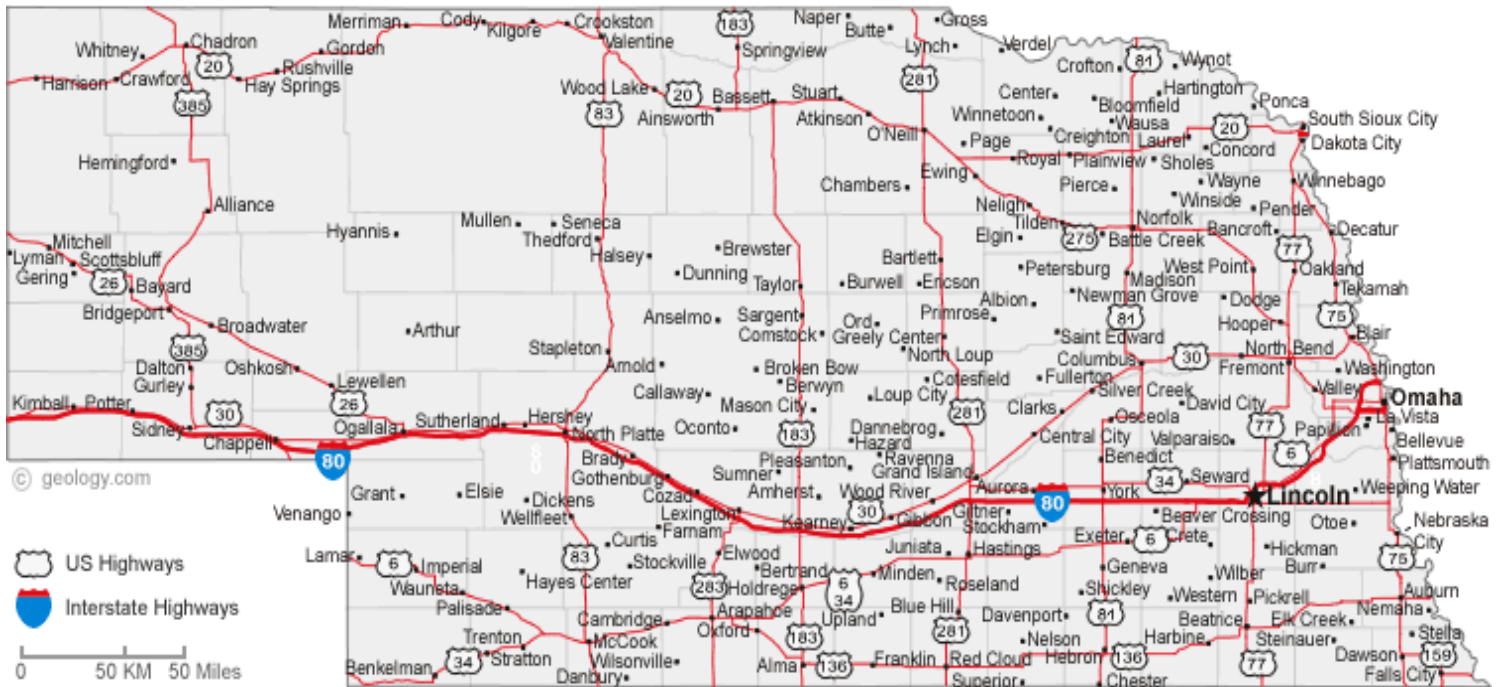


2021—2022

Motor Carrier Services Manual



NEBRASKA

Good Life. Great Future.

DEPARTMENT OF MOTOR VEHICLES

**MOTOR CARRIER
SERVICES DIVISION**

Nebraska Department of Motor Vehicles

Motor Carrier Services

Shipping Address

301 Centennial Mall South
Lincoln, NE 68509-2529

Mailing Address

PO Box 94729
Lincoln, NE 68509-4729

Contact Information

402-471-4435
Fax: 402-471-4024 or 402-471-3920

www.dmv.nebraska.gov

Other Nebraska regulatory agencies:

Commercial Driver's License (CDL)

Department of Motor Vehicles
Driver Licensing Services
PO Box 94726
301 Centennial Mall South
Lincoln, NE 68509-4726
402-471-3861
Fax: 402-471-3157 (Med Card)
Fax: 402-471-4020
www.dmv.nebraska.gov/cdl/cdl

Over Dimensional Permits

NE Department of Transportation
Permit Section
PO Box 94759
Lincoln, NE 68509-4759
402-471-0034
<https://dot.nebraska.gov/business-center/permits/truck>

NSP Carrier Enforcement

Nebraska State Patrol
Carrier Enforcement
4600 Innovation Dr
Lincoln, NE 68521-5422
402-471-0105
Fax: 402-471-3295
<https://statepatrol.nebraska.gov/>
Click on Divisions → Field Services → Carrier Enforcement

Nebraska Public Service Commission

1200 N St. Suite 300
PO Box 94927
Lincoln, NE 68509-4927
402-371-3101
www.psc.nebraska.gov/transportation
Passenger & Household Goods Carriers only

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FORWARD

This manual has been prepared as an instructional guide with basic information regarding the International Registration Plan (IRP), International Fuel Tax Agreement (IFTA) and Unified Carrier Registration (UCR) programs. If your operation fits the description of the programs, this manual will help you in getting started, as well as assisting you with additional processes you may need throughout the year.

IRP: IRP is a means to register vehicles that will operate across state lines with a registered weight over 26,000 lbs., or 3 axles regardless of the registered weight. This agreement allows the base jurisdiction (Nebraska is the base state for carriers who reside or have an established business in Nebraska) to process commercial vehicle registrations and collect fees for other member jurisdictions. Fees are based on the percentage of miles that are traveled in each member jurisdiction, as well as other factors dictated by each member jurisdiction. We will issue one license plate and registration cab card for each unit, and all jurisdictions will be listed on the cab card. Trailers can also be apportioned as long as there is one power unit in the fleet.

IFTA: Like IRP, IFTA is for vehicles that will operate across state lines with a registered weight over 26,000 lbs., or 3 axles regardless of their registered weight. The IFTA agreement is a means to simplify the reporting of motor fuel taxes. Under this agreement, one quarterly fuel use tax return is filed representing miles traveled, fuel purchased and used, and taxes/credits due in each member jurisdiction. The base jurisdiction then distributes the funds to each affected jurisdiction according to information contained in the quarterly tax return. The IFTA requirement is also for county plated vehicles which meet the requirement of a qualified vehicle crossing state lines, as an example: farm plated vehicles.

UCR: The UCR is for carriers with an active USDOT number with vehicles registered for interstate travel. Those who must register include private, for-hire and exempt carriers; farmers who operate in interstate commerce; brokers; freight forwarders and leasing companies. Annual registration fees fund state motor carrier safety programs and enforcement.

This manual does not contain every rule and the contents do not cover every unique situation. To expedite the registration process, we urge you to read these instructions carefully. If further assistance is required, contact the Nebraska Motor Carrier Services (MCS) office Monday through Friday, 8:00 a.m.—5:00 p.m.



MCS ON-LINE SERVICES

The Nebraska DMV - Motor Carrier Services Division offers a variety of on-line services to assist carriers with their IFTA and IRP needs. Get started by going to www.dmv.nebraska.gov/services. Most of the applications and forms needed for Motor Carriers can be found on-line at www.dmv.nebraska.gov/forms under Motor Carriers/Trucking.

If you are a reporting service or carrier with a significant amount of IRP supplemental activity (adding one or more vehicles monthly), you may consider submitting an application for a Premium User ID. This ID gives access to all the features described below, and in addition, the ability to issue temporary IRP registrations and access to the vehicle information contained on your account. The application to obtain the ID can be found on our website under **Getting Started**. Mail or fax your application to our office (402-471-4024 or 402-471-3920). Once approved a user ID will be issued.

IFTA SERVICES

In order to access IFTA services, you must have at least one IFTA return on file. Eligible carriers will need to know their 4-digit carrier number assigned by our office, their Federal Taxpayer Identification Number (FTIN), and the NEBRASKA miles reported on the last IFTA return.

QUARTERLY IFTA FUEL TAX REPORTING

Enter the miles traveled and the fuel purchased per state and let the computer do the calculations for you!! When done, you can pay your balance on-line or print a voucher and mail in your payment, request a refund and print a copy of your completed return.

PRINT BLANK RETURN

If you are ready to complete your quarterly tax return, but misplaced your paper copy, this option allows you to print a copy from your home or office. If you are required to file an amended return to fix an error on the original filing, this option will print a copy with the heading "Amended Nebraska IFTA Quarterly Tax Return". The amended return must be filled out in its entirety, to include all the miles and gallons as should have been filed originally. There is an area at the top left hand column of the front page to tell us what you are amending.

ANNUAL IFTA RENEWAL FILING (AVAILABLE OCTOBER 1—MARCH 31)

Tell us how many decals you need and complete the renewal by paying on-line. Beginning November 1, DMV will begin mailing out all IFTA permits and decals to all completed renewals.

REQUEST ADDITIONAL DECALS

If you need an extra set of decals after having renewed, click “Request Additional Decals” and follow the instructions. You will be required to pay using either e-check or credit card. Using this on-line service will eliminate several days of mail time. Decals will be mailed the day payment is received or the following business day.

IRP SERVICES

Eligible carriers can file their annual IRP renewal application and pay IRP bills without a user ID or password. You will need to know the 4 digit carrier number assigned by our office, FTIN and either your renewal ID number (located on the bottom left corner of your renewal application) or your **NEBRASKA** miles filed on the previous year’s renewal. The online renewal is available beginning October 1st and runs through March 31st. Beginning November 1st, DMV will mail cab cards to all completed and paid renewals.

IRP AND IFTA PAYMENTS

On-line payments may be made for both IRP and IFTA balances. You may pay by using either an E-check (withdrawal from your bank account) or by credit card (Visa, MasterCard or Discover). Portal fees will be assessed when making payments on-line.



TRIP PERMITS/RECIPROCAL AGREEMENTS

Qualified vehicles not registered with the IRP or IFTA programs, but traveling across state lines, will be required to comply with either a Prorate Trip Permit and Fuel Permit, or if applicable, the Reciprocal Agreements. Failure to comply will subject the carrier to citation by law enforcement.

PRORATE TRIP PERMIT

IRP qualified vehicles (3 axles or over 26,000 lbs.) operating in two or more jurisdictions must register under the IRP or purchase trip permits unless the vehicle registration is covered under a reciprocity agreement. If you choose not to register a qualified vehicle under IRP, you will need to purchase trip permits in order to operate into other jurisdictions. Refer to page 101 for trip permit information per jurisdiction. Not all jurisdictions will allow *intrastate travel* with a trip permit; you will need to contact the individual jurisdiction for their trip permit rules.

FUEL PERMIT

IFTA qualified vehicles (3 axles or over 26,000 lbs.) operating in two or more jurisdictions must license under the IFTA or purchase fuel permits unless the vehicle registration is covered under a reciprocity agreement.

RECIPROCAL AGREEMENTS

The State of Nebraska has Reciprocal Agreements with the states of South Dakota and Iowa. Reciprocity means that Nebraska will honor other jurisdictions credentials and that jurisdiction will honor Nebraska credentials without the need to have IRP or IFTA licenses and permits.

The Iowa agreement pertains to both vehicle registration and fuel tax; the agreement with South Dakota only applies to vehicle registration.

RECIPROCAL AGREEMENT WITH IOWA

Qualified and properly registered motor vehicles owned or leased and operated by a resident of either Iowa or Nebraska that while operating in either foreign state remain within the corporate limits of the cities listed below are not required to be in IFTA, nor are they required to have IRP registration/plates. ***Reciprocity does not include intrastate hauling.***

NE Cities: Omaha and the federal “commercial zone” of Omaha, Bellevue, Dakota City, South Sioux City and Nebraska City (including that portion of Nebraska Highway 2 from the city limits to the Nebraska Iowa border in Nebraska)

IA Cities: Council Bluffs and the federal “commercial zone” of Council Bluffs, Carter Lake, Port Neal, Sioux City and Hamburg (including Highways 2, 275 & 333)

Federal Commercial Zone—the Federal Commercial Zone is based on the population of the city. The commercial zone for Council Bluffs, based on the population from the most recent census, is a 6-mile radius around the city limits. The commercial zone for Omaha is a 10-mile radius around the city limits. The complete definition for the Federal Commercial Zone can be found on the federal website at www.fmcsa.dot.gov. (Commercial Zones—Sec. 372.241)

RECIPROCAL AGREEMENT WITH SOUTH DAKOTA

Properly registered motor vehicles, owned or leased and operated by a resident of either South Dakota or Nebraska, that while operating in either foreign state remain within the corporate city limits of the cities listed below, are not required to have IRP registrations/plates. **Reciprocity does not include intrastate hauling.** There is no reciprocity on fuel tax for vehicles operating into South Dakota.

NE Cities: South Sioux City, Dakota City

SD Cities: North Sioux City, Yankton (including a three-mile radius of the city limits)

These agreements do not affect insurance authority requirements and do not affect length, width, or weight requirements. The term properly registered, for registration reciprocity only, means properly registered commercial vehicles. It does not extend registration reciprocity to vehicles displaying reduced fee plates other than farm plates.

INTERNATIONAL REGISTRATION PLAN

Do you qualify to apportion your trucks in Nebraska?

In order to register a vehicle in Nebraska with the IRP program, the carrier must maintain an Established Place of Business in Nebraska, the fleet must accrue mileage in Nebraska and the operational records of the fleet must be maintained in Nebraska, or be made available when necessary. The full definition of Established Place of Business can be found on page 64.

If the carrier does not have an Established Place of Business in Nebraska or any other jurisdiction, the carrier must qualify as a resident of Nebraska. Our office will determine if the carrier is a resident of Nebraska by requiring a **Nebraska driver's license** and two of the following:

- **Copy of the federal income tax return showing a Nebraska physical address**
- **Copy of the state income tax return showing a Nebraska physical address**
- **Copy of real estate of personal property tax statement showing a Nebraska physical address**
- **Copy of a recent utility bill showing a Nebraska physical address (*within the last ninety (90) days*)**
- **Copy of a personal vehicle title/registration showing a Nebraska physical address**
- **Copy of rental/lease agreement**
- **Other proof the Department deems pertinent**

THE DEPARTMENT RESERVES THE RIGHT TO MAKE THE FINAL DECISION REGARDING THE BASE JURISDICTION OF ALL FLEETS.

If you qualify for either the Established Place of Business or residency in Nebraska, you can register your vehicle(s) under the IRP program. Continue reading for additional requirements.

Vehicles qualified for apportioned registration include vehicles that:

- **Travel in two or more IRP jurisdictions (including Nebraska)**
- **Are used for transporting persons or property**
- **Have a registered gross weight or actual weight in excess of 26,000 lbs. or has three (3) or more axles, regardless of weight**
- **Are used in combination and the actual weight of the combination exceeds 26,000 lbs.**

Recreational vehicles, vehicles displaying restricted plates or government-owned vehicles do not qualify for apportioned registration.

Vehicles registered under IRP are considered fully registered, for license plate purposes, in each jurisdiction. Apportioned registration applies to license plate registration requirements only and does not exempt carriers from jurisdictions’:

- **Operating authority requirements**
- **Vehicle size and weight requirements**
- **Motor fuel licensing and reporting (IFTA)**

A fleet, for IRP purposes, is comprised of one or more motor vehicles that travel in multiple jurisdictions. The base jurisdiction collects the appropriate registration fees and distributes them to the other jurisdictions in which the carrier accrued actual mileage. Carriers are issued one cab card listing all IRP jurisdictions and one license plate for each vehicle in the fleet. Registration fees are determined by multiplying the percentage of distance reported in each jurisdiction (distance refers to miles or kilometers) by the appropriate fee for that jurisdiction. Jurisdiction fees are based on numerous factors and include:

- **The type of operation (private, for-hire, or exempt)**
- **The registered combined gross weight of each vehicle**
- **The price of each vehicle**
- **Other unique factors as determined by the jurisdiction**

PERFORMANCE & REGISTRATION INFORMATION SYSTEMS MANAGEMENT (PRISM)

Nebraska is a member of the Performance and Registration Information Systems Management (PRISM) program; PRISM is a federal/state partnership to identify motor carriers with deficient safety records, and to tie a carrier’s safety fitness to the ability to register trucks. PRISM links the Federal Motor Carrier Safety Administration’s (FMCSA) motor carrier safety information with the state’s motor vehicle registration process to achieve two purposes:

To determine the motor carrier’s safety fitness prior to issuing a registration plate.

To cause the unsafe carrier to improve its safety performance through an improvement process, and when necessary, the application of registration sanctions.

Participation in FMCSA’s PRISM program mandates each IRP carrier be tied to a valid USDOT number prior to registration. For a motor carrier running under their own authority, the USDOT number and federal identification number is captured at the time of registration. If not a motor carrier, or for motor carriers who always run under another company’s authority, the USDOT number and federal identification number of the “safety carrier” is captured at the unit level at the time of registration.

The “safety carrier” is the entity responsible for the safe operation of the vehicle and is held accountable for things like hours-of-service, compliance, drug and alcohol testing and vehicle maintenance.

Unfit carriers may be denied the ability to register their vehicles.

INTERSTATE AND INTRASTATE AUTHORITY

Vehicles properly registered under the IRP are qualified for both intrastate and interstate operations, provided the proper intrastate authority from each jurisdiction has been obtained.

COMPLIANCE DATES

- November 1: Preceding the year for which registration is sought; all renewal applications must be filed.
- January 1: Payment of fees for the new licensing year to participate in the grace period (January 1-January 31) and to guarantee credentials by February 1st.
- February 1: Credentials for the new licensing year must be displayed. If you continue to operate without the proper credentials, you will be subject to citation by law enforcement in all member jurisdictions.

ENFORCEMENT

Credentials for the current registration year must be displayed by January 31. Enforcement will begin February 1. Vehicles apprehended for improper credentials are subject to citation.




SUPPORTING DOCUMENTS

POWER OF ATTORNEY

A power of attorney must be on file with this office if the person authorized to sign for the registrant (including audit) is not an officer or employee of the company (i.e. licensing agents, reporting services, etc.)

The Department will accept a written document giving permission to the person (driver, relative or courier) picking up the credentials. The document must be specific to what credential is being picked up and must be signed by an owner or officer.



POWER OF ATTORNEY

LICENSEES NAME & ADDRESS					
Licensee's Legal Name			Business (DBA) Name		
Street Address			Mailing Address (if different than street address)		
City	State	Zip Code	City	State	Zip Code
IRP/IFTA Carrier Number: _____					
ATTORNEY(S)-IN-FACT NAME AND ADDRESS (If more than two, see Designation of Attorney-in Fact in the instructions.)					
Name			Name		
Title or Firm Name			Title or Firm Name		
Address (Street or Other Mailing Address)			Address (Street or Other Mailing Address)		
City	State	Zip Code	City	State	Zip Code
Email Address		Phone Number		Email Address	
				Phone Number	

The licensee hereby appoints the above named individual(s) or firm as the attorney(s)-in-fact for purposes of duly authorized representation in proceedings with the Nebraska Department of Motor Vehicles (NEDMV) with respect to the NEDMV matters and time periods indicated below:

Motor Vehicles Matter of Representation	Time Period

Authorized Acts. The attorney(s)-in-fact designated on this form have the authority to perform the following acts with respect to the designated NEDMV-Motor Carrier Services matters. Please mark the appropriate box. The attorney(s)-in-fact may not do any other acts unless otherwise marked or specifically noted on the POA:

- Fully represent the licensee in any hearing, determination, or appeal.
- Enter into any agreements, compromises, stipulations, or settlements on behalf of the licensee with the NEDMV.
- Execute waivers, including offers of waivers of collection of taxes or fee deficiencies.
- Fully represent the licensee in all matters regarding an IRP, IFTA, or UCR audit.
- Execute consents extending the statutory period for assessment or collection of taxes, registration fees, or for issuing a notice of deficiency determination.
- Receive all notices, billings, tax returns, or any other correspondence from the NEDMV that may include confidential information or information covered under the Uniform Motor Vehicle Records Disclosure Act (UMVRDA).
- Perform other acts, specifically: _____

If signed by a corporate officer, partner, member, LLC manager, or fiduciary on behalf of the licensee, I hereby certify that I have the authority to execute this Power of Attorney on behalf of the licensee:

Sign Here

Signature	Date
Print Name	E-mail Address
	Title, if applicable

Revised 8/2016

TITLING

Upon the purchase of a vehicle, and prior to registration, applicants must present proof of ownership in the form of a Certificate of Title. Nebraska titles for apportioned vehicles are issued by Motor Carrier Services.

All title application must be completed, signed, and forwarded to the Motor Carrier Services Division accompanied by the proof of ownership (original title signed over to the new owner, or the Manufacturers Statement of Origin (MSO) from the Dealer), the application for apportioned registration, and the proper title fees. The name listed on the surrendered title as Purchaser is the name that will appear on the title, not the name listed on the title application.

The Owner or Business Name listed on the title application is required to identify themselves by one of the following: Federal Identification Number, Social Security Number, Date of Birth, or Driver's License Number.

If the owner of the vehicle is a Nebraska resident and is registering the vehicle under their name or is registering with another Nebraska based carrier, the title must be issued by Nebraska. If the owner of the vehicle is a resident of another state, but leasing the vehicle to a Nebraska based carrier, a copy of an out-of-state (foreign) title is acceptable.

ELECTRONIC TITLE AND LIEN

A title document that includes a lien will be stored electronically. The lender will not receive a printed copy of the title unless specifically requested. Once the lien is noted, the Certificate of Title record is stored electronically on the DMV Vehicle Title and Registration (VTR) database and a participating lender is electronically notified of the title issuance/lien notation.

At the time the lien is ready to be released; the participating lender electronically notifies the DMV of the lien release and the DMV prints and mails the certificate of title to the owner (or other entity as directed by the lender).

To verify if a title has been issued, log into the DMV website at www.dmv.nebraska.gov/services select Vehicle tab, click on *Title Inquiry*. This search will include lien information if noted. For privacy protection, this search does not show owner or registration information.

If a lien is to be noted on the title, a copy of the security agreement or finance papers must also be filed with the application for title. The security agreement must indicate the vehicle make, year and complete vehicle identification number and must be signed by all parties whose name(s) will appear on the title.

If no lien is noted, the title will be sent to the titled owner. If a lien is noted, the title will be stored electronically and a NEDMV Title Receipt will be provided to the owner of the vehicle.

FEES:	
Title	\$10.00
Duplicate Title	\$14.00
Lien Notation	\$7.00

Any questions regarding titles and liens, call 402-471-4435.



