fuel purchased in each jurisdiction.

From the monthly summaries, the licensee shall prepare a yearly recap showing the total fleet miles and fuel, broken down by month for each jurisdiction, covering the applicable reporting period.

**DECLARATION**

The undersigned agrees to maintain records in accordance with International Fuel Tax Agreement and the International Registration Plan from the original date of licensing until such time as the IRP or IFTA account is no longer active and the license is cancelled.

(Printed Name) - Authorized Company Rep - (Signature) \_\_\_\_\_ Title \_\_\_\_\_

License Business Name \_\_\_\_\_ Account Number \_\_\_\_\_ Date \_\_\_\_\_

PR01F 308 - 8/10

445 East Capitol Ave  
Pierre, SD 57501-3158

odometer readings or routes of travel, not both. A request for a waiver of a reporting requirement must be in writing. South Dakota will conduct an inspection of internal control procedures and fully test the carriers distance and fuel accounting system. A valid waiver of either routes of travel or odometers (not both) will bear the signature of an authorized South Dakota official. The waiver is valid for three years - unless there is a material change in internal controls or methods of accumulating key data elements necessary to complete quarterly returns.

The monthly summary must show:

- In-jurisdiction and total distance traveled by each power unit operated during the calendar month.

The quarterly summary must show fleet:

- In-jurisdiction and total distance traveled by the fleet during each calendar quarter.

The yearly summary must show:

- A summary of the July 1 to June 30 distance year (monthly/quarterly) used in preparing the application for apportionment.

**Distance records must be kept for a total of six (current plus five) years. If you fail to keep adequate records, you may be assessed a penalty or lose your license (see the following section, "Audits").** You will be required to file an agreement to maintain records the first year of licensing.

## Audits

The Department of Revenue & Regulation routinely audits

# Record Keeping and Audits (cont.)

license holders. The purpose of an audit is to ensure license holders comply with the terms of the IFTA/IRP. The audit verifies the accuracy of the jurisdictional distance on the application for apportionment by reviewing the required source and summary documents listed on the Record Keeping and Audits section of this manual.

### Notice of Intent to Audit

The audit process begins when the department mails a “Notice of Intent to Audit” to the license holder. License holders are normally notified at least 30 days prior to the audit date (unless the department secretary determines that a delay would jeopardize the collection of tax). The 30-day period may be waived by mutual consent of the parties.

Within 60 days after the beginning of the audit, the license holder must provide the auditor with all operational records. These records include IVDFRs, monthly, quarterly and yearly summaries and supporting documents. If the license holder fails to present documentation to the auditor within the 60-day period or if there is a deficiency in the records presented, the department will assess the following penalties:

- If records are found to be inadequate at any time, the license holder will be assessed the full 3 percent excise tax on any vehicle that had the tax apportioned during that license period.
- If records are not adequate to allow a satisfactory audit, the license holder may be assessed a penalty of up to 20 percent of the original jurisdictional fees for the year(s) under audit.
- If records are found to be inadequate in a subsequent year, the license holder may be assessed a penalty of up to 100 percent of original jurisdictional fees and/ or his or her prorata license may be revoked.

### Certificate of Assessment

After reviewing the license holder’s records, the auditor will discuss any discrepancies with the licensee and will issue a “Certificate of Assessment.” The certificate of assessment will show the license type and any debit or credit due from each jurisdiction, along with the net debit or credit due based on the audit. Any IRP fees due or credit due from an audit will be netted. The State of South Dakota will collect or credit all member jurisdiction’s fees based on the net amount of the audit results.

The license holder has 60 days from the date of the certificate to take the following action:

- pay the assessment, including accrued interest, or
- request a hearing (in writing) before the Secretary of Revenue & Regulation.

## Sample Individual Vehicle Distance Records/ Fuel Record (IVDFR)

## Appealing an Audit Assessment

A request for hearing is the license holder’s only way of contesting an audit assessment. If a license holder decides to appeal the assessment, he or she must submit a “Request for Hearing” within the 60-day time limitation. The request, submitted in letter form, must specifically identify the issues being contested. If it does not, the

## Record Keeping and Audits (cont.)

administrative hearing could be denied.

The request for hearing must state:

- the portion of the assessment being contested, and
- the mistake of fact or error of law the license holder believes resulted in a invalid assessment.

Once a proper request for hearing has been filed, the matter becomes a contested case and falls within the scope of the Administrative Procedures Act (SDCL 1-26). The department schedules the matter for hearing and serves the license holder with a “Notice of Hearing.”

### Notice of Hearing

The notice of hearing informs the license holder of the time and place of the hearing, the name and address of the hearing examiner and sets forth the issues to be considered. The notice of hearing must be served on the license holder at least ten days prior to the hearing, to allow time for “discovery proceedings,” which may include a pre-hearing conference involving the department’s attorney, the license holder and his or her representative, and the hearing examiner.

### The Administrative Hearing

The administrative hearing is conducted according to the provisions of the Administrative Procedures Act (SDCL 1-26). The license holder may be represented by an attorney.

Essentially, the license holder is a plaintiff in a civil matter. Consequently, he or she must prove that the assessment is invalid because it is based on a mistake of fact or error of law. In most cases, the administrative hearing is the license holder’s only opportunity to present testimony and evidence.

At the conclusion of the hearing, the hearing examiner may request briefs on the legal issues. Following the submission of briefs, the hearing examiner prepares proposed findings of fact and conclusions of law for the Secretary of Revenue & Regulation to consider.

### Findings of Fact, Conclusions of Law and Order of the Secretary

The secretary may adopt the proposals of the hearing examiner or, after reviewing the record, may submit his or her own findings, conclusions and decision. Copies of the findings of fact, the conclusions of law, and the order are sent to the license holder.

If the license holder is ordered to pay additional fees and/or tax and desires to appeal the decision to the circuit court, he or she must:

- pay the amounts ordered to be paid, or
- file a bond with the department to insure payment

The South Dakota Supreme Court has ruled that if payment is not made, or a bond posted, the circuit court cannot hear an appeal.

### Notice of Appeal

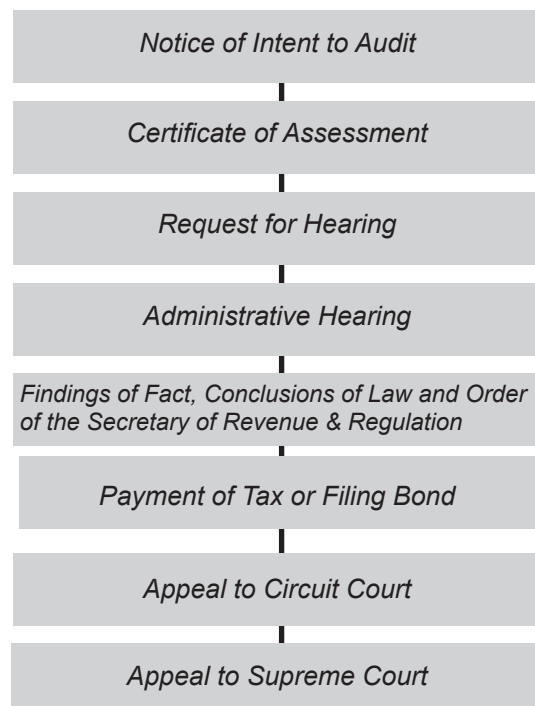
After the license holder has paid the fees and/or tax or filed a bond, the appeal to the circuit court is governed by the Administrative Procedures Act. The license holder must serve his or her notice of appeal upon the Department of Revenue & Regulation and file it, along with proof of service, with the clerk of courts of the appropriate county. This notice of appeal must be filed within 30 days of the date the Secretary of Revenue & Regulation serves the license holder notice of his or her decision.

When the court hears the appeal, it will base its review of the department secretary’s decision upon the administrative record. With regard to the questions of fact, the secretary’s findings will be upheld unless “clearly erroneous.” Questions of law are fully reviewable by the court. The decision of the circuit court may be appealed to the South Dakota Supreme Court. The supreme court will review the secretary’s decision on the record, under the same standards of review employed by the circuit court.

### Collections

If a license holder fails to pay fees, taxes, penalties and interest, the Department of Revenue & Regulation may

#### Audit and Appeal Flow Chart



## Record Keeping and Audits (cont.)

begin a civil suit against the license holder for recovery of the debt. If successful, the department becomes a judgment creditor and can use the normal collection procedures open to such a creditor.

### Notice of Jeopardy Assessment

In some cases, the department may bypass the formal audit procedure in determining if fees and /or taxes are due. If the Secretary of Revenue & Regulation finds that the assessment or collection of any tax is jeopardized by delay, Notice of Tax Lien

Any fee, tax, penalty or interest due from a license holder results in an automatic lien on his or her real or personal property. To preserve the state's lien priority against other creditors, the department files a "Notice of Tax Lien" with the register of deeds of the county in which the license holder's property is located.

### Distress Warrant

If the license holder still fails to make payment, the department requests the county treasurer to issue a distress warrant to the county sheriff. The distress warrant directs the sheriff to proceed to collect the delinquent fees and/or taxes by seizing and selling the license holder's property.

### License Revocations

If the holder of a prorated license fails to pay fees and/or taxes in a timely fashion, the license may be revoked. The department will give the license holder prior notice and an opportunity to be heard before his or her license is suspended or revoked.

