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Introduction

This manual explains how to obtain “apportioned” registration for inter-jurisdictional Trucks, Tractors and other Commercial Vehicles based in any Member Jurisdiction of the International Registration Plan (IRP). See **Section 1.0 What is IRP and Section 2.0 What is FRP.**

Please use this manual as a reference only. Prorate services is not responsible for any omissions. It is the responsibility of the carrier to consult the Legislation for the exact requirements prior to conduction operations. Keep it in a 3-ring binder for future reference. A new copy of the manual *will not* be provided each year. An electronic version of the current manual will be available on each of the Jurisdiction’s websites.

The basic information needed to prepare applications is provided; however, the contents will not cover every unique situation or answer all questions that may arise. Prorate Services processes all applications. Our system calculates registration fees and taxes for multiple Jurisdictions. Prorate registrations are applicable to carriers who are based in Prince Edward Island (see Established Place of Business). Vehicles to be added to your Prorate fleet should be done so with the intention to travel in Prince Edward Island and at least one other jurisdiction. Policies and procedures set out in this guide are subject to change. An Applicant who requires more information than is contained in this manual may telephone the Base Jurisdictions’s IRP office.

To speed up the registration process, we encourage Applicants to read and follow the written instructions precisely. (Same day service may not always be available for all applications.)

Send all applications to Base Plate Jurisdiction Only:

Base Plate Jurisdiction	Mailing Address	Physical Address	Telephone, Fax Numbers & Website
New Brunswick	Service New Brunswick Commercial Vehicle Registration IRP Office PO Box 1998 Fredericton NB E3B 5G4	Service New Brunswick Commercial Vehicle Registration IRP Office 432 Queen Street Fredericton NB E3B 5G4	Telephone: (506) 453-2215 Fax: (506) 453-3076 Website: www.snb.ca - Choose Trucking & Transport
Nova Scotia	Service Nova Scotia PO Box 1652 Halifax NS B3J 2Z3 Attn: IRP (Office Location)	Halifax Access Centre 300 Horseshoe Lake Drive Bayers Lake Business Park Halifax NS B3S 0B7 Dartmouth Access Centre 250 Baker Drive, Suite 134 Dartmouth NS B2W 6L4 Sydney Access Centre 380 Kings Road Moxham Centre Sydney NS B1S 1A8	Contact Halifax: Ph: (902) 450-3933 (902) 450-3934 Fax: (902) 450-3971 Contact Dartmouth: Ph: (902) 424-7878 (902) 424-4937 Fax: (902) 424-0707 Contact Sydney: Ph: (902) 563-2492 Fax: (902) 563-0514 Website: http://www.gov.ns.ca/snr/
Prince Edward Island	Highway Safety IRP Office PO Box 2000 Charlottetown PE C1A 7N8	Highway Safety IRP Office 33 Riverside Drive Charlottetown PE C1A 7K2	Telephone: (902) 368-5201 or (902) 368-5202 Fax: (902) 368-6269 Website: http://www.gov.pe.ca
Newfoundland and Labrador	Service NL IRP Office Motor Registration Division PO Box 8710 St John's NL A1B 4J5	Service NL IRP Office 149 Smallwood Drive Mount Pearl NL A1N 1B5	Telephone: (709) 729-4921 Fax: (709) 729-0102 http://www.gs.gov.nl.ca/

NOTE

The words:

- * *“IRP”, “Apportioned or Proportional Registration,”*
- * *“Applicant” or “Registrant” and*
- * *“State”, “Jurisdiction” or “Province”*
are used interchangeably in this manual
- * *“FRP” Full Reciprocity Plan, Cab cards will show*
all IRP member jurisdictions
- * *26,000 lbs. Is equivalent to 11,793.401 kgs.*

Registration Offices:

Atlantic Provinces IRP Registration Offices	
<p>New Brunswick Service New Brunswick Commercial Vehicle Registration IRP Office 432 Queen Street Fredericton NB Telephone: (506) 453-2215 Fax: (506) 453-3076</p> <p>Open: 8:15 AM to 5:00 PM Monday thru Friday Appointments scheduled until 3:30</p>	<p>Prince Edward Island Highway Safety 33 Riverside Drive Charlottetown PE Telephone: (902) 368-5201 or 368-5202 Fax: (902) 368-6269</p> <p>Open: October 1 - May 31 (Winter Hours) 8:30 AM to 5:00 PM Monday thru Friday June 1 - September 30 (Summer Hours) 8:00 AM to 4:00 PM Monday thru Friday</p>
<p>Newfoundland 149 Smallwood Drive Mount Pearl NL Telephone: (709) 729-4921 Fax: (709) 729-0102</p> <p>Open 9:00 AM to 4:00 PM Monday thru Friday 12:30 PM to 1:30 PM Closed for Lunch Appointments Recommended</p>	<p>Nova Scotia</p> <p>Halifax Access Centre 300 Horseshoe Lake Drive Bayers Lake Business Park Halifax NS B3S 0B7 Telephone: (902) 450-3933 or 450-3934 Fax: (902) 450-3971</p> <p>Dartmouth Access Centre 250 Baker Drive, Suite 134 Dartmouth NS B2W 6L4 Telephone: (902) 424-7878 or 424-4937 Fax: (902) 424-0707</p> <p>Sydney Access Centre 380 Kings Road Moxham Centre Sydney NS B1S 1A8 Telephone: (902) 563-2492 Fax: (902) 563-0514</p> <p>IRP Registrations - 8:30 - 4:30 Monday thru Friday</p>

1.0 What is IRP

The **International Registration Plan (IRP)** is a cooperative agreement among the United States and provinces of Canada providing for payment of license fees on the basis of total distance operated in all jurisdictions. Each vehicle within a fleet must operate with the intention to travel in two or more member jurisdictions during the registration to qualify for apportioned registration. Currently the Canadian provinces, the 48 contiguous states and the District of Columbia participate in the IRP. Jurisdictions that are not members of IRP include Northwest Territories, Nunavut, Yukon, Alaska and Mexico. IRP jurisdictions have agreed to allow the *base jurisdiction* to collect the applicable fees for apportionment for all jurisdictions collectively and at one time according to: percentage of *fleet* distance, vehicle information and registered weight . Here are the following jurisdictions that are IRP members:

IRP Members:

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

Glossary of IRP Definitions

Allocation	A system of registering a Fleet that operates in more than one Member Jurisdiction under which the Vehicles are fully registered in individual Member Jurisdictions in proportion to a measure of the presence or travel of the Fleet in each one, and under which the Vehicles so registered are granted Reciprocity in all the Member Jurisdictions in which any of the Vehicles of the Fleet is registered.
Applicant	A Person in whose name an application is filed for registration under the Plan.
Apportionable Fee	Any periodic recurring fee or tax required for registering Vehicles, such as registration, license, or weight fees.
Apportionable Vehicle	<p>Means (except as provided below) any power unit that is used or intended for use in two or more member jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:</p> <ul style="list-style-type: none">(i) has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms), or(ii) has three or more axles, regardless of weight, or(iii) Is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms). <p>A recreational vehicle, a vehicle displaying restricted plates, or a government-owned vehicle, is not an apportionable vehicle; except that a power unit, or the power unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds (11,793.401 kilograms), or less, nevertheless may be registered under the Plan at the option of the registrant. (IRP Article II – Definition)</p>
Apportioned Vehicle	An Apportionable Vehicle that has been registered under the Plan.
Audit	The examination of a Registrant's Records, including source documents, to verify the distances reported in the Registrant's application for apportioned registration and evaluate the accuracy of the Registrant's distance-accounting system for its Fleet. Such an examination may be of multiple Fleets for multiple years.
Auxiliary Axle	An auxiliary undercarriage assembly with a fifth wheel and tow-bar used to convert a Semi-Trailer to a Trailer.