State of Nebraska
Application for Certificate of Title

1 Vehicle or Motorboat Description		Fee \$10.00
<input type="checkbox"/> Salvage <input type="checkbox"/> Previously Salvaged <input type="checkbox"/> Flood <input type="checkbox"/> Non-Transferable <input type="checkbox"/> Manufacturer Buyback		
Vehicle Identification Number		Year Make Model
Body Style	Color	GVWR Capacity/Propulsion Taxi Use <input type="checkbox"/> Yes <input type="checkbox"/> No
2 Owner/Applicant Information (if more than three (3), please attach a second application)		
If more than one owner, do you wish clear rights of survivorship to be transferred to the surviving owner(s) in the event of the death of one owner?		
<input type="checkbox"/> No (probate will be required to transfer ownership - owner names separated with "And") <input type="checkbox"/> Yes (ownership will transfer to co-owner upon presentation of death certificate - owner names separated with "Or")		
Owner name/Last or business name*		First Name Middle Name
Nebraska Driver's License Number	Soc. Sec. Number	Employer Identification Number Date of Birth
2 nd Owner name/Last or business name		First Name Middle Name <input type="checkbox"/> Check here if spouse of owner 1
Nebraska Driver's License Number	Soc. Sec. Number	Employer Identification Number Date of Birth
3 rd Owner name/Last or business name*		First Name Middle Name <input type="checkbox"/> Check here if spouse of owner 1 or 2
Nebraska Driver's License Number	Soc. Sec. Number	Employer Identification Number Date of Birth
Transfer On Death Beneficiary(ies), if applicable: If indicated, upon death of last surviving owner, ownership of the vehicle will transfer to listed entity(ies).		
1 st TOD _____ Name* 2 nd TOD _____ Name*		*(Only first 35 positions will print on title)
Owner's Residential Address, City, State, Zip		
Owner's Mailing Address, City, State, Zip		
3 Lien Information (please attach a second application for secondary lien notations)		Fee \$7.00
Is there a lien on this vehicle? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, you must complete this section and provide a copy of the lien instrument with this application.		
Lien Holder Name: _____		PLID: _____
_____ Street	_____ City	_____ State _____ ZIP
If there is a lien, are you a non-resident requesting a printed title for issuance of a title in your state of residence? <input type="checkbox"/> Yes <input type="checkbox"/> No		
The undersigned being duly sworn depose or affirm and say that the information provided on this application is true and complete. Use of a false or fictitious name, knowingly making a false statement or knowingly concealing a material fact in this application can result in a fine or imprisonment or both and cancellation of your certificate of title.		
Signature _____		Signature _____
Signature _____		Date _____
All owners listed above shall sign this Application except in the case where co-owners are spouses, one spouse may sign; where an owner provides proof/he/she is handicapped or disabled or is too young to sign, a parent, legal guardian, foster parent or agent may sign; and if transferring from an out-of-state title when ownership is not changing, one owner may sign.		

SALES TAX AND TIRE FEE

SALES TAX

Carriers MUST file a completed Nebraska Sales/Use Tax and Tire Fee Statement (Form 6) for each newly acquired vehicle. A Form 6 is NOT required if the owner previously registered the vehicle. In this case, a copy of the previous registration must be submitted. If the sales tax and/or tire fee was paid at the county, a copy of the receipted Form 6 must be submitted.

The Form 6 must be completed and signed by both the buyer and the seller. If the seller's signature is not available, a Bill of Sale must be submitted. Carriers not claiming an exemption must pay the amount shown on line 11. If the sales tax is not paid on or before the 30th day after the date of purchase, penalty and interest shall be collected in addition to the amount of tax due.

If multiple vehicles are purchased from the same seller, one (1) Form 6 may be filled out with a complete listing of the vehicle identification numbers.

SALES TAX EXEMPTION

If the buyer of the vehicle is claiming an exemption from the payment of sales tax, the applicable exemption category must be checked, and the valid exemption number entered.

The person claiming the exemption must sign at the bottom of the form, "Signature of Person Claiming Exemption". If an exemption number has been applied for and not yet issued, provide a copy of sales tax exemption application. Applications can be obtained through the Nebraska Department of Revenue at 800-742-7474.

Vehicles such as pickup trucks, passenger cars and vans rarely qualify for the exemption. To qualify, the carrier must be able to show that more than 50% of the vehicle's use is to haul property or persons as a common or contract carrier.

TIRE FEE

A fee of \$1.00 per tire is due on every tire included with a new (one which has the Manufacturer's Statement of Origin (MSO)) qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. A qualified vehicle is defined as any motor vehicle required to be registered.

Sellers must indicate on line 8 the total number of tires included with a new qualified vehicle, counting the spare. ***Persons holding a Nebraska Sales Tax Exemption, such as a common or contract carrier, are not exempt from the Tire Fee.***

NOTE: If proper proof of sales tax and tire fee is not attached to the application for registration, the application and all backup documentation will be returned without processing.

NEBRASKA SALES TAX RATE FINDER: You can find your local city and state tax on the Nebraska Department of Revenue website at <https://revenue.nebraska.gov/businesses/sales-and-use-tax/sales-tax-rate-finder>.

Nebraska Department of REVENUE					Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicle and Trailer Sales					Form 6	
Purchaser's Name and Address					Seller's Name and Address					0654749	
Name					Name						
Street or Other Address					Street or Other Address						
City		State		Zip Code		City		State			
Purchased Vehicle/Trailer Description											
Make		Body Type		Year		Vehicle ID Number (VIN)			Date of Purchase		
Trade-in Vehicle/Trailer Description											
Make		Body Type		Year		Vehicle ID Number (VIN)			License Plate Number	Was the trade-in vehicle being leased? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, enter -0- on line 2.	
Tax Computation — See Instructions											
1 Total sales price								1			
2 Less trade-in allowance								2			
3 Less manufacturer's rebate assigned to dealer at time of sale								3			
4 Tax base (line 1 minus lines 2 and 3) (if zero or less, enter -0-)								4			
5 Nebraska sales or use tax (line 4 multiplied by rate)								5			
6 Local sales or use tax (line 4 multiplied by rate)								6			
7 Total Nebraska and local sales or use tax due (line 5 plus line 6)								7			
8 Tire fee (Number of new tires _____ multiplied by \$1)								8			
9 Penalty for late payment								9			
10 Interest for late payment								10			
11 Balance due (total of lines 7, 8, 9, and 10)								11			
Any dealer or seller who willfully prepares a false or fraudulent Nebraska Sales/Use Tax and Tire Fee Statement may be found guilty of a Class IV felony and will, upon conviction, be fined not more than \$10,000, or be imprisoned not more than five years or both. Under penalties of law, I declare that I have examined this statement and it is correct and complete.											
sign here		Signature of Seller				Signature of Purchaser or Agent of Purchaser				Date	
Nebraska Resale or Exempt Sale Certificate for Motor Vehicle and Trailer Sales											
If exempt category 1 through 7 is claimed, requested information must be entered. Only categories 5 and 12 are exempt from the tire fee.											
Type of Exemption					Type of Exemption						
<input type="checkbox"/> 1	Purchase by an exempt organization holding a Certificate of Exemption issued by the Nebraska Department of Revenue. Number 05-_____				<input type="checkbox"/> 7	Purchase by a person with a disability with funds contributed by the U.S. Department of Veterans Affairs or the Nebraska Department of Health and Human Services Finance and Support. Enter amount of contribution: \$_____. See instructions for "Purchase of a Motor Vehicle by a Person with a Disability."					
<input type="checkbox"/> 2	Vehicle will be used in a common or contract carrier capacity and the purchaser shown on the face of this form holds a current Certificate of Exemption issued by the Nebraska Department of Revenue. Number 05-_____				<input type="checkbox"/> 8	Purchase by a governmental entity not engaged in the business of furnishing gas, water, electricity, or heat.					
<input type="checkbox"/> 3	Purchase by a lessor of motor vehicles. Sales tax on the fair market lease payments to be remitted under Nebraska Sales Tax Permit. Lessor's Sales Tax Number 01-_____				<input type="checkbox"/> 9	Vehicle is the subject of an intercompany sale between parent, subsidiary, or brother-sister companies. Sales tax was paid by the seller company on its purchase of this vehicle. (Documentation required.)					
<input type="checkbox"/> 4	Purchase under the Lessor's Option and the motor vehicle will be leased to a common or contract carrier who holds a valid Nebraska Certificate of Exemption Number 05-_____. Lessor must attach a copy of approved Nebraska Application for Election of Lessors to Pay Sales and Use Tax on Cost of Motor Vehicles, Form 15.				<input type="checkbox"/> 10	Vehicle is a gift or received by inheritance and tax was previously paid by the donor. A gift is a voluntary transfer without any consideration. The donor paid the tax on the previous transfer. If the person accepting the motor vehicle or trailer as a gift or inheritance assumes a lien, mortgage, or encumbrance, the amount owing shall be subject to sales and use tax. (Documentation required.)					
<input type="checkbox"/> 5	Purchase by a Native American Indian residing on a Nebraska reservation and the vehicle is registered at a location within the boundaries of the reservation. Tax Exemption ID Card Number: _____				<input type="checkbox"/> 11	Transfer of the vehicle during the creation, reorganization, or dissolution of a corporation, limited liability company, or partnership solely for voting stock membership interest or partnership interest. Also, transfer of a vehicle as additional capital to an ongoing corporation. (Documentation required.)					
<input type="checkbox"/> 6	Vehicle was purchased, licensed, and operated in a state other than Nebraska. Identify state: _____ (Documentation required.)				<input type="checkbox"/> 12	Purchase of a 30-day plate by a nonresident of Nebraska who does not intend to remain in Nebraska more than 30 days from the date of purchase.					
Any purchaser or agent who completes this exemption certificate for any purchase which is not exempt under the Nebraska Revenue Act, as amended, will in addition to any tax, interest, or penalty otherwise imposed, be subject to a penalty of \$100 or ten times the tax, whichever amount is larger. Under penalties of law, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is correct and complete.											
sign here		Signature of Person Claiming Exemption				Date					
For County Use Only											
\$ _____ Tax Paid _____ Date Paid											
County — White Copy Nebraska Department of Revenue — Green Copy Purchaser — Blue Copy Seller — Pink Copy											
Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818											
6-004-1967 Rev. 7-2014 Supersedes 6-004-1967 Rev. 8-2012											

FEDERAL HEAVY VEHICLE USE TAX (HVUT) IRS FORM 2290

Heavy Vehicle Use Tax (HVUT) is a federal tax collected by the Internal Revenue Service (IRS) for all registered power units, 55,000 pounds or more. Proof of payment and/or filing of the Federal Heavy Vehicle Use Tax will be required at the time the apportioned registration application is filed.

Vehicles for which tax is suspended: The IRS provides for a suspension of tax for vehicles that run 5,000 miles or less or agricultural vehicles that run 7,500 miles or less. Report any applicable vehicles by recording the VIN(s) on Part II of Form 2290.

A copy of the Form 2290 is not required on newly acquired vehicles if the application for registration is filed within the first sixty (60) days from the date of purchase.

PROOF OF PAYMENT

Proof of payment will be the receipted copy of the Schedule 1 of the Form 2290. (See Schedule 1 page 20). If the receipted copy is not available, acceptable proof of payment will be a photocopy of the Form 2290 (with the Schedule 1 attached) filed with the IRS, along with a photocopy of both sides of the canceled check, or a copy of the money order or cashier's check made payable to the IRS.

Vehicles registered during the months of July, August or September may use the preceding year's Form 2290 as proof of payment as long as the Form 2290 is in the name of the registrant/owner. After October 1st, only the receipted copy for the current year will be accepted.

You can file electronically through any electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) participating in the IRS e-file program for excise taxes. ***If filed on-line with the IRS, you will receive an IRS receipt through your email showing the 2290 with a watermarked date.*** This is your proof of payment and a copy must be provided to the DMV when renewing your vehicle(s).

Carriers can pay the HVUT tax on-line but submit the Form 2290 in the mail to the IRS. As proof of payment, our office will accept a copy of the Electronic Federal Tax Payment System (EFTPS) receipt and a copy of Form 2290 listing the VIN's. Once the IRS has approved the filing, you will receive a stamped copy of Form 2290. Keep this stamped copy for your records.

Electronic filing is required for each fleet reporting 25 or more vehicles. However, the IRS encourages electronic filing for all taxpayers. For more information on electronic filing, visit the IRS website at www.irs.gov/efile.

DMV ACTING AS AGENT FOR THE IRS

The DMV has an agreement with the IRS that allows the DMV to accept 2290 filings in our office and remit those forms and payments to the IRS no later than the next business day. Payment must be in the form of a check (checks must be made payable to the US Treasury). No cash or credit cards accepted.

- The DMV is not authorized to accept forms/payments that come to us through the mail. The taxpayer or their designee must present the forms in person.
- The DMV will provide the taxpayer with a DMV stamped copy of the 2290 Schedule 1 form which the taxpayer may use as proof of payment when registering the vehicle in the IRP office. If the Taxpayer registers the vehicle elsewhere, they will be required to present an IRS stamped HVUT receipt—the DMV stamped receipt will NOT be accepted in any other registration office besides the State DMV office.

QUESTIONS REGARDING HVUT

If you have questions regarding the Federal Heavy Vehicle Use Tax, contact the IRS. For IRS phone numbers and field offices, see the appendix. To obtain a Form 2290 on-line: <https://www.irs.gov/pub/irs-pdf/f2290.pdf>, the instructions for completing the form can also be found on the IRS web site at: <https://www.irs.gov/pub/irs-pdf/i2290.pdf> NOTE: *If proper proof of payment is not attached to the application for registration, the application and all backup documentation will be returned without processing.*

SCHEDULE 1 (Form 2290)
Schedule of Heavy Highway Vehicles
 For the period July 1, 2021, through June 30, 2022
 (OMB No. 1545-0048)

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

Name: _____
 Address (number, street, apartment or suite no.): _____
 City or town, state or province, country, and ZIP or foreign postal code: _____
 Month of first use (month and year): V V V V M M
 Employee identification number (EIN): _____

Part I Vehicles You Are Reporting (enter VIN and category)

Line	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1																								
2																								
3																								
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Part II Summary of Reported Vehicles

a. Total number of reported vehicles		a
b. Enter the total number of taxable vehicles on which the tax is suspended (category W)		b
c. Total number of taxable vehicles. Subtract line b from line a.		c

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 112500 Schedule 1 (Form 2290) (Rev. 7-2021)

NOTICE OF RECORD-KEEPING REQUIREMENTS FOR IRP/IFTA

Upon opening an IRP/IFTA account with NE MCS, an owner or officer of the carrier will need to sign and date a Notice of Record-Keeping Requirements along with a Record-Keeping Requirement Guide. This document outlines the record-keeping requirements for the IRP/IFTA programs. It provides the carrier with a listing of what records to retain regarding mileage and fuel as well as the length of time the records must be kept. Once signed, the document will remain on file with MCS.



DEPARTMENT OF MOTOR VEHICLES

Company Name: _____
Carrier Number: _____

TO: -> New Nebraska IFTA and IRP Motor Carrier Registrants
FROM: -> Nebraska Motor Carrier Services Division - International Fuel Tax Agreement (IFTA) and International Registration Plan (IRP)
RE: -> Understanding the IFTA and IRP Requirements

To establish your new account with our office, you must understand each item listed below. Once you have read and understood all the requirements for retaining your account, sign your name at the bottom of this form and return it to our office upon opening your account.

IFTA/IRP:

- I understand I am required to maintain accurate records of mileage traveled in all jurisdictions for each vehicle in my fleet. For IFTA, I understand I am additionally required to maintain all my fuel receipts, bulk fuel records, and unused IFTA decals. I also understand that this office may require, at any time, that I present mileage and fuel records to ensure compliance for a records review or audit. (A detailed record requirement guide is enclosed. Please keep for your records.)
I understand I must keep my base state informed when I have made a change to the Motor Carrier responsible for safety (USDOT number) under which I travel so that I can update my IRP cab card(s).
I understand Nebraska IRP requires continuous registration and that I must annually renew the IRP registration for each vehicle. I also understand that I must return my plates and cab cards if I cancel my IRP account. If I reinstate my account later, I understand I must show proof of previous registration.
I understand I must use my mileage & fuel records to file accurate quarterly tax returns for IFTA.
I understand I must keep an inventory of all IFTA decals issued each year.

I have read the requirements above and understand the contents of this statement. I agree to adhere to the requirements listed above, and my signature below indicates that I clearly acknowledge my responsibilities as an IFTA and/or IRP account holder.

Printed Name: _____ Title: _____

Signature: _____ Date: _____

Telephone number: 402-471-4435 Fax: 402-471-3920 Email address: mcs.web@nebraska.gov

RECORD-KEEPING REQUIREMENTS FOR IFTA/IRP

For more detailed information, please refer to the Motor Carrier Services Manual or our website: <http://www.dmv.nebraska.gov> or you can call 402-471-4435 and ask for the audit division if you have questions or need further assistance.

IFTA and IRP licensees are required to keep accurate odometer or hubodometer readings on any type of mileage document (for example: trip sheet, Individual Vehicle Distance and Fuel Reports, calendar, etc.). *All records pertaining to IFTA must be kept for four years, including unused decals. All records pertaining to IRP must be kept for five years.* Only the activity generated by qualified motor vehicles is to be reported for IFTA and IRP.

I. Miles (IFTA/IRP)

You **must** maintain original **driver-prepared** mileage source documents on each vehicle for each trip and be recapped on monthly and quarterly fleet summaries. Driver-prepared source documents **must** include the following information:

- | | |
|---|---|
| A. Date of trip (Starting and Ending); | B. Trip origin and destination; |
| C. Beginning and ending odometer or hubodometer readings of the trip; | |
| D. Total trip distance; | E. The route of travel; |
| F. Distance by jurisdiction; | G. Unit number or vehicle identification. |
| H. Vehicle fleet number; | I. Licensee's name. |

NOTE: Licensees using on-board recording devices or GPS for reporting purposes should refer to the IFTA & IRP manuals for requirements. Odometer readings are still required when using on-board recording devices.

II. Fuel (IFTA Only)

You **must** maintain complete original fuel source documents for each fuel type and for each vehicle, which must be recapped on monthly and quarterly fleet summaries. Over-the-road fuel purchases and bulk fuel purchases are to be accounted for separately.

A. Over-the-Road Fuel Purchases – *Tax-paid* fuel purchases must be supported by a receipt, invoice, credit card receipt, or an automated vendor-generated invoice or transaction listing. This includes any bulk fuel purchased from a 3rd party.

1. An *acceptable* fuel receipt or invoice **must** include:

a. Date of purchase;	b. Name and address of seller;
c. Number of gallons purchased;	d. Type of fuel purchased;
e. Price per gallon or liter;	f. The unit or plate number;
g. Licensee's name.	

B. Bulk Storage Fuel – If tax-paid bulk fuel is maintained, you must retain delivery tickets and/or receipts. You must also have a reliable meter on your bulk tank.

1. To receive tax paid credit, the following information must be maintained:

a. Date of withdrawal;	b. Number of gallons withdrawn;
c. Type of fuel;	d. The unit or plate number;
e. Purchase and inventory records to show that <u>tax was paid on all bulk withdrawals</u> ;	
f. Meter readings, inventory measurements, and monthly reconciliations.	

I have read and understand the above record-keeping requirements. I understand that failure to maintain the complete records as listed above and failure to provide those records for audit could result in disallowing all tax-paid fuel credit and reducing your MPG by 20% for IFTA. For IRP, an additional 20% fee assessment will be applied to all jurisdictions where fees were paid. Your IFTA and IRP privileges may also be cancelled if acceptable records are not kept.

APPLICATIONS

ORIGINAL APPLICATION

All first-time applicants are required to complete and sign a Nebraska Combined IRP/IFTA Application. This application is used for licensing under both the IRP & IFTA programs. To obtain more information on the IFTA program, refer to the IFTA section in this manual on page 80.

When completing the application, indicate in the appropriate box(es) which program(s) (IRP, IFTA or both) you are applying for and the date you want your license to begin. If you have been previously enrolled in either program, indicate so in the appropriate area.

The Nebraska Combined IRP/IFTA Application is divided into multiple sections; some sections apply only to IRP licensing and some apply only to IFTA licensing. If you are applying for both programs, you must complete all sections.

COMPANY INFORMATION

Complete this section in full. Applications will be returned or rejected if any portion of this section is missing. If you need a Federal Tax Identification Number (FTIN), you will need to contact the Internal Revenue Service (IRS). On-line www.irs.gov (Enter "EIN" in the SEARCH box on irs.gov, and click "Apply for Federal Identification Number")

The physical address must be an address in Nebraska and must be supported by the evidence presented for established place of business or residency. PO Boxes will not be accepted for the physical address but may be used for the mailing address.

OWNERS, PARTNERS, MEMBERS (LLC ONLY) OR CORPORATE OFFICERS

List the names of the owners, partners, members, or corporate officers, along with SSN, addresses, city, state, zip codes, and phone numbers

IFTA CARRIER SECTION

Complete this section in full if applying for IFTA.

IRP CARRIER SECTION

Complete this section in full.

USDOT Number

USDOT Number—DOT number is required before applying for IRP and IFTA. A DOT number can be obtained on-line at <https://portal.fmcsa.dot.gov/UrsRegistrationWizard/>. If you are leased to a carrier and running under their authority, their DOT number and FTIN should be listed under the unit information on page 5 of the original application (see page 31).

Sales Tax Exemption Number

Provide a copy of your Nebraska Department of Revenue Common Carrier Certificate of Exemption or Nebraska Department of Revenue Sales Tax Permit. If an exemption number has been applied for and not yet issued, provide a copy of the sales tax exemption application. Applications can be obtained through the Nebraska Department of Revenue at 800-742-7474.

IRP Contact Information

The individual's name that is available during business hours, to ask questions regarding the application.

Carrier Type

Indicate the type of carrier and briefly describe your operation: Exempt, For-Hire, Household Goods or Private.

REPORTING SERVICE OR AGENTS

The grayed sections of the application need only be completed if you have a reporting service or licensing agent to complete your paperwork. Complete these sections and attach a completed Power of Attorney form. Fill out the information for both IRP and IFTA or whichever one applies.

LICENSE FEES

This area is for the calculation of the IFTA license fees. The license fee and first qualified vehicle is \$10.00, plus \$1.00 for each additional vehicle. The payment of fees must accompany this application.

You will be billed for the IRP fees. ***The IRP fees for a new carrier are payable by certified funds only*** (i.e. cashier's check, money order, or cash).

JURISDICTION SCHEDULE

Check the box if your fleet has WYOMING INTRASTATE AUTHORITY

CGW Column: Enter the declared combined gross weight (CGW) for this fleet.

Actual Distance Column:

- If you have previous IRP history, enter the actual miles for the preceding year (July 1-June 30) or portion thereof. Registration fees will be assessed for those jurisdictions where you have declared actual miles.
- If you do not have mileage to report during the preceding year, you will use the Average Per-Vehicle Distance Chart (AVDC). Registration fees will be assessed for ALL IRP jurisdictions, not just the jurisdictions you plan to travel.

Average Per-Vehicle Distance Chart (AVDC): This chart was established by dividing the sum of total miles per jurisdiction, as reported by all Nebraska-based carriers reporting actual miles, by the total number of power units reporting miles in each jurisdiction. **The result is the average distance per vehicle.** AVDC is available on the DMV website.

AVDC vs. Actual Miles: In most cases, when establishing a fleet where the vehicles that make up the fleet have been apportioned and accrued mileage during the preceding July – June reporting period, actual miles will be used. Conversely, if you are establishing a fleet where the vehicles have not accrued mileage (i.e. newly purchased vehicles) and you exercised no control over the vehicles during the reporting period, the average per-vehicle distance will be used.

The establishment of a new fleet does not in itself allow the applicant to ignore previous mileage history and file the application using the AVDC. When a vehicle(s) was leased to another apportioned carrier and that vehicle(s) is now seeking to establish a fleet, actual distance accrued during the reporting period should be used to establish the new fleet.

If you have questions regarding whether you should be filing actual mileage or the AVDC, contact MCS. We realize there may be exceptions to the general rules described above. These exceptions will be scrutinized on a case-by-case basis.

TRUCK SAFETY REGISTRATION DECLARATION

The Truck Safety Registration Declaration states that you are aware of the Federal Motor Carrier Safety Regulations and that these regulations are State law. Read the declaration, sign and date. The declaration **MUST** be signed for the application to be accepted.

VEHICLE LISTING

List all power and trailer units which you want to register and complete all columns.

