



REVENUE ...
Working For You

Motor Carrier Manual

Motor Carrier Manual

This manual explains how to obtain International Registration Plan (IRP) and Unified Carrier Registration (UCR) registrations, International Fuel Tax Agreement (IFTA) and Intrastate Authority licenses for commercial vehicles in the State of Tennessee. Questions not addressed in this manual may be obtained by contacting the Motor Carrier Offices listed below.

Motor Carrier Section
IRP Office
301 Plus Park Blvd. Suite 100
Nashville, TN 37217
Toll Free: 888-826-3151
Telephone: (615) 399-4265
Fax: (615) 361-5924

Office hours are from 8:00 to 4:30 C.S.T., Monday through Friday. The office is closed on Saturdays, Sundays, and all official state holidays. Walk-in applications should be processed on the same day. Same day credentials are not guaranteed for applications received after 2:00 C.S.T. due to the large volume of walk-in applicants.

Applications, schedules, forms, and this manual are available by contacting the Motor Carrier Section or on our website at: <http://TN.gov/revenue/forms/commvehicle.htm>

All applications must be dated and signed. The signature certifies that the information furnished in the applications and documents submitted are true and correct. **If someone other than a representative of the company completes the application, a Motor Carrier Power of Attorney form must be submitted. Separate Power of Attorney forms are provided for IFTA and IRP.** Please visit our Web site.

Note: If you are interested in completing IRP supplemental applications or IFTA tax returns electronically, please contact the Nashville office.

Motor Carrier Manual

TABLE OF CONTENTS

Motor Carrier Definitions	6
Allocation	6
Applicant	6
Apportionable Fee	6
Apportionable Vehicle	6
Audit	6
Auxiliary Axle	6
Axle	6
Base Jurisdiction	6
Broker	6
Cab Card	6
Cancellation	6
Chartered Party	6
Combination of Vehicles	7
Combined Gross Vehicle Weight	7
Commercial Motor Vehicle (UCR)	7
Credentials	7
Distance	7
Enforcement Date	7
Established Place of Business	7
Estimated Distance	7
Exception	7
Federal Heavy Vehicle Use Tax	7
Federal Motor Carrier Safety Administration (FMCSA)	7
Fleet	7
Freight Forwarder	7
Grace Period	8
Household Goods Carrier	8
Hunter's Permit	8
Individual Vehicle Distance Record	8
International Fuel Tax Agreement	8
International Registration Plan	8
Interstate Distance	8
Interstate Movement	8
Intrastate Movement	8
Jurisdiction	8
Lease	8
Leasing Company (UCR)	8
Lessee	8
Lessor	8
Licensee	9
Motor Carrier	9
Motor Private Carrier	9
Motor Fuels	9
Motor Vehicle	9
Operational Records	9
Person	9
Pool – Motor Bus Operations	9
Power Unit	9
Preceding Year (Reporting Period)	9
Performance and Registration Information Systems Management (PRISM)	9
Properly Registered Vehicle	9
Qualified Motor Vehicle	9
Quarterly Tax Reporting (IFTA)	9

Motor Carrier Manual

Motor Carrier Definitions, cont'd.

Reciprocity	9
Reciprocity Agreement	9
Recreational Vehicle	10
Registrant	10
Registration	10
Registration Year	10
Rental Fleet	10
Rental Owner	10
Rental Vehicle	10
Residence	10
Restricted Plate	10
Revocation	10
Roadside Enforcement	10
Semi-Trailer	10
Service Representative	10
Suspension	10
Total Distance (IRP and IFTA)	10
Tractor	10
Trailer	10
Truck	10
Truck Tractor	11
USDOT Number	11
Vehicle	11

International Registration Plan Registration **12**

Introduction to the "IRP"	12
Established Place of Business	12
How IRP Fees Are Apportioned	13
IRP Transaction Types – Required Documents	13
New IRP Account	13
Supplemental Transaction Requirements:	14
Add Vehicle	14
Reassign a License Plate from One Vehicle to Another Vehicle or Change Ownership of Vehicle on Existing Account	15
Upgrade/Downgrade – All Affected Jurisdictions	16
Weight Increase/Decrease – For Affected Jurisdictions Other Than Tennessee	16
Add Jurisdiction	16
Replacement of Credentials	16
Lost Cab Card	16
Lost License Plate/Decal	17
Renewal Process	17
Deleting or Withdrawing a Vehicle	18
Qualification for a Refund of IRP Registration Fees	18
Household Goods Carrier	19
Motor Bus Apportionment	19

Federal Heavy Highway Vehicle Use Tax Form Return – Form 2290 **20**

Exception for Newly Purchased Vehicles (New or Used)	20
--	----

Federal Heavy Highway Vehicle Use Tax **21**

Tennessee IRP Temporary Authorization Permit **22**

Motor Carrier Manual

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.

Recreational Vehicle – A vehicle used for personal pleasure or personal travel, not in connection with any commercial endeavor.

Registrant – A person, firm, or corporation in whose name a properly registered vehicle is registered.

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 or temporary registration containing owner and vehicle data.

Registration Year – The twelve-month period which the registration issued by the base jurisdiction is valid according to the laws of the base jurisdiction.

Rental Fleet – Vehicles 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.

Residence – The status of an Applicant or a Registrant as a resident of a Member 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.

Revocation – Withdrawal of license and privileges by the licensing jurisdiction.

Roadside Enforcement – Necessary action by those persons within a jurisdiction, charged with inspection or compliance checks of qualified vehicles being operated within the jurisdiction.

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

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.

Suspension – Temporary removal of privileges granted to the licensee by the licensing jurisdiction.

Total Distance IRP – All distances, including that accrued on Trip Permits, operated by a fleet of apportioned vehicles in all member jurisdictions during the reporting period. **IFTA** – 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 nontaxable by a jurisdiction.

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.

Motor Carrier Manual

Hunter Permit Requirements	22
Maximum Gross Weight	23
IRP Jurisdictional Listings and Addresses	25
Tennessee Size and Weight Limitations	30
Unified Carrier Registration Agreement	32
Introduction to the Unified Carrier Registration Agreement	32
Registration Requirements	32
Application and Instruction Information	32
Payment of Fees	32
Acceptable Types of Payment	32
National Web Based System Address	33
Credentials	33
Registration Verification	33
Renewal Filing	33
UCR Forms are Received and the Company is no Longer In Business	33
International Fuel Tax Agreement	34
Effect of Amendments to the Agreement	34
Who shall obtain an IFTA license in Tennessee?	35
When will an IFTA license not be issued?	35
Application Processing	35
Temporary IFTA Decal Permit	35
Information Provided to the Licensee	35
Vehicle Identification	35
License Period and Possession of License	36
Display of Decals	36
Display of Renewal Credentials	36
Transfer of Decals	36
Request for Additional IFTA Decals	36
Grace Period	36
Cancellation, Suspension and Revocation	37
License Reinstatement	37
License Renewal	37
Bonding	37
Lessors/Lessees, Household Good Carriers and Independent Carriers:	37
Rental/Leasing	37
Short Term Leases	37
Long Term Leases	38
Household Goods Carriers	38
Independent Contractors	38
Taxation of Motor Fuels:	38
Taxable Fuel Use	38
Exempt Fuel Use	39
Reporting	40
Reporting Intrajurisdictional Travel	40
Tax Return Reporting Requirements	40
Filing with the Base Jurisdiction	40
Tax Report Period	40
Tax Return Format - Forms	40
Non-Standard Electronic Returns	40

Motor Carrier Manual

Reporting, cont'd.

Due Dates	41
Delivery by National Postal Service or National Delivery Service	41
Late Filing	41
Tax Paid Purchases	41
Retail Fuel Purchases	41
Bulk Fuel Purchases	42
Credits and Refunds	42
Penalties	42
Interest	42
Assessments and Collection	43
Taxpayer's Rights to Contest an Assessment	43

Audit Requirements **44**

International Registration Plan:	44
Preservation of records for Audit	44
Operational Records	44
Lessor Responsibility	45
International Fuel Tax Agreement	45
Recordkeeping	45
Availability of Records	45
Distance Records	45
Fuel Records	46
Tax Paid Retail Purchases	46
Tax Paid Bulk Fuel Purchases	46
Non-Compliance	47

Intrastate Authority **48**

Intrastate For-Hire Motor Carriers, Intrastate For-Hire and Private Towing and Wrecker Services	48
Registration Requirements	48
Payment of Fees	48
Credentials	48
Renewal Process	48

Generic Information **50**

Acceptable Forms of Payment	50
Tennessee Restricted License Plates	50
72-Hour Trip Permit and Temporary Fuel Use Permit	51
Trip and Fuel Wire Service Companies	52
Trailer Registration	52

Tennessee Regulatory Agencies **53**

MOTOR CARRIER DEFINITIONS

Allocation – means 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 present 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 an application is filed with a base jurisdiction in order to obtain an IRP license and/or IFTA license.

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

Apportionable Vehicle – 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: (a) has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds, or (b) has three or more axles, regardless of weight, or (c) is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds.

Audit – a physical examination of a registrant’s operational records including source documentation to verify fleet distance and accuracy of a registrant’s record keeping system for that fleet.

Auxiliary Axle – An auxiliary undercarriage assembly with a fifth wheel and tow-bar used to convert a semi-trailer to a trailer.

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 registering under the IRP, an “axle” is any such assembly whether or not it is load-bearing only part of the time.

Base Jurisdiction – The jurisdiction where the registrant has an established place of business, where distance is accrued by the fleet, and where operational records of such fleet are maintained or can be made available.

Broker – A person other than a motor carrier, who sells or arranges for transportation by a motor carrier for compensation.

Cab Card – A registration issued by the base jurisdiction, other than a plate and carried in or on the identified vehicle.

Cancellation – A voluntary annulment of a license by a licensee who is in good standing.

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

Motor Carrier Manual

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 trailers, semi-trailers, and/or auxiliary axles.

Combined Gross Vehicle Weight – The combined weight of the vehicle and the maximum load to be carried on the combination of vehicles.

Commercial Motor Vehicle (UCR) – A self-propelled or towed vehicle used on the highways in commerce principally to transport passengers or cargo, if the vehicle: (1) Has a gross vehicle weight rating (GVWR) or gross vehicle weight (GVW) of at least 10,001 pounds whichever is greater; (2) Is designed to transport more than 10 passengers, including the driver; or (3) Is used to transport hazardous material in a quantity requiring placarding.

Credentials – The cab card, license, and/or decal issued to reflect the registration of an apportioned vehicle.

Distance – The term used for “mileage” or “kilometers”.

Enforcement Date – The date the base jurisdiction requires a registrant to display the new registration year’s credentials.

Established Place of Business - Means 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 land line telephone service at the physical structure.

Estimated Distance – The anticipated distance a fleet is expected to travel in a member jurisdiction during an applicable registration year as reported by an applicant or the distance assigned to the fleet by the base jurisdictions.

Exception – A deviation from the Plan by a member jurisdiction, which has been approved by all member jurisdictions.

Federal Heavy Vehicle Use Tax (FHVUT) – A federal excise tax paid annually to the Internal Revenue Service (IRS) on each highway vehicle with a taxable gross weight of 55,000 pounds or more.

Federal Motor Carrier Safety Administration (FMCSA) – Was established within the U.S. Department of Transportation for the primary purpose of preventing commercial motor vehicle related fatalities and injuries.

Fleet – One or more vehicles.

Freight Forwarder – A person that arranges for truck transportation of cargo belonging to others, utilizing for-hire carriers to provide the actual truck transportation, and also performs or provides for

Motor Carrier Manual

assembling, consolidating, break-bulk and distribution of shipments and assumes responsibility for transportation from place of receipt to destination.

Grace Period – A period of time from the expiration of the current year’s credentials until the date the new credentials are required to be displayed or enforcement action may be taken.

Household Goods Carrier – A carrier handling (a) personal effects and property used or to be used in a dwelling, or (b) 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.

Hunter’s Permit – A temporary registration of unladen (empty) weight of the vehicle or the combination of vehicles being registered. This registration shall be valid in all member jurisdictions.