A hearing examiner conducts the revocation hearing. The department presents evidence to prove the failure to pay fees and/or taxes. The license holder then submits his or her evidence or testimony to show compliance with the licensing regulations. Following the hearing, the hearing examiner prepares minutes and a decision for the secretary to consider. The secretary will then issue his or her order, which may include an assessment of additional taxes, penalty and interest.

The department and the license holder have the right of judicial review of the secretary's order. The procedure for judicial review is essentially the same as that described in the previous section on audit appeals.

### Declaratory Rulings

If a license holder believes that an error has been made in determining his or her liability, he or she may ask the Secretary of Revenue & Regulation to render a formal

opinion regarding the application or interpretation of a licensing regulation. This opinion is called a declaratory ruling and is made according to specific rules and procedures set forth in SDCL 1-26-15.

A license holder who wants a declaratory ruling from the department secretary must submit a verified petition. The petition must present the specific question on which he or she is requesting a ruling and the factual basis for the question. Typically, the petition will include a request for a refund of fees and/or taxes. If the secretary determines that additional facts or information are needed, he or she may call for a hearing on the petition. The secretary must notify the license holder of the hearing at least ten days prior to the hearing date.

The secretary may decline to render a decision if he or she determines that a ruling will not settle the controversy. If a ruling is made, the secretary will include findings of fact and conclusion of law.

The secretary's ruling is subject to appeal to the courts. The appeal is the same as an appeal of any other agency decision in a contested case.

#### Pre-Hearing Checklist Appealing an Audit Assessment

- Submit your request for hearing in writing to the Secretary of Revenue & Regulation within thirty days of the Certificate of Assessment date.
- Submit your list of witnesses to the hearing examiner with a copy to the Department of Revenue & Regulation, not less than ten days prior to the date of hearing.
- If rescheduling a hearing, submit a request for continuance to the hearing examiner with a copy to the Secretary of Revenue & Regulation at least seven days prior to the hearing date.
- Submit proposed stipulations to the hearing examiner at least two days prior to the date of the hearing.
- Make arrangements for a court reporter if you require a verbatim record of the hearing.
- Prepare all exhibits for marking for identification prior to the hearing.

# Appendix

## Accounting or Reporting Firm Authorization Form/Responsible Party (Power of Attorney)

**ACCOUNTING OR REPORTING FIRM AUTHORIZATION FORM/RESPONSIBLE PARTY**

South Dakota Department of Revenue & Regulation  
Division of Motor Vehicles  
445 East Capitol Avenue  
Pierre, South Dakota 57501-3185

PLEASE FILL OUT THIS FORM IF YOU HAVE AN ACCOUNTING FIRM OR REPORTING SERVICE COMPILE YOUR APPLICATIONS AND RETURNS FOR YOU.

Licenses are required to file returns/application and pay taxes/fees as it is owed. They are also required to accept and respond to various types of official communications with the Department of Revenue & Regulation.

If a licensee prefers an Accounting or Reporting firm to fulfill these responsibilities, this authorization form is to be completed. This is a privilege extended to the licensee which requires special handling by the department, therefore, such action will not be considered unless this form is properly completed and placed on file with the department. However, the completion of this form does not relieve the licensee of the legal obligations associated with a particular license. The licensee is ultimately responsible for the payment of the tax/fee as well as all acts and omissions of the stated Accounting or Reporting firm.

**POWER OF ATTORNEY**

KNOW ALL MEN BY THESE PRESENT, that the undersigned principal and licensee has made and appointed, and does hereby make and appoint (Firms Name) \_\_\_\_\_

or agents or employees, with the offices at (Mailing Address) \_\_\_\_\_

(Phone Number) \_\_\_\_\_

to act as Attorney-in-Fact for the undersigned, who makes this appointment either personally or in an authorized representative capacity on behalf of a principal partnership, corporation, or other entity; this power of attorney shall be limited to the following specific purposes involving the South Dakota license(s) indicated:

- To prepare, sign and file applications with the Department of Revenue & Regulation.
- To prepare, sign and file with the Department of Revenue & Regulation periodic tax returns or reports as required by South Dakota law.
- To collect refunds owed to the principal by the State of South Dakota.
- To take legal notice of all delinquencies, cancellation listings and official mailings prepared and sent by the Department of Revenue & Regulation.
- To take legal notice of all tax rate/fee changes.
- To preserve all records required to be kept by the principal for the statutory period of time.
- To respond to communications when such responses are requested by the Department of Revenue & Regulation.
- To take legal notice of all Notices of Intent to Audit.
- To present to officials of the Department of Revenue & Regulation all records requested to be inspected.
- To cooperate and assist all officials of the Department of Revenue & Regulation while they are conducting all audits.
- To take legal notice of all Certificates of Assessment.

This Power of Attorney shall be effective upon receipt thereof by the Department of Revenue & Regulation and shall continue until cancelled by filing with the Department an instrument properly executed and reciting such cancellation.

DOR-MF-001 (07/06)

IN WITNESS WHEREOF, the undersigned has caused these present to be executed, for benefit of the principal named below.

Please check the following licenses that you hold or are applying for:

Tax License(s) Assigned	Tax License(s) Numbers if Previously
____ In State Supplier	_____
____ Out of State Supplier	_____
____ Importer	_____
____ Exporter	_____
____ Blender	_____
____ Marketer	_____
____ LPG Vendor	_____
____ CNG Vendor	_____
____ LPG User	_____
____ Highway Contractor	_____
____ IFTA Account	_____
____ Prorate Account	_____

Accounting or Reporting Firm By: \_\_\_\_\_ Principle and Licensee By: \_\_\_\_\_

## Bus Registration (Form IV)

**FORM IV SOUTH DAKOTA APPLICATION FOR MULTI-STATE BUS REGISTRATION**

REGISTRATION YEAR: \_\_\_\_\_ REGISTRANT NAME: \_\_\_\_\_

ACCOUNT NUMBER: \_\_\_\_\_ ADDRESS: \_\_\_\_\_

FLEET NUMBER: \_\_\_\_\_ CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

SUPPLEMENT NUMBER: \_\_\_\_\_

UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____
UNIT: _____	HORSE POWER: _____	SEATING CAPACITY: _____

# Appendix (cont.)

## Tables for Advanced Deposits

Current Model Year and Four Previous Years								
Tonnage	Gross Weight	Amount	Tonnage	Gross Weight	Amount	Tonnage	Gross Weight	Amount
2T	UNDER 4,000	\$ 14.00	23T	44,001-46,000	\$128.00	44T	86,001-88,000	\$269.00
3T	4,001-6,000	17.00	24T	46,001-48,000	135.00	45T	88,001-90,000	276.00
4T	6,001-8,000	19.00	25T	48,001-50,000	142.00	46T	90,001-92,000	283.00
5T	8,001-10,000	22.00	26T	50,001-52,000	148.00	47T	92,001-94,000	289.00
6T	10,001-12,000	25.00	27T	52,001-54,000	155.00	48T	94,001-96,000	296.00
7T	12,001-14,000	29.00	28T	54,001-56,000	162.00	49T	96,001-98,000	303.00
8T	14,001-16,000	33.00	29T	56,001-58,000	168.00	50T	98,001-100,000	309.00
9T	16,001-18,000	38.00	30T	58,001-60,000	175.00	51T	100,001-102,000	316.00
10T	18,001-20,000	42.00	31T	60,001-62,000	182.00	52T	102,001-104,000	323.00
11T	20,001-22,000	48.00	32T	62,001-64,000	188.00	53T	104,001-106,000	329.00
12T	22,001-24,000	55.00	33T	64,001-66,000	195.00	54T	106,001-108,000	336.00
13T	24,001-26,000	62.00	34T	66,001-68,000	202.00	55T	108,001-110,000	343.00
14T	26,001-28,000	68.00	35T	68,001-70,000	208.00	56T	110,001-112,000	349.00
15T	28,001-30,000	75.00	36T	70,001-72,000	215.00	57T	112,001-114,000	356.00
16T	30,001-32,000	82.00	37T	72,001-74,000	222.00	58T	114,001-116,000	363.00
17T	32,001-34,000	88.00	38T	74,001-76,000	228.00	59T	116,001-118,000	369.00
18T	34,001-36,000	95.00	39T	76,001-78,000	235.00	60T	118,001-120,000	376.00
19T	36,001-38,000	102.00	40T	78,001-80,000	243.00	61T	120,001-122,000	383.00
20T	38,001-40,000	108.00	41T	80,001-82,000	249.00	62T	122,001-124,000	389.00
21T	40,001-42,000	115.00	42T	82,001-84,000	256.00	63T	124,001-126,000	396.00
22T	42,001-44,000	122.00	43T	84,001-86,000	263.00	64T	126,001-128,000	403.00
						65T	128,001-130,000	409.00