1. *Unit/Equipment Number*—the number assigned by the carrier
2. *Year*—model year (as shown on MSO or title)
3. *Make*—use abbreviation of vehicle (i.e. Kenworth-KW)
4. *Vehicle Identification Number (VIN)*—enter the complete VIN (Vehicles manufactured in 1981 and after must have 17 characters)
5. *Bus HP*—for buses only; enter bus horsepower
6. *Type*—use code key on bottom of form
7. *Axles/Seats*—indicate the number of axles for each vehicle, except buses. For buses, indicate the rated seating capacity of the bus
8. *Combined Axles*—power unit axles + trailer or semi-trailer axles
9. *Fuel*—use code key on bottom of form
10. **Declared Combined Gross Weight (CGW)**—*includes the unladen weight of any vehicle or combination of vehicles plus the maximum load to be carried on that vehicle or combination of vehicles at any one time. THIS COLUMN WILL BE USED TO DETERMINE THE REGISTERED WEIGHT FOR THE FEE ASSESSMENT IN NEBRASKA*

11. *Gross Weight*—the unladen (empty) weight of an individual vehicle plus the weight of the maximum load to be carried on that vehicle at any one time
12. *Unladen Weight*—the actual empty weight of the vehicle, including any accessories, but excluding the weight of any load
13. *Purchase Price*—the actual purchase price of the vehicle paid by the current owner, excluding trade-in and sales tax, including accessories or modifications attached to the vehicle
14. *Date of Purchase*—month, day and year purchased by present owner
15. *Name of Owner*—if leased, the name of the legal title owner
16. *Title Number*—enter the title number (either Nebraska or foreign). If the owner of the vehicle is a Nebraska resident, and is registering with a Nebraska based carrier, the title must be issued by Nebraska. Refer to Titling (page 15) for more information

WRECKER/TOW? —If the truck you are adding is a wrecker or tow truck, check box.

USDOT Number—you must report, for each power unit the USDOT number of the motor carrier responsible for the safe operation of the vehicle (Safety Carrier) for the registration year (See PRISM page 12).

If you, the applicant, hold that responsibility on all your vehicles, enter your USDOT number and FTIN in the space provided. If you are renting or leasing vehicles in your fleet to an interstate motor carrier, in other words, if you are running under someone else’s authority who will be responsible for the safe operation of the vehicle, provide the USDOT number and FTIN according to the following:

Short Term Lease—if the vehicle will be rented or leased for less than 30 days to an interstate motor carrier, enter your (applicant) USDOT number and FTIN

Long Term Lease—if the vehicle will be leased for 30 days or more to an interstate motor carrier, enter the USDOT number and FTIN of the motor carrier responsible for the safety of the vehicle

If the safety responsibility of the vehicle will change during the registration year, circle the “Y” (yes). If it will stay the same, circle the “N” (no).

You are required to inform our office if the Safety Carrier changes during the registration year. Carriers are subject to a citation by law enforcement if the Safety Carrier indicated on the current cab card is no longer valid.

Complete an Application for Replacement Credentials form (see page 58) indicating the Safety Carrier DOT number and include \$1.00 for the new cab card.

Nebraska Combined IRP/IFTA Application

IRP Complete Black & Red Areas/IFTA Complete Black Area Only

Please print clearly and sign on page 4

Applying for:	<input type="checkbox"/> IRP (International Registration Plan)	Effective Date _____
	<input type="checkbox"/> IFTA (International Fuel Tax Agreement)	Effective Date _____
Have you previously been registered in Nebraska or any other jurisdiction? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Check all that apply and provide account numbers: <input type="checkbox"/> IFTA # _____ <input type="checkbox"/> IRP # _____		
Jurisdiction _____		
Were you or any other affiliated company ever revoked? <input type="checkbox"/> Yes <input type="checkbox"/> No if yes, name of company _____		

PAYMENT ON NEW IRP APPLICATIONS MUST BE IN THE FORM OF CASH, MONEY ORDER OR CASHIER CHECK

COMPANY INFORMATION			
Federal Tax Identification Number (FTIN): _____			
LEGAL NAME: _____			
D/B/A (Doing Business As) if different from legal name: _____			
<input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Corporation (LLC) <input type="checkbox"/> Other			
Are you leasing to a Motor Carrier? <input type="checkbox"/> No <input type="checkbox"/> Yes If YES with whom? _____			
PHYSICAL ADDRESS: _____			
Street	City	State	Zip Code
MAILING ADDRESS: _____			
<i>(If different than physical address)</i> Street			
City	State	Zip Code	
Phone Number: _____		Fax Number: _____	
		Cell Number: _____	

OWNERS, PARTNER, CORPORATION OFFICERS OR MEMBERS (one of the listed individuals must sign as Applicant)			
Position: _____	Name: _____	SSN: _____	
	Address: _____	Phone Number: _____	
Position: _____	Name: _____	SSN: _____	
	Address: _____	Phone Number: _____	
Position: _____	Name: _____	SSN: _____	
	Address: _____	Phone Number: _____	

For office use only:		
<input type="checkbox"/> Residency 1. _____	2. _____	3. _____
<input type="checkbox"/> Previous history (IFTA)	<input type="checkbox"/> Record Keeping Information	<input type="checkbox"/> W-9 <input type="checkbox"/> Previous Registration

Nebraska Motor Carrier Services
 PO Box 94729 • Lincoln, NE 68509
 402-471-4435 • Fax 402-471-4024
 www.dmv.nebraska.gov



IFTA CARRIER SECTION
 County Name: _____ County Number: _____
 IFTA Contact Information: Name: _____ Phone: _____
 Fax: _____ Cell: _____
FUEL TYPE: Diesel Only Other
 Bank Name: _____ Address: _____
 Do you maintain Bulk Fuel? Yes No if yes, what jurisdiction(s) is it maintained? _____
 Gasoline Diesel Other

IRP CARRIER SECTION
 County Name: _____ County Number: _____
 USDOT Number: _____
 Nebraska Sales Tax Exemption Number: _____
 IRP Contact Information: Name: _____ Phone: _____
 Fax: _____ Cell: _____
CARRIER TYPE: For Hire Household Goods Private
 Briefly describe your type of operation: _____

If you have a reporting service or agent to complete your paper work, complete the sections below and attach power of attorney

REPORTING SERVICE SECTION: IFTA
 Reporting Service Name: _____
 Federal Employer Identification Number (FEIN): _____
PHYSICAL ADDRESS: _____
 Street City State Zip Code
MAILING ADDRESS: _____
(If different than physical address) Street City State Zip Code
 Phone Number: _____ Fax Number: _____ Cell Number: _____
 Service to receive bills, plates, refunds, etc.? Yes No

REPORTING SERVICE SECTION: IRP *(if same as IFTA write "same")*
 Reporting Service Name: _____
 Federal Employer Identification Number (FEIN): _____
PHYSICAL ADDRESS: _____
 Street City State Zip Code
MAILING ADDRESS: _____
(If different than physical address) Street City State Zip Code
 Phone Number: _____ Fax Number: _____ Cell Number: _____
 Service to receive bills, plates, refunds, etc.? Yes No

IFTA License Fees

\$10.00 for the first qualified vehicle plus \$1.00 for each additional vehicle, fees ***MUST ACCOMPANY THE APPLICATION***

First Qualified Motor Vehicle	\$	10.00
Plus _____ Additional Qualified Motor Vehicles @ \$1.00 each	\$	_____
Total Fees Enclosed	\$	_____

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JURISDICTION SCHEDULE (IRP only)

MY FLEET HAS WYOMING INTRASTATE AUTHORITY

Enter the declared combined gross weight (CGW) of this fleet

If some of your units run at a different weight than the CGW listed, attach a listing with the unit number, state and weight. Shaded jurisdictions are for reporting miles only, not eligible for apportionment registration.

Indicate with a check (v) in the box below the method used to declare distance:

Actual miles operated during the preceding July 1-June 30 or a portion thereof

I have no actual miles during the preceding July 1-June 30, use Average Per-Vehicle Distance

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

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TRUCK SAFETY REGISTRATION DECLARATION

These regulations are applicable to all registrants operating vehicles in commerce:

1. With gross vehicle weight rating (GVWR), gross combination weight rating (GCWR), gross vehicle weight, or gross combination weight over 10,000 pounds; or
2. Were designed or used to transport more than 8 passengers, including the driver, for compensation; or
3. Designed or used to transport more than 15 passengers, including the driver, and not used for compensation; or
4. Used to transport hazardous materials as defined in 49 C.F.R. Part 171; or
5. Registered as farm vehicle for gross weights over 16 ton.

In 1986, the Nebraska Legislature adopted Federal Motor Carrier Safety Regulations and the Federal Hazardous Materials Regulations as part of state law (§75-363-75-364). These safety regulations apply to all interstate motor carriers and intrastate motor carriers operating vehicles meeting any of the criteria listed above. Farm vehicles registered for 16 ton or less and operating strictly within the State of Nebraska are exempt from some of these regulations. The Federal Motor Carrier Safety Regulations are available on-line for viewing at Federal Motor Carrier Safety Administration’s website www.fmcsa.dot.gov. The Federal Hazardous Materials Regulations are available on-line for viewing at the Pipeline and Hazardous Materials Administration’s website www.phmsa.dot.gov. Questions about these regulations may be addressed to the Nebraska State Patrol, Carrier Enforcement Division, 3920 W. Kearney St, Lincoln, NE 68524, telephone (402) 471-0105.

IN ORDER TO NOTIFY ALL APPLICABLE REGISTRANTS OF VEHICLES OPERATED IN COMMERCE OF THESE REGULATIONS, STATE LAW REQUIRES THIS DECLARATION BE GIVEN TO EACH APPLICABLE REGISTRANT AND THE REGISTRANT SIGN THE VEHICLE REGISTRATION FORM INDICATING THIS DECLARATION WAS READ.

"I declare that I am aware that the Nebraska Legislature adopted as part of state law. Federal Motor Carrier Safety Regulation 49 C.F.R. Parts 382,385,386,387,390,391,392,393,395,396,397 and 398 including those highway related portions of the Federal Hazardous Material Regulations 49 C.F.R. Parts 107 subpart G & F,171,172,173,177,178 and 180 which are applicable to certain motor vehicles."

Furthermore, under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, the information given is true, accurate and complete.

I agree to comply with all applicable reporting, payment, record keeping, and license display requirements as specified in the International Fuel Tax Agreement, International Registration Plan and Nebraska law. I further agree that Nebraska may withhold any refunds due if I am delinquent on payment of any fuel taxes or registration fees due under Nebraska law or the International Fuel Tax Agreement or the International Registration Plan. I understand that failure to comply with all applicable provisions of Nebraska law, the International Fuel Tax Agreement and International Registration Plan, shall be grounds for revocation of my license.

Sign

Here → _____
Signature of Owner, Partner, Corporate Officer, Member or Person Authorized by attached Power of Attorney _____
Title Date

Telephone Number

IRP REGISTRATION FEES: We will process your application and provide an itemized statement of the IRP registration fees due.

PLEASE NOTE: PAYMENT ON NEW IRP APPLICATIONS MUST BE IN THE FORM OF CASH, MONEY ORDER OR CASHIERS CHECK

Revised 5/2018

Nebraska Motor Carrier Services
 PO Box 94729 • Lincoln, NE 68509
 402-471-4435 • Fax 402-471-4024
www.dmv.nebraska.gov

Nebraska Combined IRP/IFTA Application IRP Vehicle Listing

Name as shown on application				Federal Taxpayer Identification Number (FTIN)												USDOT	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
Unit/Equip Number	Year	Make	Vehicle Identification Number (VIN)	Bus Type / HP	Seats	Comb Axles	Fuel	Combined Gross Weight (CGW)	Gross Weight	Unladen Weight	Purchase Price	Purchase Date	Name of Owner	Title Number			
1									USDOT								
Is this unit (M) a wrecker/imp? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
Power unit identified above please fill out the following →																	
2									USDOT								
Is this unit (M) a wrecker/imp? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
Power unit identified above please fill out the following →																	
3									USDOT								
Is this unit (M) a wrecker/imp? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
Power unit identified above please fill out the following →																	
4									USDOT								
Is this unit (M) a wrecker/imp? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
Power unit identified above please fill out the following →																	
5									USDOT								
Is this unit (M) a wrecker/imp? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
Power unit identified above please fill out the following →																	
6									USDOT								
Is this unit (M) a wrecker/imp? <input type="checkbox"/> Yes <input type="checkbox"/> No																	
Power unit identified above please fill out the following →																	

Instructions:

- Column 7: Assigned Unit/Equip number
- Column 8: Make or used if a bus
- Column 9: Year of vehicle
- Column 10: Vehicle Make
- Column 11: Complete VIN
- Column 12: Motorpower (Horsepower)
- Column 13: Tire Factor, 15-Ton (15000 lbs)
- Column 14: ST-Semi-trailer, FT-Full-trailer
- Column 15: BS-Data
- Column 16: The Number and State of Issuance
- Column 17: Axles or used if a bus
- Column 18: Combined Axles power unit axles or semi-trailer axles
- Column 19: Fuel: (D) Diesel (E) Electric (G) Gasoline (H) Hybrid (J) CNG (K) Propane
- Column 20: Combined Gross Weight
- Column 21: Gross Weight
- Column 22: Gross Weight (Tires) Weight
- Column 23: Purchase Price
- Column 24: Date of Purchase
- Column 25: Owner
- Column 26: Title Number and State of Issuance

*USDOT number assigned to vehicle
 **FTIN assigned to the USDOT number
 ***Will the control and responsibility for the safety of this vehicle be assigned to a different motor carrier during the registration year by issue? Yes No



Nebraska Motor Carrier Services
 PO Box 94729 • Lincoln, NE 68509
 402-471-4435 • Fax 402-471-4024
www.dmv.nebraska.gov

NEW CARRIER CHECKLIST

1. **Application**
 - Complete Combined IRP/IFTA application & vehicle listing
 - Provide proof of base jurisdiction requirements
2. **Federal Heavy Vehicle Use Tax** (this is required for all power units over 55,000 lbs.)
 - Photocopy of IRS Form 2290 Schedule 1 receipted by the IRS with VIN's listed if owner has owned vehicle over sixty (60) days. Not needed if vehicle purchased within the last sixty (60) days
3. **Previous Registration**—*if applicable*
 - If county registered in Nebraska, provide a copy of the county registration
 - If registered in another jurisdiction, provide a copy of the current cab card
4. **Titles**
If you need a **new** title you **must**—
 - Complete title application, and include the following:
 - Original title signed by seller and purchaser
 - Title fee of \$10.00, and an additional \$7.00 for lien notation
(*Check made payable to DMV*)
 - Signed Security Agreement if lien is to be noted
5. **Form 6 (Sales Tax & Tire Fee)**—*Complete in FULL*
 - Seller's signature or copy of bill of sale
 - Exemption category checked, and exemption number entered (*if applicable*)
 - Signed and dated by person claiming exemption (*if applicable*)
 - Provide copy of Nebraska Department of Revenue Common Carrier Certificate of Exemption or Nebraska Department of Revenue Sale Tax Permit
 - If exemption number has not been issued, provide copy of the sales tax exemption application. Applications can be obtained through the Nebraska Department of Revenue at 800-742-7474
 - Check made payable to DMV for the amount shown on line 11
 - Tire fee is due on "new" qualified vehicles. (*New vehicle is one which has a Manufacturer's Statement of Origin, MSO*)
6. **Notice of Record-keeping Requirements for IFTA/IRP**
 - Signed & dated by owner or corporate officer
7. **W-9 Form**
 - Complete IRS Form W-9 (see below)

The IRP fees for a new carrier are payable by certified funds only (i.e. cashier's check, money order, or cash)

Instructions for providing a W-9:

Before the NEDMV can process a refund for you, we are required to verify your Federal Tax Identification Number (FTIN). This is done by the completion of the form W-9. To obtain a W-9, contact our office or download a form at: www.irs.gov/pub/irs-pdf/fw9.pdf.

SUPPLEMENTAL APPLICATION (SUPPLEMENT)

Changes to the fleet can only be made by filing a supplemental application. Supplements are to be filed for the following reasons:

Adding a vehicle	Name or address change
Deleting a vehicle	Weight increase (if no temporary issued)
Change of ownership	

ADDING A VEHICLE

When adding a vehicle, a supplement must be completed with the required documentation or the supplement will not be processed and will be returned. Required documents may include:

- Original title signed off by seller and re-assigned to purchaser or Manufacturer's Statement of Origin (MSO), application for title, security agreement when applicable and title fees
- Copy of current title if already issued
- Heavy Vehicle Use Tax receipt (Form 2290) on vehicles registered over 55,000 lbs.
- Sales tax Form 6 (a copy of the Bill of Sale is required if the seller's signature is not completed on the Form 6)

Exceptions:

- Title applications received from the lien holder. If the application for title is unable to accompany the supplement, the applicant must indicate on the supplement from whom the application for title will be received
- Copies of title applications for out-of-state titles will be accepted provided the vehicle was purchased within the last sixty (60) days. If the title application does not contain the purchase date, a bill of sale must accompany the out-of-state title application. When the vehicle is renewed the following year, a copy of the title must accompany the renewal

If an applicant is unable to secure all the documentation for each vehicle on the supplement, it is recommended the unit not be included so that the remainder of the supplement can be processed.

The applicant must complete the area at the top of the form for jurisdictional weights for power units. If that section is not completed, vehicles will be registered at the weight comparable to the weight registered in Nebraska.

FEES

Nebraska apportioned fees are reduced monthly and are assessed from the date the carrier places the vehicle into service. Placing the vehicle into service is either the date the application is received, date temporary authority is issued, or if previously registered by the current owner,

the date the registration expired, whichever occurs first. For a previously registered vehicle, the Department will ask for a copy of the previous cab card to determine the correct assessment of fees.

Additional fees may be assessed based on the date the vehicle was acquired and whether the vehicle was previously registered or had satisfied any outstanding property tax obligation. When a vehicle is leased from a dealer, in order to avoid additional assessment, a signed sworn affidavit must accompany the application stating that the vehicle had been part of the dealer's inventory and the date the vehicle was removed from inventory and leased to the applicant.

NOTE: Any vehicle registered as part of the apportioned fleet from the preceding year will be assessed the annual fees without the benefit of a transfer from a deleted unit. Nebraska §, 60-3, 203 (7). *The registrant shall be liable for the full amount of the registration fee due for any truck, truck-tractor, or trailer not deleted from the fleet registration renewal.*

ADDING VEHICLE CHECKLIST

- Complete a supplement.
 - **Section A—complete in full**
 - **Section B—complete only if you want a higher CGW in jurisdictions than the CGW in Nebraska**
 - Section C—indicate USDOT and FTIN of the carrier responsible for safety (Safety Carrier)
 - If the responsibility will change during the year—answer Y (yes)
 - The cab card will not reflect the Safety Carrier's name or DOT number
 - If the responsibility will NOT change during the year—answer N (no)
 - The cab card will reflect the Safety Carrier's name and DOT number
- Include a photocopy of 2290 Schedule 1 received by the IRS with VIN listed, if required
- If vehicle was previously registered, submit a copy of the previous registration

New Purchase

- Unit not titled in Nebraska
 - Copy of foreign (out-of-state) title accepted
 - If titled within last 60 days, copy of title application will be accepted
- Title application
 - Original title signed by seller and purchaser
 - Signed Security Agreement if lien is to be noted
 - Title fee of \$10.00 and an additional \$7.00 for lien notation (check payable to DMV)
- Form 6 (Sales Tax & Tire Fee)—Complete in full
 - Seller's signature or a copy of the bill of sale
 - Exemption category checked and exemption number entered

- Signed and dated by person claiming exemption
- Check made payable to DMV for the amount shown on line 11
- Tire fee is due on “new” qualified vehicles.

DELETING A VEHICLE

NOTE: NEBRASKA APPORTIONED PLATES ARE NOT TRANSFERABLE. Apportioned license plates must be returned to this office when a vehicle is being deleted from the fleet. If the plate assigned to the deleted vehicle cannot be returned because it has been lost, stolen or damaged, an Affidavit of Lost, Destroyed or Stolen Plate must be completed.

When a power unit is deleted from the Nebraska based apportioned fleet and a vehicle is not added to replace the deleted unit, the registrant may be entitled to a refund of the unused Nebraska fees (see section **BILLING PROCEDURES, Transfers and Refunds**. (49)).

DELETE VEHICLE CHECKLIST

- Complete a supplement (section A & D)
- Must include reason for removal and supporting documentation (page 50)
- Return license plate of deleted unit or a completed **Affidavit for Lost, Destroyed or Stolen Plate**. (page 38)

TRANSFERRING VEHICLES

When you add a vehicle and delete a vehicle on the same supplement, this is referred to as a “transfer”. The unused registration fees from the deleted vehicle will be transferred to the added vehicle.

The plate must be returned with the supplemental application for the deleted vehicle along with proof of deletion (see page 50). If the plate has been lost or destroyed, you must file an “Affidavit of Lost, Stolen or Destroyed Plate”.

NOTE: NEBRASKA APPORTIONED PLATES ARE NOT TRANSFERRABLE. PLATE(S) MUST BE RETURNED TO THIS OFFICE WHEN DELETED FROM THE FLEET. A NEW PLATE WILL BE ISSUED TO THE NEW VEHICLE.

Any vehicle registered as part of the apportioned fleet from the preceding year will be assessed the annual fees without the benefit of a transfer from a deleted vehicle. Nebraska §, 60-3,203 (7) *The registrant shall be liable for the full amount of the registration fee due for any truck, truck-tractor, or trailer not deleted from the fleet registration renewal.*

Refer to add/delete vehicle sections for checklist.

WEIGHT INCREASE

Do you need to increase the weight for a specific jurisdiction(s) during the year? If yes, you may:

- Request a temporary registration by contacting our office. Our office will update the weight, supply you with a temporary registration and automatically bill you for the increased weight. Upon payment a new cab card will be sent to you.
- If you don't need a temporary registration, complete and file a supplemental application (sections, A, B and C only) in order to receive the weight increase billing.

You may increase the weight in any jurisdiction regardless if you reported mileage in that jurisdiction at the time of renewal. For jurisdictions where no miles were traveled, you will be charged a \$1.00 cab card fee to change the weight. For jurisdictions where miles were reported and fees assessed when you renewed, additional registration fees will apply.

If you increased the weight in any jurisdiction to over 55,000 lbs., a copy of the receipted HVUT Form 2290 must be received in our office before the new cab card will be mailed.

WEIGHT VARIANCE RULE

NOTE: *In accordance with the provisions of the IRP, the highest and lowest weights per vehicle cannot vary by more than 10 percent if the highest weight of the vehicle in any jurisdiction is at 80,000 lbs. If the lowest weight of the vehicle in any jurisdiction is 80,000 lbs., the weight variance rule does not apply.*

Examples:

The highest weight of unit ABC is 80,000 lbs. The lowest weight in any other jurisdiction cannot go lower than 72,000 lbs., or 10 percent.

The lowest weight of unit DEF is 80,000 lbs. The weights in all other jurisdictions can be added as high as the jurisdictions allow i.e. Nebraska at 80,000 lbs. and South Dakota at 170,000 lbs.

INCREASE WEIGHTS CHECKLIST

- Complete a supplemental application form. (No supplement needed if temporary was issued)
- Enter the new weights in the appropriate jurisdiction box, identify the unit(s) under the section marked "additions"

CHANGE OF OWNERSHIP

When a vehicle currently registered remains in the same fleet, but has been sold to a new owner, Nebraska requires a change of ownership supplement. A Sales Tax Form 6, original title and a new title application must accompany the supplement for the new owner. A new cab card will be issued upon payment of fees. The plate number will remain the same.