Individual Vehicle Distance Record (IVDR) – The original record generated in the course of actual vehicle operation that is used as a source document to verify the registrant’s reported distance.

International Fuel Tax Agreement (IFTA) – An agreement among the states of the United States and provinces of Canada to simplify the reporting of fuel use taxes by interstate motor carriers.

International Registration Plan – A registration reciprocity agreement among the states of the United States and provinces of Canada providing for payment of license fees on the basis of total distance operated in all jurisdictions.

Interstate Distance – The total distance operated by a fleet of vehicles in a jurisdiction during the preceding year.

Interstate Movement – Vehicle movement between or through two or more jurisdictions.

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

Jurisdiction – A state of the United States of America, the District of Columbia, a province or territory of Canada, or a state of the United Mexican States.

Lease – A written document as evidence 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.

Leasing Company (UCR) - A person or company engaged in the business of leasing or renting for compensation motor vehicles they own without drivers to a motor carrier, a motor private carrier, or freight forwarder.

Lessee – A person that is authorized to have exclusive possession and control of a vehicle owned by another with or without driver under the terms of a lease agreement.

Lessor – The party granting exclusive possession, control of and responsibility for the operation of a vehicle, under the terms of a lease, with or without a driver to another.

Motor Carrier Manual

Licensee – Someone who holds an uncanceled IFTA license issued by the base jurisdiction.

Motor Carrier – A person providing commercial motor vehicle transportation for compensation.

Motor Private Carrier – A person who provides interstate transportation of property in order to support its primary line of business.

Motor Fuels – All fuels placed in the supply tank of qualified motor vehicles.

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

Operational Records – Source documents supporting the total distance traveled in each jurisdiction, such as fuel reports, trip sheets, and driver logs, including those which may be generated through on-board recording devices and maintained electronically.

Person – An individual or business entity such as a corporation, partnership, association, trust or limited liability company.

Pool-Motor Bus Operations – 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 – See “Motor Vehicle,” “Tractor” “Truck” or Truck-Tractor.”

Preceding Year (Reporting Period) - Period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the registration year for 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.

Performance and Registration Information Systems Management (PRISM) - Cooperative Federal/State program to link safety fitness to state vehicle registration.

Properly Registered Vehicle – A vehicle which has been registered in full compliance with the laws of all jurisdictions in which it intended to operate.

Qualified Motor Vehicle – A motor vehicle used, designed, or maintained for transportation of persons or property, travels in two or more jurisdictions and: (a) having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds; (b) having three or more axles regardless of weight; or (c) is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle or registered gross vehicle weight.

Quarterly Tax Reporting – A period of time consistent with the calendar quarterly periods of January 1 – March 31, April 1 – June 30, July 1 – September 30, and October 1 – December 31.

Reciprocity – Reciprocal grant by one jurisdiction of operating rights or privileges to properly register vehicles registered by another jurisdiction, especially but not exclusively including privileges generally conferred by vehicle registration.

Motor Carrier Manual

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.

Recreational Vehicle – A vehicle used for personal pleasure or personal travel, not in connection with any commercial endeavor.

Registrant – A person, firm, or corporation in whose name a properly registered vehicle is registered.

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 or temporary registration containing owner and vehicle data.

Registration Year – The twelve-month period which the registration issued by the base jurisdiction is valid according to the laws of the base jurisdiction.

Rental Fleet – Vehicles 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.

Residence – The status of an Applicant or a Registrant as a resident of a Member 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.

Revocation – Withdrawal of license and privileges by the licensing jurisdiction.

Roadside Enforcement – Necessary action by those persons within a jurisdiction, charged with inspection or compliance checks of qualified vehicles being operated within the jurisdiction.

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

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.

Suspension – Temporary removal of privileges granted to the licensee by the licensing jurisdiction.

Total Distance IRP – All distances, including that accrued on Trip Permits, operated by a fleet of apportioned vehicles in all member jurisdictions during the reporting period. **IFTA** – 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 nontaxable by a jurisdiction.

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.

Motor Carrier Manual

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

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.

USDOT Number – Carrier specific number issued by the Federal Motor Carrier Safety Administration (FMCSA) to be used as a census number in the tracking of motor safety compliance issues.

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.

THE INTERNATIONAL REGISTRATION PLAN

The International Registration Plan (IRP) is a registration reciprocity agreement among jurisdictions of the United States and Canada. The agreement provides for payment of license fees on the basis of fleet distances operated in various jurisdictions.

The unique feature of this plan is that even though license fees are paid to the various jurisdictions in which fleet vehicles are operated, only one license plate and cab card are issued for each fleet vehicle when registered under the plan. A fleet vehicle is known as an “apportionable” vehicle, which means that it may be operated within or across jurisdictional lines, as far as registration is concerned.

The purpose of the plan is to promote and encourage the fullest possible use of the highway system by authorizing apportioned registration of fleets of vehicles, and the recognition of vehicles apportioned in other jurisdictions, thus contributing to the economic and social development and growth of the jurisdictions.

Established Place of Business

Established Place of Business means a building or office located in Tennessee that is owned or leased by the applicant. The physical address on the application must list this address. Post office box addresses are not acceptable. The business must be open during regular business hours. One or more permanent employees must report for work at this address and conduct trucking-related business on behalf of the company. The applicant need not have land line telephone service. Operational records must be maintained or made available in Tennessee, and distance must be accrued in Tennessee.

Applicants that do not have an Established Place of Business must be able to establish proof of residence in Tennessee. Documentation must show the same address indicated on the application and contain the applicant’s name. In order to prove residency, the applicant must be able to provide copies of at least three of the following:

- Applicant’s current Tennessee driver’s license (if applicant is an individual),
- Documentation that proves the business is incorporated or registered to conduct business as a foreign corporation in Tennessee (if applicant is a corporation),
- Documentation that proves the principal owner of a business is a resident of Tennessee (if applicant is a corporation),
- Applicant’s current federal income tax return showing a Tennessee address,
- Documentation proving the applicant has paid real estate or personal property taxes within the last year in Tennessee,
- Current utility bill, including telephone, electric, water, gas, cable, etc. in the applicant’s name with a Tennessee address. (Must include postmarked envelope bill was mailed in)
- Current bank statement (not checks),
- Current automobile, life or health insurance policy (not wallet cards),
- Current vehicle registration titled in Tennessee in applicant’s name,
- Current Tennessee voter registration card,

Motor Carrier Manual

- Other documentation that clearly provides proof of legal residence in Tennessee.

How IRP Fees Are Apportioned

The cost of an apportioned license plate is determined by the percentage of distances that are traveled in each jurisdiction for which the fleet of vehicles is apportioned.

1. Total fleet distance for the preceding year divided by apportioned jurisdiction distance to determine a jurisdiction percent.
2. Determine the full year fee per apportioned jurisdictions.
3. Multiply the jurisdiction percent determined in #1 by the fee determined in #2.

The following is an example of fee calculations for a fleet that operated a total distance of 100,000 in four (4) jurisdictions.

Jurisdiction	Jurisdiction Distance	Percent of Total		Full Year Fee Per Jurisdiction	Apportioned Fee
Tennessee	45,000	(45%)	X	\$1,366.00	\$614.70
Alabama	25,000	(25%)	X	\$780.00	\$195.00
Georgia	15,000	(15%)	X	\$725.00	\$108.75
Kentucky	15,000	(15%)	X	\$1,280.00	\$192.00
TOTALS	100,000	100%			\$1,110.45

The above example does not include Tennessee administrative and transaction fees.

Of the total fee collected, Tennessee retains \$614.70 and disburses the remaining fees to the apportioned jurisdictions.

IRP Transaction Types – Required Documents

Instructions for completing each schedule are located on the back of the schedule or immediately following the front of the document on the website at: <http://TN.gov/revenue/forms/commvehicle.htm>.

New IRP Account

To further assist in this process, an “Applicant’s New Account Check List” is available to ensure necessary documentation is obtained prior to filing an application.

- International Registration Plan Schedule A.
 - (a) Complete Items A through F and H.
 - (b) Item D – enter the weight requested for each jurisdiction.
 - (c) A separate schedule must be provided for each different weight group.
- International Registration Plan Schedule B

Motor Carrier Manual

- (a) Complete Items A through D and F.
- (b) Applicants previously licensed in another jurisdiction must report actual distance.

Supplemental Transaction Requirements

Add Vehicle

- Submit an International Registration Plan Schedule A
 - (a) Complete Items A through F and H.
 - (b) Item D – enter the weight requested for each jurisdiction.
 - (c) A separate schedule must be provided for each different weight group.
- Submit the following documentation if applicable:
 - (a) A “Power of Attorney for Motor Vehicle” form must be submitted if someone other than a representative of the company completes the schedule.
 - (b) A copy of the “Motor Carrier Identification Report (MCS-150)” from the leasing company, if the vehicle is leased. If updated within the past twelve months, this form is not needed.
 - (c) A copy of the lease agreement if the vehicle is leased. The lease agreement must identify the new vehicle(s) added to the IRP account.
 - (d) An “Owners Authorization to Lessee” if the owner of the vehicle is different from the registrant.
 - (e) A stamped copy of the “Schedule 1 Heavy Vehicle Use Tax (Form 2290)” for all vehicles with a combined gross weight of 55,000 lbs or more, or a copy of the (Form 2290) along with the front and back of the cancelled check or a copy of the PDF file that was filed electronically. The PDF document will have a special watermark on the “Schedule 1 (Form 2290)” which indicates “IRS e-file” and indicates “Received MM/DD/YYYY.” Applicants that report twenty-five or more vehicles are required to file electronically.
 - (f) Proof of title for vehicle(s) being registered, if vehicle is already titled:
 - A copy of a valid “Tennessee Certificate of Title and Registration,” or a valid copy of the “Tennessee Department of Revenue Taxpayer & Vehicle Services Multi-Purpose Application” from the County Clerk’s office, or
 - A copy of the Tennessee title, or
 - A copy of the valid out-of-state certificate of title.
 - (g) If applying for title through IRP:
 - Original “Tennessee Application for Certificate of Title and Registration” or a “Tennessee Department of Revenue Taxpayer & Vehicle Services Multi-Purpose Application.”
 - Original Tennessee title properly assigned to the new owner, if no lien is noted, or
 - Copy of Tennessee title, front and back properly assigned to the new owner, if lien is noted, or
 - The original “Certificate of Origin (MSO)” along with a bill of sale.
 - If exempt from sales tax, provide a copy of the “Application for Sales Tax Exemption.”
 - If exempt from sales tax and a leasing company, provide a copy of a “Tennessee Sale or Use Tax Blanket Certificate of Resale.”

Motor Carrier Manual

Reassign a License Plate from One Vehicle to another Vehicle or Change Ownership of Vehicle on an Existing Account

- Submit an International Registration Plan Schedule A.
 - (a) Complete Items A through H.
 - (b) Item D – enter the weight requested for each jurisdiction.
 - (c) A separate schedule must be provided for each different weight group.

The added vehicle gross combined weight must be identical to the deleted vehicle's gross combined weight.