Older Than Five Model Years								
Tonnage	Gross Weight	Amount	Tonnage	Gross Weight	Amount	Tonnage	Gross Weight	Amount
2T	UNDER 4,000	\$ 13.00	23T	44,001-46,000	\$115.00	44T	86,001-88,000	\$243.00
3T	4,001-6,000	15.00	24T	46,001-48,000	122.00	45T	88,001-90,000	249.00
4T	6,001-8,000	17.00	25T	48,001-50,000	128.00	46T	90,001-92,000	255.00
5T	8,001-10,000	20.00	26T	50,001-52,000	133.00	47T	92,001-94,000	261.00
6T	10,001-12,000	23.00	27T	52,001-54,000	140.00	48T	94,001-96,000	267.00
7T	12,001-14,000	26.00	28T	54,001-56,000	146.00	49T	96,001-98,000	273.00
8T	14,001-16,000	30.00	29T	56,001-58,000	151.00	50T	98,001-100,000	279.00
9T	16,001-18,000	34.00	30T	58,001-60,000	158.00	51T	100,001-102,000	285.00
10T	18,001-20,000	38.00	31T	60,001-62,000	164.00	52T	102,001-104,000	291.00
11T	20,001-22,000	43.00	32T	62,001-64,000	169.00	53T	104,001-106,000	297.00
12T	22,001-24,000	50.00	33T	64,001-66,000	176.00	54T	106,001-108,000	303.00
13T	24,001-26,000	56.00	34T	66,001-68,000	182.00	55T	108,001-110,000	309.00
14T	26,001-28,000	61.00	35T	68,001-70,000	187.00	56T	110,001-112,000	315.00
15T	28,001-30,000	68.00	36T	70,001-72,000	194.00	57T	112,001-114,000	321.00
16T	30,001-32,000	74.00	37T	72,001-74,000	200.00	58T	114,001-116,000	327.00
17T	32,001-34,000	79.00	38T	74,001-76,000	205.00	59T	116,001-118,000	333.00
18T	34,001-36,000	86.00	39T	76,001-78,000	212.00	60T	118,001-120,000	339.00
19T	36,001-38,000	92.00	40T	78,001-80,000	219.00	61T	120,001-122,000	345.00
20T	38,001-40,000	97.00	41T	80,001-82,000	225.00	62T	122,001-124,000	351.00
21T	40,001-42,000	104.00	42T	82,001-84,000	231.00	63T	124,001-126,000	357.00
22T	42,001-44,000	110.00	43T	84,001-86,000	237.00	64T	126,001-128,000	363.00
						65T	128,001-130,000	369.00

## Appendix (cont.)

### Vehicle and Weight Limits

#### South Dakota

Vehicles that exceed state size and weight limits must obtain a special permit before traveling South Dakota highways. Permits are issued by the South Dakota Permit Center office with the assistance of the South Dakota Department of Transportation.

#### Width and Height Limits

Vehicles traveling South Dakota highways may not exceed 14 feet in height and 102 inches in width. Loads of baled hay are limited in height to 14 feet 3 inches.

#### Length Limits

A straight truck or bus may not exceed 45 feet in length. The legal length of a semi-trailer operating in a truck tractor/semi-trailer combination is 53 feet. When a truck tractor, semi-trailer and trailer are combined, the distance from the front of the first trailer to the back of the last trailer cannot exceed 81.5 feet, nor can any single trailer in the combination exceed 45 feet.

A straight truck and trailer cannot exceed a total length of 80 feet, including the length of the tongue.

#### Weight Limits

The weight of a vehicle traveling South Dakota highways is limited by the following formula:

$$W = 500[(L \times N) / (N-1) + 12 \times N + 36]$$

**W** = Gross weight (rounded to the nearest 500 pounds)

**L** = Distance in feet between the extreme axles of a group

**N** = Number of axles in the group

A vehicle's weight is also limited by these factors:

**Single Axle** may not exceed 20,000 lb. (two or more axles which are spaced 40 inches or less apart will be considered a single axle).

**Tandem Axle** may not exceed 34,000 lb. (two or more axles which are spaced more than 40 inches apart but 96 inches or less apart, will be considered a tandem axle).

**Two Consecutive Sets of Tandems** may carry a gross load of 34,000 pounds each provided the overall distance between the first and last axles of the tandems is 36 feet or more.

All single tired axle weights may not exceed 500 lb. per inch width of tire with the exception of the steering axle which may carry up to 600 lb. per inch width of tire. Dual tired axles may carry up to 600 lb. per inch width of tire. Tire width is based on tire section width. The size printed on the tire carcass indicates the section width, i.e.; a 10:00 x 22 tire would equate to a 10-inch section width. To convert a metric tire to inches of width, divide the width given in millimeters by 25.4. A steering axle is any axle on the front of a motor vehicle that is activated by the operator to directly accomplish guidance or steering of the motor vehicle or combination of vehicles.

The gross weight of a vehicle traveling on an Interstate Highway is limited to 80,000 pounds. Permits may be purchased to allow a vehicle to exceed 80,000 pounds on Interstate Highways provided the vehicle does not exceed the weight limit as indicated above.

# Appendix (cont.)

## Bridge Gross Weight Table

Bridge Gross Weight Table												
Axle Spacing Feet	Number of Axles											
	2	3	4	5	6	7	8	9	10	11	12	13
	Maximum Gross Weight - Pounds											
greater than 96"	38,000	42,000										
9	39,000	43,000										
10	40,000	43,500	48,500									
11	40,000	44,500	49,500									
12	40,000	45,000	50,000									
13	40,000	46,000	50,500									
14	40,000	46,500	51,500	57,000								
15	40,000	47,500	52,000	57,500								
16	40,000	48,000	52,500	58,000								
17	40,000	49,000	53,500	58,500	64,000							
18	40,000	49,500	54,000	59,500	65,000							
19	40,000	50,500	54,500	60,000	65,500							
20	40,000	51,000	55,500	60,500	66,000	71,500						
21	40,000	52,000	56,000	61,000	66,500	72,500						
22	40,000	52,500	56,500	62,000	67,000	73,000						
23	40,000	53,500	57,500	62,500	68,000	73,500						
24	40,000	54,000	58,000	63,000	68,500	74,000	79,500					
25	40,000	55,000	58,500	63,500	69,000	74,500	80,500					
26	40,000	55,500	59,500	64,500	69,500	75,000	81,000					
27	40,000	56,500	60,000	65,000	70,000	76,000	81,500	87,000				
28	40,000	57,000	60,500	65,500	71,000	76,500	82,000	88,000				
29	40,000	58,000	61,500	66,000	71,500	77,000	82,500	88,500				
30	40,000	58,500	62,000	67,000	72,000	77,500	83,000	89,000	94,500			
31	40,000	59,500	62,500	67,500	72,500	78,000	83,500	89,500	95,000			
32	40,000	60,000	63,500	68,000	73,000	78,500	84,500	90,000	96,000			
33	40,000	60,000	64,000	68,500	74,000	79,500	85,000	90,500	96,500			
34	40,000	60,000	64,500	69,500	74,500	80,000	85,500	91,000	97,000	102,500		
35	40,000	60,000	65,500	70,000	75,000	80,500	86,000	91,500	97,500	103,500		
36	40,000	60,000	66,000	70,500	75,500	81,000	86,500	92,500	98,000	104,000		
37	40,000	60,000	66,500	71,000	76,000	81,500	87,000	93,000	98,500	104,500	110,000	
38	40,000	60,000	67,500	72,000	77,000	82,000	87,500	93,500	99,000	105,000	110,500	
39	40,000	60,000	68,000	72,500	77,500	83,000	88,500	94,000	99,500	105,500	111,500	
40	40,000	60,000	68,500	73,000	78,000	83,500	89,000	94,500	100,000	106,000	112,000	117,500
41	40,000	60,000	69,500	73,500	78,500	84,000	89,500	95,000	101,000	106,500	112,500	118,000
42	40,000	60,000	70,000	74,500	79,000	84,500	90,000	95,500	101,500	107,000	113,000	119,000
43	40,000	60,000	70,500	75,000	80,000	85,000	90,500	96,000	102,000	107,500	113,500	119,500
44	40,000	60,000	71,500	75,500	80,500	85,500	91,000	97,000	102,500	108,000	114,000	120,000
45	40,000	60,000	72,000	76,000	81,000	86,500	91,500	97,500	103,000	109,000	114,500	120,500
46	40,000	60,000	72,500	77,000	81,500	87,000	92,500	98,000	103,500	109,500	115,000	121,000
47	40,000	60,000	73,500	77,500	82,000	87,500	93,000	98,500	104,000	110,000	115,500	121,500
48	40,000	60,000	74,000	78,000	83,000	88,000	93,500	99,000	104,500	110,500	116,000	122,000
49	40,000	60,000	74,500	78,500	83,500	88,500	94,000	99,500	105,000	111,000	116,500	122,500
50	40,000	60,000	75,500	79,500	84,000	89,000	94,500	100,000	106,000	111,500	117,500	123,000
51	40,000	60,000	76,000	80,000	84,500	90,000	95,000	100,500	106,500	112,000	118,000	123,500
52	40,000	60,000	76,500	80,500	85,000	90,500	95,500	101,500	107,000	112,500	118,500	124,000
53	40,000	60,000	77,500	81,000	86,000	91,000	96,500	102,000	107,500	113,000	119,000	124,500
54	40,000	60,000	78,000	82,000	86,500	91,500	97,000	102,500	108,000	113,500	119,500	125,500
55	40,000	60,000	78,500	82,500	87,000	92,000	97,500	103,000	108,500	114,500	120,000	126,000
56	40,000	60,000	79,500	83,000	87,500	92,500	98,000	103,500	109,000	115,000	120,500	126,500