CHANGE OF OWNERSHIP CHECKLIST

- Complete a supplement. (Sections A & C)
- Check () the box **CHANGE OF OWNERSHIP**
- Title applications, original title, \$10.00 title fee, if lien is to be noted include \$7.00 and a signed security agreement. (Make checks payable to DMV)
- Form 6 (A copy of bill of sale is required if the seller's signature is not on the Form 6)

Change of Ownership
 Name or Address Change: → → → → →
 → → → → → Name Change
 → → → → → Address Change
 → → → → → City/State/Zip Code

IRP-SUPPLEMENTAL APPLICATION
 NE-MOTOR-CARRIER-SERVICES
 PO-BOX-94729 • LINCOLN, NE 68509-4729

Carrier/Fleet-Number: → → → → →

Name of Applicant → → → → →

Contact Person → → → → →

Phone → → → → →

Federal Tax Identification Number → → → → →

Sales Tax Exempt Number → → → → →
Section B only

License Year¹ → → → → →
(Continuous)

DECLARED JURISDICTIONAL WEIGHTS — List the Operating Weight for each jurisdiction, if they differ from the CGW in NEBRASKA → → → → →

AB ¹	AL ¹	AR ¹	AZ ¹	BC ¹	CA ¹	CO ¹	CT ¹	DC ¹	DE ¹	FL ¹	GA ¹
IR ¹	ID ¹	IL ¹	IN ¹	KS ¹	KY ¹	LA ¹	MA ¹	MD ¹	ME ¹	MI ¹	
MN ¹	MO ¹	MS ¹	MT ¹	NB ¹	NC ¹	ND ¹	Nebraska ¹	NH ¹	NJ ¹	NM ¹	NV ¹
NS ¹	NV ¹	NY ¹	OH ¹	OK ¹	OR ¹	PA ¹	PE ¹	QC ¹	RI ¹	SC ¹	
SD ¹	SK ¹	TN ¹	TX ¹	UT ¹	VA ¹	VT ¹	WA ¹	WI ¹	WV ¹	WY ¹	

ADDITIONS → → → → →

Equip. Number ²	Model Year ³	Make ⁴	Model ⁵	Vehicle Identification Number (VIN) ⁶	Type ⁷	Bus/HP ⁸	Axles/ ⁹ Seater	Comb. Axles ¹⁰	Fuel ¹¹	Nebraska CGW ¹²	Gross Weight ¹³	Unladen Weight ¹⁴	Name of Owner/Lessor ¹⁵	Title Number ¹⁶	Purchase Price ¹⁷	Date of Purchase ¹⁸	Month Charges ¹⁹	
1																		
Is this truck (TK) a wrecker/tow? — Yes					USDOT ²⁰				FTN ²¹				Is the carrier responsible for safety expected to change during the year? — Yes — No ²²					
Power unit identified above please fill out the following →																		
2																		
Is this truck (TK) a wrecker/tow? — Yes					USDOT ²⁰				FTN ²¹				Is the carrier responsible for safety expected to change during the year? — Yes — No ²²					
Power unit identified above please fill out the following →																		
3																		
Is this truck (TK) a wrecker/tow? — Yes					USDOT ²⁰				FTN ²¹				Is the carrier responsible for safety expected to change during the year? — Yes — No ²²					
Power unit identified above please fill out the following →																		
4																		
Is this truck (TK) a wrecker/tow? — Yes					USDOT ²⁰				FTN ²¹				Is the carrier responsible for safety expected to change during the year? — Yes — No ²²					
Power unit identified above please fill out the following →																		

DELETIONS

Department License Plate Number	Current Equipment Number	Year	Make	Vehicle Identification Number	Licensed Weight	Added Equipment Number	Reason Removed	Date Sold/Leave Terminals	Month of Transfer

Office-Use-Only! Tire Fee or Sales Tax: → → → → → Title Fee: → → → → → Lien Fee: → → → → →										²³ Combined Axles — power unit axles + trailer or semi-trailer axles ²⁴ US DOT Number assigned to vehicle ²⁵ FTN assigned to vehicle ²⁶ Will the control and responsibility for the safety of this vehicle be assigned to a different motor carrier during the registration year by lease? Circle yes or no
--	--	--	--	--	--	--	--	--	--	--

Signature verifies that information is correct and that vehicle liability security is maintained → → → → → Date → → → → →

REVISED 7/2019



Good Life. Great Future.
DEPARTMENT OF MOTOR VEHICLES

**AFFIDAVIT FOR LOST, DESTROYED OR
STOLEN PLATE
DELETED UNITS ONLY**

Nebraska requires the return of the permanent plate. If you are unable to return the permanent plate, **this affidavit MUST accompany supplement.**

Name of Company _____				
Carrier Account Number _____			Fleet Number _____	
<input type="checkbox"/> Trailer Unit			<input type="checkbox"/> Power Unit	
UNIT #	YEAR & MAKE	VIN	CGW	PLATE #
_____	_____	_____	_____	_____

The undersigned hereby states that the permanent application license plate assigned to the above vehicle has been:

- Lost
- Stolen
- Destroyed, and will no longer be in use

ONE OF THE ABOVE BOXES MUST BE MARKED OR AFFIDAVIT WILL BE RETURNED

Signature _____ Title _____

Sworn to before me and subscribed to my presence this _____ day of _____, 20__.

Notary Public

My Commission Expires _____

You may be billed for misuse of a permanent plate. Misuse of a permanent plate shall include placing a permanent plate on a vehicle other than the vehicle for which the plate was issued or operating a vehicle on the highways of this state or any IRP member jurisdiction after the active vehicle has been deleted and not re-registered.

Motor Carrier Services P O Box 94729, Lincoln NE 68509-4729, 402-471-4435

RENEWAL APPLICATION

All Nebraska based carriers previously apportioned before September 1 will receive a computer generated renewal application. Expect to receive your renewal packet in mid-September. If you use a reporting service, they will receive the renewal application. Eligible carriers are encouraged to renew using our on-line services.

Simplify—File On-line

Qualified carriers may renew on-line at www.dmv.nebraska.gov/services . Under the heading Motor Carrier Services, select IRP Services. The system will navigate you through the screens and will calculate the renewal bill for you. Once the renewal is approved by our office and any backup documentation is received (i.e. Form 2290 or address change), log back into our site and make your payment. E-check or credit card is accepted.

If you cannot file on-line, complete the application, and return it to our office for processing and billing. ***Failure to complete all parts of this application may result in the rejection of your application.***

The application is divided into three separate sections: Carrier and ownership information, Mileage information, and Vehicle information.

CARRIER AND OWNERSHIP INFORMATION

Verify the information preprinted on the page and complete any missing information. If any of the information is incorrect, draw a neat line through the incorrect part and correct in the spaces provided to the right. *Do not “white-out” or “black-out” information.* This includes information such as: Carrier name, Doing Business As (DBA) name, Federal Taxpayer Identification Number (FTIN) , (if you change your FTIN, a W-9 **must** accompany the renewal) DOT number, Sales Tax Exemption number, County, Physical and Mailing address, Telephone, Fax and Cell number, Business and Carrier Type, Contact name, Contact telephone number, and Ownership information.

Please note: If you use a Reporting Service or Licensing Agent to file paperwork on your behalf, their name and address information should appear on the back page of this form. All billing notices and license plates will be mailed to them.

The renewal application must be ***signed and dated*** where indicated under the ***Truck Safety Registration Declaration***. The Department will not accept renewal applications that are faxed.

DISTANCE INFORMATION

USING YOUR IFTA MILES FOR IRP RENEWAL

You must report the actual miles operated by your fleet for the reporting period (July 1 through June 30). To assist you in filing the proper miles, your renewal application includes a page with the IFTA miles you reported on the quarterly IFTA returns for the July through June period. If the IFTA mileage matches the mileage the IRP fleet ran for the reporting period, ***sign the sheet*** and the IFTA miles will be used to determine your IRP distance percentages for the year.

A carrier licensed for both IRP and IFTA will generally report the same mileage. The mileage reported on the quarterly IFTA returns should match the miles reported on the annual IRP renewal. A discrepancy may be legitimate if, for example, a carrier has a vehicle at or below 26,000 lbs. in the IRP fleet, but this same vehicle is not qualified for IFTA. Another example is farm plated vehicles required to be in IFTA, but not IRP.

Our office compares these numbers and if there is a discrepancy, the carrier will be contacted for an explanation.

If you cannot use your IFTA miles when renewing for IRP, you must complete the IRP Distance Information form with the miles operated in each IRP jurisdiction for the July – June period.

If your fleet has Wyoming Intrastate Authority—be certain to mark the box so the proper fees can be assessed.

NO MILES TO REPORT

If you have no actual miles to report for the July – June period, indicate by marking the appropriate box on the Distance Information form. You will be billed using the Average Per Vehicle Distance Chart (for more information on the AVDC, refer to page 25)

As a reminder, to remain eligible for the IRP program, your fleet must accrue some mileage in Nebraska and must operate in two or more jurisdictions (including Nebraska). There are situations, depending on when a new account was established, when the AVDC is used for two consecutive years. There may also be cases when a carrier, reporting actual miles, has only operated in one jurisdiction and will report all their actual miles in that one jurisdiction only. These types of filings are acceptable. However, IRP registration will be denied if subsequent filings do not meet IRP requirements. In those situations, you will need to surrender your IRP plates and register your vehicles with your local county office.

Mileage percentage established at the time of renewal will remain for the balance of the registration year; therefore, it is imperative that you file **accurate mileage** figures.

BUS COMPANIES

At the option of the carrier, total distance may be the sum of all actual in-jurisdiction distance or a sum equal to the scheduled route distance per jurisdiction from the farthest point of origination to the farthest point of destination of the scheduled pool.

VEHICLE INFORMATION (RENEWAL UNIT REPORT)

Your vehicle information is based on the information in the DMV files as of September 1 of the current year. Any changes to your fleet after that date will not be reflected on the renewal application. If any of the vehicle information is incorrect, draw a neat line through the incorrect parts and clearly mark the change. Do not “white-out” any information printed on the vehicle listing. The use of red or blue ink is preferred. Making the appropriate changes on the renewal will ensure a correct renewal billing.

If a title number does not appear on the vehicle listing, a copy of the title will be required with the renewal.

Proof of Payment for the Federal Heavy Vehicle Use Tax—Form 2290

If you are registering vehicles at weights exceeding 55,000 lbs., you must submit a current copy of the IRS receipted Form 2290 (refer to page 20).

- If you mail in your renewal, the receipted 2290 ***must*** accompany the application.
- If you complete your renewal on-line, you are ***required*** to upload your saved .pdf image of the Form 2290.

You will not receive your cab cards until the current receipted 2290 is received in our office!

All the jurisdictions will be licensed at the combined gross weight (or comparable weight) listed for each vehicle unless the application shows a different weight for that particular jurisdiction on the computer printout. Make any weight changes necessary to meet your needs. If making any weight changes for Canadian jurisdictions, enter the weights in pounds (lb.). The weight will be converted to kilograms (kg) when the registration cab card is printed.

NOTE: In accordance with the provisions of the IRP, if the highest and lowest weights requested for the various jurisdictions vary per vehicle by 10 percent or more, the administrator may deny registration for those vehicles if the variances do not reflect actual operating practice (See weight variance page 36).

The last page of the vehicle listing provides spaces to add up to three additional vehicles. That page may be copied to accommodate additional vehicles.

If a vehicle is being removed from the fleet at the time of renewal, the license plate and cab card assigned to that vehicle must be returned to this office, postmarked no later than December 31. If the license plate(s) are not returned, the carrier will be billed accordingly.

Carriers traveling in Idaho, Colorado and Wyoming need to refer to page 54 for additional information.

MOTOR CARRIER RESPONSIBLE FOR SAFETY

The Renewal Unit Report will list the USDOT number and FTIN for the Safety Carrier assigned to the power unit from the previous year. If there is a change in the Safety Carrier draw a neat line through the incorrect numbers and enter the new Safety Carrier's USDOT number and FTIN.

If the safety responsibility of the vehicle *WILL* change during the registration year, enter a "Y" (yes), the cab card will not reflect the Safety Carrier's name or DOT number. If the responsibility will *NOT* change during the year, enter an "N" (no), the cab card will reflect the Safety Carrier's name and DOT number.

Refer to page 26 for more information on safety responsibility and short- and long-term leases.

Under FMCSA's Unified Registration System (URS) your census information must be updated every two years based on the following schedule:

USDOT ends in:	Must file by the last day of:
1	January
2	February
3	March
4	April
5	May
6	June
7	July
8	August
9	September
0	October

The schedule further clarifies the year in which the update is required. If the next-to-last digit of the USDOT number is odd, the update is required every odd-numbered calendar year. If the next-to-last digit is even, the update is required every even-numbered calendar year. Failure to update the form may result in the inactivation of the DOT number. Our office will be unable to conduct business for carriers with inactive DOT numbers.

COMPLIANCE DATES

- November 1: Preceding the year for which registration is sought; all renewal applications must be filed.
- January 1: Payment of fees for the new licensing year to participate in the grace period (January 1-January 31) and to guarantee credentials by February 1st.
- February 1: Credentials for the new licensing year must be displayed. If you continue to operate without the proper credentials, you will be subject to citation by law enforcement in all member jurisdictions.

NOTE: All required documentation must accompany the application for renewal, which if applicable may include Form 2290, applications for title, title copies and Sales Tax Form 6.

 RENEWAL CHECKLIST

1. **Carrier and Ownership Information**

- Check company name, business and mailing address and make changes if applicable
- Verify Federal FTIN/SSN
- W-9 if FTIN/SSN change
- Provide copy of NE Sales Tax Exemption Permit
- Verify Federal DOT number
- Check type of operation and carrier type. Update corporate officers or owners if needed
- Verify contact person and phone number
- Read and sign Safety Declaration on reverse side (*If not signed, application **will be rejected.***)

2. **Mileage Information**

- Indicate YES or NO regarding WY Intrastate Authority
- Complete mileage sheet using actual miles from July 1, through June 30, of the previous year
- If you choose to use your IFTA miles, be sure to sign the IFTA mileage form
- The miles reported on the quarterly IFTA returns for the registration period should match the mileage reported on the IRP renewal application. If the mileage differs, an explanation of the discrepancy will be required.
- Average per vehicle distance chart should be used if you were a new carrier after July 1

3. **Vehicle Information**

- Check vehicle information for accuracy and make changes if needed
 - If the responsibility will change during the year—answer Y (yes)
 - The cab card will not reflect the Safety Carrier’s name or DOT number
 - If the responsibility will NOT change during the year—answer N (no)
 - The cab card will reflect the Safety Carrier’s name and DOT number
- Enclose a receipted copy of Form 2290 for all power units licensed over 55,000 lbs. (IRS form 2290 must be filed with the Internal Revenue Service)**
- If a vehicle was added during the year with a copy of an out-of-state application for title, a copy of the issued title must be filed

To expedite the renewal process, we strongly recommend our carriers file the IRP renewal on-line at www.dmv.nebraska.gov/services.

Carriers can submit the Form 2290 to our office by uploading the receipted .pdf image as part of the on-line renewal process. You can also fax the form to 402-471-4024 or 471-471-3920. If you are mailing the renewal application, you must include a copy of Form 2290 or the renewal will be returned to you.

MULTIPLE FLEETS

For carriers with more than one fleet, merging fleets, or creating new fleets from an existing fleet, the following will apply:

1. Distance generated by an apportioned vehicle stays with the fleet in which the unit was licensed.
2. When a unit is transferred from one fleet to another fleet, the distance generated in the original fleet stays in this fleet.
3. If fleets presently apportioned are combined, the distance for both fleets is combined for the new fleet.

MILEAGE AND FEE CALCULATIONS

To determine the apportionment percentage of any given jurisdiction, divide the miles per jurisdiction by the total fleet miles.

All vehicles previously apportioned will be required to pay the annual registration fee, regardless of the date the application was received in this office, unless proof of licensing elsewhere is provided. This applies to the renewal, original application, and supplement.

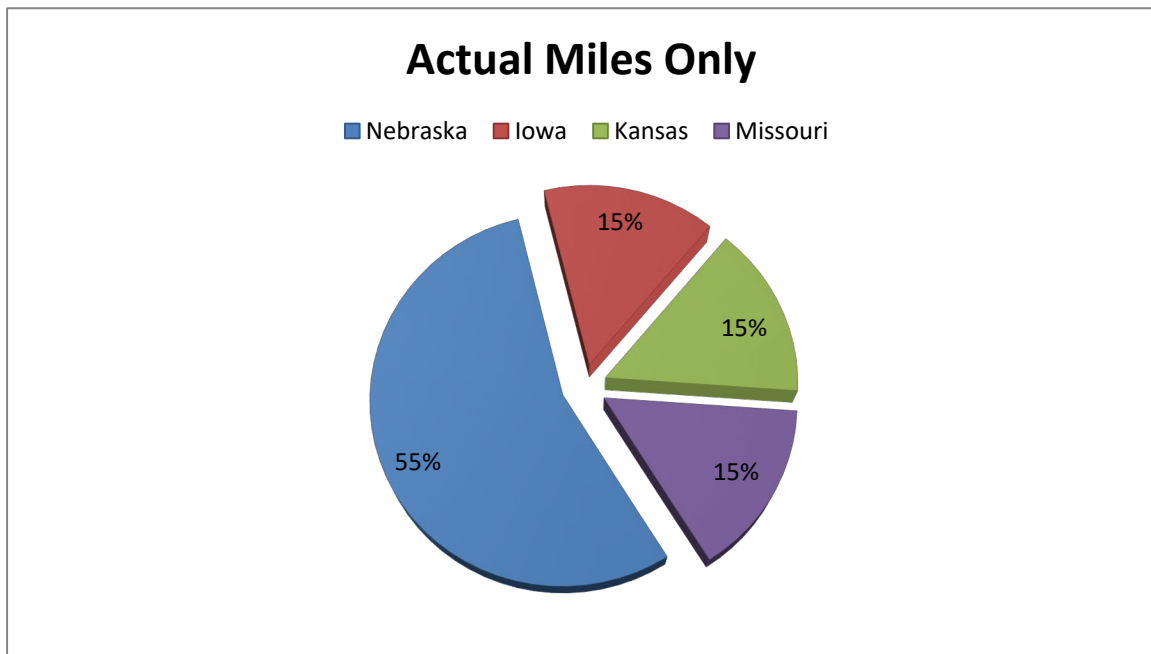
If any carrier requests to be licensed for a weight that is between two (2) weight categories, the Department will license the vehicle for the next highest category and bill accordingly.

The following examples illustrate two different fee calculations. In the examples, fees are based on a combined gross weight of 80,000 lbs.

Example 1—Carrier renewing fleet with actual miles

A carrier with one (1) tractor has operated in Nebraska, Iowa, Kansas, and Missouri for a full year. Total mileage of all four (4) states is 70,965 miles.

State	Mileage	Percent of Total	Full Year Fee	Power Units	Apportioned Fee
Nebraska	39,030	55%	\$1,400.00	1	\$769.99
Iowa	10,645	15%	\$1,695.00	1	\$254.25
Kansas	10,645	15%	\$2,270.00	1	\$340.50
Missouri	10,645	15%	\$1,719.50	1	\$257.93
Total	70,965	100%	\$6,964.50		\$1,556.68



Percentage X Full Fee X Number of power units = Apportioned Fee

IRP cab cards will display every member jurisdiction and a corresponding weight for each. Registration fees will only be assessed for the jurisdictions for which actual distance was reported, or if you have no actual distance, each member jurisdiction will receive a portion of registration fees.

Example 2—Carrier renewing new fleet without actual miles

A carrier with one (1) tractor began operation after June 30th of the current year. At the time of renewal, the carrier will again register in all IRP jurisdictions for the new renewal year, utilizing the Average per-Vehicle Distance Chart (AVDC).

State	Mileage	Percent of Total	Full Year Fee*	Apportioned Fee**
Nebraska	12,371	12.640	1,400.00	160.36
Alberta	60	.061	1,809.00	1.00
Alabama	1,626	1.661	815.00	13.54
Arkansas	1,659	1.695	1,553.00	26.32
Arizona	1,675	1.711	3,957.00	67.70
British Columbia	16	.016	2,018.00	.76
California	2,928	2.992	2,174.00	88.00
Colorado	2,355	2.406	2,058.00	111.79
Connecticut	327	.334	1,546.00	5.16
District of Columbia	4	.004	2,325.00	.09
Delaware	95	.097	1,390.00	1.35
Florida	2,151	2.198	979.00	29.06
Georgia	2,883	2.946	1,000.00	29.46
Iowa	5,397	5.514	1,695.00	93.46
Idaho	597	.610	3,385.00	20.65
Illinois	5,360	5.477	3,191.00	158.29
Indiana	3,857	3.941	1,882.00	89.93
Kansas	3,515	3.591	2,270.00	81.51
Kentucky	2,137	2.184	1,410.00	48.82
Louisiana	1,276	1.304	504.00	6.57
Massachusetts	330	.337	1,600.00	5.39
Manitoba	11	.011	2,003.00	.35
Maryland	545	.557	1,800.00	10.03
Maine	114	.116	837.00	3.97
Michigan	1,400	1.430	1,992.00	28.49
Minnesota	1,174	1.200	1,760.00	21.12
Missouri	4,764	4.868	1,719.50	83.71
Mississippi	1,233	1.260	2,687.00	33.86
Montana	580	.593	772.75	6.80
New Brunswick	7	.007	2,121.00	.12
North Carolina	1,429	1.460	1,804.25	26.34
North Dakota	481	.491	1,059.00	6.00
New Hampshire	61	.062	800.16	.50
New Jersey	574	.586	1,448.00	7.17
Newfoundland/Labrador	1	.001	2,193.00	.02
New Mexico	1,554	1.588	172.00	2.73
Nova Scotia	2	.002	2,356.00	.04

State	Mileage	Percent of Total	Full Year Fee*	Apportioned Fee**
Nevada	955	1.588	1,360.00	30.42
New York	1,311	1.340	1,208.00	16.19
Ohio	4,333	4.427	1,373.50	61.76
Oklahoma	2561	2.617	948.00	27.62
Ontario	258	.264	2,402.00	5.50
Oregon	749	.765	998.00	7.63
Pennsylvania	3,945	4.031	2,423.00	97.68
Prince Edward Island	1	.001	1,634.00	.00
Quebec	22	.022	2,528.00	.45
Rhode Island	22	.022	1,044.00	.23
South Carolina	1,103	1.127	800.00	37.58
South Dakota	1,381	1.411	1,457.00	20.56
Saskatchewan	57	.058	2,204.00	2.60
Tennessee	2,844	2.906	1,386.00	40.28
Texas	5,592	5.714	840.00	48.00
Utah	1,415	1.446	1,301.00	10.14
Virginia	1,681	1.718	1,888.00	32.44
Vermont	92	.094	2,328.00	2.19
Washington	424	.433	2,105.00	9.18
Wisconsin	1,923	1.965	2,578.00	50.66
West Virginia	632	.646	1,131.25	17.07
Wyoming	2,020	2.064	2,447.50	0.52
Totals	92,533	100.00	\$100,869.91	\$1,855.76

*The full year fee column represents the base registration fee only and does not include the amounts calculated for jurisdictions that assess an ad valorem or tax.

**The apportioned fee does include both registration fees and taxes and is based on a 2021 model year tractor, registered at 80,000 lbs. with a purchase price of \$147,675.00.

NEBRASKA APPORTIONED REGISTRATION FEES

Nebraska fees are based on the following:

POWER UNITS—Nebraska registration fees are \$35.00 per ton, based upon the Combined Gross Weight (CGW). Registration fees are assessed annually.

In addition to the registration fee a \$3.00 fee is assessed for each power unit the first time it is registered as part of the applicant’s fleet and is issued a permanent power plate. If the power unit remains in the fleet, the power unit is assessed an annual renewal fee of \$2.00.

BUSES—\$35.00 per ton, based upon the CGW or unladen (empty) weight of the bus, plus 200 pounds for each passenger the bus is equipped to carry, whichever is greater. Registration fees are assessed annually.

TRAILER UNITS—a \$6.00 fee is assessed for each trailer the first time it is registered as part of the applicant’s fleet and is issued a permanent trailer plate and registration.

If the trailer remains in the fleet, the trailer is assessed an annual renewal fee of \$2.00.

