



# *International Registration Plan (IRP)*





# Topics

- What is an apportionable vehicle?
- New Account Fleet Requirements
- Incorporated and Limited Liability Corporations
- Acceptable Proofs of Residency
- Type of Operations / Fleet Types
- Insurance Requirements
- Leasing
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- Power of Attorneys



# Topics

- Tax and Tag Together
- Changes in Cab Cards
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- Questions



# WHAT IS AN APPORTIONABLE VEHICLE?

Vehicles used or intended for use in two or more member jurisdictions that allocate or proportionally register vehicles and is used for the transportation of persons for hire or designed, used or maintained primarily for the transportation of property.

**EXCEPTIONS:** Recreational vehicles, vehicles displaying restricted plates, city pick-up and delivery, and government owned vehicles.



- A POWER UNIT HAVING TWO AXLES AND GROSS VEHICLE WEIGHT OR REGISTERED VEHICLE WEIGHT IN EXCESS OF 26,000 POUNDS
- A POWER UNIT HAVING THREE OR MORE AXLES, REGARDLESS OF WEIGHT
- USED IN COMBINATION WITH TRAILER, WHEN THE WEIGHT OF SUCH COMBINATION EXCEEDS 26,000 POUNDS GROSS VEHICLE WEIGHT.

TRUCKS AND TRACTORS, AND COMBINATIONS OF VEHICLES HAVING A GROSS VEHICLE WEIGHT OF 26,000 POUNDS OR LESS, MAY BE PROPORTIONALLY REGISTERED AT THE OPTION OF THE REGISTRANT.



# The International Registration Process



# NEW ACCOUNT/FLEET REQUIREMENTS

## **MUST HAVE ESTABLISHED PLACE OF BUSINESS/RESIDENCE**

Established place of business means a physical structure located within the base jurisdiction that is owned or leased by the applicant or registrant whose street address shall be specified. This 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 for the management of the applicant's or registrant's trucking-related business. Operational records concerning the fleet shall be maintained at this structure. The base jurisdiction may accept information it deems pertinent to verify that an applicant or registrant has an established place of business with the base jurisdiction.



## Incorporated and Limited Liability Corporation

All businesses that are Incorporated or a Limited Liability Corporation must be registered with the North Carolina Secretary of State and have a status of “Current-Active”. The Secretary of State website **MUST** list the officers of the corporation or LLC. A registered agent, an Incorporator, or an Organizer is **NOT** considered an officer of the company according to the NC Secretary of State. Officers would be President, Vice President, Secretary, or Treasurer if Incorporated or Member if a Limited Liability Corporation. We will also except the business minutes that show the officers.

(Please note, we will verify the name of the officer listed on the NC Secretary of State against the NC Driver’s License. If Jr, II, III etc. appears as the legal name on the NC Driver’s License, it **must** show that way on the Articles of Incorporation)





## **MUST HAVE 3 ACCEPTABLE PROOFS OF RESIDENCY**

Must have 3 from the following list but only 1 per category

**All 3 Proofs of Residency MUST be in the same name and have the same Physical Address**

- a) A NC Driver's License – (Hard Copy) Must have the current address. If an Inc. or LLC, we need the NC Driver's License of an Officer of the Company. Officers **MUST** be listed on the NC Secretary of State Website!!! (According to the NC Secretary of State, Organizers, Registered Agents and Incorporators are not considered Officers of a Corporation or LLC). **IF THE LEGAL NAME ON THE NC DRIVER'S LICENSE SHOWS JR, II, III, ETC., THE OTHER PROOFS OF RESIDENCY MUST SHOW IT AS WELL**
- b) Copy of the Individuals, Corporate, or LLC **CURRENT** Federal Income Tax return with the IRS Confirmation showing received. Must show the same name and same physical address as the other Proofs of Residency. Also acceptable is the IRS Transcript.
- c) Current Filing Year W-2. Must show the same name and same physical address as the other Proofs of Residency.



- d) Copy of a Paid Real Estate Property Tax Receipt. This is issued at the County level and must have the same name and the same physical address as the other proofs of residency. A Real Estate Property Tax Bill is also acceptable.
- e) A Current Utility bill. This would be Electric, Gas, Water or Sewer. Cable, Telephone, and Cellular Phone bills are NOT Utility bills. The name on the Utility Bill and the physical address must match the other Proofs of Residency.
- f) Proof of a vehicle currently registered in the Individual, Corporation, or LLC, name. The plate must be current and the property taxes paid. A registration for a trailer with a multi-year plate is not acceptable. The name on the registration and the physical address must match the other Proofs of Residency.
- g) Current Bank Statement. Must show the same name and same physical address as the other Proofs of Residency.