Axle	An assembly of a Vehicle consisting of two or more wheels whose centres 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 the purposes of registration under the Plan, an “Axle” is any such assembly whether or not it is load-bearing only part of the time.
Axle Weight	The weight transmitted to the surface by one Axle or a combination of Axles in a tandem assembly.
Base Jurisdiction	The Member Jurisdiction, selected in accordance with Section 305 of the Plan, to which an Applicant applies for apportioned registration under the Plan or the Member Jurisdiction that issues apportioned registration to a Registrant under the Plan.
Base Plate	The plate issued by the Base Jurisdiction and is the only registration identification plate issued for the Vehicle by any Member Jurisdiction. Base plates shall be identified by having the word PRP, PR or Apportioned on the plate. A plate issued by the Base Jurisdiction shall be affixed to the apportioned vehicle for which it has been issued in accordance with the laws of the Base Jurisdiction.
Bus	A Vehicle designed and used for the transportation of passengers for compensation.
Cab Card	A document issued, for an <i>apportioned vehicle</i> in a fleet, which identifies the specific vehicle and the registered weight in each jurisdiction where it is prorated. The cab card will list all member provinces and states in which you may travel under the IRP.
Carrier	An individual, partnership or corporation engaged in the business of transporting persons or goods.
Chartered Bus	A Motor Vehicle used as a limited passenger Vehicle exclusively for the conveyance of a person or group of persons to whom or for whose use the Vehicle is chartered at a fixed price for the use of the whole Vehicle.
Chartered Party	A group of persons who, pursuant to a common purpose and under a single contract, have acquired the exclusive use of a passenger-carrying Motor Vehicle to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the group after leaving the place of origin. This term includes services rendered to a number of passengers that a passenger

carrier or its agent has assembled into a travel group through sales of a ticket to each individual passenger covering a round trip from one or more points of origin to a single advertised destination.

Combination of Vehicles	A Power Unit used in combination with one or more Trailers, Semi-Trailers, or Auxiliary Axles.
Combined Registered	The weight of the Power Unit, the Trailers(s) and the maximum load.
Commercial Vehicle	Any Vehicle operated for the transportation of passengers, or property to promote a commercial or industrial enterprise, for hire or own goods.
Common Carrier	Any motor carrier that advertises to the general public to engage in the transportation by Motor Vehicle of goods or persons.
Converter Gear	The auxiliary under-carriage assembly with a fifth wheel and tow bar used to convert a semi-trailer into a full trailer. (Sometimes called a converter dolly).
Credentials	The Cab Card and Plate issued in accordance with the Plan.
Distance Records	A Carrier must maintain information on distances travelled for each unit on a monthly/quarterly basis and accumulate totals on an annual basis. The Reporting Period for actual distance travelled is July 1 to June 30 of the Preceding Year. The Reporting Period for Estimated Distance is for the projected Registration Year. These records are subject to audit by the Base Jurisdiction as well as host jurisdictions.
Enforcement Date	Is the date the Base Jurisdiction requires a Registrant to display the new Registration Year's Credentials.
Established Place of Business	Is 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 (ie, not an independent contractor) for the purpose of the general management of the Applicant's or Registrant's trucking-related business (ie, 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. Records concerning the Fleet shall be maintained at this

physical structure (unless such records are to be made available in accordance with the provisions of Section 1035 of the Plan). The Base Jurisdiction may accept information it deems pertinent to verify that an Applicant or Registrant has an Established Place of Business within the Base Jurisdiction.

Estimated Distance

Fees calculated by the percentage of total distance traveled take from existing prorated clients averaged out of each jurisdiction.

Extension

A period of time from the expiration date or end of a Grace Period during which Registrants may operate on expired Credentials by reason of the inability of the Base Jurisdiction to provide current Credentials.

Federal Heavy Vehicle Use Tax

Tax paid to the US Federal Government by all interstate Carriers with Vehicles having a gross weight of 24,947 kg/55,000 lbs or more.

Fifth Wheel

A device used to connect a Truck Tractor or Converter Gear to a Semi-Trailer.

Fleet

One or more Apportionable Vehicles designated by a Registrant for distance reporting under the Plan.

Full Trailer

A vehicle without motor power constructed with permanently mounted front and rear axles designed for carrying cargo or property and towed by a motor vehicle.

Grace Period

Is the period of time from the expiration of apportioned registration until the Enforcement Date for new Credentials.

Gross Vehicle Weight

The weight that can potentially be transported.

Household Goods Carrier

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

Interjurisdiction

Movement	Vehicle movement between or through two or more Jurisdictions.
Intrajurisdiction Movement	Vehicle movement from one point within a Jurisdiction to another point within the same Jurisdiction.
International Registration Plan	An agreement amongst Jurisdictions for prorating or apportioning registration fees based on Fleet distance travelled in each Jurisdiction.
Jurisdiction	A country or a state, province, territory, possession, or federal district of a country.
Lease	Is a transaction evidenced by a written document in which a Lessor vests exclusive possession, control, and responsibility for the operation of a Vehicle in a Lessee for a specific term. A long-term Lease is for a period of 30 calendar days or more. A short-term Lease is for a period of less than 30 calendar days.
Lessee	A person that is authorized to have exclusive possession and control of a Vehicle owned by another under terms of a Lease agreement.
Lessor	A person that, under the terms of a Lease agreement, authorizes another Person to have exclusive possession, control of, and responsibility for the operation of a Vehicle.
Member Jurisdiction	A Jurisdiction that has applied and has been approved for membership in the Plan in accordance with Section 1100 of the Plan.
Motor Vehicle	A Vehicle which is self-propelled by power other than muscular power and which does not move on rail.
National Safety Code	A code of minimum performance standards for the safe operation of Commercial Vehicles, agreed to by all Jurisdictions in Canada.
Owner Operator	A person who leases a Vehicle to a Carrier and drives the Vehicle under the Carrier's authority.
Person	Is a natural person or business entity such as a corporation, partnership, or limited liability company.

Plate	Is the license plate, including renewal decals, if any, issued for a Vehicle registered under the Plan by the Base Jurisdiction.
Pool	“Pool”, with respect to motor bus operations, means an agreement or combination among motor carriers of passengers, with the approval of the U.S. Department of Transportation or relevant Provincial authority, to combine or divide traffic, services, or any part of their earnings.
Power Unit	A Motor Vehicle (but not including an automobile or motorcycle), as distinguished from a Trailer, Semi-Trailer, or an Auxiliary Axle.
Private Carrier	A person, firm or corporation that uses its own trucks/tractors to transport the private Carrier’s own goods.
Properly Registered Vehicle	A vehicle which has been registered in full compliance with the laws of all Jurisdictions in which it is intended to operate.
Purchase Price	The full amount paid by the current owner to the seller to obtain full title to the Vehicle, including documentation, accessories, service, and finance charges; any other charges that were incurred to complete the sale; and the cost of capital modifications made to the Vehicle within 30 days of the Vehicle’s acquisition date, but does not include retail sales taxes. A trade-in cannot be used to reduce the taxable purchase price.
Reciprocity	The reciprocal grant by one Jurisdiction of operating rights or privileges to Properly Registered Vehicles registered by another Jurisdiction, especially but not exclusively including privileges generally conferred by Vehicle registration.
Reciprocity Agreement	An agreement, arrangement, or understanding between two or more Jurisdictions under which each of the participating Jurisdictions grants reciprocal rights or privileges to Properly Registered Vehicles that are registered under the laws of other participating Jurisdictions.
Reciprocity Distance	The distance travelled by Apportionable Vehicles in Jurisdictions which are not Member Jurisdictions and which grant Reciprocity without charge.
Records	Means information created, received, and maintained as evidence by an organization or person in the transaction of business, or in the pursuance of legal obligations, regardless of media.

Records Review	An evaluation of a Registrant’s distance accounting system and internal controls to assess the Registrant’s compliance with the requirements of the Plan. Unlike an Audit, a Records Review focuses only on the adequacy of the internal controls and the record-keeping system; it may be limited in scope to less than a full Registration Year; it may be conducted before the Registrant’s first registration renewal; and it does not result in any fee adjustments.
Recreational Vehicle	A Vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavour.
Registrant	A person in whose name a Properly Registered Vehicle is registered.
Registration Year	The twelve-month period during which, under the laws of the Base Jurisdiction, the registration issued to a Registrant by the Base Jurisdiction is valid.
Rental Fleet	Vehicles the Rental Owner designates as a Rental Fleet and which are offered for rent with or without drivers.
Rental Owner	Someone who rents Vehicles to others with or without drivers.
Rental Vehicle	A Vehicle of a Rental Fleet.
Reporting Period	The period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the Registration Year for which apportioned registration is sought. If the Registration Year begins on any date in July, August, or September, the Reporting Period shall be the previous such twelve-month period.
Repository	The entity designated as such in Section 1300 of the Plan.
Residence	The status of an Applicant or Registrant as a resident of a Member Jurisdiction.
Restricted Plate	Means 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.
Road Tractor	A Motor Vehicle designed and used for towing other Vehicles and not constructed to carry any load thereon either independently or any part of

a Vehicle or load so drawn.