A \$1.00 fee is assessed for each registration cab card issued and a \$3.30 fee is assessed for each license plate issued. A \$1.00 handling fee per license plate issued will be charged and added to your invoice.

BILLINGS & PAYMENTS

A billing notice will be sent to the carrier’s mailing address as shown on the application. The front of the bill summarizes the fees calculated per jurisdiction and the backside of the bill shows fees per unit. Please return the top portion of the billing notice along with your payment. You may keep the remainder of the billing notice for your records.

Fees are due upon receipt of the billing notice. Failure to pay fees within sixty (60) days will result in the revocation of your registration and could jeopardize your IFTA (International Fuel Tax Agreement) privileges.

When making your payment, make check payable to the Nebraska Department of Motor Vehicles.

Payments may also be made on-line by e-check or credit card (portal fees will apply) by logging into www.dmv.nebraska.gov/services under the heading “Motor Carrier Services”, click on IRP

Do I need to pay with certified funds?

- ❖ If you are a new carrier paying your registration fees for the first time, DMV will require payment in certified funds (cashier’s check, money order, credit card or cash).
- ❖ If you present a non-sufficient funds payment (NSF) to the DMV, you will be required to pay with certified funds for all future payments. If your account remains in good standing for at least 18 months, you may petition the DMV for reconsideration of that requirement.

Services. There will be a \$30 fee assessed for any returned payment and a requirement to pay with certified funds for future payments (see box on page 49).

NOTE: Fees due to Canadian Provinces will be billed in U.S. dollars at the monthly rate of exchange. The monthly rate of exchange will change the 4th Monday of each month.

TRANSFER OF FEES

Nebraska will transfer apportioned registration fees and other jurisdictions' fees as permitted, from a deleted power unit to a newly added power unit ***provided the carrier has lost possession*** of the vehicle and the vehicle has been permanently removed from the fleet. Fees will also transfer if the vehicle being deleted has been county registered or registered to another IRP carrier. A copy of the new registration will be required. **NOTE:** If the added power unit was previously registered under the carrier's account and the carrier has not lost possession from the last date of registration, the transfer of fees will be denied.

"Permanently removed" means transfer of ownership (termination of long-term lease or sale) or loss of possession due to fire, theft, or because the motor vehicle is wrecked, junked or dismantled.

The plate(s) and registration(s) must be returned to the department. If you are unable to return due to credentials being lost or stolen, an *Affidavit for Lost, Destroyed or Stolen Plate* must be completed (page 38).

REFUNDS

Refunds are issued for **Nebraska** fees only on power units. Nebraska cannot authorize the refund of the other jurisdictions' fees. The refund will be calculated based on the number of unexpired months remaining in the registration year from the date of the transfer or loss. The refund claim must be made in the registration year of the fees paid or the refund claim will be denied. Example: the vehicle was sold in October and the supplement and proof of loss was received in November. The refund will be calculated using the unused credit from November–December. If this same supplement is received in January of the following year, the refund claim will be denied.

Backup documentation is required with each supplemental application showing the date the carrier lost possession. The date on the paperwork will be used to determine the months of credit. An example: If the carrier filed the paperwork in September and showed a Bill of Sale back to April of the same year, the credit would be figured from May – December (unexpired months based on the loss of possession).

The following is a list of backup documentation that can be required depending on the reason the vehicle has been deleted, but is not limited to this list:

- Copy of the title transfer
- Bill of Sale
- Form 6 showing the trade-in
- Insurance claim
- Copy of the lease cancellation
- New registration

The Department may approve refunds under the following circumstances:

- If a power unit has been permanently removed from a Nebraska based fleet and the fees were not transferred to another vehicle, the applicant will receive a refund of the unused Nebraska registration fees. Note: Refunds will not be issued for amounts of \$10.00 or less. The credit will remain on the carrier's account for the current registration year only.
- If a billing error was made by this office.
- If there is a duplication of vehicles registered and the fees have been paid twice in the same registration year.

COUNTY REFUND

Carriers who apportion a vehicle that is currently registered through the county may be eligible for a refund of the fees paid for the unexpired months remaining on their county registration. Carrier must return their county issued registration and license plates within 60 days of apportioning the vehicle to be eligible. County Treasurers can verify the date of apportionment by checking the MCS Registration Tab in the State's VTR system.

It is the obligation of the carrier as Lessee to reimburse the Lessor for the unused portion of registration fees transferred to a newly acquired vehicle on canceled leases or refunds issued for units deleted from the fleet. This office receives many phone calls from owner/operators which were previously registered under a Nebraska based carrier's account and were never reimbursed fees when they broke lease. As we are unable to help recoup their money, we expect the carrier to honor the lease agreements and refund the owner/operator any fees due back to them.

HOUSEHOLD GOODS CARRIERS

EQUIPMENT LEASED FROM SERVICE REPRESENTATIVES

A household goods carrier using an apportionable vehicle leased from a service representative may elect that the base jurisdiction for such vehicle be either that of the service representative or that of the household goods carrier.

REGISTRATION IN BASE OF SERVICE REPRESENTATIVE

When a household goods carrier elects under Section 700 to base an apportionable vehicle in the base jurisdiction of a service representative, the vehicle shall be registered in the name of the service representative, with the name of the household goods carrier shown as the lessee, and the fees for the vehicle shall be apportioned according to the combined records of the service representative and the household goods carrier. All of the records pertaining to the vehicle shall be available in the base jurisdiction of the service representative. A vehicle registered under this section shall be deemed fully registered for operations under the authority of the service representative as well as that of the household goods carrier.

REGISTRATION IN BASE OF CARRIER

If a household goods carrier elects under Section 700 to base an apportionable vehicle in the base jurisdiction of the household goods carrier, the vehicle shall be registered in the name of the household goods carrier as well as the name of the service representative, as lessor, and the fees for the vehicle shall be apportioned according to the combined records of the household goods carrier and the service representative. Such records shall be made available in the base jurisdiction of the household goods carrier. A vehicle registered under this section shall be deemed fully registered for operations under the authority of the service representative as well as that of the household goods carrier.

RENTAL VEHICLE REGISTRATION

RENTAL PASSENGER CARS

Rental passenger car registrations may be allocated based on revenue earned in each jurisdiction. Properly allocated rental passenger cars may be rented in any member jurisdiction. To determine the percentage of total rental fleet vehicles to be registered in a Jurisdiction:

- (i) Divide the gross revenue earned in a Jurisdiction in the preceding year for the use of all rental passenger cars by the gross rental revenue earned in all Jurisdictions and
- (ii) Multiply the number of Vehicles in the Rental Fleet by the percentage determined in clause (i)

For purposes of this section, gross rental revenue is earned in a Jurisdiction when the vehicle rented first comes into the possession of the lessee in that jurisdiction.

RENTAL UTILITY TRAILERS

The owner of rental utility trailers of gross vehicle weight 6,000 lbs. (2,751.554 kg) or less shall register in each member jurisdiction a number of trailers equal to the average number of trailers rented in or through the member jurisdiction during the preceding year. For this purpose, a trailer shall be considered to be rented in or through the member jurisdiction in which the trailer first comes into possession of the lessee.

ONE-WAY VEHICLE

The owner of trucks registered for 26,000 lbs. (11,793.401 kg) or less that are identified as a part of a one-way Rental Fleet may:

- (i) allocate all of such vehicles to the respective member jurisdictions in proportion to the mileage operated in each member jurisdiction by the rental fleet, or
- (ii) register all of such vehicles as apportioned vehicles under the Plan

A one-way rental vehicle registered in accordance with this section may be used in both *inter-jurisdictional* and *intra-jurisdictional* operation.

JURISDICTIONAL INSTRUCTIONS

CARRIERS APPORTIONING IN COLORADO

Carriers who operate in Colorado and have a vehicle that accrued ***less than 10,000 miles nationally***, must provide us, in writing, with a list of those vehicles in order to be assessed the lower fee. All other vehicles will be assessed the fee for vehicles that operate over 10,000 miles nationally. Colorado may ask for proof of vehicle mileage.

Colorado has specific ownership taxes pertaining to any applicant that declares their IRP fleet as a rental fleet. The rental agreement must be for less than 45 days. Questions regarding the ownership taxes on rental fleets, please contact Colorado at 303-205-5680.

CARRIERS APPORTIONING IN WYOMING

Carriers operating in Wyoming with ***INTR*Astate** authority will be assessed Wyoming *Intrastate* Fees. *Intrastate* Fees are assessed on power units only. You must indicate on the mileage page that you have Wyoming Intrastate authority by checking the box on renewal.

CARRIERS TRAVELING IN ALASKA

Alaska is not a member of IRP. If you choose to go into Alaska, you will either purchase a thirty (30) day trip permit for \$350.00 or dual registration. Trip permits can be purchased at ports of entry (no credit cards accepted). To find out more about Alaska's dual registration and fees, contact Alaska DMV at 1-907-269-5551, or visit their webpage at www.state.ak.us/dmv/reg/dual.htm.

VEHICLE IDENTIFICATION

All apportioned vehicles will be issued the following IRP credentials:

- An Apportioned Nebraska license plate (one license plate will be issued per vehicle)
- An Apportioned Registration Cab Card indicating the IRP jurisdictions and the qualified weight, the name and address of the registrant, the description of the vehicle and Nebraska license plate number, etc.

The IRP provides carrier flexibility by printing all jurisdictions weights on the cab card, eliminating the need to add jurisdictions within the registration year. Cab cards are issued annually when a fleet is renewed and when other changes occur throughout the year after payment is received i.e. DOT number changes and weight increases. Any abuse of the flexibility offered by the IRP will not be tolerated when it comes to weight increases/decreases.

The power unit license plate must be mounted on the front of the power unit and the trailer license plate must be mounted on the rear of the trailer.

An Apportioned Nebraska trailer is issued a cab card at the time it's first registered. The cab card is permanent and will not be reissued until a new plate is assigned or the company files an affidavit stating it's lost. The trailer will be assessed a \$2.00 renewal fee each year. A copy of the cab card may be carried.

INFORMATION REGARDING CAB CARD DISPLAY EFFECTIVE JANUARY 1, 2019

Carriers must be able to provide a legible, valid, cab card/registration certificate to any law enforcement officer upon request. The cab card can be the paper cab card issued by our office or a legible copy. If you prefer, you may present an electronic image of the cab card on your phone or tablet. However, this office recommends you maintain a paper copy in the vehicle in the event the electronic image is unavailable when needed.



Nebraska based Apportioned Power Plate
Issued to all power units, display on the front of the power unit.



Nebraska based Apportioned Trailer Plate
Issued to all trailer units, display on the rear of the trailer unit.

**NEBRASKA APPORTIONED
 REGISTRATION CAB CARD**

Plate Number 103231	Issue Date 02/27/2019	Expiration Date 12/31/2019	Enforcement Date 02/01/2020
Carrier Number 60	Fleet Number 1		Unit Number UT HH
Vehicle Identification Number 1FVHC7CV18HZ7789X	Year 2008	Make FRHT	Type TR
	Fuel H	Axles 3	Bus HP
Combined Gross Weight (CGW) 80,000	Gross Weight 46,000		Unladen Weight 10,000
Owner (Titleholder) Grover Cleveland Alexander	Title Number NE 08		
IRP Registrant DBA Name Address	GROVER CLEVELAND ALEXANDER 1 ID AMERITRADE PARK OMAHA NE 68138		
Motor Carrier US DOT Number Address	Grover Cleveland Alexander 135 1 ID AMERITRADE PARK OMAHA NE 68138		

The vehicle described above has been proportionally registered between the State of Nebraska and the jurisdictions shown below:

NE 80,000	AB 36,287	AL 80,000	AR 80,000	AZ 80,000	CA 80,000	CO 80,000	CT 80,000	DC 80,000	DE 80,000	FL 80,000	GA 80,000	IA 80,000	ID 80,000	IL 80,000	IN 80,000	KS 80,000	KY 80,000	LA 80,000	MA 80,000	MB 36,287	MD 80,000	ME 80,000	MI 80,000	MN 80,000	MO 80,000	MS 80,000	MT 80,000	NB 36,287	NC 80,000	ND 80,000	NH 80,000	NJ 80,000	NL 36,287	NM 80,000	NS 36,287	NV 80,000	NY 80,000	OH 80,000	OK 80,000	OR 80,000	PA 80,000	PE 36,287	QC 5 Axles	RI 80,000	SC 80,000	SD 80,000	SK 36,287	TN 80,000	TX 80,000	UT 80,000	VA 80,000	VT 80,000	WA 80,000	WI 80,000	WV 80,000	WY 80,000	XXXXXXXXXX
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**NEBRASKA DEPARTMENT OF MOTOR VEHICLES
 MOTOR CARRIER SERVICES**




REPLACEMENT/CORRECTED CREDENTIALS

When a Nebraska based license plate or registration cab card is lost or stolen, the registrant must complete the *Application for Replacement Credentials*, and remit to Motor Carrier Services with the appropriate fees.

LAW ENFORCEMENT OFFICIALS WILL BE NOTIFIED OF ALL LOST, DESTROYED OR STOLEN CREDENTIALS.

Carriers found to be operating on license plates that have been reported lost or stolen will be required to surrender the plate(s) within ten (10) days of notification from the department. Failure to return the plate(s) within ten (10) days will result in the cancellation of temporary registration privileges for the entire year.



Good Life. Great Future.
DEPARTMENT OF MOTOR VEHICLES

APPLICATION FOR REPLACEMENT CREDENTIALS

Name of Company _____

Phone Number _____

Carrier Account Number _____ Fleet Number _____

Trailer Unit Power Unit

UNIT#	YEAR & MAKE	VIN	CGW	PLATE

Signature _____ Title _____

Please check one of the following boxes:

<input type="checkbox"/> LOST POWER PLATE <small>(When <u>original</u> cab card is returned)</small>	\$8.80
<input type="checkbox"/> LOST POWER CAB CARD & PLATE	\$9.80
<input type="checkbox"/> LOST TRAILER PLATE <small>(When <u>original</u> cab card is returned)</small>	\$9.30
<input type="checkbox"/> LOST TRAILER CAB CARD & PLATE	\$10.30
<input type="checkbox"/> LOST CAB CARD ONLY	\$1.00
<input type="checkbox"/> CORRECTED CAB CARD (Unit # _____) <small>Please indicate correction to be made on cab card below:</small>	\$1.00
<input type="checkbox"/> New DOT# _____ FTIN# _____	
<input type="checkbox"/> Other	

If plates are to be mailed, please include \$1.00 per plate. Make checks payable to Nebraska Department of Motor Vehicles.

Motor Carrier Services P O Box 94729 Lincoln, NE 68509-4729, 402-471-4435

Revised 8/2016

TEMPORARY REGISTRATION

Nebraska will issue a Temporary Registration for a vehicle(s) added to an active fleet in good standing for a period of forty-five (45) days.

A temporary can be obtained from the Motor Carrier Services Division at 402-471-4435. A temporary may be faxed, e-mailed or mailed to the carrier upon request.

Temporaries are issued for:

- Newly acquired vehicles
- Weight increase
- Lost vehicle identification (Valid for twenty (20) days)

NOTE: Registration fees must be paid by January 1 of the new registration year to qualify for temporary registration on supplemental applications. Carriers will be held responsible for completeness and accuracy of information. Once received, the carrier should verify all information before accepting the temporary. If an error has been made on the temporary, contact the Department of Motor Vehicles immediately. **Acceptance of a temporary obligates the registrant to pay all IRP fees.**

Carriers are responsible for filing applications, paying fees, and displaying the required credentials within the forty-five (45) day period. Failure to submit supplemental applications within the 45-day period will result in a requirement of submission of all supplemental applications before a temporary registration will be issued.

CANCELLATION OF TEMPORARY REGISTRATION

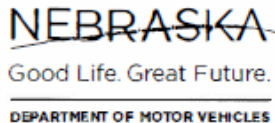
In the event the temporary was received and not used, the carrier may request that the temporary be voided, provided the following four items have occurred:

1. Carrier did not take possession of the vehicle.
2. Carrier did not operate the vehicle under the temporary.
3. Carrier contacted this office within five (5) working days of the date the temporary was issued and the original temporary is returned to the department within ten (10) working days of the date the temporary was issued.
4. The Department is provided with a notarized statement, within thirty (30) days of the date the temporary was issued, stating the reason why the temporary was requested and not used.

This statement should be accompanied by additional statements from all parties involved (dealer, lessee, lessor, insurance company, etc.).

The Department reserves the right to make the final determination if fees will be assessed.

If any of the steps 1-4 have not occurred, the applicant will be billed for all IRP fees without exception.



MOTOR CARRIER SERVICES

Temporary Registration

The listed motor carrier is authorized to operate the designated unit within the jurisdictions pending completion of proportional registration for the vehicle by the State of Nebraska. **Once a temporary is issued, it holds the motor carrier responsible for the permanent registration of the vehicle through the end of the licensing period. This includes submission of the registration documents and payment of registration fees assessed.**

Authority Number 9999-01-43-001-002	Issue Date 6/27/2018	Expiration Date 8/6/2018
VIN IXR TESTV1021234	Motor Carrier Name NEBRASKA TRUCKER	Year 201
IRP Jurisdiction NEBRASKA TRUCKER	Motor Carrier DOT Number 999999999	Unit Number 43-01
Physical Address 4968 771 ST LINCOLN NE 69562-9916	Issued DMV	Plate TR

Jurisdiction Weights

NE 80,000	AB 36,287	AL 80,000	AR 80,000	AZ 80,000
BC 36,287	CA 80,000	CO 80,000	CT 80,000	DC 80,000
DE 80,000	FL 80,000	GA 80,000	IA 80,000	ID 80,000
IL 80,000	IN 80,000	KS 80,000	KY 80,000	LA 80,000
MA 80,000	MB 36,287	MD 80,000	ME 80,000	MI 80,000
MN 80,000	MO 80,000	MS 80,000	MT 80,000	NB 36,287
NC 80,000	ND 80,000	NH 80,000	NJ 80,000	NL 36,287
NM 80,000	NS 36,287	NV 80,000	NY 80,000	OH 80,000
OK 80,000	ON 36,287	OR 80,000	PA 80,000	PE 36,287
QC 3 Axles	RI 80,000	SC 80,000	SD 80,000	SK 36,287
TN 80,000	TX 80,000	UT 80,000	VA 80,000	VT 80,000
WA 80,000	WI 80,000	WV 80,000	WY 80,000	** *****

Cathy P. Beedle
Issued Under Authority of Administrator

TO ALL LAW ENFORCEMENT OFFICIALS:
 Call (402) 471-4435 if this appears
 to be altered in any way.

UNLADEN VEHICLE REGISTRATION (HUNTER'S PERMIT)

In lieu of IRP registration, a vehicle owner may apply to the DMV for an Unladen Weight Registration which allows the operation of a vehicle(s) at the unladen (empty) weight for a period of thirty (30 days). Permits are available upon request by contacting the Motor Carrier Services Division and under the following conditions:

- ❖ Vehicle owner must be previously leased to a Nebraska based carrier.
- ❖ Valid only when the vehicle (s) is operating at the unladen (empty) weight (no load).
- ❖ Valid for thirty (30) days; not renewable.
- ❖ Fee is \$20 per vehicle.



Patricia Ricketts, Governor

Permit No. 6.21.2018
08:44:14

UNLADEN WEIGHT PERMIT
MOTOR CARRIER SERVICES DIVISION
DEPARTMENT OF MOTOR VEHICLES

OWNER'S NAME:	Nebraska Trucking Company
MAILING ADDRESS:	1741 K St, Lincoln, NE 68509
NEBRASKA APPORTIONED PLATE NUMBER LAST ASSIGNED:	9999

UNIT NUMBER	YEAR	MAKE	VIN
15	2015	KW	1KWT1TVEH0212345

POWER UNIT 60
 POWER UNIT & TRAILER 40
 THREE OR MORE IN COMBINATION 10
TOTAL FEES DUE 110

The vehicle(s) listed above was previously registered to ABC Trucking , **Account # 9999** and shall be legal to operate the vehicle(s) without load for a period of thirty (30) days. **This permit shall expire July 22, 2018.**

<p>AGREEMENT - LAW ENFORCEMENT</p> <p>The vehicle(s) described above shall be considered properly registered for thirty (30) days for unladen operation for purposes of vehicle reciprocity. Any questions regarding this registration should be directed to:</p> <p>Department of Motor Vehicles Motor Carrier Services Division P O Box 94729 Lincoln NE 68509-4729 402-471-4435</p>

A photo-copy of this authority may be made and placed in each vehicle listed above.

ISSUED UNDER THE AUTHORITY OF:
Cathy P. Beedle, Administrator
Motor Carrier Services Division
Nebraska Department of Motor Vehicles

By: Cathy P. Beedle

Cathy Beedle, Administrator
 Department of Motor Vehicles | MOTOR CARRIER SERVICES DIVISION
 P.O. Box 94729 DRIVE: 402-471-4435
 301 Centennial Mall South FAX: 402-471-4024 or 402-471-3920
 Lincoln, Nebraska 68509-4729
 dmvr.nebraska.gov

IRP DEFINITIONS

ALLOCATION

A system of registering a fleet that operates in more than one member jurisdiction under which the vehicles are fully registered in individual member jurisdictions in proportion to a measure of the presence or travel of the fleet in each one, and under which the vehicles so registered are granted reciprocity in all the member jurisdictions in which any of the vehicles of the fleet is registered.

APPLICANT

A person in whose name and application is filed for registration under the Plan.

APPORTIONABLE FEE

Any periodic recurring fee or tax required for registering vehicles, such as registration, license, or weight fees.

APPORTIONABLE VEHICLE

(Except as provided below) Any power unit that is used or intended for use in two or more member jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

- (i) has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or
- (ii) has three or more axles, regardless of weight, or
- (iii) is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

A recreational vehicle, a vehicle displaying restricted plates or a government-owned vehicle, is not an apportionable vehicle; except that a power unit, or the power unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, nevertheless may be registered under the Plan at the option of the registrant.

APPORTIONED VEHICLE

A vehicle that has been registered under the Plan.

APPORTIONMENT PERCENTAGE

The ratio of the distance traveled in the member jurisdiction by a fleet during the reporting period to the distance traveled in all member jurisdictions by the fleet during the reporting period, calculated to six decimal places, rounded to five decimal places, and multiplied by one hundred.

AUDIT

The examination of a registrant's records, including source documents, to verify the distances reported in the registrant's application for apportioned registration and evaluate the accuracy of the registrant's distance-accounting system for its fleet. Such an examination may be of multiple fleets for multiple years.

AUXILIARY AXLE

An auxiliary undercarriage assembly with a fifth wheel and towbar used to convert a semi-trailer to a trailer, also referred to as dolly, converter gear or drop axle.

AXLE

An assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane, by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway. For purposes of registration under the Plan, an "axle" is any such assembly whether or not it is load bearing only part of the time.

BASE JURISDICTION

The jurisdiction, to which an applicant applies for apportioned registration under the Plan or the Jurisdiction that issues apportioned registration to a registrant under the Plan.

CAB CARD

An evidence of registration, other than a plate, issued for an apportioned vehicle by the base jurisdiction and carried in or on the identified vehicle.

CHARTERED PARTY

A group of persons who, pursuant to a common purpose and under a single contract, have acquired the exclusive use of a passenger-carrying motor vehicle to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the group after leaving the place of origin. This term includes services rendered to a number of passengers that a passenger carrier or its agent has assembled into a travel group through sales of a ticket to each individual passenger covering a round trip from one or more points of origin to a single advertised destination.

COMBINATION OF VEHICLES

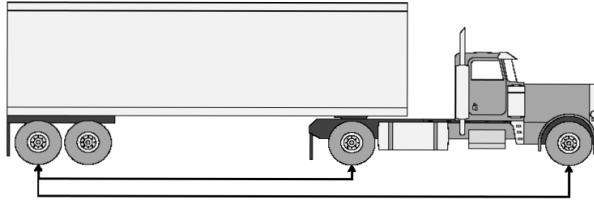
A power unit used in combination with one or more trailers, semi-trailers, or auxiliary axles.