# Appendix (cont.)

## Bridge Gross Weight Table (cont.)

57	40,000	60,000	80,000	83,500	88,000	93,500	98,500	104,000	109,500	115,500	121,000	127,000
58	40,000	60,000	80,000	84,500	89,000	94,000	99,000	104,500	110,000	116,000	121,500	127,500
59	40,000	60,000	80,000	85,000	89,500	94,500	99,500	111,500	111,000	116,500	122,000	128,000
60	40,000	60,000	80,000	85,500	90,000	95,000	100,500	106,000	111,500	117,000	122,500	128,500
61	40,000	60,000	80,000	86,000	90,500	95,500	101,000	106,500	112,000	117,500	123,500	129,000
62	40,000	60,000	80,000	87,000	91,000	96,000	101,500	107,000	112,500	118,000	124,000	129,500
63	40,000	60,000	80,000	87,500	92,000	97,000	102,000	107,500	113,000	118,500	124,500	130,000
64	40,000	60,000	80,000	88,000	92,500	97,500	102,500	108,000	113,500	119,000	125,000	130,500
65	40,000	60,000	80,000	88,500	93,000	98,000	103,000	108,500	114,000	120,000	125,500	131,000
66	40,000	60,000	80,000	89,500	93,500	98,500	103,500	109,000	114,500	120,500	126,000	132,000
67	40,000	60,000	80,000	90,000	94,000	99,000	104,500	109,500	115,000	121,000	126,500	132,500
68	40,000	60,000	80,000	90,500	95,000	99,500	105,000	110,500	116,000	121,500	127,000	133,000
69	40,000	60,000	80,000	91,000	95,500	100,500	105,500	111,000	116,500	122,000	127,500	133,500
70	40,000	60,000	80,000	92,000	96,000	101,000	106,000	111,500	117,000	122,500	128,000	134,000
71	40,000	60,000	80,000	92,500	96,500	101,500	106,500	112,000	117,500	123,000	128,500	134,500
72	40,000	60,000	80,000	93,000	97,000	102,000	107,000	112,500	118,000	123,500	129,500	135,000
73	40,000	60,000	80,000	93,500	98,000	102,500	107,500	113,000	118,500	124,000	130,000	135,500
74	40,000	60,000	80,000	94,500	98,500	103,000	108,500	113,500	119,000	124,500	130,500	136,000
75	40,000	60,000	80,000	95,000	99,000	104,000	109,000	114,000	119,500	125,500	131,000	136,500
76	40,000	60,000	80,000	95,500	99,500	104,500	109,500	115,000	120,000	126,000	131,500	137,000
77	40,000	60,000	80,000	96,000	100,000	105,000	110,000	115,500	121,000	126,500	132,000	137,500
78	40,000	60,000	80,000	97,000	101,000	105,500	110,500	116,000	121,500	127,000	132,500	138,500
79	40,000	60,000	80,000	97,500	101,500	106,000	111,000	116,500	122,000	127,500	133,000	139,000
80	40,000	60,000	80,000	98,000	102,000	106,500	111,500	117,000	122,500	128,000	133,500	139,500
81	40,000	60,000	80,000	98,500	102,500	107,500	112,500	117,500	123,000	128,500	134,000	140,000
82	40,000	60,000	80,000	99,500	103,000	108,000	113,000	118,000	123,500	129,000	134,500	140,500
83	40,000	60,000	80,000	100,000	104,000	108,500	113,500	118,500	124,000	129,500	135,500	141,000
84	40,000	60,000	80,000	100,000	104,500	109,000	114,000	119,500	124,500	130,000	136,000	141,500
85	40,000	60,000	80,000	100,000	105,000	109,500	114,500	120,000	125,000	131,000	136,500	142,000
86	40,000	60,000	80,000	100,000	105,500	110,000	115,000	120,500	126,000	131,500	137,000	142,500
87	40,000	60,000	80,000	100,000	106,000	111,000	115,500	121,000	126,500	132,000	137,500	143,000
88	40,000	60,000	80,000	100,000	107,000	111,500	116,500	121,500	127,000	132,500	138,000	143,500
89	40,000	60,000	80,000	100,000	107,500	112,000	117,000	122,000	127,500	133,000	138,500	144,000
90	40,000	60,000	80,000	100,000	108,000	112,500	117,500	122,500	128,000	133,500	139,000	145,000
91	40,000	60,000	80,000	100,000	108,500	113,000	118,000	123,000	128,500	134,000	139,500	145,500
92	40,000	60,000	80,000	100,000	109,000	113,500	118,500	124,000	129,000	134,500	140,000	146,000
93	40,000	60,000	80,000	100,000	110,000	114,500	119,000	124,500	129,500	135,000	140,500	146,500
94	40,000	60,000	80,000	100,000	110,500	115,000	119,500	125,000	130,000	135,500	141,500	147,000
95	40,000	60,000	80,000	100,000	111,000	115,500	120,500	125,500	131,000	136,500	142,000	147,500
96	40,000	60,000	80,000	100,000	111,500	116,000	121,000	126,000	131,500	137,000	142,500	148,000
97	40,000	60,000	80,000	100,000	112,000	116,500	121,500	126,500	132,000	137,500	143,000	148,500
98	40,000	60,000	80,000	100,000	113,000	117,000	122,000	127,000	132,500	138,000	143,500	149,000
99	40,000	60,000	80,000	100,000	113,500	118,000	122,500	127,500	133,000	138,500	144,000	149,500
100	40,000	60,000	80,000	100,000	114,000	118,500	123,000	128,500	133,500	139,000	144,500	150,000
101	40,000	60,000	80,000	100,000	114,500	119,000	123,500	129,000	134,000	139,500	145,000	150,500
102	40,000	60,000	80,000	100,000	115,000	119,500	124,500	129,500	134,500	140,000	145,500	151,500
103	40,000	60,000	80,000	100,000	116,000	120,000	125,000	130,000	135,000	140,500	146,000	152,000
104	40,000	60,000	80,000	100,000	116,500	120,500	125,500	130,500	136,000	141,000	146,500	152,500
105	40,000	60,000	80,000	100,000	117,000	212,500	126,000	131,000	136,500	142,000	147,500	153,000
106	40,000	60,000	80,000	100,000	117,500	122,000	126,500	131,500	137,000	142,500	148,000	153,500
107	40,000	60,000	80,000	100,000	118,000	122,500	127,000	132,000	137,500	143,000	148,500	154,000
108	40,000	60,000	80,000	100,000	119,000	123,000	127,500	133,000	138,000	143,500	149,000	154,500
109	40,000	60,000	80,000	100,000	119,500	123,500	128,500	133,500	138,500	144,000	149,500	155,000
110	40,000	60,000	80,000	100,000	120,000	124,000	129,000	134,000	139,000	144,500	150,000	155,500

## Appendix (cont.)

### State and Provincial Permit & Maximum Weight Information Summary

Location	Permit Available From	Permit Cost/Duration	Prior to Entry	Intrastate	Interstate	Maximum Weights
AB	Port of Entry	Varies by distance, net weight for 3 days	No	Yes	Yes	139,992 lbs
AL	Wire Services and <a href="http://www.revenue.alabama.gov">www.revenue.alabama.gov</a>	\$20.00/7 days	Yes	Yes	Yes	None. Overweight permit required over 80,000 lbs
AR	Port of Entry, Wire Services & Revenue Offices	\$33.00/72 hours	No	Yes	Yes	80,000 lbs
AZ	Port of Entry, Wire Services	Varies based on distance & number of axles/96 hrs	No	Yes	Yes	80,000 lbs
BC	Port of Entry	1/12 of annual registration fee for vehicle weight. 1/4 annual fee for 3 month permit	No	No	Yes	139,994 lbs
CA	Truck Stops, DMV Offices & Wire Services	\$45 power unit for 4 days	Yes	Yes	Yes	80,000 (Qualified) Overweight/ Over length - Contact CA DOT North Region (916) 322-1297; South Region (909) 383-4637
CO	Port of Entry, State Patrol	\$60-\$80 depending on weight for 72 hrs	No	Yes	Yes	80,000 lbs
CT	Wire Services	\$15/72 hrs	Yes	Yes	Yes	No max. Special permit required over 80,000 lbs from CT DOT (860) 594-2880
DC	Wire Services / IRP Offices	Trip permit	Yes	N/A	N/A	80,000 lbs
DE	Wire Services	\$15/72 hrs	Yes	Yes	Yes	80,000 lbs (Special permit required over 80,000 lbs)
FL	Wire Services	\$30/10 days	Yes	Yes	Yes	80,000 lbs
GA	Wire Services	\$30/72 hrs	Yes	Yes	Yes	80,000 lbs
IA	IA Reg. Permit Center & Vendor Stations	\$10/72 hrs	Yes	No	Yes	Unlimited (Special permits required for indivisible loads over 80,000 lbs) (515) 237-3264
ID	Weigh Stations, Vendor Stations or Port of Entry (208) 334-8688	\$30 - Single; \$60/120 hr - Combo. Limit of 3 permits per year.	No	Yes	Yes	106,000 lbs (Special permit required over 80,000lbs). Permit info (208) 334-8420
IL	Commercial & Farm Truck Division, Wire Services	\$19/72 hrs	Yes	Yes	Yes	80,000 lbs
IN	Wire Services, IRP Division	\$15/72 hrs	Yes	Yes	Yes	80,000 lbs
KS	Motor Carrier Inspection Station (POE) Central permit Office	\$26 / 72 hrs	No	Yes	Yes	85,500 lbs on non-interstate highways, 80,000 lbs on interstate highways.
KY	Division of Motor Carriers	\$40/10 days	Yes	Yes	Yes	80,000 lbs (Special permit required over 80,000 lbs)