Semi-Trailer

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

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.

Tare (Unladen) Weight

The actual weight of the Vehicle including the cab, body, and all accessories with which the Vehicle is equipped for normal use on the highway excluding the weight of any load.

Total Distance

All distance, including that accrued on Trip Permits, operated by a Fleet of Apportioned Vehicles. Total Distance includes the full distance travelled in all Vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance travelled by a Vehicle while under a trip Lease shall be considered to have been travelled by the Lessor's Fleet.

Tractor

A Motor Vehicle designed and used primarily for drawing other Vehicles, but not so constructed to carry a load other than part of the weight of the Vehicle and load so drawn.

Trailer

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

Trip Permit

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

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.

UCRA

Unified Carrier Registration Agreement - This Agreement replaced the Single State Registration System (SSRS). The UCRA Program requires individuals and companies that operate commercial Motor Vehicles in interstate or international commerce to register their

business with a participating state and pay an annual fee based on the size of their Fleet. This includes ALL Carriers and truck owners, private, exempt, or for hire, brokers, freight forwarders and leasing companies. Atlantic Provinces Carriers will be registered through the State of Maine.

USDOT

Companies that operate commercial Vehicles transporting passengers or hauling cargo in interstate commerce must be registered with the Federal Motor Carrier Safety Administration (FMCSA) and must have a USDOT Number. Also, commercial intrastate hazardous materials Carriers who haul quantities requiring a safety permit must register for a US DOT Number. The US DOT Number serves as a unique identifier when collecting and monitoring a company's safety information acquired during audits, compliance reviews, crash investigations and inspections.

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.

Weight Groups

Groupings of Vehicles that are operating with the same gross or combined gross weights within the same Jurisdictions 1.0 How IRP Works

2.0 How IRP Works

Under the IRP, interjurisdictional Carriers must file application(s) with the Jurisdiction in which they are based. The application lists the Vehicles to be apportioned, the Fleet distances for each Jurisdiction and the Declared Gross Vehicle weights for each Jurisdiction. **Distances are reported in kilometres and Gross Vehicle Weights must be requested in kilograms for Canadian Jurisdictions and pounds for the US Jurisdictions.**

Once all fees are paid, the Registrant is issued a Cab Card and plate(s) for each Vehicle. The Cab Card lists all the IRP Jurisdictions for which the Registrant has apportioned, and the Gross Vehicle Weight for each Jurisdiction. **Gross Vehicle Weights are listed in kilograms for Canadian Jurisdictions and pounds for US Jurisdictions.** Generally only Power Units are required to be apportioned.

Roadside enforcement uses these credentials to verify and validate registration. The apportioned plate(s), stickers and Cab Card are registration credentials you need to operate on an "inter" and "intra" basis in Member Jurisdictions. Refer to the Glossary of Definitions. ("Intra" operations also may require meeting the operating authority of the individual Jurisdictions.) Registration fees are calculated according to each Jurisdiction's specific registration schedules.

IRP Jurisdictions have agreed to allow the Base Jurisdiction to collect the applicable fees for

apportionment for all Jurisdictions collectively and at one time. These fees are then sent to other IRP Jurisdictions according to:

- percentage of distance travelled in each Jurisdiction
 - Vehicle identification information
 - maximum weight and
 - value, age, unladen weight, etc (In some Jurisdictions)
- Under the IRP, all Member Jurisdictions:
- accept a single registration plate
 - accept a single registration card (Cab Card) and
 - allow Registrants to travel both “inter” and “intra” jurisdictionally. (“Intra” travel is subject to the terms of the operating authority issued by each member Province/State).

Apportioned Registration Does Not:

- waive or exempt a truck operator from obtaining operating authority from any Province/State in which the Apportioned Vehicle travels; or
- allow Registrants to exceed the maximum length, width, height or Axle limitations; or
- waive or replace the requirements of the International Fuel Tax Agreement (IFTA); or
- waive or exempt the payment or reporting of tax requirements or US Federal Heavy Vehicle Use Tax - applicable on all Vehicles with a Gross Vehicle Weight of 55,000 lbs/24,948 kg and greater travelling into the US; or
- waive or exempt registering with the Unified Carrier Registration Agreement (UCRA); or
- waive or exempt registering with US Department of Transportation (USDOT); or
- exempt a Carrier from filing the necessary proof of liability coverage in each Province/State where required.

3.0 Full Reciprocity Plan (FRP)

Effective January 1, 2015 the FRP is a significant amendment to the IRP. Cab cards will show all IRP member jurisdictions. There will be no more trip permits for IRP (Prorate) vehicles, no estimating distance or adding jurisdictions and percentage will no longer exceed 100 percent. You will no longer need to select jurisdictions in which you intend to operate. This could possibly eliminate the need for multiple fleets. When travelling in the US jurisdictions ensure you have all the requirements of that jurisdiction. For further information see the Jurisdictional chart below:

“Jurisdictional Prerequisites”

Prior to travelling in any jurisdiction ensure you have all the requirements of that jurisdiction.	
Canada	International Fuel Tax Agreement (IFTA license or Fuel Permit required.
<i>Other requirements:</i>	
AB	Vehicles weighing in excess of 4500kg; or vehicles with a seating capacity originally designed for 11 or more persons are required to have a Safety Fitness Certificate (SFC) with a “Federal” operating status. First time registrants for vehicles with a weight of 11,794 kg or greater may obtain a sixty (60) day temporary SFC from a registry office. Clients registering a vehicle 4,501 - 11,793 kg must complete and submit an application for a Safety Fitness Certificate at http://www.transportation.alberta.ca/638.htm or Call Carrier Services at (403) 340-5444 for more information. Passenger carrying vehicles may also require an operating authority certificate. For more information contact Carrier Services.
BC	Financial Responsibility Number required for vehicles with a weight of 8200kg or more.
ON	Buses may require an operating authority. Contact the Ontario Highway Transport Board at (416) 326-6732.
QC	Clients doing business in Quebec need to register with Registraire des Entreprises Quebec at (877) 644-4545.
NB	Trucks are required to have proof of \$1 million in public liability and damage insurance. (\$2 million required if carrying dangerous goods.)
US	IRP Cross Border Requirements: http://www.irponline.org/?page=CrossBorderReq Department of Transportation (USDOT) number is mandatory when traveling into the U.S. Contact the Federal Motor Carrier Safety Administration (FMCSA) at (207) 624-9000 or www.fmcsa.dot.gov Unified Carrier Registration (UCR). www.ucr.in.gov . If you have any questions contact Montana IRP office at (406) 444-2998. U.S. Federal Heavy Vehicle Use Tax – applicable on vehicles with a gross vehicle weight of 24,948 kgs/55,000 lbs. and greater. Form 2290 may be obtained online at www.irs.gov/trucker .

4.0 When to Apportion Your Vehicle

IRP

Under IRP, you are required to register your Vehicle(s) if the Vehicle(s) will travel in two (2) or more IRP Jurisdictions; and

- is a Power Unit having two Axles and a Gross Vehicle Weight or Registered Gross Vehicle Weight in excess of 11,793.401 kg or 26,000 lbs; or
- is a Power Unit having three or more Axles, regardless of weight; or
- is a Power Unit which is used to pull another unit and the weight of such combination exceeds the Gross Vehicle Weight of 11,793.401 kg or 26,000 lbs; or
- is a regular route Bus; or
- are Vehicles or combinations thereof, having a Gross Vehicle Weight of 11,793.401 kg/26,000 lbs or less, two-axle Vehicles and buses used in the transportation of Chartered Parties which may be proportionally registered at the option of the Registrant.