CREDENTIALS

The cab card and plate issued in accordance with the Plan.

DECLARED COMBINED GROSS WEIGHT

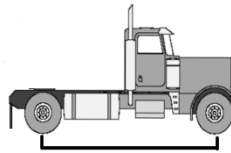
The unladen (empty) weight of any vehicle or combination of vehicle plus the maximum load to be carried on that vehicle or combination of vehicles at any one time.



Declared combined gross weight

DECLARED GROSS WEIGHT

The total unladen (empty) weight of an individual vehicle plus the weight of the maximum load to be carried on that vehicle at one time.



Declared Gross weight

ENFORCEMENT DATE

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

ESTABLISHED PLACE OF BUSINESS

A physical structure located within the base jurisdiction that is owned or leased by the applicant or registrant and whose street address shall be specified by the applicant or registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the applicant or registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the applicant's or registrant's trucking-related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The applicant or registrant need not have landline telephone service at the physical structure. Records concerning the fleet shall be maintained at this physical structure in accordance to the provisions of the IRP. The base jurisdiction may accept information it deems pertinent to verify that an applicant or registrant has an established place of business within the base jurisdiction.

FLEET

One or more apportionable vehicles designated by a registrant for distance reporting under the Plan.

GRACE PERIOD

A period of time from the expiration of apportioned registration until the enforcement date for new credentials.

HOUSEHOLD GOODS CARRIER

A carrier handling (i) personal effects and property used or to be used in a dwelling, or (ii) furniture, fixtures, equipment, and the property of stores, offices, museums, institutions, hospitals, or other establishments, when a part of the stock, equipment, or supply of such stores, offices, museums, institutions, including objects of art, displays, and exhibits, which, because of their unusual nature or value, requires the specialized handling and equipment commonly employed in moving household goods.

IN-JURISDICTION DISTANCE

All of the distance operated during the reporting period or the distance estimated to be operated by a fleet in a particular jurisdiction for the registration year.

INTERJURISDICTION MOVEMENT

Vehicle movement between or through two or more jurisdictions.

INTRAJURISDICTION MOVEMENT

Vehicle movement from one point within a jurisdiction to another point within the same jurisdiction.

JURISDICTION

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

LEASE

A transaction evidenced by a written document in which a lessor vests exclusive possession, control, and responsibility for the operation of a vehicle in a lessee for a specific term. A long-term lease is for a period of 30 calendar days or more. A short-term lease is for a period of less than 30 calendar days.

LESSEE

A person that is authorized to have exclusive possession and control of a vehicle owned by another under terms of a lease agreement.

LESSOR

A person that, under the terms of a lease agreement, authorizes another person to have exclusive possession, control of, and responsibility for the operation of a vehicle.

MEMBER JURISDICTION

A jurisdiction that has applied and has been approved for membership in the Plan in accordance with Section 1100 of the Plan.

MOTOR VEHICLE

A vehicle which is self-propelled by power other than muscular power and which does not move on rail.

PERSON

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

PLATE

The license plate, including renewal decals, if any, issued for a vehicle registered under the Plan by the base jurisdiction.

POOL

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

POWER UNIT

A motor vehicle (but not including an automobile or motorcycle), as distinguished from a trailer, semi-trailer, or an auxiliary axle.

PROPERLY REGISTERED VEHICLE

A vehicle, which has been registered in full compliance with the laws of all jurisdictions in which it is intended to operate.

RECIPROCITY

The reciprocal grant by one Jurisdiction of operating rights or privileges to properly registered vehicles registered by another jurisdiction, especially but not exclusively including privileges generally conferred by vehicle registration.

RECIPROCITY AGREEMENT

An agreement, arrangement, or understanding between two or more jurisdictions under which each of the participating jurisdictions grants reciprocal rights or privileges to properly registered vehicles that are registered under the laws of other participating jurisdictions.

RECIPROCITY DISTANCE

The distance traveled by apportionable vehicles in jurisdictions which are not member jurisdictions, and which grant reciprocity without charge.

RECORDS

Information created, received, and maintained as evidence by an organization or person in the transaction of business, or in the pursuance of legal obligations, regardless of media.

RECORDS REVIEW

An evaluation of a registrant's distance accounting system and internal controls to assess the registrant's compliance with the requirements of the Plan. Unlike an audit, a records review focuses only on the adequacy of the internal controls and the record-keeping system; it may be limited in scope to less than a full registration year; it may be conducted before the registrant's first registration renewal; and it does not result in any fee adjustments.

RECREATIONAL VEHICLE

A vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavor.

REGISTRANT

A person in whose name a properly registered vehicle is registered.

REGISTRATION YEAR

The twelve-month period during which, under the laws of the base jurisdiction, the registration issued to a registrant by the base jurisdiction is valid. (Nebraska the registration year is January-December)

RENTAL FLEET

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

RENTAL OWNER

Someone who rents vehicles to others with or without drivers.

RENTAL VEHICLE

A vehicle of a rental fleet.

REPORTING PERIOD

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

RESIDENCE

The status of an applicant or a registrant as a resident of a jurisdiction.

RESTRICTED PLATE

A plate that has a time, geographic area, distance, or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial transportation authority, or a private party, and operated as part of an urban mass transit system, as defined by the Jurisdiction that issues the plate.

SERVICE REPRESENTATIVE

A person that furnishes facilities and services, including sales, warehousing, motorized equipment, and drivers under contract or other arrangement to a motor carrier for the transportation of household goods.

TOTAL DISTANCE

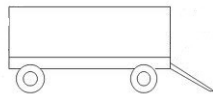
All distance operated by a fleet of apportioned vehicles. Total distance includes the full distance traveled in all vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a vehicle while under a trip lease shall be considered to have been traveled by the lessor's fleet.

TRAILER

A vehicle without motor power, designed to be drawn by a motor vehicle and so constructed that no part of its weight or that of its load rests upon or is carried by the towing vehicle.

FULL TRAILER

A vehicle without motive power, designed for carrying property and for being drawn by a motor vehicle and so constructed that not part of its weight rests upon the towing vehicle.



SEMI-TRAILER

A vehicle without motor power that is designed to be drawn by a motor vehicle and is constructed so that a part of its weight rests upon or is carried by a towing vehicle.



TRIP PERMIT

A permit issued by a jurisdiction in lieu of apportioned or full registration.

TRUCK

A power unit designed, used, or maintained primarily for the transportation of property.



TRACTOR

A motor vehicle designed and used primarily for drawing other Vehicles, **but NOT so constructed** as to carry a load other than part of the weight of the Vehicle and load so drawn.



TRUCK TRACTOR

A motor vehicle designed and used primarily for drawing other Vehicles, **but so constructed** as to carry a load other than a part of the weight of the Vehicle and load so drawn.



UNLADEN VEHICLE WEIGHT

The empty weight of the vehicle fully equipped to service excluding the weight of any load.

VEHICLE

A device used to transport persons or property on a highway but does not include devices moved by human power or used exclusively upon rails or tracks.

AUDITS

The IFTA and IRP programs require licensees to pay fuel taxes and registration fees to each participating jurisdiction commensurate with the distance traveled in each jurisdiction. To fulfill this requirement, Nebraska is required by the IRP Plan and the IFTA Agreement to perform compliance audits. The purpose of an audit is to verify the accuracy of the distance and fuel reported on the IFTA tax returns and the IRP renewal.

Like IRP and IFTA, the UCR agreement requires qualified carriers to pay UCR fees based on the number of total commercial motor vehicles associated with their operation. The UCR program requires participating states to audit carriers to check for differences between the number of vehicles reported on the federal census filing and the UCR renewal.

All carriers licensed with the International Fuel Tax Agreement (IFTA), the International Registration Plan (IRP) or who are required to pay fees under the Unified Carrier Registration (UCR) are subject to audit.

RECORDS AND PRESERVATION OF RECORDS

LENGTH OF RECORDS RETENTION

IFTA—Every carrier must maintain mileage and fuel source documents and summaries to support information reported on the quarterly tax return. These records must be retained for a period of four (4) years from the due date of the return or the date filed, whichever is later.

IRP—Every carrier must maintain mileage source documents and summaries to support information reported on the apportioned registration application. These records must be retained for a period of five (5) years to substantiate three previous years of registration.

UCR— **There is no requirement to maintain specific vehicle records to support the UCR filing. However,** every carrier who paid on a lesser fee bracket than reported on their federal census filing must prepare the UCR Form 1 and/or Form 2 (refer to page 98 for more information on these forms.). These forms must be retained for two (2) years from the due date or filing date, whichever is later, plus any time period included as a result of State decisions or inquiries. The two (2) year period is the current calendar year and the prior year.

MILEAGE RECORDS—IFTA AND IRP

An acceptable mileage accounting system is important in compiling the data necessary to complete the IFTA return and IRP apportioned registration application. Driver prepared mileage source documents **must** include mileage data for each trip on an individual vehicle basis and be restated in quarterly vehicle and fleet summaries. If your IFTA and IRP fleets do not contain the

same vehicles, you must maintain separate quarterly vehicle and fleet summaries for each program.

Quarterly vehicle and fleet summaries must list total mileage and mileage per jurisdiction for each vehicle and for all vehicles combined (See sample A). These summaries should be used to prepare the IFTA returns and yearly IRP summaries. The yearly IRP summaries should be used to prepare the apportioned registration applications. *Quarterly and yearly mileage summaries are not acceptable at face value and must be supported by trip documents in order to be of any use during an audit.*

The mileage source document must be completed for each movement of the vehicle (interstate and intrastate) including loaded, empty, deadhead, and/or bobtail miles. Toll miles must also be included in the reported mileage.

Mileage source documents containing the following elements shall be accepted as adequate (see samples B and C on pages 77 & 78).

1. Date of trip (starting and ending).
2. Trip origin and destination (in the form of city, state).
3. Beginning and ending odometer or hubometer reading of the trip.
4. Route of travel.
5. Total trip miles.
6. Miles by jurisdiction.
7. Unit number or vehicle identification number.

Nebraska requires the use of actual odometer readings to record total miles. Jurisdictional mileage figures entered on source documents can be obtained various ways, such as jurisdiction-line odometer readings, jurisdiction maps, standard miles, or computer software, as long as the method used is consistent for the entire fleet and documentation supporting the calculation is available for audit.

The use of computerized mileage software programs as the sole method for calculating mileage is not acceptable for IRP or IFTA. These types of programs can be used to calculate jurisdictional mileage for each trip but must be used in conjunction with the routes of travel recorded by the drivers, and reconciled back to the total trip odometer readings recorded by the drivers.

ON-BOARD RECORDING DEVICES

At the option of the carrier, on-board recording devices, satellite tracking systems (GPS), or other electronic data-recording systems may be used in lieu of or in addition to handwritten trip documents.

Reports containing the following elements shall be accepted as adequate:

1. The original GPS or other location data of the vehicle to which the records pertain.

2. The date and time of each GPS or other system reading.
3. The location of each GPS or other system reading.
4. The beginning and ending reading from the odometer, hubometer, ECM, or any similar devices for the period to which the records pertain.
5. The calculated miles between each GPS or other system reading.
6. The route of the vehicle's travel.
7. The total miles traveled by the vehicle.
8. The miles traveled in each jurisdiction.
9. The vehicle identification number or vehicle unit number.

Carriers utilizing a GPS system should pay special attention to systems that condense, edit, or delete mileage data, which may not be reliable for reporting or auditing purposes. Carriers solely utilizing a GPS system in lieu of handwritten trip reports must have a system that is "hard-wired" into the truck's Electronic Control Module (ECM) and records actual odometer readings from the truck's ECM. If you have questions regarding a GPS system, please contact the audit section. Any carrier interested in using a GPS system should contact the audit section prior to its use.

An Electronic Logging Device (ELD) is an electronic device designed to comply with FMCSA's criteria to accurately record a driver driving time for Hours of Service compliance. The purchase of an ELD does not necessarily mean it will be compliant for IFTA and IRP purposes or vice versa. Beware of vendors stating that their systems are IFTA or IRP certified. More information regarding ELD's can be found at www.fmcsa.dot.gov/eld.

FUEL RECORDS—IFTA ONLY

The carrier **must** maintain complete fuel records, supported by O.T.R. (over-the-road) fuel receipts, bulk withdrawal logs, and bulk fuel receipts for all tax-paid gallons reported on the return. Fuel purchases may consist of diesel, gasoline, gasohol, propane, or natural gas. Separate totals must be compiled for each fuel type and for each vehicle on quarterly vehicle and fleet summaries. If you have vehicles operating with more than one type of fuel, please contact the audit section for reporting instructions. O.T.R. fuel purchases and bulk storage fuel purchases are to be accounted for separately. Carriers must record their fuel on quarterly vehicle and fleet summaries.

Quarterly vehicle and fleet summaries must list total fuel and fuel per jurisdiction for each vehicle and for all vehicles combined. These summaries should be used to prepare the IFTA returns. *Quarterly fuel summaries are not acceptable at face value and must be supported by fuel source documents in order to be of any use during an audit.*

OVER-THE-ROAD (O.T.R.) FUEL

Tax paid purchases must be supported by a receipt, invoice, or transaction listing from the seller, credit card receipt, a transaction listing generated by a third party, or an electronic or digital record of an original receipt or invoice. Photocopies of these documents are acceptable as long as they are legible.

For tax paid credit, a valid receipt, invoice, or transaction listing must contain:

1. Date of fuel purchase.
2. Name and address of the seller of the fuel (a vendor code, properly identified, is acceptable for this purpose).
3. Quantity of fuel purchased.
4. Type of fuel purchased.
5. Price of the fuel per gallon or per liter, or the total price of the fuel purchased.
6. The identification of the qualified motor vehicle into which the fuel was placed.
7. The name of the purchaser of the fuel (where the qualified motor vehicle being fueled is subject to a lease, the name of either the lessor or the lessee is acceptable for this purpose, provided a legal connection can be made between the purchaser named and the licensee).

BULK STORAGE FUEL

Bulk storage fuel is normally delivered into fuel storage facilities maintained by the carrier. The carrier must retain copies of all delivery tickets and/or receipts, quarterly inventory reconciliations for each tank, the capacity of each tank, and bulk withdrawal logs for every bulk tank at each location.

Reconciliations include beginning inventory plus purchases minus total withdrawals (total metered withdrawals), which will then equal an ending inventory. The ending inventory amount will become your next beginning inventory amount. We strongly suggest you physically inventory your bulk tank at least once per year to verify your calculated inventory information.

The purchase price of the fuel delivered into the bulk storage tank(s) must include the tax paid to the member jurisdiction where the bulk storage is located, or the carrier must show the fuel tax was paid to the member jurisdiction where the bulk storage is located.

With respect to withdrawals from bulk storage, credit may be obtained if the following detailed records are maintained:

1. The location of the bulk storage from which the withdrawal was made.
2. The date of the withdrawal.
3. The quantity of the fuel withdrawn.
4. The type of fuel withdrawn.
5. The identification of the vehicle or equipment into which the fuel was placed.

Additional information regarding mileage and fuel record-keeping requirements can be found on the IFTA website: www.iftach.org, (*Procedures Manual*) or on the IRP website www.irponline.org, (*The Plan*).

AUDIT PROCEDURES

If you are selected for an IFTA and/or IRP audit, our office will notify you thirty (30) days in advance. Written confirmation will also be made. Mileage and fuel summaries and source documents will either be sent to our office or reviewed at your place of business.

If you are selected for a UCR audit, our office will notify you in writing. UCR audits will be conducted in our office.

In addition to the number of vehicles reported on the Federal Census, the auditor will use various sources to verify that the number of vehicles reported on the UCR form were the proper number for the year being audited. Those sources may include:

- Number of IRP vehicles
- Number of IFTA decals requested
- DMV records from non-IRP plated vehicles
- Inspection reports found on the FMCSA SAFER website using the carriers D.O.T number

UCR Form 1 and/or UCR Form 2 are the two form(s) that are required to be made available during a UCR audit. If the information is kept electronically and has all of the information as required by the forms, then that format is acceptable.

We strongly suggest carriers verify that the number of vehicles reported on the federal census filing is correct prior to completing their annual UCR renewal.

Vehicles that cannot be subtracted on the UCR renewal:

- Vehicles that were apportioned during the reporting period (previous July – June).
- Vehicles that only travel in one jurisdiction but haul products that originated from or are destined to an out-of-state location.
- Passenger vehicles with the capacity of more than 10 passengers.

INADEQUATE RECORDS—IFTA

If adequate mileage source documents are not maintained and/or made available for audit, the base jurisdiction shall impose an additional assessment by either:

1. Adjusting the carrier's reported fleet MPG to 4.00.
2. Reducing the carrier's reported MPG by 20%.

Any mileage, fuel, or MPG adjustments may result in additional tax, interest, and penalties due.

INADEQUATE RECORDS—IRP

If adequate mileage source documents are not maintained and/or made available for audit, the base jurisdiction shall impose an additional 20% fee assessment on all fees paid during the registration year on the first audit. During a second inadequate audit, an additional 50% of all fees paid during the registration year will be assessed. For a third inadequate audit, an additional 100% of all fees paid during the registration year will be assessed.

During an IRP audit, if the vehicle has operated exclusively in a single jurisdiction during the reporting period plus six months, 100% fees will be calculated for the jurisdiction where the vehicle is located. This vehicle will then be required to be registered at the local jurisdiction level (base plated).

Upon completion of the audit, the auditor will contact you in person or by telephone to explain the results. The audit findings will then be sent to the carrier and affected jurisdictions. Nebraska will collect any net IFTA tax, penalty, and interest and/or any net IRP fees owed. You will have thirty (30) days after receiving the audit results to either pay the audit assessment (if the result is an assessment due) or protest the audit results. If the net result of the audit is a credit – Nebraska will process a refund.

APPEAL PROCEDURES

A carrier or applicant may appeal an action or audit finding issued by the Director of the Department of Motor Vehicles by making a written request for a hearing within 30 days after the service of notice of the original action or finding. *If the hearing is not requested in writing within 30 days, the original finding or action is final.*

In the event that a carrier appeals an assessment, Nebraska will represent all affected jurisdictions.

Each hearing is held as soon as possible but could be continued for reasonable cause being shown by either party. The division will give at least 20 days written notice of the time and place of such hearing.

The carrier may appear in person and/or be represented by counsel at the hearing and is entitled to produce witnesses, documents, or other pertinent material to support the appeal. The division will notify the carrier of the findings of fact and ruling on the appeal.

Further appeal of any Nebraska finding(s) will proceed in accordance with Nebraska law.

RECORDS REVIEW

In addition to audits, Nebraska also conducts records reviews. A records review is similar to an audit but has the following differences:

- Will include a review of the carrier's mileage and fuel records and internal controls for one full quarter.
- Will not result in any fee, tax assessment, or penalty. However, the carrier may be required to file an amended IFTA return if errors are found.

Carriers are encouraged to contact the Audit Division and schedule a records review.

ADDITIONAL INFORMATION

IFTA DECALS

Each carrier must be able to provide a complete inventory of all IFTA decals. If you purchase more decals than are used, these must be retained for audit purposes for a period of four (4) years. The Department has developed an IFTA inventory sheet to assist carriers in keeping track of their decals. It can be found on the DMV website www.dmv.nebraska.gov/forms

UNITS THAT ONLY OPERATE IN ONE JURISDICTION

If one of your vehicles does not travel in more than one jurisdiction for 18 consecutive months (6 quarters) or more, the vehicle must be county-licensed in that jurisdiction. You will also need to remove the IFTA decals from the vehicle and return them to the DMV. If all your vehicles fall into this category, you will need to cancel your IFTA and IRP accounts and county license all of your units.

RENTING/LEASING FLEETS

Registrants in the business of renting and leasing passenger cars and pool fleet trailers and semi-trailers are also subject to audit. The audit is based on total gross revenue generated nationwide versus in-state revenue. It is from this percent factor that the registrant determines the total number of vehicles to be licensed in Nebraska. This is commonly referred to as "allocation".

Registrants in the business of renting utility trailers are also subject to audit. The audit is based on the Certified Average Registration Program (CARP). This is an average inventory kept of all trailers located in or passing through Nebraska during the year. This average is then used as the number of trailers to be registered in Nebraska the following year.



INTERNATIONAL FUEL TAX AGREEMENT

The International Fuel Tax Agreement (IFTA) is for qualified motor vehicles operating in two or more jurisdictions. Motor carriers qualified for the IFTA program apply for IFTA credentials with their base (Home) jurisdiction. Carriers are issued one license and a set of decals for each qualified vehicle. Once registered with the IFTA program, the carrier is required to keep records of the miles traveled by jurisdiction and fuel purchased and placed into the qualified vehicle. This information is reported to the base jurisdiction quarterly on the IFTA tax return and is subject to audit. In lieu of registering with the IFTA program, the carrier can purchase Fuel Permits as he travels across state lines.

IFTA QUALIFIED MOTOR VEHICLE

A motor vehicle used, designed, or maintained for transportation of persons or property and:

- *Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds*
- *Having three or more axles regardless of weight; or*
- *Used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight or registered gross vehicle weight.*

A qualified motor vehicle does not include recreational vehicles.

IFTA LICENSE

APPLICATION FOR LICENSE

The Nebraska Combined IFTA/IRP Application can be obtained from the Motor Carrier Services Division or from the DMV website at www.dmv.nebraska.gov/forms. For more information in completing the application, refer to page 23. When the application is completed correctly and the appropriate license and decal fees are paid, the fuel tax credentials are issued. Each September you will receive a notice to renew your license and order the necessary decals for the coming year. Each license is renewable annually.

ACCOUNT IDENTIFICATION

An IFTA identification number will be issued consisting of “NE”, followed by your federal employer identification number. If your company does not have a federal identification number, obtain one by accessing the IRS website at www.irs.gov/. Select “Apply for a Federal Taxpayer Identification Number (FTIN) Online”. The FTIN will be issued immediately.

Nebraska will also issue a Carrier Number. This is the same number you use for the International Registration Plan (IRP), if applicable.

IFTA LICENSE

Each licensee is issued one IFTA license. The licensee is required to make legible paper copies or electronic images of the license and a copy shall be carried in each vehicle. Failure to display a legible paper original, paper copy or electronic image can subject the vehicle operator to purchase a fuel permit and/or citation. Duplicate licenses may be obtained by submitting a written request to the Motor Carrier Division – there is no charge to issue a duplicate license.

NEBRASKA INTERNATIONAL FUEL TAX AGREEMENT PERMIT	
PLACE COPY IN EACH QUALIFIED VEHICLE	
Issue Date	Expiration Date
1/01/2018	12/31/2018
Carrier Number	IFTA ID Number
08888	1 - 479898
Owner Name	NEBRASKA EXPRESS LLC
DBA Name	
Address	85326 5TH AVE
City/St/Zip	OMAHA, NE 68767-3558

SAMPLE

853677

Rhonda K. Lahm, Director

IFTA DECALS

Each licensee is issued a set of decals for each qualified vehicle in its fleet. One decal must be placed on the exterior portion of the cab's passenger side. The second decal must be placed in the same position on the driver's side. The renewal fee is \$10.00 for the first set of decals and \$1.00 for each additional set. Failure to display the decal(s) in the required locations will subject the vehicle operator to the purchase of a fuel permit and/or citation. Although decals are not truck specific, they are account specific and not transferable to other accounts.

In the case of transporters, manufacturers, dealers, or drive-away operations, the IFTA decal need not be permanently affixed but may be temporarily displayed in a visible manner on the cab's passenger side. In the case of buses, the decal may be located on the driver's side.