## Appendix (cont.)

### State and Provincial Permit & Maximum Weight Information Summary (cont.)

Location	Permit Available From	Permit Cost/Duration	Prior to Entry	Intrastate	Interstate	Maximum Weights
LA	Port of Entry, Motor Vehicle District Branch Office & Wire Service	\$25/48 hours	Yes	Yes	Yes	88,000lbs (83,400) Interstate highway, 88,000 non-interstate highway. Anything over 80,000 must have tridum or quadrun rear axles.
MB	Permit Services / Weigh Stations	Truck: \$.009 x weight x distance. Bus: \$.00083 x distance x passengers	Yes	Yes	Yes	62,500 kg / 137770 lbs
MA	Transceiver, Comdata	\$15.00 / 72 hrs	Yes	N/A	N/A	Unlimited
MD	Wire Services, Central Office	\$15 / 72 hrs	Yes	Yes	Yes	80,000 lbs
ME	BMV, Wire Services	\$25 / 72 hrs	Yes	Yes	Yes	100,000 lbs
MI	Secretary of State IRP Unit, Wire Permit	\$20 / 72 hrs	Yes	Yes	Yes	160,001 lbs
MN	MN Prorate 3rd Party Permit Providers (651) 405-6161	\$15 / 120 hrs	Yes	Yes	Yes	80,000 lbs (Special permit & registration required over 80,000 lbs)
MO	Motor Carrier Services, Transmitter Services & Weigh Station	\$10 / 72 hrs	Yes	Yes	Yes	80,000 lbs
MS	Port of Entry, MS Office	\$25 / 72 hrs	No	Yes	Yes	80,000 lbs
MT	MDT Office, Weigh Station	Fee varies based on weight & miles. Call MT for more info.	No	No	Yes	132,000 lbs
NC	Weigh Station, IRP Div of NC MV & Wire Services	\$15 / 10 days	Yes	Yes	Yes	80,000 lbs
ND	Highway patrol,	\$20 / 72 hrs	No	Yes	Yes	105,500 lbs (Special permit required over 80,000 on interstate)
NE	Vendor Stations	\$25 / 72 hrs	No	No	Yes	94,000 (Special permit required over 80,000)
NB	Transceiver, Comdata, Weigh Stations	Single or combo w/no load: \$23. Single w/ load: \$81. Combo w/load: \$161 for 5 days	Yes	Yes	Yes	137,800 lbs based on configuration
NF	Weigh Stations, IRP Office	\$50: Single. \$100: combo	No	Yes	Yes	62,500kg / 137800 lbs
NH	Wire Services	\$15/72 hrs	Yes	Yes	Yes	80,000 lbs (99,000 lbs permit required & fee for additional weight)
NJ	IRP Section, or Wire Services	\$25 / 72 hrs	Yes	Yes	Yes	80,000 lbs
NM	Ports of Entry	Varies upon mileage and weight for 48 hrs	No	Yes	Yes	86,400 lbs (Carriers may register at 86,400 lbs as long as all NM weight law & restrictions are met). Max cab card weight is 80,000 lbs
NV	Motor Carrier Offices, Wire Service	\$5 + \$.15 / mile for 24 hrs	Yes	No	Yes	80,000 lbs (Special permit required over 80,000 lbs)
NY	Wire Services	\$18.75/ 72 hrs	Yes	Yes	Yes	No max (Permit required over 80,000 lbs)

## Appendix (cont.)

### State and Provincial Permit & Maximum Weight Information Summary (cont.)

Location	Permit Available From	Permit Cost/Duration	Prior to Entry	Intrastate	Interstate	Maximum Weights
NS	BIM Consulting (506) 432-5983; Nova Permits (800) 567-7775; Permicon (800) 663-1394; Permits Canada (800) 361-5757	Up to 26,000 kg - \$58.25 CDN; Up to 50,000 kg - \$112.00 CDN; Up to 62,500 kg - \$112.00 CDN	Yes	Yes	Yes	62,500 kg (137,787 lbs)
OH	Wire Services	\$15/72 hrs	Yes	Yes	Yes	80,000 lbs (Permit required over 80,000)
OK	OK Corp Comm, Local Tag Agents, Prorate Sec & Wire Services	\$12/ 72 hrs	Yes	Yes	N/A	90,000 lbs max on state roads (permit required over 80,000)
ON	Vendor & Wire Services	Unladen truck/trailers \$15.00 ; \$75.00 Tractor laden; \$132.00 Tractor/Trailer (laden) for 10 days	Yes	Yes	Yes	63,500 kg (special permit required if over this weight)
OR	POE, DMV or call 503-378-6699	\$21 / 10 days	Yes	Yes	Yes	105,500 lbs. Special transportation permit require before entry
PA	Commercial Reg Offices & Wire Services	\$15/72 hrs	Yes	Yes	Yes	80,000 lbs
PE	Port of Entry	\$75: Truck, \$150: Truck/Tractor for 5 days	No	N/A	N/A	137,788 lbs / 62500 kg
QC	Nova Consultax Transceiver Permax (418) 527-7775 or (800) 567-7775	\$38 / 10 days	Yes	No	Yes	N/A
RI	Transceiver Comdata: 800-833-3762	\$25 / 72 hrs	Yes	Yes	Yes	80,000 lbs
SC	Commercial Reg Offices and Wire Services	\$15 /72 hrs	Yes	Yes	Yes	80,000 (Special permit required if over 80,000)
SD	Permit Center 605-698-3924	\$15 for single trip	Yes	Yes	Yes	May register any weight as long as tire size, axles & bridge formula are met (Special permit if over 80,000 lbs on interstate)
SK	Permit Office - (306) 755-6969	Varies by weight & distance, single trip	Yes	Yes	Yes	137,787 lbs
TN	Wire Services	\$30 / 72 hrs	Yes	Yes	Yes	80,000 lbs
TX	County tax off, Motor Carrier Div, Reg Div Region Off.	\$25/27 hrs	Yes	Yes	Yes	80,000 lbs
UT	Port of Entry, Utah DOT	\$25: Single; \$50 combo for 96 hrs	No	Yes	Yes	80,000 lbs (Special permit required if over 80,000)
VA	DMV, Wire Services	\$15/10 days	Yes	Yes	Yes	80,000 lbs
VT	Central Office	\$15/72 hrs	Yes	Yes	Yes	80,000 lbs (Special permit required if over 80,000 or exceeding bridge formula)
WA	Field offices, truck stops, DOT, transceiver	\$20 / 72 hrs	Yes	Yes	Yes	105,000 lbs
WI	Wire Services or on-line thru website	\$15 / 72 hrs	Yes	Yes	Yes	80,000 lbs (Special permit required if over 80,000)
WV	Wire Services	\$24/5 days	Yes	Yes	Yes	80,000 lbs
WY	Hwy patrol, Hwp Shops, Port of Entry	\$20: Single; \$40: Combo, for 96 hrs	No	Yes	No	80,000 lbs (May register up to 117,000 if vehicle qualifies with WY bridge & axle formula)

# Appendix (cont.)

## State and Provincial IRP Offices

### ALBERTA

ALBERTA TRANSPORTATION  
PRORATE SERVICES  
1ST FLOOR 803 MANNING ROAD NE  
CALGARY AB T2E 7M8  
(403) 297-2920

### ALABAMA

ALABAMA DEPARTMENT OF REVENUE  
MOTOR VEHICLES DIV/MCS SECTION  
PO BOX 327620  
MONTGOMERY AL 36132-7620  
(334) 242-9000

### ARKANSAS

ARKANSAS DEPT OF FINANCE & ADMIN  
OFFICE OF MOTOR VEHICLES/IRP UNIT  
PO BOX 8091  
LITTLE ROCK AR 72203-8091  
(501) 682-4653

### ARIZONA

ARIZONA DEPT OF TRANSPORTATION  
MOTOR VEHICLE DIVISION  
1801 W JEFFERSON ST MAIL DROP 527M  
PHOENIX AZ 85007  
(602) 712-6775

### BRITISH COLUMBIA

ICBC  
INTERJURISDICTIONAL LICENSING  
PO BOX 7500 STN TERMINAL  
VANCOUVER BC V6B 5R9  
(604) 443-4450

### CALIFORNIA

CALIFORNIA DEPT OF MOTOR VEHICLES  
IRP UNIT  
PO BOX 932320 MS: H160  
SACRAMENTO CA 94232-3200  
(916) 657-7971

### COLORADO

COLORADO DEPT OF REVENUE  
MCS DIVISION/IRP  
1881 PIERCE ST SUITE 114  
LAKEWOOD CO 80214-1497  
(303) 205-5602

### CONNECTICUT

CONNECTICUT DMV  
IRP SECTION  
60 STATE STREET  
WETHERSFIELD CT 06161-1010  
(860) 263-5281

### DISTRICT OF COLUMBIA

DC DEPT OF MOTOR VEHICLES  
DC-IRP OFFICE  
1205 BRENTWOOD RD NE  
WASHINGTON DC 20018  
(202) 576-8275

### DELAWARE

DE DEPARTMENT OF TRANSPORTATION  
IRP UNIT  
PO DRAWER 7065  
DOVER DE 19903-7065  
(302) 744-2701

### FLORIDA

DEPT OF HWY SAFETY AND MOTOR VEH  
NEIL KIRKMAN BUILDING - MS 62  
2900 APALACHEE PKWY  
TALLAHASSEE FL 32399  
(850) 617-3711