Selection of Base Jurisdiction

- (a) An Applicant may elect as its Base Jurisdiction any Member Jurisdiction:
- where the Applicant has an **Established Place of Business**,
 - where the Fleet the Applicant seeks to register under the Plan accrues distance, and
 - where the Operational Records of the Fleet are maintained or can be made available.
- (b) An **Applicant that does not have an Established Place of Business in any Jurisdiction** may designate as a Base Jurisdiction any Member Jurisdiction:
- where the Applicant can demonstrate **Residence**,
 - where the Fleet the Applicant seeks to register under the Plan accrues distance, and
 - where Operational Records of the Fleet are maintained or can be made available.
- (c) **To establish Residence in a Member Jurisdiction**, an Applicant must demonstrate to the satisfaction of the Member Jurisdiction **at least three of the following**:

- if the Applicant is an individual, that his or her driver's license is issued by that Jurisdiction,
- if the Applicant is a corporation, that it is incorporated or registered to conduct business as a foreign corporation in that Jurisdiction,
- if the Applicant is a corporation, that the principal owner is a resident of that Jurisdiction,
- that the Applicant's federal income tax returns have been filed from an address in that Jurisdiction,
- that the Applicant has paid personal income taxes to that Jurisdiction,
- that the Applicant has paid real estate or personal property taxes to that Jurisdiction,
- that the Applicant receives utility bills in that Jurisdiction in its name,
- that the Applicant has a Vehicle titled in that Jurisdiction in its name, or
- that other factors clearly evidence the Applicant's legal Residence in that Jurisdiction.

Established Place of Business

- means a physical structure located within the Base Jurisdiction that is owned or leased by the Applicant or Registrant and which is:
- open for business and staffed during regular business hours by a person or persons employed by the Applicant or Registrant on a permanent basis, and
- where the operational records of the Fleet are maintained at this physical structure or can be made available.

The Applicant or Registrant need not have land line telephone service at the physical structure.

Exempt Vehicles

The IRP exempts the following Vehicles from IRP registration, however, a regular plate must be obtained and displayed on:

- Vehicles operating under separate Reciprocity Agreements that are not superseded by the IRP; or
- Commercial Vehicles used solely within the Jurisdiction; or

- Recreational Vehicles used for personal pleasure or travel by an individual or family; or
- Commercial Vehicles displaying restrictive plates that have geographic area, distance or commodity restrictions; or
- Trailers; or
- Government registered vehicles, antique Vehicles, farm Vehicles, dealer plates, emergency Vehicles, special mobile equipment.
- Due to jurisdictional statutes and regulations, some exemptions may not be recognized.

It is the responsibility of the Registrant to verify with each Jurisdiction they may be travelling in, that their particular plate qualifies as an exempt vehicle.

How Fees are Apportioned

Registration Fees

The total fee for each apportioned registration is determined by the percentage of distance travelled in each IRP Jurisdiction and each Jurisdiction's fee schedule. The following is an example of how the registration for a NB, NS, PE, NL based truck-tractor might be apportioned.

As an example, the Vehicle is operated in New Brunswick, Nova Scotia, and Maine for a full year. Total distance for all three Jurisdictions is 150,000 kilometers. The registered gross weight for the vehicle in NB and NS is 49,500 kgs/110,000 lbs and 100,000 lbs for Maine.

The Carrier may elect different weights for different Jurisdictions, however for the purpose of this example the weights are the same.

Jurisdiction	Distance	Prorated %	Full Year Fee	Apportioned Fee
New Brunswick	100,000	66.8%	\$ 2,847	\$ 1,901.80
Nova Scotia	25,000	16.6%	\$ 3,184.65	\$ 528.65
Maine	25,000	16.6%	\$ 1,194.00	\$ 198.20
Total	150,000	100%		\$ 2,430.45 (CA) \$ 198.20 (US)

The base plated Jurisdiction also collects a Cab Card administration fee. This fee may differ in each Jurisdiction. The Base Jurisdiction retains their registration fees and distributes the remaining fees to

the other travelled Jurisdictions.

5.0 Types of Operations

For-Hire Carriers

An individual or company whose business or undertaking is the transportation of goods, property or equipment of others and includes the transportation of passengers for compensation or gain.

Private Carriers

A Private Carrier is an individual or company whose business or undertaking is the transportation of their own goods, property or equipment and includes the transportation of passengers that are not for compensation or gain.

Owner-Operators

Owner-operators who lease their Vehicle(s) may register in either of two (2) ways:

- The owner-operator may be the Registrant. The Vehicle(s) will be titled and registered in the name of the owner-operator. The owner-operator will be responsible for registration of such Vehicle(s) and for establishing and maintaining records required of proportionally registered Fleets.
- The Carrier (Lessee) may be the Registrant. The Vehicle(s) will be registered in the names of both the Carrier as Lessee and the owner-operator as Lessor. The Carrier will be responsible for registration of such Vehicle(s) and for establishing and maintaining records required of proportionally registered Fleets.

Buses

Regular routes

Apportionment is a requirement under IRP for all buses travelling regular scheduled routes. At the option of the Registrant, the Apportionable Fees may be calculated based on the following:

- the percentage of actual and/or estimated distance travelled in each IRP Jurisdiction; or
- dividing the scheduled route distance operated in the Member Jurisdiction by the Vehicles in the Pool; or

- the sum of the scheduled route distances operated in all the Member Jurisdictions for 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.

Charters

Effective Jan. 1, 2016, charter buses and motor coaches engaged in inter-jurisdictional operations are subject to requirements of International Registration Plan (IRP) registration

Private

A private bus means a Motor Vehicle used to transport persons when such transportation is not undertaken for compensation.

Household Goods Carriers

Household Goods Carriers using equipment leased from Service Representatives may elect to base that equipment in either the Base Jurisdiction of the Service Representative or that of the Household Goods Carrier.

Registration in Base of Service Representative

- If the Base Jurisdiction of the Service Representative is selected, the equipment shall be registered in the Service Representative's name, and the Household Goods Carrier shall be shown as Lessee. The apportionment of fees shall be according to the combined distance records of the Service Representative and the Household Goods Carrier. All the records pertaining to the Vehicle shall be available in the Base Jurisdiction of the Service Representative.

Registration in Base of Carrier

- If the Base Jurisdiction of the Household Goods Carrier is selected, the equipment shall be registered in the name of the Household Goods Carrier and the Service Representative will be identified as the Lessor. The apportionment of fees shall be according to the combined records of the Household Goods Carrier and the Service Representative. Such records shall be made available in the Base Jurisdiction of the Household Goods Carrier.

Rental Vehicles

Base Jurisdiction for Rental Fleet

A rental company applying to register a Rental Fleet under the Plan shall select a Base Jurisdiction for the Fleet according to Section 305 of the Plan; except that when the term of the Lease of the Vehicles in the Fleet is greater than 60 days, the Lessee must (1) have an Established Place of Business in the Base Jurisdiction selected, and (2) the Fleet must accrue distance in the Base Jurisdiction selected.

Rental Passenger Cars

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

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

For purposes of this Section, gross rental revenue is earned in a Jurisdiction when the Vehicle rented first comes into the possession of the Lessee in that Jurisdiction.

Rental passenger car Allocation may be optional on the part of a Member Jurisdiction.

Rental Utility Trailers

The owner of rental utility Trailers of Gross Vehicle Weight 6,000 pounds (2,751.554 kgs) or less shall register in each Member Jurisdiction a number of Trailers equal to the average number of Trailers rented in or through the Member Jurisdiction during the preceding year. For this purpose, a Trailer shall be considered to be rented in or through the Member Jurisdiction in which the Trailer first comes into possession of the Lessee.

One-Way Vehicles

Trucks registered for 26,000 lbs/11,793.401 kgs or less that are identified as a part of a one-way Rental Fleet may register in one of the following two (2) ways:

- allocate all of such Vehicles to the respective Member Jurisdictions in proportion to the mileage operated in each of the Member Jurisdictions by the Rental Fleet; or
- register all of such Vehicles as Apportioned Vehicles under the Plan.

All trucks of such one-way fleets so qualified will be allowed to perform both “inter” and “intra” jurisdictional movements in all Jurisdictions.