- Submit the following documentation if applicable:
 - (a) A "Power of Attorney for Motor Vehicle" if someone other than a representative of the company completes the application.
 - (b) A copy of the Federal "Motor Carrier Identification Report (MCS-150)" from the leasing company, if the vehicle is leased. If updated within the past twelve months, this form is not needed.
 - (c) A copy of the lease agreement if the vehicle is leased. The lease agreement must identify the new vehicle(s) added to the IRP account.
 - (d) An "Owners Authorization to Lessee," if the owner of the vehicle is different from the registrant.
 - (e) A copy of the cab card(s) or an affidavit for a lost cab card.
 - (f) A stamped copy of the IRS "Schedule 1 Heavy Vehicle Use Tax (Form 2290)" for all vehicles with a combined gross weight of 55,000 lbs or more, or a copy of the (Form 2290) along with the front and back of the cancelled check or a copy of the PDF file that was filed electronically. The PDF document will have a special watermark on the "Schedule 1 (Form 2290)" which indicates "IRS e-file" and indicates "Received MM/DD/YYYY." Applicants that report twenty-five or more vehicles are required to file electronically.
 - (g) Proof of title for vehicle(s) being registered, if vehicle is already titled:
 - + A copy of a valid "Tennessee Certificate of Title and Registration," or a valid copy of the "Tennessee Department of Revenue Taxpayer & Vehicle Services Multi-Purpose Application" from the County Clerk's office, or
 - + A copy of the Tennessee title, or
 - + A copy of the valid out-of-state certificate of title.
 - (h) If applying for title through IRP:
 - + Original "Tennessee Application for Certificate of Title and Registration" or a "Tennessee Department of Revenue, Taxpayer & Vehicle Services Multi-Purpose Application."
 - + Original Tennessee title properly assigned to the new owner, if no lien is noted, or
 - + Copy of Tennessee title, front and back properly assigned to the new owner, if lien is noted, or the original Certificate of Origin (MSO), along with a bill of sale.
 - (i) If exempt from sales tax, provide a copy of the "Application for Sales Tax Exemption."
 - (j) If exempt from sales tax and a leasing company, provide a copy of a "Tennessee Sales and Use Tax Blanket Certificate of Resale."

Upgrade/Downgrade – All affected jurisdictions.

Motor Carrier Manual

- Submit an International Registration Plan Schedule A.
 - (a) Complete Items A through H.
 - (b) Item D – enter the weight requested for each jurisdiction.
 - (c) A separate schedule must be provided for each different weight group.
- Submit the following documentation if applicable:
 - (a) A “Power of Attorney for Motor Vehicle,” if someone other than a representative of the company completes the application.
 - (b) A stamped copy of the IRS “Schedule 1 Heavy Vehicle Use Tax (Form 2290)” for all vehicles with a combined gross weight of 55,000 lbs or more, or a copy of the (Form 2290) along with the front and back of the cancelled check or a copy of the PDF file that was filed electronically. The PDF document will have a special watermark on the “Schedule 1 (Form 2290)” which indicates “IRS e-file” and indicates “Received MM/DD/YYYY.” Applicants that report twenty-five or more vehicles are required to file electronically.
 - (c) The license plate(s) and a copy of the cab card(s) or an affidavit for lost cab card.

Weight Increase/Decrease - For Affected Jurisdictions Other Than Tennessee

- Submit an International Registration Plan Schedule A.
 - (a) Complete Items A through H.
 - (b) Item D – enter the weight requested for each jurisdiction.
 - (c) A separate schedule must be provided for each different weight group.
- Submit the following documentation if applicable:
 - (a) A “Power of Attorney for Motor Vehicle,” if someone other than a representative of the company completes the application.
 - (b) A copy of the cab card(s) or an affidavit for a lost cab card.

Add Jurisdiction

- Submit an International Registration Plan Schedule B. Complete Items A through F.

Note: If there is more than one vehicle in the fleet, the added jurisdiction will be added to every vehicle in the fleet. If the vehicle accrued actual distance during the reporting period, actual distance shall be reported.

- Submit a “Power of Attorney for Motor Vehicle”, if someone other than a representative of the company completes the application.

Replacement of Credentials

Lost Cab Card

- Submit an International Registration Plan Schedule C. Complete Items A through G.
- Submit the following documentation if applicable and include the administrative fee:

Motor Carrier Manual

- (a) A “Power of Attorney for Motor Vehicle” if someone other than a representative of the company completes the application.
- (b) A replacement cab card administrative fee of \$2. The remittance may be enclosed with the Schedule C.

Lost License Plate/Decal

- Submit an International Registration Plan Schedule C. Complete Items A through G.
- Submit the following documentation if applicable and include the administrative fee:
 - (a) A “Power of Attorney for Motor Vehicle” if someone other than a representative of the company completes the application.
 - (b) A copy of the cab card or an affidavit for a lost cab card.
 - (c) A replacement license plate/decal administrative fee of \$2.75. The remittance may be enclosed with the Schedule C.

Renewal Process

Tennessee IRP has a monthly staggered renewal process. Renewal packets are mailed sixty days prior to the vehicle expiration and are mailed to the mailing address on file. It is the registrant’s responsibility to ensure the correct mailing address is on file.

License plates are issued on a five-year basis, unless funds for the reissue of registration plates are not appropriated specifically in the general appropriations act. If license plates are not issued, a validation decal and a cab card will be issued annually as proof of registration.

You should receive your renewal packet by mail. The packet will contain:

1. IRP renewal instructions;
2. Computer generated printout listing account and vehicle information;
3. A notice outlining important changes for the renewal period; and
4. MCS-150 forms, if not updated within the past 12 months.

Read all notices and carefully follow the steps listed on the IRP renewal instructions.

Mail the completed computer generated renewal and accompanying documentation to the IRP office at 301 Plus Park Blvd. Suite 100 Nashville, TN 37217. Renewals will be processed in the order received. An IRP billing notice will be mailed or faxed. If you would like the billing notice faxed to the company, please indicate so on the renewal application.

The payment and billing notice are to be mailed to:
TN Department of Revenue
500 Deaderick Street
Andrew Jackson State Office Building
Nashville, TN 37242

If new license plates are issued, they will be shipped to the company’s business address. If new license plates are not issued, credentials will be mailed to the company’s mailing address.

Temporary Authorization Permits are not issued for renewed vehicles.

Motor Carrier Manual

Deleting or Withdrawing a Vehicle

A registrant may sell or withdraw a vehicle from service during the registration year. Tennessee law does not allow for a refund of the registration fees. The registrant may reassign the license plate to a new vehicle.

License plates cannot be exchanged between different owners and registrants.

Qualification for a Refund of IRP Registration Fees

Tennessee cannot accept applications for refunds of apportioned registration fees disbursed to member jurisdictions. Applications for refunds from member jurisdictions must be handled directly between the registrant and member jurisdictions and in accordance with the statutes of the various jurisdictions. For your convenience, refer to the IRP Jurisdiction Section for addresses.

Refunds of IRP license fees may be made under the following conditions:

- **Duplicate registration** - When the registrar has issued two valid registrations for the same vehicle, title to which remains vested in the same person, the second registration being taken only for the purpose of qualifying it for operation under a lawful requirement for proration of the registration fee, a refund may be made of the unused portion of the fee paid for the first issued of the two outstanding registrations. Surrender of the first certificate of registration, the related license plate, and a copy of the second registration is required. The refund shall be proportionate to the number of full months remaining in the registration period when the second registration was taken. [Tenn. Code Ann. Section 55-4-101(h)(1)]
- **Overpayment or Erroneous registration** - Whenever the department, or any county clerk of the state, through error, collects any fee not required to be paid hereunder, the fee shall be refunded to the person paying the fee upon application made within six months after the date of the payment. The credentials must be returned unused to the base jurisdiction. [Tenn. Code Ann. Section 55-6-102]
- **Termination of a lease agreement** - When the registrar has issued a valid registration for a vehicle to a lessee-registrant for the purpose of qualifying it for operation under a lawful requirement for proration of the registration fee, and the bona fide lease agreement pertaining to the vehicle is terminated, the lessee-registrant must surrender the certificate of registration, the relative license plate and a copy of the terminated lease agreement. The refund will be issued for the number of full months remaining in the registration period for which registration was issued. [Tenn. Code Ann. Section 55-4-101(h)(2)]
- **Audit results** – if an audit of the registrant indicates an overpayment. (There shall be no outstanding balances due in order to be eligible for a refund).

To request a refund, the applicant seeking a refund of license fees must submit a written request that substantiates the reason for requesting a refund. The decal, license plate, and cab card must be surrendered prior to a refund being issued. The request and supporting credentials shall be mailed to:

Tennessee Department of Revenue
Taxpayer & Vehicle Services Division
Motor Carrier Section
301 Plus Park Blvd.

Motor Carrier Manual

Suite 100
Nashville, TN 37217

Household Good Carriers

For equipment leased from service representatives, the household good carrier may elect to register the equipment in the base state of the service representative or in the base jurisdiction of the carrier.

If the Household Goods Carrier elects to register apportionable vehicles in the Base Jurisdiction of a Service Representative, the equipment shall be registered in the name of the Service Representative, with the name of Household Goods Carrier shown as the Lessee. The apportionment of fees for vehicles will be according to the combined records of the Service Representative and the Household Goods Carrier's records. Such records must be kept or made available in the Service Representative's Base Jurisdiction.

If the Household Goods Carrier elects to register apportionable vehicles in the base jurisdiction of the Household Goods Carrier, the equipment shall be registered in the name of the Household Goods Carrier as well as the name of Service Representative shown as the Lessor. The apportionment of fees for vehicles will be according to the combined records of the Household Goods Carrier and the Service Representative. Such records must be kept or made available in the Base Jurisdictions of the Household Goods Carrier. For equipment owned and operated by owner-operators, other than service representatives, and used exclusively to transport cargo for the household good carrier, the equipment must be registered by the carrier in his base jurisdiction, but in both the owner-operator's name and that of the carrier as lessee. The apportionment of fees is based on the mileage records of the carrier.

Motor Bus Apportionment

The application of a passenger carrier for apportioned registration shall designate which, if any, of its vehicles are assigned to a Pool.

Determination of Total Bus Miles

At the option of the Applicant the apportionable fee of a fleet that is involved in a Pool may be calculated for each member jurisdiction in which registration is sought by dividing:

- (a) The scheduled route distance operated in the member jurisdictions by the vehicles in the Pool, or
- (b) The sum of the scheduled routed distances, operated in all the member jurisdictions in which registration is sought by the vehicles in the Pool. Scheduled route distances shall be determined from the farthest point of origination to the farthest point of destination covered by the Pool.

Note: Buses used exclusively for chartering are exempt from apportioned registration.

FEDERAL HEAVY HIGHWAY VEHICLE USE TAX RETURN – FORM 2290

Proof of Payment of the Federal Highway Use Tax is a Condition of Vehicle Registration

Any highway motor vehicle, **registered** or **required to be registered** in your name, with a taxable gross weight of 55,000 pounds or more is subject to the Federal Heavy Vehicle Use Tax.

In order to register a Heavy Highway Vehicle, proof of payment or suspension of the tax must be provided. Internal Revenue Service Form 2290 is used to report and pay the tax due or to claim suspension of the tax when the vehicle will be used 5,000 miles or less (7,500 miles or less for an agricultural vehicle) during the tax period.

The tax year for a Heavy Highway Vehicle runs from July 1 of one year thru June 30 of the next. Beginning with the FORM 2290 for the tax year that began on July 1, 2005 and ends on June 30, 2006, the balance due shown on the form must be paid in full by the due date of the return. Payment can be made by check, money order or electronically through the Electronic Federal Tax Payment System (EFTPS). The tax year for a brand new truck begins with the month first placed in service and ends on the following June 30. The tax return is due on the last day of the month following the month placed in service and a pro-rated tax will be computed. If the 2290 tax return is not filed by the appropriate due date, the installment privilege is not an option and full payment of the tax is required in order to receive a stamped Schedule 1.

Registrants are required to surrender proof that the Federal Heavy Vehicle Use Tax has been paid or that the tax has been suspended. A copy of Schedule 1 (Form 2290) stamped by the IRS is proof of payment or suspension. If a stamped copy of Schedule 1 (Form 2290) is not available, a non-receipted copy of Form 2290 with Schedule 1 and a copy of both sides of the cancelled check used for payment may be accepted.

Exception for newly purchased vehicles (new or used):

No proof of payment is required for a newly purchased vehicle if you present the state a copy of the bill of sale showing that the vehicle was purchased within the last sixty days. This exception is for registration only, **the HEAVY HIGHWAY VEHICLE USE TAX RETURN; FORM 2290 is still required and must be filed and paid no later than the last day of the month following the month of purchase**. For example, if the truck was purchased in October, the truck can be registered with the state, within sixty days of the purchase date, and tags received without providing Form 2290 and Schedule 1; however the Form 2290 must be filed with the IRS and paid no later than November 30, in this example, to avoid a penalty for filing and paying late.