### GEORGIA

GEORGIA DEPARTMENT OF MOTOR  
VEHICLE  
IRP SECTION  
PO BOX 16909  
ATLANTA GA 30321-6909  
(404) 675-6198

### IOWA

IOWA DOT MOTOR VEHICLE DIVISION  
OFFICE OF MOTOR CARRIER SERVICES  
PO BOX 10382  
DES MOINES IA 50306-0382  
(515) 237-3268

### IDAHO

COMMERCIAL VEHICLE SERVICES  
MOTOR CARRIER - IRP  
PO BOX 7129  
BOISE ID 83707-1129  
(208) 334-8611

### ILLINOIS

ILLINOIS SECRETARY OF STATE  
501 S 2ND ST  
300 HOWLETT BLDG  
SPRINGFIELD IL 62756  
(217) 785-1800

### INDIANA

INDIANA DEPT OF REVENUE  
MOTOR CARRIER SERVICES DIVISION  
5252 DACATUR BLVD STE R  
INDIANAPOLIS IN 46241-9524  
(317) 615-7340

### KANSAS

KANSAS DEPT OF REVENUE  
DIV OF VEH MOTOR CARRIER SERVICES  
1500 SW ARROWHEAD ROAD  
TOPEKA KS 66604-4027  
(785) 271-3145

### KENTUCKY

KENTUCKY TRANSPORTATION CABINET  
IRP SECTION  
PO BOX 2323  
FRANKFORT KY 40602-2323  
(502) 564-4120

### LOUISIANA

LOUISIANA DEPT OF PUBLIC SAFETY  
OFFICE OF MOTOR VEHICLES IRP UNIT  
7979 INDEPENDENCE BLVD ROOM 101  
BATON ROUGE LA 70806  
(225) 925-6270

### MANITOBA

MANITOBA PUBLIC INSURANCE  
COMMERCIAL VEHICLE REGISTRATION  
BOX 6300 100-234 DONALD STREET  
WINNIPEG MB R3C 4A4  
(204) 985-7775

### MASSACHUSETTS

MASSACHUSETTS REG OF MOTOR VEH  
IRP SECTION  
ONE COPLEY PL TOWER ONE THIRD FLR  
BOSTON MA 02116  
(617) 351-9320

### MARYLAND

MARYLAND MOTOR VEHICLE ADMIN  
MOTOR CARRIER SERVICES SECTION  
6601 RITCHIE HIGHWAY NE  
GLEN BURNIE MD 21062  
(410) 424-3014

### MAINE

MAINE BUREAU OF MOTOR VEHICLES  
IRP SECTION  
29 STATE HOUSE STATION  
AUGUSTA ME 04333-0029  
(207) 624-9000 EXT 52135

### MICHIGAN

MICHIGAN DEPARTMENT OF STATE  
IRP UNIT/SECONDARY COMPLEX  
7064 CROWNER DRIVE  
LANSING MI 48918-9915  
(517) 322-1097

### MINNESOTA

MINNESOTA DEPT OF PUBLIC SAFETY  
IRP SECTION  
445 MINNESOTA ST SUITE 188  
ST PAUL MN 55101  
(651) 205-4141

### MISSOURI

MISSOURI DEPARTMENT OF TRANSPORTA-  
TION  
MOTOR CARRIER SERVICES  
PO BOX 893  
JEFFERSON CITY MO 65102-0893  
(573) 751-6433

### MISSISSIPPI

MISSISSIPPI STATE TAX COMMISSION  
IRP SECTION  
PO BOX 1140  
JACKSON MS 39215-1140  
(601) 923-7100

### MONTANA

MONTANA DEPT OF TRANSPORTATION  
MOTOR CARRIER SERVICES DIVISION  
PO BOX 4639  
HELENA MT 59620  
(406) 444-6130

### NORTH CAROLINA

NORTH CAROLINA DOT  
DIVISION OF MOTOR VEHICLES  
IRP SECTION  
1425 ROCK QUARRY ROAD SUITE 100  
RALEIGH NC 27610  
(919) 861-3720

### NORTH DAKOTA

NORTH DAKOTA DOT  
MOTOR VEHICLE DIVISION  
608 EAST BOULEVARD AVE  
BISMARCK ND 58505-0780

(701) 328-2725

**NEBRASKA**

NEBRASKA DEPT OF MOTOR VEHICLES  
MOTOR CARRIER SERVICES  
PO BOX 94729  
LINCOLN NE 68509-4729  
(888) 622-1222

**NEW BRUNSWICK**

NEW BRUNSWICK DEPT OF PUBLIC  
SAFETY  
IRP SECTION  
PO BOX 6000  
FREDERICTON NB E3B 5H1  
(506) 453-2407

**NEW FOUNDLAND & LABRADOR**

NEW FOUNDLAND & LABRADOR  
DEPT OF GOVERNMENT SERVICES  
PO BOX 8710  
ST JOHNS NL A1B 4J5  
(709) 729-4921

**NEW HAMPSHIRE**

NEW HAMPSHIRE DEPT OF SAFETY  
IRP SECTION  
23 HAZEN DRIVE  
CONCORD NH 03305-0001  
(603) 271-2196

**NEW JERSEY**

NEW JERSEY MOTOR VEHICLE COMM  
MOTOR CARRIER SERVICES-IRP UNIT  
225 E STATE STREET, PO BOX 178  
TRENTON NJ 08666-0178  
(609) 633-9399

**NEW MEXICO**

NEW MEXICO MOTOR VEHICLE DIVISION  
TAXATION & REVENUE DEPARTMENT  
PO BOX 5188  
SANTA FE NM 87502-5188  
(505) 476-1530

**NEVADA**

NEVADA DEPT OF MOTOR VEHICLES  
MOTOR CARRIER DIVISION  
555 WRIGHT WAY  
CARSON CITY NV 89711-0625  
(775) 684-4711

**NEW YORK**

NEW YORK DMV  
INTL REGISTRATION BUREAU  
PO BOX 2850 ESP  
ALBANY NY 12220-0850  
(518) 473-5834

**NOVA SCOTIA**

NOVA SCOTIA SERVICE NS & MUNICIPAL  
RELATION  
PO BOX 2734  
HALIFAX NS B3J 3P7  
(902) 424-7804

**OHIO**

OHIO BUREAU OF MOTOR VEHICLES  
REGISTRATION SECTION  
PO BOX 16520  
COLUMBUS OH 43216-6520  
(614) 752-7587

**OKLAHOMA**

OKLAHOMA CORP COMMISSION  
TRANSPORTATION DIVISION  
IRP SECTION  
2101 NORTH LINCOLN BOULEVARD  
OKLAHOMA CITY OK 73105  
(405) 521-3036

**ONTARIO**

MINISTRY OF TRANSPORTATION  
PROJECTS AND CHANGE MANAGEMENT  
BRANCH E BUSINESS OFFICE - IRP  
LOWER LEVEL BUILDING A, ROOM 034  
1201 WILSON AVENUE  
DOWNSVIEW ON M3M 1J8  
(416) 235-3923

**OREGON**

OREGON DEPT OF TRANS  
MOTOR CARRIER TRANS DIVISION  
550 CAPITOL ST NE  
SALEM OR 97301-2530  
(503) 378-6699

**PENNSYLVANIA**

PENNSYLVANIA DEPT OF TRANS  
COMMERCIAL REGISTRATION SECTION  
PO BOX 68285  
HARRISBURG PA 17106-8285  
(717) 346-0608

**PRINCE EDWARD ISLAND**

PROVINCE OF PRINCE EDWARD ISLAND  
DEPT OF TRANSP & PUBLIC WORKS  
PO BOX 2000 33 RIVERSIDE DR  
CHARLOTTETOWN PE CANADA C1A 7N8  
(902) 368-5202

**QUEBEC**

SOCIETE DE L ASSURANCE AUTOMOBILE  
DU QUEBEC  
BUSINESS SERVICES  
333 BOUL JEAN LESAGE C-3-33  
QUEBEC QC G1K 8J6  
(418) 528-4343