Motor Carrier Authority

Jurisdiction	Requirement	Contact
New Brunswick	Any Charter Bus having a seating capacity of 7 or more passengers that picks up or drops off passengers in NB requires operating authority.	NB Energy & Utilities Board 15 Market Square, Suite 1400 PO Box 5001 Saint John NB E2L 4Y9 Phone: (506) 658-2504 Fax: (506) 643-7300
Nova Scotia	<p>NS requires Motor Carriers who operate Vehicles with a seating capacity of 9 passengers or more for gain, to have a Motor Carrier Authority to provide all types of service; (scheduled/line haul, charter, contract and school bus).</p> <p>Motor Carriers are required to submit their Vehicles for a full mechanical and body inspection, semi annually, prior to licensing, which included documented proof of a complete wheel pull within the previous 12 months by a Licenced/Qualified Mechanic, to determine brake and wheel bearing condition.</p> <p>Exceptions: Motor Carriers from other Canadian and US Jurisdictions carrying a party of tourists making tours of Nova Scotia under contracts made outside the Province and, provided all passengers brought into the province are taken out of the province, are wholly exempt from the provisions of the Act and the regulations made under the Act.</p>	<p>NS Utility and Review Board Motor Carrier Administration PO Box 1692 Halifax NS B3J 3S3</p> <p>Physical Location: 1601 Lower Street Suite 300 Halifax NS E-mail: uarb.board@gov.ns.ca Phone: (902) 424-3588 Fax: (902) 422-1046</p>
Prince Edward Island	Effective 1 January 1995, the Province of Prince Edward Island repealed the Motor Carrier Act making it no longer necessary for the Carriers to apply for intra and/or extra authority	N/A
Newfoundland and Labrador	In Newfoundland, Motor Carrier Authority is only required for regularly scheduled bus services that originate and terminate on the Trans Canada Highway and ambulances.	The Board of Commissioners of Public Utilities PO Box 9188 St Johns NL A1A 2X9 Phone: (709) 726-6342 Fax: (709) 729-2856

Insurance (NB, NS, PEI, NL)

Valid Motor Vehicle Liability insurance must be carried in the Vehicle. The Carrier will be asked to produce the insurance company name, policy number and policy expiration date at the time of Vehicle Registration.

US DOT Number

The US DOT Number is an identification number issued to Motor Carriers, Registrants and shippers by the United States Department of Transportation. A US DOT Number will be required prior to operating in the United States. Carriers are required to contact the Federal Motor Carrier Safety Administration (FMCSA) regional office at telephone number 1-800-832-5660 or www.fmcsa.dot.gov

Unified Carrier Registration (UCR)

On August 31, 2007 the Unified Carrier Registration (UCR) program was implemented in the United States. Any Canadian Carrier who is required to register with USDOT will also be required to register with UCR. This includes for hire, for private and exempt (ie farm plated) Carriers. The State of Maine is the issuing office for Eastern Canadian Carriers and information can be obtained at (207) 624-9000, ext 52131 or www.maine.gov.online/ucr.

National Safety Code

The Atlantic Provinces all participate in the National Safety Code for Motor Carriers (NSC) which is a set of 16 national standards supported by Federal and Provincial regulations. It is designed to establish a code of minimum criteria for the safe operation of Commercial Vehicles on the road, including Trucks, Buses, Tractors and Trailers. Legislation requires that any person who drives a Truck, Tractor or Trailer, or combination thereof exceeding a registered gross weight of 4,500 kgs or a Bus designed, constructed and used for the transportation of passengers with a designated seating capacity of more than 10 including the driver, but excluding the operation for personal use, be registered under this standard. The Vehicles may be assigned an NSC number and this number printed on the Vehicle registration permit and or the Cab Card. A complete list of these standards can be found on the Canadian Council of Motor Transport Administrators (CCMTA) website. <http://www.ccmta.ca>.

New Hours Of Service Regulations

On January 1, 2007 new Hours of Services Regulations came into effect. For information on the changes in these Regulations, or any issues under the National Safety Code Program, contact the provincial National Safety Code representatives below:

Jurisdiction	Contact
New Brunswick	Motor Vehicle Branch 364 Argyle Street PO Box 6000 Fredericton NB E3B 5H1 Phone: (506) 453-2410 Fax: (506) 453-4755
Nova Scotia	Service Nova Scotia and Municipal Relations Motor Vehicle Administration 1505 Barrington Street 9 North Maritime Centre Halifax NS B3J 3K5 Phone: (902) 424-1550 Fax: (902) 424-0772
Prince Edward Island	Highway Safety Division PO Box 2000, 33 Riverside Drive Charlottetown PE C1A 7N8 Phone: (902) 368-5231 Fax: (902) 368-5236
Newfoundland and Labrador	Service NL Motor Registration Division, National Safety Code Section PO Box 8710 St John's NL A1B 4J5 Phone: (709) 729-0359 Fax: (709) 729-0102

Enforcement

Enforcement representatives look at the Cab Card for verification that Vehicles are properly registered. The Cab Card must always be carried in the Vehicle described and may not be altered in any way.

All Carriers travelling to the US and Canada must have a Cab Card/plates and registration permit that shows the Jurisdiction(s) that travel is intended. Commercial Vehicles not displaying a current registration plate(s), plate stickers and Cab Card, a valid Trip Permit or temporary Vehicle registration are in violation, and the Registrant is subject to penalties and fines in all Jurisdictions in which the Vehicle travels.

7.0 Applications and Forms

IRP Registration

The Applicant is responsible for properly completing all forms necessary to register Vehicles. If you submit an incomplete application, you will be asked to provide the information or submit a new, revised application. Incorrect or partial completion of an application will delay processing. Data on the application is subject to review and verification; Base Jurisdiction acts for all Jurisdictions in the collection and verification of such information, and the Registrant's signature attests to the accuracy.

IRP Application Forms

The Carrier must complete both the IRP (1) and IRP (2) when making application for any initial, renewal, or supplement transaction to their fleet(s). Applicants can obtain copies of the IRP (1) and IRP (2) forms by contacting their base jurisdiction office. Contact information has been provided on page **(4)** of this manual.

8.0 New Registrations

NB, NS, PE, NFLD

Before a vehicle may be registered the Carrier must:

- have an Established Place of Business or can demonstrate Residency in the province
- complete and submit the Prorate Fleet and Vehicle application forms in full.
- new fleet: A new fleet uses pre-determined distance based on the average distance travelled by Prince Edward Island carriers. This allows carriers to begin Prorate on an equal level and covers registration for both inter-jurisdiction and intra-jurisdiction movement in IRP member jurisdictions. If one or more vehicles to be added to a new fleet had actual travel in the previous year's reporting period those actual kilometers must be totaled and reported for the new fleet.
- fleet will have a pre-determined monthly expiry date based on the name of the registrant.
- submit a copy of the bill of sale for Vehicles that are purchased
- submit a copy of the bill of sale, lease agreement and power of attorney for leased vehicles
- provide any other documentation as requested (ie Vehicle permit/ownership/title)

- provide proof of valid insurance
- provide proof of inspection

Points to Remember:

- an IFTA number must be obtained for all Vehicles 11,797 kgs GVW and over
- ensure that the appropriate Vehicle inspection(s) have been obtained
- ensure that National Safety Code Carrier Registration information has been completed, where applicable
- ensure all the applicable operating requirements from all Canadian and US Jurisdictions have been obtained.

Note: Refer to Section 5.0 Jurisdictional Requirements and www.irponline.org/ for additional information and contact numbers.

Registering a Company Name in Each Jurisdiction

If applying under a company name or firm, the name must be registered with the Jurisdictions Company/Corporations Office. Contact addresses are listed below.