- h) Current Conceal Carry Permit. Must show the same name and same physical address as the other Proofs of Residency.
- i) Current Mortgage Statement. Must show the same name and same physical address as the other Proofs of Residency.

*Upon Review and Supervisor Approval, we will consider some Documents issued by the State of North Carolina, County, City or Federal Government.*



# TYPE OF OPERATION/FLEET TYPES

- Private – hauls property belonging only to the account holder, certificate of insurance required in proper name, USDOT Number required.
- Common Carrier – any carrier that hires itself out to the general public to engage in the transportation of passengers or regulated property for compensation. Active USDOT and Motor Carrier Number required.
- Contract Carrier – any carrier transporting persons or regulated commodities for compensation or for hire under contract to a particular person, firm or corporation. Active USDOT and Motor Carrier Number Required.



# TYPE OF OPERATION/FLEET TYPES

## (Continued)

- For Hire Exempt – any person hauling for compensation commodities exempt from Federal regulations (exempt usually means commodities that are not processed). Form E required
- For Hire Leased – hauls Federally regulated property interstate operating under another person or Company's USDOT and Motor Carrier Number. Signed lease agreement and insurance card required from person/company leased to.
- For Hire Rental – rents vehicles to others for transportation of property – Form E Required



## INSURANCE REQUIREMENTS

Each Motor Carrier regulated by the Federal Highway Administration (FHWA) must have a Motor Carrier Bodily Injury and Property Damage Liability Certificate of Insurance (Form BMC91) on file with the Division of Motor Vehicles, before an apportioned license can be purchased.

Each For Hire Interstate Motor Carrier must have a Uniform Motor Carrier Bodily Injury and Property Damage Liability Certificate of Insurance (Form E) on file with the Division of Motor Vehicles, before an apportioned license can be purchased.

Proper limits of insurance coverage must be in force at all times. Cancellation of liability insurance requires surrender of license plate or proof of continuous coverage. Note: Any applicant making a false certification is guilty of a misdemeanor.

**IT IS THE RESPONSIBILITY OF ANY REGISTRANT TO NOTIFY THE DIVISION OF MOTOR VEHICLES OF ANY CHANGE IN THEIR LIABILITY INSURANCE COVERAGE.**



## **YOU WILL NEED THE FOLLOWING IF YOU ARE LEASED:**

- COPY OF THE LEASE WHERE BOTH PARTIES HAVE SIGNED AS WELL AS THE EQUIPMENT PAGE REFERENCING THE YEAR, MAKE, VEHICLE IDENTIFICATION NUMBER AND TRUCK NUMBER
- THEIR MC (MOTOR CARRIER) NUMBER, TAX I.D. #, DOT #, AND THE STATE WHERE THEIR MOTOR CARRIER IS FILED.
- IF OPERATING UNDER THEIR INSURANCE, YOU WILL NEED A COPY OF THEIR INSURANCE CARD OR CERTIFICATE OF LIABILITY. IF YOU ARE PROVIDING YOUR OWN INSURANCE, YOU MUST PROVIDE US WITH A FORM "E" IN YOUR FULL NAME (AS ON YOUR NC DRIVERS LICENSE) OR FULL BUSINESS NAME. THIS SHOULD BE THE EXACT SAME AS THE NAME ON YOUR IRP ACCOUNT.



# Important Things to Know

All IRP Accounts are required to have a Federal Employer Identification Number (or EIN Number). You can go to [www.irs.gov](http://www.irs.gov) and complete the application online to get this number.

When adding a vehicle to your account, we will need to know the Tk #, Purchase Date, Purchase Price, Empty Weight (Bobtail), Gross Weight, and the number of Axels (Bobtail)

If you are leased to an ICC Carrier, we will need the signed Lease Agreement which must include the year, make and vehicle identification number for the truck or tractor that is running under their authority and an insurance card if they are insuring you. If you are providing your own insurance, you must have a "Form E" on file with the Division in the same name as your IRP Account.





# 2290 SCHEDULE 1

2290 Schedule 1 - you must furnish proof of payment of the Federal Heavy Vehicle Use Tax (2290) for all qualified vehicles (vehicles licensed at 55,000 pounds or more).