Decals are obtained annually at the time of renewal for all qualified motor vehicles based in Nebraska. As a renewing carrier, you may begin using your renewal permit and decals anytime between November 1st and the last day of February. During this grace period, law enforcement will honor either the current year or renewal year permit and decal. **PLEASE NOTE:** *if you choose to display the renewal decal before January 1st, you must carry the current year permit to prove your compliance.* Regardless of this grace period, you are encouraged to have your renewal

permit and decals on your vehicle by January 1st to expedite compliance check. When adding a vehicle during the registration year, you may obtain a new set of decals by accessing our on-line services. Under “IFTA Services”, click “Request Additional Decals” and follow the instructions. If the on-line request is received on a weekend or legal holiday, the decal(s) will be mailed the following business day. If this is not an option for you, send a request to our office; include your name, carrier number and signature along with \$1.00 per set (2 decals per set).

If additional sets are obtained but not placed on a vehicle, you must retain the unused decal(s) for audit purposes for a period of four (4) years. The department provides an IFTA decal inventory sheet to assist you in keeping track of your IFTA decals. You can find it on the DMV website under “Forms”.

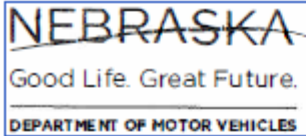


TEMPORARY DECAL PERMIT

To place a newly acquired vehicle into immediate service while awaiting the issuance of the IFTA identification decals, the carrier may apply for a temporary permit. The carrier must have renewed their IFTA account for the current year to qualify for temporary permits. To purchase a temporary IFTA permit, contact our office at 402-471-4435.

The temporary permit is valid for additions to the fleet and for a period of 30 days. The temporary permit must always be carried in the cab, along with a copy of the IFTA license. A temporary permit is in lieu of the display of permanent annual decals. The 30-day period gives the carrier adequate time to purchase the new set of decals and to affix them to the truck. Failure to carry the temporary permit may subject the vehicle operator to the purchase of a fuel permit and/or a citation.

All mileage and fuel activity while running on a temporary permit must be included on the IFTA return.



MOTOR CARRIER SERVICES

IFTA TEMPORARY DECAL PERMIT

Carrier Name COUNTY TRUCKING COMPANY			Unit Number 135		
Address 120 58TH ST OMAHA NE 69138					
Base Jurisdiction Nebraska	Carrier Number 999	Decal Year 2018	GVW (last 5 lbs) 20000	Issue Date 6/20/2018	Expiration Date 7/20/2018
Fax Name			Fax Number		

*This permit must be carried in the vehicle
 along with a current IFTA license.*

Clay P. Beedle
 Issued Under Authority of Administrator

TO ALL LAW ENFORCEMENT OFFICIALS:
 Call (402) 471-4435 if this appears
 to be altered in any way.

TAX REPORTING

QUARTERLY TAX RETURNS

Under the IFTA, you are required to file quarterly fuel tax returns with your base jurisdiction. On the return, you will report all miles traveled and all fuel purchased during the quarter by qualified vehicles, in each jurisdiction. The tax computation listed for each jurisdiction is used to calculate a net tax balance. Any additional tax due is remitted to the base jurisdiction. If a credit balance has been calculated, a refund may be issued. It is the responsibility of the base jurisdiction to distribute the taxes to the appropriate member jurisdictions based on the information from your IFTA tax return.

All licensees must submit the IFTA Tax Return every quarter, even if:

- No taxable miles were traveled.
- All miles traveled were in Nebraska.

Returns will be furnished each quarter indicating the current tax rates for each member jurisdiction. Returns will be mailed to carriers who have filed a paper return within the last four quarters. Carriers who have filed the last four quarterly returns on-line will receive an e-mail notification. Failure to receive the tax return or e-mail notification does not relieve the licensee from the obligation of submitting the return in a timely manner.

To file the quarterly return online, access the website at www.dmv.nebraska.gov/services and under “Motor Carrier Services” click on “IFTA Services”. The site will drive you through two security screens asking for the Nebraska Carrier Number, the Federal Taxpayer Identification Number and “Nebraska” diesel miles filed on the last return. Once the detail has been entered correctly, the system will navigate you through the entry screens. Upon completion, print a copy of the return for your records.

It is important to keep your contact information updated. Log into our website at www.dmv.nebraska.gov/services. Click Motor Carrier Services and under this heading click IFTA Services. The site will navigate you to the screen to update the contact information.

DUE DATES

All returns will be filed on a quarterly basis. The reporting quarters and due dates are:

Reporting Quarter	Due Date
January-March	April 30
April-June	July 31
July-September	October 31
October-December	January 31

PENALTY ASSESSMENT

A penalty of \$50.00 or ten percent (10%) of the net tax liability, whichever is greater, will be assessed on late-filed returns, failure to file, or for underpayment of tax due. If the net tax liability is zero or a credit, the late filing penalty is \$50.00.

To avoid penalty for late filing, the tax returns must be postmarked or filed on-line no later than midnight on the date indicated on the chart shown under Due Dates. If the last day of the month falls on a Saturday, Sunday, or legal holiday, the next business day is considered the final filing date. Returns are considered filed and received on the date shown by the U.S. Postal Service or Delivery Service cancellation mark stamped on the envelope containing the return. If a return is hand delivered, it will be considered filed and received on the date it was delivered to an employee of the Motor Carrier Services Division. For returns filed on-line, the date and timestamp of when the return is completed will be used.

INTEREST ASSESSMENT

Interest is set at an annual rate of two (2) percentage points above the underpayment rate established under section 6621 (a) (2) of the Internal Revenue Code, adjusted on an annual basis on January 1st of each year. Interest will accrue monthly at 1/12 this annual rate.

AMENDED RETURNS

If you discover the miles and/or gallons reported on a previous return are wrong, you must submit an Amended IFTA Return to our office no later than three (3) years from the due date of the return. Complete the return with the correct detail, as it should have been filed originally. You will need to provide an explanation in the space provided on the first page of the return to document the reason for amending.

You cannot file an amended return online. Contact our office and the amended return will be mailed to you. You can also print an Amended return on-line at www.dmv.nebraska.gov/services under Motor Carrier Services, click on "IFTA Services". Once you are through the security questions, you will find the option "Print Blank Return". An Amended return will print when the original return is already on file.

TAX-EXEMPT MILES

For reporting tax-exempt miles, the licensee is required to maintain documentation supporting tax-exempt miles, (refer to www.iftach.org/). Nebraska does not allow any exempt miles, idle time or off-road exemptions.

SURCHARGE

Indiana, Kentucky, and Virginia charge a fee (called a surcharge) in addition to the fuel use tax. These jurisdictions and respective surcharge rates are identified on the IFTA quarterly return and the fuel tax rate chart on the back of the IFTA newsletter provided each quarter.

To report the surcharge on the IFTA return, enter the number reported under the Taxable Gallons column (D) on the line directly below where the fuel use tax was reported. Since the surcharge is not included in the amount you paid for the fuel, no “surcharge” Tax Paid Gallons may be claimed. The number reported in column D is moved over to the Net Taxable Gallons column (F) and multiplied by the rate indicated under the Tax Rate column (G). Enter the surcharge computed in the Tax Due/Credit column (H).

OTHER TRAVEL

The last jurisdiction listed under Column A is Other Travel. Use this line to report miles traveled in jurisdictions not part of the Agreement. (Alaska, Hawaii, District of Columbia, Yukon Territory, Northwest Territory, Nunavut, and all of Mexico) This line is also used to report tax paid gallons when you do not have fuel receipts to back up the purchase(s). Enter the gallons on this line under Column E, Tax Paid Gallons. All miles and gallons must be reported to accurately calculate the MPG.

FUEL PERMITS

A carrier in the IFTA program generally won't need to purchase a fuel permit. However, if you have purchased a fuel permit, the reporting process is listed below:

When computing the average miles per gallon (AMG), all miles traveled and all fuels purchased while operating under a fuel permit should be included in total miles traveled in all jurisdictions and total gallons purchased in all jurisdictions, respectively. If you purchase a fuel permit, a copy must be kept with your mileage records for four (4) years.

The miles operated under a fuel permit should also be included in total miles traveled in that particular jurisdiction, on Nebraska Schedule I, Column B, or Nebraska Schedule II (Diesel Only), Column B. The miles operated under a fuel permit should be deducted from the total miles in determining the total taxable miles reported on Nebraska Schedule I, Column C, or Nebraska Schedule II (Diesel Only), Column C. The fuel purchased while operating under a fuel permit should be included as part of the tax-paid gallons, Nebraska Schedule I, Column E, or Nebraska Schedule II (Diesel Only), Column E.

NET PAYMENT

When filing a tax return, an overpayment generated in one jurisdiction will be applied to the taxes owed to another jurisdiction. Remit the total net tax owed on the return.

REFUNDS AND CREDITS

Refunds to a licensee will be made only when all tax liabilities, including audit assessments, have been satisfied to all member jurisdictions. Refunds may be withheld if the licensee is delinquent on fuel use taxes due to any member jurisdictions. A licensee will receive credit for tax paid on fuel used outside the jurisdiction where the fuel was purchased.

Refunds determined to be properly due shall be paid within 90 days after receipt of a request for payment from a licensee. If the refund is not paid within the specified time, interest will accrue. Interest will be calculated from the time the refund was due for each month or fraction of a month until paid.

Refunds of tax paid fuel consumed for exempt purposes must be filed with the jurisdiction in which the fuel was consumed. If you feel you are entitled to a refund, contact the Nebraska Department of Revenue, Motor Fuels Division at 800-554-3835 or 402-471-5730.

Credit balances cannot be carried for more than eight (8) quarters (two years) from the date the credit was established. All credit balances over \$2.00 will be refunded at the end of the fourth quarter processing; however, you may request a refund each quarter as long as the credit is over \$2.00.

CANCELLATION PROCEDURES

If you cancel your IFTA account, you shall:

- *Return your IFTA permit*
- *Remove the decals from the cab(s)*
- *File the IFTA return for your last quarter with proper remittance, if applicable; and*
- *Mark the box on the IFTA return where it states "Discontinued Operations in Nebraska" If filed on-line, return a note with the IFTA permit and decals, including an authorized signature, asking to cancel the account and the date of cancellation.*

IFTA Quarter Tax Return All Fuel Types (Schedule I)

Nebraska IFTA Quarterly Tax Return

* Read instructions on reverse side & complete enclosed Schedule I

PLEASE DO NOT WRITE IN THIS SPACE

Carrier Number 9999 Tax Period Apr 1 - Jun 30, 2018 IFTA License Number NE 4799999

TRUCK SUPPLY CO INC
PO BOX 985692
OMAHA NE 68127-5692

TRUCK SUPPLY CO INC
5701 SO FRIEND ST
OMAHA NE 68127

Check this box if you have discontinued operations in Nebraska

PART I Average Miles Per Gallon (AMG) Calculation			
(A) Fuel Type	(B) Total Miles Traveled in All IFTA and Non-IFTA Jurisdictions * Round to whole numbers	(C) Total Gallons Put into Vehicles in All Jurisdictions * Round to whole numbers	(D) Average Miles Per Gallon (AMG) (Column B divided by Column C) Round to 2 decimal places
1 Diesel			
2 Gasoline			
3 Gasohol			
4 Propane			
5 Other Fuel			
Total			

PART II Fuel Tax Computation (complete and attach all pages of the Nebraska Schedule I)			
PART III Fuel Tax Summary			
6 Tax due or credit (total from Nebraska Schedule I, Column H)	6	\$	
7 Penalty (see instructions)	7	\$	
8 Interest (total from Nebraska Schedule I, Column I)	8	\$	
9 Total of lines 6, 7, and 8	9	\$	
10 Previous balance due or credit calculated through June 30, 2018	10	\$	04
			Subtract
11 Subtotal (line 9 plus or minus line 10)	11	\$	
12 Current Audit balance	12	\$	00
			Add
13 BALANCE DUE or CREDIT (line 11 plus line 12) If balance due, pay in full with return	13	\$	

REFUND REQUESTED (If not checked, any overpayment will be applied to next return.)

Under penalties of law, I declare that, as taxpayer or preparer, I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

sign here

Authorized Signature _____
Title _____
Telephone Number _____ Date _____

Signature of Preparer Other than Taxpayer _____
City _____ State _____ Zip Code _____
Telephone Number _____ Date _____

ATTACH ALL PAGES OF THE NEBRASKA SCHEDULE I TO THIS RETURN
THIS RETURN IS DUE ON OR BEFORE THE LAST DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE
Make checks payable to: NEBRASKA DEPARTMENT OF MOTOR VEHICLES
Mail this return and payment to: DIVISION OF MOTOR CARRIER SERVICES, P.O. BOX 94729, LINCOLN, NE 68509-4729

IFTA Quarterly Tax Return Diesel Only (Schedule II)

Nebraska IFTA Quarterly Tax Return

* Read instructions on reverse side & complete enclosed Schedule II

PLEASE DO NOT WRITE IN THIS SPACE

Carrier Number 9999 Tax Period Apr 1 – Jun 30, 2018 IFTA License Number NE 998765431

TRY TO WIN
20571 HWY 956
LINCOLN NE 68147-3017

TRY TO WIN
20571 HWY 956
LINCOLN NE 68147-3017

Check this box if you have out-of-state operations in Nebraska

PART I Average Miles Per Gallon (AMG) Calculation			
(A) Fuel Type	(B) Total Miles Traveled in All IFTA and Non-IFTA Jurisdictions * Round to whole number	(C) Total Gallons Fuel Used in All IFTA and Non-IFTA Jurisdictions * Round to whole number	(D) Average Miles Per Gallon (AMG) (Column B divided by Column C) * Round to 2 decimal places
1 Diesel			

PART II Fuel Tax Computation (complete and attach all pages of the Nebraska Schedule II)

PART III Fuel Tax Summary

2 Tax due or credit (total from Nebraska Schedule II, Column 2)	2	\$		
3 Penalty (see instructions)	3	\$		
4 Interest (total from Nebraska Schedule II, Column 4)	4	\$		
5 Total of lines 2, 3, and 4	5	\$		
6 Previous balance due or credit reported through June 30, 2018	6	\$	37	29
7 Subtotal (line 5 plus or minus line 6)	7	\$		
8 Current Available balance due	8	\$		00
9 BALANCE DUE or CREDIT (line 7 plus line 8) If balance due, pay in full with return	9	\$		

REFUND REQUESTED (If not checked, any overpayment will be applied to next return.)

Under penalties of law, I declare that, as taxpayer or preparer, I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

sign here

Authorized Signature _____
Title _____
Telephone Number _____ Date _____

Signature of Preparer Other than Taxpayer _____
City _____ State _____ Zip Code _____
Telephone Number _____ Date _____

ATTACH ALL PAGES OF THE NEBRASKA SCHEDULE II TO THIS RETURN

THIS RETURN IS DUE ON OR BEFORE THE LAST DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE

Make checks payable to: NEBRASKA DEPARTMENT OF MOTOR VEHICLES

Mail this return and payment to: DIVISION OF MOTOR CARRIER SERVICES, P.O. BOX 94729, LINCOLN, NE 68509-4729

NEBRASKA SCHEDULE II – IFTA Fuel Tax Computation

* Round amounts in Columns B through F to nearest whole mile/gallon.

Page 1

Name JERROD BRANDON TOEPFER			IFTA License Number NE 911821657		Carrier Number 2		Tax Period Apr 1 – Jun 30, 2018		
(A) Jurisdiction	(B) Total Miles In Each Jurisdiction	(C) Total Taxable Miles In Each Jurisdiction	(D) Taxable Gallons (Col C/AMG)	(E) Tax-Paid Gallons In Each Jurisdiction	(F) Net Taxable Gallons (Col D – Col E)	(G) Tax Rate	(H) Tax Due/Credit (Col F x Col G)	(I) Interest	(J) Total Due/Credit (Col H + Col I)
Nebraska						.2840			
Colorado						.2050			
Iowa						.3250			
Kansas						.3600			
Missouri						.1700			
South Dakota						.2800			
Wyoming						.2400			
Alabama						.1900			
Alberta						.6081			
Arizona						.2600			
Arkansas						.2250			
British Columbia						.6926			
California						.5700			
Connecticut						.4170			
Delaware						.2200			
Florida						.3437			
Georgia						.3000			
Idaho						.3200			
Illinois						.3490			
Indiana						.4700			
Kentucky						.2160			
Surcharge	Enter Total from Column D	above into Column D -->		0000000000000000		.1020			
Louisiana						.2000			
Maine						.3120			
Manitoba						.4048			
Maryland						.3455			
Massachusetts						.2400			
Michigan						.4220			
Minnesota						.2850			
Mississippi						.1800			
Montana						.2925			
Nevada						.2700			
New Brunswick						.6217			
Subtotal (Page 1)									

Enter the Column H total amount on line 2 of the tax return and the Column I total amount on line 4 of the tax return. Nebraska Schedule II must be attached to the tax return in order for

NEBRASKA SCHEDULE II – IFTA Fuel Tax Computation

* Round amounts in Columns B through F to nearest whole mile/gallon.

Page 2

(A) Jurisdiction	(B) Total Miles In Each Jurisdiction	(C) Total Taxable Miles In Each Jurisdiction	(D) Taxable Gallons (Col C/AMG)	(E) Tax-Paid Gallons In Each Jurisdiction	(F) Net Taxable Gallons (Col D – Col E)	(G) Tax Rate	(H) Tax Due/Credit (Col F x Col G)	(I) Interest	(J) Total Due/Credit (Col H + Col I)
New Hampshire						.2220			
New Jersey						.4420			
New Mexico						.2100			
New York						.3915			
Newfoundland						.6217			
North Carolina						.3510			
North Dakota						.2300			
Nova Scotia						.4453			
Ohio						.2800			
Oklahoma						.1300			
Ontario						.4136			
Oregon	00000000000000000000		0000000000000000		0000000000000000		0000000000000000	0000000000000000	0000000000000000
Pennsylvania						.7410			
Prince Edward Isl.						.5542			
Quebec						.5842			
Rhode Island						.3300			
Saskatchewan						.4338			
South Carolina						.1800			
Tennessee						.2100			
Texas						.2000			
Utah						.2940			
Vermont						.3100			
Virginia						.2020			
Surcharge	Enter Total from Column D	above into Column D -->		0000000000000000		.0350			
Washington						.4940			
West Virginia						.3570			
Wisconsin						.3290			
Other Travel	00000000000000000000		0000000000000000		0000000000000000		0000000000000000	0000000000000000	0000000000000000
Subtotal (Page 2)									
Subtotal (Page 1)									
Total									

The amounts on the Kentucky and Virginia surcharge line, Columns H, I and J should be included in the page subtotal. Do NOT include the amount on the Kentucky and Virginia surcharge line, Column D in the page subtotal.

LEASES

LESSOR, LESSEE, INDEPENDENT CONTRACTORS AND HOUSEHOLD GOODS

A lessor, regularly engaged in the business of leasing or renting Motor Vehicles for compensation without drivers to lessees, may designate themselves as the licensee, which means they will be responsible for reporting and paying the fuel use tax. If this is your situation, you can apply for an IFTA license by submitting an application to the Motor Carrier Services Division.

For leases of 30 days or more, in the case of a carrier using independent contractors, the lessor and lessee are given the option of designating which one will report and pay fuel use tax. In the absence of a written agreement or contract or if the document is silent regarding responsibility for reporting and paying fuel use tax, the lessee will be responsible for reporting and paying the fuel use tax.

For leases of 29 days or less when the lessor is regularly engaged in the business of leasing or renting motor vehicles for compensation without drivers to licensee or lessees, the lessor will report and pay the fuel use tax unless the following two conditions are met:

- The lessor has a written rental contract which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
- The lessor has a copy of the lessee's IFTA fuel tax license, which is valid for the term of the rental.

In the case of a carrier using independent contractors under short-term/trip leases of 29 days or less, it is the responsibility of the LESSOR to report all distance operated by the apportioned units.

- If two apportioned carriers are involved in a trip lease agreement, the distance is reported by the lessor/owner of the apportioned unit
- If an apportioned carrier trip leases to a non-apportioned carrier, the distance is reported by the apportioned carrier

In the case of a household goods carrier using independent contractors, agents or service representatives, the party liable for motor fuels tax shall be:

- *The lessee (carrier) when the motor vehicle is operated under the lessee's jurisdictional operating authority.*
 - The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessee (carrier) regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor or lessee.
- *The lessor (independent contractor, agent, or service representative) when the qualified motor vehicle is being operated under the lessor's jurisdictional operating authority.*

- The base jurisdiction for purposes of this agreement shall be the base jurisdiction of the lessor regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes.

No member jurisdiction shall require the filing of such leases, but such leases shall be made available upon request by any member jurisdiction.

MEASUREMENTS

Licensees are required to report fuel and distance traveled in U.S. measurements. All numbers must be rounded to the nearest whole gallon and mile. The conversion measurements are as follows:

One Liter	=	.2642 Gallons
One Gallon	=	3.785 Liters
One Gallon CNG	=	126.67 Cubic Feet
One Mile	=	1.6093 Kilometers
One Kilometer	=	.62137 Miles

Conversion of Compressed Natural Gas (CNG) and other non-traditional types (i.e. Liquefied Natural Gas (LNG), Electric & Hydrogen) can be difficult to manage. For that reason, you are advised to contact our office at 402-471-4435 if using these types of fuel.

DUAL FUEL VEHICLES

If you operate units with more than one fuel type—Diesel & Compressed Natural Gas (CNG), Diesel and Liquefied Natural Gas (LNG), or Diesel and Propane, please contact our office for assistance. We can provide you with instructions on how to report the miles and fuel of these units on your IFTA return. A worksheet titled “Multiple Fuel Types Combined Unit Sample” can be used to allocate miles between the two fuel types. This worksheet can be found at www.dmv.nebraska.gov/forms.

FAILURE TO FILE/LICENSE REVOCATIONS

BEST INFORMATION AVAILABLE RETURNS

In the event that any licensee fails, neglects or refuses to file a tax return when due, the division will, on the basis of best information available, determine the tax liability of the licensee for each jurisdiction including the appropriate penalties and interest. An assessment based on this procedure is considered to be correct. In any case where the validity of the assessment is in question, the licensee must prove that the assessment is erroneous or excessive.

REVOCATION

If a tax delinquency has not been satisfied or the licensee has not filed a written appeal within a 30-day period from the notification of delinquency, the fuel tax license is revoked. Non-compliance with the record-keeping requirements outlined in the Audit section may also be cause for revocation of the license.

INSUFFICIENT FUNDS

If a carrier submits a payment which ultimately results in insufficient funds, the carrier will be required to pay a \$30.00 “return check fee” as well as submit certified funds (i.e. money order, cashier’s check, cash) for all future payments for all programs (IRP, UCR and IFTA). If your account remains in good standing for at least 18 months, you may petition the DMV for reconsideration of that requirement.

BONDING

A bond may be required when a licensee fails to file timely returns, when tax has not been remitted, or when an audit indicates severe problems. A licensee required to post a bond must provide a surety bond, bank certificates of deposit or any other obligation deemed appropriate by the department.

Security is required in an amount approximating two times the reporting period tax liability of the licensee rounded to the nearest multiple of \$1,000, but not less than \$1,000.

IFTA DEFINITIONS

BASE JURISDICTION

The member jurisdiction where:

- *Qualified motor vehicles are based for vehicle registration purposes*
- *The operations control and records of the licensee's qualified motor vehicles are maintained or can be made available; and*
- *Some mileage is accrued by qualified motor vehicles within the fleet.*

The Commissioners of two or more affected member jurisdictions may allow a person to consolidate several fleets, which would otherwise be based in two or more member jurisdictions.

CANCELLATION

The annulment of a license and its provisions by either the licensing jurisdiction or the licensee.

FLEET

One or more vehicles.

IN-JURISDICTION DISTANCE

The total number of miles or kilometers operated by a licensee's qualified motor vehicles within a jurisdiction including miles/kilometers operated under an IFTA temporary permit. In-jurisdiction distance does not include miles/kilometers operated on a fuel tax trip permit or are exempted from fuel taxation by a jurisdiction.