Jurisdiction	Companies Office
New Brunswick	Corporate Registry 432 Queen Street PO Box 1998 Fredericton NB E3B 1B6 Phone: (506) 453-2703 Fax: (506) 453-2613
Nova Scotia	Registry of Joint Stock Companies PO Box 1529 Halifax NS B3J 2Y4 In Person: Any Access Nova Scotia Office or Maritime Centre 9 North 1505 Barrington Street Halifax NS B3J 3K4 Phone: (902) 424-7770 Toll Free: 1-800-225-8227 Fax: (902) 424-4633 www.gov.ns.ca/snsmr/paal/rjs/paal268.asp

Prince Edward Island	A renewal package will be forwarded to all PE based Carriers approximately 30 days prior to expiration. This package will contain the IRP prorate Fleet distance (IRP 1) and vehicle application (IRP 2) forms, estimated kilometre formula worksheet, as well as a letter detailing the Reporting Period we are requesting mileage for. The completed forms and the applicable IFTA reports can then be mailed or faxed to the prorate office. The Carrier will then be invoiced upon receipt and asked to bring the original paperwork and valid insurance with payment.
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Jurisdiction	Process
Nova Scotia	A prorated Vehicle renewal package will be mailed to NS based Carriers approximately 60 days prior to expiration. The report contains the active Fleet information as of date of printing. Because the report is printed and issued before expiration, any supplemental activity that takes place after distribution will not be shown. This includes additions/deletions of Vehicles, changes of Fleet/Vehicle information or added Jurisdictions. This report is issued to the Carrier as a reference and convenience for reviewing their Fleet and Vehicle information prior to completing their applications for renewal. The Carrier is required to complete the IRP Prorate Fleet Distance and Vehicle Application(s) forms. The Carrier will be invoiced upon receipt. File Early to ensure your application is processed before expiry.
Newfoundland and Labrador	A recap report will be mailed to all NL based Carriers in their renewal package approximately 45 days prior to expiration. The report contains the active Fleet information as of date of printing. Because the report is printed and issued before expiration, any supplemental activity that takes place after distribution will not be shown. This includes additions/deletions of Vehicles, changes of Fleet/Vehicle information or added Jurisdictions. This report is issued to the Carrier as a reference and convenience for reviewing their Fleet and Vehicle information prior to completing their applications for renewal. The report is not to be returned to the IRP Office for processing. The Carrier is required to complete a Prorate Fleet and Vehicle Application(s) and forward to the IRP Office as soon as possible.

Note: Failure to report or include factual data could result in processing delays, assessment of incorrect fees or maintenance of incorrect records. Once Carriers receive their prorate billing, they may submit payments to the IRP Office. See Section 11.0 Invoice/Billing Notice.

10.0 Supplemental Applications

A supplemental application is submitted by the Carrier after the original/renewal application has been filed and paid. A supplemental application must be submitted for the following transactions. The supplement number for the original/renewal application is always “000”. Each subsequent supplement application filed within the Fleet continues in numeric order.

To Add a Vehicle(s)

Vehicles may be added to an existing Fleet anytime during the registration year. The distance information provided with the original application will be used to calculate the fees due.

To Delete a Vehicle(s)

Vehicles may be deleted from an existing Fleet anytime during the registration year. To delete a Vehicle(s) from the Fleet, the plate(s) must accompany the application.

To Replace A Vehicle(s) – Fee Transfer

A Fleet Vehicle may be replaced any time during the registration year. To apply the credits from the previous Vehicle(s) to the new Vehicle(s), the information must be provided on the same supplement. *Note: The amount of credit varies substantially between IRP jurisdictions and some jurisdictions do not issue a credit.*

To Change Vehicle(s) Information

A change of Vehicle information can be applied for anytime during the registration year. Changes may include a change of unit number, a correction to the VIN (Vehicle identification number), a correction of Vehicle type or a correction to the taxable owner information. The Base Jurisdiction may charge an Administration fee for this transaction.

To Increase/Decrease a Vehicle(s) Weight in a Jurisdiction

An increase in vehicle weight may be done anytime during the registration year. Decrease can only happen at renewal. If the gross vehicle weight is increased, the Registrant will be billed for any difference in registration fees.

To Replace Lost/Stolen Cab Card, Plate or Sticker(s)

New Brunswick	You must make application to the IRP office in Fredericton or one of the 14 field offices that process IRP applications	Cab Card	\$20.00
		Plate	\$50.00
		Stickers	\$20.00
Nova Scotia	Application may be made in person or by mail to one of the three IRP offices. Application forms may be mailed or faxed upon request	Cab Card	\$13.20
		Plate	\$5.80
		Stickers	\$2.30
Prince Edward Island	Complete an application form. May apply in person at our IRP office location or by mail/courier	Cab Card	\$10.00
		Plate	\$10.00
		Stickers	\$5.00
Newfoundland and Labrador	You must make application to the IRP office in Mount Pearl	Cab Card	\$25.00
		Plate	\$30.00
		Stickers	\$30.00

Fees are subject to change without notice

California	91,221	.00311	223	409
Colorado	26,066	.00128	155	168
Connecticut	1,035,477	.02979	264	3,922
Dist. Of Columbia	3,351	.00011	213	15
Delaware	108,326	.00327	251	431
Florida	154,287	.00482	243	634
Georgia	117,652	.00368	243	484
Iowa	50,052	.00155	245	204
Idaho	5,366	.00107	38	141
Illinois	98,373	.00303	246	399
Indiana	81,948	.00251	248	330
Kansas	3,715	.000273	102	36
Kentucky	21,581	.000667	243	88
Louisiana	1,211	.00005	180	6
Massachusetts	1,347,972	.03447	297	4,538
Maryland	195,937	.00583	255	768
Maine	4,087,366	.08794	353	11,578
Michigan	226,352	.00699	246	920
Minnesota	21,761	.00083	198	109
Missouri	35,121	.00108	247	142
Mississippi	4,086	.00016	190	21
Montana	15,498	.00309	38	407
North Carolina	219,387	.00664	251	874
North Dakota	7,411	.0043	129	57
Nebraska	46,133	.00157	222	207
New Hampshire	317,933	.00813	297	1,070
New Jersey	1,072,415	.03182	256	4,189
New Mexico	39,267	.00134	222	176
Nevada	23,016	.00113	154	149
New York	2,105,529	.06058	264	7,975
Ohio	99,760	.00295	257	388
Oklohoma	40,600	.00138	222	182
Oregon	6,729	.00160	32	210
Pennsylvania	1,364,095	.04031	257	5,307
Rhode Island	22,149	.00061	276	80
South Carolina	156,035	.00488	243	642
South Dakota	5,797	.00024	183	31
Tennessee	19,301	.00060	243	79
Texas	25,942	.00088	222	116
Utah	35,385	.00174	154	229
Virginia	371,464	.01106	255	1,456
Vermont	124,885	.00365	260	480
Washington	24,879	.00239	79	314
Wisconsin	89,357	.00276	245	364
West Virginia	54,159	.00163	251	215
Wyoming	27,254	.001207	171	159

Vehicle Tax

Newfoundland & Labrador, Nova Scotia, New Brunswick and Prince Edward Island are Harmonized Sales Tax provinces. No tax will be calculated on the IRP prorated fractions of the apportioned vehicle registration.

Administration Fee

An administration fee is charged on each supplement processed for a Carrier. The administration fee is charged by the Base Plate Jurisdiction only. The amount charged may be different in each Jurisdiction. The fee is charged per Vehicle per supplement as listed below:

Jurisdiction	Administration Fee
New Brunswick	\$ 65.00
Nova Scotia	\$ 66.00
Prince Edward Island	\$ 50.00
Newfoundland and Labrador	\$ 50.00

Fees are subject to change without notice

12.0 Invoice/Billing Notice

When a Jurisdiction(s) processes each application, the fees are calculated for all IRP Jurisdictions for which apportionment has been requested. (Every Jurisdiction bases its fees on different criteria, such as Vehicle weight, purchase price, model year of the Vehicle, carrier type, and so on. Some Jurisdictions have more than one fee, such as an ad valorem tax, excise tax, privilege tax or clear air levy). All fees are inclusive within the breakdown for each Jurisdiction on the notice.

The billing notice is sent to the Carrier's *mailing address* as shown on the application, and it shows the total due for the registration. The billing notice typically consists of:

- total fees due for each Jurisdiction prorated/apportioned;
- other fees due (plate fees, Cab Card fees, sticker fees, transfer fees, recording fees);
- base plate administration fees.

Payment

The total amount due is shown on the first or last page of the billing invoice depending on the Jurisdiction.