Taxable gross weight of a vehicle is the total of the vehicle fully equipped for service plus the actual weight of the unloaded trailer plus the weight of the maximum load customarily carried. In the case of a bus, the taxable gross weight is the unloaded weight of the bus plus 150 pounds for each seat provided for passengers and driver.

FEDERAL HEAVY HIGHWAY VEHICLE USE TAX

For additional information about the Heavy Highway Vehicle Use Tax, Form 2290 please contact the IRS at 1-800-829-1040 or visit a Taxpayer Assistance Center. To order forms, please call 1-800-829-3676 or www.fmcsa.dot.gov.

TAXPAYER ASSISTANT CENTERS in TENNESSEE are listed below:

CHATTANOOGA

5740 UPTAIN ROAD
SUITE 7800
CHATTANOOGA, TN 37411
(423) 855-6460

JACKSON

ED JONES FEDERAL BUILDING
109 SOUTH HIGHLAND, ROOM 103
JACKSON, TN 38301
(731) 423-2441

JOHNSON CITY

AM SOUTH CENTER
208 SUNSET DRIVE, SUITE 201
JOHNSON CITY, TN 37604
(423) 282-4024

KNOXVILLE

710 LOCUST STREET, SUITE 100
KNOXVILLE, TN 37902
(865) 545-4794

MEMPHIS

FALLS BUILDING
22 NORTH FRONT STREET
4TH FLOOR, SUITE 400
MEMPHIS, TN 38103
(901) 544-3243

NASHVILLE

801 BROADWAY
ROOM 188
NASHVILLE, TN 37203
(615) 250-5656

Generally, these offices are open Monday-Friday, 8:00 a.m. to 4:30 p.m.; however, hours may vary per location or time of year. Please call 1-800-829-1040 to verify the current hours.

Motor Carrier Manual

TENNESSEE IRP TEMPORARY AUTHORIZATION PERMIT

The issuance of this authorization is a privilege and a courtesy in order that new or additional vehicles may be operated immediately, prior to receipt of original credentials. An IRP Temporary Authorization Permit is valid for forty-five days.

Payment must be received prior to issuance of a Temporary Authorization Permit. If a request for permit has been received, the permit will be faxed to the fax number provided on the application.

A Temporary Authorization Permit will not be issued for vehicles with a registered weight of 55,000 pounds or more without receipt of proof or suspension of the Federal Heavy Vehicle Use Tax.

TEMPORARY AUTHORIZATION PERMITS ARE NOT ISSUED ON RENEWAL VEHICLES.

A "Renewal Vehicle" is any vehicle that had a Tennessee IRP license plate during the previous registration year.

Hunter Permit Requirements

A Hunter Permit is a means of temporary registration for the unladen weight of an apportioned vehicle. A Hunter Permit issued by Tennessee is valid for fifteen days; there are no fees associated with the permit.

Tennessee will recognize a valid Hunter Permit issued by another jurisdiction and will allow the carrier to travel in Tennessee without the issuance of a "Tennessee" Hunter Permit.

Motor Carrier Manual

MAXIMUM GROSS WEIGHT

Jurisdiction	Max. GVW on Cab Card	Max. GVW on Interstate	Overweight Permit
Alabama	QUAL	80,000	Overweight permit over 80,000 lbs.
Alberta	137,812	139,992	
Arizona	80,000	80,000	Over 80,000 overweight permit required.
Arkansas	80,000	80,000	
British Columbia	139,994	141,100	
California	Qualified	80,000	
Colorado	80,000	85,000	Without overweight permit.
Connecticut	None	None	80,000 lbs. Without overweight permit.
Delaware	80,000	80,000	Permit is needed.
District of Columbia	80,000	80,000	
Florida	80,000	80,000	
Georgia	80,000	80,000	
Idaho	105,500	105,500	Overweight permit over 80,000 lbs.
Illinois	80,000	80,000	
Indiana	80,000	80,000	Permit is required.
Iowa	Unlimited	No Maximum	
Kansas	85,500	85,500	Must be registered for 85,500 lbs.
Kentucky	80,000	80,000	Special permit over 80,000 lbs
Louisiana	88,000	88,000	83,400 lbs. Interstate 88,000 lbs. Non Interstate
Maine	100,000	100,000	
Manitoba	137,770 lb or 62,500 kg	137,770 lb or 62,500 kg	
Maryland	80,000	80,000	
Massachusetts	None	None	No Weight Limit.
Michigan	160,001	160,001	Permit Is needed
Minnesota	Unlimited	80,000	Overweight permit over 80,000 lbs.
Mississippi	80,000	80,000	
Missouri	80,000	80,000	Overweight permit required.
Montana	138,000	138,000	
Nebraska	94,000	94,000	Permit is also required for over 94,000 lbs.
Nevada	80,000	129,000	Permit required with weight over 80,000 lbs.
Newfoundland and Labrador			
New Brunswick			
New Hampshire	80,000	80,000	Overweight permit over 80,000 lbs.
New Jersey	80,000	80,000	Permit is required.

Motor Carrier Manual

MAXIMUM GROSS WEIGHT LIST – CONTINUED

New Mexico	80,000	86,400	
New York	None	None	Overweight permit over 80,000 lbs.
North Carolina	80,000	80,000	Overweight permit over 80,000 lbs.
North Dakota	105,500	105,500	
Nova Scotia			
Ohio	80,000	80,000	
Oklahoma	90,000	90,000	Annual permit required over 80,000 lbs.
Ontario	139,992	139,992	Overweight permit required for any weight over 139,992 lbs.
Oregon	105,500	105,500	Special permit over 80,000 lbs.
Pennsylvania	80,000	80,000	
Prince Edward Island	62,500kg/ 137,788 lbs	62,500kg/ 137,788 lbs	Overweight permits are issued for indivisible loads.
Quebec			Overweight permit needed over 62,500 kg (137,500 lbs).
Rhode Island	80,000	80,000	Special permit for OW.
Saskatchewan	137,787	137,787	
South Carolina	80,000	80,000	
South Dakota	None	None	Must meet SD bridge weight laws.
Tennessee	80,000	80,000	
Texas	80,000	80,000	
Utah	80,000	129,000 None	On divisible loads with overweight permit. There is no maximum gross weight for non-divisible load with a W/overweight permit.
Vermont	80,000	80,000	
Virginia	80,000	80,000	
Washington	105,500	105,500	
West Virginia	80,000	80,000	
Wisconsin	80,000	80,000	
Wyoming	117,000	117,000	Overweight permit over 117,000 lbs.

NOTE: Registrants desiring to register vehicles in excess of cab card weight in any jurisdiction should contact the jurisdiction for overweight permits and designated routes for desired weight.

Motor Carrier Manual

IRP JURISDICTIONS

ALABAMA

Division of Motor Vehicles
P.O. Box 327620
Montgomery, Al 36132-7620
Phone: (334) 242-2999
Fax: (334) 353-7846

ARKANSAS

Office of Motor Vehicles
IRP Unit
P. O. Box 8091
Little Rock, AR 72203
Phone: (501) 682-4653

BRITISH COLUMBIA

Insurance Corporation of British Columbia
Interjurisdictional Licensing
P. O. Box 7500 Station Terminal
Vancouver, BC V6B 5R9
Phone: (604) 443-4450
Fax: (604) 443-4451

CALIFORNIA

Department of Motor Vehicles
P.O. Box 932320
MS: H160
Sacramento, CA 94232-3200
Phone: (916) 657-7971
Fax: (916) 657-6628

DELAWARE

Motor Fuel Tax Administration
IRP Unit
P.O. Drawer 7065
Dover, DE 19903-7065
Phone: (302) 744-2701
Fax: (302) 739-6299

FLORIDA

Division of Motor Vehicles
Neil Kirkman Building
2900 Apalachee Parkway
Tallahassee, FL 32399
Phone: (850) 488-6921
Fax: (850) 922-7148

ALBERTA

Alberta Transportation
Prorate Services
Calgary, AB, Canada T2E 7M8
Phone: (403) 297-2920
Fax: (403) 297-2917

ARIZONA

Motor Vehicle Division
1801 W. Jefferson Street
Mail Drop 520M
Phoenix, AZ 85007
Phone: (602) 712-8340
Fax: (602) 712-7869

CONNECTICUT

Department of Motor Vehicles
IRP Unit
60 State Street, Room 260
Wethersfield, CT 06161-1010
Phone: (860) 263-5281
Fax: (860) 263-5582

COLORADO

Motor Carrier Services Division
IRP Section
1881 Pierce Street
Room 114
Lakewood, CO 80214
Phone: (303) 205-5602
Fax: (303) 205-5981

DISTRICT OF COLUMBIA

Department of Motor Vehicles
IRP
Brentwood Road N.E.
Washington, D.C. 20018
Phone: (202) 576-8275
Fax: (202) 727-5017

INDIANA

Department of Revenue
Motor Carrier Services Division
5252 Decatur Blvd., Ste. R
Indianapolis, IN 46241
Phone: (317) 615-7340
Fax: (317) 821-2335

Motor Carrier Manual

GEORGIA

Department of Revenue
Motor Vehicle Division, IRP Section
P. O. Box 16909
Atlanta, GA 30321
Phone: (404) 968-3800
Fax:

IDAHO

Division of Motor Vehicles
P.O. Box 7129
Boise, ID 83707-1129
Phone: (208) 334-8611
Fax: (208) 334-2006

IOWA

Motor Vehicle Division
P. O. Box 10382
Des Moines, IA 50306-0382
Phone: (515) 237-3258
Fax: (515) 237-3225

KENTUCKY

Transportation Cabinet
IRP Section, Box 2323
Frankfort, KY 40602-2323
Phone: (502) 564-4120
Fax: (502) 564-4138

MAINE

Bureau of Motor Vehicles
#29 State House Station
Augusta, ME 04330
Fax: (207) 624-9086

MASSACHUSETTS

Registry of Motor Vehicles
IRP Section
25 Newport Ave.
Boston, MA 02171
Phone: (617) 351-9320
Fax: (617) 351-9399

ILLINOIS

Motor Vehicle Services Department
Howlett Building
Room 300
Springfield, IL 62756
Phone: (217) 785-1800
Fax: (217) 524-0123

KANSAS

Division of Motor Vehicles
Motor Carrier Services Bureau
Robert B. Docking Office Bldg. 1st Floor
Topeka, KS 66626
Phone: (785) 271-3145
Fax: (785) 271-3283

LOUISIANA

Office of Motor Vehicles
IRP Unit
7979 Independence Blvd. Room # 101
Baton Rouge, LA 70806
Phone: (225) 925-6270
Fax: (225) 925-3976

MANITOBA

Public Insurance Corporation
Commercial Vehicle Registration
100-234 Donald Street, Box 6300
Winnipeg, MB R3C4A4
Phone: (204) 985-7775
Fax: (204) 953-4998

MICHIGAN

Department of Sate
IRP Unit, Secondary Complex
Lancing, MI 48918-9915
Phone: (517) 322-1097
Fax: (517) 322-3434

MISSOURI

Motor Carrier Services
P.O. Box 893
Jefferson City, MO 65105-0893
Phone : (573) 751-6433
Fax: (573) 751-0916

Motor Carrier Manual

MARYLAND

Motor Vehicle Administration
6601 Ritchie Highway, NE
Glen Burnie, MD 21062
Phone: (410) 424-3014
Fax: (410) 768-7163

MINNESOTA

Driver & Vehicle Services Division
P. O. Box 4639
Suite 188
Saint Paul, MN 55101
Phone: (651) 205-4141
Fax: (651) 205-0027

MISSISSIPPI

State Tax Commission
P.O. Box 1140
Jackson, MS 39215
Phone: (601) 923-7100
Fax: (602) 923-7133

NEVADA

Department of Motor Vehicles
Motor Carrier Section
555 Wright Way
Carson City, NV 89711
Phone : (775) 684-4711
Fax : (775) 684-4619

NEW BRUNSWICK

Department of Public Safety
P. O. Box 6000
Fredericton, NB E3B5H1
Phone: (506) 453-2407
Fax: (506) 444-5950