**RHODE ISLAND**

RHODE ISLAND DIV OF MOTOR VEHICLES  
IRP SERVICES SECTION  
45 PARK PLACE  
PAWTUCKET RI 02860  
(401) 728-6692

**SOUTH CAROLINA**

SC DEPT OF MOTOR VEHICLES  
IRP SECTION  
PO BOX 1498  
BLYTHEWOOD SC 29016-0027  
(803) 896-3870

**SASKATCHEWAN**

SASKATCHEWAN GOVT INSURANCE  
IRP SECTION  
2260 11TH AVE  
REGINA SK S4P 2N7  
(306) 751-1200

**TENNESSEE**

TENNESSEE DEPT OF SAFETY  
MOTOR CARRIER SECTION

1148 FOSTER AVE, COOPER HALL  
NASHVILLE TN 37210  
(615) 687-2260

**TEXAS**

TEXAS DEPT OF TRANSPORTATION  
IRP BRANCH  
4000 JACKSON AVE  
AUSTIN TX 78731  
(512) 465-7570

**UTAH**

UTAH STATE TAX COMMISSION  
MOTOR CARRIER SERVICES  
210 NORTH 1950 WEST  
SALT LAKE CITY UT 84134-8040  
(801) 297-6800

**VIRGINIA**

VIRGINIA DMV  
IRP UNIT  
2300 WEST BROAD ST  
RICHMOND VA 23269-0001  
(866) 878-2582

**VERMONT**

VERMONT AGENCY OF TRANS  
IRP SECTION  
NATIONAL LIFE BUILDING DRAWER 33  
MONTPELIER VT 05603-0001  
(802) 828-2071

**WASHINGTON**

WASHINGTON DEPT OF LICENSING  
PRORATE SECTION  
PO BOX 9036  
OLYMPIA WA 98507  
(360) 664-1858

**WEST VIRGINIA**

WEST VIRGINIA DMV/IRP SECTION  
1800 KANAWHA BLVD EAST  
BLDG 3 ROOM 138  
CHARLESTON WV 25317  
(304) 558-3629

**WISCONSIN**

WISCONSIN DEPT OF TRANS  
DIVISION OF MOTOR VEHICLES  
PO BOX 7911  
MADISON WI 53707-7911  
(608) 266-9900

**WYOMING**

WYOMING DEPT OF TRANSPORTATION  
IRP SECTION  
5300 BISHOP BLVD  
CHEYENNE WY 82009-3340  
(307) 777-4835

## Appendix (cont.)

### Definitions

**Axle** - For the purpose of licensing, an “axle” is a combination of two or more wheels with parallel centers having the potential of bearing the weight of the vehicle and its load. This includes axles such as “dummy,” “drag,” “tag,” and “pusher” type axles.

**Axle Weight** - The weight passed to the road by one axle or, in the case of a tandem assembly, a combination of axles.

**Bus** - A vehicle designed to carry more than ten passengers.

**Cab Card** - A form that lists the states a vehicles is authorized to travel and the vehicle’s maximum combined gross weight for each state.

**Carrier** - An individual, partnership, or corporation engaged in the business of transporting goods or passengers. Also motor carrier.

**Commercial Vehicle** - Any vehicle operated for the transportation of people or property for commercial purposes and carrying loads of 500 pounds or more outside a three-mile radius of a resident city or place of business.

**Contract Carrier** - A motor carrier transporting passengers or property under contract to a particular person, firm or corporation. Also referred to as “haul for hire.”

**Converter Gear** - An auxiliary assembly with a fifth wheel and tow bar used to convert a semi trailer to a full trailer. (Sometimes called a “Converter Dolly.”)

**Double-bottom Combination** - A power unit pulling two semi-trailers or a semi-trailer and full trailer.

**Exempt Carrier** - A motor carrier transporting exempt goods or passengers for compensation.

**Fifth Wheel** - A device used to connect a truck tractor or converter gear to a semi-trailer.

**License Credentials** - Items issued by the Division of Motor Vehicles that define a carrier’s prorate license. The credentials include a cab card, license plate, identification plate, trailer cab card, and trailer identification plate.

**Fleet** - One or more vehicles that have prorate commercial licenses.

**Gross Axle Weight** - The weight of a vehicle when empty plus the weight of the vehicle’s load. In the case of tractors, this means its weight plus that portion of the weight of a fully loaded semi-trailer that rests on the tractor. For a semi trailer, the gross axle weight is the empty weight of the semi-trailer plus the weight of the heaviest load that can be carried on the rear axle or axles.

**International Registration Plan (IRP)** - An agreement between South Dakota and other states (including provinces of Canada and the country of Mexico) to collect and distribute license fees based on the distance carriers travel in each state.

**IVDFR** - Individual vehicle distance fuel report.

**Lease** - A written document giving exclusive possession, control of and responsibility for the operation of a vehicle to a lessee for a specific period of time.

**Lessee** - A person, firm or corporation that has the legal possession and control of a vehicle that it does not own.

**Lessor** - A person, firm or corporation that grants the legal right of possession, control of and responsibility for the operation of a vehicle to another person, firm or corporation.

**License Year** - January 1 to December 31.

**Long-term Lease** - A lease of 30 days or more.

**Motor Carrier** - An individual, partnership or corporation engaged in the transportation of goods and passengers.

**Operational Records** - Documents such as fuel reports, trip sheets and logs that support distance traveled in each state and total distance traveled.

**Owner-Operator** - a person, firm or corporation who leases a vehicle along with a driver to other carriers.

**Place of Business** - A physical structure designated by street number or road location that is open during normal business hours,

that has a telephone publicly listed in the license holder’s name, a person conducting the carrier’s business and contains the carrier’s operational records.

**Private Carrier** - A motor carrier that uses its own trucks to transport its own freight.

**Reciprocity Agreement** - An agreement in effect with some non-IRP states that allows carriers licensed in South Dakota to travel in their state without purchasing an additional license.

**Registered Weight** - The maximum weight a vehicle has been licensed to carry.

**Road Tractor** - A motor vehicle designed to draw other vehicles but unable to carry the weight of the vehicle being drawn and unable to independently carry a load.

**Service Representative** - A person, firm or corporation that furnishes facilities and services (including sales, warehousing, motorized equipment and drivers) for the transportation of property by a household goods carrier.

**Short-term Lease** - A lease of less than 30 days.

**State** - For the purposes of this manual, individual political entities including the fifty U.S. states, the District of Columbia, Canadian provinces and territories, and the country of Mexico.

**Tractor** - A motor vehicle designed and used to draw other vehicles but unable to carry a load other than the vehicle it draws.

**Trailer (full)** - A non-motorized vehicle designed to carry property or passengers and constructed so that a part of its weight is carried by a towing vehicle.

**Truck** - A motor vehicle designed to carry property.

**Truck Tractor** - A motor vehicle designed and used to draw other vehicles but able to carry a load in addition to the vehicle it draws.

**Trip Permit** - A short-term license (72 hours) authorizing vehicles without a prorate license to travel within a state from a point of origin to a point of destination.

# Appendix (cont.) IRS Forms

**(Base — OTC) 2**

TLS, have you transmitted all R text files for this cycle update?

**I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING**  
 INSTRUCTIONS TO PRINTERS  
 FORM 2290, PAGE 1 of 4  
 MARGINS: TOP 13mm (½"), CENTER SIDES. PRINTS: HEAD to HEAD  
 PAPER: WHITE, WRITING, SUB. 20 INK: BLACK  
 FLAT SIZE: 648mm (25½") x 279mm (11") FOLD TO 216mm (8½") x 279mm (11")  
 PERFORATE: HORIZONTALLY 197mm (7¾") FROM TOP AND ON FOLD  
**DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT**

Action	Date	Signature
O.K. to print		
Revised proofs requested		

Date \_\_\_\_\_

Form <b>2290</b> (Rev. July 2004) Department of the Treasury Internal Revenue Service	<b>Heavy Highway Vehicle Use Tax Return</b> For the period July 1, 2004, through June 30, 2005 ▶ Attach both copies of Schedule 1 to this return. ▶ See the separate instructions.	Keep a copy of this return for your records.  OMB No. 1545-0143
Type or Print	Name	Employer identification number
Check here if: Address change <input type="checkbox"/> Final return <input type="checkbox"/>	Address (number, street, and room or suite no.)	
	City, state, and ZIP code (For Canadian or Mexican address, see page 4 of the instructions.)	
		<b>FOR IRS USE ONLY</b> T ..... FF ..... FP ..... I ..... T .....

**Part I Figuring the Tax**

1 Was the vehicle(s) reported on this return used on public highways during July 2004? If YES, enter 200407 in the boxes to the right. If NO, see page 3 of the instructions . . . ▶	1	Y	Y	Y	Y	M	M
2 Tax. Enter the Total from Form 2290, page 2, column (4) . . . . . ▶	2						
3 Additional tax from increase in taxable gross weight. See page 4 of the instructions . . . ▶	3						
4 Total tax. Add lines 2 and 3 . . . . . ▶	4						
5 Credits. See page 4 of the instructions . . . . . ▶	5						
6 Balance due. Subtract line 5 from line 4. This is the amount you owe. If paying in installments, go to line 7. If payment through EFTPS, check here <input type="checkbox"/> . . . . . ▶	6						
7 Installment payment. See page 6 of the instructions . . . . . ▶	7						

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

8 I declare that the vehicles listed in Part II of Schedule 1 are expected to be used on public highways (check the boxes that apply):  5,000 miles or less  7,500 miles or less for agricultural vehicles during the period July 1, 2004, through June 30, 2005, and are suspended from the tax. Complete and attach Schedule 1.

9a I declare that the vehicles listed as suspended on the Form 2290 filed for the period July 1, 2003, through June 30, 2004, were not subject to the tax for that period except for any vehicles listed on line 9b. Check this box if applicable. ▶

b Vehicle identification numbers \_\_\_\_\_

10 I declare that vehicle identification numbers \_\_\_\_\_ were listed as suspended on the Form 2290 filed for the period July 1, 2003, through June 30, 2004. These vehicles were sold or transferred to \_\_\_\_\_ on \_\_\_\_\_ At the time of the transfer, the vehicles were still eligible for the suspension of the tax. Attach a separate list if needed.