Two total amounts owed appear on the billing invoice, (1) the amount owed to the Canadian Jurisdictions in Cdn funds and (2) amounts owed to the US Jurisdictions in US funds.

The Carrier is advised to check with their Base Jurisdiction as to the form of funds accepted.

Note: Applications are processed in the order in which they are received. Once an application has been processed, an invoice will be mailed to the Carrier. Walk in, mail or courier cheque(s) and first or last page of the billing invoice to:

JURISDICTION	PAYMENT METHOD	CONTACT
New Brunswick	<p>Cheques made payable to the Minister of Finance or Service New Brunswick. Separate cheques are required in Canadian dollars for the costs for the Canadian Jurisdictions and in US dollars for the costs for the US Jurisdictions.</p> <p>Cash (if payment is made in person) DO NOT send cash in the mail.</p>	<p>Service New Brunswick Commercial Vehicle Registration IRP Office 432 Queen Street PO Box 1998, Fredericton NB E3B 5G4 Phone: 506-453-2215 Fax: 506-453-3076</p>
Prince Edward Island	<p>Certified cheque(s) required if the amount owing exceeds \$ 500.00. All cheques made payable to the Minister of Finance. Visa, Mastercard and Debit are permitted for Funds only. Separate cheques are required in Canadian Mastercard and Debit are also permitted for Canadian Funds only.</p> <p>Separate cheques are required in Canadian dollars for the cost For the Canadian Jurisdictions and in US dollars for the cost for The US jurisdictions.</p> <p>Cash (if payment is made in person) DO NOT send cash in mail. Cash Accepted for Canadian funds only.</p>	<p>Mailing Address: Highway Safety Division PO Box 2000 Charlottetown PE C1A 7N8</p> <p>Location: Highway Safety Division 33 Riverside Drive Charlottetown PE</p> <p>Phone: (902) 368-5201 or 368- Fax: (902) 368-6269</p>

Jurisdiction	Payment Method	Street and Mailing Address
Nova Scotia	<p>Cheques made payable to Service Nova Scotia and Municipal Relations.</p> <p>Separate cheques are required in Canadian dollars for the costs for the Canadian Jurisdictions and in US dollars for the costs of the US Jurisdictions.</p> <p>Cash (if payment is made in person) DO NOT send cash in the mail.</p>	<p>Mailing Address: Service Nova Scotia & Municipal Relations PO Box 1652 Halifax NS B3J 2Z3 <u>Attn: IRP (Office Location)</u></p> <p>In Person: Halifax Access Centre 300 Horseshoe Lake Drive Bayers Lake Business Park Halifax NS</p> <p>Dartmouth Access Centre 250 Baker Drive, Suite 134 Dartmouth NS</p> <p>Sydney Access Centre 380 Kings Road Moxham Centre Sydney NS</p>
Newfoundland and Labrador	<p>Cheque(s) made payable to the Newfoundland Exchequer Account. Debit, Visa or Mastercard also accepted.</p> <p>Separate cheques are required in Canadian dollars for the costs for the Canadian Jurisdictions and in US dollars for the costs for the US Jurisdictions.</p> <p>Cash (if payment is made in person) DO NOT send cash in the mail.</p>	<p>Mailing Address: Service NL Motor Registration Division IRP Office PO Box 8710 St John's, NL A1B 4J5</p> <p>Location: 149 Smallwood Drive St John's NL A1N 1B5</p> <p>Phone: (709) 729-4921 Fax: (709) 729-0102</p>

13.0 Refund

Refund Policy

Each Jurisdiction can only refund the Base Jurisdiction portion of the IRP registration fees. Refunds are generated when you cancel and surrender your apportioned licence plates. In some Jurisdictions, refunds are also generated by the base province for a decrease in weight however other Jurisdictions may not allow refunds.

Canadian IRP Jurisdictions

NS, NB, PE, and NL will automatically forward the refund request to the applicable Canadian Jurisdiction. The Canadian Jurisdiction will refund the Registrant based on their refund formulas. However, if the Registrant has any additional questions they should contact the Jurisdiction directly. Address and contact information can be obtained at www.irponline.org/.

Administration Fee for Processing Refunds

Jurisdiction	Administration Fee	Minimum Refund Allowed
New Brunswick	\$ 25.00 Per Vehicle	\$ 100.00 Per Vehicle
Nova Scotia	Not Applicable	\$ 10.00 Per Vehicle
Prince Edward Island	\$ 10.00 Per Vehicle	\$ 20.00 Per Vehicle
Newfoundland and Labrador	\$ 20.00 Per Vehicle	

Fees are subject to change without notice

US IRP Jurisdictions

Applications for a refund of apportioned registration fees for US IRP Jurisdictions must be handled directly between the Carrier and the individual Jurisdictions, in accordance with their statutes. IRP Jurisdictional contact information can be obtained at www.irponline.org/.

The Base Plate Jurisdiction will notify the US Jurisdictions that the Vehicle has been removed from the Fleet through the issuance of the transaction transmittals.

All refunds are made payable to the registrant.

Credit Policy

Each Jurisdiction can only credit the Base Jurisdiction portion of the fee. Credits are allowed based on the Jurisdictions credit policies and are not governed by the IRP Plan. New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland and Labrador will allow credits to move from one Vehicle to another, if the transaction takes place on the same supplement within the same Fleet.

Registrants are encouraged to contact the US IRP Jurisdictions in regards to their Refund and Credit policies. Address and contact information can be obtained at www.irponline.org/.

14.0 Temporary Registrations

Temporary Vehicle Registration (TVR)

Jurisdiction	TVR
New Brunswick	New Brunswick does not issue temporary Vehicle registration permits.
Nova Scotia	Nova Scotia does not issue temporary Vehicle registration permits.
Prince Edward Island	Prince Edward Island does not issue temporary Vehicle registration permits.
Newfoundland and Labrador	Newfoundland and Labrador does not issue temporary Vehicle registration permits.

Unladen Vehicle Registration - Hunter's Permits

A hunter's permit is issued to an owner-operator (Lessor) who terminates a Lease and has to surrender the apportioned license plate to the Carrier (Lessee). This permit enables a Vehicle owner to move an empty Vehicle or a combination of Vehicles, from one Jurisdiction to another without violating general registration statutes, thereby avoiding unwarranted statutory penalties which might otherwise apply.

The hunter's permit is valid for Vehicles operating at unladen weight **only**, (Truck, Truck Tractor and Trailer) and is nontransferable.

Contact the IRP office in the Base Jurisdiction for further information.

Unladen Vehicle Registration - Hunter's Permit

Jurisdiction	Cost	Duration
New Brunswick * (Transit Marker)	\$ 20.00	Valid for 24 Hours
Nova Scotia	\$ 17.50	Valid for 30 Days
Prince Edward Island	\$ 30.00	Valid for 7 Days
Newfoundland and Labrador	\$ 15.00	Valid for 30 Days

Fees are subject to change without notice

Single Trip Permit

Single Trip Permit information can be purchased from a Member Jurisdiction in lieu of apportioned or full registration. Cost and duration of permit information can be obtained at www.irponline.org/.

Single-trip Registration Certificate per Jurisdiction

Jurisdiction	Permit	Fee	Time Period
New Brunswick	Single Vehicle without load	\$ 24.00	5 Days
	Truck or Truck Tractor with trailer combination without load	\$ 24.00	5 Days
	Single Vehicle with load	\$ 85.00	5 Days
	Truck or Truck Tractor with trailer combination with load	\$ 169.00	5 Days
	Multiple entries and exits allowed within the 5 days.		
Nova Scotia	Single Vehicle	\$ 66.40	30 Days
	Combination of Vehicles	\$ 133.35	30 Days
	Truck or Truck Tractor with a Trailer or Semi-Trailer attached, operating without a load	\$ 13.20	30 Days
	A Nova Scotia Single Trip Permit allows one entry into the province and is valid for 30 days from and including the date of issuance, or completion of trip whichever comes first.		
Prince Edward Island	Laden Commercial Truck with 2 or 3 Axles	\$ 150.00	5 Days
	Laden Commercial Truck-Trailer Combination	\$ 300.00	5 Days
	Unladen Commercial Truck	\$ 30.00	5 Days
	One entry and one exit only within 5 days.		
Labrador	Annual over-mass/oversize	\$ 400.00	Specified on Permit
	Single Trip Overmass/overside	\$ 75.00	Specified on Permit
	Single Trip Commercial Vehicle per unit	\$ 75.00	Specified on Permit
	Single Trip Commercial Tractor/Trailer Combination	\$ 150.00	Specified on Permit
	Excessive over-mass issued to Tractor/Trailer Combination	\$ 300.00	Specified on Permit
	Excessive over-dimensional permit issued to Tractor/Trailer combination	\$ 150.00	Specified on Permit
	Slow moving vehicle	\$ 10.00	Specified on Permit

Fees are subject to change without notice

Oversize/Overweight Permit

Any Vehicle, combination of Vehicles, or load whose size or weight is not provided for in **NB, NS, PE, NL** laws must have an oversize or overweight permit. These special transportation permits must be obtained prior to operation of the Vehicle on the highway. Further information can be obtained by contacting the IRP office in the Base Jurisdiction or at www.irponline.org/.