**Federal Heavy Vehicle Use Tax**—According to General Statute 20-88(j), effective October 1, 1985, North Carolina must refuse to register a heavy commercial motor vehicle with a gross weight of 55,000 pounds or more until the owner presents proof of payment that the Heavy Vehicle Use Tax has been paid to the United States Treasury. Even if the vehicle is being registered for less than 55,000 pounds in the base state, proof of payment is required if the vehicle is being registered for 55,000 pounds or more in any other state listed on the cab card.



## **2290 SCHEDULE 1**

### **(Continued)**

Proof of payment is the original or a photocopy of the receipted United States Treasury Heavy Vehicle Use Tax Return Schedule 1 (Form 2290) or if not available a copy of the Form 2290 with Schedule 1 attached as filed with the United States Treasury along with a photocopy of the front and back of the cancelled check covering the payment to the United States Treasury.

**Please note the following changes:**

- **The election to pay in installments has been repealed. The tax is due when the return is filed.**
- **DMV will no longer accept a receipted Schedule 1 Form 2290 in the prior owner's name.**



IRP Account # \_\_\_\_\_

## POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that I do make and appoint

\_\_\_\_\_  
my true and lawful attorney for me and in my name, place and stead giving and granting unto my said attorney full power and authority to do and perform all and every act and thing necessary to be done in and about the premises in securing and to sign in place and stead of the undersigned, International Registration Plan applications and supplements, as fully to all intents and purposes as I might or could do if personally present (with full power of substitution and revocation) hereby ratifying and confirming all that my said attorney shall lawfully do or cause to be done by virtue hereof.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name and Title

State of \_\_\_\_\_

County of \_\_\_\_\_

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

\_\_\_\_\_  
(Notary Signature)

\_\_\_\_\_  
(Notary Printed Name)

(Seal)

\_\_\_\_\_  
(Commission Expiration)

## POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, That the undersigned:

\_\_\_\_\_ (BUYER) (SELLER) OR (LEGAL OWNER)

of the following described motor vehicle:

Make \_\_\_\_\_ Type \_\_\_\_\_

Motor Number \_\_\_\_\_ Serial Number \_\_\_\_\_

Year Built \_\_\_\_\_ Model \_\_\_\_\_

does hereby authorize and irrevocably appoint:

\_\_\_\_\_ (ATTORNEY)

my (or our) true and lawful attorney to sign in the name, place and stead of the undersigned, any certificate of title covering the vehicle described above in whatever manner necessary to effect the transfer of such title, application for a duplicate of such title, or application for a new certificate of title of said vehicle as (he) (she) may deem fit and proper, hereby ratifying and confirming whatever action said Attorney shall or may take by virtue hereof in the premises.

IN WITNESS WHEREOF, the undersigned has executed this instrument this

\_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_ (FULL SIGNATURE OF OWNER)

Date: \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_

I certify that the following person(s) personally appeared before me this day, each acknowledging to me that he or she voluntarily signed the foregoing document for the purpose stated therein and in the capacity indicated:

\_\_\_\_\_ (NAME(S) OF PRINCIPAL(S))

Notary Signature \_\_\_\_\_

Printed or typed name \_\_\_\_\_

(SEAL)

My commission expires: \_\_\_\_\_



IRP vehicles are not classified as registered motor vehicles under the new Tag & Tax Together system. Therefore, no property taxes will be paid during registration. These vehicles **must** be listed with the counties by the owner as of January 1<sup>st</sup> each year.

Contact your County Tax Office (Business Personal Property Department) with any questions.



## **CAB CARDS WERE SIMPLIFIED IN 2015**

As of January 1, 2015, cab cards now show all jurisdictions. All jurisdictions and provinces have implemented this. This has been referred to as Full Reciprocity or the Full Reciprocity Plan, and was adopted by IRP Inc. by ballot in October 2013.

If you are a new carrier without a reporting period history, you'll pay based on the NC AVD (average per-vehicle distance) Chart.



# IRP Office Locations

## Raleigh Location...

Section 1425 Rock Quarry Rd.,  
Suite 100

Raleigh, North Carolina 27610

Telephone (919) 615-6700

Fax (919) 733-5300

## Charlotte Location...

6016 Brookshire Blvd.

Charlotte, North Carolina 28216

Telephone (980) 260-2650

Fax (704) 393-8280



# Methods of Payment

## Raleigh IRP Office

- Check
- Money Order
- Credit

## Charlotte IRP Office

- Cash
- Check
- Money Order
- Credit

If paying your Federal Heavy Vehicle Use Tax (Form 2290), the only method of payments acceptable are check or money order and must be made payable to “US Treasury”.



# Questions ?