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

Designee's name \_\_\_\_\_ Phone no. \_\_\_\_\_ ( ) \_\_\_\_\_ Personal identification number (PIN) \_\_\_\_\_

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

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

For Privacy Act and Paperwork Reduction Act Notice, see page 9 of the instructions. Cat. No. 112500 Form **2290** (Rev. 7-2004)  
 ▲ Detach here ▲

Form <b>2290-V</b> (Rev. July 2004) Department of the Treasury Internal Revenue Service	<b>Payment Voucher</b> For the period July 1, 2004, through June 30, 2005 See <b>How to Make Your Payment</b> on page 6. ▶ Do not staple or attach this voucher or your payment to your return.	OMB No. 1545-0143
1 Employer identification number	2 Enter the amount of your payment.	Dollars Cents
3 Enter date as shown on line 1 of Form 2290. Y Y Y Y M M	4 Name	
Send Form 2290, this voucher, and payment to: <b>Internal Revenue Service</b> P.O. Box 105421 Atlanta, GA 30348-5421	Address	
	City, state, and ZIP code (For Canadian or Mexican address, see instructions.)	

# Appendix (cont.) IRS Forms

Form 2290 (Rev. 7-2004)

Page **2**

## Tax Computation

Category	Taxable Gross Weight (in pounds)	(1) Annual tax (vehicles used during July)		(2) Partial-period tax (vehicles first used after July) (See the tables on page 10 of the instructions.)		(3) Number of vehicles		(4) Amount of tax (col. (1) or (2) times col. (3))	Category
		(a) Vehicles Except Logging or Canadian/Mexican*	(b) Logging or Canadian/Mexican* Vehicles	(a) Vehicles Except Logging or Canadian/Mexican*	(b) Logging or Canadian/Mexican* Vehicles	(a) Vehicles Except Logging or Canadian/Mexican*	(b) Logging or Canadian/Mexican* Vehicles		
<b>A</b>	55,000	\$100.00	\$75.00	\$	\$			\$	<b>A</b>
<b>B</b>	55,001 – 56,000	122.00	91.50						<b>B</b>
<b>C</b>	56,001 – 57,000	144.00	108.00						<b>C</b>
<b>D</b>	57,001 – 58,000	166.00	124.50						<b>D</b>
<b>E</b>	58,001 – 59,000	188.00	141.00						<b>E</b>
<b>F</b>	59,001 – 60,000	210.00	157.50						<b>F</b>
<b>G</b>	60,001 – 61,000	232.00	174.00						<b>G</b>
<b>H</b>	61,001 – 62,000	254.00	190.50						<b>H</b>
<b>I</b>	62,001 – 63,000	276.00	207.00						<b>I</b>
<b>J</b>	63,001 – 64,000	298.00	223.50						<b>J</b>
<b>K</b>	64,001 – 65,000	320.00	240.00						<b>K</b>
<b>L</b>	65,001 – 66,000	342.00	256.50						<b>L</b>
<b>M</b>	66,001 – 67,000	364.00	273.00						<b>M</b>
<b>N</b>	67,001 – 68,000	386.00	289.50						<b>N</b>
<b>O</b>	68,001 – 69,000	408.00	306.00						<b>O</b>
<b>P</b>	69,001 – 70,000	430.00	322.50						<b>P</b>
<b>Q</b>	70,001 – 71,000	452.00	339.00						<b>Q</b>
<b>R</b>	71,001 – 72,000	474.00	355.50						<b>R</b>
<b>S</b>	72,001 – 73,000	496.00	372.00						<b>S</b>
<b>T</b>	73,001 – 74,000	518.00	388.50						<b>T</b>
<b>U</b>	74,001 – 75,000	540.00	405.00						<b>U</b>
<b>V</b>	Over 75,000	550.00	412.50						<b>V</b>
<b>Totals.</b> Add the number of vehicles in columns (3a) and (3b). Enter the total here and on Schedule 1, Part III, line a. Add the amounts in column (4). Enter the total here and on Form 2290, line 2 . . . . .								\$	
<b>W</b>	Tax-Suspended Vehicles (See Part II on page 5 of the instructions.)								
<b>Complete both copies of Schedule 1 (Form 2290) and attach them to Form 2290.</b>									
* See page 2 of the instructions for information on logging and Canadian/Mexican vehicles.									

Form **2290** (Rev. 7-2004)



# Appendix (cont.)



## South Dakota Combined IRP/IFTA Application

445 East Capitol Avenue, Pierre, SD 57501-3185

605-773-3314 – IRP 605-773-5335 - IFTA

Application for:

IRP (International Registration Plan) Effective Date: \_\_\_\_\_

Do you hold Wyoming Intra-State Authority?  Yes  No (Please mark one)

Expiration Month (Select One)  Feb  May  Aug  Nov

IFTA (International Fuel Tax Agreement) Effective Date: \_\_\_\_\_

FOR OFFICE USE ONLY  
IRP/IFTA Account # \_\_\_\_\_

Have you previously been registered in South Dakota or any other jurisdiction?  Yes  No

If yes, check all that apply:  IRP  IFTA Jurisdiction: \_\_\_\_\_

If not South Dakota, explain why you were licensed in another jurisdiction (Must report actual miles if within 18 months) \_\_\_\_\_

If previously leased on with a company or individual, specify company name, address and reason for leaving (Must report actual miles if within 18 months) \_\_\_\_\_

Were you or any other affiliated company ever revoked?  Yes  No

If yes, name of company: \_\_\_\_\_

### Company Information

Employer Identification Number: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

LEGAL NAME: \_\_\_\_\_

D/B/A (Doing Business As) if different from legal name: \_\_\_\_\_

Sole Proprietor  Partnership  Corporation  Limited Liability Company  Other: \_\_\_\_\_

State of Incorporation: \_\_\_\_\_ Date of Incorporation: \_\_\_\_\_

If not incorporated in South Dakota, indicate date of registration with the South Dakota Secretary of State: \_\_\_\_\_

Are you leasing to a Motor Carrier?  NO  YES If YES with whom? \_\_\_\_\_

PHYSICAL ADDRESS: \_\_\_\_\_

Street City State Zip Code

MAILING ADDRESS: \_\_\_\_\_

Street City State Zip Code

Phone Number: \_\_\_\_\_ Cell Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Phone Number: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

**Owners, Partner or Corporate Officers (one of the listed individuals must sign as Applicant). Addresses must be home address, not business address. As provided in Section 7(b) of the Federal Privacy Act of 1974, you are informed that the Social Security number is a mandatory request and requirement pursuant to 10-47B.**

Title: _____	
Name: _____	Social Security Number: _____
Address _____	Phone Number: _____
Title: _____	
Name: _____	Social Security Number: _____
Address _____	Phone Number: _____
Title: _____	
Name: _____	Social Security Number: _____
Address _____	Phone Number: _____
Title: _____	
Name: _____	Social Security Number: _____
Address _____	Phone Number: _____



# Appendix (cont.)

## Schedule G

### Schedule G Estimated Mileage Justification

Account Name: \_\_\_\_\_ Account Number: \_\_\_\_\_

If you are estimating your mileage and are not using Schedule H for your estimates, you must justify why you are estimating and how you determined those estimates. List below the jurisdictions in which mileage has been estimated. If your estimates are not reasonable, the base jurisdiction may make adjustments.

Jurisdiction	Mileage	Jurisdiction	Mileage	Jurisdiction	Mileage	Jurisdiction	Mileage

Explain how estimated mileage was determined: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

PR-IRP 7-8/01

# South Dakota

## Department of Revenue & Regulation

Office of Prorate and Commercial Licenses

445 E. Capitol Avenue | Pierre, South Dakota 57501-3185

Phone: (605) 773-3314 | Fax: (605) 773-8416 | [www.state.sd.us/drr](http://www.state.sd.us/drr) | [motorv@state.sd.us](mailto:motorv@state.sd.us)

### Taxpayer Bill of Rights

1. You have the right to confidentiality.
2. You have the right to tax information that is written in plain English.
3. You have the right of appeal.
4. You have the right to courteous, prompt, and accurate answers to your questions.
5. You have the right to be certain that collection procedures or assessments are not influenced by performance goals or quotas.
6. You have the right to rely on the written advice given to you by the Department of Revenue & Regulation.
7. You have the right to be notified before the department audits your records unless the Secretary of Revenue & Regulation determines that a delay will jeopardize the collection of tax.
8. You have the right to clear and consistent policy regarding the deadlines for filing tax returns and making payments.
9. You have the right to seek a refund of any taxes you believe you have overpaid within the last three years.
10. You have the right to a process requiring that the seizure of your property for taxes be approved by a person no lower in authority than the division director.
11. You have the right to expect that a good-faith effort to comply with tax laws will be given consideration in disputed cases.
12. You have the right to a tax credit of interest or penalties that are determined to have been inappropriately levied.
13. You have the right to the removal of a lien on your property within 30 days after you have paid all tax, penalty and interest due.
14. You have the right to have the South Dakota Department of Revenue & Regulation correct the public record.

State (SDCL 20-13) and Federal (title VI of the Civil Rights Act of 1964, the Rehabilitation Act of 1983 as amended, and the Americans with Disabilities Act of 1990) laws require that the Department of Revenue & Regulation provide services to all persons without regard to race, color, creed, religion, sex, disability, ancestry, or national origin.

Printed on Recycled Paper. The 2011 Prorate Manual is written and designed to make licensing information accessible to the general public. Three thousand copies of this document were printed by the department at a cost of \$0.41 per copy.

**Revised August 2010**