15.0 Distance/Records - IRP

Every Carrier who registers Vehicles under the IRP must maintain records to substantiate the reported distance travelled and the costs of all Vehicles in the IRP Fleets. This information is subject to Audit.

Source Documents Vehicle Costs

Acceptable documentation to support a Vehicle's purchase price and date of purchase includes a purchase invoice and bill of sale. For leased units, the Lease agreement (if the purchase price is stated in the agreement) or other proof of the fair market value of the Vehicle at the beginning of the Lease are required. Costs of any capital additions and modifications made to the Vehicle within 30 days of the purchase must be included in the purchase price.

Audit Requirements

Audit

The purpose of an audit is to assess the accuracy of the distances reported on an application. An audit examines the records made available by you to verify the information reported on the application and to evaluate the adequacy of the processes used to create, obtain and maintain the records. If the records are in a [format](#) or presented in a way that the auditor cannot audit them, then they have not been made available for the purposes of the audit and may be considered inadequate. (*IRP Article X*)

Records

A record is any information you have created, obtained and maintained that you used to prepare your application. A record includes any source document and summaries, regardless of whether they are paper or in an electronic format. It is your responsibility to ensure the records are adequate to support the application. You shall retain records to substantiate your application for three years following the close of the registration year the application was for. These records shall be made available for audit upon request.

Inadequate Records Assessment

If the records produced by the registrant for audit do not, for the registrant's fleet as a whole,

meet the criterion in Section 1005(a), or if, within 30 calendar days of the issuance of a written request by the base jurisdiction, the registrant produces no records, the base jurisdiction shall impose on the registrant an assessment in the amount of twenty percent (20%) first offense, second offense fifty percent (50%) and on the third or subsequent offense one hundred percent (100%) of the apportionable fees paid by the registrant for the registration of its fleet in the registration year to which the records pertain. (*IRP Article X - Section 1015*)

Contents of Records

The following summarizes the requirements for the contents of records. You should review the International Registration Plan and the companion Audit Training Manual at <http://www.irponline.org/?page=Audit> to ensure you have addressed all the contents or records requirements as they apply to your specific operations.

Records containing the following elements shall be accepted as adequate:

- (a)** For records produced by a means other than a vehicle-tracking system:
 - beginning and ending dates of the trip to which the records pertain
 - origin and destination of the trip
 - route of travel
 - beginning and ending reading from the odometer, hub odometer, engine control module (ECM), or any similar device for the trip
 - total distance of the trip
 - distance traveled in each jurisdiction
 - vehicle identification number or vehicle unit number

- (b)** For Records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS):
 - original GPS or other location data for the vehicle to which the records pertain
 - date and time of each GPS or other system reading
 - location of each GPS or other system reading
 - beginning and ending reading from the odometer, hub odometer, engine control module (ECM), or any similar device for the period to which the records pertain
 - calculated distance between each GPS or other system reading
 - route of the vehicle's travel
 - total distance traveled by the vehicle
 - distance traveled in each jurisdiction

- vehicle identification number or vehicle unit number

(c) Summaries

For records to be considered adequate your fleet's operations must be summarized as follows:

- A monthly summary of the fleet's operations which includes both the full distance traveled by each vehicle in the fleet, and the distance traveled by each vehicle in each jurisdiction.
- A quarterly summary of the fleet's operations for each calendar quarter, which includes both the full distance traveled by vehicles in the fleet during the calendar quarter, and the distance traveled in each jurisdiction by the vehicles in the fleet.
- A summary of the quarterly summaries, which includes the both the full distance traveled by the fleet, and the distance traveled by the fleet in each jurisdiction, of the reporting period for the Registrant's application.

Records for Audit

The following records, though not a complete list, may be requested by an auditor:

- initial prorate application and renewals
- bills of sale
- lease agreements
- hauling contracts
- inspection certificates
- vehicle Import forms
- copies of cab cards
- copies of registrations
- licensing agent contract
- fee notice(s)
- National Safety Fitness Certificate
- Operating Authority (Buses)
- Driver logs or trip sheets (if you use entries in your driver logs to support your prorate application they become records that must be kept for three years after the year of the application.)
- Monthly, Quarterly and Annual Summaries
- sales tax account numbers and proof of tax paid

- fuel reporting - receipts and statements (for IFTA carriers only)
- trip permits

Notification of Audit Findings

Upon the completion of the audit of a registrant, the base jurisdiction shall provide the audit findings to the registrant and to all member jurisdictions in which the registrant was apportioned or in which it traveled. The findings shall include a determination of any apportionable fees owed by the registrant, net any apportionable fees due to the registrant.

Audit Appeals

The base jurisdiction shall provide a registrant 30 calendar days from the date the registrant is notified of the findings of an audit or re-examination to file a written appeal with the base jurisdiction. Such an appeal shall proceed in accordance with the administrative and appellate procedures of the base jurisdiction.

Blank annual and monthly summaries are available on our web site

<http://www.transportation.alberta.ca/3182.htm>.

A training video that instructs clients on the importance of record keeping can be found on the IRP web site <http://www.irponline.org/?page=TrainingVideo> .

On the following page is a good illustration of a document that captures the elements for the records content.

Accountable Distance Travelled

In recording the actual distance travelled on an Apportionable Vehicle, the Registrant must record all movement (interjurisdictional and intrajurisdictional) including loaded, empty, deadhead and/or bobtail distance.

Trip Permits

Copies of all trip permits obtained for operations by prorated Vehicles must be available on file. The distances travelled under these permits are to be reported on the next application for IRP registration.

Records Retention Period

A Registrant shall retain the Records on which the Registrant's application for apportioned registration is based for a period of three years following the close of the Registration year to which the application pertains, and on request, shall make such Records available for Audit. For example, records for registration year 2008 (distance year July 1, 2006 - June 30, 2007) must be retained through December 2011.

Vehicle cost and weight records must be maintained for all Vehicles that are currently registered in the Fleet. Once the Vehicle is deleted or removed, these records must be kept for three (3) years after the close of the registration year.

Registrants are advised to contact their base jurisdiction if they have any questions pertaining to Distance and Record Requirements.

16.0 Audits - IRP

Authority to Audit

Article X Section 1020 of the IRP Agreement requires each Member Jurisdiction to conduct audits of Carriers based in its Jurisdiction on behalf of all IRP Member Jurisdictions. IRP audits for **NB, NS, PE, NL** Carriers will be performed by the IFTA Auditors from each Jurisdiction.

Purpose of Audit

The purpose of the audit is to ensure compliance with established rules and regulations governing prorated registration and proper payment of prorated registration fees to **NB, NS, PE and NL** and to all other IRP Member Jurisdictions in which the Carrier is (or was) registered for multi jurisdictional travel.

Audit Procedures

Each Member Jurisdiction shall conduct a number of Audits equivalent to the average of three percent per year of the number of Fleets whose registration it renews annually under the Plan (Appendix C Annual Report of Plan Activity).

This Audit program is comparable with the International Fuel Tax Agreement (IFTA) with the exception that Audits are completed by travel distance and Vehicle information within the Fleet and not total travel distance and Vehicle information for all Fleets. This is the same process that was used under the Canadian Agreement for Vehicle Registration (CAVR).