NEW MEXICO

Taxation & Revenue Department
Motor Vehicle Division
P.O. Box 5188
Santa Fe, NM 87502
Phone: (505) 476-1551

MONTANA

Motor Carrier Services Division
P.O. Box 4639
Helena, MT 59620
Phone: (406) 444-6130
Fax: (406) 444-7670

NEBRASKA

Department of Motor Vehicles
Motor Carrier Services Division
P. O. Box 94729
Lincoln, NE 68509-4729
Phone: (402) 471-4435
Fax: (402) 471-4024

NEW HAMPSHIRE

Department of Safety
International Registration Plan
10 Hazen Drive
Concord, NH 03305
Phone: (603) 271-2196
Fax: (603) 271-1189

NEW JERSEY

Motor Vehicle Commission
Motor Carrier Services
IRP Section
225 E. State Street; P.O. Box 178
Trenton, NJ 08666-0178
Phone : (609) 633-9399
Fax: (609) 633-9394

NEWFOUNDLAND & LABRADOR

Motor Registration Division
P. O. Box 8710
St. John's, NL A1B4J5
Phone: (709) 729-4921
Fax: (709) 729-0102

NEW YORK

Department of Motor Vehicles
International Registration Bureau
P.O. Box 2850 - ESP
Albany, NY 12220-0850
Phone: (518) 473-5834

Motor Carrier Manual

NORTH CAROLINA

Department of Motor Vehicles
International Registration Plan Section
1425 Rock Quarry Road, Suite 100
Raleigh, NC 27610
Phone: (919) 733-3642
Fax: (919) 715-9129

NORTH DAKOTA

Department of Transportation
Motor Vehicle Division
9th Floor Merrittime Center
608 East Boulevard Avenue
Bismarck, ND 58505-0780
Phone: (701) 328-2725
Fax: (701) 328-3500

OKLAHOMA

Corporation Commission
Transportation Division
2501 Lincoln Boulevard
Oklahoma City, OK 73194
Phone: (405) 521-3036
Fax: (405) 525-2906

PENNSYLVANIA

Safety Administration
Commercial Registration Section
P. O. Box 68285
Harrisburg, PA 17104
Phone: (717) 346-0608
Fax: (717) 783-6349

PRINCE EDWARD ISLAND

Transportation & Public Works
P.O. Box 2000
Charlottetown, PE C1A7N8
Phone: (902) 368-5202
Fax: (902) 368-6269

RHODE ISLAND

Division of Motor Vehicles
IRP Services Section
45 Park Place
Pawtucket, RI 02860
Phone: (800) 837-6030
Fax: (418) 643-4624

NOVA SCOTIA

Department of Business & Consumer Service
1505 Barrington Street
Halifax, NS B3J3P7
Phone: (902) 424-6964
Fax: (902) 424-2633

OHIO

Bureau of Motor Vehicles
P. O. Box 16520
Columbus, OH 43216-6520
Phone: (614) 752-7587
Fax: (614) 752-7972

OREGON

Department of Transportation
Motor Carrier Transportation Branch
550 Capitol Street, N.E.
Salem, OR 97301-2530
Phone: (503) 378-6699
Fax: (503) 378-5765

ONTARIO

Ministry of Transportation
Projects & Changes
Management Branch
33 Riverside Drive
Building "C", Room 143
Downsview, Ontario M3M 1J8
Phone: (416) 235-3923
Fax: (416) 235-3924

QUEBEC

Societe de l'assurance automobile du Quebec
333 Boul. Jean Lesage, Local C-3-33
Quebec City, (Quebec)
Canada G1K 8J6
Phone: (401) 728-6692
Fax: (401) 728-6963

SASKATCHEWAN

Government Insurance
2260 11th Avenue
Regina, SK S4P 2N7
Phone: (306) 751-1200
Fax: (306) 359-0867

Motor Carrier Manual

SOUTH CAROLINA

Department of Motor Vehicles
P.O. Box 1498
Blythewood, SC 29016
Phone: (803) 896-3870
Fax: (803) 896-2698

TENNESSEE

Department of Revenue
Taxpayer & Vehicle Services Division
301 Plus Park Suite 100
Nashville, TN 37217
Phone: (615) 399-4265
Fax: (615) 361-5924

UTAH

Division of Motor Vehicles
Salt Lake City, UT 84134
Phone: (801) 297-6800
Fax: (801) 297-6899

VIRGINIA

Department of Motor Vehicles
P.O. Box 27412
Richmond, VA 23269-0001
Phone: (866) 878-2582
Fax: (804) 367-1073

WEST VIRGINIA

Division of Motor Vehicles
1800 Kanawha Boulevard, East
Bldg. 3, Room 138
Charleston, WV 25317
Phone: (304) 558-3629
Fax: (304) 558-3735

WYOMING

Department of Transportation
5300 Bishop Boulevard
Cheyenne, WY 82009-3340
Phone: (307) 777-4829
Fax: (307) 777-4772

SOUTH DAKOTA

Division of Motor Vehicles
SD DRR – Sioux Falls
300 S. Sycamore Ste. 102
Sioux Falls, SD 57110
Phone: (605) 773-3314
Fax: (605) 773-8416

TEXAS

Vehicle Titles & Registration Division
400 Jackson Avenue
Austin, TX 78731
Phone: (512) 465-7570
Fax: (512) 467-5909

VERMONT

Department of Motor Vehicles
National Life Building, Drawer 33
Montpelier, VT 05603-0001
Phone: (802) 828-2071
Fax: (802) 828-3577

WASHINGTON

Department of Licensing
Prorate and Fuel Tax Services
P.O. Box 9048
Olympia, WA 98507-9048
Phone: (360) 664-1858
Fax: (360) 586-5905

WISCONSIN

Department of Transportation - IRP
Division of Motor Vehicles
P. O. Box 7911
Madison, WI 53707-7911
Phone: (608) 266-9900
Fax: (608) 267-0220

Motor Carrier Manual

TENNESSEE SIZE AND WEIGHT LIMITATIONS

Gross Weight – 80,000 pounds

Freight motor vehicles operated on the interstate system where the gross weight exceeds 73,280 pounds or where the weight on any single axle exceeds 18,000 pounds, or where the weight on any tandem axle group exceeds 32,000 pounds, must comply with the Federal Bridge Formula B.

Single Axle Weight – 20,000 pounds (except as provided above)

Tandem Axle Weight – 34,000 pounds (except as provided above)

Width – 8 feet 6 inches (102 inches)

Height – 13 feet 6 inches

Straight Truck Length– 40 feet (overall length)

Straight Truck Length with Trailer Attached – 65 feet (overall length)

Truck-Tractor and Semi-Trailer Length – The towed vehicles shall not exceed 48 feet in length from the point of attachment to the tractor [kingpin] to the rearmost portion of the trailer or load with the following exceptions:

- (a) The distance from the point of attachment to the tractor [kingpin] to the rearmost portion of the trailer or load may be 50 feet so long as the distance from the point of attachment to the tractor [kingpin] to the center of the rear axle, or a point midway between the rear axles, if the rear axles are a tandem, shall not exceed 41 feet.
- (b) If transporting livestock, automobiles and/or motor vehicles the distance from the point of attachment to the tractor [kingpin] to the rearmost portion of the trailer or load may be 52 feet.
- (c) If transporting poles, logs, or timber in single length pieces, the overall length may not exceed 75 feet.

Truck-Tractor and Twin Trailer Combination Length – neither trailer may exceed 28 feet 6 inches overall length.

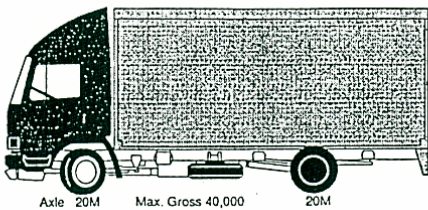
Stinger-Steered Combination Length – transporting automobiles and/or motor vehicles or boats are allowed a maximum overall length of 75 feet, and in addition are allowed maximum overhang of three feet on the front and four feet on the rear of the combination.

For information relating to Overweight and/or Over Dimensional Permits contact:

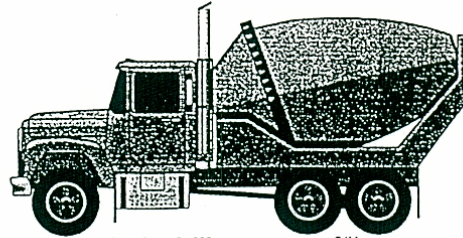
Tennessee Department of Transportation
300 James K. Polk Building, 3rd Floor
505 Deaderick Street
Nashville, TN 37243-0331
Telephone: (615) 741-3821

WEIGHT LIMITATIONS BASED ON VEHICLE AND AXLE CONFIGURATIONS

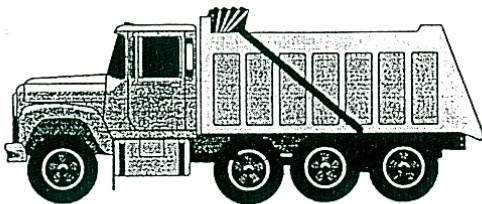
20M=20,000 Pounds
34M=34,000 Pounds



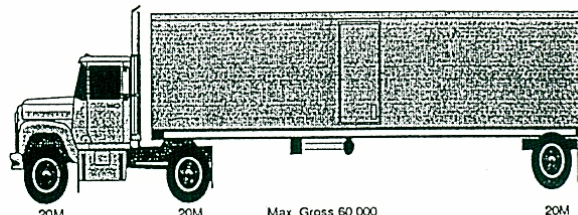
Axle 20M Max. Gross 40,000 20M



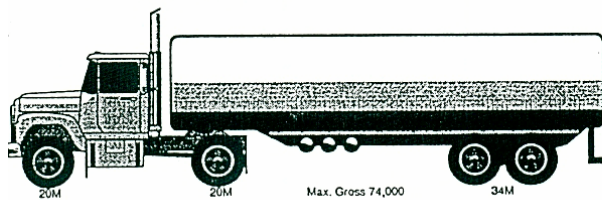
Axle 20M Max. Gross 54,000 34M



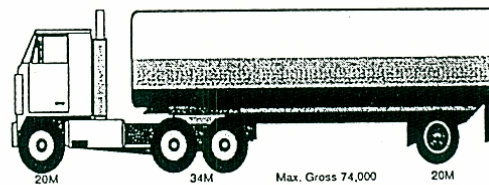
20M Max. Gross 74,000 20M 34M



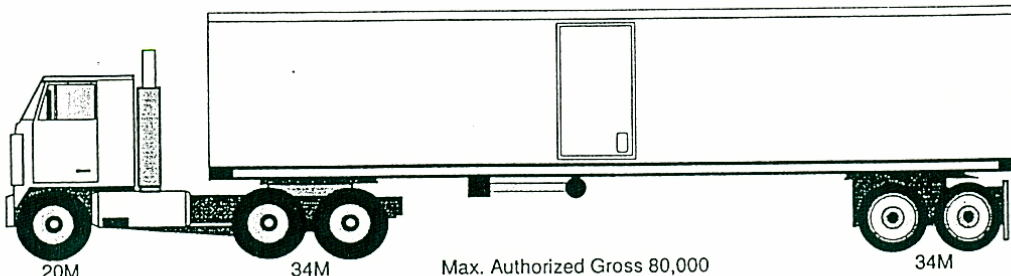
Max. Gross 60,000



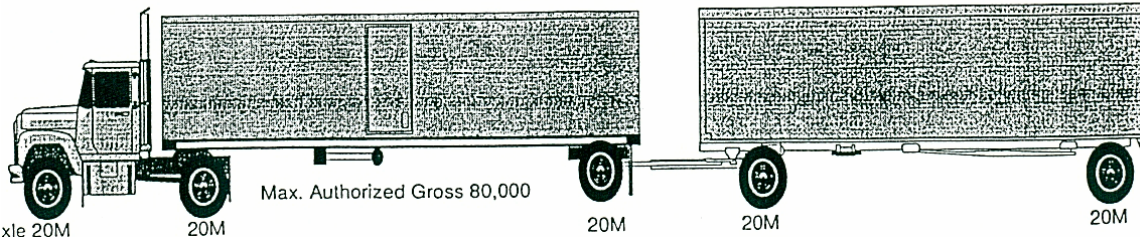
Max. Gross 74,000



Max. Gross 74,000



Max. Authorized Gross 80,000



Max. Authorized Gross 80,000

Enforcement personnel refer to the IRP cab card as proof that the vehicle is properly registered.