LESSEE

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

LESSOR

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

QUALIFIED MOTOR VEHICLE

A motor vehicle used, designed or maintained for transportation of persons or property and:

- *Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms*
- *Having three or more axles regardless of weight; or*
- *Used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight or registered gross vehicle weight.*

A qualified motor vehicle does not include recreational vehicles.

RECREATIONAL VEHICLES

Recreational vehicles are vehicles such as motor homes, pickup trucks with attached campers and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

REGISTRATION

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

REVOCAATION

The withdrawal of a license and privileges by the licensing jurisdiction.

SUSPENSION

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

TAX-EXEMPT MILES—NEBRASKA

Miles traveled on a stretch of road where no fuel tax is due. Examples of exempt miles are off-highway, forest roads, agriculture roads, private roads, turn-pike, or federal property. Not all jurisdictions allow for these types of exemptions. Nebraska does not allow for any exempt miles.

TAX-PAID PURCHASES

A licensee may obtain credit for tax-paid purchases if the licensee, showing evidence of such purchases, retains a receipt, invoice, credit card receipt or automated vendor-generated invoice or transaction listing indicating tax was paid.

TOTAL DISTANCE

All miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or non-taxable by the jurisdiction.

WEIGHT

The maximum weight of the loaded vehicle or combination of vehicles during the registration period.



UNIFIED CARRIER REGISTRATION (UCR)

Motor Carriers with an active interstate DOT number operating commercial motor vehicles (CMV's) in interstate commerce must register for the UCR program every year and pay the fee based on the size of their fleet. The money collected for this program is used to support motor carrier safety programs and enforcement. To file and pay, carriers must go to the national UCR web site www.ucr.gov.

Please exercise caution when filing for UCR and make sure you are going to the national site, www.ucr.gov. There are many third-party vendors that will file your UCR on your behalf but may charge additional fees.

UCR fees are based on the total number of CMV's operated and can change from year to year. Verify current year fees by going to the UCR site. www.ucr.gov.

A CMV is defined as a vehicle:

- Having a gross vehicle weight rating or gross vehicle weight of at least 10,001 pounds, whichever is greater
- Designed to transport more than 10 passengers, including the driver
- Transporting US DOT-regulated hazardous material that requires placarding

In addition to motor carriers, if you offer services as a Freight Forwarder, Broker or Leasing company you are also required to file and pay UCR fees annually. The fee for these entities is the minimum tier.

When filing for UCR, most carriers report the same number of vehicles as reported on the federal census filing (MCS-150).

If a *different* number of vehicles is used, it must be explained using one of the following forms. Forms can be found on our website at www.dmv.nebraska.gov/forms listed by year. Keep the form with your records for audit purposes.

- UCR-1 Form: Used when the number of vehicle(s) is less than reported on the federal census filing because the vehicles are used exclusively in intrastate (one state only).
- UCR-2 Form: Used when the number of vehicle(s) owned and operated during the reporting period (12 month period ending June 30th of the year previous to the year for which the UCR registration is made) is used to calculate the UCR fee and this number is less than the number of vehicle(s) reported on the federal census filing.

Nebraska carriers subject to UCR will receive a post card from our office reminding them to file.

UCR-1 Form

Reconciliation form to be competed when the number of vehicles reported on the UCR application is less than reported on the federal census, because the vehicles are used exclusively in intrastate activity. Carriers need to retain with records.

UNIFIED CARRIER REGISTRATION FORM—UCR-1
VEHICLES REMOVED IN INTRASTATE TRANSPORTATION
 UCR REGISTRATION YEAR: → →

(NOTE: this form is provided to assist you in maintaining required information. Carriers may also submit the requested data in electronic format or in a printout attached to this form. Contact Nebraska DMV for acceptable data formats.)

SECTION 1 - GENERAL INFORMATION			
USDOT Number	MC or MCX Number	FF Number	Telephone Number
Legal Name		E-Mail Address	
Doing business under the following name (DEA)			
Principal place of business Street Address (See instructions)			
Principal Business City		Principal Business State	Zip Code
Mailing Street Address			
Mailing City		Mailing State	Mailing Zip Code
SECTION 2 - CLASSIFICATION — Check All That Apply			
<input type="checkbox"/> Motor Carrier <input type="checkbox"/> Motor Private Carrier			
SECTION 3 - VEHICLES USED EXCLUSIVELY IN INTRASTATE TRANSPORTATION			
The above-described carrier hereby declares that the following vehicles are used exclusively for intrastate transportation of property, waste, or recyclable material:			
MAKE	MODEL/GVWR/ Number of Passengers	LICENSE PLATE NUMBER/STATE	VIN NUMBER

Use reverse side if needed.

SECTION 4 - CERTIFICATION	
I, the undersigned, under penalty for false statement, certify that the above information is true and correct and that I am authorized to execute and file this document on behalf of the applicant. (Penalty provisions subject to the laws of Nebraska.)	
Name of Owner or Authorized Representative (Printed)	Date
Signature	Title

Do not mail to DMV. DMV will request if needed.

APPENDIX

JURISDICTIONAL TRIP PERMIT INFORMATION

Trip permits are issued for non-resident carriers. ***If you are registered as an IRP apportioned carrier, you will have all 59 IRP jurisdictions on your cab card and do not need to purchase a permit.***

The websites, phone numbers and purchasing information are correct at the time of the printing of this manual.

Jurisdiction	Cost/Duration of Permit	Obtained Prior to Entry
Alabama	\$20 for 7 days www.alabamainteractive.org/dor_tfp/	yes
Alberta	Varies by distance, Net weight for 3 days www.travis.gov.ab.ca or TRAVIS agent 1-800-622-7138	no
Arizona	Varies based on distance and number of axles for 96 hours Ports of Entry or www.azdot.gov/apps/mvd-enforcement-offices or National permit services	no
Arkansas	\$33 for 72 hours State Revenue offices, weigh stations wire services	no
British Columbia	1/12 of annual registration fee for vehicle weight 1-800-55-9688	no
California	\$45 power unit for 4 days and \$30 fuel tax permit for 4 days DMV field offices, Transceiver 800-749-6058	yes
Colorado	\$60 to \$80 depending on weight for 72 hours. Purchase at first Port of Entry POE locations: www.colorado.gov/cs/satellite/StatePatrol-Main/CBON12516253663616	no
Connecticut	\$15 for 72 hours IRP Section 860-263-5281, wire services	yes
Delaware	\$15 for 72 hours Wire Services	yes
District of Columbia	\$50 for six day www.dmv.dc.gov/service/obtain-trip-permits	yes
Florida	\$30 for 10 day Wire Services	yes
Georgia	\$30 for 72 hours www.cvisn.dor.ga.gov/Welcome/trippermit	yes
Idaho	\$60 single unit/\$120 combination for 120 hours. Maximum of 3 permits per vehicle within a calendar year effective 7/1/2009 www.accessidaho.org/secure/itd/parts/trippermits.html	no
Illinois	\$19 for 72 hours Wire Services	yes
Indiana	\$15 for 72 hours IN IRP unit or wire services	yes
Iowa	\$10 for 72 hours www.iowadot.gov/mvd/omcs/osowpermits	yes
Kansas	\$46 for 72 hours www.truckingks.org/	no
Kentucky	\$40 for 10 days www.transportation.ky.gov/Motor-Carriers/pagesCommercial-Motor-Vehicle-Credentials.aspx	yes
Louisiana	\$50 for 48 hours Wire Services	yes
Maine	\$25 for 72 hours www.maine.gov/sos/bmv/commercial/trip.html	yes
Manitoba	Truck—.9 X weight X distance: Bus—.083 x distance X passengers	yes
Maryland	\$15 for 72 hours State of MD 410-787-2971 or wire services	yes
Massachusetts	\$15 for 72 hours	yes
Michigan	\$20 for 72 hours Wire Services	yes
Minnesota	\$15 for 120 hours www.gotpermits.com	yes
Mississippi	\$25 for 72 hours www.expresspass.ms.gov/trucking/	no
Missouri	\$10 for 72 hours www.modot.gov/mcs/	yes
Montana	Up to 46,000 lbs.: \$10/2-200 miles; \$15/201-400 miles; \$20/over 400 miles; 46,001-80,000 lbs.: \$20/0-200 miles; \$30/201-400 miles; \$40/over 400 miles; Over 80,001 lbs.: \$50/0-200 miles, \$65/201-400 miles \$80/over 400 miles; Triple Combinations: \$60/0-200 miles, \$89/201-400 miles, \$200/over 400 miles; Unregistered Trailer: \$10/0-200 miles, \$15/201-400 miles, \$20/over 400 miles www.mdt.mt.gov/publications/form.shtml#com	no

Jurisdiction	Cost/Duration of Permit	Obtained Prior to Entry
Nebraska	\$25 for 72 hours www.dmv.nebraska.gov/services	yes
Nevada	\$5 plus \$0.15 per mile for 24 hours 775-684-4711 or wire services	yes
New Brunswick	\$24 for unladen vehicle (unless exclude by CAVR), \$85 truck, \$169 truck tractor for 5 days 506-453-2410	yes
New Hampshire	\$15 for 72 hours Wire Services	yes
New Jersey	\$25 for 72 hours Wire Services	yes
New Mexico	Varies upon mileage and vehicle weight for 48 hours NM Ports of Entry	no
New York	\$15 for 72 hours Wire Services	yes
Newfoundland/ Labrador	\$50 truck, \$100 truck tractor for various validation periods www.servicenl.gov.nl.ca/drivers/safetycode/index.html or National Safety Code 877-636-6867	
North Carolina	\$15 for 10 days Wire Services	yes
North Dakota	\$20 for 72 hours www.nd.gov/ndhp/motor-carrier/e-permits	no
Nova Scotia	\$50 truck, \$100 truck tractor for 30 days Wire Services	
Ohio	\$15 for 72 hours Wire Services	yes
Oklahoma	\$12 for 72 hours www.occeweb.com/TR/TempPermits.htm	yes
Ontario	\$75 truck, \$132 truck tractor for 10 days Wire Services	yes
Oregon	\$43 for 10 days 503-378-6643	yes
Pennsylvania	\$15 for 72 hours Wire Services	yes
Prince Edward Island	Straight Truck-\$75;Truck-tractor-\$150 for 5 days Ports of Entry or wire services	no
Quebec	\$38 for 10 days, agency fees may be added, NIR and REQ may be requested 888-461-2433	yes
Rhode Island	\$25 for 72 hours www.ri.gov/DMV/IRP	yes
Saskatchewan	Varies by weight and distance for single trip 306-775-6969	yes
South Carolina	\$15 for 72 hours (each unit) Wire Services	yes
South Dakota	\$15 for single trip www.apps.sd.gov/applications/hy30commpermit/	yes
Tennessee	\$30 for 72 hours Wire Services	yes
Texas	\$25 for 72 hours www.txdmv.gov/motor-carriers	yes
Utah	\$25 for 96 hour or \$50 for a combination www.motorcarrier.utah.gov/	no
Vermont	\$15 for 72 hours www.dmv.vermont.gov/forms/commercial	yes
Virginia	\$15 for 10 days www.dmv.virginia.gov/apps/vahps/logon.aspx	yes
Washington	\$10 for 3 days www.wsdot.wa.gov/CommercialVehicle/esnoopi.htm	yes
West Virginia	\$34 for 10 days www.apps.wv.gov/DMV/TripPermit/Individual/Default.aspx	yes
Wisconsin	\$15 for 72 hours www.dot.wisconsin.gov/business/carriers/irp.htm	yes
Wyoming	\$20 single unit/\$40 combination for 96 hours www.dot.state.wy.us/home/trucking_commercial_vehicles.html	no

NEBRASKA BRIDGE FORMULA

Maximum load in pounds carried on group of two or more consecutive axles:

Distance between the extremes of any group of two or more consecutive axles	Two Axles	Three Axles	Four Axles	Five Axles	Six Axles	Seven Axles
4 feet	34,000					
5 feet	34,000					
6 feet	34,000					
7 feet	34,000					
8 feet	34,000	42,000				
9 feet	39,000	42,500				
10 feet	40,000	43,500				
11 feet		44,000				
12 feet		45,000	50,000			
13 feet		45,500	50,500			
14 feet		46,500	51,500			
15 feet		47,000	52,000			
16 feet		48,000	52,500	58,000		
17 feet		48,500	53,500	58,500		
18 feet		49,500	54,000	59,000		
19 feet		50,000	54,000	60,000		
20 feet		51,000	55,500	60,500		
21 feet		51,500	56,000	61,000		
22 feet		52,500	56,500	61,500		
23 feet		53,000	57,500	62,500		
24 feet		54,000	58,000	63,000		
25 feet		54,500	58,500	63,500	69,000	
26 feet		55,500	59,599	64,000	69,500	
27 feet		56,000	60,000	65,000	70,000	
28 feet		57,000	60,500	65,500	71,000	
29 feet		57,500	61,500	66,000	71,500	
30 feet		58,500	62,000	66,500	72,000	
31 feet		59,000	62,500	67,500	72,500	
32 feet		60,000	63,500	68,000	73,000	
33 feet			64,000	68,500	74,000	
34 feet			64,500	69,000	74,500	
35 feet			65,500	70,000	75,000	
36 feet			66,000	70,500	75,500	
37 feet			66,500	71,000	76,000	81,500
38 feet			67,500	72,000	77,000	82,000
39 feet			68,000	72,500	77,500	82,500
40 feet			68,500	73,000	78,000	83,500
41 feet			69,500	73,500	78,500	84,000
42 feet			70,000	74,000	79,000	84,500
43 feet			70,500	75,000	80,000	85,000
44 feet			71,500	75,500	80,500	85,500
45 feet			72,000	76,000	80,000	86,000
46 feet			72,500	76,500	81,500	87,000
47 feet			73,500	77,500	82,000	87,500
48 feet			74,000	78,000	83,000	88,000
49 feet			74,500	78,500	83,500	88,500
50 feet			75,000	79,000	84,000	89,000

Distance between the extremes of any group of two or more consecutive axles	Two Axles	Three Axles	Four Axles	Five Axles	Six Axles	Seven Axles
51 feet			76,000	80,000	84,500	89,500
52 feet			76,500	80,500	85,000	90,500
53 feet			77,500	81,000	86,000	91,000
54 feet			78,000	81,500	86,000	91,000
55 feet			78,500	82,500	87,000	92,000
56 feet			79,500	83,000	87,500	92,500
57 feet			80,000	83,500	88,000	93,000
58 feet				84,000	89,000	94,000
59 feet				85,000	89,500	94,500
60 feet				85,500	90,000	95,000

JURISDICTIONAL MAXIMUM GROSS WEIGHT

The following table lists the maximum operating weight and maximum cab card weight in pounds for each jurisdiction. Exceptions and conditions are listed if applicable.

Jurisdiction	Max. Operating Weight (in lbs.)	Max Cab Card Weight (in lbs.)	Exceptions/Conditions	Overweight Permits	Change Notes
Alabama	80,000	QUAL		OW permit over 80,000 lbs.	Cab card changed to reflect QUAL for anything over 80,000 lbs.
Alberta	139,992	139,992			No change to cab card if maximum weight is indicated
Arizona	80,000	80,001			
Arkansas	80,000	80,000			No change to cab card if maximum weight is indicated
British Columbia	139,994	139,994			Permit is needed, no change to cab card
California	80,000*	80,000		*without OW permit	No change to cab card
Colorado	85,000*	80,000	*allows 85,000 max GVW on CO state hwys (non-interstate), 80,000 max GVW on CO interstate hwys, and 80,000 lbs. on the cab card	*without OW permit	No change to cab card
Connecticut	None	None		*80,000 lbs. with OW permit	Cab card changed to reflect OW permit
Delaware	80,000	80,000		Permit is needed	No change to cab card
District of Columbia	80,000	80,000			No change to cab card if maximum weight is indicated
Florida	80,000	80,000			
Georgia	80,000	80,000			
Idaho	129,000	129,000			No change to cab card if maximum weight is indicated
Illinois	80,000	80,000			
Indiana	80,000	80,000		Permit is required	No change to cab card
Iowa	No maximum	Unlimited			No change to cab card if maximum weight is indicated
Kansas	85,500	85,500	Max 80,000 lbs. on KS interstate system	Must be registered for 85,500 to purchase OW permit	Cab card does not change
Kentucky	80,000	QUAL		*Special permit over 80,000 lbs.	
Louisiana	88,000	88,000	83,400 lbs.- interstate;88,000 lbs. non-interstate	Weights must be reflected on cab card (83,400 lbs. for Interstate and 88,000 lbs. for non-interstate) in order to qualify for an OW permit	
Maine	100,000	100,000			Cab card does not change
Manitoba	139,944	139,944			
Maryland	80,000	80,000			Cab card does not change
Massachusetts	None	None		No weight limit	No change to cab card

Jurisdiction	Max. Operating Weight (in lbs.)	Max Cab Card Weight (in lbs.)	Exceptions/Conditions	Overweight Permits	Change Notes
Michigan	160,001	160,001		Permit is needed	No change to cab card
Minnesota	80,000	Unlimited		OW permit over 80,000 lbs.	Requires the cab card to reflect the weight of the OW permit as well as have an OW permit
Mississippi	80,000	80,000			Cab card does not change
Missouri	80,000	80,000		Requires OW permit over 80,000 lbs.	No change to cab card
Montana	138,000	138,000			
Nebraska	94,000	94,000		Permit is required over 80,000 lbs. for interstate	Cab card does reflect the OW up to 94,000 lbs. and a permit is also required
Nevada	129,000	80,000		Permit required with weight over 80,000 lbs.	No change to cab card if maximum weight is indicated
New Brunswick	137,786	137,786			
New Hampshire	80,000	80,000		OW permit for over 80,000 lbs.	
New Jersey	80,000	82,000	Vehicles operating primarily on natural gas may be allowed to operate at 82,000 lbs.	Permit is required	No change to cab card
New Mexico	86,400	80,000			
Newfoundland/Labrador	137,786	137,786			
New York	80,000	80,000		OW permit over 80,000 lbs.	Cab card change to reflect OW permit
North Carolina	80,000	80,001		Ow permit over 80,000 lbs.	No change to cab card
North Dakota	105,500	105,500			No change to cab card
Nova Scotia	137,788	137,788			
Ohio	80,000	80,000			
Oklahoma	90,000	90,000		Annual permit required over 80,000 lbs.	
Ontario	139,992	139,992		OW permit required for any weight over 139,992 lbs.	
Oregon	105,500	105,500		Special permit over 80,000 lbs.	No change to cab card
Pennsylvania	80,000	80,000			
Prince Edward Island	137,788	137,788		OW permit are issued for indivisible loads. Carriers must apply. Permits not issued for divisible loads, carrier fined and must off-load excess weight.	No change to cab card needed
Quebec	6 axles	6 axles		OW permit needed over 137,500 lbs.	
Rhode Island	80,000	80,000		Separate permit for OW	No change to cab card
Saskatchewan	139,994	139,994			
South Carolina	80,000	80,000			
South Dakota			Must meet SD bridge weight laws	OW permit required over 80,000 lbs. on interstate	Cab card changed and permit required
Tennessee	80,000	80,000			
Texas	80,000	80,000			Does not require amendment to original cab card

Jurisdiction	Max. Operating Weight (in lbs.)	Max Cab Card Weight (in lbs.)	Exceptions/Conditions	Overweight Permits	Change Notes
Utah	129,000	80,000		129,000 lbs. is the limit on divisible loads with OW permit. There is no maximum gross weight for non-divisible loads with OW permit	No change to the cab card, separate permit is issued for carrier to carry
Vermont	80,000	80,000			
Virginia	80,000	80,000		Separate permit required	No change on cab card
Washington	105,500	105,500			
West Virginia	80,000	QUAL			
Wisconsin	80,000	80,000			
Wyoming	117,000	117,000		OW permit over 117,000 lbs.	No change to cab card

UNIFORM MOTOR VEHICLE RECORDS DISCLOSURE ACT

PRIVACY INFORMATION

The release of information available on any record under the jurisdiction of the Department of Motor Vehicles is governed by the Federal Driver's Privacy Protection Act (18 USC §§2721-2725) and by the Nebraska Uniform Motor Vehicle Records Disclosure Act ([§60-2901 through §60-2912](#)).

Nebraska statutes stipulate that all DMV records are protected and are not available to the public. DMV may only release driver, vehicle, and personal information from our records under the conditions specified in the statutes mentioned above.

Personal information from driver and vehicle records cannot be released in most cases without the record holder's written consent. Personal information includes information that identifies an individual, such as the following:

- Name
- Address
- Driver's License Number
- Vehicle Certificate of Title Number
- Vehicle License Plate Number

Personal information may be released without the record holder's consent if the reason for requesting the information is one of the Exempted Uses allowed. Requests for personal information that qualify as an Exempted Use must be presented to this office with the appropriate application, completed in full, and proof of identification.

Sensitive personal information from driver and vehicle records cannot be released in most cases without the record holder's written consent. Sensitive personal information includes the following:

- Individual's Photograph, may be released to:
 - Federal, State, or local Law Enforcement Agencies.
- Social Security Number, may be released to:
 - The United States Selective Service System
 - In connection with verification of driving status to other DMVs
 - For purposes of child support enforcement.
- Medical or Disability Information
 - Cannot be provided to **any** requestor.

Nebraska statutes do not permit the DMV to release name and address information for marketing purposes. Therefore, there is no need for the record holder to request that their information on DMV records be restricted from release.

Record request applications can be found

<https://dmv.nebraska.gov/sites/dmv.nebraska.gov/files/doc/dvr/forms/vehrecapp.pdf>

Exempted Uses Permitted Under

The Uniform Motor Vehicle Records Disclosure Act

1. Use by any federal, state, or local governmental agency, including any court or law enforcement agency, in carrying out its functions, or by any private entity acting on behalf of an agency in carrying out their functions.
2. Use in connection with vehicle or driver safety and theft; vehicle emissions; vehicle product alterations, recalls or advisories; performance monitoring of vehicles, vehicle parts, and dealers; motor vehicle market research activities and survey research; and removal of non-owner records from the original owner records of motor vehicle manufacturers.
3. Use in normal course of business by a legitimate business to verify accuracy of information submitted by an individual or business; or to obtain correct information if the above is not correct or no longer current, for the purpose of preventing fraud, pursuing legal remedies against or recovering on a debt or security interest against the record holder.
4. Use in connection with a civil, criminal, administrative or arbitral proceeding in any federal, state or local court, government agency, or self-regulatory body, including service of process, investigation in anticipation of litigation, and execution or enforcement of judgment; or pursuant to an order of a federal, state, or local court, an administrative agency, or a self-regulatory body.
5. Use in research activities and statistical reports, as long as personal information is not published, re-disclosed or used to contact individuals.
6. Use by any insurer/insurance support organization or by a self-insured entity in connection with claims investigation activities, anti-fraud activities, rating, or underwriting.
7. Use in providing notice to owners of abandoned, towed, or impounded vehicles.
8. Use by a private detective, plain-clothes investigator, or private investigative agency licensed under Neb.Rev.Stat. 71-3201 to 71-3213 for purposes permitted under this act.
9. Use by an employer, employer's agent, or insurer, to obtain or verify information of a Commercial Driver's License holder.
10. Use in connection with the operation of private toll transportation facilities.
11. Any use if requestor has notarized consent of the record holder and has provided proof of such consent to the Department, as indicated on the request form. (Form can be found on DMV website at www.dmv.nebraska.gov/forms)
12. Use, including re-disclosure through news publication, for a member of a medium of communication as defined in Neb.Rev.Stat. 20-145, in connection with news involving motor vehicle or driver safety or vehicle theft.
13. Any use if the request for the record is made by the record holder.