Apportioned vehicles not displaying a current license plate and a current cab card, a valid temporary authorization permit, or a valid trip permit will be in violation of the law. The driver will be subject to citations, assessments, and fines in all jurisdictions traveled. **It is the responsibility of the driver to be fully aware of the requirements in all jurisdictions prior to operating in those jurisdictions.**

Motor Carrier Manual

UNIFIED CARRIER REGISTRATION AGREEMENT

The Unified Carrier Registration Agreement is a base-state system, under which a UCR registrant pays UCR fees through its base state on behalf of all the participating States. The Unified Carrier Registration is a program that has taken the place of the Single State Registration (SSR) and Interstate Exempt System (IEX).

The Unified Carrier Registration (UCR) Program requires the following to file under UCR:

- For-hire motor carriers transporting property in interstate commerce and commercial motor vehicles that have a gross vehicle weight rating or gross vehicle weight of at least 10,001 pounds whichever is greater;
- For-hire motor carriers transporting passengers in interstate commerce in commercial motor vehicles designed or used to transport more than eight passengers (including the driver);
- For-hire motor carriers transporting hazardous materials in interstate commerce and transported in a quantity requiring placarding;
- Motor private carriers transporting property in commercial motor vehicles that have a gross vehicle weight rating or gross vehicle weight of at least 10,001 pounds which is greater;
- Brokers;
- Freight Forwarders; or
- Leasing Companies.

Registration Requirements

File an annual application and pay an annual fee. If a fleet size increases or decreases during the registration year, a supplemental application is not required. The change will be reflected at the time of renewal.

Application and Instructions

Applications and instructions may be obtained by calling (615) 399-4266 or 1-800-826-3151 or are located at: <http://www.TN.gov/revenue/forms/motorcarrier/unifiedcarrier.htm>. In the event an application is not received, the filing and payment is still due.

Payment of Fees

The fees can vary each year. The UCR Board develops and recommends the fee structure to the Secretary of the US DOT. After notice and opportunity for public comment, the Secretary will set the fees for the next year and any subsequent adjustment to those fees. The fee is a flat per carrier fee and is determined by the number of commercial motor vehicles (including trailers) that have been reported on your last MCS-150 filed with the Federal Motor Carrier Safety Administration. Brokers, freight forwarders, and leasing companies pay the lowest fee.

Acceptable Types of Payments

Payments made by mail may be made by certified check, money order, personal or company check made payable to the Tennessee Department of Revenue. Please place your USDOT# on the front of your payment. Mail your payment, together with your completed UCR application form and your completed MCS-150 report, to:

Motor Carrier Manual

Tennessee Department of Revenue
Taxpayer & Vehicle Services Division
Unified Carrier Registration
301 Plus Park Blvd. Suite 100
Nashville, TN 37217

National Web Based System

There is also a national web based system where you may file directly on line at this site. The web site address is: www.ucr.in.gov. If the national web based system is used for processing your application, payments may be made on-line using MasterCard, Visa or e-Check.

Credentials

There is no UCR Agreement credential requirement. Section 4306 of the UCR Act includes a general prohibition against State requirements on interstate motor carriers, motor private carriers, freight forwarders, or leasing companies to display any credentials in or on a commercial motor vehicle. Tennessee will provide a receipt to the registrant when they register for UCR through this office. Enforcement officers will be able to determine independently the UCR status.

Registration Verification

Verification of registration may be viewed at the FMCSA website at: <http://safer.fmcsa.dot.gov/> under Unified Carrier Registration (UCR). Two years of data will be retained.

Renewal Filing

An annual renewal application will be mailed. In the event an application is not received, the filing and payment is still due.

UCR Forms are Received and the Company is no Longer in Business

Do not complete the UCR forms. Instead, immediately complete Items 1 through 16 of the MCS-150 form and check the "OUT OF BUSINESS" box at the top of the form. The MCS-150 form is available at: <http://www.fmcsa.dot.gov/forms/print/r-1-forms.htm> Sign and mail the form to:

FMCSA
Attention: USDOT Number App
1200 New Jersey Avenue SE
Washington, DC 20590

Motor Carrier Manual

INTERNATIONAL FUEL TAX AGREEMENT

The International Fuel Tax Agreement (IFTA) is a base state fuel tax agreement among states and Canadian provinces to simplify the reporting of fuel use taxes by interstate motor carriers. Upon being satisfied that the application is correct and that the licensee is in compliance with Tennessee laws, Tennessee will issue credentials that will allow the IFTA licensee to travel in all IFTA member jurisdictions.

IFTA JURISDICTIONS

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

The IFTA license offers several benefits to the interstate motor carriers. These benefits include one IFTA license, two decals per vehicle, one quarterly tax return that reflects the net tax or refund due, and one audit in most circumstances. These advantages all lead to administrative cost and time savings for the interstate motor carrier.

Effect of Amendments to the Agreement

If a licensee does not accept a revision to Agreement as set out in the information provided to licensees, the licensee must notify Tennessee in writing that it is canceling its IFTA license. The motor carrier shall

Motor Carrier Manual

destroy its IFTA license and remove all decals and copies of the license from its qualified motor vehicles. A statement that this has been done shall be included in the notification.

Any licensee that notifies a base jurisdiction of their cancellation, but does not destroy its license and remove all decals, is subject to appropriate penalties as imposed by Tennessee.

Who Shall Obtain an IFTA License in Tennessee?

Any person based in Tennessee operating a qualified motor vehicle(s) in two or more member jurisdictions is required to license under the IFTA.

When will an IFTA License not be issued in Tennessee?

Any applicant that has been previously licensed through the IFTA in a member jurisdiction and that license is still under revocation or the application contains any misrepresentation, misstatement, or omission of information required in the application.

Application Processing

Upon receipt of an IFTA fuel tax license application from an applicant, Tennessee will check all entries on the application to ensure compliance. If more information is required, the licensee will be immediately contacted requesting the information. If an accounting firm or reporting service compiles the application or return for the applicant, the Tennessee IFTA Power of Attorney form (RV-F1309101) must accompany the application. Upon being satisfied that the application is correct and that the applicant is in compliance, the fuel tax credentials will be issued.

Tennessee IFTA Temporary Decal Permit

An IFTA Temporary Decal Permit may be issued to be carried in a qualified motor vehicle in lieu of display of the permanent annual decals. The decal permit is valid for a period of thirty days to allow adequate time to the licensee to affix the annual permanent decal.

Information Provided To Licensees

This manual along with updates provided with the renewal application shall provide licensees and prospective licensees with all information required to enable them to comply with all the terms of the IFTA. This shall include, but not be limited to:

- Instructions for display of license or cab card and decals;
- Licensing requirements and cancellation provisions;
- Tax reporting and recordkeeping requirements;
- Audit information.

Vehicle Identification

Tennessee shall issue a license and two decals per vehicle. The license and decals shall qualify the licensee to operate in all member jurisdictions without further licensing or identification requirements in regard to motor fuel use taxes.

Motor Carrier Manual

License Period and Possession of License

The license is valid for the period of January 1 through December 31, and shall be reproduced by the licensee and placed in the qualified motor vehicles of the licensee's fleet. Each licensee shall be issued one IFTA license. The licensee is required to make legible copies of the license so that one copy shall be carried in each vehicle. A vehicle will not be considered to be operating under this Agreement unless there is a copy of the license in the vehicle.

Display of Decals

Each licensee shall be issued a minimum of two vehicle identification decals for each qualified vehicle in its fleet. The decals must be placed on the exterior portion of the cab on both sides. In the case of transporters, manufacturers, dealers, or driveway operations, the decals need not be permanently affixed but may be temporarily displayed in a visible manner on both sides of the cab.

Display of Renewal Credentials

Carriers renewing credentials may operate with the IFTA decals and license one month prior to the effective date shown on the credentials. However, those carriers are responsible for filing a fourth quarter report for the year preceding the effective date of the new credentials, including the last month of that quarter.

Transfer of Decals

Tennessee IFTA decals shall not be transferred between motor vehicles.

Request for Additional IFTA Decals

Additional decals may be obtained by applying in writing or by fax to the Tennessee Department of Revenue, Motor Carrier Section. The request must include a statement explaining why additional decals are needed, the licensee's IFTA account number, and the number of qualified vehicles requiring additional decals.

Grace Period

Carriers from new member jurisdictions shall be allowed a two-month grace period from the date of the new member's IFTA program implementation to display the IFTA license and decals. However, carriers must maintain the proper credentials for traveling in member jurisdictions until they display the valid IFTA license and decals.

Carriers renewing their IFTA license and decals have a two-month grace period (January and February) to display the renewal IFTA license and decals. To operate in IFTA jurisdictions during this grace period, carriers must display either valid current or prior year IFTA license and decals from the jurisdiction in which they were operating or a valid single-trip permit from the IFTA jurisdiction in which they are operating.

Motor Carrier Manual

Cancellation, Suspension and Revocation

Cancellation

Tennessee may, at the request of a licensee or on its own initiative, cancel a license if the licensee has complied with all applicable provisions of the Agreement, including the satisfaction of all motor fuel use tax obligations for the license period. Upon cancellation, the original IFTA license, all license copies, and all decals shall be destroyed.

Suspension and Revocation

Failure to comply with all applicable provisions of the Agreement shall be grounds for suspension or revocation of the license issued under this Agreement.

License Reinstatement

A former licensee whose license has been revoked may have that license reinstated. Before a license may be reinstated, Tennessee requires a reinstatement fee of \$100.

License Renewal

A renewal license and decals for the following calendar year will be issued upon application if the license is not revoked, suspended or canceled, all tax returns have been filed, and all motor fuels use taxes, penalties and interest due have been paid and the applicant is in compliance with Tennessee laws.

Tennessee has the right to cancel or deny renewal of an IFTA license to a carrier that does not leave the confines of the borders of Tennessee and reports zero or Tennessee distance only for three or more consecutive quarters. Proof of out of jurisdiction travel may be required prior to allowing the carrier to get licensed again under the IFTA.

Bonding

A licensee may be required to post a bond if one of the following conditions exists:

- (a) Failure to file tax returns timely or to remit taxes timely;
- (b) When an audit indicates problems severe enough that, in the commissioner's discretion, a bond is required to protect the interests of the member jurisdictions.

Lessors/Lessees, Household Goods Carriers, and Independent Contractors

Rental /Leasing

Short-Term Leases - In the case of a short-term motor vehicle rental, by a lessor regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensees or other lessees of twenty-nine days or less, the lessor will report and pay fuel use tax unless the following two conditions are met:

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

Motor Carrier Manual

Long-Term Leases - A lessor regularly engaged in the business of leasing or renting motor vehicles without drivers for compensation to licensees or other lessees may be deemed to be the licensee, and such lessor may be issued a license if an application has been properly filed and approved by Tennessee.

Household Goods Carriers

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

- (a) The lessee (carrier) when the qualified motor vehicle is being 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.
- (b) 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.

Independent Contractors

Short-Term Leases - In the case of a carrier using independent contractors under short-term/trip leases of 29 days or less, the trip lessor will report and pay all fuel taxes.

Long-Term Leases - In the case of a carrier using independent contractors under long-term leases (30 days or more), the lessor and lessee will be given the option of designating which party 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 fuel use tax.

If the lessee (carrier) through a written agreement or contract assumes responsibility for reporting and paying fuel use taxes, the base jurisdiction for purposes of this Agreement shall be the base jurisdiction of the lessee, regardless of the jurisdiction in which the qualified motor vehicle is registered for vehicle registration purposes by the lessor.

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

Taxation of Motor Fuels

Taxable Fuel Use

All motor fuel acquired that is normally subject to consumption tax is taxable unless proof to the contrary is provided by the licensee. The licensee must report all fuel placed in the supply tank of a qualified motor vehicle as taxable on the tax return.

NOTE: The licensee is not allowed to place dyed fuel or tax-paid fuel which has been mixed with any untaxed product in the supply tank of a qualified motor vehicle and report the fuel as tax paid on the IFTA tax return. Tennessee provides refunds for licensees who have a refund permit issued through the Tennessee Department of Revenue, Audit Division. These refunds relate to specialized equipment and some restrictions apply. For detailed information contact (615) 741-3501.

Motor Carrier Manual

Exempt Fuel Use

Fuel use defined as exempt by a particular jurisdiction must be reported under this Agreement. For reporting tax-exempt miles or kilometers, the licensee is required to obtain the definition of operations that qualify for tax-exempt status from each jurisdiction.

Licensees must submit claims for refund for tax paid on tax-exempt fuel directly to the respective jurisdiction.

Motor Carrier Manual

REPORTING

Reporting Intra-jurisdictional Travel

The licensee may include fuel purchased and travel by qualified motor vehicles operated exclusively within a jurisdiction by obtaining IFTA decals for the intra-jurisdictional vehicle(s). Once decaled, the intra-jurisdictional vehicle(s) must continue to be reported until such time as the decal becomes expired or the vehicle(s) are no longer under the licensee's authority.

Tax Return Reporting Requirements

The licensee shall file a tax return for the tax reporting period with Tennessee and shall pay all taxes due to all member jurisdictions with the remittance payable to Tennessee by the due date. It is the responsibility of the licensee to inform the Tennessee Department of Revenue, Motor Carrier Section, in writing, of any changes in the business name, location, mailing address, or permitting service. Changes may be made at any time to your existing account. A licensee may mail or fax a written request to change IFTA account information. Please include the following information:

- Reason for Change
- IFTA Account Number
- Company Name
- Effective Date of Change
- Signature of Licensee

Filing with the Base Jurisdiction

The timely filing of the tax return and the payment of taxes due to the base jurisdiction for all member jurisdictions discharges the responsibility of the licensee for filing of tax returns and payment of individual taxes to all member jurisdictions.

Tax Report Period

The tax return shall be for the previous calendar quarter. Tax returns are required even if no operations were conducted or no taxable fuel was used during the tax reporting period.

Tax Return Format - Forms

Tax return forms shall be furnished at no charge to each licensee at least thirty days prior to the due date of the tax return. All tax rates shown on the tax return will be the current jurisdiction tax rate provided notification of a change in tax rates is disseminated timely by a jurisdiction. Each jurisdiction shall utilize a standard tax return form. Failure to receive the authorized form does not relieve the licensee from the obligation to submit a tax return.

Non-Standard and Electronic Returns

Tennessee may authorize a licensee to submit a written or computer-generated tax return in lieu of the standard tax return if the return includes all the information required by this Agreement and the form is acceptable.

Motor Carrier Manual

Due Date

Tax reports shall be filed on a quarterly basis.

<u>Reporting Quarter</u>	<u>Due Dates</u>
1 st Quarter (January-March)	April 30
2 nd Quarter (April-June)	July 31
3 rd Quarter (July-September)	October 31
4 th Quarter (October-December)	January 31

The tax return and full payment of taxes shall be due on the last day of the month following the close of the reporting period for which the tax return is due. If the last day of the month falls on a Saturday, Sunday, or legal holiday, the next business day shall be considered the due date.

Delivery by National Postal Service or National Delivery Service

Tax returns shall be considered received and filed on the date shown on the cancellation mark stamped by the national postal service of the Dominion of Canada, the United Mexican States, or the United States of America, or a national delivery service equivalent, on the envelope that contains the tax return; or the date the envelope was mailed, if proof satisfactory to the base jurisdiction is available to establish the date of mailing. To qualify under this provision, the envelope must be properly addressed to the Tennessee Department of Revenue and have adequate postage affixed. Tax payments shall be considered received in same manner as outlined above for the envelope that contains the payment.

Late Filing

Tax returns not filed or full payment not made by the due date shall be considered late and any taxes due considered delinquent.

Tax Paid Purchases

To obtain credit for tax paid purchases, the licensee must retain a receipt, invoice, credit card receipt, or automated vendor generated invoice or transaction listing, showing evidence of such purchases and taxes paid. These records may be kept on microfilm, microfiche, or other computerized or condensed record storage system which meets the legal requirements in Tennessee. Licensees are not required to submit proof of tax paid purchases with their tax returns.

Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.

Retail Fuel Purchases

A licensee may claim a tax-paid credit on the IFTA tax return for fuel purchased at retail only when the fuel is placed into the fuel tank of a qualified motor vehicle and the purchase price includes fuel tax paid to a member jurisdiction.

The receipt must show evidence of tax paid directly to the applicable jurisdiction or at the pump.

In the case of a lessee/lessor agreement, receipts for tax-paid purchases may be in the name of either the lessee or the lessor provided a legal connection can be made to the tax reporting party.

Motor Carrier Manual

Bulk Fuel Purchases

Storage fuel is normally delivered into fuel storage facilities by the licensee, and fuel tax may or may not be paid at the time of delivery.

A licensee may claim a tax-paid credit on the IFTA tax return for fuel withdrawn from bulk storage only when the fuel is placed into a fuel tank of a qualified motor vehicle; the bulk storage tank is owned, leased, or controlled by the licensee; and either the purchase price of the fuel includes fuel tax paid to the member jurisdiction where the bulk fuel storage tank is located or the licensee has paid fuel tax to the member jurisdiction where the bulk fuel storage tank is located. The licensee's records must identify the quantity of fuel taken from the licensee's own bulk storage and placed in its qualified motor vehicles.

Credits and Refunds

A licensee shall receive full credit or refund for tax-paid fuel used outside the jurisdiction where the fuel was purchased. Tennessee shall allow credits and issue refunds for all of its licensees on behalf of all member jurisdictions. Refunds will only be made when all tax liability, including audit assessments; have been satisfied to all member jurisdictions.

If the total tax payment by a licensee as a result of tax paid purchases exceeds the total tax due in any one period, the net credit will be carried over to cover future tax liability, or it may be refunded upon request, if amount exceeds \$9.99.

Refunds to licensees will be made only when all tax liability, including audit assessments; have been satisfied to all member jurisdictions. If a licensee requests a refund of a credit balance from Tennessee, it will be paid within ninety days from receipt of the request. All requests for refund of credit balances must be filed in writing.

Credits when not refunded shall be carried over to offset liabilities of the licensee in the future tax reporting periods until the credit is fully offset; or eight calendar quarters shall have passed from the end of the calendar quarter in which the credit accrued, whichever occurs sooner.

As a condition to issuance of a motor fuel tax license under the IFTA, an applicant will authorize on the application that refunds may be withheld if the licensee is delinquent on fuel use taxes due to any member jurisdiction.

Penalties

Under the IFTA, a licensee may be assessed a penalty of \$50 or ten percent of delinquent taxes, whichever is greater, for failing to file a return, filing a late return or underpaying taxes due. The base jurisdiction commissioner may waive penalties for reasonable cause.

Interest

Tennessee, for itself and on behalf of the other jurisdictions shall assess interest on all delinquent taxes due each jurisdiction.

- For a fleet in a U.S. jurisdiction, interest shall accrue at a rate of one percent per month.
- For a fleet based in a Canadian jurisdiction, interest shall accrue at a rate equal to the Canadian Federal Treasury Bill rate plus two percent and adjusted every calendar quarter.

Motor Carrier Manual

Tax return interest shall be calculated separately for each jurisdiction from the date tax was due for each month or fraction thereof until paid. A full month's interest shall accrue for any portion of a month on which tax owed remains unpaid.

Assessment and Collection

Expect to receive an assessment in the event that any licensee:

- Fails, neglects or refuses to file a tax return when due;
- Fails to make records available upon written request by Tennessee; or
- Fails to maintain records from which the licensee's true liability may be determined, on the basis of the best information available, determine the tax liability of the licensee for each jurisdiction; and/or
- Revoke or suspend the license of any licensee who fails, neglects or refuses to file a tax report with full payment of tax when due.

The assessment shall be presumed to be correct and, in any case where the validity of the assessment is questioned, the burden shall be on the licensee to establish by a fair preponderance of evidence that the assessment is erroneous or excessive.

Taxpayer's Rights to Contest an Assessment

You are entitled to an informal conference to discuss this assessment. If you request an informal conference within thirty days from the date of this Notice of Assessment, the conference will be granted. If your request is made beyond thirty days, the conference may be granted with the discretion of the Commissioner.

If you wish to contest this assessment without making payment, you have ninety days to file suit in Chancery Court either in Davidson County, Tennessee, or the Tennessee County of your domicile or principal place of business. Interest will continue to accrue at the prevailing rate until a payment is received. A Lien may be filed against your property during this 90-day period, but the department generally may not levy on your property to satisfy the assessment. If you do not file suit within 90 days of the Notice of Assessment, you may pay the assessment, request a refund and then file suit in Chancery County for a refund in accordance with the procedures set forth in Tenn. Code Ann. Section 67-1-1802.

In the case of an audit, if the licensee is still in disagreement with the original finding, the licensee may request any or every jurisdiction to audit the licensee's records. Each jurisdiction to whom a request is made may elect to accept or deny the request. Each jurisdiction electing to audit the licensee's records will audit only for its own portion of the licensee's operations. The licensee shall make records available at the office of the jurisdiction or at a place designated by the jurisdiction or pay reasonable per diem and travel expenses associated with conducting an audit at the licensee's place of business.

Motor Carrier Manual

AUDIT REQUIREMENTS

International Registration Plan

Preservation of Records for Audit

Any registrant whose application for proportional registration has been approved shall preserve the "Operational Records" on which it is based for a period of three years after the close of the registration year. Such records shall be made available to the department at its request for audit as to accuracy of computation, payments, and assessments for deficiencies or allowances for credits, during the normal business day.

Operational Records

"Operational Records" shall include but are not limited to all documents supporting miles traveled such as fuel reports, trip sheets, logs, etc.

An acceptable source document used to verify fleet mileage through the use of an "Individual Vehicle Distance Record." An I.V.D.R. should contain the following basic information:

- Registrant's name;
- Date of trip (Beginning and Ending);
- Trip Origin and Destination
- Route traveled and/or beginning and ending odometer or hub odometer reading of the trip;
- Mileage by jurisdiction;
- Total trip miles;
- Vehicle Unit Number or Identification Number (power unit);
- Assigned Fleet number of Vehicle;
- License number assigned to Power unit;
- Trailer number (if combination);
- Driver's name or signature

Computer printouts are merely recaps and are not acceptable at face value. Computer printouts must be supported by an I.V.D.R. in order to be of any use during an audit.

In recording the actual mileage of a vehicle, the registrant must record all movement (intrastate and interstate) including loaded, empty, deadhead, and/or bobtail miles. While operating under trip permits, registrants should maintain an individual mileage record on each apportioned vehicle and mileage should be summarized as actual miles traveled in each member's jurisdiction, each other jurisdiction, and total miles. From these monthly summaries the yearly recap should be prepared for each jurisdiction and total of all jurisdictions.

As long as the method used is consistent and accurate, the mileage figures to be entered on the I.V.D.R. can be obtained from various sources such as odometer and/or hub odometer readings, or state maps. However, if individual trip miles recorded in the various jurisdictions are questionable in the opinion of the auditor, then official jurisdiction mapping software shall be the final authority unless proven otherwise by an approved method of calculation.

In the event a registrant operates more than one apportionable fleet, the registrant must maintain a separate monthly and yearly recap summary for each fleet.

Motor Carrier Manual

Lessor Responsibility

It shall be the responsibility of the lessor in a trip lease situation to report all miles accumulated by the apportioned units.

International Fuel Tax Agreement

Recordkeeping

- The licensee is required to preserve the records upon which the quarterly tax return or annual tax return is based for five years from the return due date or filing date, whichever is later, plus any time period included as a result of waivers or jeopardy assessments.
- Failure to provide records demanded for audit purposes extends the five-year record retention requirement until the records are provided.
- Records may be kept on microfilm, microfiche, or other computerized or condensed record storage system acceptable to the base jurisdiction. Effective January 2011.

Availability of Records

- Records shall be made available upon request by any member jurisdiction and shall be available for audit during normal business hours.
- If records to be audited are located outside of the base jurisdiction, and the base jurisdiction must send auditors to the place records are kept, the licensee may be required to reimburse the base jurisdiction for reasonable per diem and travel expenses of its auditors as authorized by law.

Distance Records

- Licensees shall maintain detailed distance records which show operations on an individual-vehicle basis. The operational records shall contain, but not be limited to:
 - + Taxable and non-taxable usage of fuel;
 - + Distance traveled for taxable and non-taxable use; and
 - + Distance recaps for each vehicle for each jurisdiction in which the vehicle operated.
- An acceptable distance accounting system is necessary to substantiate the information reported on the tax return filed quarterly or annually. A licensee's system at a minimum, must include distance data on each individual vehicle for each trip and be recapitulated in monthly fleet summaries. Supporting information should include:
 - + Date of trip (starting and ending);
 - + Trip origin and destination;
 - + Route of travel;
 - + Beginning and ending odometer or hub odometer reading of the trip;
 - + Total trip miles/kilometers;
 - + Miles/kilometers by jurisdiction;
 - + Unit number or vehicle identification number;
 - + Vehicle fleet number; and
 - + Registrant's name.

Motor Carrier Manual

Fuel Records

- The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Separate totals must be compiled for each motor fuel type. Retail fuel purchases and bulk fuel purchases are to be accounted for separately. The fuel records shall contain, but not be limited to:
 - + The date of each receipt of fuel;
 - + The name and address of the person from whom purchased or received;
 - + The number of gallons or liters received;
 - + The type of fuel; and
 - + The vehicle or equipment into which the fuel was placed.

Tax Paid Retail Purchases

- Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt or invoice. Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid. Receipts for retail fuel purchases must identify the vehicle by the plate or unit number or other licensee identifier, as distance traveled and fuel consumption may be reported only for vehicles identified as part of the licensee's operation.
- An acceptable receipt or invoice must include, but shall not be limited to, the following:
 - + Date of purchase;
 - + Seller's name and address;
 - + Number of gallons or liters purchased;
 - + Fuel type;
 - + Price per gallon or liter or total amount of sale;
 - + Unit numbers; and
 - + Purchaser's name.

Tax Paid Bulk Fuel Purchases

- Bulk fuel is normally delivered into storage facilities maintained by the licensee, and fuel tax may or may not be paid at the time of delivery. Copies of all delivery tickets and/or receipts must be retained by the licensee.
- Receipts that have been altered or indicate erasures are not accepted for tax-paid credits unless the licensee can demonstrate the receipt is valid.
- Bulk fuel inventory reconciliations must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles from other uses.
- To obtain credit for withdrawals from licensee-owned, tax paid bulk storage, the following records must be maintained:
 - + Date of withdrawal;
 - + Number of gallons or liters;
 - + Fuel type;
 - + Unit number; and
 - + Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

Motor Carrier Manual

- Upon application by the licensee the licensee must show that adequate records are maintained to distinguish fuel placed in qualified vs. non-qualified motor vehicles for all member jurisdictions.

Non-Compliance

- Failure to maintain records upon which the licensee's true liability may be determined or to make records available upon proper request may result in an assessment as stated in IFTA Articles of Agreement Section R1200.
- Non-compliance with any record-keeping requirement may be cause for revocation of the license. The base jurisdiction may defer license revocation if the licensee shows evidence of compliance for future operations.

Motor Carrier Manual

INTRASTATE AUTHORITY

Intrastate For-Hire Motor Carriers, Intrastate For-Hire and Private Towing and Wrecker Services

Credentials will not be released without a USDOT number.

All Intrastate Authority forms available at: <http://TN.gov/revenue/forms/commvehicle.htm> or by calling (615) 399-4266.

Intrastate Authority allows for-hire motor carriers and private towing and wrecker services to use any of the public highways of Tennessee for the transportation of persons or property, or both, in intrastate commerce.

Registration Requirements

All for-hire motor carriers and private towing and wrecker services must apply for a US DOT number prior to obtaining intrastate authority. Options for obtaining a US DOT number are to apply on-line at www.usdotnumberregistration.com or provide a completed MCS-150 form at time of registration.

- Provide a completed Intrastate Authority Application.
- Provide a completed Designated Agent for Service of Process form. A process agent is a Tennessee representative upon who court papers may be served in any proceeding brought against a motor carrier.
- Provide proof of insurance. **Insurance companies must furnish these forms.**
 - (a) Form E – Uniform Motor Carrier Bodily Injury and Property Damage Liability Certificate of Insurance.
 - (b) Form H – Uniform Motor Carrier Cargo Certificate of Insurance - Required for carriers hauling the following: general freight, household goods, and mobile homes. All bus accounts applying for intrastate authority must provide this form.
 - (c) MCS-90 – Endorsement for Motor Carrier Policies of Insurance for Public Liability.

Payment of Fees

- A one-time application fee of \$50.00
- A per vehicle stamp fee of \$8.00

Credentials

- An Intrastate Permit Card will be issued for each vehicle registered.

Renewal Process

A renewal application will be mailed to all active accounts during the month of October each year.

- Upon receipt of application and forms, verify that all information is correct.
- Line through incorrect information and write the correct information above the incorrect data.

Motor Carrier Manual

- Complete the following fields:
 - + Number of vehicles @ \$8.00 per vehicle
 - + Total Amount Due
 - + Sign and date the application

- Attach remittance due

- Mail application and remittance to:

Tennessee Department of Revenue
Taxpayer & Vehicle Services Division
Motor Carrier Section
500 Deaderick Street
Nashville, TN 37242

Motor Carrier Manual

GENERAL INFORMATION

Acceptable Forms of Payment

Payments may be made using any of the following methods:

- (a) Cash (In Person only). **DO NOT MAIL CASH**
- (b) Certified Check, Cashier's Check, Money Order, company or personal check. (By mail or in person).
- (c) COMCHEK, EFS and/or T-Chek (By mail, fax or in person). For details please contact the IRP Office.

Payments accompanied by an International Registration Plan billing notice, an International Fuel Tax Agreement tax return, or an Intrastate Authority application, should be mailed to:

TN Department of Revenue
500 Deaderick Street
Andrew Jackson State Office Building
Nashville, TN 37242

Unified Carrier Registration applications and payment should be mailed to:

TN Department of Revenue
Motor Carrier Section
301 Plus Park Blvd. Suite 100
Nashville, TN 37217

Applications and schedules **without payments** should be mailed to:

TN Department of Revenue
Motor Carrier Section
301 Plus Park Blvd. Suite 100
Nashville, TN 37217

Tennessee Restricted Plates

The following license plates issued in Tennessee meet the definition of "restricted" license plate. Tennessee does not place the wording "Restricted" on any plate. These plates can only be obtained through the ninety-five County Clerk offices.

County Clerk offices web site: www.TN.gov/revenue/countyclerks/index.htm

Farm Truck

Any truck motor vehicle used in connection with the agricultural pursuits usual and normal to the owner's farming operations, such as the transportation of products of the soil, livestock, poultry, seed or any materials to be used by the owner in production, cultivation, growing, or harvesting of agricultural

Motor Carrier Manual

commodities; also for use incidental to farming as the transportation of farm products or materials that may be used for its improvement or promote its operation.

Farm truck shall not be so construed as to permit the vehicle's use either part time or incidentally in the conduct of any commercial enterprise, or for the transportation of farm products after such commodities have entered the "channels of commerce," as for example in the "house to house" delivery of milk.

[Tenn. Code Ann. Section 55-1-119]

Fixed Load

A vehicle not designed or used to carry, convey, or move any freight, property, article, or thing over the highways, except its own weight of any equipment, appliance, or apparatus constructed as a part of, or permanently attached to the body of the vehicle. "Fixed Load" includes well-drilling apparatus, cranes and portable feed mills and such other vehicles as are within the general terms hereof, the primary use of which is not upon the highways and streets of this state, but does not include wreckers or tow cars equipped with cranes, hoists or dollies and used for transporting wrecked motor vehicles or motor vehicles designed to deliver ready mixed concrete. [Tenn. Code Ann. Section 55-1-117]

Special Mobile Equipment

A vehicle not designed or used primarily for the transportation of persons or property and only incidentally operated or moved over a highway or street, including, but not limited to: ditch-digging apparatus and road construction and maintenance machinery, such as asphalt spreaders, bituminous mixers, bucket loaders, tractors other than truck-tractors, ditchers, leveling graders, fishing machines, motor graders, road rollers, scarifiers, and scrapers, track mounted power shovels and drag lines. Special mobile equipment: does not include dump trucks or truck mounted transmit mixers, earth movers, cranes, shovels, well-boring apparatus and feed mills, such as may be fixed load vehicles or other vehicles designed for the transportation of persons or property to which machinery has been attached, even though the movement over the streets and highways may be only incidental to the operation of such vehicle. [Tenn. Code Ann. Section 55-1-109]

Special Zone

A freight motor vehicle which is to be operated exclusively within a zone limited to the streets of a designated municipal corporation and to the highways for a distance not to exceed fifteen air miles beyond the limits of the municipality, to apply for and be issued a special municipal zone license. In counties having a metropolitan form of government, the county line shall be the limit for the operation of motor vehicles registered under this special license.

[Tenn. Code Ann. Section 55-4-113]

Trailer Registration

Effective January 2002, all trailer and converter gear registrations must be obtained from one of the ninety-five County Clerk offices throughout Tennessee.

www.TN.gov/revenue/vehicle/countyclerks.htm

Motor Carrier Manual

TENNESSEE REGULATORY AGENCIES

Tennessee Department of Revenue
301 Plus Park Blvd Suite 100
Nashville, TN 37217

International Registration Plan (IRP)

Telephone: Toll Free: 888-826-3151 or (615) 399-4265 Fax: (615) 361-5924

International Fuel Tax Agreement (IFTA)

Telephone: Toll Free: 888-468-9025 or (615) 399-4267 Fax: (615) 361-8249

Intrastate Authority Registration

Telephone: (615) 399-4266 Fax: (615) 361-8249

International Registration Plan and International Fuel Tax Audit

Telephone: (615) 399-4264 Fax: (615) 361-3897

Taxpayer Services

3rd Floor Andrew Jackson Office Bldg.
500 Deaderick Street
Nashville, TN 37242
Sales Tax Inquiries – Telephone: (615) 253-0600

Vehicle Services - Title & Registration

44 Vantage Way
Nashville, TN 37242
Certificate of Title Inquires – Phone: (615) 741-3101

Tennessee Department of Safety

Driver Inspection Reports

Telephone: (615) 687-2289 Fax: (615) 253-2278

Oversize/Overweight Assessments

Telephone: (615) 741-3821 Fax: (615) 256-5894

Enforcement Issues, PrePass, Homemade Trailer Inspections

Telephone: (615) 687-2326

Pupil Transportation (State School Inspections)

Telephone: (615) 687-2302 Fax: (615) 253-2280

Tennessee Department of Transportation

Suite 300
James K. Polk State Office Building
505 Deaderick Street
Nashville, TN 37243-0331
Overweight and/or Over Dimensional Permits
Telephone: (615) 741-3821

Tennessee Comptroller of the Treasury

Office of State Assessed Properties
James K. Polk State Office Building
505 Deaderick Street Suite 1700
Nashville, TN 37243
Ad Valorem Tax Report – Telephone: (615) 401-7900

Tennessee Regulatory Authority

460 James Robertson Parkway
Nashville, TN 37243-0505
Telephone: (615) 741-2904

Federal Motor Carrier Safety Administration

640 Grassmere Park
Nashville, TN 37211
Telephone: (615) 781-5781

Tennessee Secretary of State

312 8th Avenue North
6th Floor William R. Snodgrass Tower
Nashville, TN 37243
Telephone: (615) 741-2286